

# GRI 412: HUMAN RIGHTS ASSESSMENT 2016

# GRI 412

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## About this Standard

<b>Responsibility</b>	This Standard is issued by the <a href="#">Global Sustainability Standards Board (GSSB)</a> . Any feedback on the GRI Standards can be submitted to <a href="mailto:standards@globalreporting.org">standards@globalreporting.org</a> for the consideration of the GSSB.
<b>Scope</b>	<i>GRI 412: Human Rights Assessment</i> sets out reporting requirements on the topic of human rights assessment. This Standard can be used by an organization of any size, type, sector or geographic location that wants to report on its impacts related to this topic.
<b>Normative references</b>	This Standard is to be used together with the most recent versions of the following documents. <a href="#">GRI 101: Foundation</a> <a href="#">GRI 103: Management Approach</a> <a href="#">GRI Standards Glossary</a>  In the text of this Standard, terms defined in the Glossary are <u>underlined</u> .
<b>Effective date</b>	This Standard is effective for reports or other materials published on or after 1 July 2018. Earlier adoption is encouraged.

**Note:** This document includes hyperlinks to other Standards. In most browsers, using **'ctrl' + click** will open external links in a new browser window. After clicking on a link, use **'alt' + left arrow** to return to the previous view.

# Introduction

## A. Overview

This Standard is part of the set of GRI Sustainability Reporting Standards (GRI Standards). These Standards are designed to be used by organizations to report about their impacts on the economy, the environment, and society.

The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at [www.globalreporting.org/standards/](http://www.globalreporting.org/standards/).

There are three universal Standards that apply to every organization preparing a sustainability report:

*GRI 101: Foundation*

*GRI 102: General Disclosures*

*GRI 103: Management Approach*

**GRI 101: Foundation is the starting point for using the GRI Standards. It has essential information on how to use and reference the Standards.**

An organization then selects from the set of topic-specific GRI Standards for reporting on its material topics. These Standards are organized into three series: 200 (Economic topics), 300 (Environmental topics) and 400 (Social topics).

Each topic Standard includes disclosures specific to that topic, and is designed to be used together with *GRI 103: Management Approach*, which is used to report the management approach for the topic.

**GRI 412: Human Rights Assessment is a topic-specific GRI Standard in the 400 series (Social topics).**

## B. Using the GRI Standards and making claims

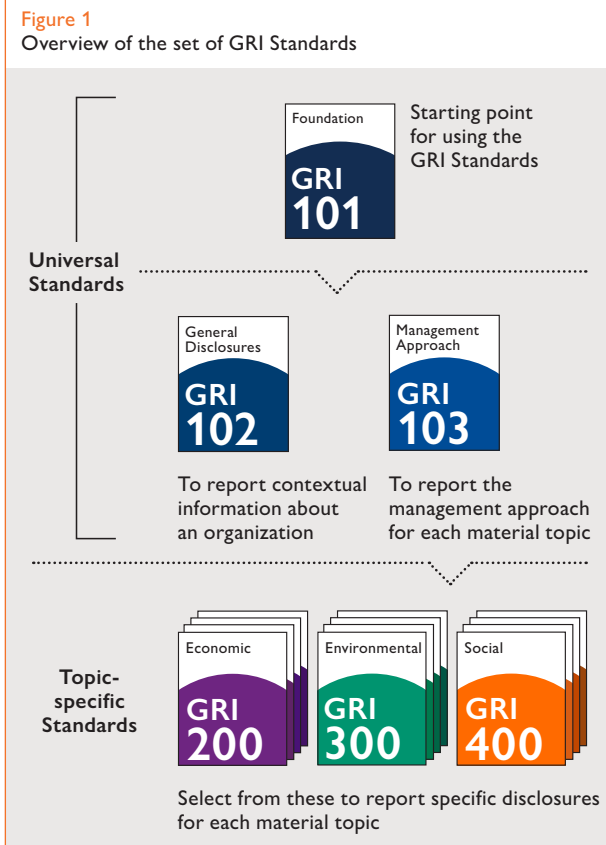
There are two basic approaches for using the GRI Standards. For each way of using the Standards there is a corresponding claim, or statement of use, which an organization is required to include in any published materials.

1. The GRI Standards can be used as a set to prepare a sustainability report that is in accordance with the Standards. There are two options for preparing a report in accordance (Core or Comprehensive), depending on the extent of disclosures included in the report.

An organization preparing a report in accordance with the GRI Standards uses this Standard, *GRI 412: Human Rights Assessment*, if this is one of its material topics.

2. Selected GRI Standards, or parts of their content, can also be used to report specific information, without preparing a report in accordance with the Standards. Any published materials that use the GRI Standards in this way are to include a 'GRI-referenced' claim.

**See Section 3 of *GRI 101: Foundation* for more information on how to use the GRI Standards, and the specific claims that organizations are required to include in any published materials.**



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## C. Requirements, recommendations and guidance

The GRI Standards include:

**Requirements.** These are mandatory instructions. In the text, requirements are presented in **bold font** and indicated with the word 'shall'. Requirements are to be read in the context of recommendations and guidance; however, an organization is not required to comply with recommendations or guidance in order to claim that a report has been prepared in accordance with the Standards.

**Recommendations.** These are cases where a particular course of action is encouraged, but not required. In the text, the word 'should' indicates a recommendation.

**Guidance.** These sections include background information, explanations and examples to help organizations better understand the requirements.

An organization is required to comply with all applicable requirements in order to claim that its report has been prepared in accordance with the GRI Standards. See [GRI 101: Foundation](#) for more information.

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## D. Background context

In the context of the GRI Standards, the social dimension of sustainability concerns an organization's impacts on the social systems within which it operates.

*GRI 412* addresses the topic of human rights assessment. The international standard that establishes the expectations of responsible conduct for organizations with respect to human rights is the United Nations (UN) 'Guiding Principles on Business and Human Rights', endorsed by the UN Human Rights Council in 2011.

An organization can impact human rights directly, through its own actions and operations. It can also impact human rights indirectly, through its interactions and relationships with others, including governments, local communities and suppliers, and through its investments.

Organizations are responsible for their impacts on the entire range of internationally recognized human rights. These rights include, at a minimum, all rights set out in the International Bill of Rights and the principles set out in the International Labour Organization (ILO) 'Declaration on Fundamental Principles and Rights at Work'. The International Bill of Rights includes the following three instruments:

- the UN Declaration, 'Universal Declaration of Human Rights', 1948;
- the UN Convention, 'International Covenant on Civil and Political Rights', 1966;
- the UN Convention, 'International Covenant on Economic, Social, and Cultural Rights', 1966.

In addition to these three key instruments, the international legal framework for human rights includes more than 80 other instruments, from declarations and guiding principles to binding treaties and conventions. They also range from universal to regional instruments.

In order to identify, prevent and mitigate negative human rights impacts, an organization can undertake human rights reviews or impact assessments of its operations. It can also implement specialized training that equips employees to address human rights in the course of their regular work.

In addition, an organization can integrate human rights criteria in screening, or include human rights criteria in performance requirements when making contracts and agreements with other parties, such as joint ventures and subsidiaries.

The disclosures in this Standard can provide information about an organization's approach to preventing and mitigating negative human rights impacts.

Other GRI Standards deal with specific human rights (such as [GRI 408: Child Labor](#) or [GRI 411: Rights of Indigenous Peoples](#)). In addition, the assessment of suppliers for human rights-related impacts can be reported with [GRI 414: Supplier Social Assessment](#).

# GRI 412: Human Rights Assessment

This Standard includes disclosures on the management approach and topic-specific disclosures. These are set out in the Standard as follows:

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 412-1 Operations that have been subject to human rights reviews or impact assessments
- Disclosure 412-2 Employee training on human rights policies or procedures
- Disclosure 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening

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## 1. Management approach disclosures

Management approach disclosures are a narrative explanation of how an organization manages a material topic, the associated impacts, and stakeholders' reasonable expectations and interests. Any organization that claims its report has been prepared in accordance with the GRI Standards is required to report on its management approach for every material topic, as well as reporting topic-specific disclosures for those topics.

Therefore, this topic-specific Standard is designed to be used together with *GRI 103: Management Approach* in order to provide full disclosure of the organization's impacts. *GRI 103* specifies how to report on the management approach and what information to provide.

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### Reporting requirements

- 1.1 The reporting organization shall report its management approach for human rights assessment using *GRI 103: Management Approach*.

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## Management approach disclosures

Continued

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### Guidance

When reporting its management approach for human rights assessment, the reporting organization can also explain:

- its strategies for extending applicable policies and procedures to external parties, such as joint ventures and subsidiaries;
- the use of human rights criteria or clauses in contracts, including the types of clauses and the types of contracts and agreements in which they are commonly applied, such as investments and joint ventures.

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## 2. Topic-specific disclosures

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### Disclosure 412-1

Operations that have been subject to human rights reviews or impact assessments

#### Reporting requirements

Disclosure  
**412-1**

The reporting organization shall report the following information:

- a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

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#### Guidance

##### *Background*

Information reported for this disclosure can show the extent to which an organization considers human rights when making decisions on its locations of operations. It can also provide information to assess the organization's potential to be associated with, or to be considered complicit in, human rights abuse.

## Disclosure 412-2

### Employee training on human rights policies or procedures

#### Reporting requirements

Disclosure  
412-2

The reporting organization shall report the following information:

- a. Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.
- b. Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.

#### Reporting recommendations

- 2.1 When compiling the information specified in Disclosure 412-2, the reporting organization should use data from [Disclosure 102-7](#) in *GRI 102: General Disclosures* to identify the total number of employees.

#### Guidance

##### *Guidance for Disclosure 412-2*

The disclosure covers employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the applicability of the human rights policies or procedures to the employees' work.

The training can refer either to training dedicated to the subject of human rights or to a human rights module within a general training program.

Reporting the total number of hours of employee training is covered by [GRI 404: Training and Education](#).

##### *Background*

Information generated from this disclosure offers insight into an organization's capacity to implement its human rights policies and procedures.

Human rights are well-established in international standards and laws, and this has obligated organizations to implement specialized training that equips employees to address human rights in the course of their regular work. The total number of employees trained and the amount of training they receive both contribute to an assessment of an organization's depth of knowledge about human rights.



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## Disclosure 412-3

### Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening

#### Reporting requirements

Disclosure  
412-3

The reporting organization shall report the following information:

- a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- b. The definition used for 'significant investment agreements'.

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#### Reporting recommendations

- 2.2 When compiling the information specified in Disclosure 412-3, the reporting organization should:
  - 2.2.1 include the total number of significant investment agreements and contracts finalized during the reporting period that either moved the organization into a position of ownership in another entity, or initiated a capital investment project that was material to financial accounts;
  - 2.2.2 include only the agreements and contracts that are significant in terms of size or strategic importance.

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#### Guidance

##### *Guidance for Disclosure 412-3*

Human rights screening refers to a formal or documented process that applies a set of human rights performance criteria as one of the factors to determine whether to proceed with a business relationship.

Significant agreements and contracts can be determined by the level of approval required within an organization for the investment. Other criteria can also be used to determine significance if they can be consistently applied to all agreements.

If multiple significant investment agreements are undertaken and contracts signed with the same partner, the total number of agreements reflects the total number of separate projects undertaken or entities created.

##### *Background*

This disclosure is one measure of the extent to which human rights considerations are integrated into an organization's economic decisions. This is particularly relevant for organizations that operate within, or are partners in ventures in regions where the protection of human rights is of significant concern.

# Glossary

This Glossary includes definitions for terms used in this Standard, which apply when using this Standard. These definitions may contain terms that are further defined in the complete [GRI Standards Glossary](#).

All defined terms are underlined. If a term is not defined in this Glossary or in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

## employee

individual who is in an employment relationship with the organization, according to national law or its application

## human rights clause

specific term in a written agreement that defines minimum expectations of performance with respect to human rights as a requirement for investment

## human rights review

formal or documented assessment process that applies a set of human rights performance criteria

## impact

In the GRI Standards, unless otherwise stated, ‘impact’ refers to the effect an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development.

**Note 1:** In the GRI Standards, the term ‘impact’ can refer to positive, negative, actual, potential, direct, indirect, short-term, long-term, intended, or unintended impacts.

**Note 2:** Impacts on the economy, environment, and/or society can also be related to consequences for the organization itself. For example, an impact on the economy, environment, and/or society can lead to consequences for the organization’s business model, reputation, or ability to achieve its objectives.

## material topic

topic that reflects a reporting organization’s significant economic, environmental and social impacts; or that substantively influences the assessments and decisions of stakeholders

**Note 1:** For more information on identifying a material topic, see the [Reporting Principles for defining report content](#) in *GRI 101: Foundation*.

**Note 2:** To prepare a report in accordance with the GRI Standards, an organization is required to report on its material topics.

**Note 3:** Material topics can include, but are not limited to, the topics covered by the GRI Standards in the 200, 300, and 400 series.

# References

The following documents informed the development of this Standard and can be helpful for understanding and applying it.

## Authoritative intergovernmental instruments:

1. International Labour Organization (ILO) Declaration, 'Declaration on Fundamental Principles and Rights at Work', 1998.
2. United Nations (UN) International Bill of Rights:
  - United Nations (UN) Declaration, 'Universal Declaration of Human Rights', 1948.
  - United Nations (UN) Convention, 'International Covenant on Civil and Political Rights', 1966.
  - United Nations (UN) Convention, 'International Covenant on Economic, Social, and Cultural Rights', 1966.

The ILO 'Declaration on Fundamental Principles and Rights at Work' builds upon the eight core Conventions of the ILO<sup>1</sup>:

3. International Labour Organization (ILO) Convention 29, 'Forced Labour Convention', 1930.
4. International Labour Organization (ILO) Convention 87, 'Freedom of Association and Protection of the Right to Organise Convention', 1948.
5. International Labour Organization (ILO) Convention 98, 'Right to Organise and Collective Bargaining Convention', 1949.
6. International Labour Organization (ILO) Convention 100, 'Equal Remuneration Convention', 1951.
7. International Labour Organization (ILO) Convention 105, 'Abolition of Forced Labour Convention', 1957.
8. International Labour Organization (ILO) Convention 111, 'Discrimination (Employment and Occupation) Convention', 1958.
9. International Labour Organization (ILO) Convention 138, 'Minimum Age Convention', 1973.
10. International Labour Organization (ILO) Convention 182, 'Worst Forms of Child Labour Convention', 1999.

Regional conventions, adhering to the principle of universality in the International Bill of Rights, for areas where the reporting organization operates, including:

11. African Union Charter, 'African Charter on Human and Peoples' Rights', 1981.
12. European Court of Human Rights, 'European Convention for the Protection of Human Rights and Fundamental Freedoms', 1950.
13. League of Arab States, 'Arab Charter on Human Rights', 1994.
14. Organization of American States (OAS), 'American Convention on Human Rights', 1969.

Conventions protecting the rights of individuals who can be impacted by the organization's work, including but not limited to:

15. International Labour Organization (ILO) Convention 107, 'Indigenous and Tribal Populations Convention', 1957.
16. International Labour Organization (ILO) Convention 169, 'Indigenous and Tribal Peoples Convention', 1989.

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<sup>1</sup> Conventions 100 and 111 pertain to non-discrimination; Conventions 87 and 98 pertain to freedom of association and collective bargaining; Conventions 138 and 182 pertain to the elimination of child labor; and Conventions 29 and 105 pertain to the prevention of forced or compulsory labor.

17. United Nations (UN) Convention, 'Convention on the Elimination of all Forms of Discrimination against Women (CEDAW)', 1979.
18. United Nations (UN) Convention, 'Convention on the Rights of Persons with Disabilities', 2006.
19. United Nations (UN) Convention, 'Convention on the Rights of the Child', 1989.
20. United Nations (UN) Convention, 'International Convention on the Elimination of All Forms of Racial Discrimination', 1965.
21. United Nations (UN) Declaration, 'United Nations Declaration of the Rights of Indigenous Peoples', 2007.

Additional references include:

22. International Labour Organization (ILO), Committee of Experts on the Application of Conventions and Recommendations, *Report III - Information and reports on the application of Conventions and Recommendations*, updated annually.
23. International Labour Organization (ILO), 'Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy', 2006.
24. United Nations (UN) Convention, 'International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families', 1990.
25. United Nations (UN) Declaration, 'Declaration on the Elimination of All Forms of Racial Discrimination', 1963.
26. United Nations (UN) Declaration, 'Declaration on the Right to Development', 1986.
27. United Nations (UN) Declaration, 'United Nations Millennium Declaration', 2000.
28. United Nations (UN) Declaration, 'Vienna Declaration and Programme of Action', 1993.
29. United Nations (UN), 'Guiding Principles on Business and Human Rights, Implementing the United Nations "Protect, Respect and Remedy" Framework', 2011.
30. United Nations (UN), *Protect, Respect and Remedy: a Framework for Business and Human Rights*, 2008.
31. United Nations (UN), *Report of the Special Representative of the Secretary-General on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises*, John Ruggie, 2011.

**Other relevant references:**

32. United Nations Global Compact, *Global Compact Business Guide for Conflict Impact Assessment and Risk Management*, 2002.
33. United Nations Global Compact and Principles for Responsible Investment (PRI), *Guidance on Responsible Business in Conflict-Affected and High-Risk Areas: A Resource for Companies and Investors*, 2010.

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