Points of criticism:

• Failure to answer essential questions about human rights due diligence policies and procedures
  • Reflects a failure to conduct due diligence to uncover the actual and potential impacts of companies’ investments

• Failure to identify local suppliers and partners – as well as how companies undertook due diligence to select these partners and manage actual and potential impacts of contracts with these partners
  • Undermines the ability of the US Government and of civil society to monitor the human rights impacts of key parts of investments

• Failure to mention activities in areas where there is on-going or a recent history of conflict
  • Reflects a failure to conduct human rights due diligence to identify the potential impacts of investment in conflict areas
Points of criticism (continued):

- Arguing that they have no responsibility to respond because their investments are “passive”
  - Reporting Requirements require disclosures regardless of the nature of an investment, the percentage equity stake held, or whether the investor has operations in Myanmar
  - Under the UN Guiding Principles, “The responsibility to respect human rights is a global standard of expected conduct for all business enterprises wherever they operate.”
  - Statements from the National Contact Points in the Netherlands, Norway, Sweden and UK under the OECD Guidelines for Multinational Enterprises support these
Reporting that has received positive feedback

• Thorough reports detailing most due diligence processes and providing copies and summaries of policies and procedures
• Electing to publish all findings rather than withholding some information for a confidential report to the government
• Revealing both successes and areas for improvement in its business conduct
• Reporting in detail about the due diligence measures a company undertook before entering into a contract with a local Myanmar service provider or business partner
  • Principle 17 of the UN Guiding Principles: companies are responsible for conducting heightened due diligence in contexts that pose higher risks of human rights abuses
Common recommendations

• Publicly report identified risks and impacts, and any preventative or mitigating steps taken
• Disclose activities in areas where there is on-going or a recent history of conflict; and mention related due diligence efforts taken
• Include detailed disclosures on business partners, related entities and supply chains
• Report on all aspects of “new investment(s)” in Burma regardless of its/their form or makeup – including “passive” investment
Useful resources

• Coca-Cola’s December 2013 report:  

• Gap’s voluntary report, August 2014:  

• Report card by US Campaign for Burma:  

• More commentaries and examples:  
Thank you.

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