


# Security, Conflict, and Sustainability:

Strengthening the GRI Sustainability  
Standards for Corporate Reporting  
on Conflict-Affected and  
High-Risk Areas





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### **Front-cover image**

Clockwise from the top: DCAF, DCAF, Remy Gieling on Unsplash, Mufid Majnun on Unsplash

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# Contents

- Executive Summary..... 2**
- Part 1: Analysis of Existing GRI Corporate Reporting Standards ..... 4**
  - What are we examining? Three critical elements of responsible business practice in conflict-affected and high-risk areas ..... 7
  - Defining what is “good practice” for responsible businesses in conflict-affected and high risk areas..... 10
  - Responsible Conflict and Security Practices in the Existing GRI Standards..... 11
  - Recommendations for improving conflict-affected and high risk areas’ reporting in GRI Standards ..... 19
- Part 2: Supplementary Guidance for Reporting on Conflict-Affected and High-Risk Areas Using the Existing GRI Standards ..... 25**
- Part 3: A Blueprint for a GRI Topic Standard on Conflict-Affected and High-Risk Areas..... 38**
- Conclusion..... 42**
- Resources on Responsible Business Conduct in Conflict-Affected and High-Risk Areas..... 44**
- Endnotes ..... 46**



# Executive Summary

Managing and responding to human rights-related risks in conflict-affected and high-risk areas (CAHRAs) is challenging for many businesses. Yet, it is in these areas where the most egregious human rights abuses and violations of international humanitarian law (IHL) occur, and therefore must be a focus of attention for any business that wishes to operate sustainably and responsibly. In turn, coverage of the risks associated with corporate activities in CAHRAs should be reflected in corporate sustainability reporting frameworks that are used by thousands of companies around the world to monitor and report on their impacts on the people, planet, and economy.

The Global Reporting Initiative (GRI) is an independent, international organization that publishes the “GRI Standards” – the world’s most prominent and widely used corporate sustainability reporting framework. Used by over 75% of the largest global companies to prepare their sustainability reports, the GRI Standards represent the common language to communicate a business’ social and environmental impacts and take responsibility for them.

Despite an increasing awareness of the importance of human rights-related sustainability reporting, the existing GRI Standards do not sufficiently reflect the scale and gravity of the material risks of doing business in (CAHRAs). Leading civil society organisations and academics have highlighted three critical issues of concern when doing business in such areas: (1) incorporating conflict-sensitivity into business activities and decision-making; (2) responsible security management, and (3) respect for IHL. Yet, the existence of a GRI Topic Standard on Security Practices notwithstanding, the treatment of CAHRA-related issues of concern in the GRI Standards is cursory, inconsistent from standard to standard, and incomplete.

The current GRI Topic Standard on Security Practices 2016 is all too brief and does not adequately reflect currently accepted good practice when it comes to responsible security management. Respect for IHL is alluded to in the guidance of some GRI Standards but it offers only a cursory treatment. Recently drafted GRI Sector Standards for several extractives sectors offer more coverage. Most significantly, the recently launched GRI 14: Mining Sector 2024 Standard includes reporting expectations on adherence to IHL in CAHRAs and for companies to provide details of the conflict-sensitive human rights due diligence conducted in such areas. However, even these additions do not adequately cover the key concerns or provide sufficient reporting guidance for companies that reflect the three key areas of concern, or good corporate practice in CAHRAs. More should be done.





## Summary of key recommendations

To be aligned with authoritative instruments and international norms on responsible business practice, the GRI sustainability reporting standards should more effectively embed good practices around business conduct in CAHRAs. Amending and revising any element of the existing GRI Standards is a lengthy, inclusive, and consultative process. Taking that into account, this report proposes three recommendations:

1. Short-term: The GRI should develop and disseminate **supplementary guidance for reporting on responsible practices in CAHRAs**. This approach maintains the integrity and coherence of the GRI reporting framework but does not require amending any existing GRI Standards. It can therefore be implemented speedily.
2. A proposed Supplement for Reporting on CAHRAs is provided in [Part 2](#) of this report.
3. Medium-term: The GRI should develop a **stand-alone 'Conflict-Affected and High-Risk Areas' Topic Standard**. Such a standard would consider how these issues are addressed by existing standards but would also incorporate specific good practices when it comes to responsible business conduct in CAHRAs, around the three themes of conflict-sensitivity; responsible security management and respect for IHL, across four domains of corporate activity: policies and governance; operations, capacity-building and transparency and accountability. As GRI 410 Security Standard is scheduled to be reviewed and revised in the coming years, the themes of conflict sensitivity, responsible security management and respect for IHL could be embedded into the standard through this revision process. A model for such a standard is provided in [Part 3](#) of this report.
4. Long-term: While robust GRI protocols related to revisions of standards prevent the expeditious incorporation of CAHRA-related issues into existing GRI Standards, it is also recommended that when the opportunity arises, the GRI should **update existing GRI Standards using a CAHRA-lens** to thoroughly incorporate the identified concerns and risks to companies and people when doing business in such regions.

These recommendations will take some time before they are integrated into the GRI Standards, not least because of GRI's rigorous, inclusive, and years-long process for formal review and revision of standards. Even more reason for their prompt consideration. If adopted, these recommendations would be game-changers for strengthening transparency and reporting on companies' human rights impacts in CAHRAs. Moreover, they would enhance the GRI's system of sustainability reporting ; better aligning it with existing international instruments like the *UN Guiding Principles* as well as changing social expectations of what it means to be a truly responsible and sustainable business.

## PART 1

# ANALYSIS OF EXISTING GRI CORPORATE REPORTING STANDARDS

## Introduction

The Global Reporting Initiative (GRI) produces the most widely used corporate sustainability reporting framework in the world. It provides 'global best practice for how organizations communicate and demonstrate accountability for their impacts on the environment, economy and people.'<sup>1</sup>

Since the publication in 2000 of its first reporting guidelines, the GRI Standards have become a leading reporting framework for a company to report on its economic, environmental and social impacts, and its governance approach to managing related risks.<sup>2</sup> Indeed, over 10,000 companies from over 100 countries, including an estimated 78% of the world's largest companies by revenue and 68% of the top 100 businesses in 58 countries use the GRI Standards for sustainability reporting.<sup>3</sup>

However, when it comes to corporate reporting standards related to doing business conflict-affected and high-risk areas, the GRI framework (along with other sustainability reporting frameworks) remains under-developed and not reflective of responsible corporate practices in such areas.

Over the past decade, the GRI has notably updated its sustainability reporting framework to better embed respect for human rights – and the impacts of companies on people – squarely at the heart of its sustainability reporting standards, alongside environmental concerns. This has been achieved, most notably, through revisions to the Universal Standards (GRI 1 – 3) that all companies are required to report on. Similarly, the GRI Standards are increasingly acknowledging that security and conflict-related impacts are salient issues of concern warranting corporate responses and reporting. The publication of the Mining Sector Standard in 2024 includes the most robust treatment of security and conflict-related human rights issues to date.

“

Businesses are not neutral actors; their presence is not without impact. Even if business does not take a side in the conflict, the impact of their operations will necessarily influence conflict dynamics.”

**UN Working Group on Business and Human Rights**

While these advances are welcome, more should be done to strengthen the GRI's treatment of these issues. The gravity of conflict and security-related issues that companies confront when doing business in high-risk regions – including risks to life, communities, and the environment – demands a more robust corporate reporting framework for those companies to report against and help guide their actions. This report seeks to analyze how security and conflict-related concerns are reflected in the current GRI Standards and provide recommendations on how the GRI can encourage companies to improve transparency and reporting on their management of security and conflict-related issues when doing business in conflict-affected and high-risk areas.

Better integrating these issues into GRI Standards would be appropriate recognition that they are indeed material to many companies. Doing so would not only strengthen the GRI reporting framework, but it would also create a new benchmark for the inclusion of such issues in sustainability reporting and our shared understanding of what constitutes responsible, sustainable business conduct. Ultimately, the inclusion of these types of issues will be beneficial to the company, its personnel and provide better humanitarian outcomes to local communities in high-risk and conflict-affected areas where they operate.

## Goal and Objectives of the Report

In 2012, DCAF: Geneva Centre for Security Sector Governance and the International Committee of the Red Cross established a partnership to promote responsible business conduct in complex and conflict-affected environments. Together, these two organizations have developed practical guidance and toolkits to assist business, civil society, and governments to achieve that goal. Similarly, RMIT University's Business and Human Rights Centre has contributed academic research on the topic, and (in partnership with Australian Red Cross) additional training tools and publications for the business community.

Progress has been made and DCAF, ICRC and RMIT recognize that systemic change requires a systemic approach. Embedding responsible business guidance for conflict-affected and high-risk areas (CAHRAs) into corporate sustainability reporting frameworks, such as the world-leading GRI Standards, could have widespread impact in advancing responsible business conduct in such contexts.

GRI 1: Foundation 2021 Standard ( – a universal standard to which all companies using the framework must adhere to) explains that the GRI Standards are based on 'the expectations for responsible business conduct as set out in authoritative intergovernmental instruments, such as the *OECD Guidelines on Multinational Enterprises* and the *UN Guiding Principles on Business and Human Rights*.'<sup>4</sup> Both of these landmark instruments, and the institutions that developed them, emphasize that heightened attention should be paid to business conduct in conflict-affected areas, for 'it is well-established that some of the most egregious human rights abuses, including those related to corporations, occur in conflict zones.'<sup>5</sup> What this project seeks to do is examine how the GRI Standards could be better aligned with these instruments.

The ultimate goal of this project is to increase transparency and strengthen responsible security management and conflict-sensitivity practices amongst companies doing business in CAHRAs.

## Structure

The report continues below by elaborating on the scope and significance of this study; it then provides background information and clarifies definitions of key terms. The report then identifies a set of good practices of responsible business in CAHRAs based on a review of existing guidance, academic sources, and industry practice. These relate to three key themes of action:



**Conflict-sensitivity**



**Responsible security management**



**Respect for international humanitarian law (IHL)**

The report then maps and analyses coverage of these critical themes within the existing GRI Standards. Finally, by using the good practices as a benchmark, the report highlights opportunities and provides practical recommendations for the three themes' greater inclusion within the sustainability reporting framework offered by the GRI Standards.

## **Significance: Why report on business conduct in conflict-affected and high risk areas?**

CAHRAs represent a material risk for companies. Importantly, CAHRAs include regions or states experiencing armed conflict, but also high-risk regions that are conflict-prone or otherwise fragile and at-risk of slipping into violence or even conflict. Well-accepted definitions of CAHRAs encompass situations of armed conflict, political fragility, social tensions and/or weak rule of law and ineffective governance. These high-risk areas may not always experience active hostilities but they are nevertheless complex and challenging operating environments for businesses.<sup>6</sup> Today, it is broadly recognized that business operations in complex environments, through their mere presence and activities, will inevitably impact the dynamics of a conflict or crisis, concurrently elevating the likelihood of human rights and IHL violations, thereby exposing companies to potential financial, legal, and reputational risks.

There are many areas of the world experiencing a fragile security situation or armed conflict. There is no definitive list of current conflict-affected and high-risk areas (CAHRAs). Figures maintained by research institutes vary from 110 armed conflicts to 360, depending on the metrics.<sup>7</sup> For its part, the European Union lists 28 CAHRAs (that match the definition in the box-insert), while The World Bank lists 39 states on its annual "Fragile and Conflict-Affected Situations."<sup>8</sup>

The existence of fragility and/or actual or risk of armed conflict can also be disputed by local parties and governments. It is therefore the company's responsibility to undertake the necessary efforts to assess whether their operations are conducted in CAHRAs, for which a comprehensive array of resources and guidance is readily accessible.

### **Conflict-affected and high-risk areas: Definitions**

#### **European Union**

Areas in a state of armed conflict or fragile post-conflict as well as areas witnessing weak or non-existent governance and security, such as failed states, and widespread and systematic violations of international law, including human rights abuses.

#### **Organization for Economic Cooperation and Development**

Areas identified by the presence of armed conflict, widespread violence, or other risks of harm to people. Armed conflict may take a variety of forms, such as a conflict of international or non-international character, which may involve two or more states, or may consist of wars of liberation, or insurgencies, civil wars, etc. High-risk areas may include areas of political instability or repression, institutional weakness, insecurity, collapse of civil infrastructure and widespread violence. Such areas are often characterized by widespread human rights abuses and violations of national or international law.



Due to the nature of global business, many companies have operations or customers in CAHRAs or source raw materials or other products from CAHRAs. As was noted earlier, the leading responsible business governance instruments (such as the UNGPs and OECD Guidelines) call on states and companies to strengthen their diligence and attentiveness to activities in CAHRAs because doing business in or having business relationships in CAHRAs may mean a company has significant adverse impacts on people and the environment, including impacts on human rights. For this reason and following the GRI's own principles and process of determining material topics, business activity in CAHRAs, in and of itself, is a material risk for many companies and worthy of being expressly included in the GRI Standards and other sustainability reporting frameworks.

## What are we examining? Three critical elements of responsible business practice in conflict-affected and high-risk areas

Since the 2011 unanimous endorsement of the *UN Guiding Principles on Business and Human Rights* by the UN Human Rights Council it is well-understood that the essential nature of a company's social responsibilities is respect for human rights.<sup>9</sup> This also constitutes the essence of the "S" of ESG (Environmental-Social-Governance) investment frameworks. Yet, an appreciation of what represents responsible business conduct specifically in CAHRAs is harder to determine. No single authoritative instrument has been developed to provide such guidance, and the issue has not been adequately addressed in academic or industry-based literature.

The UNGPs and the subsequent guidance produced by the UN within the UNGP framework have helped crystallize the need for greater attention on companies' human rights impacts in CAHRAs.<sup>10</sup> The UNGPs themselves indicate that in conflict-affected areas, companies' should continue to respect human rights, and also IHL.<sup>11</sup> The UNGPs framework also calls for *heightened* human rights due diligence to be conducted by companies when doing business or having business relationships in such areas. However, what heightened human rights due diligence actually entails is left ill-defined.<sup>12</sup>



Complementing UN efforts, several international civil society organizations and multi-stakeholder groups have developed resources for companies operating in CAHRAs to manage in a responsible fashion their security practices and conflict-sensitivity. Amongst these governance efforts are the DCAF and ICRC *Security and Human Rights Toolkit*, the *Voluntary Principles on Security and Human Rights* and Australian Red Cross-RMIT University, *Doing Responsible Business in Conflict: Rights, Risks and Responsibilities*.

After examining the guidance noted above and associated literature, three key thematic areas of practice that a responsible company should address in CAHRAs, above and beyond the standard expectation of respect for human rights, can be discerned:<sup>13</sup>

1. **conflict-sensitivity** (including conducting conflict-impact assessments alongside human rights impact assessments);
2. **responsible security management** (including of one's own security personnel and how a company engages with public and private security forces); and
3. **respect for international humanitarian law.**

These three interrelated and sometimes overlapping topics constitute the critical elements of responsible business conduct in CAHRAs, as identified by leading authorities in the field, including the UN (including the UN Development Programme and the UN Working Group on Business and Human Rights), ICRC and DCAF.

## Conflict-Sensitivity

Conflict-sensitivity is an approach used in various fields, including humanitarian aid, development, business, and security, to ensure that actions, policies, and operations are designed and implemented in a manner that considers the impact on and context of a conflict or potential conflict, and responsive to changes in the dynamics of conflict contexts.

Conflict-sensitivity entails performing conflict analysis and involves understanding the root causes, actors, dynamics, and consequences of conflicts and taking steps to minimize negative impacts ('do no harm') while maximizing opportunities to contribute to peace and stability. A conflict-sensitive approach to business aims to prevent exacerbating tensions, violence, or instability, and instead seeks to support conflict prevention, security, and peacebuilding in affected communities.



Businesses working in these areas must adopt a conflict-sensitive approach in all decisions affecting rights-holders.”

**Anita Ramasastry, Member (2016-22), UN Working Group on Business & Human Rights**

## Responsible Security Management

Companies in CAHRAs oftentimes rely on public and/or private security forces. For instance, due to concerns of physical safety of personnel and integrity of assets, companies often hire private security providers. In many places, companies are obliged to engage and work with public security forces, including special units of public security such as mining or critical infrastructure police. Responsible security management, especially pertinent in conflict and complex environments, encompasses the responsible and effective regulation and monitoring of security personnel and equipment, and handling of security concerns as they arise, to protect the organization's individuals and assets while respecting human rights and, when applicable, IHL.

Responsible security management emphasizes continual stakeholder and community engagement, appropriate vetting and training of security personnel, transparency, and accountability, including after violent incidents. Multi-stakeholder instruments such as the *Voluntary Principles on Security and Human Rights* provide good practices in responsible security processes.



IHL is an important and often overlooked consideration in discussions about responsible business practices in complex environments, and a diverse range of businesses face real ethical and legal risks in the context of armed conflict.”

**Fauve Kurnadi, Private Sector and IHL Adviser, Australian Red Cross**

## Respect for International Humanitarian Law

Respect for international humanitarian law (IHL) is the commitment to adhere to the legal framework that regulates behaviour during armed conflicts. This specialised body of law is enshrined in international treaties, including the *Geneva Conventions* of 1949 and their *Additional Protocols*, which outline the rights and protections of people in times of armed conflicts, including civilians and combatants no longer taking part in hostilities.

IHL is applicable in situations of armed conflict and occupation and provide rules of behaviour to uphold and preserve human dignity even in times of hostilities. IHL binds both State and non-State actors, including businesses and individuals whose activities are closely linked to an armed conflict. Companies can therefore risk legal liability for any breach of these obligations – both criminal responsibility for the commission of, or complicity in, war crimes, and civil liability seeking compensation and damages. Moreover, the managers and staff of business enterprises may face prosecution and civil liability in a personal capacity.<sup>14</sup>



Although security has typically been associated as a concern for extractives companies in the oil and gas or mining industries, there is increasing acknowledgement that companies in a broad range of sectors must increase scrutiny over their security arrangements, particularly in conflict-affected and high-risk areas.”

**Alan Bryden, Head of Business and Security Division, DCAF - Geneva Centre for Security Sector Governance**

# Defining what is “good practice” for responsible businesses in conflict-affected and high risk areas

In the absence of an authoritative and generalized statement of what constitutes good practice for responsible business in CAHRAs, the authors examined the literature and developed a set of actions that they consider a framework of corporate good practice across the three thematic areas of concern identified: responsible security, conflict-sensitivity, and respect for IHL. (The sources consulted can be found in the References list at end of this report.) These are relevant regardless of the sector or size of a company. Importantly, they are complementary to – and not a substitute for – the UNGPs. Indeed, they should be understood as an elaboration of the UNGPs’ expectations of companies in CAHRAs.

Good practice actions of responsible business in conflict-affected and high-risk areas	Domains of action
Embed responsible security management, respect for international humanitarian law and conflict-sensitivity into relevant business strategy, governance, policies and contracting.	Policies and governance
Conduct human rights impact assessments that include evaluation of conflict and security-related risks, including IHL risks, and take appropriate steps to address them.	Operations
Engage in consultation with local community and stakeholders on security and conflict issues, including armed groups, government, and community-based organizations.	
Take reasonable steps to ensure that public and private security forces linked to, or working for, the business are trained in and practice respect for IHL and responsible security practices.	
Ensure all personnel working in or connected to activities in CAHRAs, including managers, are trained on IHL, conflict-sensitivity and responsible security practices.	Capability development
Develop capacity of business to undertake relevant training and heightened human rights due diligence tailored for conflict-affected and high-risk areas.	
Investigate and take appropriate action in response to incidents or allegations of adverse human rights impacts or IHL abuses arising from business activities, including provision of security, including providing victims’ access to remedy.	Accountability and transparency
Monitor and report on implementation of these good practice actions including any impediments to implementation.	

# Responsible Conflict and Security Practices in the Existing GRI Standards

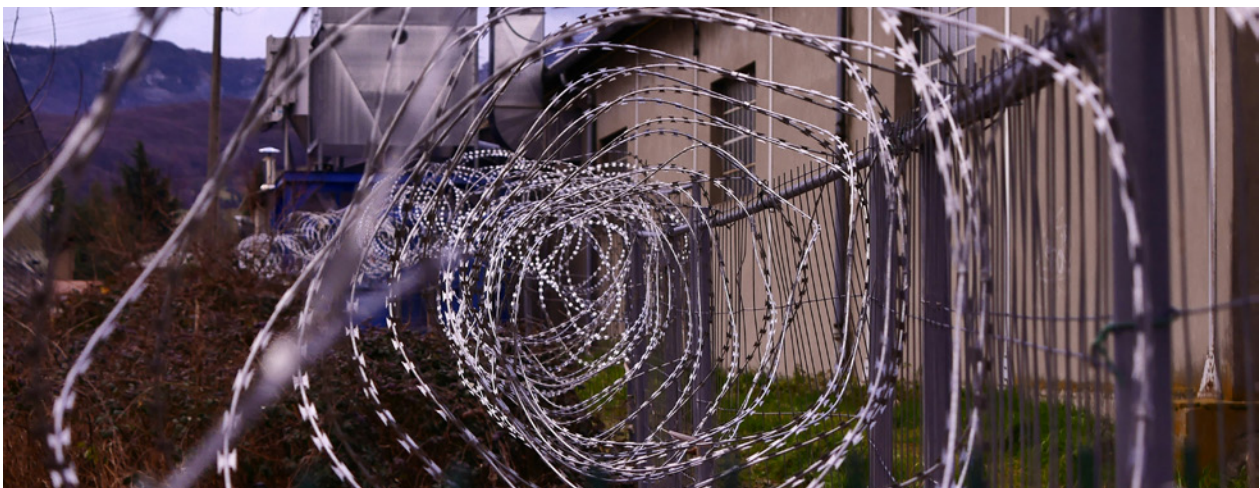
## Background

The GRI Standards consist of three Universal Standards, thirty-two Topic Standards and four Sector Standards (with another four under development).

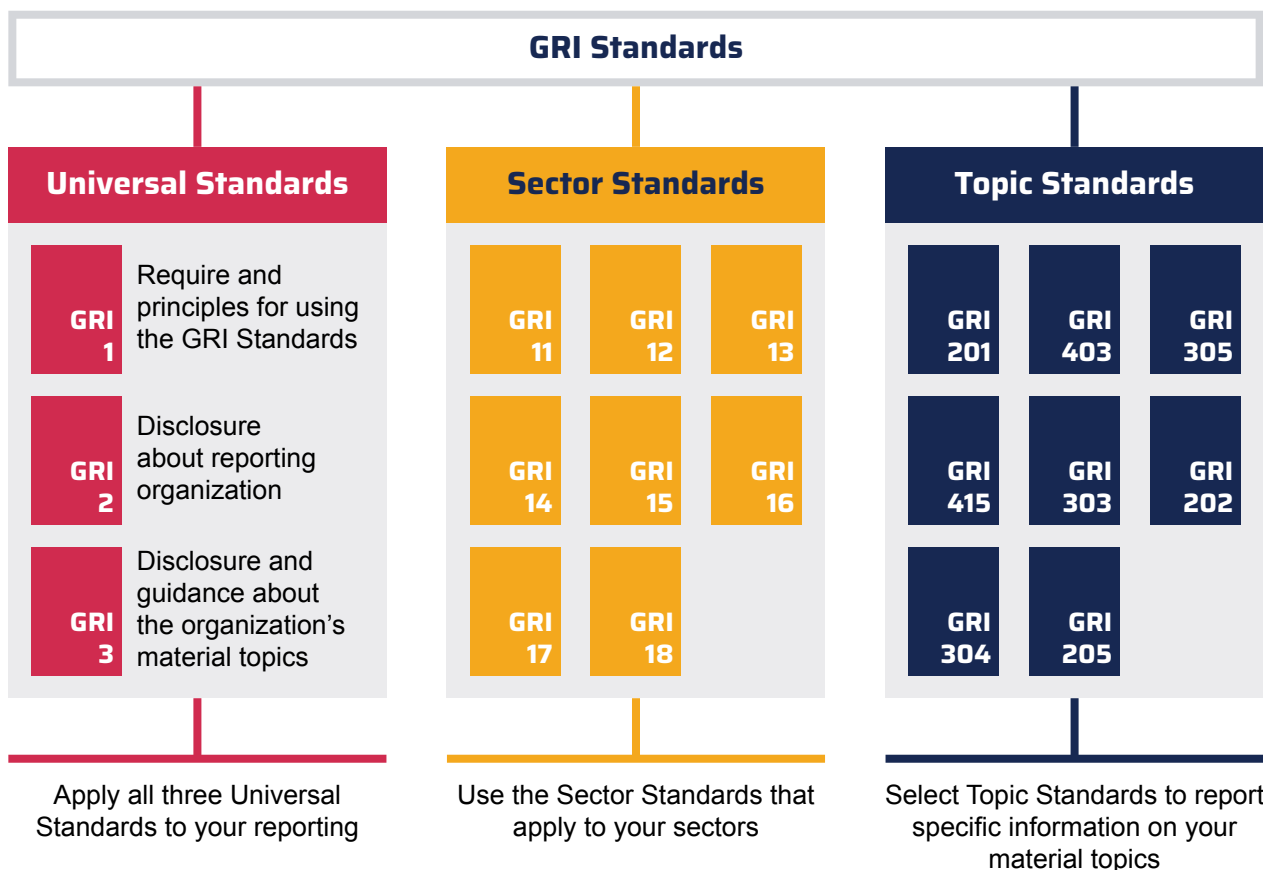
For entities using the GRI Standards for sustainability reporting, the three universal standards are the mandatory starting point. Then, the reporting entity self-selects which topics to report against based on their self-assessment of which are material issues for itself.<sup>15</sup> Moreover, a company needs to report only those disclosures that it deems relevant to its impacts.<sup>16</sup> GRI 3 (Disclosure 3-3) states that for every material topic identified, the company should document how each is managed, including relevant policies and actions taken to mitigate and address negative impacts.<sup>17</sup>

Materiality is defined as follows: ‘An organization may identify many impacts on which to report. When using the GRI Standards, the organization prioritizes reporting on those topics that represent its most significant impacts on the economy, environment, and people, including impacts on their human rights. In the GRI Standards, these are the organization’s material topics.’<sup>18</sup> It is expected that the reporting entity will consult with external stakeholders and relevant reference materials to determine, and prioritize, material topics.<sup>19</sup>

Reporting using the GRI Standards are structured around “Disclosures.” These are divided into “Requirements” to which a company must report on and “Guidance” that seeks to assist the company in better understanding the Requirements.<sup>20</sup> Many Standards also include “Recommendations”, where a particular course of action is encouraged. Neither “Guidance” nor “Recommendations” are obligatory if reporting in accordance with the GRI Standards.<sup>21</sup> At the end of several Standards is a References list that details authoritative third-party documents and guidance that helped develop the Standard and to which companies may refer for further information on the topic at issue.







Source: GRI, 2021. [https://www.globalreporting.org/media/s4cp00th/gri-gristandards-visuals-fig1\\_family-2021-print-v19-01.png](https://www.globalreporting.org/media/s4cp00th/gri-gristandards-visuals-fig1_family-2021-print-v19-01.png)

Finally, included in most Standards is also a “Glossary” of defined terms that reporting companies must apply.<sup>22</sup>

## Growing recognition of human rights-related concerns

The adoption of the UNGPs in 2011 accelerated the recognition of the salience of human rights issues to corporate sustainability and ESG reporting. The GRI has helped drive this change. The 2021 revision of the GRI Universal Standards sees the management of a company’s human rights responsibilities and impacts embedded into the heart of GRI’s conception of sustainability, and a central position in the reporting requirements of the Universal Standards. This development was so profound that the stand-alone Topic Standard GRI 412: Human Rights Assessments (2016) was deemed redundant and has been scrapped. Now, with integration into the Universal Standards *all* companies using the GRI reporting framework are now expected to consider their human rights responsibilities.<sup>23</sup>

Despite increasing attention, inadequate coverage of the three themes of concern for doing business in CAHRAs. Currently, the GRI Standards’ treatment of security and conflict-related issues is inconsistent and inadequate.

There is no stand-alone GRI topic standard related to doing business in conflict zones, nor is there a topic standard related to doing business in fragile or high-risk areas. While IHL is referred to in the guidance of the Universal Standards, and responsible security management is the subject of a topic standard – neither provides an appropriate level of detail or attention to

the issues. Curiously, in ‘Supplier Social Assessment’ Standard there contain two references in the bibliography that squarely focus on doing business in conflict-affected areas, however the text of the standard itself does not address CAHRAs.<sup>24</sup> Several Sector standards do address responsible security, IHL and conflict-sensitive business practices. However, these are limited to specific sectors, and rather limited in scope and detail. Indeed, the three priority themes for responsible business conduct in such areas are not well covered by the GRI Standards.

## Universal Standards

Under the GRI system of reporting, a company is encouraged to identify its material topics irrespective of whether they are expressly referred in the GRI Standards. Therefore, it is important to note, that while security and conflict-related impacts are insufficiently addressed by the GRI Standards, nothing in the GRI regime precludes a company from identifying activities in CAHRAs and/or security management as material topics that warrant reporting on. GRI 3 provides a process a company should undertake to determine its material topics and prioritize the most significant impacts to report on. Armed conflict is mentioned as a contextual issue that should be considered when determining material topics.<sup>25</sup> Indeed, despite the absence of a Conflict or CAHRAs Topic Standard (see below), GRI Universal Standard 3 illustrates the salience of human rights to reporting companies by providing the example of a company directly linked to negative human rights impacts in a *conflict* context (namely, a company that uses cobalt in its products mined from the Democratic Republic of Congo).<sup>26</sup>

## Topic Standards

With over 30 separate issue areas covered, the GRI Topic Standards were developed to detail public disclosure requirements for companies on their most significant impacts on the economy, environment, and people across a range of common and critical concerns.

Currently, there is no topic standard focused on either conflict-sensitivity or IHL, nor is there a stand-alone topic standard that groups salient issues related to doing business in CAHRAs. However, there is a Topic Standard on responsible security practices – GRI 410: Security Practices. Furthermore, there are several Topic Standards that have salience for business conduct in CAHRAs yet offer no reporting requirements or guidance on the unique risks associated with doing business in such regions.

## Sector Standards

Recently, the GRI began to develop standards tailored to specific industrial sectors. To date, they have published: the Oil and Gas Sector in 2021, and Coal Sector in 2022 and the Agriculture, Aquaculture and Fishing Sectors in 2022 as well. The Mining Sector Standard (GRI 14) was finalized and published in February 2024. It is in these standards that the most expansive treatment of CAHRAs-related topics of conflict-sensitivity, respect for IHL and responsible security management are found. These standards best reflect the increasing awareness of the saliency of conflict and security-related issues. Two of the four published Sector specific standards include reporting disclosures on the topic ‘Conflict and Security’ and the Mining Sector Standard, for the first time in the GRI Standards, includes amongst the likely material topics for that sector: ‘Conflict-Affected and High-Risk Areas.’<sup>27</sup>

## Current References and Opportunities to include CAHRA issues in GRI Standards

	Existing	Opportunity
<b>Universal Standards</b>		
GRI 1: Foundation		
GRI 2: General Disclosures		
GRI 3: Material Topics		
<b>Topic Standards</b>		
GRI 201: Economic Performance		
GRI 202: Market Presence		
GRI 203: Indirect Economic Impacts		
GRI 204: Procurement Practices		
GRI 205: Anti-corruption		
GRI 206: Anti-competitive Behaviour		
GRI 207: Tax		
GRI 301: Materials		
GRI 302: Energy		
GRI 303: Water and Effluents		
GRI 304: Biodiversity		
GRI 305: Emissions		
GRI 306: Effluents and Waste		
GRI 308: Supplier Environment Assessment		
GRI 401: Employment		
GRI 402: Labor/Management Relations		
GRI 403: Occupational Health and Safety		
GRI 404: Training and Education		
GRI 405: Diversity and Equal Opportunity		
GRI 406: Non-discrimination		
GRI 407: Freedom of Association and Collective Bargaining		
GRI 408: Child Labor		
GRI 409: Forced or Compulsory Labor		
GRI 410: Security Practices		
GRI 411: Rights and Indigenous Peoples		
GRI 413: Local Communities		
GRI 414: Supplier Social Assessment		
GRI 415: Public Policy		
GRI 416: Customer Health and Safety		
GRI 417: Marketing and Labelling		
GRI 418: Customer Privacy		
<b>Sector Standards</b>		
GRI 11: Oil and Gas Sector		
GRI 12: Coal Sector		
GRI 13: Agriculture Aquaculture and Fishing Sectors		
GRI 14: Mining Sector		

However, even in these sector standards, the treatment of the topics of concern related to CAHRAs lack internal consistency, offer incomplete treatments of the topics, and are not aligned with established understandings of what constitutes responsible business conduct in these challenging contexts.

Furthermore, illustrating the unevenness of the treatment of these issues, GRI 13: Agriculture, Aquaculture and Fishing Sector Standard finalized only in 2022 (around the same time as the Coal Sector standard) does not include the same or similar ‘Conflict and Security’ topic as contained in the other two sectoral standards published previously. The GRI evidently deemed this topic not sufficiently salient to most companies within these sectors to warrant inclusion, despite the reality that agribusinesses, like companies from almost *all* industries and sectors, may have significant impacts on the economy, security, and stability in CAHRAs.

### Conflict-sensitivity as a sustainability policy and practice is largely absent from GRI Standards

Conflict-sensitivity, per se, as a practice that companies should be (undertaking and) reporting on is not referred to in any of the GRI universal or topic standards at all. It is not in any disclosure, nor recommendation. Several of the specific sector standards refer to conflict – although even here – the practice or content of ‘conflict-sensitivity’ is not referred to.

The Oil and Gas and the Coal Sector Standards both include the material topic entitled: ‘Conflict and Security.’ However, upon review, while both refer to conflict-affected areas in the title and introduction, the reporting requirements and recommendations focus on responsible security practices, save for a recommendation to ‘list the locations of operations in areas of conflict’ when reporting on the management of that material topic, as per Disclosure 3-3.<sup>28</sup> Both these Sectoral Standards have comprehensive bibliographies including over a dozen authoritative instruments and resources each.

For the first time, the Mining Sector Standard features ‘Conflict-Affected and High-Risk Areas’ (14.25) as a likely material topic for many companies in the mining sector. In a lengthy introduction to the topic, the rationale for inclusion of this topic is offered:

*‘Many organizations in the mining sector operate in or have business relationships with entities in conflict-affected and high-risk areas. In these areas, the heightened risk of serious human rights abuses includes incidents of forced labor, child labor, sexual violence, and violations of international humanitarian law. The sheer presence of mining activities can exacerbate conflict. Extraction by nature has higher risks of significant negative impacts, such as financing conflict or fueling, facilitating, or exacerbating conditions of conflict.’<sup>29</sup>*

The Mining Standard lists eleven authoritative instruments and additional references for the CAHRA Topic.<sup>30</sup> It also provides for additional sector disclosures including describing the due-diligence processes and/or impact assessments conducted when operating in or sourcing from CAHRAs, impliedly requiring information on conflict-risk assessments and other conflict-sensitive business practices.<sup>31</sup> For the mining sector, the reporting expectations under this topic include the following:<sup>32</sup>

- List the locations of operations in conflict-affected or high-risk areas and how these were identified.
- Describe the due diligence process applied for operations in, or when sourcing from, conflict-affected and high-risk areas and whether it aligns with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.
- For operations in conflict-affected or high-risk areas, report the potential negative impacts on workers and local communities, including actions to prevent or mitigate the impacts.

## International humanitarian law is referred to by the GRI Standards but not adequately engaged

While there is no stand-alone Conflict standard, IHL is referred to in the explanatory guidance to GRI Universal Standard 2 – that all reporting companies are required to adhere to. *Disclosure 2-23 Policy Commitments* requires companies to elaborate ‘its specific policy commitment to respect human rights’, outline who approved those commitments, and how they are communicated to employees and stakeholders.<sup>33</sup> The guidance for this disclosure notes that the expectations of what should be included in these policy commitments are set out in OECD guidance and the UNGPs ( – that include respect for IHL). It also lists several authoritative global human rights instruments for reference, including the UNGPs and OECD Guidelines, and notes that ‘there are also standards of IHL that apply in situations of armed conflict, such as the International Committee of the Red Cross, *Geneva Conventions of 1949*.’<sup>34</sup> The Geneva Conventions and their Additional Protocols are also listed in the Bibliography of Universal Standard 2 as an “authoritative instrument”.<sup>35</sup> However, while the Glossary to Universal Standard 1 and 2 defines human rights (with reference to the UNGPs and the International Labour Organization’s *Declaration on Fundamental Principles and Rights at Work*, IHL is not defined at all.<sup>36</sup>

In contrast, it is in the Mining Sector Standard that the relevance of IHL for business in CAHRAs comes more to the fore. The Standard’s *Conflict-Affected and High-Risk Areas* topic is in fact the sole place in the entire set of GRI Standards where a company is asked to consider and report on IHL. (In fact, the only other place where IHL is referred to at all, is in the “Guidance” to Disclosure 2-23 where a company must describe its commitment to respect human rights. See above.)

The introduction to the Topic explains that ‘International humanitarian law is binding on any organization whose activities are closely linked to an armed conflict and can also provide guidance to limit the effects of armed conflict.’ On that basis, the draft GRI Mining Sector Standard includes an additional recommendation for the sector, when reporting about the company’s management of material topics, under GRI 3, for the sector to:

*‘describe the approach to ensuring adherence to international humanitarian law when operating in conflict-affected and high-risk areas.’<sup>37</sup>*



## Responsible security is an existing GRI topic standard but could be substantially strengthened

The GRI Standards has a stand-alone Topic Standard related to responsible security practices: GRI 410 – Security Practices consisting of just one disclosure requirement, and unduly focuses on training which fails to capture the multifaceted nature of responsible security management.

GRI 410's sole reporting requirement (Disclosure 410-1) is entitled 'Security personnel trained in human rights policies or procedures' requires the reporting organization to report:

- a. the percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.
- b. Whether training requirements also apply to third-party organizations providing security personnel.

The disclosure does not require details on the training of security personnel in IHL or responsible security management. Indeed, the disclosure, and the Security Practices Topic Standard fails to adequately reflect the appropriate scope and depth of what constitutes responsible security practices ( – see earlier section), especially in light of the magnitude of the adverse impacts on people and communities that may result from poor security management. The focus on training obscures other vital components of how a company should responsibly manage security concerns (and report on them, using GRI), including the need to undertake ongoing consultations with communities on the human rights impacts of their activities, and ensure transparency and accountability in the use of weapons and in responding to security incidents. To be sure, while they are absent from GRI 410, a thorough implementation by a company of the reporting expectations under GRI 3, in particular Disclosure 3-3: Management of material topics, would encompass many of these elements of the management of security-related impacts.

Curiously, the guidance and indeed entirety of the Standard fails to contextualize the issue of responsible security practices. The Standard does not mention “conflict” or “high-risk” contexts at all, nor does it reference IHL either. Moreover, engagement and interaction with *public* security forces are not referred to either despite it a frequent occurrence for many companies that identified Security as a material reporting topic.

Only two references are provided in GRI 410's Bibliography that companies can refer to for additional guidance – *International Code of Conduct for Security Providers* and the *Voluntary Principles on Security and Human Rights*.<sup>38</sup> While these are leading governance instruments – they are targeted in their audience (private security providers and extractives companies, respectively). More generalized instruments and authoritative guidance could be included.

The extractives sectors have historically been at the forefront of tackling security and human-rights related impacts of their activities. This is in part due to the reality that they frequently operate in conflict-affected, high-risk, and challenging environments replete with many security and human rights related risks. The industry has also been at the forefront of developing governance instruments to help regulate such concerns, including the landmark *Voluntary Principles on Security and Human Rights (2000)* and *Kimberley Process Certification Scheme (2003)* to combat the trade on Conflict Diamonds.

Reflecting the saliency of security issues to those sectors, GRI's Oil and Gas Sector and Coal Sector standards both include a Topic: Conflict and Security, with almost identical provisions. However, the reporting disclosures under each are underwhelming, and refer *only* to responsible security and not wider reporting requirements about a business' actual or potential adverse impacts on conflict-affected or high-risk areas. The additional sectoral recommendation in this topic for a company when reporting under GRI 3-3 – Management of material topics are:

- ➔ List the locations of operations in areas of conflict.
- ➔ Describe the approach to ensuring respect for human rights by public and private security providers.<sup>39</sup>

In addition to these modest recommendations, the 'Conflict and Security' topics in these sector standards simply refer a company to report under GRI 410 – Security Practices, seeking to know how many personnel were trained in the company's human rights policies or procedures.<sup>40</sup>

In contrast to GRI 410, however, the reference list provided for each Topic is extensive – with each listing over 20 instruments and other resources related to responsible security management.<sup>41</sup>

Unlike the Sector standards that preceded it, the Mining Sector Standard released in 2024 disaggregates the “conflict” and “security” concerns. The Standard's security topic (Topic 14.14) contextualizes its call for enhanced reporting on security training by stating that ‘the risk of human rights violations [committed by security personnel] is heightened in conflict-affected and high-risk areas.’<sup>42</sup> Nevertheless, the substantive provisions of this topic mirror those of the “Conflict and Security” topics from other sectoral standards, albeit including an explicit reference to the Voluntary Principles on Security and Human Rights in the recommendation itself, rather than merely in the associated Bibliography.

# Recommendations for improving conflict-affected and high risk areas' reporting in GRI Standards

The GRI Standards for sustainability reporting could be strengthened to better reflect emerging good practice guidance related to responsible security practices and conflict-sensitivity, including respect for IHL. Opportunities for enhancement in the short – and medium-terms, include:

1. development of supplementary reporting guidance for CAHRAs **alongside** existing standards to assist companies that have business or business relationships in CAHRAs to report on CAHRA-related sustainability topics ([Part 2](#)), and;
2. development of a **new** Topic Standard on CAHRAs that reflects authoritative guidance from the UN, DCAF, ICRC and other leading organizations. This new CAHRA standard would encompass reporting disclosures on conflict-sensitivity, responsible security management and respect for IHL and be in line with the expectations of companies to respect the *UN Guiding Principles on Business and Human Rights* and *OECD Guidelines on Multinational Enterprises*. One option to implement this recommendation is the planned review and update of GRI 410 Security Standard. ([Part 3](#))
3. revisions **within** existing standards.

The GRI's Global Sustainability Standards Board (GSSB) should establish a "CAHRAs Experts and Stakeholders Consultative Group" to consider, and where possible, facilitate implementation of these recommendations and monitor their impact. Such a group could also conduct relevant research and training for reporting companies on CAHRAs-linked topic areas and explore other opportunities to strengthen the GRI Standards' handling of CAHRA-related sustainability issues, including company's impact on conflict dynamics and the people in those areas.



## Recommendation 1

### Develop a supplementary reporting tool for reporting on impacts in conflict-affected and high-risk areas using existing GRI Standards

GRI should develop and/or endorse “Supplementary Guidance for CAHRAs” to further support a reporting company which identifies “conflict-affected and high-risk areas” as a material topic to report on it within the current GRI reporting framework, and with the existing topic standards. This supplement should focus on the three priority themes identified for responsible business conduct in CAHRAs, namely: conflict-sensitivity, responsible security, and respect for international humanitarian law.

Such a Supplement would provide a framework for responsible companies to consider their sustainability impacts in CAHRAs without delay, help them determine and formulate pertinent information corresponding to the expectations on responsible business conduct in CAHRAs. It would replicate similar guidance developed to provide supplementary guidance to reporting companies on their impacts on children’s rights (developed by UNICEF) and people with disabilities (developed by Disability Hub Europe).<sup>43</sup> Since their initial publication, both sets of guidance have been formally endorsed by GRI.

Part 2 of this report features an example of what a CAHRAs Reporting Supplement to the GRI Standards could resemble.

## Recommendation 2

### Develop a stand-alone GRI Conflict-Affected and High-Risk Areas Standard

We propose that the GRI develop a stand-alone topic standard on Conflict-Affected and High-Risk Areas for inclusion in the GRI Standards as soon as possible. A blueprint of a possible CAHRAs Standard can be found in Part 3. Such a standard should emphasize the three priority concerns of conflict-sensitivity, responsible security, and respect for international humanitarian law. This would be the preferred way to entrench these pressing human rights concerns into sustainability reporting and enhance the policies and practices of companies in these challenging and fragile contexts.

GRI 3 Material Topics provides guidance on how a company should report on its material topics. One aspect is to group impacts.<sup>44</sup> This ‘helps the organization report in a cohesive way about multiple impacts related to the same topic.’<sup>45</sup> Taking this approach, we recommend that GRI recognize the need for a “Conflict-Affected and High-Risk Areas” Standard, and develop one.

Developing such a standard would be a sensible addition to the range of Topic Standards already produced by the GRI. The prevalence of CAHRAs in the world today means that a large number of reporting organizations likely have operations or value chains that go through them.

CAHRAs are challenging operating contexts with significant, material risks to the economy, environment, and people, including the possibility of high impacts on the human rights and physical wellbeing of corporate personnel and local communities. With limited resources, the GRI Standards emphasize that a company should prioritize which impacts on environment, economy, and people it reports on. Given that the risk of gross human rights abuses is heightened in such areas, including risks to company's personnel as well as the local communities, it is only sensible that the GRI develop such a standard for companies to report on, and manage, their engagement in such areas.

The development of a CAHRAs Standard would also maintain the alignment between the GRI Standards and the expectations of companies under authoritative instruments such as the *UN Guiding Principles on Business and Human Rights* and *OECD Guidelines for Multinational Enterprises*. Both of these governance frameworks stress the need for heightened due diligence when it comes to conflict-affected areas.<sup>46</sup>

Disclosures in a stand-alone CAHRAs standard would reflect established good practice guidance for businesses in CAHRAs, including an emphasis on the three topics of concern highlighted in this report: (1) conflict-sensitivity; (2) responsible security practices and (3) respect for IHL. Indeed, the set of eight Good Practice Actions for Responsible Business in CAHRAs presented earlier in the report is a useful blueprint for a correlating set of reporting disclosures. Integrating these disclosures into a single standard would better reflect the interrelated risks of operating in the complex environments of CAHRAs, while also offering efficiencies for the reporting entity.

A stand-alone CAHRAs standard would also build upon the content and structure of existing GRI Standards including GRI 410: Security Practices and the Conflict and Security topics featured in the Sectoral standards. In addition, GRI 308: Supplier Environmental Impact Assessment and GRI 414: Supplier Social Assessment are also useful models of the types of disclosures and guidance to provide to companies with regard to their operations and supply chains in CAHRAs.

Significantly, the Global Sustainability Standards Board has endorsed a Workplan for 2023-25 that includes the revision of GRI 410: Security Practices standard. This revision process should be taken as a prime opportunity to transform the existing standard into a broader Conflict-Affected and High-Risk Areas one. That would contextualize the Security topic and provide a more thorough and holistic treatment of CAHRA-related sustainability concerns.

The proposed CAHRAs Standard proposes “Disclosures” correlating to each of the *Good Practice Actions of Responsible Corporate in CAHRAs* detailed earlier in this report. The proposed Standard, presented in Part 3, is not as a finished product, but rather, in the spirit of encouragement and dialogue, as a solid basis on which to commence the robust, multi-stakeholder standard development process undertaken by GRI. Other elements of a GRI Topic Standard such as “Recommendations” and “Guidance” need to be developed as well, and indeed some of the proposed disclosures detailed below may be better suited in those elements of the eventual CAHRA reporting standard.

Part 3 of this report features a blueprint for a possible CAHRAs Standard for GRI-based sustainability reporting.



### Recommendation 3

## Update existing GRI Standards

GRI's responsibilities as a leading sustainability *standards*-setting organization requires revisions to any of the existing standards to be adopted only after a rigorous and extensive consultation process. As such, while there are opportunities to improve the coverage of sustainability issues in CAHRAs in several GRI Standards, none can be quickly and expeditiously amended. This is best considered a long-term proposition.

Nevertheless, any future review and revision of the GRI Standards should encompass consideration of the context of corporate activities in CAHRAs. For instance, improvements could be made with relatively minor additions to the "Guidance", "Recommendations" and "Bibliography" sections of several standards without altering the standards' disclosure "Requirements".

Additionally, there is scope for updating the specific sector standards – e.g. the "Conflict" and "Security" topics in GRI11: Oil and Gas Sector and GRI 12: Coal Sector Standards should be revised to reflect the updated language in the Mining Sector Standard. However, as companies in every sector may have activities (or supply/value chains) in CAHRAs, the priority should be placed on the universal and topic standards.

### Priorities for updating should include:

#### GRI 3: Material Topics

- Incorporate specific reference to CAHRAs as a particular operational context that should be considered when a company decides on what constitutes its material risks and thus the Topic Standards it will report to, especially with reference to human rights impacts and people-centered sustainability concerns.
- Include the need for "heightened" or "enhanced" human rights due diligence in CAHRAs, as per the UN Guiding Principles. Elaborate what that entails, including conducting a conflict-impact assessment alongside a human rights impact assessment, and respect for international humanitarian law alongside human rights and responsible security management.

#### GRI 410: Security Practices

- Revise and expand the Disclosures to incorporate the full scope of responsible security management, including additional reporting on the frequency and content of security personnel training, depth of engagement with stakeholders to ensure quality and effectiveness training.
- Include additional disclosures related to type of security personnel engaged, vetting procedures for security personnel including an evaluation of any allegations of human rights abuses levelled against them, adverse security incident management and reporting, and descriptions of community-engagement around security issues.

- Revise the “Introduction”, “Guidance” and “Bibliography” of the standard, to include reference to the context of CAHRAs where security is likely a material risk to people, and include references to authoritative instruments and tools, e.g. *DCAF-ICRC Security and Human Rights Toolkit*. An emphasis on the differences and similarities between engagement with private security contractors and public security forces should also be included.

Revise the relevant components of the standard (see above) to include references that security personnel that the company engages should also respect IHL.

## **Options to strengthen GRI reporting frameworks treatment of conflict-affected and high-risk areas**

### **Short-term**

Develop supplementary guidance for companies on CAHRAs to provide for good practice reporting recommendations. ([See Part 2](#))

### **Medium-term**

Develop a stand-alone Topic Standard focused exclusively on responsible and sustainable business conduct in CAHRAs, or revise the current GRI 410 Security Standard to include responsible security, conflict sensitivity, and respect for IHL”. ([See Part 3](#))

### **Long-term**

Update existing standards to better reflect good practice related to security and conflict-related sustainability concerns.

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## PART 2

# SUPPLEMENTARY GUIDANCE FOR REPORTING ON CONFLICT-AFFECTED AND HIGH-RISK AREAS USING THE EXISTING GRI STANDARDS

The existing set of GRI Standards is one of the most robust and widely adopted frameworks for corporate sustainability reporting. With many companies (and other entities) that use the GRI Standards for sustainability reporting exposed to conflict-affected and high-risk areas through their business activities, value chains or other business relationships, there is a need for authoritative guidance to assist those companies to incorporate CAHRAs related topics into their sustainability reporting.

What follows is proposed supplementary guidance to be used by entities that are already using the GRI Standards for their sustainability reporting. The guidance should be read in conjunction with, not in lieu of, the existing GRI Standards. It provides additional, targeted guidance for companies related to their impacts in CAHRAs that they should include in their reporting under the various existing GRI Standards.

## Introduction

When a reporting organization knows or suspects that they operate or have significant business relationships in conflict-affected or high-risk area/s, this should lead to a CAHRA-lens supplementing the company's reporting on its material topics.

*Does your company/organization operate in or have significant business relationships in conflict-affected or high-risk areas?*

If so, please see below for supplementary reporting guidance when reporting under the GRI Standards.



## Universal Standards

Standard	Existing Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 1: Foundation</b>	<p><b>Reporting Principles</b></p> <p>The reporting principles are fundamental to achieving high-quality sustainability reporting. Therefore, an organization is required to apply the reporting principles to be able to claim that it has prepared the reported information in accordance with the GRI Standards.</p> <p>The reporting principles guide the organization in ensuring the quality and proper presentation of the reported information. High-quality information allows information users to make informed assessments and decisions about the organization's impacts and its contribution to sustainable development.</p> <ul style="list-style-type: none"> <li>› Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability context, Timeliness, Verifiability</li> </ul>	<p>When applying these reporting principles, especially “sustainability context”, be aware that some of the most egregious human rights abuses occur in conflict-affected areas, and as a result ensure that impacts in CAHRAs and related activities receive due attention throughout reporting.</p>
<b>GRI 2: General Disclosures</b>	<p><b>Disclosure 2-16: Communication of critical concerns</b></p> <p>The organization shall describe whether and how critical concerns are communicated to the highest governance body and how many there were in the reporting period.</p>	<p>Reporting should include:</p> <ul style="list-style-type: none"> <li>› any critical concerns related to CAHRAs and designated as such. This should include any incidents of security personnel engaged by the company using armed force or participating in hostilities.</li> </ul>
<b>GRI 2: General Disclosures</b>	<p><b>Disclosure 2-6: Activities, value chain and other business relationships</b></p> <p>The organization shall report the sector(s) in which it is active; describe its value chain and report other relevant business relationships.</p> <p><b>Disclosure 2-7: Employees</b></p> <p>The organization shall report the total number of employees, and a breakdown of this total by gender and by region.</p>	<p>When describing its value chain, a company should identify:</p> <ul style="list-style-type: none"> <li>› any CAHRAs amongst its supply chain or downstream from it.</li> <li>› any security providers in its supply chain.</li> </ul> <p>When providing the breakdown of employees by region, indicate which of those regions are CAHRA, and number of security personnel in each.</p>



Standard	Existing Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 2: General Disclosures</b>	<p><b>Disclosure 2-23: Policy commitments</b></p> <p>The organization shall describe its policy commitments for responsible business conduct, including the authoritative intergovernmental instruments that the commitments reference, describe its specific policy commitment to respect human rights and how it is communicated to workers and others.</p> <p><b>Disclosure 2-24: Embedding policy commitments</b></p> <p>The organization shall describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships.</p>	<p>When reporting under this disclosure, ensure that responsible security management, conflict-sensitivity, and respect for IHL is included in the human rights policy commitments and reference is also made to other salient intergovernmental instruments relevant to CAHRAs, such as the Voluntary Principles on Security and Human Rights, DCAF-ICRC Security and Human Rights Toolkit and Australian Red Cross-RMIT University, Seven Indicators of Corporate IHL Best Practice.</p>
<b>GRI 2: General Disclosures</b>	<p><b>Disclosure 2-25: Processes to remediate negative impacts</b></p> <p>The organization shall describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to, including establishment of grievance mechanisms and how it tracks the effectiveness of such mechanisms.</p>	<p>The adverse impacts of corporate activities on people's human rights and on communities in CAHRAs can be severe. An important component of respecting human rights is for companies to participate in effective grievance mechanisms and responsibly address adverse impacts after they occur, including assistance to victims.</p> <p>Describe commitments to provide for remediation of CAHRA-related negative impacts.</p>
<b>GRI 2: General Disclosures</b>	<p><b>Disclosure 2-27: Compliance with laws and regulations</b></p> <p>The organization shall report the details and number of significant instances of non-compliance with laws and regulations during the reporting period.</p>	<p>Reporting should include reference to non-compliance with international humanitarian law.</p>
<b>GRI 2: General Disclosures</b>	<p><b>Disclosure 2-29: Approach to stakeholder engagement</b></p> <p>The organization shall describe its approach to engaging with stakeholders.</p>	<p>Describe engagement with stakeholders in, and related to, CAHRAs and especially vulnerable groups located around the organization's operations.</p>
<b>GRI 3: Material Topics</b>	<p><b>Disclosure 3-2: List of material topics</b></p> <p>The organization shall list its material topics.</p>	<p>As part of the materiality assessment, assess whether the organization is operating in or has significant business relationships in conflict-affected and high-risk areas.</p> <p>If so, note it in the list of material topics and address the CAHRA – additional guidance into subsequent reporting on Material Topics where appropriate.</p>

Standard	Existing Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 3: Material Topics</b>	<p><b>Disclosure 3-3: Management of material topics</b></p> <p>For each material topic reported the organization shall:</p> <ul style="list-style-type: none"> <li>› describe the actual and potential, negative, and positive impacts on the economy, environment, and people, including impacts on their human rights.</li> <li>› report whether the organization is involved with negative impacts through its activities or thru its business relationships.</li> <li>› describe the actions taken to manage the topic and prevent or mitigate actual or potential negative impacts and track the effectiveness of those actions.</li> <li>› describe how engagement with stakeholders has informed remedial actions.</li> </ul>	<p>Reporting under this disclosure should place a special emphasis on CAHRAs because it is in these regions where the most egregious human rights abuses frequently occur. This “heightened” human rights due diligence is in line with the guidance of the UN Guiding Principles on Business and Human Rights and OECD Guidelines on Multinational Enterprises – authoritative instruments to which the GRI Standards recommend a company adhere.</p> <p>Reporting under this disclosure should provide details on how heightened human rights due diligence is conducted in CAHRAs. Reporting should describe:</p> <ul style="list-style-type: none"> <li>› key impacts of the company on CAHRAs, including business operations, activities or relationships in such areas and detailed assessment of corporate impacts on the economy, environment, and people, including impacts on their human rights in such regions.</li> <li>› details of conflict-risks assessments conducted, as well as human rights assessments for CAHRAs, and how respect for IHL and responsible security management were included in those assessments.</li> <li>› how conflict-sensitivity, including responsible security practices and respect for IHL are incorporated into relevant policies and commitments regarding each material topic.</li> <li>› how investments or contracts with other businesses in CAHRAs, are assessed for compliance with IHL and responsible security management, and conflict-sensitivity.</li> <li>› engagement with stakeholders in, and related to, CAHRAs.</li> <li>› steps taken by the company to manage any identified actual or potential negative impacts in CAHRAs.</li> <li>› any agreements made with public or private security providers, and whether these include provisions around responsible security and respect for IHL and human rights standards.</li> </ul> <p>If the company operates in a CAHRA or has significant investments in a CAHRA, and a heightened human rights due diligence process was not conducted, reporting should detail the reasons.</p>

## Topic Standards

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 203: Indirect Economic Impacts</b>	<p><b>Disclosure 203-1: Infrastructure investments and services supported</b></p> <p>The reporting organization shall report the extent of development of significant infrastructure investments and services supported, and the current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</p> <p><b>Disclosure 203-2: Significant indirect economic impacts</b></p> <p>The reporting organization shall report examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</p>	<p>Infrastructure is often targeted, destroyed and/or co-opted in CAHRAs.<sup>47</sup> Reporting under this topic should include:</p> <ul style="list-style-type: none"> <li>› a company's contributions to developing infrastructure in CAHRAs should be included in the reporting under this topic, and its current or expected impacts on local communities.</li> <li>› describe any events involving company property or assets being targeted or damaged due to hostilities or violence by external forces.</li> </ul> <p>A company's presence in CAHRAs may have both positive and negative economic impacts on the local communities and economies.<sup>48</sup> Reporting under this disclosure should include:</p> <ul style="list-style-type: none"> <li>› a section on the economic impacts of the company specifically in CAHRAs, including local communities access to essential products/services and employment.</li> <li>› an assessment of the consequences of those economics impacts on conflict-dynamics and broader security situation.</li> </ul>
<b>GRI 204: Procurement Practices</b>	<p><b>Disclosure 204-1: Proportion of spending on local suppliers</b></p> <p>The reporting organization shall report the percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p>	<p>Supporting local businesses becomes even more important in CAHRAs, where social welfare services and government infrastructure are often inadequate. Economic development is linked to less of a likelihood of a community experience conflict or insecurity.<sup>49</sup> Contributions of the company to assist local suppliers/businesses may have been significant in CAHRAs.</p> <p>Reporting should include a section on spending on local suppliers in such regions.</p>
<b>GRI 205: Anti-corruption</b>	<p><b>Disclosure 205-1 Operations assessed for risks related to corruption</b></p> <p>The reporting organization shall report the number and percentage of operations assessed for risks related to corruption and detail what those risks are.</p>	<p>Corruption frequently goes hand-in-hand with fragile governance and conflict.<sup>50</sup> Corruption can exacerbate or fuel armed conflicts. Conversely, no or low levels of corruption are pathways out of conflict.<sup>51</sup></p>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 205: Anti-corruption</b>	<p><b>Disclosure 205-2 Communication and training about anti-corruption policies and procedures</b></p> <p>The reporting organization shall report the extent of that the organization's anti-corruption policies and procedures have been communicated to – inside and outside the company – broken down by region.</p> <p><b>Disclosure 205-3 Confirmed incidents of corruption and actions taken</b></p> <p>The reporting organization shall report the number and nature of confirmed incidents of corruption.</p>	<p>Reporting under this topic should include:</p> <ul style="list-style-type: none"> <li>› a section specifically on the risks related to corruption in CAHRAs the company operates in.</li> <li>› list of confirmed incidents of corruption in CAHRAS. This should include details of the likely impact on conflict/security dynamics of the incident and any actions taken by the company in response.</li> <li>› details of payments made by the company to government, quasi-government, and military officials in CAHRAs.</li> </ul>
<b>GRI 301: Materials</b>	<p><b>Disclosure 301-1: Materials used by weight and volume</b></p> <p>The reporting organization shall report the total weight or volume of renewable and non-renewable materials that are used to produce and package the organization's primary products and services during the reporting period.</p>	<p>The production of raw materials that are used to company products – across a whole range of sectors, from clothing to technology, cars to cosmetics, are sometimes sourced from CAHRAs.<sup>52</sup> Some, such as cobalt and conflict minerals have been implicated in perpetuation of insecurity and armed conflict in central Africa.<sup>53</sup></p> <p>While the focus of this Standard is about the use of recycled and renewable materials, companies should also include the place of origin of their raw materials, noting if it is a CAHRA.</p>
<b>GRI 401: Employment</b>	<p><b>Disclosure 401-1: New employee hires and employee turnover</b></p> <p>The reporting organization shall report the number and rate of new employee hires during the reporting period, by age group, gender, and region.</p>	<p>Migration flows and mass movement of people, including refugees and internally displaced peoples, are common consequence of actual/ potential armed conflict and in fragile/at-risk contexts. Vulnerable groups, including minorities, in such areas also frequently suffer from discrimination and lack of economic opportunity. Population flows in fragile contexts may also contribute to further destabilization, creating tensions and grievances between groups.</p>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 401: Employment</b>		<p>Reporting under this topic should include:</p> <ul style="list-style-type: none"> <li>› number and rate of new employee hires and turnover in CAHRAs are reported. This should also include a breakdown of security-related employees.</li> <li>› description of hiring criteria and processes in CAHRAs, and any steps taken to ensure there is no discrimination based on ethnicity, nationality, gender, religion, sexual orientation, or political beliefs.</li> </ul>
<b>GRI 403: Occupational Health and Safety</b>	<p><b>Disclosure 403-1: Occupational health and safety management system</b></p> <p>The reporting organization shall report whether an occupational health and safety management system has been implemented, along with a description of it and the scope of workers and activities covered.</p> <p><b>Disclosure 403-2: Hazard identification, risk assessment, and incident investigation</b></p> <p>The reporting organization shall describe processes used to identify work-related hazards and assess risks on a routine and non-routine basis, processes for workers to report work-related hazards and hazardous situations, and to remove themselves from dangerous situations and processes used to investigate work-related incidents.</p> <p><b>Disclosure 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</b></p> <p>The reporting organization shall report its approach to preventing or mitigating significant negative occupational health and safety impact.</p> <p><b>Disclosure 403-9: Work-related injuries</b></p>	<p>Operating in CAHRAs gives rise to the possibility of OHS risks not encountered in peaceful, stable contexts. In particular, fragile security settings may give rise to violence and threats against personnel's safety.</p> <p>Reporting under this topic should include:</p> <ul style="list-style-type: none"> <li>› OHS risks to workers arising in particular from CAHRA in which they operate.</li> <li>› a section on security-linked OHS risks, with particular attention to risks to security personnel and front-line workers in CAHRAs and the responses to ameliorate those risks.</li> <li>› a list of any violent event involving security personnel (public or private) and front-line workers in CAHRAs, and any event involving any staff or contractor being targeted, injured, or killed due to fragile security situation, violence, or conflict.</li> <li>› list of work-place injuries includes a section on injuries sustained due to fragile security situation, violence, or conflict.</li> </ul> <p>The report should include a section on prevention and mitigation strategies for conflict-related OHS risks, including risks to the physical and mental wellbeing of employees and workers directly linked to the company.</p>



Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 404: Training and Education</b>	<p><b>Disclosure 404-1: Average hours of training per year per employee</b></p> <p><b>Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs</b></p> <p>The reporting organization shall report the average hours of training that the organization's employees have undertaken, by gender and employee category, the type and scope of programs implemented to upgrade employee skills and facilitate continued employability.</p>	<p>This topic is focused on training for skills-enhancement and transition assistance. Nevertheless, training and education of company personnel in the risks and responsibilities of doing business in CAHRAs is vital to ensuring a company's responsibilities, and to avoid negative impacts in such areas.<sup>54</sup> Therefore, when reporting under this topic, a company should detail:</p> <ul style="list-style-type: none"> <li>› what security or conflict-specific training was conducted and to whom.</li> <li>› whether responsible security practices, conflict-sensitivity and IHL were included, alongside human right law and policies.</li> <li>› any 3rd party providers of that training.</li> <li>› the authoritative tools used to develop that training.</li> </ul>
<b>GRI 405: Diversity and Equal Opportunity</b>	<p><b>Disclosure 405-1: Diversity of governance bodies and employees</b></p> <p>The reporting organization shall report the percentage of employees and individuals with its governance bodies broken down by gender, age group and other indicators of diversity, such as minority or vulnerable groups where relevant.</p>	<p>There is growing body of evidence to suggest the presence of women is crucial to peacebuilding. Their presence reduces tensions and likelihood of peaceful resolution of disputes.<sup>55</sup></p> <p>A company reporting under this topic should include:</p> <ul style="list-style-type: none"> <li>› number and ration of women amongst security personnel engaged by the company.</li> </ul> <p>Steps taken to ensure a gender-sensitive approach amongst security personnel.</p>
<b>GRI 408: Child Labor</b>	<p><b>Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labor</b></p> <p>The reporting organization shall report details of operations and suppliers considered to have significant risk for incidents of child labor or exposure of young workers to hazardous work, as well as what measures were taken to contribute to the effective abolition of child labor.</p>	<p>The prevalence of child labour in CAHRAs is well-established. For example, illicit mining operations in some CAHRAs have been known to involved child labour. Moreover, child soldiering is considered one of the worst forms of child labour – and a war crime.<sup>56</sup></p> <p>Corporate reporting under this topic should have a particular emphasis on documenting instances of child labour in CAHRAs in their operations and supply chains, and what measures they are taking to address them.</p>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 409: Forced or Compulsory Labor</b>	<p><b>Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor</b></p> <p>The reporting organization shall report details of operations and suppliers considered to have significant risk for incidents of forced or compulsory labor, as well as what measures were taken to contribute to the elimination of all forms of forced or compulsory labor.</p>	<p>The prevalence of forced labour in CAHRAs is well-established. Moreover, forced labour has also been linked to human rights abuses and IHL violations in such areas.<sup>57</sup></p> <p>When reporting under this topic, companies should have a particular emphasis on documenting instances of forced labour in CAHRAs in their operations and supply chains, and what measures they are taking to address them.</p>
<b>GRI 410: Security Practices</b>	<p><b>Disclosure 410-1: Security personnel trained in human rights policies or procedures</b></p> <p>The reporting organization shall report the percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security, and whether training requirements also apply to third-party organizations providing security personnel.</p>	<p>This is a significant topic standard for companies with business or business relationships in CAHRAs to be reporting on. Indeed, if doing business in CAHRAs, the reporting under this Standard should be a focus of corporate reporting. Public and private security personnel are often engaged by a company in CAHRAs. Incidents of IHL violations and human rights abuses at the hands of security personnel related to companies are possible, and have occurred in the past.<sup>58</sup> Oftentimes, companies with business in CAHRAS also interact with public security personnel (e.g. formal police and military forces of the local, regional, or national government). Regardless of their status, the reporting company should conduct appropriate due diligence regarding their engagement with these forces in CAHRAs.</p> <p>Reporting should go beyond merely addressing the number of personnel who undertook relevant training and provide insight into the level of vetting and due diligence conducted by the company, and the management of security incidents as they arise.</p>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 410: Security Practices</b>		<p>Reporting should detail:</p> <ul style="list-style-type: none"> <li>› number and breakdown by region of security personnel, and details of their responsible security management training.</li> <li>› details of the training provided. This should include: <ul style="list-style-type: none"> <li>› whether conflict-sensitivity and knowledge of IHL are included in security-personnel training.</li> <li>› whether other specific concerns pertinent to security personnel in CAHRAs are included in such training, including sexual violence, rules of engagement for the use of force, de-escalation, and crowd control skills.</li> <li>› who provides the training for security personnel, including whether it is host government or third-party provider.</li> <li>› list of authoritative instruments or guidance used and referenced in training of security personnel.</li> </ul> </li> <li>› extent of collaboration with other stakeholders to ensure quality and effectiveness of training.</li> <li>› details of how training quality and effectiveness is monitored and maintained.</li> </ul> <p>Further, reporting under this standard should include a focus on a vetting of security personnel (both public and private), and include:</p> <ul style="list-style-type: none"> <li>› steps taken to ensure security personnel have the requisite qualifications as defined by the applicable contract, applicable national law, and industry standards to minimise the risk of human rights violations.</li> <li>› if public security personnel were used by the company, whether the company investigated and screened the level of conflict-sensitivity and IHL training of those forces, and any allegations of historical/contemporary</li> <li>› IHL and human rights violations.</li> </ul>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 410: Security Practices</b>		<p>Beyond the initial training and vetting, it is appropriate for a company to ensure security personnel which it engages maintains a high-level of professionalism and responds appropriately to security incidents. Therefore, reporting should include:</p> <ul style="list-style-type: none"> <li>› how the company conducts security and conflict-risk assessments on an ongoing basis.</li> <li>› details of any incidents involving the discharge of weapons by security personnel and the company's</li> <li>› management of such incidents.</li> </ul>
<b>GRI 411: Rights of Indigenous Peoples</b>	<p><b>Disclosure 411-1: Incidents of violations involving rights of indigenous peoples</b></p> <p>The reporting organization shall report incidents violating the rights of Indigenous peoples and actions taken in response.</p>	<p>Some conflicts, fragile security or high-risk situations involve and/or impact indigenous peoples. Like other vulnerable groups, indigenous people often disproportionately feel adverse impacts of conflict and fragile security situations.<sup>59</sup></p> <p>Reporting under this topic should include:</p> <ul style="list-style-type: none"> <li>› detailed assessments of indigenous people's involvement in the conflict or fragile security context.</li> <li>› steps taken by the company to safeguard indigenous rights and respond to concerns of indigenous peoples, including through meaningful consultation and community engagement.</li> <li>› how the company and its security providers considered the specific cultural characteristics, governance structures and traditional ways of interacting.</li> </ul>
<b>GRI 413: Local Communities</b>	<p><b>Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs</b></p> <p>The reporting organization shall report the percentage of operations with implemented local community engagement, impact assessments, and/or development programs.</p>	<p>This topic standard suggests a focus of reporting should be on the impact on vulnerable local groups and communities.</p> <p>Communities in CAHRAs are frequently at-risk from experiencing potential negative impacts of companies and their security providers.</p>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 413: Local Communities</b>	<p><b>Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities</b></p> <p>The reporting organization shall report operations with significant actual and potential negative impacts on local communities.</p>	<p>When reporting in line with these disclosures, place a special emphasis on communities in CAHRAs, both in terms of community engagement (413-1) and adverse impacts (413-2).</p>
<b>GRI 414: Supplier Social Assessment</b>	<p><b>Disclosure 414-1: New suppliers that were screened using social criteria</b></p> <p>The reporting organization shall report the percentage of new suppliers that were screened using social criteria.</p> <p><b>Disclosure 414-2: Negative social impacts in the supply chain and actions taken</b></p> <p>The reporting organization shall report the number of suppliers assessed for social impacts, and what the response was to any actual or potential negative social impacts.</p>	<p>The social criteria are not articulated in this standard, and instead companies are encouraged to include topics covered by other GRI Topic standards. When reporting under this topic, a reporting company should place an emphasis on suppliers' in CAHRAs when detailing the company's responses to finding actual or potential negative social impacts amongst suppliers.</p> <p>Reporting under this topic should:</p> <ul style="list-style-type: none"> <li>› detail whether conflict-sensitivity, including demonstrable respect for IHL and responsible security practices are included in social criteria when evaluating suppliers (new and existing) situated in CAHRAs. Evidence could include policy commitments, levels of training and membership in intergovernmental/multi-stakeholder initiatives, such as the Voluntary Principles on Security and Human Rights.</li> <li>› number and breakdown of suppliers from CAHRAs, including details such as size, location, workforce and whether they are locally-owned.</li> <li>› details of how company undertook due diligence and vetting on such suppliers in CAHRAs.</li> <li>› details of how actual or potential negative social impacts were adequately addressed.</li> </ul>
<b>GRI 415: Public Policy</b>	<p><b>Disclosure 415-1: Political contributions</b></p> <p>The reporting organization shall report financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.</p>	<p>CAHRAs are frequently politically unstable situations, where corporate political contributions could have a significant impact on the security situation. Initiatives such as the <i>Extractive Industries Transparency Initiative</i> has sought to constructively address this linkage through public sharing of political contributions.<sup>60</sup></p>



Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 415: Public Policy</b>		Reporting on this topic should highlight which countries are considered CAHRAs where political contributions were made. Such reporting should also include whether a conflict-sensitivity assessment was conducted prior to making the contribution.
<b>GRI 417: Marketing and Labelling</b>	<p><b>Disclosure 417-1: Requirements for product and service information and labelling</b></p> <p>The reporting organization shall report pertinent information required to be placed on products and labelling including the sourcing of components.</p>	<p>When a company's product/s, service/s, or components thereof are sourced from a CAHRA, reporting under this topic should include:</p> <ul style="list-style-type: none"> <li>➤ list of CAHRA-sourced items and their origins.</li> <li>➤ details of steps company took to ensure they were produced or sourced in a conflict-sensitive manner.</li> </ul>

## Sector Standards

Sector Standards	Disclosure	Supplementary good practice guidance for CAHRAs reporting
<b>GRI 11: Oil and Gas Sector</b>	<b>Topic 11.18: Conflict and security</b>	Please refer to Supplemental guidance for GRI 410 and other Topic Standards.
<b>GRI 12: Coal Sector</b>	<b>Topic 12.12: Conflict and security</b>	Please refer to Supplemental guidance for GRI 410 and other Topic Standards.
<b>GRI 13: Agriculture Aquaculture and Fishing Sectors</b>		While this sector standard does not include Security or conflict-related topic standards, companies reporting under this sector standard with business activities or relationships in CAHRAs should refer to Supplemental guidance for GRI 410 and other Topic Standards.
<b>GRI 14: Mining Sector</b>	<p><b>Topic 14.14: Security Practices</b></p> <p><b>Topic 14.25: Conflict-Affected and High-Risk Areas</b></p>	<p>Please refer to Supplemental guidance for GRI 410 and other Topic standards.</p> <p>Please refer to Supplemental guidance for GRI 410 and other Topic Standards.</p>

## PART 3

# A BLUEPRINT FOR A GRI TOPIC STANDARD ON CONFLICT-AFFECTED AND HIGH-RISK AREAS

## Introduction

Doing business in conflict-affected and/or high-risk areas of the globe represents a unique challenge for responsible, sustainable businesses. Many companies (and other entities) that use the GRI for sustainability reporting are exposed to conflict-affected and high-risk areas through their business activities, value chains or other business relationships. Due to legislation in prominent jurisdictions and other governance instruments, such as the *OECD Guidelines for Multinational Enterprises* and the *UN Guiding Principles on Business and Human Rights*, there are a growing number of companies recognizing the material impacts of their engagements in such regions.

Existing GRI Standards offer an inadequate treatment of responsible business conduct in conflict-affected and high-risk areas (CAHRAs). To rectify this, the Global Sustainability Standards Board should commence the drafting and adoption of a stand-alone CAHRAs Topic Standard for inclusion in the GRI Standards.

The development of a dedicated GRI Topic Standard on CAHRAs would respond to this market need and provide a much-needed approach to reporting on CAHRAs-related sustainability issues in the most prominently used tool for corporate sustainability reporting, namely the GRI Standards.

Below is an elaboration of what the reporting requirements of such a GRI CAHRAs Topic Standard could be, based on the established good practice actions detailed earlier in this report, emphasizing the three priority themes of (1) conflict-sensitivity; (2) responsible security management and (3) respect for international humanitarian law.



## 1. Disclosure 1: Embed conflict-sensitivity into strategy, governance, and policies

The reporting organization shall report:

- 1.1.A description of the policy commitments made to ensure business conduct is conflict-sensitive, including commitments to responsible security practices and respect for international humanitarian law.
- 1.2.A description of the steps taken to ensure relevant strategy, governance and policies are conflict-sensitive, including:
  - 1.2.1. the approach to ensuring adherence to international humanitarian law when operating in conflict-affected or high-risk areas, including steps taken to integrate IHL principles and norms into relevant governance processes and policies.
  - 1.2.2. the approach to embedding responsible security practices into relevant governance processes and policies when operating in conflict-affected or high-risk areas.
- 1.3.A description of how the above steps and commitments were communicated with corporate managers and other personnel.

## 2. Disclosure 2: Conduct heightened human rights due diligence

The reporting organization shall report:

- 2.1.A list of the locations of operations in conflict-affected or high-risk areas and how these were identified.
- 2.2.A description of the due diligence process applied for operations in, or when sourcing from, conflict-affected and high-risk areas. This should include:
  - 2.2.1. details of how the company conducts impact assessments on an ongoing basis, and how they include evaluation of conflict and security-related risk including IHL risks, and, where appropriate, analysis of conflict dynamics, including identification of parties, drivers and triggers of violence and company's impact upon on them.
  - 2.2.2. the steps taken to address the actual or potential negative impacts on existing social tensions and relationships in CAHRAs between various groups that could exacerbate/ create new tensions or conflicts due to the company's operations or business relationships, including details of participation in grievance/remedial mechanisms.
  - 2.2.3. noting which authoritative instruments the due diligence process is aligned to, including the DCAF-ICRC Security and Human Rights Toolkit; the Voluntary Principles on Security and Human Rights; OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas; Australian Red Cross-RMIT, Doing Responsible Business in Conflict: Rights Risks and Responsibilities.
  - 2.2.4. providing a link to the most recent due diligence report for each CAHRA.

### 3. Disclosure 3: Engage with stakeholders, including local communities

The reporting organization shall report:

- 3.1. How the company consulted with local community and stakeholders on security and conflict issues, including government and community-based organizations. This should include:
  - 3.1.1. name of organizations;
  - 3.1.2. number of meetings;
  - 3.1.3. any agreements or commitments made to/with stakeholders.
- 3.2. How the company engaged with its suppliers on security and conflict-related issues. This should include:
  - 3.2.1. number and percentage of suppliers engaged;
  - 3.2.2. details of any due diligence assessment conducted with suppliers, especially private security providers;
  - 3.2.3. any agreements or commitments made by suppliers, including any commitments to responsible security management, conflict-sensitivity, and respect for IHL.

### 4. Disclosure 4: Responsible security management for security personnel

The reporting organization shall report:

- 4.1. Steps taken to ensure security personnel engaged by the company (both public and private) have been screened, and ensure they possess the requisite qualifications as defined by the applicable contract, applicable national law, and industry standards to minimise the risk of human rights violations. This should include details of any vetting conducted by the company for past allegations of human rights or IHL violations.
- 4.2. Number and percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.
- 4.3. Whether training requirements also apply to third-party organizations providing security personnel, including public security forces and private contractors.
- 4.4. Document how the training provided includes respect for IHL, human rights and responsible security practices. This should include:
  - 4.4.1. describe how the training provided aligns with authoritative governance instruments, such as those produced by the United Nations, Red Cross, DCAF and their partners.
  - 4.4.2. whether third party organizations were engaged to deliver the training or validate its content.

### 5. Disclosure 5: Conflict-sensitivity training for all personnel

The reporting organization shall report:

- 5.1. Number of personnel, including managers, who have received formal training in international humanitarian law, conflict-sensitivity, and responsible security practices. This should include:
  - 5.1.1. roles of personnel within the company
  - 5.1.2. location where personnel are stationed/working
  - 5.1.3. description of training received
- 5.2. Document how the training provided includes respect for international humanitarian law and responsible security practices. This should include describing how the training is aligned with authoritative governance instruments, such as those produced by the United Nations, Red Cross, and their partners.

**6. Disclosure 6: Conflict-sensitive capacity-building**

The reporting organization shall report:

- 6.1. Description of investments made to develop the capacity of business and its personnel to conduct conflict-sensitive business. This should include investments related to:
  - 6.1.1. commissioning and conducting of relevant training.
  - 6.1.2. commissioning and conducting of heightened human rights due diligence tailored for conflict-affected and high-risk areas.
  - 6.1.3. investments in strengthening suppliers' conflict-sensitivity capacities.
  - 6.1.4. investments in diversity, gender-equity in hiring practices in operations in CAHRAs, including amongst security personnel.
  - 6.1.5. investments in the local communities.

**7. Disclosure 7: Responding to adverse impacts**

The reporting organization shall report:

- 7.1. On the processes that are implemented to monitor and evaluate the conduct and professionalism of security personnel providing security services to the company. This should include direct employees, third-party contractors, and public security providers.
- 7.2. Details of any grievance mechanisms that the company established or participates in to address allegations of violations or misconduct by security providers.
- 7.3. The number and description of any incidents or allegations of adverse human rights impacts or violations of IHL arising from business activities, and detail the investigations launched as a result of those incidents. This should include:
  - 7.3.1. incidents involving security personnel and workers in CAHRAs engaged in use of force/violence, discharge of weapons, incidents involving damage or targeting of corporate property or personnel due to fragile security situation/conflict.
  - 7.3.2. any other adverse human rights impacts arising from security-related or other business activities.
  - 7.3.3. actions or steps taken by the company in response to the investigation
  - 7.3.4. how it will monitor the effectiveness of its response.

**8. Disclosure 8: Monitor and report**

The reporting organization shall report on:

- 8.1. Any challenges it experienced in reporting under this Topic.
- 8.2. Any challenges it experienced in, practically, embedding greater conflict-sensitivity, including respect for international humanitarian law and responsible security practices into its policies and practices.





# Conclusion

The Global Reporting Initiative is the most robust and most widely used corporate sustainability reporting framework in existence. The GRI has demonstrated a willingness to develop its conception of “sustainability” as the need arises, and as key stakeholders’ understandings evolve. This has been most notable with the embedding of human rights impacts at the heart of its reporting requirements in recent years. The GRI also plays a normative function in the corporate sustainability ecosystem. Its understandings of the constitutive elements of corporate sustainability become the worldwide benchmark.

While “human rights” and “security” are recognized as material topics of concern within the GRI sustainability standards, it is time for the GRI to more fully embrace the spectrum of issues related to business activities in conflict-affected and high-risk areas (CAHRAs). In these regions, egregious human rights abuses occur, and companies have considerable influence and impact on people, the local economy and environment. Conflict-sensitivity, responsible security management and respect for IHL must become the essential components of truly sustainable and responsible business conduct in these challenging contexts.

To do so, the GRI should endorse a Supplementary Good Practice Guidance for Companies in CAHRAs (as featured in Part II of this report). This will assist companies using the existing GRI reporting framework to investigate and report on these issues.

In the longer-term, the GRI should develop a stand-alone CAHRAs Topic Standard. The scheduled revision of GRI 410 Security Practices Standard to commence in 2024 is an opportunity to do so, and more holistically address the material topics related to responsible business conduct in conflict-affected and high-risk areas. Responsible security management remains a critical issue – and the disclosures related to it should be strengthened. Moreover, supplementing it with reporting on how a company ensures conflict-sensitivity and respect for IHL across its activities (security and otherwise) would be appropriate. A blueprint for such a CAHRAs standard is featured in Part III of this report. Such a revision would better align the GRI reporting framework with authoritative governance instruments, such as the *UN Guiding Principles on Business and Human Rights* and the *OECD Guidelines on Multinational Enterprises*.







# RESOURCES ON RESPONSIBLE BUSINESS CONDUCT IN CONFLICT-AFFECTED AND HIGH-RISK AREAS

- ➔ Australian Red Cross and RMIT University, *Doing Responsible Business in Armed, Conflict: Rights, Risks and Responsibilities* (2020), <https://www.redcross.org.au/globalassets/cms-assets/documents/ihl--no-ihl/doing-responsible-business-in-armed-conflict-final-publication-web.pdf>.
- ➔ Australian Red Cross and RMIT University, *Seven Indicators of Corporate Best Practice in International Humanitarian Law* (2021), <https://www.redcross.org.au/globalassets/cms-assets/documents/ihl--no-ihl/7-indicators-of-corp-best-prac-final-2021.pdf>.
- ➔ DCAF – The Geneva Centre for Security Sector Governance and International Committee of Red Cross, *Addressing Security and Human Rights Challenges in Complex Environments: A Practical Toolkit* (2022), <https://www.securityhumanrightshub.org/toolkit/>.
- ➔ DCAF, *From Commitment to Impact: A Guide for Local Working Groups on Business, Security and Human Rights* (2020), [https://www.securityhumanrightshub.org/sites/default/files/2020-10/EN\\_Lessons%20learned%20working%20groups\\_GUIDE\\_PDF%20%281%29.pdf](https://www.securityhumanrightshub.org/sites/default/files/2020-10/EN_Lessons%20learned%20working%20groups_GUIDE_PDF%20%281%29.pdf).
- ➔ DCAF, *Promoting Coherence between the OECD Guidance and the Voluntary Principles on Security and Human Rights* (2020), <https://www.securityhumanrightshub.org/node/386>.
- ➔ International Alert, *Human Rights Due Diligence in Conflict-Affected Settings* (2018), [https://www.international-alert.org/sites/default/files/Economy\\_HumanRightsDueDiligenceGuidance\\_EN\\_2018.pdf](https://www.international-alert.org/sites/default/files/Economy_HumanRightsDueDiligenceGuidance_EN_2018.pdf).
- ➔ International Code of Conduct Association, *Investor Alliance for Human Rights, Enact, Investor ESG Guide on Private Security and Human Rights* (2023), <https://icoca.ch/wp-content/uploads/2023/10/ESG-Investor-Guide-on-Private-Security-and-Human-Rights.pdf>.
- ➔ International Code of Conduct Association, *Guidance on Human Rights Impact Assessments for Private Security Providers* (2021), [https://icoca.ch/wp-content/uploads/2021/06/ICoCA\\_HRIA\\_Guidance\\_A4\\_WEB1.pdf](https://icoca.ch/wp-content/uploads/2021/06/ICoCA_HRIA_Guidance_A4_WEB1.pdf).
- ➔ International Committee of Red Cross, *Business and International Humanitarian Law: An introduction* (2006), <https://www.icrc.org/en/doc/resources/documents/misc/business-ihl-150806.htm>.
- ➔ Ipieca, *Sustainability Reporting Guidance for the Oil and Gas Industry* (2020) <https://www.ipieca.org/resources/sustainability-reporting-guidance>.
- ➔ OECD, *Guidelines for Multinational Enterprises* (updated 2023), <https://www.oecd.org/corporate/mne/>.
- ➔ OECD, *Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* (2016), <https://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf>.
- ➔ Queen's University, Anglo Gold Ashanti, International Committee of the Red Cross and Geneva Centre for Security Sector Governance, *Conflict Prevention Tool* (2021), <https://securityhumanrightshub.org/node/422d>.

- ➔ UN Development Programme, *Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A guide* (2022), <https://www.undp.org/publications/heightened-human-rights-due-diligence-business-conflict-affected-contexts-guide>.
- ➔ UN Global Compact and Principles for Responsible Investment, *Guidance on Responsible Business in Conflict-Affected & High-Risk Areas: A Resource for Companies and Investors* (2010), <https://unglobalcompact.org/library/281>.
- ➔ UN Office of High Commissioner for Human Rights, *Business and Human Rights in Challenging Contexts* (2023), <https://www.ohchr.org/sites/default/files/documents/issues/business/bhr-in-challenging-contexts.pdf>.
- ➔ UN Working Group on Business and Human Rights, *Business, Human Rights and Conflict-Affected Regions: Towards Heightened Action* (2020), <https://www.ohchr.org/EN/Issues/Business/Pages/ConflictPostConflict.aspx>.
- ➔ *Voluntary Principles on Security and Human Rights* (2000), <https://www.voluntaryprinciples.org/the-principles/>.
- ➔ Voluntary Principles, *10 Steps to Maintain Security in Compliance with Human Rights* (2022), <https://www.voluntaryprinciples.org/resource/10-steps-to-maintain-security-in-compliance-with-human-rights/>.
- ➔ World Gold Council, *Conflict-free Gold Standard* (2012), <https://www.gold.org/about-gold/gold-supply/responsible-gold/conflict-free-gold-standard>.

## Resources for companies to recognize conflict-affected or high-risk areas

- ➔ World Bank, *Classification of Fragile and Conflict-Affected Situations*, <https://www.worldbank.org/en/topic/fragilityconflictviolence/brief/harmonized-list-of-fragile-situations>.
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