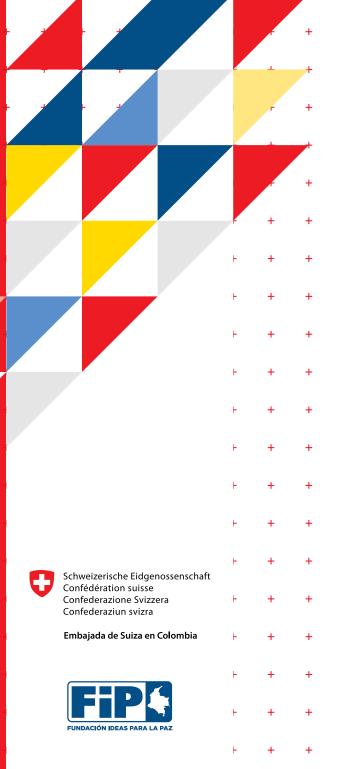
Ethical Commitment of Swiss Companies in Colombia

Guidelines for its implementation



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Embajada de Suiza en Colombia



Fundación Ideas para la Paz

Ethical Commitment by Swiss Companies in Colombia: Implementation guidelines

This document has been built by a group of Swiss companies operating in Colombia, with the support of the Swiss Embassy and Fundación Ideas para la Paz.

Design and layout

Ladoamable

www.ladoamable.com

Translation

Pilar Gamboa

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Ethical Commitment by Swiss Companies in Colombia: Implementation Guidelines Signatories of the Swiss Ethical Commitment - February 2012 Companies participating in the construction of the Swiss Ethical Commitment Guidelines Executive Summary Scope The Swiss Companies and the United Nations "Protect, Respect and Remedy" Framework Verification System Business due diligence, step-by-step Guideline on discrimination and inclusion The Guideline on discrimination and inclusion Incorporating discrimination and inclusion in business management, step-by-step 22 Examples Common Principles on Discrimination and Inclusion Verification System 29 **Guideline on Transparency** 44 The Guideline on Transparency Incorporating transparency issues in business management, step-by-step 48 Examples 50 Common Principles on Transparency 52 Verification System 55 **Guideline on Environmental Issues** 64 The Guideline on Environmental Issues Incorporating environmental issues in business management, step-by-step Examples 70 Common Principles on Environmental Issues 72 Verification System 75 **Key concepts and References** 86 •

Signatories of the Swiss Ethical Commitment - February 2012

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Companies participating in the construction of the Swiss **Ethical Commitment Guidelines**



























This document jointly prepared from 2012 by the working group of Swiss companies is intended to set out practical, specific and centered concepts on how business enterprises may promote the respect for human rights (HRs) in their operations in the Colombian context. Additionally, it should serve as an actual reference to achieve comprehensive understanding on the subject and, therefore, should not be considered as merely theoretical and conceptual.

The document is the result of a process initiated in 2011 by a group of Swiss companies operating in Colombia which following an invitation from the Swiss Embassy in Bogotá made official their commitment to incorporate HRs and International Humanitarian Law issues in their operations. During 2011 they drafted a document Promise of Value by Swiss Companies in Colombia whereby "On the grounds of Swiss values, Swiss companies established in Colombia are committed to incorporate human rights and International Humanitarian Law in their operations, taking into account the experience drawn from the Colombia Guidelines" 1.

The Colombia Guidelines that served as reference to prepare these Guidelines, is a multi-actor initiative arisen by mid 2006 that gathers businesses, civil society organizations and the Colombian government; it reflects their commitment of working together to improve the status of HRs and International Humanitarian Law in business operations in Colombia. After signing the Promise of Value in February 2012, 17 companies supported by the Swiss Embassy in Bogotá, the Vice-presidency of the Republic and some civil society agencies (e.g., Fundación Ideas para la Paz - FIP, CODHES, Fundación Avina and Fundación Natura) undertook activities to materialize this commitment.

Since then, the companies focused their efforts on elaborating a conceptual framework to clearly state ways to implement in their operations the United Nations "Protect, Respect and Remedy" Framework. Such efforts included surveys and periodic meetings to pursue consultations and discussions on significant contents, as well as reviewing documents eligible as theoretical background. This means that products created during this project have been the result of a collective construction process founded in the consensus among all participants. This products, also look to contribute to progressive and continuous improvement within this group of companies.

The first part of this document outlines general issues relevant to understand the context of this initiative and, also, key references and concepts on the matter. Three individual guidelines follow, and focuses on three relevant topics for the businesses involved: discrimination and inclusion; transparency; and, environment. Even though these three topics do not cover all the issues related to business and human rights, they were selected by consensus and collectively taking into account three main criteria. Firstly, topics that were common to all the companies involved in the initiative. Secondly, to do not repeat the work already developed by other initiatives and organizations, but instead, to complement existent advances. And, thirdly, the topics selected had to be relevant for the Colombian context. Each guideline aims at businesses that, regardless their size and operations might be interested in having tools to implement the United Nations Framework with the utmost goal of achieving full respect for HRs and remediation of adverse impacts thereon.



Pursuant to the goals proposed under the Swiss companies' Promise of Value where it is expected that such companies - based on Swiss values - integrate HRs and International Humanitarian Law in their operations, this document aims at setting minimum standards of conduct for businesses to develop their activities in a way that addresses situations or concerns relating HRs.

Achievement of these goals underlies on the United Nations 'Protect, Respect and Remedy' Framework as it clearly provides the obligation for businesses to respect HRs and remedy any adverse impact thereon.

In this sense and as enunciated in 2011 in John Ruggie's Guiding Principles, is key to emphasize that "the responsibility to respect human rights is a global standard conduct applicable to all companies, wherever they operate. Exists independently of the ability and /or willingness of states to enforce their own human rights obligations and does not reduce those obligations for companies It is an additional responsibility that goes beyond complying with national laws and regulations for the protection of human rights ".

Still based on the fact that companies must meet the general framework of human rights that guides management towards their respect and also those human rights risks within its operation, the scope of these guidelines is defined as the resources and capabilities which companies expected to have in order to promote respect for human rights, gradually and adjusted to their specific needs and characteristics. Therefore, speaking of scope two parameters are taken into account. The first related to what is expected of companies today in terms of the legal and social license to operate, and the second related to due diligence and spheres of influence of the company.

Today, businesses are not only expected to be compliant with the law; additionally, for conducting operations respectful for HRs they must ensure safe activities, i.e., not impacting HRs adversely while producing shared values, understood as positive impacts on the community, derived from joint actions. In the framework of business operations the above will cause implementation of these guidelines to produce positive impact on the businesses stakeholder groups.

On the other hand, due diligence covers all measures that businesses should adopt for identifying, preventing and addressing adverse impacts on HRs. Accordingly, references to due diligence in this framework imply that businesses are expected to take the following into account: the context of operations and all crucial elements relating HRs; effects derived from their activities over HRs; and relationships with stakeholder groups involved in HRs abuses.

Furthermore, scope is outlined on the basis of areas of influence identified by each business enterprise, according to sectoral and size particularities. This allows individualizing stakeholder groups (workers, consumers, vendors, contractors, local communities, inter alia) that produce adverse or positive impact over HRs and other incidents on the matter, in the concerned geographic area.

In this regard, it is vital to emphasize that the implementation proposed in each of the guidelines aims to achieve continuous and progressive improvement for businesses.

In this sense, it is expected that each company identifies their priority topics, and works on them according to the contents of this guidelines. It is important to remember that the implementation itself needs to take into account characteristics, needs and working times within each company.

¹ Text of the Promise of Value by Swiss companies established in Colombia, available at http://www.vicepresidencia.gov.co/Noticias/2012/Documents/120214a-promesa-valor-empresas-suizas.pdf

The Swiss Companies and the United Nations "Protect, Respect and Remedy" Framework

The business sector, as one of the largest contributors to economic development has become a major vehicle to convey progress in society and to promote HRs considering the large number of individuals or groups involved or affected by such activities.

The foregoing, and the fact that civil society stakeholders, communities, governments and investors, inter alia, have stated interest in learning how business activities can positively or adversely impact HRs in different contexts, have encouraged an analysis on why business performance is important vis-à-vis HRs, in various levels and sectors

In this context, issues regarding businesses and HRs have significantly increased and a growing number of companies from different sectors worldwide are pursuing implementation of international standards to address the matter as an element inherent and transversal to businesses and business management. Addressing the matter of HRs, is beneficial for business enterprises in terms of reputation, social license to operate and access to new global markets that promote the respect for HRs along their value chain.

Although States, in line with the constitutional principles should ensure respect and protection for HRs, agencies such as the United Nations have raised the possibility of sharing such duties, making special emphasis on what businesses can do in that connection.

To that end and taking into account that in practical cases differentiating the State and businesses duties is often difficult, the Protect,

Respect and Remedy Framework prepared by Professor John Ruggie and his team (approved by the United Nations in 2008), is particularly useful. The Framework clearly sets forth duties and obligations for businesses and States in connection to HRs and, furthermore, highlights three core pillars complementary to each other:

Core pillars of the United Nations 'Protect, Respect and Remedy' Framework on Business and Human Rights



Ensure protection and fulfillment of the population's HRs in the territory Adopt measures aimed at preventing and avoiding infringement to HRs and securing fulfillment thereof.

State obligations



No infringement, whether by action or omission, to the fulfillment and enjoyment of HR Act with due dilligence to prevent infringements to HRs and, thus, ensure respect thereof in the context of operations.

Corporate obligations

Remedy

By the State: Investigate, prosecute and punish By businesses: Facilitate access to complaint and grievance mechanisms; facilitate access to justice; indemnify and remedy

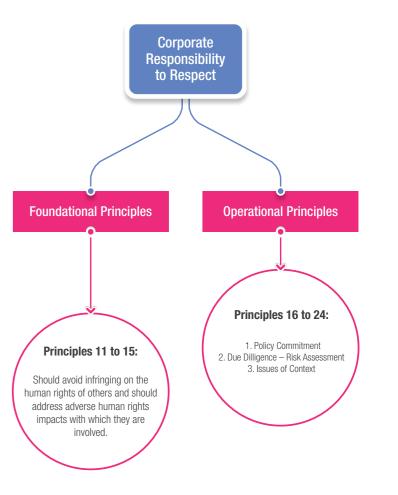
Common duties
of States and
businesses
within limits of
their respective
powers

Prepared by: Fundación Ideas para la Paz, 2011 Source: John Ruggie, "United Nations 'Protect, Respect and Remedy' Framework", 2008

To advance in terms of implementation Professor Ruggie and his team developed the "Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework" approved by the United Nations in 2011. These principles contain specific and concrete recommendations for purposes of protection, respect and remedy. Also, they are significant for advancing the matter from different sectors with the ultimate goal of identifying and highlighting State and businesses duties.

The pillar of respect and the Swiss companies

The pillar of Respect under the United Nations Framework is paramount to advance on initiatives for promoting and adopting business practices that effectively contribute to the respect for HRs. In that regard, the Ethical Commitment signed at the beginning of 2012 by Swiss companies in Colombia sets the tone to promote its implementation. This pillar covers 14 principles that clearly point out corporate duties concerning the respect for HRs under the structure described below:

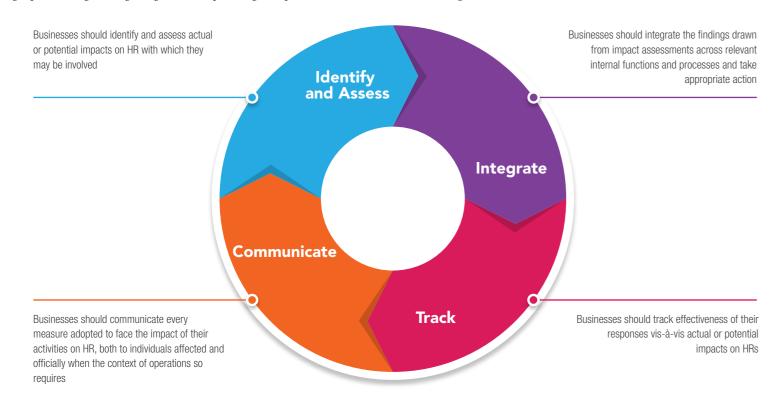


Prepared by: Fundación Ideas para la Paz, 2012

See full document in: http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR, FN ndf

Consequently, business enterprises should carry out human rights due diligence³ and "should adopt every measure within their reach to meet, in line with their responsibilities, every obligation for knowing, preventing, mitigating and responding to potential adverse

impacts over HRs derived from their activities, including abuses and violations⁷⁴. Additionally and according to the United Nations Framework for Business and Human Rights, due diligence rests on the following elements:



Prepared by: Fundación Ideas para la Paz, 2012 Source: United Nations Framework, 2008

Due diligence contents and scope are linked to circumstances prevailing in the context where businesses conduct their operations, as well as to impacts resulting from their activities and relationships. In that sense, for defining due diligence in the sphere of HRs and, with respect to each subject selected to develop the Ethical Commitment it is required to address various items covered under the principle of respect provided in the United Nations Framework.

Firstly, and according to the relevant foundational principles⁵ to ensure respect for HRs, enterprises should avoid infringing the HRs of others and should address adverse HRs impacts in which they are involved. It is required to at least take into account the rights contemplated in the International Bill of Human Rights⁶ and the fundamental rights included in the ILO Declaration on fundamental principles and rights at work⁷.

HRs are interconnected and, consequently, both positive and adverse impacts trigger a domino effect over others. Therefore, although the Ethical Commitment is based on specific subjects, it should be kept in mind that the rights addressed under each thereof are part of a larger set of rights.



Remember to see the key concepts about Business and Human Rights at the end of this document

Under the United Nations Framework due diligence is understood as the series of actions that businesses can reasonably pursue to identify, prevent and address adverse human rights impacts relating their operations and, more precisely, with respect to activities and relationships that are part of such operations. Specific actions that may be a part of due diligence vary according to the context, nature and magnitude of the operations. (The Corporate Responsibility to respect Human Rights: An interpretative guide: (2012, page 6)

⁴ Taken from Libro Blanco sobre Empresas y Derechos Humanos (White Book about business and human rights) (2012), page 34. Viewed at: http://www.ideaspaz.org/images/Libro%20Blanco%20Versi%C3%B3n%201.pdf

Foundational principles for this pillar are set forth in paragraphs 11-15.

 $^{^{6} \ \ \ \ \, \}text{See full document at: http://www.ohchr.org/EN/ProfessionalInterest/Pages/InternationalLaw.aspx}$

⁷ See full document at: http://www.ilo.org/public/english/standards/relm/ilc/ilc86/com-dtxt.htm

In line with the United Nations Guiding Principles and the 'Protect, Respect and Remedy' Framework, business enterprises, in addition to setting commitments and duties to act in conformity with HRs, should also rely on tools to identify all progress made, as well as the obstacles and difficulties encountered.

Graphic 2 shows a wide array of possibilities to assess progress and impact; these include self-reporting, where enterprises assess their own performance and third-party certifications relating corporate compliance in different spheres



Graphic 2. Prepared by Fundación Ideas para la Paz, 2013

As part of the work developed by the companies engaged in the Ethical Commitment, it was considered relevant to develop a common assessment system ⁸ based on self-reporting for each company. For

this first phase, it is expected from each company to identify their own progresses, and then to present a report that enables the acknowledgment of internal progresses. Likewise, the assessment report it is expected to work as a useful input for exchanging results with the companies involved in this process.

The assessment system contains three different tools: a baseline, a check list, and compliance criteria. Each tool was individually designed for the matters of this initiative (discrimination and inclusion, transparency and environment)⁹ and are described herein below:

Baseline

With regard to each business enterprise, baselines are aimed to identify different key elements to develop the process; such elements allow designating a frame of reference for future assessment and, also, an adequate planning to improve the management of HRs-related issues.

Baselines are determined according to certain questions that allow recognizing the enterprise current status and, by comparison, undertake future assessments.

Checklist

After defining the baselines on HRs the enterprise should recognize every element required to reach any such lines not yet developed or, on the contrary, identify any management factors useful to operate in a manner that respects HRs. Thus, checklists allow the assessing party to answer certain questions for indentifying elements required to improve the management.

Compliance Criteria

Findings in the process of prior assessment through baselines and checklists allow business enterprises to partially diagnosis their current status; however, as they undertake new commitments and responsibilities in the sphere of HRs, should be able of measuring all progress and impact, both internally and externally.

Such is the significance of relying on measuring mechanisms to quantitatively determine the progress made vis-à-vis defined compliance criteria. In the instant case, key questions divided in compliance criteria individual for each Guideline are included hereunder. Such criteria have been elaborated on the basis of the tool known as "Human Rights Compliance Assessment" of the Danish Institute for Human Rights. In addition to the proposals from this

organization largely experienced in HRs matters, the self-assessment tool refers to the United Nations Framework and the inputs drawn from meetings held with the companies involved over one year of work.

In measuring compliance criteria designed for each topic, five potential answers allow rating the enterprise situation in various lines of work and action. Under this model only YES, NO and PENDING choices have numeric value to weigh and draw conclusions on the status or situation of a given business.

Rating				
✓ Yes	× No	Pending	→ N/A	No Info
To be used when the company comply or does not comply with the question or statement presented These answers allow that the results of the assessment and improvements made by your company from year to year be easy monitor and measure.		To be used when the business is addressing the issue, i.e., correcting procedures on a particular question or indicator,	To be used when given questions or indicators are irrelevant for the business operations	To be used when you lack the information necessary to respond to the indicator or question presented.
		but the process is not yet complete		

⁸ Implementation of this assessment system can be autonomous; thus, companies may apply it according to their own particularities, needs and working time. Also, it can be adjusted or modified as needed.

⁹ For further information on detailed baselines, checklists and compliance criteria, please refer to each particular section.

¹⁰ See full document in: https://rca2.humanrightsbusiness.org/PageHumanRightsComplianceAssessment-35.aspx

After responding a large number of compliance criteria relevant for each subject, the tool will reflect the percentage of compliance and the current status, according to the grading below:

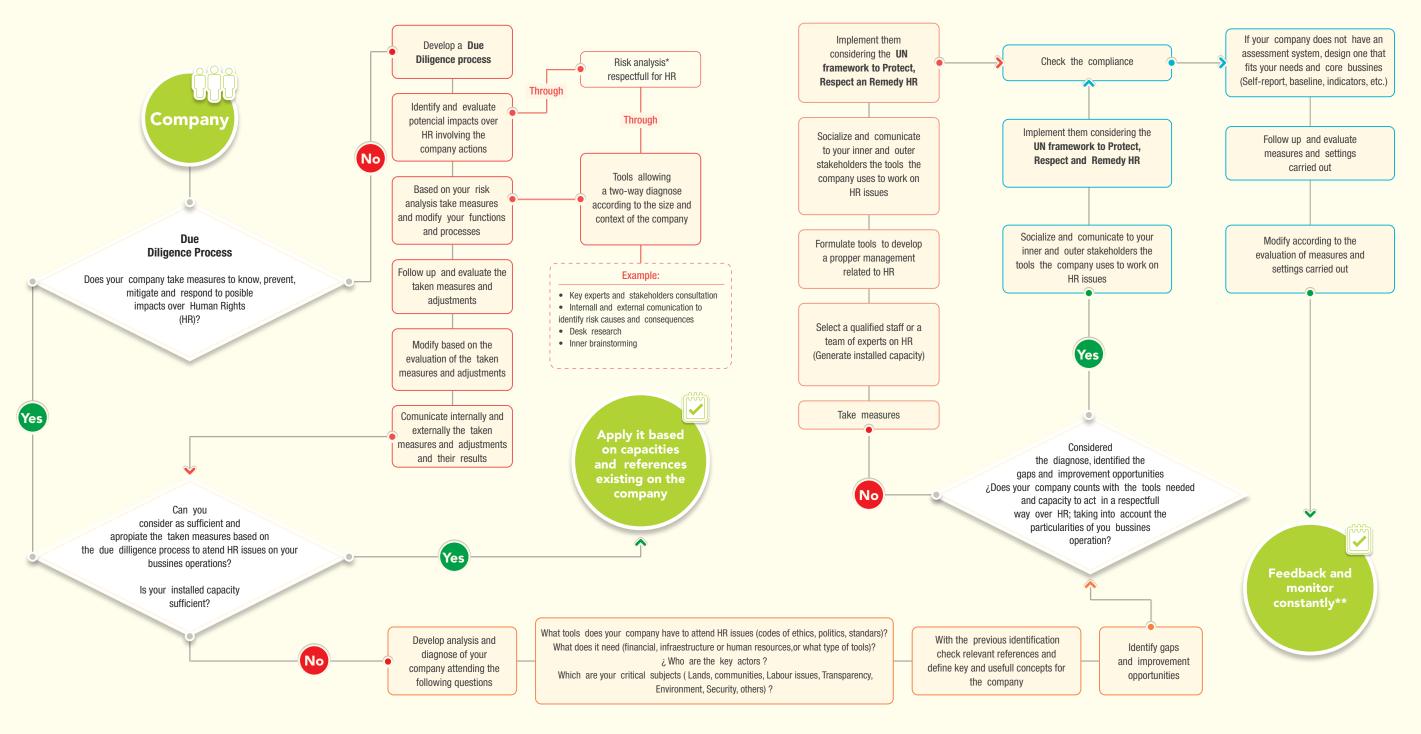
The business satisfies most compliance criteria. Progress on management systems relating HRs should remain ongoing

The business should improve the management of HRs. Concerns are known and will be addressed in short.

There are management flaws that the business should correct to achieve respect for HRs. Prompt actions are expected for solving problems by developing and disclosing appropriate strategies.

After completing the assessment, businesses are expected to draw conclusions to face challenges and opportunities for improvement to progress in the respect for HRs in their operations.

Business due diligence, step-by-step



To deepen into risk management issues ckeck ISO 31000 norm

Develop periodical monitoring and evaluation of the tools and capacity owned by the company to advance in the HR management. Adjust according to previous findings.

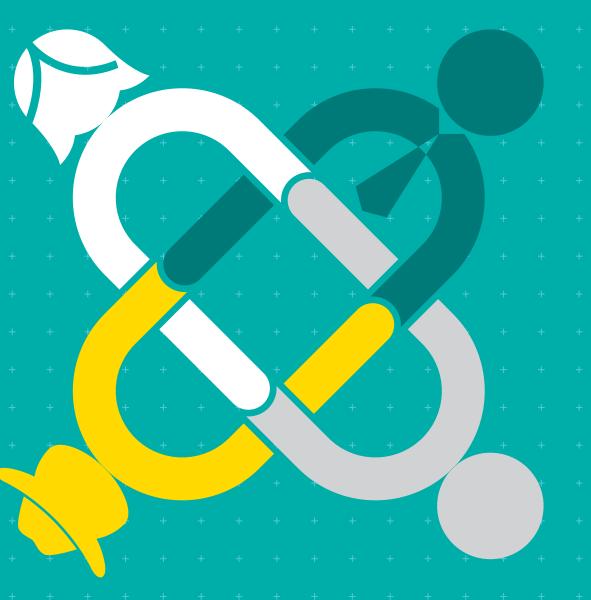


Guidelines for its implementation



As a general overview on aspects needed to progress in the sphere of human rights due diligence an outline of procedures stating actions and tasks required has been designed for businesses willing to implement these guidelines; also, officials responsible for such actions and tasks had been identified. The outline also refers to decisions required with the aim of preventing, mitigating and addressing potential adverse impacts on HRs.





The Guideline on discrimination and inclusion

At present several modalities of non-inclusion may derive from discrimination situations involving race, age, gender, ethnicity, sexual orientation, religion, social origin or disability. These not only occur in terms of employment, but, also, in other aspects of daily life linked to potential access to education or entertainment, among others.

However, some forms of discrimination are more critical in specific contexts and areas, either by reason of the type of economic activities carried out, the labor required or the context of a particular zone. For example, although Colombia has in place "an appropriate constitutional framework to achieve racial equality, there are well rooted structures that put the population out of sight and deepen discrimination" among groups not yet incorporated in law (i.e., LGBT ² communities). The above is evident and serious in the field of employment where full enforcement of such groups' rights is considerably limited.

Globally, the significance of discrimination and non-inclusion has particularly increased in the world of work and are now reflected on laws and initiatives passed and conceived in the past years. The International Labour Organization (ILO) has made progress through Convention No. 100³ and Convention No. 111⁴ on Equal Remuneration and Discrimination (Employment and Occupation) respectively; countries that ratified such instruments are bound by the commitments therein and the role of society for reducing their impact upon people is also depicted.

Thus, the group of business enterprises engaged in the Ethical Commitment, recognizing the existing discrimination modalities, focused their work on outlining directives and tools to foster inclusion and address critical discrimination situations likely to arise in their operations, specifically in the sphere of employment. Those situations that refer to discrimination for race, age, gender, ethnicity, sexual orientation, religion, social origin or disability, inter alia, often become evident in matters concerning contracting, selection processes, labor performance, etc.

Although it may occur that businesses are unaware of discrimination and non-inclusion situations, a number of actions must be taken into account to enable such businesses to approach these particular issues in their management for acting accordingly and appropriately to promote the respect for HRs in their operations.

Uprimny, R. (2009), Racial discrimination in Colombia. Retrieved on April 22, 2013 from: http://www.dejusticia.org/index.php?modo=interna&tema=estado de derecho&publicacion=593

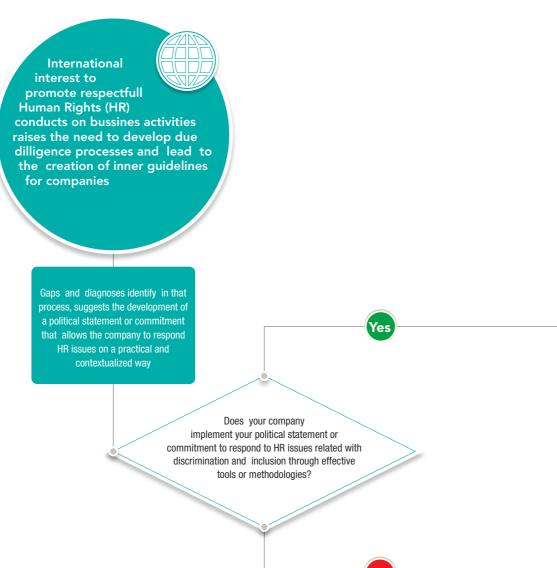
Acronym to designate individuals who, by the mere of fact of having gender identity or sexual orientation different from traditional ones (i.e. heterosexual), have been discriminated or excluded from opportunities available to others who are not lesbian, gay, bisexual, or transgender. Office of the Mayor of Bogotá. "ABC de los derechos de las personas LGBT Lesbianas Gays Bisexuales Transgeneristas". Retrieved on May 6 2013 from http://www.integracionsocial.gov.co/anexos/documentos/polpublicas/ABC_diversidad__Final_-_Final[1].pdf

³ See full text of ILO Convention No. 100 in: http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_decl_fs_84_en.pdf

See full text of ILO Convention No. 111 at: http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_decl_fs_85_en.pdf

Incorporating discrimination and inclusion in business management, step-by-step

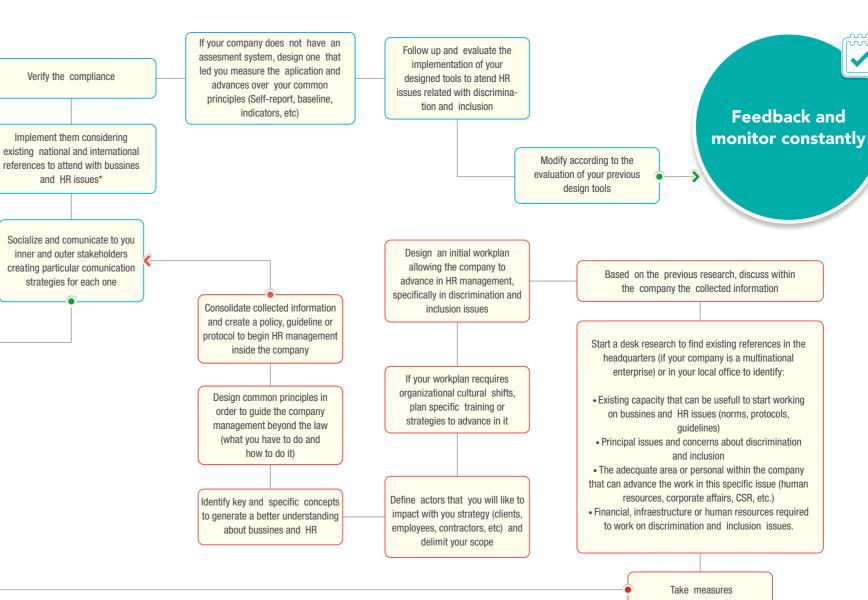
Thus, before delving into this topic, a general overview on aspects needed to progress on the matter has been designed for businesses willing to implement these concepts, examples, common principles and assessment systems; also, officials responsible for such actions and tasks had been identified. The outline also refers to decisions required with the aim of preventing, mitigating and addressing potential adverse impacts on HRs in case of discrimination and non-inclusion in the business context.



Verify the compliance

and HR issues*

strategies for each one



As base reference ckech the United Nations 'Protect, Respect and Remedy' Framework from professor John Ruggie and the key issues about due dilligence, Plan, Do, Act, Ckeck cycle, risk analysis an political commitment.



Issues on discrimination and non-inclusion that arise in the business sphere impact some of the Human Rights (HRs) provided in the Universal Declaration of Human Rights, as shown in the examples below. Therefore, for clarity purposes, specific rights more vulnerable to this type of situations should be identified. With regard to those particular examples there is transversal evidence of impact on rights like freedom of thought, conscience and religion; freedom of opinion and expression; right to equality before the law and non-discrimination; right to work and to fair and satisfactory work conditions

Example 1. Discrimination in the access to employment

An enterprise from the extractive sector undertook operations in a highly populated zone with the aim of offering employment opportunities for its inhabitants and, hence, improving their life standard; accordingly, employment offering and engagement produced considerable expectation in the region. However, although some individuals were willing to work in the zone, the enterprise claimed the absence of specialist or male staff trained in particular areas of its business activity; therefore, it resolved engaging most technical staff from other municipalities. Locally, female staff was only engaged to provide security, cleaning and cooking services for the camps and to perform non-qualified tasks of heavy duties. All such cases refer to temporary jobs that lasted few months.

Leaders from Juntas de Acción Comunal – JAC (Community Action Committees) in neighboring municipalities contested the engagement of personnel to perform skilled labor and claimed that both women and men in the zone met the profile searched by the enterprise; thus, they are being victim of discrimination by reason of gender in the access to employment. In view of the circumstances and the population

grievance, to pursue a selection process the head of recruitment in the business resolved requesting CVs from all individuals interested; nevertheless, he restricted the participation of women and only offered advancement to men suitable to perform the job searched in the area.

Example 2. Multiple discrimination by reason of age, disability or gender

An enterprise from the food sector posts on its Webpage its commitment vis-à-vis inclusion and diversity, both inside and outside the organization. Among its guidelines, are included audits to monitor recruitment processes to ensure that they meet all policies on inclusion provided in a code of conduct; all workers should be assessed according to their capacity to perform the required tasks, rather than their beliefs or personal characteristics.

In this context, the enterprise undertook large-scale businesses and for such purposes required staff suitable for servicing various outlets. However, taking into account the urgent need of engaging personnel the enterprise issued a confusing employment invitation that caused discrepancy among the public. This invitation announced the need for men under the age of 35 having physical and professional skills and abilities to sell food in various spots in the city. At first sight, the invitation seemed appealing for a wide array of unemployed men; however, it proved patently that disabled women over the age of 35 could not apply to fill such vacancy.

Short after posting the invitation, a number of agencies involved in the protection of HRs of women and individuals with disability, stated their disagreement and pointed out that it affected the right to work of other groups; thus, it became a case of discrimination by reason of age, disability and gender.

Example 3. Multiple discrimination in the context of employment

A public utility company had in place clear inclusion policies providing the obligation of including certain share of the population, according to race or culture. In this context after being awarded with a bid concerning a project for construction of hydroelectric facilities, engagement of further personnel was required. Thus, the company posted and invitation and 20 new workers entered the staff.

Consistent with its internal policies the company engaged 5 African descents and 5 indigenous workers who met the professional profile required for the project. Short after their engagement, the senior management observed that two of the newly engaged African descents were gay. The manager reacted negatively in face of their sexual orientation and resolved pushing them away from the rest of the staff; he assigned them arbitrarily additional tasks that force them to work extra time.

In view of such differential treatment, the rest of the staff complained with the human resources division; the manager was dismissed on the grounds of discrimination by reason of sexual orientation and race in the context of the employment. Following the manager removal, to prevent future actions the new manager resolved signing an agreement with a local authority responsible for inclusion matters and thus launch in-house campaigns to reduce exclusion and promote cultural integration. Likewise, a special clause was agreed with the headhunting firm responsible for collecting CVs, so that all applicants would have equal opportunities regardless their condition.

Example 4. Inclusion in employment

To conduct its activities a security enterprise required a significant number of workers qualified in the provision of services in various sectors of the economy. To obtain curriculum vitae (CVs) of individuals qualified to cover such needs it contacted a headhunting firm. The firm submits every CV available with the required profile but, nevertheless, the security enterprise requested further CVs.

As the firm had put aside CVs of individuals with disability who were only considered for specific jobs with the aim of promoting a strategy on labor inclusion and occupational possibilities, regardless their disability, it submitted such CVs to the security enterprise.

In light of its corporate responsibility policies the security enterprise resolved implementing new strategies to allow engagement of persons with disability. Exercises were made to understand such persons' needs and to effectively incorporate them to the employment environment by means of training on security matters. To date, such exercises have been successful and the security enterprise now expects implementing new inclusion strategies to include other individuals in addition to persons with disability.

Common Principles on Discrimination and Inclusion

To ensure that operations are developed consistently with the United Nations Framework and the provisions relating corporate duty to respect HRs and to remedy any infringement thereto, business enterprises may adopt actions and measures to secure - in the largest possible extent - that their activities do not impact HRs adversely. In that sense and subject to the legal framework, businesses can act beyond domestic laws for responding to particular circumstances in their operations. Such actions and measures may be understood as common principles to prevent that such particular circumstances and context of activity impact HRs adversely.

Common principles refer to expectations on the manner how business enterprises operate in certain contexts and regarding specific matters. Common principles should not be understood as the lesser effort made by business enterprises; rather, these deal with the expectations of other stakeholders vis-à-vis their actions in a given context.

Accordingly, adoption of these principles may be considered an opportunity to produce competitive advantages in the construction and strengthening of the enterprise social license to operate. Moreover, common principles also refer to the enterprise strategic management and underlying premises that foster similar commitments with other enterprises involved in discrimination and inclusion issues.

1. Enterprises, regardless their size, should recognize diversity as vehicle for generating growth and equal opportunities that foster inclusion and prevent discrimination by reason of nationality, gender, age, ethnicity, religion, sexual orientation or disability, among others

- Promote issues on discrimination and inclusion and other related concepts in all business areas.
- After initiating a selection processes, internally and externally disclose the business position with regard to non-discrimination and inclusion.
- Produce diagnosis to identify inequality situations often arisen in business operations and able of impacting HRs directly.
- Identify HRs of workers and stakeholder groups at risk of infringement, with the aim of promoting discussion and debate to overcome such risks.
- Internally and externally implement protocols and policies to address and remedy adverse impacts on HRs, in terms of discrimination or inclusion.
- Encourage a favorable employment environment for all workers and officials, in all levels of the organization.
- 2. Enterprises should rely and develop effective corporate policies to address concerns on discrimination and inclusion, according to their size.
- Reconsider outcomes from risk and impact assessments performed on discrimination and inclusion to include them into corporate internal policies.
- Engage decision-makers and key workers in the implementation of corporate policies to address non-discrimination and inclusion issues.
- Ensure that every document prepared in the enterprise promotes ethical non-discriminatory conducts that encourage respect for HPc
- Implement the use of specific methodologies to establish effective corporate policies to address matters on discrimination and inclusion

- Undertake initiatives for internal and external disclosure of corporate policies in place to address non-discrimination and inclusion matters.
- Communicate and educate workers on matters relating non-discrimination and inclusion under corporate policies.
- Publicize existing corporate policies both within the company and to other parties concerned, to effectively address discrimination and inclusion concerns
- Enterprises, taking into account their business activities and size, should rely on mechanisms to ensure the respect for HRs while promoting inclusion.
- Develop corporate consultation processes within the company and with other stakeholder groups to identify the type of mechanisms required as to respect for HRs and promotion of inclusion.
- Address needs and concerns of stakeholder groups with regard to non-discrimination and inclusion (decision-makers, workers, among others).
- Reconsider outcomes from risk and impact assessments to permit
 the implementation of mechanisms aimed at the respect for HRs
 and the promotion of inclusion.
- Develop and adopt indicators to identify achievements and flaws in the framework of relationships with stakeholder groups.
- Provide training on HRs and non-discrimination and inclusion issues to workers from all levels, with the involvement of human resources staff.
- Communicate, internally and to other parties concerned, the outcomes from implementation of mechanisms in place to operate in a manner that is HRs-consistent.

- 4. Enterprises, according to their size, should carry out risk and impact assessments to identify discrimination situations that infringe the HRs of various stakeholder groups, regardless of the time of operations in the zone.
- Carry out surveys on the context of operations to identify social and political particularities and other impact relating non-discrimination and inclusion.
- Produce diagnosis to identify situations of risk for the business operations, in terms of discrimination and inclusion.
- Produce a chart of key stakeholders engaged in the value chain and likely to be involved in discrimination or non-inclusion situations
- Enterprises, according to their size and in due observance of domestic and international management standards must ensure appropriate development of their activities vis-à-vis nondiscrimination and inclusion.
- Adopt selection processes that are not discriminatory for reasons of race or gender, among others.
- Indicate in internal documents, the manner to address situations where diversity issues are improperly handled.
- Use laws and standards relevant for non-discrimination and inclusion matters, with the aim of including these as part of the corporate management.
- Identify good practices replicable in the enterprise to ensure employment integrity, non-discrimination and inclusion.

- Enterprises, according to their size and operations, should encourage the adoption of HRs policies to include stakeholder groups.
- Analyze, by means of dialogue, the particulars of every stakeholder group with regard to non-discrimination and inclusion matters.
- Develop comprehensive tools to involve stakeholder groups in the promotion of inclusion.
- 7. In case of infringement to HRs in terms of discrimination or non-inclusion, business enterprises should secure access to remedial actions, according to their size and operations.
- Facilitate procedures for filing complaints and grievances relating discrimination and non-inclusion cases.
- In cooperation with independent experts, remedy all and any situations involving discrimination or non-inclusion.
- Prioritize infringed rights in descending order, to address them effectively, as appropriate.
- Provide extra-judicial remedy mechanisms (i.e., resolution, arbitration, conciliation, dialogue, inter alia) aimed at giving low-cost responses in short delay.
- 8. Enterprises should take into consideration the needs of its workers and stakeholder groups to ensure inclusion and unhindered involvement in business activities.
- Carry out surveys to identify the needs of workers with disability to address these inclusively and universally.

- Design strategies for adjusting the enterprise facilities to address the needs of persons with disability, either members of the staff or stakeholder groups.
- Ensure that all selection processes are transparent and non-discriminatory.
- Design strategies to promote inclusion and integration of persons with disability or of different race, gender or religion



Ckeck the key concepts of this guide at end of this document



Baselines

Taking into account the importance of relying on a first diagnosis on the enterprise condition and, based on the explanation stated on the introductory paragraphs of this document, following are the

baselines, checklists an compliance criteria designed with regard to discrimination and inclusion. These questions and the relevant answers will be useful to provide an initial diagnosis on the matter of HRs in the enterprise

Baselines		Available in the enterprise	
baselines	Yes	No	
Does the enterprise, regardless of its size, recognize diversity as an opportunity for growth?	\circ	0	
Does the enterprise generate equal opportunities to avoid discrimination and promote inclusion?	\circ	0	
Does the enterprise include corporate policy guidelines to promote non-discrimination and inclusion?	\circ	0	
Does the enterprise ensure comprehensive development of activities vis-à-vis non-discrimination and inclusion, grounded on domestic and international standards?	0	0	
Does the enterprise carry out risk and impact assessments that, according to the business size, allow identifying any discrimination likely to infringe the stakeholder groups' HRs?	\circ	0	
In case of adverse impact in terms of discrimination or non-inclusion, does the enterprise rely on remedial mechanisms?	0	0	
Does the enterprise promote, according to its size and operations, adoption of inclusive HR policies with its stakeholder groups?	0	0	
Does the enterprise rely on mechanisms to ensure that vendors and contractors promote inclusion and non-discrimination?	0	0	
Does the enterprise rely on specific instances to address issues on discrimination and inclusion?	0	0	

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Guideline on discrimination and inclusi

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Checklist

Checklist	Yes	No
Are there any diagnosis to identify discrimination and non-inclusion within the enterprise?	0	0
Are there any policies to address possible impacts on HRs?	0	0
Have consultations been conducted to identify the stakeholder groups' needs relating inclusion and non-discrimination?	\circ	0
Have risk assessments been conducted to include their outcomes on corporate policies?	0	0
Is there continued monitoring of the value chain to hinder potential infringements to HRs and, specifically, discrimination and non-inclusion?	0	0
¿Monitorean constantemente a su cadena de valor para no crear posibles afectaciones a los DDHH en temas de discriminación y no inclusión?	\circ	0
Are there any training and education mechanisms available for the staff?	0	0
Are there any mechanisms available to identify whether workers effectively implement the measures proposed to address the matter?	0	0

After answering the foregoing questions of diagnosis the enterprise shall measure - more specifically - other aspects relevant for its business operations. Below are the compliance criteria designed for this particular matter:

Core question 1

Does the enterprise, regardless of its size, recognize diversity as vehicle for positive growth and generation of equal opportunities that foster inclusion and prevent discrimination by reason of nationality, gender, age, ethnicity, religion, sexual orientation or disability, among others?

1.1 The enterprise promotes and fosters issues on discrimination and inclusion and other related concepts, in all business areas	Are there any training programs available on the matter?
	Has the top management stated its willingness to work and promote the issue?
	Are different areas or departments of the enterprise involved in the process?
	Do training manuals and documentation include examples or illustrations to designate others in a manner that is a stereotype or other classification?
	Have other actions or tools been developed or used to promote and boost the matter?
1.2 In selection processes the enterprise discloses - internally and externally - its position with regard	When defining hiring criteria for staff selection processes, the enterprise have particular care to avoid including items such as race, sex , age or others that may lead to discrimination issues?
	In selection processes, is available any specific information relating the enterprise position on the matter?
to non-discrimination and inclusion	Are there any campaigns to promote diversity in selection processes?
inclusion	Have other actions or tools been developed or used to promote and boost the matter?
1.3 The enterprise identifies inequality situations often arisen in business operations and likely to impact HRs directly	Have you identify which population groups (indigenous, African descents, LGBT, among others.) that might be often subject of discrimination, are involved in your company operations?
	Does the enterprise develop constant monitoring to identify inequality situations among its workers?
	Are risk assessments pursued to identify discrimination situations?
	Have other actions or tools been developed or used to identify inequality situations in the enterprise?

1.4 The enterprise identifies HRs of workers and stakeholder groups at risk of infringement, with the aim of promoting discussion and debate to overcome such risks	Is there a chart of key HRs relevant for the business activities?
	Are there channels or tools to handle complaints and grievances filed by workers?
	The enterprise has a specialized working group on human rights issues, dedicated to identify situations of possible HR abuses ?
	Have other actions or tools been developed or used to promote and boost the matter?
	Does the enterprise have a policy of human rights?
1.5 The enterprise implements	Do corporate policies include guidelines to address discrimination situations, both inside and outside the enterprise?
protocols and policies to address and remedy adverse impacts on HRs, in	Does the corporate code of ethics provide actions to address concerns relating discrimination?
terms of discrimination or inclusion	Does the enterprise monitor the observance of social and HRs aspects concerning vendors and business partners, through periodic
	Have other actions or tools been developed or used to address potential impacts on HRs?
1.6 The enterprise encourages a favorable employment environment for all workers and officials, in all levels of the organization	Does the human resources division design strategies aimed at encouraging a favorable employment environment?
	Are workers often asked as to their level of satisfaction with regard to the employment environment?
	Are labor benefits the same for all workers, regardless of their condition?
	Does the enterprise undertakes programs to meet the needs of their employees in order to provide a good working environment?
	Do representatives of workers and third parties ratify that the employment environment is non-discriminatory and sensible in terms of culture?
	Have other actions or tools been developed or used to ensure a favorable employment environment?

Core question 2

Does the enterprise, according to its size, carry out risk and impact assessments to identify discrimination situations that infringe the HRs of various stakeholder groups, regardless of the time of operations in the zone?

	Has the enterprise identified areas of survey to determine zones of influence?
2.1 The enterprise carries out surveys on the context of operations to identify social	Do such surveys involve internal and external stakeholders relevant for the enterprise?
and political particularities and other impact relating non-discrimination and inclusion	Has the enterprise defined guidelines centered on HRs for the survey?
	Have other actions or tools been developed or used for context surveys?
	Are there any diagnosis tools to prepare the chart of key stakeholders?
2.2 The enterprise produces a chart of key stakeholders engaged	Are there well-defined categories to identify key stakeholders?
in the value chain and likely to be involved in discrimination or non-inclusion situations	Does the chart of key stakeholders cover internal and external areas of influence?
	Have other actions or tools been developed or used to prepare the chart of key stakeholders?

Core question 3

Does the enterprise rely and develop effective corporate policies to address concerns on discrimination and inclusion, according to its size?

3.1 Corporate internal policies reconsider and include outcomes from risk and impact assessments performed on discrimination and inclusion	Have the outcomes from risk assessments been internally and externally disclosed?
	Have such risks been included in computer systems to serve as inputs for drafting interna policies?
	Is there a room/space to handle feedback received on risk assessments performed?
	Has the enterprise explicitly included in its policies any observations received on risk assessments performed?
	Have other actions or tools been developed or used to include the outcomes from risk and impact assessments under its corporate policies?
	Are periodic meetings held to debate on corporate policies relating non-discrimination and inclusion with regard to HRs?
3.2 The enterprise engages	Are contributions from decision-makers taken into account to improve corporate policies on non-discrimination and inclusion?
decision-makers and key workers in the implementation of corporate policies to address non-discrimination and inclusion issues	Does the enterprise undertakes programs to meet the needs of their employees in order to provide a good working environment?
	Is there follow-up on the performance of decision-makers vis-à-vis the promotion of corporate policies on the matter?
	Have other actions or tools been developed or used to involve stakeholder groups in the implementation of corporate policies?

	Does the enterprise conduct internal or external working tables to draft its policies?
3.3 The enterprise ensures that every document prepared promotes ethical non-discriminatory conducts that encourage respect for HRs	Does the enterprise engage external consultants to receive assistance in the drafting of corporate policies regarding non-discrimination and inclusion?
	Have the workers access to material suitable to draft policies relating non-discrimination and inclusion?
	Have other actions or tools been developed or used to draft corporate policies?
	Have other actions or tools been developed to include the matter of ethical non-discriminatory conduct in the corporate documents?
3.4 The enterprise implements specific methodologies to draft corporate policies to effectively address issues on discrimination and inclusion	Does the enterprise conduct internal or external working tables to draft its policies?
	Does the enterprise engage external consultants to receive assistance in the drafting of corporate policies regarding non-discrimination and inclusion?
	Have the workers access to material suitable to draft policies relating non-discrimination and inclusion?
	Have other actions or tools been developed or used to draft corporate policies?

Does the working group conduct personal or virtual campaigns to disclose corporate policies, both internally and externally discloses all existing policies and those designed to address non-discrimination and inclusion issues

Does the working group conduct personal or virtual campaigns to disclose corporate policies, both internally and externally?

Are there monitoring tools to determine whether or not the value chain should remain informed on non-discrimination and inclusion issues?

Are workers provided with training and information on topics relating non-discrimination and inclusion as contemplated in the corporate policies?

Have other actions or tools been developed or used to disclose corporate policies?

Core question 4

Does the enterprise, according to its size and business activities, rely on mechanisms to ensure the respect for HRs and the promotion of inclusion?

4.1 The enterprise identifies mechanisms required to promote the respect for HRs and the promotion of inclusion

Are consultations pursued within the enterprise and with other stakeholder groups to identify business needs?

Do workers rely on mechanisms to file complaints and grievances on discrimination and, are they aware on how such mechanisms operate?

Have other actions or tools been developed or used to identify such mechanisms to handle complaints and grievances?

4.2 The enterprise addresses needs and concerns of stakeholder groups with regard to non-discrimination and inclusion (decision-makers, workers, among others)	Are there any specialists devoted to handle concerns and observations from stakeholder groups?
	Are such observations received and handled through regular and established channels?
	Are all answers the same, regardless of the proposing level or stakeholder group?
	Have other actions or tools been developed or used to address the needs of stakeholder groups?
4.3 The enterprise reconsiders	Are risks prioritized to create mechanisms for handling issues and concerns on the matter?
outcomes from risk and impact assessments to permit the implementation of mechanisms	Do all risks receive specific answers according to the mechanisms in place?
for the respect for HRs and the promotion of inclusion	Have other actions or tools been developed or used to reconsider the outcomes from risk and impact assessments under mechanisms aimed at the respect for HRs?
	Is there a professional group responsible for designing indicators?
4.4 The enterprise develops and	Are stakeholder groups involved in the design of measurement tools?
adopts indicators to identify achievements and flaws in the framework of relationships with	Does the enterprise set targets measurable with such indicators?
stakeholder groups	Has the enterprise implemented procedures for evaluating and selecting vendors, based on a social commitment vis-à-vis the respect for HRs?
	Have other actions or tools been developed or used to create or adopt indicators on the matter?
	Are training programs offered frequently?
4.5 The enterprise provides training on HRs and non-discrimination and inclusion issues to	Does such training involve all areas of the enterprise?
workers from all levels, with the involvement of human resources staff	Is such training offered to both internal and external collaborators?
	Does the enterprise monitor that the lessons learnt in such training are actually implemented?

4.6 The enterprise communicates, internally and to other parties concerned, the outcomes from implementation of mechanisms in place to operate in a manner that is HRs-consistent.

Are there internal and external channels to communicate the impact resulting from existing mechanisms?

Does the enterprise rely on physical or virtual communications to disclose/learn the outcomes from implementing the existing mechanisms?

Are stakeholder groups consulted to draft notices on the outcomes achieved?

Have other actions or tools been developed or used to disclose mechanisms for addressing issues relating HRs?

Core question 5

Does the enterprise, according to its size and in due observance of domestic and international standards, ensure appropriate development of its activities vis-à-vis non-discrimination and inclusion?

5.1 5.1 The enterprise adopts selection processes that are not discriminatory by reason of race or gender, among others

Has the enterprise issued invitations that provide conditions on gender or the like to engage new workers?

Are corporate practices on selection processes, regardless of the candidate conditions?

Is it usual that the enterprise accords specific opportunities for people affected with disability?

Have other actions or tools been developed or used to carry selection processes that are non-discriminatory?

5.2 The enterprise points out in internal documents the manner to address situations where diversity issues are improperly handled	Does the corporate code of ethics or conduct provide mechanisms to address potential infringements in terms of diversity?
	Are there internal documents providing the course of action to handle diversity infringements?
	Have solution tools been designed pursuant to consultations?
	Have other actions or tools been developed or used to regulate the enterprise actions vis-à-vis diversity issues improperly handled?
5.3 The enterprise uses laws and standards relevant for non-discrimination and inclusion matters, with the aim of including these as part of the corporate management	Does the enterprise study laws and standards relevant on the matter?
	Is the incumbent working team fully familiar with the relevant laws and standards?
	Do corporate policies go beyond the postulates of law?
	Have other actions or tools been developed or used to include domestic and international standards in the business management?
	Does the working group identify external good practices on the matter?
	Is there a corporate program to promote inclusion (i.e., gender, race, disability, etc.)?
5.4 The enterprise identifies good practices replicable in the business to ensure an employment that is integral, non-discriminatory and inclusive	Does the enterprise counts with dialogue spaces to identify good practices?
	Has the enterprise pursued internal consultations to design good practices to be implemented in the business operations?
	Have corporate practices been implemented with regard to discrimination and inclusion?
	Have other actions or tools been developed or used to promote or identify good practices?

Core question 6

Does the enterprise take into consideration the needs of its workers and stakeholder groups to ensure inclusion and unhindered involvement in business activities?

6.1 The enterprise carries out surveys to identify the needs of workers with disability to address these inclusively and universally	Are there any tools to identify groups with particular needs in the enterprise?
	Is there a leading group that supports workers with disability?
	Are there channels for workers with disability to state and inform their needs?
	Have other actions or tools been developed or used to identify the needs of workers with disability?
6.2 The enterprise designs strategies for adjusting the enterprise facilities to the needs of persons with disability, either members of the staff or stakeholder groups	Is there a team of in-house or off-house professionals devoted to redesign the enterprise premises as needed?
	Does the enterprise rely on facilities that allow easy mobilization of persons with disability inside the premises?
	Have other actions or tools been developed or used to design strategies to address the needs of persons with disability?
	Does the human resources division hold consultations with persons with disability or of different race, gender or religion to include them in the business processes?
6.3 The enterprise designs strategies to promote inclusion and integration of persons with disability or of different race, gender or religion	Does the enterprise promote a culture of respect towards differences linked to disability, race, gender, religion or the like?
	Do entertainment areas comprise activities for such groups?
	Have other actions or tools been developed or used to promote inclusion and integration of workers with disability?

Core question 7

In case of infringement to HRs in terms of discrimination or non-inclusion, does the enterprise secure access to remedial actions, according to its size and operations?

7.1 The enterprise puts in place procedures for filing complaints and grievances relating discrimination and non-inclusion cases	Are there in place mechanisms for filing complaints and grievances?
	Are the channels to such mechanisms clearly explained under internal corporate policies?
	Is there an area responsible for handling such complaints and grievances?
	Have other actions or tools been developed or used to facilitate the filing of complaints and grievances?
70.7	Has the enterprise entered into alliances with external partners to support the solution of conflicting situations?
7.2 The enterprise relies on the cooperation from independent experts to remedy situations involving discrimination or non-	Do external experts monitor any procedures designed to remedy specific situations?
inclusion	Have other actions or tools been developed or used to solicit the supportrom external experts?

7.3 The enterprise prioritizes infringed rights in descending order, to address them effectively, as appropriate	Does the enterprise previously identify any HRs likely to be impacted by the business activities?
	Are the concerned mechanisms designed specifically according to the rights impacted?
	Is there a leader for this process?
	Have other actions or tools been developed or used to prioritize cases concerning impacts to HRs?
7.4 The enterprise relies on extra-judicial remedy mechanisms (i.e., resolution, arbitration, conciliation, dialogue, inter alia) aimed at giving low-cost responses in short delay	Does the enterprise facilitate communication spaces and creation of groups to settle discrimination or non-inclusion issues?
	Are such spaces regularly available (i.e. weekly, monthly, semiannual)?
	Have workers and stakeholder groups access to such spaces (work leave free time, etc)?
	Have other actions or tools been developed or used to address cases of impact to HRs?

Guideline on Transparency

Ethical Commitment of Swiss Companies in Colombia Guidelines for its implementation



The Guideline on Transparency

Lately the private sector has shown increasing interest in the fight against corruption-derived actions that, per se, are contrary to transparency in business activities and, also, produce imbalances in the economic environment.

Therefore, strategic alliances that reflect such interest should be recognized as a transparent and integral approach to prevent business enterprises from incurring in actions against transparency.

In this context, organizations such as Transparencia por Colombia and Transparency International among others, have made progress in building guidelines and directives for business enterprises to effectively address situations arisen from non-transparent actions, including corruption, bribery, extortion or asset laundering, among others.

Additionally, as from 2011, after opening a Transparency Secretariat ascribed to the Presidency of the Republic, the Colombian public sector strengthened its work to "directly advise and support the President in the design of a Comprehensive Anti-Corruption and Transparency Policy" to address and focus transparency issues in the Colombian context.

Given the foregoing outlook, Swiss companies involved in the working group on transparency showed particular interest in developing tools to address bribery, extortion and asset laundering situa-

tions in their operations, taking into account the particular Colombian juncture that has brought critical situations both in public and private terms.

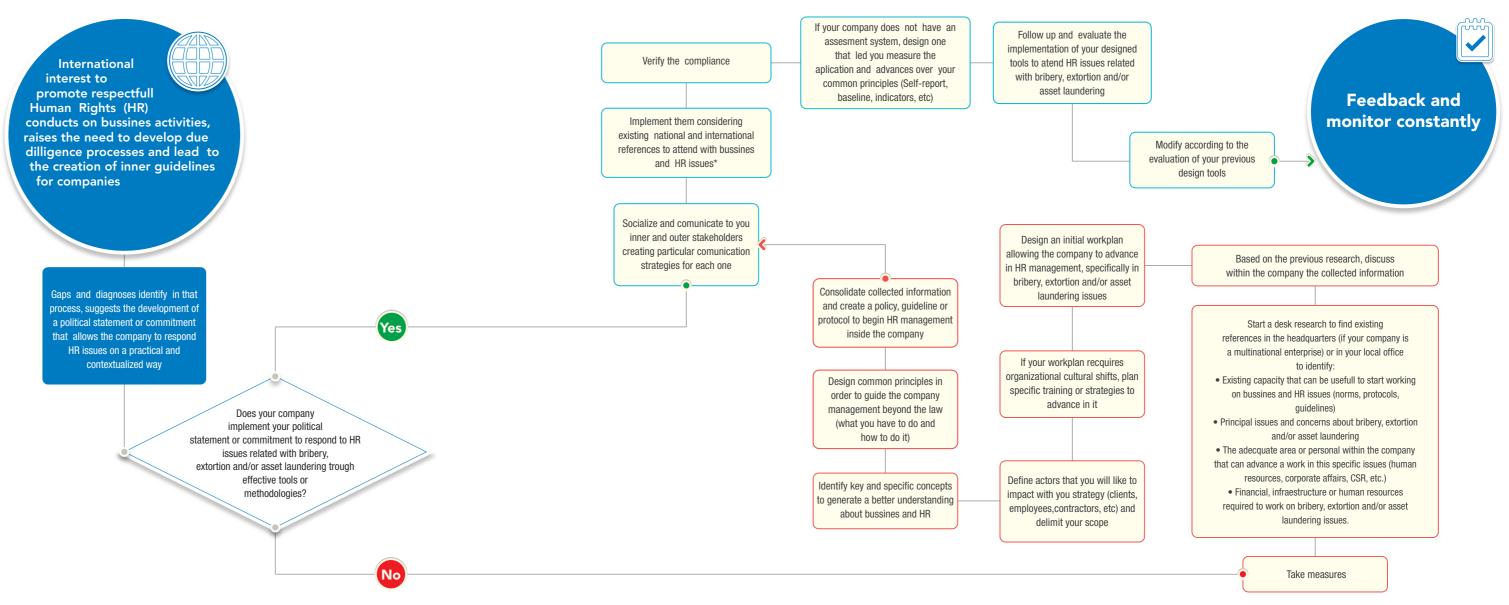
Those companies agreed that although transparency has no tangible and explicit relationship with HRs, non-transparency might cause infringements against HRs. In contexts like the Colombian scenario featured by institutional flaws, actions by outlaw armed groups, illegal economies and weak governance, adoption of practical measures to counteract the lack of transparency is of utmost significance. In such contexts, bribery or similar actions undermine institutional structures and trigger the violation of HRs. Likewise, practices such as extortion and asset laundering boost outlaw activities and push businesses into situations of complicity with activities and agents that infringe HRs.

¹ Presidency of the Republic (undated). Investment projects. Retrieved on April 23, 2013 from: http://wsp.presidencia.gov.co/secretaria-transparencia/Secretaria/Paginas/Proyectos-Inversion.aspx

Incorporating transparency issues in business management, step-by-step

Although it may occur that businesses are unaware of situations concerning lack of transparency, such as extortion, bribery or asset laundering, a number of actions must be taken into account to enable such businesses to approach these particular issues in their management for acting accordingly and appropriately to promote the respect for HRs in their operations.

Thus, before delving into this topic, a general overview on aspects needed to progress on the matter has been designed for businesses willing to implement these concepts, examples, common principles and assessment systems; also, officials responsible for such actions and tasks had been identified. The outline also refers to decisions required with the aim of preventing, mitigating and addressing potential adverse impacts on HRs in case of non-transparent situations in the business context.



As base reference ckech the United Nations 'Protect, Respect and Remedy'
Framework from professor John Ruggie and the key issues about due
dilligence, Plan, Do, Act, Ckeck cycle, risk analysis an political commitment...



Issues relating lack of transparency in the business environment can become bribery, extortion or asset laundering situations. These impact certain Human Rights (HRs) provided in the Universal Declaration of Human Rights, as shown in the examples below. Therefore, taking into account that these are not visible at a glance, a listing of specific rights more vulnerable to this type of situations should be identified. With regard to such particular examples there is transversal evidence of impact on rights like the right to privacy, freedom of opinion and expression, freedom of association, right to work and to fair and satisfactory work conditions, right to security and to the development of a person.

Example 1. Extortion

An enterprise operates in the Northeast region of the country where outlawed armed groups are present. Few years ago the group demanded 8% of the total monthly production of all businesses located in the zone; the threat was that, failing such payment, the premises would be attacked and the workers' life at risk. In view of such threats, the business directors made the payment; in their opinion, such payment would keep the business safe against attacks from outlawed groups; however, three months later, a commander of the group issued a circular announcing that the monthly contribution had increased from 8% to 10%. This new demand, added with the effects from the rainy season, strongly impacted the enterprise and, therefore, made payments for 5% only.

Two months later, members of the armed group fired one bus transporting workers of the business and sent threatening letters to the manager. Although neither entailed major consequences, workers performed their tasks in an atmosphere of anxiety. Moreover, last week, the ringleader in charge of the armed group's financial issues was captured; in computers seized, the business name was often mentioned and the authorities are pursuing an investigation. Today, the business facilities and workers face material risks, both legal and reputational, due to the investigation pursued.

In this case, despite the risks encountered the enterprise filed a complaint to protect the workers' rights. This is exemplary for the sector and it relies on better security that keeps it away from conflicting situations. One of the consequences derived from the complaint is that the business now promotes discussions and debates among other sectors facing similar situations with the aim of promoting transparency and HRs respect and promotion.

Example 2. Bribery

An enterprise in the construction sector was responsible for the roadway maintenance in a Province with significant presence of business enterprises. Considering that in performing such services the enterprise breached some duties and caused environmental harm and damages to several facilities, upon termination of the contract, the authorities launched a bid process to engage a new enterprise to provide the concerned services.

Given the presence of business enterprises in the zone, the incumbent enterprise was highly interested in continuing its operations; it asserted that all errors could be corrected as well as preventive measures not impacting the community could be adopted. Thus, it filed its application to participate in the bid process. The enterprise - despite all damages caused - met all requirements to participate in the bid but the manager, knowing that other new companies have also filed

applications, resolved contacting the head of the contracting agency to offer him economic benefits so that his enterprise be selected to continue working in the zone. One week after, he deposited on the account of the contracting agency official, an amount equivalent to 10% of the total contract value. The bid results were disclosed and the enterprise was selected to work again in the Province.

After one year, a lawsuit was brought-up against the contracting agency official on the grounds of mismanagement of public resources and lack of transparency; an investigation is therefore pursued. The court records evidence the money transfer made by the enterprise to the official and, consequently, an investigation was opened for bribery

Example 3. Asset Laundering

An enterprise officer in the transport sector was promoted from finance analyst to finance manager. Such officer had only worked six months for the enterprise; this made the promotion unusual. The senior manager sustained that given his qualifications and performance he had resolved promoting him for a new position. Short after, the senior manager assigned him tasks such as fractioning transactions to avoid requests for documentation; transfers to foreign accounts and other administrative activities that somehow infringed the corporate codes of conduct.

The officer, grateful for his promotion, performed all tasks efficiently. After some time the enterprise financial records were subject to audit; auditors found anomalies in the finance division, i.e., unrecorded transactions and payments. When reviewing such flaws it was found that an outlawed group had retained the enterprise as provider of transport services; such group, used the provider to justify checks

and money transfers. The above was described as asset laundering. The enterprise, unaware of the situation now faces a court case for such unlawful actions. The worker lost his job and the enterprise lost goodwill and reputation in the transport sector.

Guideline on **Transpare**

Common Principles on Transparency

To ensure that operations are developed consistently with the United Nations Framework and the provisions relating corporate duty to respect HRs and to remedy any infringement thereto, business enterprises may adopt actions and measures to secure – in the largest possible extent – that their activities do not impact HRs adversely. In that sense and subject to the legal framework, businesses can act beyond domestic laws for responding to particular circumstances in their operations. Such actions and measures may be understood as common principles to prevent that such particular circumstances and context of activity impact HRs adversely.

Common principles refer to expectations on the manner how business enterprises operate in certain contexts and regarding specific matters. Common principles should not be understood as the lesser effort made by business enterprises; rather, these deal with the expectations of other stakeholders vis-à-vis their actions in a given context.

Accordingly, adoption of these principles may be considered an opportunity to produce competitive advantages in the construction and strengthening of the enterprise social license to operate. Moreover, common principles also refer to the enterprise strategic management and underlying premises that foster similar commitments with other enterprises involved in transparency issues.

1. Enterprises, according to their size, should carry out risk and impact assessments to identify situations involving transparency issues (i.e., bribery, extortion or asset laundering) where their operations or actions of related third parties may impact HRs or give rise to situations that affect the same.

- Carry out surveys on the context of operations to identify social and political particularities and other impacts relating transparency issues.
- Produce diagnosis to identify situations of risk for the business operations, in terms of transparency.
- Adopt internal and external methodologies appropriate for this type of analysis (e.g., PESC, IBLF, etc.).
- Produce a chart of key stakeholders engaged in the value chain and likely to be involved in practices contrary to transparency.
- Ensure that risk assessments take into account whether the persons engaged in the business enterprise respect HRs.
- Recognize the particularities of stakeholders involved in the business operations.
- 2. Enterprises, according to their size and operations must identify and observe every provision included in domestic and international laws and standards for a transparent respect of HRs.
- Acquire comprehensive knowledge on domestic laws and standards and incorporate any standards relevant for the business management, with the aim of acting in a manner that respects HRs.
- Pursue actions to handle cases where laws are breached and adopt corrective measures to act transparently.
- Indicate in internal documents, the manner to address situations where transparency issues are improperly handled.
- Use laws and standards relevant for transparency matters, with the aim of including these as part of the corporate management.
- Identify good practices replicable in the enterprise to secure employment in line with transparency principles and HRs compliant.

3. Enterprises, according to their size and operations, should rely on clear directives on the respect for HRs under the framework of transparency.

- Allow development of directives based on specific activities and/ or actions to address risks and impacts identified in connection to transparency.
- Engage top management and key officers for the implementation of such activities or actions.
- Procure that all guides provided in such directives are in line with the business purposes under the framework of transparency issues (i.e., bribery, extortion and asset laundering).
- Prepare, pursuant to internal and external consultations with stakeholder groups, directives likely to impact HRs with regard to transparency issues.
- 4. Enterprises, according to their size, should rely on measurement mechanisms to identify actual progress with regard to their commitments vis-àvis respect for HRs and handling of concerns on transparency.
- Develop and adopt indicators to measure actual progress with regard to commitments vis-à-vis respect for HRs and handling of concerns on transparency.
- Consult with stakeholder groups for identifying achievements and flaws in the respect for HRs and other transparency issues.
- Procure State support to effectively measure progress concerning the respect for HRs and transparency.

- Enterprises, according to their size and operations, should rely on mechanisms to publicly and transparently disclose decisions made with regard to bribery, extortion or asset laundering
- Implement clear, useful and timely mechanisms (protocols, newsletters, etc), to communicate top management decisions.
- Develop systems to ensure internal and external disclosure of information originated in the enterprise.
- Hold dialogues and promote accountability with stakeholder groups, vis-à-vis transparency issues likely to impact HRs.
- Enterprises, according to their size and operations should have ongoing communication with key stakeholder groups (i.e., vendors, contractors, communities, customers, inter alia)
- To the maximum possible extent, hold public consultations with stakeholder groups for promoting transparent actions by the enterprise.
- Address all needs and concerns of key stakeholder groups or other relevant partners, consistently with the corporate policies on transparency.
- Draft documents that promote ethical conduct and engage stakeholder groups in transparency-related activities.
- Develop aware-raising mechanisms to disclose the enterprise efforts to address transparency issues (i.e., bribery, extortion or asset laundering).

- 7. In case of infringement to HRs in terms of transparency, business enterprises according to their size and operations, should secure access to remedial actions
- Facilitate procedures for filing complaints and grievances relating transparency cases within the enterprise.
- In cooperation with independent experts, remedy all and any situations involving transparency issues.
- Prioritize infringed rights in descending order, to address them effectively, as appropriate.
- Provide extra-judicial remedy mechanisms (i.e., resolution, dialogue, inter alia) aimed at giving low-cost responses in short delay.



Ckeck the key concepts of this guide at end of this document



Baselines

Taking into account the importance of relying on a first diagnosis on the enterprise condition and, based on the explanation stated on the introductory paragraphs of this document, following are the

baselines, checklists and compliance criteria designed with regard to transparency. These questions and the relevant answers will be useful to provide an initial diagnosis on the matter of HRs in the enterprise.

Baselines		Available in the enterprise?	
		No	
Does the enterprise include in risk assessments situations concerning bribery, extortion and/or asset laundering?	0	\circ	
Does the enterprise rely on policies, protocols and procedures to ensure appropriate development of its activities to avoid concerns on bribery, extortion or asset laundering?	0	0	
Does the enterprise rely on measuring mechanisms to identify any progress made according to its commitment to act transparently?	0	0	
Does the enterprise rely on mechanisms to publicly and transparently disclose its decisions on issues relating bribery, extortion or asset laundering?	0	0	
Does the enterprise, taking into account its size and operations, have ongoing communication with stakeholder groups crucial for its operations?	\circ	0	
Does the enterprise include in its corporate policies guidelines aimed at promoting transparency?	\bigcirc	0	
Does the enterprise rely on mechanisms to ensure effective remedy in case of proven infringement for bribery, extortion or asset laundering?	0	0	
Does the enterprise rely on mechanisms to ensure that vendors and contractors promote transparent business activities?	\circ	0	
Does the enterprise hold consultations to identify the needs of stakeholder groups in the sphere of transparency?	\circ	0	
Does the enterprise rely on training and education mechanisms to build awareness on transparency issues among its staff?	0	0	

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Guideline on **Transpare**

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Checklist

Checklist / Type of Element	Yes	No
Is there a contextual diagnosis or analysis to identify non-transparency situations likely to impact HRs?	0	0
Is there a chart of key partners and stakeholder groups in the value chain, to identify whether HRs have been impacted by non-transparent practices in the framework of business operations?	0	0
Are there any policies to address possible impacts on HRs derived from non-transparent practices?	0	0
Have risks on transparency and HRs been identified and translated into policies, protocols and procedures?	0	0
Is there continued monitoring of the value chain to hinder possible infringement to HRs and, specifically, bribery, extortion or asset laundering?	0	0

After answering the foregoing questions of diagnosis the enterprise shall measure - more specifically - other aspects relevant for its business operations. Below are the compliance criteria designed for this particular matter:

Core question 1

Does the enterprise, according to its size, carry out risk and impact assessments to identify situations where bribery, extortion or asset laundering might impact HRs inside or outside the enterprise?

1.1 The enterprise identifies potential internal and external impacts on HRs, likely to derive from bribery, extortion or asset laundering situations	Are consultations pursued with internal and external stakeholder groups with the aim of identifying adverse impacts?
	Is there a working group designated to outline key adverse impacts?
	Are there channels to permit internal and external stakeholder groups to communicate any adverse impacts to the enterprise?
	Have other actions or tools been developed or used to identify non-transparency situations involving the enterprise?
1.2 The enterprise produces diagnosis to identify situations of risk for the business operations, in terms of transparency	Does the enterprise rely on clear and precise context surveys?
	Are stakeholder groups consulted to prepare the diagnosis?
	Has the enterprise adopted internal and external methodologies appropriate for such diagnosis (PESC, IBLF, etc.)?
	Have other actions or tools been developed or used to identify situations of risk in terms of non-transparency?
	Are the different areas or departments of the enterprise involved in this process?
1.3 The enterprise produces a chart of key stakeholders engaged in the value chain and likely to be involved in practices contrary to transparency	Are periodic consultations held with partners in the value chain to learn on potential impacts or situations relevant for the matter?
	Has the enterprise launched strategies that prioritize partners of the value chain likely to incur in non-transparent conduct?
	Have other actions or tools been developed or used to identify key stakeholders engaged in practices contrary to transparency?

Have corporate tasks been assigned at various levels to promote transparency?

1.4 The enterprise fosters commitments to include the outcomes from risk assessments under its corporate policies

Have other actions or tools been developed or used to include the outcomes from risks assessments under the corporate policies?

Core question 2

Does the enterprise, according to its size and operations identify and observe every provision included in domestic and international laws and standards for a transparent respect of HRs?

2.1 The enterprise has comprehensive knowledge on domestic laws and standards, and incorporates any standards relevant for the business management, with the aim of acting in a manner that respects HRs

Is there a working team responsible for aligning such laws and standards with its internal policies?

Does the enterprise communicate to stakeholder groups the contents of laws and standards that influence the business management?

Does the enterprise pursue reviews on the relevant laws and standards to determine their influence on the business activities?

Is the working team sufficiently familiar with the relevant laws and standards?

Do corporate policies go beyond the provisions of the law?

Have other actions or tools been developed or used to acquire comprehensive knowledge on domestic laws and standards applicable on the matter?

2.2 The enterprise pursues actions to handle cases of law breaching and adopt corrective measures to act transparently	Does the code of ethics or conduct provide specific measures to address issues against transparency?
	Are the measures adopted subject to monitoring?
	Does the enterprise facilitate communication spaces and creation of groups to settle extortion, bribery or asset laundering issues?
measures to det transparently	Are such spaces regularly available (i.e. weekly, monthly, semiannual)?
	Have other actions or tools been developed or used to address business actions against transparency?
2.3 The enterprise defines in internal documents, the manner to address situations where transparency issues are improperly handled	Does the code of ethics or conduct provide mechanisms to address potential breaches in terms of non-transparency (i.e., bribery, extortion or asset laundering)?
	Do internal documents set the course of action to address issues concerning non-transparency (i.e., bribery, extortion or asset laundering)?
	Have the tools for settling bribery, extortion or asset laundering issues been designed by means of consultations?
	Have other actions or tools been developed or used to define in internal documents the manner to address situations where transparency issues are improperly handled?
2.4 The enterprise Identifies good practices replicable in the enterprise to secure employment in line with transparency principles and HRs compliant	Does the working group identify external good practices on the matter?
	Are there scenarios for identifying good practices?
	Has the enterprise pursued internal consultations to design good practices to be implemented in the business operations?
	Have other actions or tools been developed or used to identify good practices on the matter?

Core question 3

Does the enterprise, according to its size and operations, rely on clear directives on the respect for HRs under the framework of transparency?

3.1 The enterprise develops directives based on specific activities and/or actions to address risks and impacts identified in connection to	Does the enterprise hold periodic meetings for debating transparency policies to be implemented?
	Are contributions from decision-makers taken into account to improve or design corporate policies on transparency?
	Does the enterprise hold consultation meetings to engage stakeholder groups in the drafting of directives?
transparency	Are such directives aligned with the corporate principles?
	Have other actions or tools been developed or used to include the outcomes from risk and impact assessments under its corporate policies?
3.2 The enterprise engages top managers and key officers for the implementation of such activities or actions.	Does the enterprise hold periodic meetings with top managers and key officers for debating the progress and impact of corporate directives?
	Is there a group of top managers and officers significantly involved in the implementation of corporate directives?
	Does the enterprise rely on alternative channels of communication to know the performance of decision-makers vis-à-vis the promotion of corporate policies on transparency?
	Have other actions or tools been developed or used to engage top managers and key officers in the management of transparency issues?
3.3 The enterprise pursues internal and external consultations with stakeholder groups likely to be affected by impacts on HRs concerning transparency	Does the enterprise rely on diagnosis tools to produce the chart of stakeholder groups?
	Does the enterprise rely on clear categories to identify stakeholder groups?
	Does the chart of stakeholder groups include internal and external areas of influence?
	Is there a chart of HRs likely to be affected by non-transparency situations?
	Have other actions or tools been developed or used to consult with stakeholder groups potentially impacted in terms of non-transparency?

Core question 4

Does the enterprise, according to its size, relies on measurement mechanisms to identify actual progress with regard to its commitments vis-à-vis respect for HRs and handling of concerns on transparency?

	Is there a professional group responsible for designing indicators?
4.1 The enterprise develops and adopts indicators to measure actual progress with regard to commitments vis-à-vis respect for HRs and handling of concerns on transparency.	Are stakeholder groups involved in the design of measurement tools?
	Does the enterprise set targets likely to be measured with such indicators?
	Has the enterprise implemented procedures for evaluating and selecting vendors, taking into account its social commitments and the respect for HRs?
	Have other actions or tools been developed or used to measure the progress in terms of respect for HRs and promotion of transparency?
4.2 The enterprise consults with stakeholder groups for identifying achievements and flaws in the respect for HRs and other transparency issues.	Are periodic consultations held with stakeholder groups?
	Has the enterprise included in documents the observations made on corporate achievements and flaws vis-à-vis transparency?
	Are the outcomes from such consultations used to improve business operations?
	Have other actions or tools been developed or used to address the needs of stakeholder groups?
4.3 The enterprise procures State support to effectively measure progress concerning the respect for HRs and transparency.	Does the enterprise rely on contacts with State entities to address transparency matters?
	Has the enterprise developed tools with the support from State entities?
	Are periodic meetings scheduled with State contacts to undertake tasks required on the matter?
	Have other actions or tools been developed or used to achieve State support to measure the progress made?

Core question 5

Does the enterprise, according to its size and operations, rely on mechanisms to publicly and transparently disclose decisions made with regard to bribery, extortion or asset laundering?

Is there a working group to design such communication tools?

5.1 The enterprise implements clear, useful and timely mechanisms (protocols, newsletters, etc), to communicate top management decisions etc), to communicate top management decisions	Are stakeholder groups informed as to communication mechanisms existing in the enterprise?
	Is there a room/space to handle feedback received on communications delivered?
	Are such communications delivered from time to time?
	Have other actions or tools been developed or used to communicate top management decisions?
5.2 The enterprise pursues public consultations, as appropriate, to engage stakeholder groups and foster transparent actions by the enterprise.	Does the enterprise engage stakeholder groups to prepare information documents?
	Are the needs and concerns of key stakeholder groups identified in the framework of consultations?
	Are such consultations held from time to time?
	Do working group and top managers participate in these consultations?
	Have other actions or tools been developed or used to pursue transparent consultations with stakeholder groups?

Core question 6

Does the enterprise, according to its size and operations secure access to remedial actions in case of infringement to HRs in terms of transparency?

6.1 The enterprise facilitates procedures for filing complaints and grievances relating transparency cases within the enterprise.	Is there an internal mechanism for filing complaints and grievances?
	Are the channels to such mechanisms clearly explained under internal corporate policies?
	Is there an area responsible for handling these procedures?
	Have other actions or tools been developed or used to handle complaints and grievances relating transparency cases?
6.2 The enterprise, in cooperation with independent experts, remedies all and any situations involving transparency issues.	Has the enterprise entered into alliances with external partners to support the solution of conflicting situations?
	Do external experts monitor any procedures designed to remedy specific situations?
	Have other actions or tools been developed or used to procure the cooperation of experts to remedy situations involving transparency issues?
6.3 The enterprise prioritizes infringed rights in descending order, to address them effectively, as appropriate.	Does the enterprise previously identify any HRs likely to be impacted by the business activities?
	Are the concerned mechanisms designed specifically according to the rights impacted?
	Is there a leader for this process?
	Have other actions or tools been developed or used to prioritize cases concerning impacts on transparency issues?
6.4 The enterprise provides extra-judicial remedy mechanisms (i.e., resolution, dialogue, inter alia) aimed at giving low-cost responses in short delay.	Does the enterprise facilitate an open communication and the creation of groups to settle transparency issues?
	Are such spaces regularly available (i.e. weekly, monthly, semiannual)?
	Does the enterprise provide workers and stakeholder groups with access to such spaces (work leaves, free time, etc)?
	Have other actions or tools been developed or used to procure extra-judicial remedy mechanisms?

Guideline on Environmental Issues

Ethical Commitment of Swiss Companies in Colombia Guidelines for its implementation



The Guideline on Environmental Issues

Following adoption of the Agenda 21 in 1992 by the United Nations Conference on Environment & Development "entrepreneurs in the productive sector were encouraged to give highest priority to the management of environment issues and, thus, arrive to sustainable industrial practices" with the aim of including the environmental dimension in day-to-day operations.

The foregoing, not only globally but also domestically as the Colombian public sector clearly maintains "the State need of regulating and monitoring the use of natural resources and the quality of the environment to ensure environmental sustainability and life quality"; basis for such assertion are "public environmental policies that integrate a series of principles, criteria and general guidelines strategically designed for protecting the environment and enhancing the environmental conditions"².

Accordingly, although businesses generally rely on environmental management policies, measuring tools concerning the use of resources and other practices for efficient use thereof (recycling, documentary management, measurers, etc.), the business sector has recently sought the adoption of specific practices to operate in an environmentally responsible manner and in due respect for the environmental rights (health, water, inter alia).

It must be stressed that even if the right to environment is not expressly provided in the Universal Declaration of Human Rights, for the business sector and, specifically for Swiss companies it is a well-positioned issue for addressing matters of sustainability.

In this context, Swiss companies in the working group of environmental topics openly stated their interest in proposing, under these guidelines, a series of actions aimed at promoting sustainable development; that is, "satisfying the needs of the present [generation] without compromising the ability of future generations to meet their own needs" as well as a set of actions that, embodying social, economic and environmental dimensions in the business enterprise, help to achieve sustainable development.

To reach this accord, the companies maintained that issues relating sustainable development would be topics to address under the environmental chapter given the fact that such approach would allow covering environmental aspects that the business sector should also deal with.

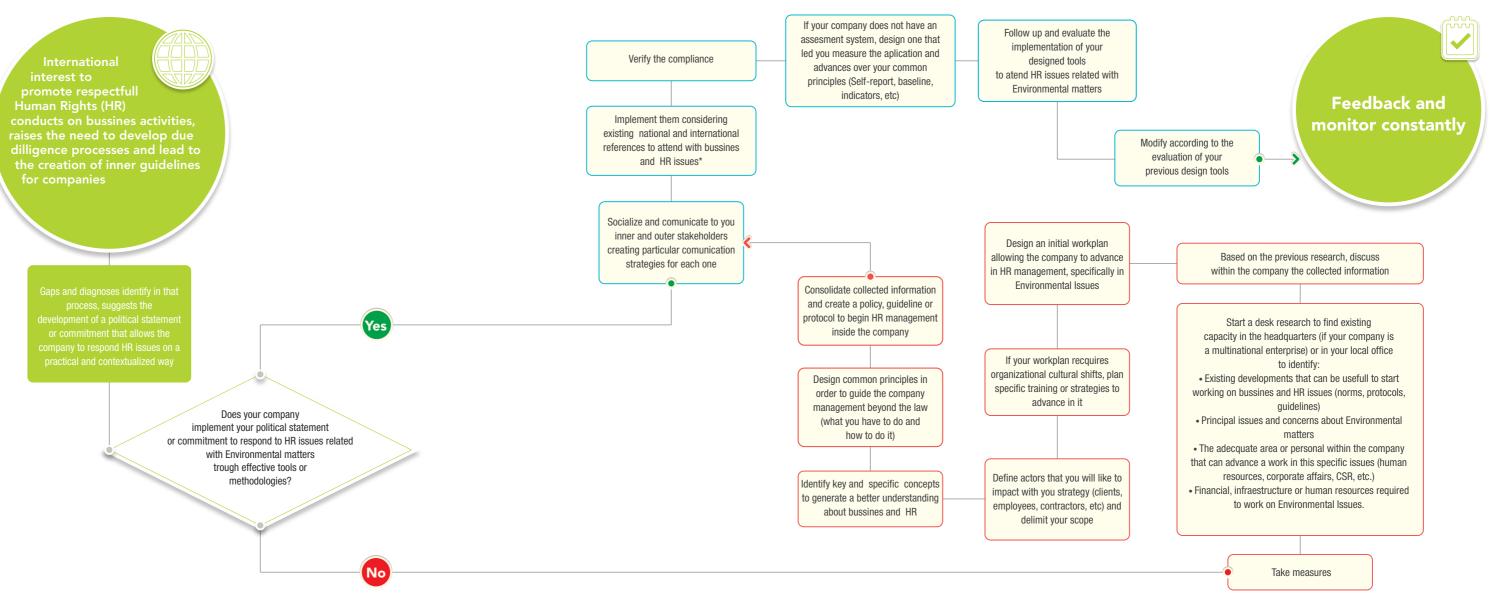
¹ Institute for Hydrology, Meteorology and Environmental Studies, IDEAM. (2011). El medio ambiente en Colombia. Page 499. Available at: https://documentacion.ideam.gov.co/openbiblio/Bvirtual/000001/cap12.pdf

² District Secretariat for the Environment (undated). Políticas ambientales del Distrito Capital. Retrieved on April 24, 2013 from: http://ambientebogota.gov.co/es/politicas-ambientales

Incorporating environmental issues in business management, step-by-step

Although it may occur that businesses are unaware of situations concerning the environment, a number of actions must be taken into account to enable such businesses to approach these particular issues in their management for acting accordingly and appropriately to promote the respect for HRs in their operations.

Thus, before delving into this topic, a general overview on aspects needed to progress on the matter has been designed for businesses willing to implement these concepts, examples, common principles and assessment systems; also, officials responsible for such actions and tasks had been identified. The outline also refers to decisions required with the aim of preventing, mitigating and addressing potential adverse impacts on HRs linked to the environment, in the business context.



^{*} As base reference ckech the United Nations 'Protect, Respect and Remedy'
Framework from professor John Ruggie and the key issues about due
dilligence, Plan, Do, Act, Ckeck cycle, risk analysis an political commitment.



In the business context, environmental issues can translate into impact to some Human Rights (HRs) provided in the Universal Declaration of Human Rights, as shown in the examples below. Therefore, and although environmental juncture is transversal to many HRs, those with harmful potential should be highlighted. For such particular examples there is evidence of impact on rights like the right to work, the right to fair and satisfactory work conditions, the right to an adequate level of life, including adequate and decent food, dress and housing and the right to health.

Example 1. Environmental impact on the community

An enterprise from the telecommunications sector undertook the development of a megaproject in a region which economy is agriculture-based. In the impact assessments the enterprise failed considering environmental issues and, therefore, resolved pursuing the project regardless of the fact that its operations imply the use of highly pollutant machinery that may contaminate water and air in the zone and, consequently, the health of the community. Short after the project kick-off, the community perceived adverse consequences when observing that the water used for irrigation purposes and flowing in rivers adjacent to their homes were increasingly contaminated; inhabitants were therefore deprived of water supply for their economic activities in addition to the spreading of viral diseases resulting from such contamination. The above caused damages and losses to crops and farming and, eventually, the community sustained financial losses. On its part, the enterprise was obliged to compensate the economic and social damages produced in the affected population, and also, compelled to consider more delving environmental studies to prevent this type of situations in future operations.

Example 2. Environmental impact resulting from water contamination

To pursue its activities, the extractive sector required implementation of several methods for extracting resources noxious for the environment. Therefore, some enterprises use high-tech machinery to prevent adverse effects on the environment derived from such activities. However, in the urge for commencing operations some businesses lack sufficient resources to implement new technologies and kept using hand or rudimentary works that contaminate waters and provoke extinction of water sources and other ecosystems in the area.

When the enterprise commenced the exploration, local and provincial protests triggered by reason of damages caused in the zone. Protesters complained for the environmental and social impact derived from the enterprise's poor methodologies. In light of such protests, the government instructed the regulator of extractive activities to pursue an investigation on the procedures used by the enterprise in its exploration activities. Preliminary outcomes from such investigation indicated that the business could be penalized for using materials that impact the environment adversely. In the meanwhile, the case was brought up as reference in protests and manifestations held in the capital city and elsewhere in the country.

Short after the protests, the enterprise acknowledged its responsibility and, to reduce contamination derived from its activities, resolved implementing an action plan that included modern extractive methods with environmental-friendly machinery, strategies to increase awareness among workers and stakeholder groups on the significance of environmental management.

Example 3. Health impact

A major business enterprise engaged in mining activities in the Northwester region of the country had work sites in line with the wide resources existing. Therefore, a fleet of carriers transported coal cargoes back and forth from one place to another. Although the enterprise generated benefits in the zone, infrastructure in some driveways was inadequate and often hindered the carriers' activities. In the above circumstances, a carrier truck had an accident that provoked coal spilling in the driveway; this impacted the health of adjacent communities. People were poisoned when inhaling coal dusts. Following the accident the Office of the People's Advocate (Defensoría del Pueblo) found that the right to health and environment had been breached and, that may individuals suffered injury in their lungs, skin, eyes and chest, among others. Additionally, it was found that, in pursuing such transportation, the enterprise had breached standards on protection to the environment and, consequently, should compensate the affected community.

Common Principles on Environmental Issues

To ensure that operations are developed consistently with the United Nations Framework and the provisions relating the corporate duty to respect HRs and to remedy any infringement thereto, business enterprises may adopt actions and measures to secure – in the largest possible extent – that their activities do not impact HRs adversely. In that sense and subject to the legal framework, businesses can act beyond domestic laws for responding to particular circumstances in their operations. Such actions and measures may be understood as common principles aimed at preventing that such particular circumstances and context of activity impact HRs adversely.

Common principles refer to expectations on the manner how business enterprises operate in certain contexts and regarding specific matters. Common principles may not be construed as the lesser effort made by business enterprises; rather, these deal with the expectations of other stakeholders vis-à-vis their actions in a given context.

Accordingly, adoption of these principles may be considered an opportunity to produce competitive advantages in the construction and strengthening of the enterprise social license to operate. Moreover, common principles also refer to the enterprise strategic management and underlying premises that foster similar commitments with other enterprises involved in environmental issues.

- Enterprises, according to their size and operations must identify and observe every provision included in laws and international standards aimed at the respect for the environment
- Acquire comprehensive knowledge on domestic laws and standards and incorporate any standards relevant for the business management, with the aim of respecting HRs, in terms of the environment.

- Pursue actions to handle cases where laws are breached and adopt corrective measures to act in an environmentally responsible manner.
- Indicate in internal documents, the manner to address situations where environmental management issues are improperly handled.
- Use any relevant environmental laws and standards, with the aim of including these as part of the corporate management.
- Identify good practices replicable in the enterprise to secure employment in line with the environment and HRs compliant.
- 2. Enterprises, according to their size, should carry out risk and impact assessments to identify situations concerning environmental issues where their operations or the actions of related third parties might impact HRs or give rise to situations affecting such rights.
- Conduct studies relating the context of operations to identify social-political particularities, as well as any possible impact on the environment.
- Develop diagnosis to identify risk situations for the business operations, in terms of breach to environmental rights.
- Adopt internal and external methodologies appropriate for this type of analysis (e.g., conflict-sensitive business practices, International Business Leader Forum, etc).
- Produce a chart of key stakeholders engaged in the value chain and likely to be involved in practices contrary to the environment.
- Ensure that all risk impact assessments consider whether the persons engaged in the business enterprise respect the HRs.
- Produce an environmental diagnosis focused on HRs
- Recognize the particularities of every stakeholder involved in the business operations.

- 3. Enterprises, according to their size and operations should rely on effective corporate directives to address environmental concerns while ensuring the respect for HRs.
- Foster the implementation of directives based on specific activities or actions to address risks and impacts identified in connection to environmental issues.
- Engage top management and key officers for the implementation of such activities or actions.
- Procure that all guides provided in such directives are in line with the business purposes under the framework of environmental is-
- Prepare, pursuant to internal and external consultations with stakeholder groups, directives likely to impact HRs with regard to environmental and sustainability issues.
- 4. Enterprises, according to their size and operations, should promote adoption of responsible and innovative corporate practices pursuing respect for the environment.
- Identify practices likely to be applied consistently with HRs and in a manner that is environmentally responsible.
- Disclose such practices in the enterprise, to encourage their adoption as well as the respect for HRs, in terms of the environment.
- Include environment management policies to adopt responsible and innovative actions beyond domestic legal requirements and global agreements for the respect of HRs.
- Implement in the enterprise new technologies in line with the environment.

- 5. Enterprises, according to their size, should rely on measurement mechanisms to identify actual progress with regard to their commitment vis-à-vis the respect and preservation of the environment.
- Develop and adopt indicators to measure actual progress with regard to commitments vis-à-vis the respect for HRs and other environmental concerns.
- Consult with stakeholder groups for identifying achievements and flaws in the respect for HRs and other environmental issues.
- Procure State support to effectively measure progress concerning the respect for HRs and the environment.
- 6. In case of infringement to HRs in terms of the environment, business enterprises should secure access to remedial actions, according to their size and operations.
- Facilitate procedures for filing complaints and grievances relating environmental issues within the enterprise.
- In cooperation with independent experts, remedy all and any situations involving environmental issues.
- Prioritize infringed rights in descending order, to address them effectively, as appropriate.
- Provide extra-judicial remedy mechanisms (i.e., resolution, dialogue, inter alia) aimed at giving low-cost responses in short delay



Ckeck the key concepts of this guide at end of this document



Baselines

Taking into account the importance of relying on a first diagnosis on the enterprise condition and, based on the explanation stated on the introductory paragraphs of this document, following are the enterprise.

baselines, checklists and compliance criteria designed with regard to environmental issues. These questions and the relevant answers will be useful to provide an initial diagnosis on the matter of HRs in the enterprise. .

Baselines		Available in the enterprise?	
		No	
Does the enterprise meet all minimum requirements provided by law and international standards in connection to the respect for the environment?	0	0	
Does the enterprise promote adoption of responsible and innovative practices to respect the environment?	\circ	\circ	
Does the enterprise ensure comprehensive development of its activities to avoid issues relating environmental damages, grounded on domestic and international standards?	0	0	
Does the enterprise rely on measuring mechanisms to identify progress made under its commitment to act in a manner that is environmentally responsible?	0	0	
Does the enterprise include in its corporate policies guidelines to promote the respect for the environment?	\circ	\circ	
In the case of adverse impact in environmental terms, does the enterprise rely on mechanisms for analysis to ensure effective solutions?	0	0	
Does the enterprise rely on mechanisms to ensure that vendors and contractors promote business activities that are environmentally responsible?	0	0	
Does the enterprise produce charts of key stakeholders engaged in the value chain and likely to be involved in practices contrary to the environment?	\circ	0	
Does the enterprise hold consultations to identify the needs of stakeholder groups in the environmental sphere?	0	0	
Does the enterprise pursue risk assessments to include their outcomes under the corporate policies?	\circ	\bigcirc	
Does the enterprise rely on training and education mechanisms to build awareness on protection and respect for the environmental among its staff?	0	0	

Checklist

Checklist/ Type of Element	Yes	No
Is there any contextual diagnosis or analysis to identify environmental issues likely to impact HRs?	0	0
Are there any mechanisms to address complaints relating impacts on HRs derived from environmental issues?	0	0
Are there any practices applicable to the business operations to procure actions respectful for HRs in environmental terms?	0	0
Is there any risk and impact assessment that according to the business enterprise size allows identifying environmental damage situations likely to infringe HRs of various stakeholder groups?	0	0
Considering the business enterprise size and operations, are there clear directives concerning the respect for HRs under the environmental framework?	0	0

After answering the foregoing questions of diagnosis the enterprise shall measure - more specifically - other aspects relevant for its business operations. Below are the compliance criteria designed for this particular matter:

Core question 1

Does the enterprise, according to its size and operations, rely on effective corporate directives to address environmental concerns while ensuring the respect for HRs?

1.1 The enterprise identifies stakeholder groups likely to breach HRs in terms of the environment, to include them in its corporate directives	Are context analysis conducted to identify stakeholder groups adequate to discuss environmental issues?
	Are consultations held to learn about potential impacts sustained by stakeholder groups?
	Are remedial actions conceived to address impacts identified?
	Have other actions or tools been developed or used to identify stakeholder groups likely to be impacted?
1.2 The enterprise engages top managers and key officers for the implementation of such activities or actions or to enforce environmental directives	Is there a written commitment reflecting the level of involvement by top managers?
	Are periodic meetings held with top managers to disclose the matter?
	Is training provided to top managers with regard to corporate directives?
	Have other actions or tools been developed or used to engage top managers and key officers for the implementation of environmental directives?
1.3 The enterprise has in place a course of action to address environmental risks and impacts as part of the corporate commitments	Does such course of action include activities and/or actions easy to implement?
	Are the various corporate areas or departments involved in such process?
	Does such course of action allow mitigating the risks identified?
	Have other actions or tools been developed or used to put in place a course of action to address environmental risks and impacts?

Core question 2

Does the enterprise, according to its size and operations identify and observe every provision included in laws and international standards aimed at the respect for the environment

2.1 The enterprise has comprehensive knowledge on domestic laws and standards and incorporates any standards relevant for the business management, with the aim of respecting HRs

Is there a working team responsible for aligning such laws and standards with its internal policies?

Does the enterprise communicate to stakeholder groups the contents of laws and standards that influence the business management?

Does the enterprise review the relevant laws and standards to determine their influence on the business activities?

Is the working team sufficiently familiar with the relevant laws and standards?

Do corporate policies go beyond the provisions of the law?

Have other actions or tools been developed or used to acquire comprehensive knowledge on domestic laws and standards applicable on the matter?

Does the code of ethics or conduct provide specific measures to address situations/problems against the environment?

2.2 The enterprise pursues actions to handle cases of law breaching and adopt corrective measures to protect the environment

Are the measures adopted subject to monitoring?

Does the enterprise facilitate an open communication and the creation of groups to settle environmental issues?

Have other actions or tools been developed or used to address breaches against the environment?

2.3 The enterprise defines in internal documents, the manner to address situations where environmental issues are improperly handled	Internal documents present courses of action to address issues of environment affectations?
	Does the code of ethics or conduct provide mechanisms to address potential impacts in environmental terms?
	The tools for solving problems have been designed through consultation?
	Have other actions or tools been developed or used to define in internal documents the manner to address situations where environmental issues are improperly handled?
2.4 The enterprise Identifies good practices replicable in the enterprise to secure employment in line with environmental principles and HRs compliant	Does the working group identify external good practices on the matter?
	Are there scenarios for identifying good practices?
	Are internal consultations pursued to design good practices to be implemented in the business operations?
	Have other actions or tools been developed or used to identify good practices on the matter?

Core question 3

Does the enterprise, according to its size, carry out risk and impact assessments to identify situations concerning environmental issues where their operations or the actions of related third parties might impact HRs or give rise to situations affecting such rights?

	Does the enterprise rely on clear and precise risk assessments?
3.1 The enterprise develops diagnosis to identify risk situations for the business operations, in terms of breach to environmental rights.	Are stakeholder groups consulted to prepare the diagnosis?
	Has the enterprise adopted internal and external methodologies appropriate for such diagnosis (PESC, IBLF, etc.)?
	Does the diagnosis identify social-political particularities, as well as any possible impact on the environment?
	Is the enterprise aware if the corporate areas and departments are fully familiar with the corporate environmental priorities?
	Have other actions or tools been developed or used to pursue diagnosis or risk assessments?
3.2 The enterprise produces a chart of key stakeholders engaged in the value chain and likely to be affected by practices contrary to the environment.	Are the different areas or departments of the enterprise involved in this process?
	Are periodic consultations held with partners in the value chain to learn on potential impacts or situations relevant for the matter?
	Has the enterprise launched strategies that prioritize partners of the value chain likely to incur in conducts contrary to the environment?
	Does the enterprise recognize the particularities of stakeholders involved in the business operations?
	Have other actions or tools been developed or used to identify key stakeholders likely to be affected by practices contrary to the environment?

Core question 4

Does the enterprise, according to its size and operations, promote adoption of responsible and innovative corporate practices pursuing respect for the environment?

	Is there a working group designated to consider and collect information suitable to act in a manner that is environmentally responsible?		
4.1 The enterprise identifies practices likely to be applied consistently with HRs and in a manner that is environmentally responsible.	Are findings by this working group disclosed internally and externally?		
	Does the enterprise rely on mechanisms to confirm that the information is included under the corporate activities?		
	Does the enterprise conceive practices based on the findings of the working group?		
	Have other actions or tools been developed or used to identify improving practices on environmental issues?		
	¿Qué otras acciones o herramientas desarrolla o utiliza para identificar prácticas de mejora en temas ambientales?		
	Is there a working group responsible for communicating the existing corporate practices?		
	Does the enterprise communicate such corporate practices?		
4.2 The enterprise communicates such practices, internally and externally, so that they can be adopted to promote the respect for HRs in terms of the environment	Is there a room/space to handle feedback received on the communications issued?		
	Are such communications issued from time to time?		
	Have other actions or tools been developed or used to handle the communication of good practices?		

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4.3 The enterprise provides responsible and innovative actions concerning the environment, beyond domestic legal requirements and global agreements for the respect of HRs.	Are stakeholder groups consulted in connection to innovative actions to be pursued in the enterprise?
	Do corporate policies include guidelines to promote innovation with regard to environmental matters?
	Does the enterprise pursue actions based on references and laws applicable on the matter?
	Have other actions or tools been developed or used to go beyond legal requirements in environmental matters?
4.4 The enterprise implements new technologies to prevent and control environmental impacts	Has the working team rooms/spaces available for education purposes during labor hours?
	Does the enterprise rely on external experts to introduce innovative practices in the enterprise?
	Does the enterprise measure the impact from new technologies?
	Have other actions or tools been developed or used to implement new technologies to prevent and control environmental impacts?

Core question 5

Does the enterprise, according to its size, rely on measurement mechanisms to identify actual progress with regard to its commitment vis-à-vis the respect for HRs and the environmental concerns?

	Is there a professional group responsible for designing indicators?	
5.1 The enterprise develops and adopts indicators to measure actual progress with regard to commitments vis-àvis the respect for HRs and other	Are stakeholder groups involved in the design of measurement tools?	
	Does the enterprise set targets likely to be measured with such indicators?	
environmental concerns.	Has the enterprise implemented procedures for evaluating and selecting vendors, taking into account its social commitments and the respect for HRs?	
	Have other actions or tools been developed or used to measure the progress in terms of environmental commitments?	
5.2 The enterprise consults with stakeholder groups for identifying achievements and flaws in the respect for HRs and other environmental issues	Does the enterprise hold periodic consultations with stakeholder groups?	
	Does the enterprise include in documents the observations made on corporate achievements and flaws vis-à-vis environmental issues?	
	Are the outcomes from such consultations used to improve the business operations?	
	Have other actions or tools been developed or used to consult with stakeholder groups and identify achievements and flaws on the matter?	

5.3 The enterprise procures State support to effectively measure progress concerning the respect for HRs and the environment.	Have other actions or tools been developed or used to achieve State support to measure the progress made?
	Has the enterprise developed tools with support from such agencies?
	Does the enterprise rely on contacts points within State agencies involved in environmental matters?
	Are periodic meetings scheduled with State contacts to undertake tasks required of the matter?

Core question 6

Does the enterprise, according to its size and operations, secure access to remedial actions in face of potential impact on HRs in terms of the environment?

6.1 The enterprise facilitates procedures for filing complaints and grievances relating environmental issues within the enterprise.

Are there in place mechanisms for filing complaints and grievances?

Are the channels to such mechanisms clearly explained under internal corporate policies?

Is there an area responsible for handling these procedures?

Have other actions or tools been developed or used to facilitate the processing of complaints and grievances filed for potential infringement to environmental rights?

6.2 The enterprise, in cooperation with independent experts, remedies all and any situations involving environmental issues.	Has the enterprise entered into alliances with external partners to support the solution of conflicting situations?
	Do external experts monitor any procedures designed to remedy specific situations?
	Have other actions or tools been developed or used to procure the cooperation of experts to remedy situations involving environmental issues?
6.3 The enterprise prioritizes infringed rights in descending order, to address them effectively, as appropriate.	Does the enterprise previously identify any HRs likely to be impacted by the business activities?
	Are the concerned mechanisms designed specifically according to the rights impacted?
	Is there a leader for this process?
	Have other actions or tools been developed or used to prioritize cases concerning impacts to environmental rights?
6.4 The enterprise provides extra-judicial remedy mechanisms (i.e., resolution, dialogue, inter alia) aimed at giving low-cost responses in short delay.	Does the enterprise facilitate an open communication and the creation of groups to settle environmental issues?
	Are such spaces regularly available (i.e. weekly, monthly, semiannual)?
	Have workers and stakeholder groups access to such spaces (work leaves, free time, etc)?
	Have other actions or tools been developed or used to provide extra-judicial remedy mechanisms?

Key Concepts and References

Swiss Companies in Colombia Guidelines for its implementation



The United Nations 'Protect, Respect and Remedy' Framework approved in 2008 and the accompanying Guiding Principles are the primary reference to advance on the goals pursued by the Ethical Commitment signed by Swiss companies operating in Colombia; accordingly, documents drafted by the UN are used by the working group to foster consolidation of a theoretical framework. In this context, the following listing of key concepts has been prepared on the grounds of the document prepared by the Office of the United Nations High Commissioner for Human Rights "The Corporate Responsibility to Respect Human Rights: An Interpretative Guide" 1 (2012, pages 5-8).

Most concepts are stated as originally drafted; however, taking into consideration the various debates held at working meetings and the opinions from parties involved, have been complemented to match particular matters.

Actual Human Rights Impact

An "actual human rights impact" is an adverse impact that has already occurred or is occurring.

Adverse Human Rights Impact

An "adverse human rights impact" occurs when an action removes or reduces the ability of an individual to enjoy his or her human rights.

Complicity

Complicity has both legal and non-legal meanings. As a legal matter, most national jurisdictions prohibit complicity in the commission

of a crime, and a number allow for criminal liability of enterprises in such cases. International criminal law jurisprudence indicates that the relevant standard to define complicity is "knowingly providing practical assistance or encouragement that has a substantial effect on the commission of a crime".

Examples of non-legal "complicity" could be situations where a business enterprise is keen to benefit from abuses committed by others, like it is the case when it reduces costs because of slave-like practices in its supply chain or fails to speak out in the face of abuse related to its own operations, products or services, despite there being principled reasons for it to do so.

Gross Human Rights Abuses

There is no uniform definition of gross HRs violations in international law, but the following practices would generally be included: genocide, slavery and slavery-like practices, summary or arbitrary executions, torture, enforced disappearances, arbitrary and prolonged detention, and systematic discrimination. Other kinds of HRs violations, including of economic, social and cultural rights, can also count as gross violations if they are grave and systematic, for example violations taking place on a large scale or targeted at particular population groups.

Human Rights Risks

An enterprise's HRs risks are any risks that its operations may lead to one or more adverse HRs impacts. They therefore relate to its potential HRs impact. In traditional risk assessment, risk factors in both the consequences of an event (its severity) and its probability. In the context of HRs risk, severity is the predominant factor. Importantly, an enterprise's HRs risks are the risks that its operations pose to HRs.

Leverage

Leverage is an advantage that gives power to influence. In the context of the Guiding Principles, it refers to the ability of a business enterprise to effect change in the wrongful practices of another party that is causing or contributing to an adverse HRs impact.

Mitigation

The mitigation of adverse HRs impact refers to actions taken to reduce its extent, with any residual impact then requiring remediation. The mitigation of HRs risks refers to actions taken to reduce the likelihood of a certain adverse impact occurring.

Potential Human Rights Impact

A "potential human rights impact" is an adverse impact that may occur but has not yet done so.

Prevention

The prevention of adverse HRs impact refers to actions taken to ensure such impact does not occur.

Remediation/Remedy

Remediation and remedy refer to both the processes of providing remedy for an adverse HRs impact and the substantive outcomes that can counteract, or make good, the adverse impact. These outcomes may take a range of forms, such as apologies, restitution, rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition.

Severe Human Rights Impact

The commentary to the Guiding Principles defines severe HRs impact with reference to its scale, scope and irremediable character. This means that its gravity and the number of individuals that are or will be affected (for instance, from the delayed effects of environmental harm) will both be relevant considerations. "Irremediability" is the third relevant factor, used here to mean any limits on the ability to restore those affected to a situation at least the same as, or equivalent to, their situation before the adverse impact. For these purposes, financial compensation is relevant only to the extent that it can provide for such restoration.

Stakeholder/Affected Stakeholder

A stakeholder refers to any individual who may affect or be affected by an organization's activities. An affected stakeholder refers here specifically to an individual whose HRs has been affected by an enterprise's operations, products or services.

Stakeholder Engagement/Consultation

Stakeholder engagement or consultation refers to an ongoing process of interaction and dialogue between an enterprise and its potentially affected stakeholders that enables the enterprise to hear, understand and respond to their interests and concerns, including through collaborative approaches.

¹ Office of the United Nations High Commissioner, 2012. "The Corporate Responsibility to Respect Human Rights: An Interpretative Guide". Available at http://www.ohchr.org/Documents/Publications/HR.PUB.12.2_en.pdf

Value chain

An enterprise value chain encompasses the activities that convert input into output by adding value. It includes entities with which it has a direct or indirect business relationship and which either (a) supply products or services that contribute to the enterprise own products or services, or (b) receive products or services from the enterprise.

El proceso de debida diligencia en materia de derechos humanos debería detectar el riesgo de complicidad, de carácter jurídico o no jurídico (percibida), y poner en marcha las respuestas apropiadas.



Specifics Concepts on discrimination and inclusion

Discrimination at the Workplace²

Pursuant to ILO Convention No. 111, it refers to "any distinction, exclusion or preference made on the basis of race, color sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation; and, such other distinction, exclusion or preference which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation as may be determined by the Member concerned after consultation with representative employers' and workers' organizations, where such exist, and with other appropriate bodies". There are various types of discrimination ³

Wage Discrimination: In this type of discrimination, wage inequalities may not always be attributed to the existence of different levels of productivity. For example, it may occur that women earn wages lower than men, even if equally qualified and if they perform the same job with the same productivity.

Discrimination in Employment: It occurs when a particular population group has greater opportunities than other. For example, some businesses may consider that women have poor education or qualifications to perform tasks that demand high productivity. Furthermore, they may consider that women have restrictions for moving to other cities or to comply flexi-

ble schedules and, also, require greater social benefits. All this may cause that in business enterprises, women compared with men, have less opportunities for career advancement.

Occupational Discrimination: It occurs when a particular population group is excluded from given areas of work or positions in the business. For example, women may be only assigned to low-category and poorly remunerated jobs; hence, they would never (or only sporadically) reach high positions in the business despite being qualified therefor and, naturally, their wage would be lower.

Decent Work⁴

Decent work involves opportunities for work that is productive and delivers a fair income, security in the workplace and social protection for families, better prospects for personal development and social integration, freedom for people to express their concerns, organize and participate in the decisions that affect their lives and equality of opportunity and treatment for all women and men.

Ethical Conduct⁵

The series of attitudes that both workers and top officers in the business should reflect consistently with the corporate principles, in order to act under the legal framework.

² International Labour Organization. (1958). Convention No. 111, Discrimination (Employment and Occupation Convention). Retrieved on March 21, 2013, from http://www.ilo.org/dyn/normlex/en/f?p=NORMLEX-PUB:12100:0::NO::P12100_IL0_CODE:C111

Baquero, J., Guataquí, J.C. and Sarmiento, L. (2000). Un Marco Analítico de la Discriminación Laboral. Bogotá: Universidad del Rosario.

⁴ International Labour Organization (undated). Decent Work. Retrieved on March 21, 2013, from http://www.ilo.org/global/topics/decent-work/lanq--en/index.htm

Definition elaborated at working meetings held between parties engaged in the Ethical Commitment and officials of Fundación Ideas para la Paz.

Gender⁶

Is a concept that refers to the social differences, as opposed to the biological ones, between women and men that have been learned are changeable over time and have wide variations both within and between cultures.

Gender Equality⁷

Is the absence of discrimination on the basis of sex in connection to employment opportunities, allocation of resources and benefits or access to services.

Gender Perspective⁸

Is a focus that brings a framework of analysis in order to assess how women and men affect and are affected differently by policies, programs, projects and activities. It enables recognition that relationships between women and men can vary depending on the context. A gender perspective takes into account gender roles, social and economic relationships and needs, access to resources, and other constraints and opportunities imposed by society or culture, age, religion, and/or ethnicity on both women and men.

Good Practices in the field of HRs⁹

Every initiative or activity, either of business character or pursued by businesses with regard to HRs, the respect and the goal of improving such rights are deemed good practices in HRs. Furthermore, HRs good practices may impact and lever other scenarios of the society for the same purposes.

Good practices can be divided in three levels¹⁰ according to the type of assessment made on their impact and replicability.

Level 1 Innovative Practices: Practices in this level have not been formally assessed in terms of impact and have not been replicated; however, these have been proven and there is room for logical and reasoned argumentation on their efficacy.

Level 2 Practices Proven Successful: Success of the practices in this level has been proven through comparable outcomes in given locations. Even if these are local practices, their features apply to other locations or situations.

Level 3 Good Practices Replicated: With regard to practices in this level, they have been proven operational and suitable to achieve targeted outcomes in several economic scenarios, whether in different countries, projects or sectors. Nevertheless, they also apply to different environments covered under the same project (e.g., different communities or groups).

Human Capital¹¹

A combination of innate talent and skills of people, as well as qualifications and education acquired through learning and training (health, too, is sometimes included). It is worth noting that the business world, which has eagerly embraced the concept of human capital, tends to define it more narrowly, seeing it mainly as the skills and talents in a workforce that are directly relevant to the success of a company or specific industry.

Inclusion¹²

For the Swiss companies engaged in the Ethical Commitment, inclusion refers to actions knowingly pursued by businesses to employ or engage given social groups, regardless of their political, social, gender or economic conditions or any other situation of disability.

According to Instituto Ethos¹³ from Brazil, inclusion involves radical transformations, breaking of systems and a society adapted to address the needs of people, regardless of their respective condition.

Labor Environment¹⁴

The environment in which relationships and interactions take place in the context of business enterprises. It is crucial that such environment, regardless of the business size or operations, favors a satisfactory development of daily tasks.

Positive Discrimination¹⁵

Refers to the adoption of measures that are special or temporary, that accord favorable treatment for members of groups that are at a disadvantage, for the purposes of expediting their recovery in face of well-anchored discrimination situations.

⁶ International Labour Organization (undated). Tesauro ILO. Retrieved on March 21, 2013, from http://www.ilo.org//thesaurus/defaultes.asp

World Health Organization. (2002) Director-General's Executive Statement on WHO Gender Policy: Integrating Gender Perspectives in the Work of WHO. Retrieved on March 21, 2013, from http://whqlibdoc.who.int/hq/2002/a78322.pdf

⁸ United Nations Development Fund for Women. (2012). Women's Empowerment Principles. Retrieved on March 21, 2013, from http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/WEP_EMB_Booklet.pdf

⁹ Definition adapted from the document "Directrices sobre buenas prácticas: identificación, análisis, estructuración, difusión y aplicación". International Programme on the Elimination of Child Labour (IPEC). International Labour Organization (ILO) Retrieved on March 21, 2013, from http://www.ilo.org/ipec/Informationresources/WCMS_IPEC_PUB_11553/lang--es/index.htm

¹⁰ International Programme on the Elimination of Child Labour (IPEC). International Labour Organization (ILO). (2003). "Directrices sobre buenas prácticas: identificación, análisis, estructuración, difusión y aplicación". Page 5, Retrieved on March 21, 2013, from http://www.ilo.org/ipec/Informationresources/WCMS_IPEC_PUB_11553/lang--es/index.htm

¹¹ Organisation for Economic Co-operation and Development. OECD. (2007). OECD Insights, Human Capital: How what you know shapes your life. Retrieved on March 21, 2013, from http://www.oecd.org/insights/38435951.pdf.

¹² IDefinition elaborated at working meetings held between parties engaged in the Ethical Commitment and officials of Fundación Ideas para la Paz.

¹³ Instituto Ethos. (2011). Direitos Humanos na Perspectiva do Trabalho Decente. Retrieved on March 21, 2013, from http://www1.ethos.org.br/EthosWeb/arquivo/0-A-cb3MarcoDeReferenciaCOMPLETO.pdf

¹⁴ Definition elaborated at working meetings held between parties engaged in the Ethical Commitment and officials of Fundación Ideas para la Paz.

¹⁵ International Labour Organization (undated). Discriminación en el lugar de trabajo. Retrieved on March 21, 2013, from http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_decl_fs_114_es.pdf

Specifics Concepts on transparency issues

Accountability¹⁶

Is the procedure by which business enterprises communicate progress or outcomes from their business activities, aimed at disclosing information relating their operations.

Asset Laundering¹⁷

Refers to mechanisms used by criminal organizations to disguise resources derived from unlawful activities, giving the appearance of legality.

Article 323 of the Colombian Criminal Code defines asset laundering as "any action of a person acquiring, sheltering, investing, transporting, transforming, storing, keeping, holding in custody or managing properties originated from activities linked to trafficking of migrants and persons, extortion, unlawful enrichment, kidnapping for extortion purposes, rebellion, arms trafficking, child trafficking, funding of terrorism and management of activities linked to terrorist, trafficking of toxic, narcotic and psychotropic drugs, offenses against the financial system, the public administration or any other collusion or conspiracy crimes, committed to legalize or give a legal appearance to any properties resulting from such activities or to hide or conceal their true nature, origin, location, destination,

movement or ownership over such properties or, any other action

Bribery¹⁸

Means the offering of gifts, loans, fees, rewards or any other benefits, as an inducement to perform dishonest or illegal acts that imply a breach of confidence or to influence any decision, during the conduction of the enterprise business operations.

Contributions to political stakeholders¹⁹

Refer to any direct or indirect contributions to political parties, organizations or private parties engaged in politics, in exchange of business-related advantages.

Ethic Hotline²⁰

Consist of an anonymous, independent and cost-free information service that allows workers, vendors and customers to inform the company on issues and events that impact corporate policies.

Refers to practices of criminal groups that seek illicit advantages generally translated into economic benefits, by intimidating and

"Vacuna": Periodic charges that should be paid to extortioners so that they "let the victim work".

"Boleteo": Occasional charges that should be paid to one or more outlaw armed groups

"Peaje": Permit for the transit of vehicles, goods or properties.

Mechanisms of Grievance and **Complaints relating HRs**

Is a local and automated system to assess and settle grievance and complaints from project-affected communities with regard to the conduct or behavior of a company vis-à-vis the stakeholders²².

According to the mechanism on grievance and complaints provided in the Colombia Guidelines²³, such mechanisms are particularly relevant for enterprises operating in high-risk or conflict-affected areas. In this scenario, communities often suffer insecurity, presence of armed outlaw groups, violence and displacement, among others. The

above, added with volatility factors, compel business enterprises to be especially careful in monitoring and adjusting their operations. In that sense, mechanisms of grievance and complaints are early warning tools and source of information relating their impact. Likewise, can indicate the best manner to adjust their practice and prevent the scale-up of disagreements, while contributing to their remedy.

Transparency²⁴

For the specific purposes of this document, refers to enterprise actions and/or strategies aimed at communicating and acting in conformity with the law and the domestic legal framework to promote ethical conducts that prevent bribery, extortion or asset laundering situations.

performed to hide or conceal the illegal origin of assets".

constraining others' free will. Specifically, there are 3 modalities that affect entrepreneurs, both directly and indirectly:

¹⁶ Definition elaborated by the working group of Fundación Ideas para la Paz.

¹⁷ Colombian Financial Information and Analysis Unit. (2012). Retrieved on March 21, from http://www.uiaf.gov.co//recursos_user///documentos/publicaciones/SAE/cartilla%20lo%20que%20debe%20saber%20 sobre%20prevencion%20de%20laft%20UIAF.pdf

¹⁸ Op. Cit. ANDI-NIR-FIP. (2011) Transparencia por Colombia (undated). Principios empresariales para contrarrestar el soborno. Retrieved on March 21, 2013 from http://transparenciacolombia.org.co/images/publicaciones/sector privado/folleto principles empresariales contra soborno.pdf

¹⁹ Corporación Transparencia por Colombia. (2003). Principios empresariales para contrarrestar el soborno. Retrieved on March 21, from http://www.bibliotecavirtual.info/wp-content/uploads/2011/05/principles_empresariales_para_contrarrestar_el_soborno_cuaderno_5.pdf

²⁰ Built on the "Ethic Hotline" definition provided by Empresa Manuelita, Retrieved on March 21, from http://www.manuelita.com/index.php?p=lineaetica/queeslalineaetica/t

²¹ ANDI-NIR-FIP. (2011). Bribery and extortion: Obstacles for peace-building and overcoming the conflict in Colombia. Retrieved on March 21, from http://www.ideaspaz.org/secciones/bcp/detallemodificado. php?id=39735

²² Elaborated on the basis of the definition of "Mechanism for addressing grievances from project-affected communities" contained in the document headed Guidance for Projects and Companies on Designing Grievance Mechanisms of the International Finance Corporation Office of the Compliance Advisor/Ombudsman. Retrieved on March 21, 2013 from http://www.cao-ombudsman.org/howwework/advisor/documents/ implemgrievsp.pdf

²³ Available at http://www.ideaspaz.org/images/lineamiento%20quejas%20y%20reclamos.pdf

²⁴ Definition elaborated by the working group of Fundación Ideas para la Paz.



Baseline²⁵

Refers to qualitative and quantitative analysis carried out in advance to the project development to identify an initial scenario, as well as skills and/or needs required therefor in the short-, medium-and long-run. Baselines also permit identifying targets and benchmarks for measuring the progress and completion of a project.

Biodiversity²⁶

The most widely accepted definition of biodiversity is such adopted in 1992 under the United Nations Convention on Biological Diversity²⁷, to wit: the variability among living organisms from all sources including, *inter alia*, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part: this includes diversity within species, between species and ecosystems.

Therefore, biodiversity is an extensive variability of life form and order. Includes all and each species that coexist with human beings in the planet, whether animals, plants, virus or bacteria; the space or ecosystem which contains the same and differentiates each specie from others; and, within such species, each individual organism.

Environmental Costs²⁸

Refer to any costs incurred by reason of deficient environmental quality, whether present or future. Such costs relate to the formation,

detection, remedy and prevention of environmental degradation.

Environmental Damages²⁹

Are changes that adversely and considerably impact the quality of a given environment or its components, including utilitarian and non-utilitarian items and their capacity to hold acceptable and sustainable life standards, in addition to an ecologic balance that is viable.

In light of this definition it can be affirmed that environmental damages impact the whole natural context that is considered a collective patrimony or some of its components, thus causing disrupting impact over their role in a certain system, regardless of the consequences over persons or objects.

Environmental Diagnosis30

Refers to a series of studies, analysis and proposals for action and follow-up on the environmental conditions of the local territory.

To prevent that environmental diagnosis become inoperative the process should include realistic proposals for improvement aimed at remedying the problems diagnosed, as well as a set of measure, control and follow-up parameters. Clear identification and political leadership are core factors for developing the process.

Environmental Impact³¹

There is environmental impact if an action or activity leads to changes, whether favorable or unfavorable, likely to impact the environment and the life quality in the concerned area of influence. Such actions include engineering projects, programs, plans, laws or administrative provisions with environmental effects.

Environmental impacts should be addressed through mitigation measures aimed at implementing or enforcing policies, strategies, works or actions to remove or minimize any adverse impact occurred during any stages of a project. Different types of environmental impact³² according to their features:

Positive or negative, depending on the resulting effects upon the environment.

Direct or indirect, depending on whether it originates from actions directly linked to the project or from the effects produced by such an action.

Temporary or permanent, depending on whether it lasts for a given period or indefinitely.

Reversible or irreversible, depending on the chances to restore the original conditions.

Environmental Performance33

Refers to measurable outcomes from the Environmental Management System for monitoring environmental aspects within the organization, based on its environmental policies, goals and targets.

Preservation³⁴

Refers to the process for managing and handling natural resources, species and ecosystems with the aim of securing ecological process, original features and genetic information of all species and populations under a framework compatible and sustainable for the development of human activities. Also, it may be understood as the human utilization of the biosphere to produce maximum sustainable benefits while maintaining the potential necessary to meet the expectations of future generations.

Protection of the environment³⁵

According to the 1992 Rio Declaration on Environment and Development, sustainable development of the countries should respond fairly and equally to the needs of present and future generations, environmental protection being a core aspect. Therefore,

²⁵ Definition elaborated by the working group of Fundación Ideas para la Paz

Fundación Biodiversidad. (2010). ¿ Qué es la Biodiversidad?. Recuperado el 22 de Marzo de http://www.fundacion-biodiversidad.es/habladebiodiversidad/pdf/que%20es%20la%20biodiversidad.pdf

²⁷ See full text of the United Nations Convention on Biological Diversity, in http://www.cbd.int/doc/legal/cbd-en.pdf

²⁸ Escuela de Administración, Finanzas y Tecnología (undated). Environmental costs. Retrieved on April 1, 2013, from http://www.eafit.edu.co/escuelas/administración/consultorio-contable/Documents/Nota%20 de%20Clase%2014%20Costos%20Ambientales.pdf

²⁹ United Nations Environment Programme (2003). La responsabilidad por el daño ambiental en América Latina. Retrieved on April 1, 2013 from http://www.pnuma.org/deramb/pdf/La%20Responsabilidad%2012.pdf

³⁰ Centro Ecuatoriano de Derecho Ambiental (undated). Environmental Diagnosis. Retrieved on April 1, 2013, from http://www.ceda.org.ec/descargas/biblioteca/Manual%20de%20Introduccion%20a%20la%20Gestion%20Ambiental%20Municipal.pdf

³¹ Banco de la República de Colombia (undated). Environmental Impact. Retrieved on March 22, 2013, from http://www.banrepcultural.org/blaavirtual/ayudadetareas/biologia/biolo59.htm

Mexican Secretariat for the Environment and Human Resources (undated). Environmental impact and types. Retrieved on April 1, 2013 from http://www.semarnat.gob.mx/transparencia/transparenciafocalizada/impactoambiental/Paginas/impactoambiental.aspx

³³ ISO14001. (2010). Environmental Performance. Retrieved on April 1, 2013 from http://www.ambiente.gov.ar/archivos/web/UPLCS/File/Indicadores.pdf

³⁴ Fundación Temaikén - International Union for the Conservation of Nature and Natural Resources (undated). Retrieved on April 1, 2013 from http://www.temaiken.com.ar/ecodiccionario.php

³⁵ Swisscontact (undated). Protection to the environment. Retrieved on April 1, 2013 from http://www.swisscontact.org.co/protecci%C3%B3n-del-medio-ambiente

such protection may be understood as the development of projects that strengthen the countries environmental management through agreements and alliances leading to adequate environmental policies, greater technologic development and better labor opportunities to reduce environmental impact and enhance the quality of life of the population settled in the concerned areas.

Sustainable Development³⁶

Sustainable development is defined as "development that meets the needs of the present [generation] without compromising the ability of future generations to meet their own needs". Sustainable development has emerged as guiding principle for long-term global development. Consisting of three pillars, sustainable development seeks to achieve, in a balanced manner, economic development, social development and environmental protection.

Sustainable Use³⁷

Refers to the use of components of biological diversity in a way and grade that do not lead to long-term decline of biological diversity, thereby maintaining its potential to meet the needs and aspirations of present and future generations.

The Environment³⁸

ls the context of operations in a given organization, including air, water, soil, natural resources, flora, fauna, human beings and every

interrelation among them. In this context, the environment encompasses the internal structure and the global system.

The environment comprises everything surrounding every living thing and covers every biophysical element (soil, water, climate, atmosphere, plants, animals and microorganisms) and social component derived from relationships established in the form of culture, ideology and economy. Relationships established among such elements reflect, from an integral standpoint, the environment as a system.

Today, the concept of environment relates to development; this allows a better comprehension of environmental issues and their link to sustainable development, which should inure for an adequate quality of life for present and future generations.

The Right to Water®

The United Nations recognized since 2010 the right to safe and clean drinking water and sanitation as a human right that is essential for enjoying life and HRs fully. Consequently, States and international organizations are called to provide financial resources, capacity-building and technology transfer, through international assistance and cooperation, in particular to developing countries, in order to scale up efforts to provide safe, clean, accessible and affordable drinking water and sanitation for all.

The above, taking into account that access to safe drinking water is a fundamental precondition for the enjoyment of several HRs, including the rights to education, housing, health, life, work and protection against cruel, inhuman or degrading treatment or punishment⁴⁰.

Welfare⁴¹

Refers to the satisfaction of needs by developing and profiting resources available, rather than the mere possession thereon.

United Nations Organization (undated). Sustainable Development. Retrieved on April 1, 2013, from http://www.un.org/en/ga/president/65/issues/sustdev.shtml

³⁷ United Nations Organization (1992). United Nations Convention on Biological Diversity. Retrieved on March 22, 2013, from http://www.cbd.int/doc/legal/cbd-en.pdf

³⁸ Banco de la República de Colombia (undated). The Environment. Retrieved on March 22, 2013, from http://www.banrepcultural.org/blaavirtual/ayudadetareas/biologia/biolo2.htm

³⁹ United Nations Organization (2010). Resolution 64/292. The human right to water and sanitation. Retrieved on April 1, 2013 from http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/64/292&Llang=E

⁴⁰ Office of the United Nations High Commissioner for Human Rights (2011). The Right to Water. Retrieved on April 1, 2013, from http://www.ohchr.org/Documents/Publications/FactSheet35en.pdf

⁴¹ Economic Commission for Latin America and the Caribbean. (2002). Calidad de Vida: Conceptos y medidas. Retrieved on April 1, 2013 from http://www.cepal.org/celade/agenda/2/10592/envejecimientoRP1_ppt.pdf



- A guide for integrating human rights into business management. Business Leaders Initiative for Human Rights, Office of the High Commissioner for Human Rights, UN Global Compact. http://www.integrating-humanrights.org/
- A Guide for Business- How to Develop a Human Rights Policy.Office of the UN High Commissioner for Human Rights. http://www.ohchr.org/Documents/Publications/DevelopHumanRightsPolicy_en.pdf
- Addressing Grievances from Projected-Affected Communities. Guidance for projects and companies on designing grievance mechanisms. International Finance Corporation (IFC). http://www.hks.harvard.edu/m-rcbg/CSRI/publications/Workingpaper_41_ Rights-Compatible%20Grievance%20Mechanisms_May2008FNL.pdf
- Doing Business 2014 Understanding Regulations for Small and Medium-Size Enterprises.IFC's, Global Compact. http://doingbusiness.org/reports/global-reports/doing-business-2014
- Doing business in high-risk human rights environments. The Danish Institute for Human Rights http://humanrights.dk/files/pdf/Publikationer/Human%20Rights%20and%20Business/doing_business_in_highrisk_human_rights_environments 180210.pdf
- Due diligence for human rights: a risk-based approach. Corporate Social Responsibility Initiative http://www.hks.harvard.edu/m-rcbg/CSRI/publications/workingpaper_53_taylor_etal.pdf
- Due diligence guidance for responsible supply chains of minerals from conflict-affected and high-risk areas. Organisation for Economic Co-operation and Development OECD http://www.oecd.org/document/36/0,3746,en 2649 34889 44307940 1 1 1 1,00.html
- Embedding Human rights in Business Practice IV. United Nations Global Compact http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/EHRBIV.pdf
- From red to green flags report.Institute for Business and Human Rights http://www.ihrb.org/pdf/from_red_to_green_flags/complete_report.pdf
- Getting it Right: Making Corporate-community Relations Work http://books.google.com.co/books?id=ktTsmeaGAU0C&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&tq&f=false
- Global Compact. United Nations. http://www.unglobalcompact.org/
- Guias Colombia on Human Rights and International Humanitarian Law. Fundacion Ideas para la Paz http://www.ideaspaz.org/publications?contentType=185
- Guidance on responsable business in conflict-affected and high-risk areas. United Nations Global Compact http://www.unglobalcompact.org/docs/issues_doc/Peace_and_Business/Guidance_RB.pdf
- Guide to human rights impact assessment and Management. IFC's, Global Compact http://www.guidetohriam.org/welcome
- Guiding Principles on Business & Human Rights implementing the United Nations "protect, respect and remedy. UN Special Representative on business & human rights John Ruggiehttp://www.business-humanrights.org/media/documents/ruggie/ruggie-guiding-principles-21-mar-2011.pdf

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