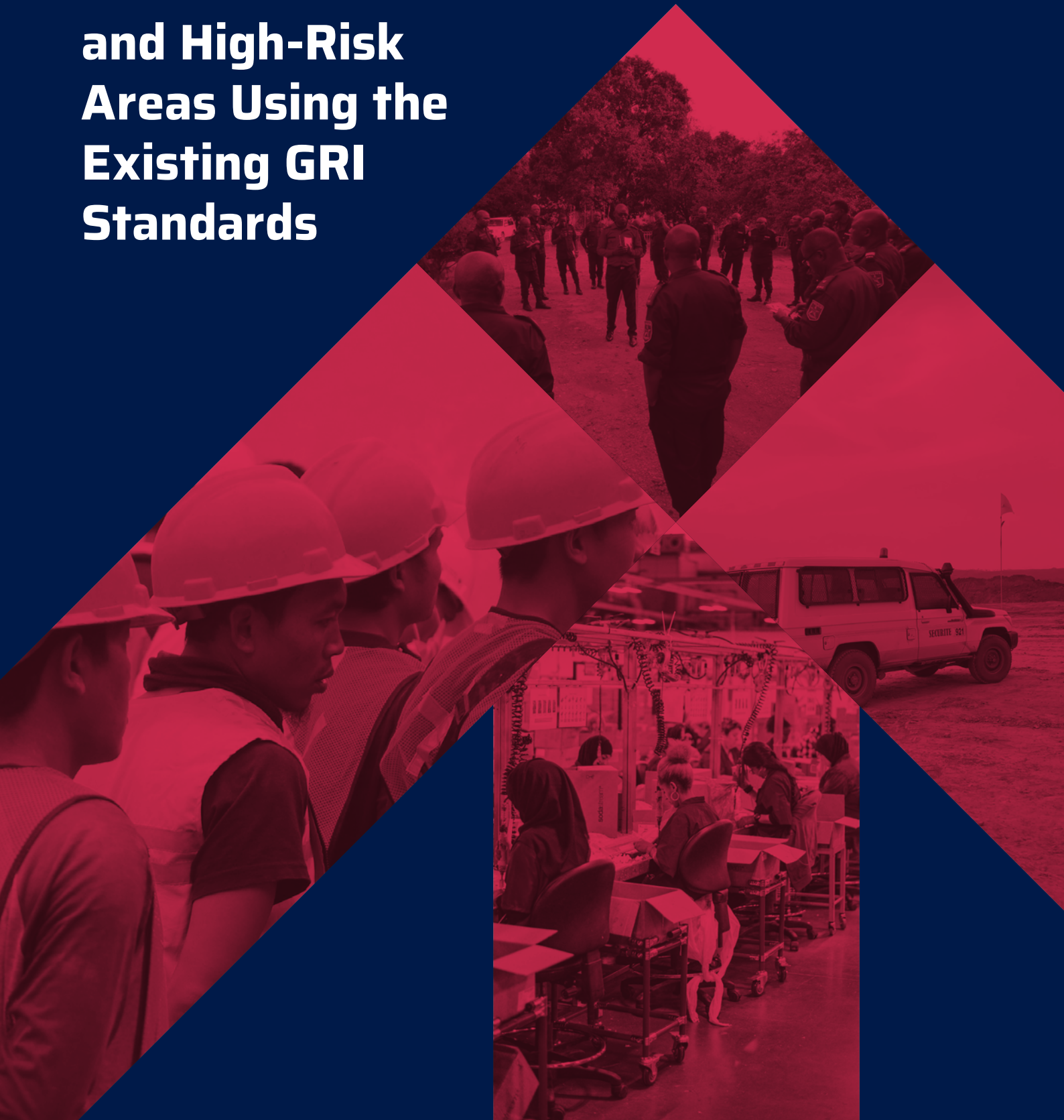


Supplementary Guidance for Reporting on Conflict-Affected and High-Risk Areas Using the Existing GRI Standards

PART 2



les de groupes de travail en RDC
réduction des conflits:

es de travail Haut Katanga et

on avec la situation
entreprise SASE Minir



Photo credit: Training on conflict prevention and human rights to a mining company in the Democratic Republic of Congo, DCAF

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

Background

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.

For further background information, please see our accompanying report: “Security, Conflict and Sustainability: Strengthening the GRI Sustainability Standards for Corporate Reporting on Conflict-Affected and High-Risk Areas.”

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
GRI 1: Foundation	<p>Reporting Principles</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"> › Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability context, Timeliness, Verifiability 	<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>
GRI 2: General Disclosures	<p>Disclosure 2-16: Communication of critical concerns</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"> › 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.
GRI 2: General Disclosures	<p>Disclosure 2-6: Activities, value chain and other business relationships</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>Disclosure 2-7: Employees</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"> › any CAHRAs amongst its supply chain or downstream from it. › any security providers in its supply chain. <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
GRI 2: General Disclosures	<p>Disclosure 2-23: Policy commitments</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>Disclosure 2-24: Embedding policy commitments</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>
GRI 2: General Disclosures	<p>Disclosure 2-25: Processes to remediate negative impacts</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>
GRI 2: General Disclosures	<p>Disclosure 2-27: Compliance with laws and regulations</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>
GRI 2: General Disclosures	<p>Disclosure 2-29: Approach to stakeholder engagement</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>
GRI 3: Material Topics	<p>Disclosure 3-2: List of material topics</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
GRI 3: Material Topics	<p>Disclosure 3-3: Management of material topics</p> <p>For each material topic reported the organization shall:</p> <ul style="list-style-type: none"> › describe the actual and potential, negative, and positive impacts on the economy, environment, and people, including impacts on their human rights. › report whether the organization is involved with negative impacts through its activities or thru its business relationships. › describe the actions taken to manage the topic and prevent or mitigate actual or potential negative impacts and track the effectiveness of those actions. › describe how engagement with stakeholders has informed remedial actions. 	<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"> › 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. › 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. › how conflict-sensitivity, including responsible security practices and respect for IHL are incorporated into relevant policies and commitments regarding each material topic. › how investments or contracts with other businesses in CAHRAs, are assessed for compliance with IHL and responsible security management, and conflict-sensitivity. › engagement with stakeholders in, and related to, CAHRAs. › steps taken by the company to manage any identified actual or potential negative impacts in CAHRAs. › 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. <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
GRI 203: Indirect Economic Impacts	<p>Disclosure 203-1: Infrastructure investments and services supported</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>Disclosure 203-2: Significant indirect economic impacts</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.¹ Reporting under this topic should include:</p> <ul style="list-style-type: none"> › 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. › describe any events involving company property or assets being targeted or damaged due to hostilities or violence by external forces. <p>A company's presence in CAHRAs may have both positive and negative economic impacts on the local communities and economies.² Reporting under this disclosure should include:</p> <ul style="list-style-type: none"> › a section on the economic impacts of the company specifically in CAHRAs, including local communities access to essential products/services and employment. › an assessment of the consequences of those economics impacts on conflict-dynamics and broader security situation.
GRI 204: Procurement Practices	<p>Disclosure 204-1: Proportion of spending on local suppliers</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.³ 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>
GRI 205: Anti-corruption	<p>Disclosure 205-1 Operations assessed for risks related to corruption</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.⁴ Corruption can exacerbate or fuel armed conflicts. Conversely, no or low levels of corruption are pathways out of conflict.⁵</p>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
GRI 205: Anti-corruption	<p>Disclosure 205-2 Communication and training about anti-corruption policies and procedures</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>Disclosure 205-3 Confirmed incidents of corruption and actions taken</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"> › a section specifically on the risks related to corruption in CAHRAs the company operates in. › 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. › details of payments made by the company to government, quasi-government, and military officials in CAHRAs.
GRI 301: Materials	<p>Disclosure 301-1: Materials used by weight and volume</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.⁶ Some, such as cobalt and conflict minerals have been implicated in perpetuation of insecurity and armed conflict in central Africa.⁷</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>
GRI 401: Employment	<p>Disclosure 401-1: New employee hires and employee turnover</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
GRI 401: Employment		<p>Reporting under this topic should include:</p> <ul style="list-style-type: none"> › number and rate of new employee hires and turnover in CAHRAS are reported. This should also include a breakdown of security-related employees. › 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.
GRI 403: Occupational Health and Safety	<p>Disclosure 403-1: Occupational health and safety management system</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>Disclosure 403-2: Hazard identification, risk assessment, and incident investigation</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>Disclosure 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p> <p>The reporting organization shall report its approach to preventing or mitigating significant negative occupational health and safety impact.</p> <p>Disclosure 403-9: Work-related injuries</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"> › OHS risks to workers arising in particular from CAHRA in which they operate. › 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. › 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. › list of work-place injuries includes a section on injuries sustained due to fragile security situation, violence, or conflict. <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
GRI 404: Training and Education	<p>Disclosure 404-1: Average hours of training per year per employee</p> <p>Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs</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.⁸ Therefore, when reporting under this topic, a company should detail:</p> <ul style="list-style-type: none"> › what security or conflict-specific training was conducted and to whom. › whether responsible security practices, conflict-sensitivity and IHL were included, alongside human right law and policies. › any 3rd party providers of that training. › the authoritative tools used to develop that training.
GRI 405: Diversity and Equal Opportunity	<p>Disclosure 405-1: Diversity of governance bodies and employees</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.⁹</p> <p>A company reporting under this topic should include:</p> <ul style="list-style-type: none"> › number and ration of women amongst security personnel engaged by the company. <p>Steps taken to ensure a gender-sensitive approach amongst security personnel.</p>
GRI 408: Child Labor	<p>Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labor</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.¹⁰</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
GRI 409: Forced or Compulsory Labor	<p>Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor</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.¹¹</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>
GRI 410: Security Practices	<p>Disclosure 410-1: Security personnel trained in human rights policies or procedures</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.¹² 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
GRI 410: Security Practices		<p>Reporting should detail:</p> <ul style="list-style-type: none"> › number and breakdown by region of security personnel, and details of their responsible security management training. › details of the training provided. This should include: <ul style="list-style-type: none"> › whether conflict-sensitivity and knowledge of IHL are included in security-personnel training. › 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. › who provides the training for security personnel, including whether it is host government or third-party provider. › list of authoritative instruments or guidance used and referenced in training of security personnel. › extent of collaboration with other stakeholders to ensure quality and effectiveness of training. › details of how training quality and effectiveness is monitored and maintained. <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"> › 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. › 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 › IHL and human rights violations.

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
GRI 410: Security Practices		<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"> › how the company conducts security and conflict-risk assessments on an ongoing basis. › details of any incidents involving the discharge of weapons by security personnel and the company's › management of such incidents.
GRI 411: Rights of Indigenous Peoples	<p>Disclosure 411-1: Incidents of violations involving rights of indigenous peoples</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.¹³</p> <p>Reporting under this topic should include:</p> <ul style="list-style-type: none"> › detailed assessments of indigenous people's involvement in the conflict or fragile security context. › steps taken by the company to safeguard indigenous rights and respond to concerns of indigenous peoples, including through meaningful consultation and community engagement. › how the company and its security providers considered the specific cultural characteristics, governance structures and traditional ways of interacting.
GRI 413: Local Communities	<p>Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs</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
GRI 413: Local Communities	<p>Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities</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>
GRI 414: Supplier Social Assessment	<p>Disclosure 414-1: New suppliers that were screened using social criteria</p> <p>The reporting organization shall report the percentage of new suppliers that were screened using social criteria.</p> <p>Disclosure 414-2: Negative social impacts in the supply chain and actions taken</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"> › 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. › number and breakdown of suppliers from CAHRAs, including details such as size, location, workforce and whether they are locally-owned. › details of how company undertook due diligence and vetting on such suppliers in CAHRAs. › details of how actual or potential negative social impacts were adequately addressed.
GRI 415: Public Policy	<p>Disclosure 415-1: Political contributions</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.¹⁴</p>

Standard	Disclosure	Supplementary good practice guidance for CAHRAs reporting
GRI 415: Public Policy		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.
GRI 417: Marketing and Labelling	<p>Disclosure 417-1: Requirements for product and service information and labelling</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"> ➤ list of CAHRA-sourced items and their origins. ➤ details of steps company took to ensure they were produced or sourced in a conflict-sensitive manner.

Sector Standards

Sector Standards	Disclosure	Supplementary good practice guidance for CAHRAs reporting
GRI 11: Oil and Gas Sector	Topic 11.18: Conflict and security	Please refer to Supplemental guidance for GRI 410 and other Topic Standards.
GRI 12: Coal Sector	Topic 12.12: Conflict and security	Please refer to Supplemental guidance for GRI 410 and other Topic Standards.
GRI 13: Agriculture Aquaculture and Fishing Sectors		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.
GRI 14: Mining Sector	<p>Topic 14.14: Security Practices</p> <p>Topic 14.25: Conflict-Affected and High-Risk Areas</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>

Endnotes

- 1 ICRC, 'International Humanitarian Law and The Challenges of Contemporary Armed Conflicts' (2019), <https://library.icrc.org/library/docs/DOC/icrc-4427-002.pdf>.
- 2 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>.
- 3 Macartan Humphreys, *Economics and Violent Conflict* (2003), Harvard Humanitarian Initiative, <https://hhi.harvard.edu/publications/economics-and-violent-conflict>.
- 4 Transparency International-Deutschland, *Corruption as a Threat to Stability and Peace* (2016), https://ti-defence.org/wp-content/uploads/2016/03/2014-01_CorruptionThreatStabilityPeace.pdf; Transparency International, *CPI 2022: Corruption as a Fundamental Threat to Peace and Security* (2023), <https://www.transparency.org/en/news/cpi-2022-corruption-fundamental-threat-peace-security>. See also: Extractive Industries Transparency Initiative, <https://eiti.org> and DCAF and ICRC, 'Security and Human Rights Toolkit', https://www.securityhumanrightshub.org/toolkit/pdf/ashrc-toolkit_en.pdf.
- 5 Ibid.
- 6 See, eg: ICRC, *Myanmar: Women making a difference for women affected by armed conflict* (2015), <https://www.icrc.org/en/document/myanmar-women-making-difference-women-affected-armed-conflict>; Global Witness, *'Hot chocolate: how cocoa fuelled the conflict in Côte d'Ivoire'* (2007), <https://reliefweb.int/report/c/C3%B4te-divoire/hot-chocolate-how-cocoa-fuelled-conflict-c%C3%B4te-divoire>.
- 7 See, eg: Thierry Vircoulon Crisis Group, *Behind the Problem with Conflict Minerals in DR Congo: Governance*, International Alert (2011), <https://www.crisisgroup.org/africa/central-africa/democratic-republic-congo/behind-problem-conflict-minerals-dr-congo-governance>.
- 8 Mary Porter Peschka, *The Role of the Private Sector in Fragile and Conflict-Affected States*, The World Bank (2011), <https://documents1.worldbank.org/curated/en/887641468163482532/pdf/620590WP0The0R0BOX0361475B00PUBLIC0.pdf>.
- 9 See, eg: Nancy Lindborg, *The Essential Role of Women in Peacebuilding*, US Institute of Peace (2017), <https://www.usip.org/publications/2017/11/essential-role-women-peacebuilding>.
- 10 Jonathan Kolieb, *The Six Grave Violations Against Children During Armed Conflict: The Legal Foundations*, UN Office of the Special Representative of the Secretary-General on Children and Armed Conflict (2009), <https://www.onlinelibrary.iihl.org/wp-content/uploads/2021/04/Six-Grave-Violations-Children-Armed-Conflict-EN.pdf>.
- 11 International Labour Organization, *Ending Forced Labour by 2030: A review of policies and programmes* (2019), https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---ipec/documents/publication/wcms_653990.pdf.
- 12 See, eg: Montreux Document Forum, *A Contract Guidance Tool for Private Military and Security Services: Promoting Accountability and Respect for Human Rights and International Humanitarian Law*, <https://www.montreuxdocument.org/contract-guidance-tool/#home>.
- 13 'Factsheet: Indigenous Peoples', Security and Human Rights Toolkit, DCAF and ICRC (2022), <https://www.securityhumanrightshub.org/toolkit/factsheets/indigenous-peoples.html>.
- 14 Extractive Industries Transparency Initiative, <https://eiti.org>.



**For more information
and resources see
the full report:**

Available on DCAF, ICRC
and RMIT websites

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Front-cover image

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

Citation

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