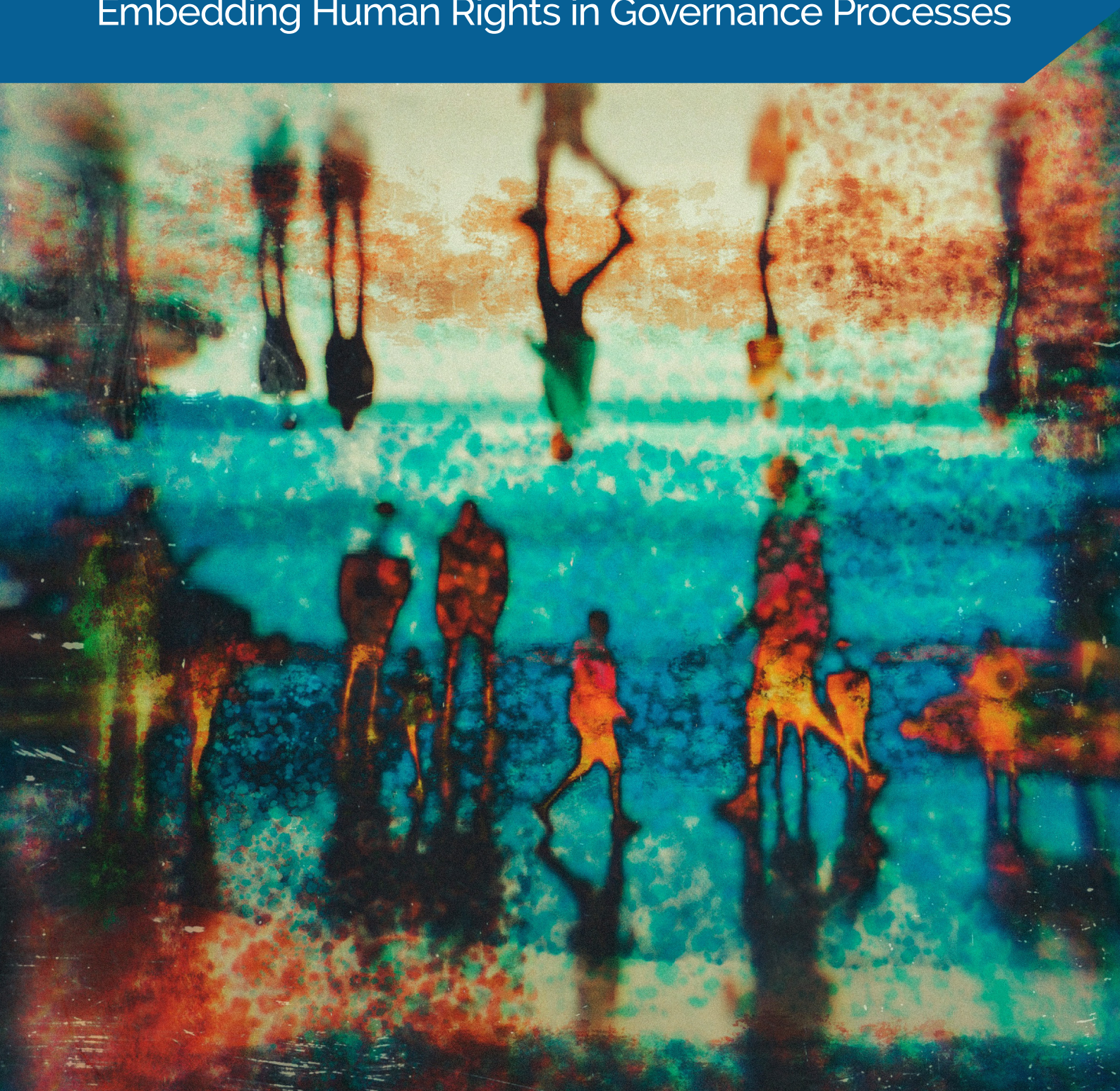




GUIDANCE BRIEFING SERIES

# WHAT “GOOD” LOOKS LIKE

Embedding Human Rights in Governance Processes



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## Disclaimer

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# What “good” looks like

## Embedding human rights in governance processes

### Insights from business practice

*“Robust human rights policies, embedded in governance processes and daily practice, are essential if a company wants to ensure it meets its responsibility to respect human rights, as well as regulatory and reporting requirements and standards.*

*The responsibility to respect human rights requires a top-down approach, driven throughout a company and embedded in strategy and policies, business decision-making processes and daily activities with business partners. A consistent approach and performance are a must for the continued health and prospects of an enterprise, as well as the people impacted by its activities.*

*Having good governance in place is an indication that a company is serious about human rights performance and reporting. But it is only an indication; a wide range of stakeholders – from regulators and investors through to affected communities – will hold a company accountable against its own policies and performance, as well as national and international laws and standards.”*

Ron Popper, CEO, GBI

## Why this practice-based series?

In 2011, the States in the UN Human Rights Council unanimously endorsed the UN Guiding Principles on Business and Human Rights (UNGPs). The UNGPs have enjoyed broad support by companies, industry groups, sustainability and human rights experts, civil society, and affected stakeholders because the UNGPs were based on years of rigorous research and broad global engagement

The Global Business Initiative on Human Rights (GBI) is the only business-led initiative solely focussed on supporting companies through peer learning to improve the implementation of their responsibility to respect human rights under the UNGPs and carry out human rights due diligence. That work has resulted in a substantial and detailed repository of practice-based insights and knowledge about what human rights due diligence means when facing real-world challenges, and what can reasonably be expected of companies in their pursuit of respecting human rights and the environment.

As regulations such as the European Union’s Corporate Sustainability Due Diligence Directive (CSDDD) and other national laws establish binding obligations that largely codify and operationalise the core principles of the UNGPs, GBI is now sharing its experience and practice-based insights in a guidance series about “what good looks like.”

The aim of this series is to help further the development of mandatory due diligence legislation on sustainable business in the European Union and elsewhere in ways that are practical, realistic, and in line with the UNGPs. This guidance also aims to help companies to understand what “good” looks like when it comes to implementing mandatory human rights and environmental due diligence.

## Why embedding human rights in company processes and governance is essential

Increasing regulatory requirements on companies' human rights performance and due diligence, as well as growing stakeholder expectations, make it even more important that companies have the appropriate frameworks and practices in place to define processes and assess performance to respect human rights.

Successful companies thrive on good governance. Enterprise-wide policies and processes drive values and consistency, and ensure all stakeholders – internal and external – know what to expect from an engagement with the company and its representatives.

When human rights considerations and practices are embedded in policies, processes and behaviours, they become part of lived company culture. They are demystified, and all employees understand that human rights are essential to business activities and an integral part of interaction with stakeholders.

Done well, embedding human rights in governance frameworks and across processes allows a company to:

### Develop strong processes and culture

Having the right tone from the top, and ensuring that appropriate frameworks are in place at key stages of the business process – from the research and development of a new system or product through to upstream and downstream due diligence, and the remediation of negative impacts – drives a culture of respecting human rights. Putting appropriate frameworks in place prevents respect for human rights being regarded as a “nice to have” and makes it a mandatory part of the business.

### Identify human rights risks early and consistently

Having human rights policies and approved practices embedded at key stages of a business activity allow a company to identify potential risks to people early in the business process, and to prevent or mitigate negative impacts. Having early due diligence processes in place – for example, at the pre-bid stage for a contract, or when scoping potential entry into a new country or region – provide for a consistent approach to business activities, and enable a company to use leverage, if necessary, at an early stage, reducing the likelihood of more complex issues arising later.

### Strengthen a culture of human rights risk mitigation and prevention

Robust governance frameworks increase awareness in key areas of the company of how to prevent risks to people and the business. They help to build a culture of due diligence, and the need to prevent or mitigate human rights risk, in much the same way that ensuring health and safety, and preventing negative environmental impacts, are embedded in daily practice.

### Enhance external legitimacy and credibility

A company with human rights practices embedded in its policies and business activities is likely to reap the benefits from a wide variety of stakeholders – from investors and customers through to civil society organisations and affected communities. No company is perfect – and should not claim to be – in terms of respecting human rights, but demonstrating commitment and consistency of approach, internally and externally, adds to credibility. Good governance throughout an enterprise supports a commitment to continuous improvement.

### Reduce legal, reputational and operational risks

Embedding good practice in daily activities enables companies to foresee, prevent or mitigate risks which can harm people, cause a company legal and reputational damage, disrupt business activities, and undermine stakeholder confidence. Such risks can damage an enterprise and its social licence to operate.

## Strengthen long-term business sustainability

Integrating appropriate practice into daily business and behaviour is a strategic investment in long-term business resilience and the avoidance of potential disruption. Companies with human rights embedded in robust internal frameworks are better placed to adapt to emerging risks, as well as evolving legal requirements and stakeholder expectations.

## Improve access to remedy

Embedding effective grievance mechanisms, knowing how to respond to findings, and analysing outcomes are part of embedding human rights in an enterprise. The appropriate governance needs to be clearly stated in policies and processes, and will help to ensure that accessible, culturally appropriate, safe and effective remediation channels are in place and used.

## Strengthen awareness and loyalty among employees

Robust policies and practices send a clear signal to employees, current or future, of the company's values, practices and expectations. Employees tend to buy in to such values and this can strengthen brand loyalty. Conversely, failing to attract or retain talented people because a company has failed to live up to its proclaimed values, or has weak internal processes to support its stated targets, will result in damage to reputation and potential additional costs because of the need to hire, train and develop new staff.

# What does embedding human rights look like in practice?

## Making a policy commitment

The UNGPs, call for companies to develop a policy to communicate their commitment to human rights.

It cannot be stressed enough that good practice **must** be driven by senior management. Boards and executive managements need to set appropriate policies, governance frameworks and behaviours, and make and communicate the business case for respecting human rights, in order to drive a consistent approach throughout an organisation.

Policy commitments, based on a detailed review of performance to date, help a company to communicate its position on human rights internally and externally, its key challenges and areas of risk, and its ambition to respect human rights in business activities and relationships. The policy commitment also clarifies the scope of engagement with other stakeholders, including investors, customers, suppliers, governments, workers and communities.

The process of developing a policy commitment – from drafts through to management approval – presents opportunities to examine the company's performance, and to hold detailed discussions with internal and external stakeholders.

It should be led in-house because it is fundamentally about defining the company's own commitments, expectations and ways of working. While external consultants can provide valuable expertise, benchmarking and technical input, the ownership, credibility and effectiveness of any policy depend on its alignment with the company's internal culture, governance structures and operational realities.

Creating shared understanding of the company's human rights responsibility, and how it can impact rights, may mean that developing a policy commitment and accompanying documents and guidelines takes some time. But it is vital that the policy commitment fully and realistically reflects the potential or actual human rights risks of the entire enterprise in order to strengthen buy-in at all levels of a company and externally.

## Governance and coordination

Effective governance is key to ensuring a company truly lives its responsibility to respect human rights throughout the enterprise. Governance bodies guide the implementation of policies and commitments, monitor performance, ensure accurate and timely reporting, and are a means to ensure accountability.

Good practice at senior management level:

- **Secure executive leadership and accountability:** Executive management must take direct responsibility for overseeing human rights performance across the business. Clearly articulating the company's human rights commitments and embedding them into strategic priorities is an executive function that shapes corporate culture and signals that respect for human rights is a core business expectation – not a compliance exercise.
- **Ensure board-level oversight:** Human rights governance should be regularly reviewed at the highest level of the company. A designated Board committee (such as the Sustainability, Risk, or Ethics Committee) or an individual Board member should have formal responsibility for human rights oversight. Regular briefings and updates to the Board should ensure visibility on key risks, performance and emerging issues.
- **Design and implement trainings for senior leaders:** Targeted human rights training should be provided to executive management and Board members to ensure they understand their role and responsibilities in driving human rights performance. Involving external human rights experts in the design or delivery of this training can enhance credibility, bring in global best practice, and provide sector-specific insights.
- **Integrate human rights into risk management and business processes:** Human rights considerations should be systematically integrated into the company's Enterprise Risk Management (ERM) system or equivalent processes. This includes ensuring that human rights risks are identified, assessed and monitored alongside financial, operational and legal risks. A structured and periodic gap analysis should be conducted to identify blind spots in existing due diligence processes, highlight emerging or future risks (such as regulatory changes or conflict-affected operations), and assess the adequacy of current mitigation measures.
- **Consider using external stakeholder panels and expert advisory groups:** Engaging with stakeholder panels or independent human rights advisory groups to interact with senior management provides an important external perspective and helps stay attuned to evolving human rights challenges. These panels can support prioritization, validate approaches and strengthen accountability by offering critical feedback on company performance and strategic direction.
- **Review regularly and facilitate continuous improvement:** Senior management should ensure that human rights performance is subject to regular internal review, with clear action points, follow-up mechanisms and accountability lines. Learnings from incidents, stakeholder feedback and sector developments should be used to continuously strengthen policies, procedures, and practices.

## Raising awareness, training and capacity building

Everyone in the company should be aware, at least at a basic level, of key policies, how the business can impact human rights, the need for due diligence, and the processes used to evaluate risks and responsibilities.

As the legal requirements for human rights due diligence grow, companies need to ensure that the people charged with carrying out such work are fully trained, have sufficient capacity, adequate resources, and are – where necessary – supported by external expertise.

Internal training and capacity building are key building blocks. Companies use a variety of online and in-person training programmes, as well as refresher courses, to raise awareness about their human rights commitments and to improve performance. More in-depth training can be targeted at parts of the business, specific roles or countries that are deemed more sensitive.

In addition to mandatory training, leading companies also:

- **Build internal networks of champions:** Establish networks or focal points across key business units – such as procurement, operations, security, HR, legal, and compliance – to strengthen internal expertise, improve risk identification and ensure human rights policies and processes are applied effectively where risks arise. These networks foster ownership, cross-functional collaboration and knowledge sharing.
- **Reinforce commitments through leadership messaging:** Use regular internal communications, with clear and consistent messages from senior leadership, to reiterate the company's human rights commitments. Embedding these messages into CEO statements, leadership briefings and internal newsletters helps sustain visibility and drive cultural alignment.
- **Integrate human rights into broader learning and development:** Embed human rights content into existing training programmes, including onboarding, leadership development, risk management, and supplier engagement courses. Tailoring modules to the needs of specific functions – such as procurement teams on supplier due diligence or security teams on the Voluntary Principles – ensures relevance and practical application.
- **Leverage key dates to promote awareness and dialogue:** Use global observances like International Human Rights Day (December 10th) and other strategic moments (such as ESG reporting periods or supplier conferences) to spark internal engagement. Activities may include webinars, case study discussions, or awareness campaigns that encourage reflection and dialogue on human rights topics across the organization.

Language plays an important part in training and communicating commitments effectively. Human rights terminology may not be immediately understood in a policy or process, so it is important to find readily accessible language and examples of company practice that help to translate company policies into everyday practice and make them relevant.

Training should also include awareness raising of internal processes for identifying, mitigating and remediating negative human rights impacts, actions and timelines appropriate for remediating harms, as well as relevant areas of responsibility and accountability. Training should also include internal and external reporting requirements.

## Good practice for embedding human rights



The following good practices and accompanying examples of company action are based on insights from GBI's work with companies. The lessons drawn indicate how companies have been working towards good practice. Some of these lessons may be more relevant than others depending on the corporate context.



GOOD  
PRACTICE

### Ensure responsibility and oversight in daily management of human rights

#### Lessons drawn from company practice:

- Place responsibility for daily human rights performance at a senior level. The person heading this work may be the Chief Compliance Officer or the Chief Sustainability Officer. The person who heads human rights should report regularly to executive management.
- Establish a standing human rights committee and/or cross-functional committees, including the business, to work on specific or complex issues, such as controversies, working in conflict-affected environments or adapting business practice to new laws. Diversity of expertise and experience in such a multi-functional team is valuable.
- Use both dedicated practitioners and multi-functional teams to manage potential or actual impacts. Trained practitioners, usually a relatively small group, are responsible for driving the principles of good practice and training, and reporting on company performance.
- Devolve responsibility with clear reporting lines. A wide range of divisions, business units and functions at regional and country level should also be involved in driving due diligence, monitoring performance and reporting. Clear guidelines on escalation processes, lines of responsibility and accountability need to be set.
- Find synergies with other existing due diligence processes where it makes sense. It may be possible to “piggy-back” other processes, such as supply chain audits, health and safety checks and mergers and acquisitions research, by adding human rights criteria to existing work.
- Work across departments to provide a consistency of approach, but also to foster greater understanding of issues, legal requirements and stakeholder expectations. Working cross-departmentally also helps to de-silo working processes and thinking, assisting cooperation between departments such as legal and sustainability, or human rights and climate.



## Make policy commitments to communicate the company's seriousness about human rights and its ambitions

### Lessons drawn from company practice:

- International standards require companies to develop formal human rights policies. These must be applicable to all employees, contractors and business partners.
- Ensure human rights policies are reflected in other policies, such as codes of conduct, including those for suppliers.
- A code of conduct is often the primary reference point directing the expected business behaviour of employees and is a powerful way to raise awareness and understanding of human rights issues and performance in the company.
- Include human rights issues in a range of policy documents, such as strategy, procurement and mergers and acquisitions guidelines, as well as in meetings and discussions. This will help all stakeholders, including business partners, to understand the company's priorities and expectations.
- Set out and explain policy requirements clearly and consistently, using clear language and references to international laws, standards and due diligence requirements. Be prepared to explain human rights requirements in everyday language.



## Building buy-in and confidence among colleagues is critical

### Lessons drawn from company practice:

- Prepare brief, clear and compelling narratives for good human rights performance, including the business case and reference to laws and standards, and the need for and benefits of human rights and environmental due diligence (HREDD).
- Tailor the narrative for different management levels, business units and functions to build support for good practice throughout the company.
- Use case studies from the company's past, including when negative impacts were avoided or mitigated, or when they occurred and had to be remediated, as well as examples from same-sector companies. Case studies will support internal education, make the policy commitment feel more relevant, and lend weight to key messages to colleagues.



Lessons drawn from company practice:

- Carry out training in person or online. Many companies use mandatory online training on human rights to raise awareness about their human rights policies and risks, due diligence work, ways of improving performance, and where responsibility and accountability lie within the organisation.
- Prioritise training according to needs. It can be aimed at specific parts of the business, roles or issues, or countries where business activities are deemed more sensitive. The most effective training is usually in-person and targeted, even if it is more time-consuming and resource intensive.
- Some employees, including those in key functions, should receive more specialised training. Training may also be coupled with other issues such as bribery and corruption or climate and environment.
- Publish a human rights guide to accompany policy commitments. This helps to translate potentially complex issues into more readily understandable language accessible to all employees and contractors.
- Integrate human rights training into existing processes. For example, human rights modules can be incorporated into annual business ethics courses, onboarding and refresher programmes, and senior leadership development courses.



Lessons drawn from company practice:

- Implement formal reporting frameworks and issue escalation guidelines on human rights.
- A centralised reporting process ensures consistency and access to information and supports work to meet requirements to track and communicate on performance, as well as the need for and status of remediation.
- Accountability and reporting frameworks must extend beyond headquarters; they underpin the need for effective due diligence, are a major source of learning, and drive a consistent approach throughout the company.
- Establish clear reporting and accountability channels for individuals or team members; tasks and responsibilities need to be embedded in contracts, annual target setting and performance evaluation.
- Use more informal approaches, including regular calls with different colleagues and joining meetings convened by relevant functions or teams outside the human rights function.

## Key considerations for policymakers

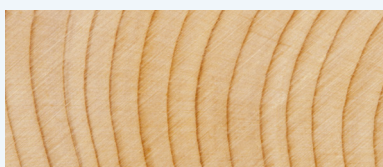
Regulation should prioritise outcomes over formal compliance: Effective human rights regulation should be designed to reinforce and support company efforts to establish the necessary internal structures, governance processes and accountability mechanisms required to respect human rights. Legal requirements should not only clarify corporate expectations but also contribute to creating a more level playing field across industries and jurisdictions, encouraging consistent and meaningful implementation.

Critically, legislation should mandate that policy commitments are supported by effective governance frameworks, including clear accountability lines, cross-functional coordination, and the allocation of adequate financial and human resources. Without such governance and resourcing requirements, there is a risk that corporate commitments to human rights remain superficial or disconnected from day-to-day business decision-making.

Policymakers should underscore that regulation should be accompanied by guidance, capacity-building support and technical assistance to aid implementation, particularly for small and medium-sized enterprises and enforcement authorities.

Regulations should balance the need for clear minimum standards with flexibility, allowing companies to design governance arrangements suited to their size, sector and operational context. The UNGPs – the key international standard on business and human rights – explicitly details what governance needs to cover if a company seeks to fulfil its responsibility to respect human rights. By ensuring that legal requirements reflect them and promote genuine internal ownership, sustained attention to risk identification and mitigation, and effective reporting, policymakers can help drive meaningful progress in corporate human rights performance and accountability.

### Further Resources



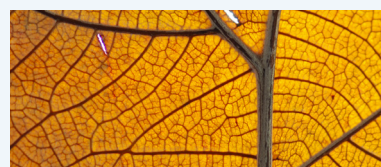
#### **Making a policy commitment**

[GBI's business practice portal](#)



#### **Governance and coordination**

[GBI's business practice portal](#)



#### **Raising awareness, training, and capacity building**

[GBI's business practice portal](#)

These evolving resources are created by business for business are based on practice-based insights on a range of areas of business practice. It has a section on governance and coordination with company examples and insights from practice.

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