

CHALLENGES AND RESPONSES TO CORPORATE REPORTING ON HUMAN RIGHTS

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People working inside companies often face skepticism from their colleagues about the merits of improved disclosure about the company's human rights policies, procedures and practices. The table below highlights some of the challenges that can be raised, and possible responses.

This information is gathered from dozens of companies across multiple sectors. If you'd like to share a challenge and/or possible response with Shift, we would welcome it – [please contact us](#).

CHALLENGE	POSSIBLE RESPONSES
The company lacks resources for further data gathering or report writing.	This process is first and foremost about gathering information that will help us manage the most important human rights issues – having that information for the purposes of disclosure becomes a secondary benefit.
If we disclose more information, we are just creating the basis for a campaign or litigation.	It's important to understand the risks of <i>non</i> -disclosure – serious human rights impacts are rarely a secret; a failure to speak about how the company is addressing them can lead to assumptions that it does not care or is not acting and make it a target for campaigns. There are strong examples of good human rights reporting getting positive recognition, such as the recent human rights report issued by Unilever, Coca-Cola's reporting under the US Myanmar reporting requirements, and Apple's reporting under US reporting requirements on conflict minerals.
A certain human rights issue is little known or remote in the value chain – why disclose it?	It will likely come out eventually – there is an opportunity to explain early on how the company is addressing it to avoid being reactive or defensive if others raise it first.
Disclosure may upset value chain partners we name or implicate in impacts.	Look at how the information is framed – it can often be put in positive terms or terms that manage the sensitivities, for instance: "These suppliers are engaging proactively with us to address the issues."
It is safer not to disclose than to disclose poorly.	Best of all is to disclose well! Disclosing well does not mean being perfect. No company is. Readers are interested in the company's steps to improve.

Readers won't understand the complexity of the issues and won't recognize good reporting.	Use the report to explain and educate readers about those complexities in order to put the company's actions in context. There is a growing body of examples of good reporting from other companies, many of which have received positive recognition for being more transparent.
We should not make claims that overreach and are unmatched by action.	Exactly. Meaningful reporting means speaking authentically about challenges and approaches to addressing them. It is not about public relations for company projects or claiming absolute achievements.
We don't have a good story to tell – what if a problem is entrenched or getting worse, and we aren't able to show any progress?	Everything depends on what the company is doing. If the problem is recognized as entrenched and the company is still doing what can reasonably be expected, that may be OK. If the company is looking into the root causes of a worsening situation, or finding new partners to test new approaches, that is good information to report. Readers are interested in genuine effort, not claimed perfection.
We can't disclose the use of leverage that would undermine that leverage (e.g., lobbying a sensitive government).	Find ways of indicating the company's general approach to certain challenges, without specifying sensitive partnerships. The company can then use other platforms to give more specificity to stakeholders, where possible.
How much is enough - is there a line? Or is it a slippery slope of ever more reporting on ever more human rights issues?	The UNGP Reporting Framework helps a company focus by identifying its salient human rights issues and reporting on the management of those issues. The Reporting Framework also allows for yearly improvements in disclosure, guided by the Framework's supporting questions and implementation guidance .
There is a lack of space in the company's integrated/annual/sustainability report for a long human rights section.	Include critical information in the company's "main" report and cross-reference to additional information online or in other publications. Information on the management of human rights risks can often be part of other report sections, for example on health and safety, water stewardship or data privacy. Where these are identified clearly as salient human rights issues, the company can explain how they are managed in those other sections.