

Unclassified

English - Or. English

21 March 2023

**DIRECTORATE FOR FINANCIAL AND ENTERPRISE AFFAIRS
INVESTMENT COMMITTEE**

Working Party on Responsible Business Conduct

**Summary of input received during the public consultation on the targeted update of the
OECD Guidelines for Multinational Enterprises**

This document summarises input received through the public consultation on the targeted update of the OECD Guidelines for Multinational Enterprises. This document as well as the full text of individual submissions is available via the OECD website here: <https://mneguidelines.oecd.org/public-consultation-targeted-update-of-the-oecd-guidelines-for-multinational-enterprises.htm>

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JT03514779

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Introduction

1. The OECD Guidelines for Multinational Enterprises (the Guidelines) set out recommendations from governments to businesses for ensuring responsible business conduct in all areas where business interacts with society, including human rights, labour rights, environment, bribery, consumer interests, as well as disclosure, science and technology, competition, and taxation. The OECD Guidelines are complemented by Implementation Procedures, which set out the role and functions of the National Contact Points for Responsible Business Conduct.
2. The OECD Guidelines were last revised in 2011 and the OECD Working Party on Responsible Business Conduct (WPRBC) is currently working towards a targeted update of the Guidelines and Implementation Procedures to advance their uptake and promotion, as well as to ensure they remain fit for purpose. The parameters within which the Targeted Update is taking place are that:
 - a. the update excludes a wholesale revision of the Guidelines or a full redrafting of existing chapters
 - b. potential updates are based on issues raised in the preceding stocktaking exercise and current understanding and practice by Adherents
 - c. the update is further guided by the criteria of (i) ensuring coherence with OECD priorities and standards; (ii) enhancing the OECD's leadership on RBC; (iii) building on achievements and strengths; and (iv) ensuring focus and proportionality.
3. From 13 January to 10 February 2023, the OECD ran a public consultation on a consultation draft of potential updates to the OECD Guidelines for Multinational Enterprises. The public consultation was open to all interested stakeholders from all countries, including businesses, industry groups, civil society organisations, trade unions, as well as academia, interested citizens, international organisations and governmental experts (including from non-Adherent countries).
4. The consultation draft outlined potential updates to the Guidelines chapters and to their implementation procedures. The potential updates reflect discussion by the WPRBC but did not constitute agreed text. As a working document, the draft was subject to change, including but not limited to changes to incorporate input received in the course of this public consultation.
5. To participate in the public consultation, interested organisations and individuals were invited to respond to a short online survey requesting input on each of the chapters of the Guidelines, the Implementation Procedures and any overarching comments. Each response was subject to a word limit. In addition, two joint letters were received, one relating to human rights defenders from 31 organisations and one relating to Indigenous Peoples from 132 organisations.
6. This document summarises input received through the public consultation. It addresses both submissions received through the online survey and those shared by email. It follows the structure of the Guidelines, firstly addressing the content related to the chapters and then the Implementation Procedures.

Responses

7. Over the course of the public consultation, a total of 216 submissions were made via the online survey, and an additional 14 submissions were submitted by email.
8. The table below sets out the number of responses by submitter type. 47% of the survey responses came from civil society, followed by trade unions at 15% and business also at 15%. The category of 'other' includes amongst others: individuals, private sectors entities, public sector entities, and experts.

Responses by submitter type	
Business or business association	32
Trade union or worker organisation	33
Civil society organisation	102
International organisation	8
Academia or research organisation	14
Other	27
Total:	216

9. The table below provides the number of survey responses for each chapter or section. The highest number of survey responses were focused on the General Policies chapter, followed by Environment, Human Rights and then the Implementation Procedures. Many participants also made general comments.

Number of answers per section	
General comments	155
Chapter 1: Concepts and Principles	74
Chapter II: General Policies	159
Chapter III: Disclosure	91
Chapter IV: Human Rights	129

Chapter V: Employment and Industrial Relations	112
Chapter VI: Environment	154
Chapter VII: Combatting Bribery, Bribe Solicitation and Extortion	38
Chapter VIII: Consumer Interests	40
Chapter IX: Science, Technology and Innovation	92
Chapter X: Competition	27
Chapter XI: Taxation	42
Implementation procedures	114

10. The table below sets out the number of survey responses received by section and submitter type. Respondents in the Trade union or worker organisation group tended to focus their responses on fewer chapters, whereas other respondent groups tended to respond to a broader set of chapters.

Number of responses per section by submitter type	Business or business association	Trade union or worker organisation	Civil society organisation	International organisation	Academia or research organisation	Other
General comments	29	7	86	8	9	13
Chapter 1: Concepts and Principles	18	1	32	5	5	13
Chapter II: General Policies	25	31	68	7	10	18
Chapter III: Disclosure	19	3	48	5	7	9
Chapter IV: Human Rights	21	4	70	7	10	17
Chapter V: Employment and Industrial Relations	19	33	40	5	4	11

Chapter VI: Environment	23	32	71	6	9	13
Chapter VII: Combatting Bribery, Bribe Solicitation and Extortion	9	0	18	3	2	6
Chapter VIII: Consumer Interests	8	0	18	5	3	6
Chapter IX: Science, Technology and Innovation	15	30	29	6	3	9
Chapter X: Competition	4	1	12	2	2	6
Chapter XI: Taxation	7	2	23	2	1	7
Implementation procedures	15	32	41	6	6	14

Input received by chapter and section

11. The following tables summarise the nature and frequency of topics raised in the input for each chapter of the Guidelines and each section of the Implementation Procedures. Issues raised by two or more submitters have been included. Issues are reflected in the table corresponding to the chapter or section for which they were raised by submitters. Input from respondents identifying as “International Organisation”, “Academia or research organisation” or as “Other” has been aggregated.

I. CONCEPTS AND PRINCIPLES

12. Frequent comments on the Concepts and Principles chapter related to the scope of the Guidelines; the definition of multinational enterprises; the voluntary nature of the Guidelines; and challenges faced by SMEs.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Definition of an MNE	10	1	7	4	22
Recognizing the Guidelines as a soft law / voluntary instrument	11				11
Better reflect the challenges of SMEs	8			1	9
Add and expand on gender-related aspects			7	1	8
Incorporate corporate governance as the basis of further rules related to directors' duty and the scope of an MNE's activity and impact.			6	1	7
Revise §10 of Chapter I to remove implicit support for the inclusion of investor-state dispute settlement (ISDS) mechanisms in international trade and investment agreements.			1	1	2
Explain the relationship of the Guidelines to other international standards			2		2
Include guidance on whistleblowers, human rights defenders, SMEs, Internet governance, animal welfare, liability within complex corporate structure and the SDGs			2		2

II. GENERAL POLICIES

13. Frequent comments on the General Policies chapter related to undue pressure; human rights defenders; meaningful stakeholder engagement; responsible disengagement; and upstream and downstream due diligence.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Delete or amend references to undue pressure	2	3	31	9	45
Amend the definition of human rights defenders			32	4	36
Amend the definition of meaningful stakeholder engagement	1		24	7	32
Further explain responsible disengagement	4		9	3	16
Mention that risk-based due diligence includes upstream and downstream impacts and business relationships	1		11	2	14
Amend the definition of business relationships	4		1	6	11
Clearer language on the status of the OECD Due Diligence Guidances	10				10
Environmental issues should not be considered human rights issues	9				9
Comm 28 should be amended with a non-exhaustive list of individuals or groups that may experience marginalisation or vulnerability such as women and migrants.			6	2	8
The recommendation for meaningful engagement with stakeholders should be explicitly limited to matters covered by the Guidelines (Para 16).	7				7
Clearer definition of improper involvement in political activities.	7				7
Clarity on how the guidelines refer to downstream responsibilities	6				6
Apply due diligence to taxation chapter			6		6
Remediation should be further reflected as a key aspect of HRDD			3	2	5
In para 16 & comm 28 the Guidelines should call for engagement to be conducted in a timely and safe manner, with a broad range of stakeholders.			3	2	5
The requirement for collective initiatives to be credible and transparent should be further elaborated.			3	2	5
Amend the definition of multinational enterprise			5		5
Ensure transparency and integrity in direct lobbying activities	2			1	3

Meaningful engagement with stakeholders should refer to rightsholders				3	3
Use language of value chain rather than supply chain	1			2	3
Make reference to FPIC			3		3
Integrate a gender perspective			3		3
Include an intersectional perspective			3		3
Explicitly recognise the possibility to prioritize among stakeholders	2				2
Avoid defining lobbying in too narrow terms	2				2
Alignment of self-regulatory practices and multi-stakeholder initiatives with international standards	2				2
Prioritisation, based on severity & likelihood, should be publicly justified			2		2
Interpretation of the Guidelines is the responsibility of the OECD Investment Committee and the OECD Working Party on Responsible Business Conduct	2				2
Acknowledge that social partners are essential	2				2
Recognise children as relevant stakeholders			1	1	2

III. DISCLOSURE

14. Frequent comments on the Disclosure chapter, related to what companies should be disclosing and the voluntary nature of disclosures of responsible business conduct information.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
MNEs should disclose their purchasing practices such as payment terms, ring fencing of labor costs, and avoidance of below-cost sourcing			6	3	9
Multinational enterprises should remain “encouraged to communicate” responsible business conduct information	9				9
MNEs should disclose the names, locations, workforce number, type of products made and parent company of their suppliers, in a machine-readable format			5	2	7
Align chapter with the G20-OECD Corporate Governance Principles.	7				7
Include an endorsement of “double materiality”			1	4	5
Include language on supply chain disclosure			4		4

Clarify that transparency and reporting on all aspects of the due diligence process are key to implementing the Guidelines			4		4
Align with advancements in sustainability/ESG/Impact reporting frameworks	1		2		3
Reflect that non-financial disclosures of RBC issues are potentially financially material			3		3
Consider accessibility of reporting			1	1	2
Disclose details of any prioritisation of the order in which a company takes action on potential adverse impacts			2		2
Include information on traceability			2		2
Differentiating between shareholder and stakeholder reporting expectations should be left to national regulation	2				2
Make express reference to principle 16 of the UNGPs				2	2
Allow the participation of historically discriminated groups				2	2
Explained that 'risks' refer to potential impacts on people and the environment			2		2

IV. HUMAN RIGHTS

15. Frequent comments on the Human Rights chapter related to human rights defenders; Indigenous Peoples; land rights; and gender. In addition, two joint letters were received, one relating to human rights defenders from 31 organisations calling on better inclusion and protection in the Guidelines and one relating to Indigenous Peoples from 132 organisations calling for greater involvement of Indigenous Peoples as well as recognition in the text.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Mention human rights defenders	2		38	4	44
Para 40 changes to mention FPIC			34	6	40
Para 40 changes to mention self-determination and culture			23		23
Mention ILO Convention 169		2	15	2	19
Comm 40 and 45 update to reflect that MNEs should respect human rights, engage meaningfully with all stakeholders including as a part of due diligence	2		5	4	11
Comm 40 and 45: mention gender and adverse impacts on women			7	4	11
Mention land rights			9	1	10
Change reference to due diligence guidance and sectoral guidance	9				9
Para 39 change to include living wage			6	2	8
Mention international accord			5	2	7

Comm 41 mention adverse human rights impacts arising from impacts covered in other chapters of the Guidelines (Environment, Corruption, Science and Technology).			5	2	7
Commentary 40 - include more on conflict-affected and high-risk areas	1		4	2	7
Mention environmental defenders	1		5		6
Mention link to environmental chapter	1		3	2	6
Indigenous peoples as human rights defenders			5		5
Comm 42 - include enterprises' own purchasing practices			3	2	5
Commentary 43 - more focus on increasing leverage in line with UNGP principle 19	1		2	2	5
Commentary 40 - improve language on vulnerable / marginalised groups			5		5
Comm 46 - align with UNGPs effectiveness criteria	1		2	1	4
Mention intersectionality and the marginalisation of vulnerable groups,			2	1	3
Incorporate UNGPs' definition of business relationships	1		1	1	3
Mention Caste-based discrimination			3		3
Mention collaboration on remedy	1		1		2
Make reference to forced labour			2		2

V. EMPLOYMENT AND INDUSTRIAL RELATIONS

16. Frequent comments on the chapter on Employment and Industrial Relations related to living wage; workplace violence and harassment; and responsible disengagement

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Include reference to living wage			8	2	10
Mention ILO Convention 190 on Violence and Harassment in the World of Work		1	5	2	8
Make reference to responsible disengagement			4	2	6
Mention International Accord			3	2	5
Add back the words "employed by the MNE"	5				5
Do not include references to automation	5				5
Need more on forced labour			4		4
Refer to workers rights not to establish or join trade unions and representative organization	4				4
Delete ILO Indicators of Forced Labour	4				4
Do not include just transition	4				4
Para 49 should keep reference to ILO Recommendation 198		2			2
Include gender as a category for non-discrimination	1		1		2

VI. ENVIRONMENT

17. Frequent comments on the Environment chapter related to worker impacts in relation to a just transition; human rights consequences of environmental impacts; and rights and principles related to Indigenous Peoples.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Enterprises should be expected to address worker impacts in pursuit of a “just transition”, including having a way to “verify the effectiveness” of implementation plans and progress.		32			32
Link human rights to environment	2		20	3	25
Respect FPIC			17	1	18
Do not limit assessment to known or foreseeable environmental, health, and safety impacts			16	2	18
Follow the six steps of due diligence	1		15	1	17
Stronger inclusion of land rights			12	1	13
Change “seek to address” environmental impacts to a requirement			11	1	12
Focus more on environmental defenders	1		10		11
Clarify the term just transition	2		8		10
Delete significant			10		10
Respect rights of indigenous peoples			8	1	9
Do not transfer government responsibility from states to firms	9				9
Do not extend due diligence to the environment chapter	9				9
Only include just transition in the framework of NDCs	6				6
“Overconsumption” and “Harmful generation” of waste should be deleted	6				6
Strengthen language on animal welfare	1		5		6
Make the connection between land security and human rights			4	1	5
Require scope 3 emissions to be assessed	1		4		5
Include a broader perspective on just transition			4		4
Make reference to the ILO Just Transition Guidelines	1		1	1	3
Include references to the prevention and precautionary principles			2	1	3
Align text with Aarhus Convention and the Escazu Agreement			3	1	4
Include a gender perspective on land rights			2		2
State that carbon credits or offsets should be avoided			2		2

Say more on stakeholder engagement in the identification and assessment of impacts			2		2
Avoid political lobbying aimed at lowering environmental standards			2		2
Mention SMEs and smallholders			2		2

VII. COMBATTING BRIBERY, BRIBE SOLICITATION AND EXTORTION

18. The bribery chapter overall attracted fewer comments compared to other chapters. Issues related to whistle-blower protection and the importance of collective action were among those noted.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Add more on whistle-blower protections	2		2	1	5
Highlight the importance of Collective Action			3		3
Make more references to lobbying and conflict of interests			2		2
Make a link to the human rights chapter	1			1	2
Place greater emphasis on civil society organizations and groups that have historically been discriminated against or disadvantaged in order to gain access to information and control				2	2
Note that it is part of the State duty to protect human rights, in line with the UNGPs, to fight against corruption and provide clear guidance to companies on this matter	1			1	2
Include more guidance on how to handle conflicts of interest				2	2

VIII. CONSUMER INTERESTS

19. The chapter on consumer interests attracted fewer comments compared to other chapters. Issues related to including end users in the chapter were highlighted as well as requests to remove the language around foreseeability.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Chapter VIII should extend to “end users”			4	2	6
“in foreseeable use or foreseeable improper use or misuse” should be omitted.	1		2	1	4

Recommend amending the provisions on representations to prevent the unintended consequence of exposing enterprises to claims from individuals who have an adverse reaction to a product that could not have been anticipated.	3				3
In this chapter children should be identified as a vulnerable group directly.			2	1	3
Chapter VIII (Consumer Interests) commentary 88, as well as commentary in Chapter IX as appropriate, should be expanded to explain, including using examples from new technologies, the new text in Chapter VIII paragraph 4 on avoiding practices that subvert consumer choice in ways that harm consumers or competition.			3		3
Add supply chain transparency			1	1	2
Add info on new technologies			1	1	2
In para 1 replace with “encourage enterprises to”.	2				2
Strongly oppose the proposed changes in para 6	2				2

IX. SCIENCE, TECHNOLOGY AND INNOVATION

20. Frequent comments on the Science, Technology and Innovation chapter related to consultation with workers and others prior to the implementation of new technology; extending due diligence expectations; and limitations on down-stream responsibilities.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Ensure effective consultation with workers and other stakeholders before new technology is implemented		30	5	2	37
Concerned about expansion of the due diligence concept	8			1	9
Limit downstream responsibilities	7			1	8
Include impacts on environment and human rights			7	1	8
Delete internet freedom	6			1	7
Include other rightsholders groups such as women, human rights defenders, workers, migrants among other marginalised groups			3	4	7
Use language adopted by all OECD members and Advisory bodies in the “Recommendation of the Council on Enhancing Access to and Sharing of Data”	6				6
Add a reference to downstream adverse impacts associated with misuse of technology by government entities.			5	1	6
Include full range of human rights as possible impacts			1	2	3
Include data erasure			1	1	2

Ensure proper protection and personal control over personal data			1	1	2
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X. COMPETITION

21. The Competition chapter attracted fewer comments compared to other chapters. The most frequent comment related to not seeing competition law as a barrier to industry collaboration on RBC and due diligence initiatives.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Reframe para 100 to avoid discouraging collaboration on RBC and due diligence initiatives			7	3	10
Take into account technological developments, digitization and the abuse of dominant position by digital platforms as an anti-competitive practice.			2		2

XI. TAXATION

22. Frequent comments on the Taxation chapter related to international tax discrepancies; risks to stakeholders; and public country-by-country reporting.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Change language in para 1 and para 102 to stop companies from lowering tax obligations by benefiting from inconsistencies between countries			11	3	14
2 and Cm104: Text should be added calling upon enterprises to ensure their tax risk management strategies consider risk to rightsholders			5	4	9
Call on enterprises to avoid using shell companies			6	2	8
Encourage multinationals to make their CBCR data public.	3		2	2	7
Commentary 105 in Chapter XI (Taxation) should be updated to call for greater transparency in information that can help identify if the enterprise is engaging in such inconsistent transactions and to evaluate the potential negative impacts of the company's tax practices on RBC issues.			5	1	6

Encourage multinationals to be more proactive in providing public information on their tax practices	4		1		5
Cm105: Text should be added calling for transparency and access to information for stakeholders			2	2	4
Include due diligence language			2		2

PROCEDURES

23. The Implementation Procedures received comments which addressed the various components of the NCP role. Frequent comments were raised with regard to inclusion of stakeholders or experts in the NCP structure; the role of NCPs in supporting policy coherence; the possible use of determinations; and the importance of transparency over confidentiality.

Issue raised	Business	Union	CSO	IOs, Academia, Other	Total
Institutional arrangements					
Increase NCP resources	2	1	5	2	10
Support for peer reviews	2	1	3	2	8
Inclusion of stakeholders or independent experts in structure	1	31	14	9	55
NCPs should not be located in a single ministry or be composed of a single official			3	2	5
NCPs should enhance cooperation with NHRIs	1		1	5	7
Increase NCP expertise (topics mentioned: human rights, indigenous peoples, mediation)	2		6	4	12
Strengthen the procedure to address situations of non-functioning NCPs			1	2	3
More closely align NCP effectiveness criteria with UNGP31	1		2	3	6
Promotion					
Reflect NCP role on policy as support for coherence, not policy advocacy	10	31		2	43
Make clearer the difference between the Guidelines and due diligence Guidance	10				10
SI procedure					
Redraft initial assessment criteria	2	1	29	4	36
Strengthen ability of NCPs to make recommendations		31	1	3	35
Include ability of NCPs to make determinations		31	24	3	58
Make continued follow up the default, and publication of follow up statements	3		28	4	35
Ensure transparency over confidentiality (incl. in Rules of Procedure)	2	31	26	4	63
Preserve confidentiality of proceedings	10				10
Include ability of NCPs to recommend consequences for not engaging in good faith in the specific instance process/not observing the Guidelines	1	1	16		18
Strengthen language on reprisals			11	2	13
Reflect access to remedy in mandate of NCP	1	1	14	6	22
Increase accessibility of NCP (e.g. covering costs of parties)			10	3	13

Address the issue of power imbalance in specific instances			8	1	9
Do not include a limitation on campaigning during a specific instance		31	8	1	40
Allow NCPs to start cases of their own motion			8		8
Do not include the possibility for NCPs to make a determination about compatibility of an agreement with the Guidelines	1	30	1		32
Include possibility for NCPs to take provisional measures to make negative impacts stop			3	1	4
Strengthen language around conflicts of interest/impartiality		1	2		3
Clarify that the Investment Committee is the only body empowered to interpret Guidelines	3				3
Delete voluntary from description of specific instances	1		1	1	3
Create an appeals procedure for specific instances	1		1		2
Make publication of Initial Assessment statements mandatory	1		1	2	4
Strengthen language around parallel proceedings			2		2
Strengthen language around NCP coordination and consistent interpretation of the Guidelines	2		1	1	4
Make hiring an external mediator mandatory if no trained mediator in NCP			1	1	2

Annex

The annex sets out a list of participating organisations and individuals in the public consultation.

Responses to the online survey:

1. Accountability Counsel
2. achACT asbl
3. ActionAid Netherlands
4. AFEP (Association of Large French Companies / Association française des entreprises privées), Elisabeth Gambert, CSR & International Affairs Director
5. AFL-CIO
6. Alexandre Gaio;Carlos Valera;Claudia Pinho;Daniel Dalberto;Dione Torquato;Eliane Moreira;Fátima Borghi;Fernando Soave;Maria Junqueira;Meri Gonçalves;Ruy Mendonça;Sandra Kishi;Thalita Veronica
7. All-Poland Alliance of Trade Unions (OPZZ)
8. Altana Technologies
9. Altraqualità scrl
10. amfori
11. Amnesty International
12. Anastasiia Tokunova, State organization “V. Mamutov Institute of Economic and Legal Research of the National Academy of Sciences of Ukraine”
13. Andra AP-fonden (AP2)
14. Anne Herzberg, Institute for NGO Research
15. Anti-Slavery Collective For Generation Equality
16. Anti-Slavery International
17. ANZ Banking Group
18. Arbeiterkammer
19. Arisa, Sandra Claassen, director
20. Associazione Movimento Consumatori APS
21. Australian Corporate Accountability Network (ACAN)
22. Australian Council of Trade Unions (ACTU)

23. Aviva Silburt
24. Avocats Sans Frontières
25. BankTrack
26. Bâtirente Pension Fund (with the support of Aequo Shareholder Engagement Services)
27. BDA - Confederation of German Employers' Associations
28. Bianca Cuciniello - member of UIL Unione Italiana del Lavoro
29. Branislav Rugani - FO
30. BSR (Business for Social Responsibility)
31. Business & Human Rights Resource Centre
32. Business at OECD (BIAC) [Final]
33. Business Council for Sustainable Development Australia
34. BWI
35. Cámara Nacional de Laboratorios A.G.
36. Canadian Chamber of Commerce
37. Canadian Labour Congress
38. Center for International Environmental Law
39. Centro de Políticas Públicas y Derechos Humanos - Perú EQUIDAD
40. Centro Internacional para la Promoción de Derechos Humanos-UNESCO (CIPDH-UNESCO)
41. CGIL
42. Chief Expert, Section of Markets of Administrative and General Services of Department for Research and Investigations of Non-Production Markets, Antimonopoly Committee of Ukraine, Ahieieva Anastasiia
43. Cividep India
44. Clean Clothes Campaign
45. ClientEarth
46. Coalition "Securing Indigenous Peoples' Rights in the Green Economy" = Cultural Survival, First Peoples Worldwide, Batani Foundation (all 3 indigenous-led) & Earthworks, Society for Threatened Peoples
47. Comité de Solidaridad con la Causa Árabe (Spain)
48. Community Empowerment and Social Justice - CEMSOJ
49. Community Empowerment and Social Justice Network (CEMSOJ)
50. Compassion in World Farming International
51. Conectando Derechos Asociación Civil
52. Confederación General del Trabajo de la República Argentina (CGT RA) - Secretaria de Relaciones Internacionales
53. Confederation of Norwegian Enterprise, NHO
54. CorA-Netzwerk fuer Unternehmensverantwortung
55. Corporate Accountability Lab

56. CUDENNEC Anne-Catherine - member of CFE-CGC
57. Cultural Survival
58. Czech-moravian Confederation of Trade Unions
59. Danish Institute for Human Rights
60. David Joyce, Irish Congress of Trade Unions
61. Defensoría del Pueblo de la Nación
62. Deutscher Tierschutzbund e.V.
63. Earthworks
64. economiesuisse
65. econsense – Forum for Sustainable Development of German Business e. V.
66. Etica Sgr
67. EU-LAT Network
68. Eunseok Cho (a member of the Korean Federation of Construction Industry Trade Unions)
69. Eurogroup For Animals
70. European Coalition for Corporate Justice (ECCJ)
71. European Environmental Bureau (EEB) - Justice and Environment (J&E)
72. Fair Finance International
73. Federación Setem
74. FESI - Federation of the European Sporting Goods Industry
75. FIDH - International Federation for Human Rights
76. Finnwatch
77. First Peoples Worldwide
78. FO
79. FOCO INPADE
80. FOUR PAWS
81. Framtiden i våre hender (Future In Our Hands) - Norway
82. Friends of the Earth Netherlands
83. FRONT LINE DEFENDERS - The International Foundation for the Protection of Human Rights Defenders
84. FUNDACIÓN AMBIENTE Y RECURSOS NATURALES - FARN
85. Fundación Libera Contra la Trata de Personas y la Esclavitud en Todas sus Formas
86. German Chamber of Commerce and Industry (DIHK)
87. German Institute for Human Rights
88. German Trade Union Confederation (DGB)
89. Germanwatch e.V.
90. Global Business Initiative on Human Rights - GBI

91. Global Labor Justice - International Labor Rights Forum
92. Global Legal Action Network
93. Global Network Initiative (GNI)
94. Global Witness
95. Grantham Research Institute on Climate Change and the Environment, London School of Economics (GRI)
96. Green REV Institute
97. Guta Association
98. Handelsverband Deutschland - HDE - e.V. German Retail Federation
99. Heinrich-Böll Foundation
100. Human Level
101. Humane Society International
102. Member of Korean department store and duty free shops sales service workers' union
103. IG Metall
104. Inclusive Development International
105. INPADE
106. Instituto Nacional de Derechos Humanos - Chile
107. Instituto Socioambiental (ISA)
108. International Bar Association, Members of the Business and Human Rights Committee
109. International Dalit Solidarity Network
110. International Organisation of Employers (IOE)
111. International Rivers
112. International Rivers - Brazil
113. International Transport Workers' Federation
114. Investor Alliance for Human Rights (an initiative of the Interfaith Center on Corporate Responsibility)
115. Isabel ARAQUI - I am a member of Comisiones Obreras (CCOO) - Spain
116. Isabelle Ourny, I'm a member of the Austrian Trade Union Confederation (ÖGB)
117. IT for Change
118. IUCN National Committee of the Netherlands Foundation
119. Japan Business Council in Europe
120. Keidanren (Japan Business Federation)
121. KLP Asset Management Norway
122. Laetitia Baldan, I'm a member of the belgian trade union ACV-CSC Building, Industry & Energy
123. Laura Adam, I am a member of UNION SINDICAL OBRERA
124. Linnea Wikström Building and Woodworkers International
125. Maria Bjerre on behalf of the Danish Trade Union Confederation

126. Maria Flores
127. Mary Lawlor, UN Special rapporteur on the situation of human rights defenders
128. Mary Martin, Director of the UN Business and Human Security Initiative, LSE IDEAS
129. Michael Wögerer (weltumspannend arbeiten/working globally)
130. Ms. Hyewon CHONG. I am a member of Korean Metal Workers' Union (KMWU-KCTU)
131. MVO Platform
132. Namati and Legal Empowerment Network
133. National Standards Authority Of Ireland (nsai)
134. Natural Resource Governance Institute (NRGI)
135. NCEA - Netherlands Commission for Environmental Assessment
136. NCP Denmark
137. Netherlands Enterprise and Development Agency
138. Norges Bank Investment Management
139. Office of the UN High Commissioner for Human Rights (OHCHR)
140. Oil Change International
141. Ong onampitsite noshaninkaye tzinani
142. Oxfam International
143. pablo villegas nava (CEDIB)
144. Paul Hadden
145. Paul Hastings LLP
146. PAX
147. Pensions Investment Research Consultants
148. Peter Lerner
149. Polish Institute for Human Rights and Business
150. PowerShift e.V.
151. Principles for Responsible Investment
152. Priscila Cabrera Jorquera, FGE
153. Prof. Dr Bruno Simma, Chair of the International Working Group on the Hague Rules on Business and Human Rights Arbitration 2019
154. Prof. UMK dr hab. Marcin Kilanowski LLM (Harvard)
155. Professor Jernej Letnar Čerनुč
156. Protection International (PI)
157. Proyecto de Derechos Económicos, Sociales y Culturales - ProDESC
158. Rathenau Institute
159. Responsible Business Alliance

160. Responsible Contracting Project
161. Russia-OECD Center RANEPА
162. RVO - Netherlands Enterprise agency
163. Save the Children
164. Scarlet Wannewetsch, Collective Action Specialist, Basel Institute on Governance
165. Schulich School of Law, Marine & Environmental Law Institute, Dalhousie University (submitted by Dr. Sara Seck and Dr. Adebayo Majekolagbe)
166. Shift
167. Sociedad Nacional de Minería, Petróleo y Energía- SNMPE
168. Solidaridad
169. SOMO
170. Stephanie Ferguson, U.S. Chamber of Commerce
171. Submitted by Transparentem (Andrew Korfhage, Director of Strategic Engagement)
172. Suedwind - Association for Development Policy and Global Justice
173. SungHee Oh (Korean Public Service and Transport Workers' Union-KPTU)
174. Swiss Coalition of Corporate Justice (umbrella of 86 Swiss CSOs)
175. SwissHoldings
176. Target Corporation
177. Tax Justice Norge
178. The B Team
179. The Confederation of Swedish Enterprise
180. The Danish 92 Group - network for sustainable development
181. The Fair Trade Advocacy Office and Fairtrade International
182. The Institute for the Advancement of Breastfeeding and Lactation Education
183. The Responsible Business Forum
184. The Swedish Confederation of Professional Associations (SACO)
185. Transparency International Germany, Martina Kampmann, Head of Working group International Agreements
186. Transparency International Secretariat
187. Transparency International Spain
188. UN Global Compact Spain
189. UNI Global Union
190. UNICEF
191. Unión Costarricense de Cámaras y Asociaciones del Sector Empresarial Privado (UCCAEP)
192. US Council for International Business (USCIB)
193. VBO-FEB

194. ver.di
195. Vienna Forum for Democracy and Human Rights
196. Witness Radio-Uganda
197. Working Group Business and Human Right - GANHRI
198. World Animal Protection
199. World Benchmarking Alliance
200. World Economy, Ecology & Development - WEED
201. WSM
202. WWF Germany

Separate responses shared by email:

1. ARISA
2. GRI
3. CEMSOJ
4. European Network on Indigenous Peoples
5. Swedwatch
6. Collective of indigenous peoples' organizations, and networks
7. Hague Rules on Business and Human Rights Arbitration Project
8. International Corporate Governance Network
9. IPIECA
10. Earthrights
11. Civil society letter on human rights defenders
12. PODER
13. Pillar two
14. Article One