

Guidelines on a principle-based approach to the Cooperation between the United Nations and the business sector¹

I. INTRODUCTION

1. The business sector² has played an active role in the work of the United Nations since its inception in 1945 and a number of organizations of the UN system have a successful history of co-operating with the business sector. There is a recognition that many of the world's most pressing problems are too complex for any one sector to face alone. Notably, over the past fifteen years the business sector and other stakeholders have increasingly become active partners in helping the UN in achieving its goals, as a complement to Government action.
2. The relationship with the business sector has become more important, as the role of responsible and inclusive business in generating employment and wealth through trade, investment and finance for development, along with business' responsibility to respect universal principles, has increasingly been recognized. UN Member States also stress the importance of private investment in development. The business sector can bring key resources to the fore -knowledge, expertise, financing, access and reach- that are often critical to advance UN goals. Cooperation between the United Nations and all relevant partners, including the private sector, can contribute to addressing the obstacles confronted by developing countries, including by mobilizing the resources needed to finance their sustainable development, and to realizing the internationally agreed development goals in developing countries.
3. The international community has welcomed³ and encouraged the contribution of all relevant partners, including the business sector, to the implementation of the outcomes of the United Nations conferences and summits and their reviews in the economic, social, environmental and related fields, as well as the realization of the internationally agreed development goals, including the sustainable development goals. Indeed, the United Nations has achieved tremendous progress in partnering with the business sector and

¹ The Guidelines were first issued in 2000, revised and reissued in 2009, and revised in 2015 as requested by GA Resolution A/RES/68/234.

² The Business Sector is defined in paragraph 8 below.

³ Various General Assembly resolutions have recognized the importance of working in partnership with the Business Sector and civil society in order to achieve UN goals. See e.g. GA Resolutions A/RES/56/76; A/RES/58/129; A/RES/60/215; A/RES/62/211; and A/RES 68/234.

other stakeholders, notably in the framework of various United Nations organizations, agencies, funds, programmes, task forces, commissions and initiatives, and through the establishment of partnerships by various United Nations agencies, non-public partners and Member States at the field level.

4. The overarching principle is that collaboration between the United Nations and any relevant partners, including the private sector, should not impose undue rigidity in partnership agreements while always serving the purposes and principles embodied in the Charter of the United Nations and always being undertaken in a manner that maintains and promotes the integrity, impartiality and independence of the Organization.

II. PURPOSE, APPROACH AND SCOPE

5. The purpose of these Guidelines is to provide a framework to facilitate the formulation and implementation of partnerships between the United Nations and the business sector while safeguarding the integrity, impartiality and independence of the United Nations and preventing and mitigating potential risks of adverse impacts on people and the environment.
6. Nothing in these Guidelines is intended to modify or otherwise change any existing obligation under any relevant rule or regulation.
7. Cooperation between the United Nations and the business sector is principle-based. These principles are included in the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights. The United Nations Global Compact provides an overall value framework for cooperation with the business sector. The principles of the Global Compact on human rights, labour, the environment and anti-corruption are based on intergovernmental agreements and are specifically relevant for business. Similarly, the United Nations Guiding Principles on Business and Human Rights, which have been unanimously endorsed by the Human Rights Council, serve as the baseline reference point for expected business conduct, and as a benchmark for responsible business implementation⁴.
8. The Guidelines apply to partnerships between United Nations and business sector entities. These Guidelines define:
 - a. A partnership as a voluntary and collaborative agreement or arrangement between one or more parts of the United Nations system and the business sector, in which all participants agree to work together to achieve a common purpose or undertake a specific task and to coordinate their respective

⁴ See Annex II. For guidance on UN expectations of business on gender equality and children's rights, reference can be had to the Women's Empowerment Principles (<http://weprinciples.org/>) and the Children's Rights and Business Principles (<http://childrenandbusiness.org/>).

responsibilities, resources, and benefits⁵. Nothing in such a partnership should be deemed to establish either party as the agent of the other party or create a legal partnership or joint venture between the parties. Neither party has power to bind the other party to any specific course of action without that party's consent, or to contract in the name of the other party, or to create a liability against the other in any manner whatsoever.

- b. The business sector as either for-profit, and commercial enterprises or businesses; or business associations and coalitions (cross-industry, multi-issue groups; cross industry, issue-specific initiatives; industry-focused initiative); including but not limited to corporate philanthropic foundations.
9. Although these Guidelines apply only to the United Nations Secretariat and separately administered organs, Funds and Programmes of the United Nations (hereinafter referred to as the "United Nations entities"), they are intended to serve as a common framework for all organizations of the United Nations system as a basis for their collaborative efforts with the business sector. All are encouraged to adopt the Guidelines in accordance with necessary internal processes. Further, United Nations organizations are encouraged to develop more specific Guidelines in accordance with their particular mandates and activities.

III. GENERAL PRINCIPLES

INTEGRITY

10. The United Nations seeks to engage in mutually beneficial collaborative relationships and partnerships with the business sector. Partnership efforts should maintain the integrity of the United Nations, its independence and impartiality, in particular by clearly advancing the aims, activities and purposes of the United Nations, setting clear delineations of roles and responsibilities, providing no unfair advantages and including adequate partners.

Advance United Nations goals

11. The objective of the partnership needs to be articulated clearly and must advance the aims, activities and purposes of the United Nations as laid out in the Charter or other applicable texts. Chapter I of the United Nations Charter outlines key United Nations goals such as: maintaining international peace and security as well as solving

⁵ For further information on UN-Business partnership models, including multi-stakeholder partnerships, see Chapter Four of *UN-Business Partnerships: A Handbook*. (https://www.unglobalcompact.org/docs/issues_doc/un_business_partnerships/UNBusinessPartnershipHandbook.pdf)

international problems of an economic, social, cultural or humanitarian character, and promoting and encouraging respect for human rights and fundamental freedoms for all.

Delineate clear responsibilities and roles

12. The partnership should have a clear roadmap that identifies and clarifies each partner's roles and responsibilities. In addition to asserting goals and objectives, it should state at a minimum:
 - a. The proposed outcomes of the partnership;
 - b. The activities foreseen;
 - c. The participants if it is a multi-stakeholder process;
 - d. The governance structure needed to be put in place to ensure a transparent and accountable process.
13. All partnerships with the business sector, including those which, in accordance with the Financial Regulations and Rules of the United Nations or of its Funds and Programmes, have financial implications for the United Nations, should be implemented only pursuant to a formal written agreement between the private entity and the United Nations, in accordance with the applicable United Nations regulations and rules, delineating the respective responsibilities and roles of each party. The arrangement must be based on a clear understanding of respective roles and expectations, with accountability and a clear coordination of respective responsibilities, resources and benefits. Such formal agreement, or partnership agreement, should also specify defined timelines and measurable outputs.

Ensure no unfair advantage

14. Every member of the business sector community should have the opportunity to propose cooperative arrangements, within the parameters of these Guidelines. The United Nations can collaborate with the business sector for the purposes of development and provision of goods and services that explicitly support and accelerate achievement of United Nations goals. However, cooperation should not provide exclusivity in its collaboration or imply endorsement or preference of a particular business sector entity or its products or services.

Secure adequate partner(s)

15. The United Nations is interested in working with business sector entities that share its values, including internationally recognized principles concerning human rights, labour, the environment and anti-corruption as reflected in the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights. In considering collaborations and partnerships, the United Nations will engage with business sector entities that demonstrate:

- a. Responsible citizenship by supporting the core values of the United Nations and its causes as reflected in the Charter and other relevant conventions and treaties;
- b. A commitment to meeting or exceeding the principles of the United Nations Global Compact by translating them into operational corporate practices, including but not limited to policies, codes of conduct, management, monitoring and reporting systems.
- c. A commitment to respecting and implementing the Guiding Principles on Business and Human Rights by, *inter alia*, having in place a policy commitment to respect human rights, and having in place human rights due diligence processes appropriate to the scope of the business operations concerned and addressing adverse impacts with which they are involved.

16. The United Nations will not engage with business sector entities:

- a. Which contribute to or are otherwise complicit in human rights abuses, tolerate forced or compulsory labour or the use of child labour, are involved in the sale or manufacture of anti-personnel landmines or cluster bombs, or that otherwise do not meet relevant obligations or responsibilities required by the United Nations.
- b. That are engaged in any activities which are inconsistent with sanctions established by the United Nations Security Council or other similar measures.

17. The United Nations should not partner with business sector entities that systematically fail to demonstrate commitment to meeting the principles of the United Nations Global Compact or the United Nations Guiding Principles on Business and Human Rights. However, the United Nations may consider collaboration specifically intended to address this failure of commitment through meaningful changes to business policies and practices.

18. United Nations entities may establish additional eligibility and exclusionary criteria for screening companies appropriate to their specific mission and advocacy role.

Establish due diligence

19. United Nations entities reserve the right to choose their partners on a case-by-case basis and to undertake research in support of such decisions.

20. The integrity of the partnership process should be ensured through a robust due diligence process to guarantee that adequate partners are selected. The due diligence processes should be established by the United Nations entity considering the partnership.

21. United Nations entities are encouraged to consult with each other as part of the due diligence process.

22. At a minimum, the due diligence process should :

- a. Be conducted on all potential partners proportionate to the scope of engagement;
- b. Be planned so that such process can be completed well before partnership discussions are too far advanced, and continue on an ongoing basis for as long as the relationship exists and any time an agreement with a partner is amended or renewed;
- c. Cover the requirements set forth in paragraph 15 above.

ACCOUNTABILITY

23. Partnership agreements should provide for clear and efficient accountability procedures.

These procedures should differentiate between the following:

- a. The individual accountability of each partner, including in particular towards the principles included in the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights; and
- b. The internal accountability within the partnership, *i.e.* between partners, including, in accordance with the regulations and rules governing each entity, a monitoring and evaluation process.

24. Such monitoring and evaluation process should seek to ensure that the partnership's activities have been responsive to the concerns and objectives of the communities that the activities were intended to address.

TRANSPARENCY

25. Cooperation with the business sector must be transparent. Information on the nature and scope of major cooperative arrangements should be available within the concerned United Nations entity and to the public at large. Concerned United Nations entities should make relevant information available on their respective websites and post relevant information on the United Nations/business website www.business.un.org Subject to the regulations and rules governing each entity, this information should include disclosure of the partners, contributions, and matching funds for all relevant partnerships, including at the country-level.

IV. USE OF THE UNITED NATIONS NAME AND EMBLEM AND THE NAMES AND LOGOS OF UNITED NATIONS FUNDS AND PROGRAMMES

26. Pursuant to General Assembly resolution 92 (I) of 7 December 1946, the use of the United Nations name, including its acronym, and emblem (the "United Nations Name and Emblem") is limited to official purposes. The United Nations has consistently interpreted

this resolution to apply also to the use of the name and emblem of United Nations entities whose names include the "United Nations" or its acronym. The United Nations Name and Emblem are also protected by the Paris Convention for the Protection of Industrial Property, revised in Stockholm in 1967.

27. Recognizing the United Nations' evolving relationship with the business sector, the following sets out general principles for the use of the United Nations Name and Emblem, and of the names and logos of other United Nations entities ("Name and Emblem") by the business sector in the context of a partnership.⁶
- a. Pursuant to General Assembly resolution 92 (I), it has been a long-standing policy of the Secretary-General not to authorize the use of the United Nations Emblem by the business sector entity in an unmodified form, or to use the United Nations Emblem in a modified form, e.g. by placing the words "United Nations" or "UN" set above the emblem and the words "We Believe" or "Our Hope for Mankind" set below the emblem. However, an appropriate written communication could be provided to the business sector entity, acknowledging or recognizing its contribution to or collaboration with the United Nations.
 - b. Subject to the foregoing provisions in this paragraph 27, to the provisions of paragraph 28, and to the appropriate terms and conditions set forth in a partnership agreement, a business sector entity may, on a case-by-case basis, be exceptionally authorized to use the Name and Emblem on a non-exclusive basis⁷ specifically for non-commercial purposes and solely for advancing the objectives of the partnership. The use of the Name and Emblem by a business sector entity may exceptionally be authorized so long as the principal purpose of such use is to show support for the purposes and activities of the United Nations entity concerned and the generation of profit by the business sector entity is only incidental.⁸
 - c. The use of the Name and Emblem must be expressly approved in advance in writing and upon such terms and conditions as may be specified.

⁶ The guiding principles address primarily the use of the Name and Emblem by Business Sector entities, although similar principles would be generally applicable to non-Governmental organizations.

⁷ The principle of non-exclusive use refers to the activities of a Business Sector entity on its own behalf, and not in situations in which a Business Sector entity is engaged by the UN to act on the UN's behalf, e.g., the UN Gift Shop.

⁸ A "commercial use" of the Name and Emblem should be distinguished from "use by a commercial entity". The former term implies use in connection with or for furtherance of a profit-making enterprise. The latter term would allow the use of the Name and Emblem by a Business Sector entity even involving the making of some profit, as long as the principal purpose of such use is to show support for the purposes and activities of the UN entity concerned, including the raising of funds for the UN entity, and the generation of profit by the commercial entity is only incidental.

- d. With appropriate written approval, and subject to appropriate conditions on the time, manner and scope of such use, the use of a special United Nations emblem may be exclusively authorized to a limited number of business sector entities in connection with the promotion of a special event or initiative, including fund-raising for such event or initiative.
28. Any authorization for the use of the United Nations Name and Emblem under these Guidelines or otherwise by non-UN entities must be approved by the United Nations Office of Legal Affairs (OLA). With respect to the logos of certain United Nations entities that are distinct and separate from the United Nations Emblem, authorization should be sought directly from those United Nations entities for the use of their distinct logos.

V. Modalities

29. From an institutional perspective, there are a number of partnership modalities which could be established. In practice, the six UN-business partnership models below represent the most significant configurations:
- a. Global implementation partnerships focus on implementation outcomes. They establish platforms comprising numerous representatives from all relevant sectors to create frameworks for action that address global challenges and allow for local implementation.
 - b. Local implementation partnerships execute humanitarian or development projects in particular areas or regions. They are often accompanied by encouraging changes in behaviour of local target groups.
 - c. Corporate responsibility initiatives concentrate on changing business behaviour, for example, through leveraging their commitments to a specific development cause or fostering the self-regulation of a specific sector.
 - d. Advocacy campaigns encourage behavioural changes of target groups to alleviate development problems. Desired changes can range from sensitizing individuals to certain issues to encouraging individuals to engage in problem solving.
 - e. Resource mobilization partnerships focus exclusively on engaging companies to provide resources or to mobilize external resources to enable UN entities to better fulfill their mandates.
 - f. Innovation partnerships enable outcomes. They utilize the expertise of business partners to develop and implement innovative products and services that can, for example, improve work processes within UN entities.

30. In any case, formal partnerships agreements, which have financial implications for the UN, shall be subject to approval by the Controller or the relevant financial official of the separately administered organs and programmes of the United Nations concerned, following appropriate legal review by the UN and the UN entity concerned. The relevant operational office or department is responsible and accountable for ensuring compliance with the requirements set forth in the UN Financial Regulations and Rules, or comparable rules in the financial regulations and rules of separately administered organs and programmes of the UN. Modalities for entering into partnerships with the Business Sector which are distinct from procurement activities require flexibility in order to reflect the particular purposes and objectives of the partnerships. In their participation in partnership arrangements, UN entities will apply their respective regulations, rules and procedures including, where applicable, those relating to staff conduct and financial regulations and rules.
31. UN entities should pay particular attention when the chosen modality involves:
- a) Direct contribution by the Business Sector partner: The modality for direct contribution for specific purposes would be made under a trust fund or special account agreement with the partner subject to applicable Financial Regulations and Rules.
 - b) Indirect contribution by the Business Sector partner through the establishment of a charitable organization or foundation: Under this modality, a relationship agreement would be established between the UN and the charitable organization or foundation.
 - c) Partnership in technical assistance projects: This modality would involve either two direct bilateral agreements with the Business Sector partner and with the government of the country in which the assistance would be carried out, or a tripartite agreement among the business partner, the UN and the Government.
 - d) Partnership projects: This modality would involve other partnership arrangements requiring an agreement between the UN and the Business Sector. The relevant operational office or department must take into consideration all the aspects and implications involved in the selection of any of the relevant modalities set forth in this paragraph and full compliance with the requirements and criteria in the applicable UN regulations and rules or comparable regulations and rules of separately administered organs and programmes of the UN.

VI. INSTITUTIONAL CAPACITIES

32. UN entities that engage the business sector as partners in their work should allocate adequate resources and develop the policy frameworks and institutional capacities needed for engagement in a mutually beneficial way. In particular, they should:
- a) Build adequate institutional competencies, including through establishing focal points within their respective entities. Such focal points would act as liaisons between their entities and existing and potential business sector partners and be responsible for developing mutually beneficial partnerships with the business sector community in line with regulations, rules, and administrative issuances applicable to the UN entities.
 - b) Promote transparency, learning and knowledge exchange throughout the Organization by participating fully in the several internal and external information sharing platforms including in particular the UN System Business Sector Focal Points Network which is the platform further enhancing the UN's capacity to advance collaboration with the business sector, to a better understanding of the role and objectives of business and to ascertain whether they are compatible with the goals of the UN.
 - c) Allocate adequate resources to participate to the Annual UN System Business Sector Focal Points Meeting.

VII. FUTURE REVIEWS

33. To remain valid, these Guidelines will be reviewed and regularly updated, taking particularly into account recommendations coming from the United Nations System business sector Focal Point Meetings.

Annex I

The UN Global Compact Ten Principles

The Global Compact asks companies to embrace, support and enact a set of core values within their sphere of influence in the areas of human rights, labour standards, the environment and anti-corruption.

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: make sure that they are not complicit in human rights abuses.

Labour Standards

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: the elimination of all forms of forced and compulsory labour;

Principle 5: the effective abolition of child labour; and

Principle 6: the elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: undertake initiatives to promote greater environmental responsibility; and

Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Annex II: Excerpt of the United Nations Guiding Principles on Business and Human Rights

The following is an excerpt of the United Nations Guiding Principles on Business and Human Rights. The Guiding Principles were unanimously endorsed by the United Nations Human Rights Council⁹. They establish the authoritative global standard on the respective roles of businesses and governments in helping ensure that companies respect human rights in their own operations and through their business relationships. They provide, alongside the Global Compact principles, the framework for the principle-based cooperation between the United Nations and the business sector.

The full text of the Guiding Principles complemented by additional commentaries providing additional guidance can be found at http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf.

II. THE CORPORATE RESPONSIBILITY TO RESPECT HUMAN RIGHTS

A. FOUNDATIONAL PRINCIPLES

11. Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.
12. The responsibility of business enterprises to respect human rights refers to internationally recognized human rights—understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work.
13. The responsibility to respect human rights requires that business enterprises:
 - a. Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;
 - b. Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.
14. The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise’s adverse human rights impacts.
15. In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:
 - a. A policy commitment to meet their responsibility to respect human rights;
 - b. A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;
 - c. Processes to enable the remediation of any adverse human rights impacts they cause or contribute to.

⁹ The Guiding Principles were developed by the Special Representative of the UN Secretary-General for Business and Human Rights, Professor John Ruggie, over the six years of his UN mandate from 2005 to 2011. They elaborate on the three pillars of the UN "Protect, Respect and Remedy" Framework that Prof. Ruggie proposed to the Human Rights Council in 2008. The three pillars of the Framework are:

- The state duty to protect against human rights abuses by third parties, including business, through appropriate policies, regulation, and adjudication;
- The corporate responsibility to respect human rights, that is, to act with due diligence to avoid infringing on the rights of others and address adverse impacts with which they are involved; and
- The need for greater access by victims to effective remedy, both judicial and non-judicial.

B. OPERATIONAL PRINCIPLES

POLICY COMMITMENT

16. As the basis for embedding their responsibility to respect human rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that:
- a. Is approved at the most senior level of the business enterprise;
 - b. Is informed by relevant internal and/or external expertise;
 - c. Stipulates the enterprise's human rights expectations of personnel, business partners and other parties directly linked to its operations, products or services;
 - d. Is publicly available and communicated internally and externally to all personnel, business partners and other relevant parties;
 - e. Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.

HUMAN RIGHTS DUE DILIGENCE

17. In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. Human rights due diligence:
- a. Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships;
 - b. Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations;
 - c. Should be on-going, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve.
18. In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should:
- a. Draw on internal and/or independent external human rights expertise;
 - b. Involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.
19. In order to prevent and mitigate adverse human rights impacts, business enterprises should integrate the findings from their impact assessments across relevant internal functions and processes, and take appropriate action.
- a. Effective integration requires that:
 - i. Responsibility for addressing such impacts is assigned to the appropriate level and function within the business enterprise;
 - ii. Internal decision-making, budget allocations and oversight processes enable effective responses to such impacts.
 - b. Appropriate action will vary according to:
 - i. Whether the business enterprise causes or contributes to an adverse impact, or whether it is involved solely because the impact is directly linked to its operations, products or services by a business relationship;
 - ii. The extent of its leverage in addressing the adverse impact.

20. In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. Tracking should:
 - a. Be based on appropriate qualitative and quantitative indicators;
 - b. Draw on feed-back from both internal and external sources, including affected stakeholders.

21. In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by or on behalf of affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. In all instances, communications should:
 - a. Be of a form and frequency that reflect an enterprise's human rights impacts and that are accessible to its intended audiences;
 - b. Provide information that is sufficient to evaluate the adequacy of an enterprise's response to the particular human rights impact involved;
 - c. In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality.

REMEDIATION

22. Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes.

ISSUES OF CONTEXT

23. In all contexts, business enterprises should:
 - a. Comply with all applicable laws and respect internationally recognized human rights wherever they operate;
 - b. Seek ways to honor the principles of internationally recognized human rights when faced with conflicting requirements;
 - c. Treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever they operate.

24. Where it is necessary to prioritize actions to address actual and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable.