

Business & Human Rights Ambitions and Actions in India

A primer for WBCSD members doing business in India



Confederation of Indian Industry



CII-ITC Centre of Excellence for Sustainable Development



Contents

①

FOREWORD | 4

②

BUSINESS & HUMAN RIGHTS | 5

③

BUSINESS & HUMAN RIGHTS IN INDIA | 8

④

LOOKING AHEAD | 16

ABOUT US | 18

FURTHER READING | 19

1

Foreword

Home to 1.3 billion people, India is the second largest country by population and the largest democracy in the world.

With growth rates continuously above 7% since 2014, India has surpassed China as the fastest growing major economy and is expected to keep this momentum over the next decade. Over the last two years, India moved up 53 points to rank 77th out of 190 countries in the World Bank's Ease of Doing Business Index 2019. All of this underscores India's attractiveness as a key market for local and international companies to do business and invest in.

At the same time, India is also home to severe societal and human development challenges. While the Government of India has established various policies, guidelines and corrective actions showing positive results, for example on poverty reduction, India remains one of the front lines of sustainable

development. India's success in achieving the Sustainable Development Goals (SDGs) on a national level will be crucial to the realization of the SDGs on a global scale.

Human rights are an integral element of the SDGs, as there can be no sustainable development in which people are deprived of their fundamental rights and freedoms. And business has a key role to play, consisting of its responsibility to respect human rights – as outlined in the UN Guiding Principles on Business and Human Rights (UNGPs) – and of the opportunity to transform people's lives for the better and make a key contribution towards achieving the SDGs.

As economic growth and increased national and international business activity cannot be made at the expense of social and human development, corporate respect for human rights becomes of pivotal importance, especially in the Indian context. It is in this light, that one should read the Government of India's continued "endeavor to encourage socially responsible businesses",¹ prominently reflected in its Zero Draft of a National Action Plan on Business and Human Rights and the National Guideline on Responsible Business Conduct.

This brief aims to provide WBCSD member companies with operations and business relationships in India with an understanding of the local business and human rights landscape and of stakeholders' expectations and requirements towards them.

¹ Injeti Srinivas, Secretary to Government of India in foreword to the Zero Draft of the Indian National Action Plan on Business and Human Rights http://mca.gov.in/Ministry/pdf/NationalPlanBusinessHumanRight_13022019.pdf

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Business & Human Rights

It is widely recognized that companies from any industry, in any country and of any size can have positive and negative impacts on human rights, at any stage of their value chain.



② Business & Human Rights

And it is widely accepted that business has a responsibility to respect human rights and do everything in its power to address adverse impacts that may result from its operations and business relationships.

The United Nations Guiding Principles on Business and Human Rights (UNGPs), adopted in 2011, established the first global standard on the respective roles of business and governments in ensuring that companies respect human rights in their own operations, value chains and business relationships. At the core of the UNGPs is the three-pillared “Protect, Respect and Remedy” framework for preventing and addressing negative impacts from business activities on people’s human rights.

Since 2011, the business and human rights landscape has witnessed a continuously expanding series of developments. **Among governments**, the UNGPs have inspired the development of National Action Plans (NAPs) on Business and Human Rights as well as legislation explicitly aimed at making the business’ responsibility to respect human rights enforceable by hard law. This has also initiated discussions on an international legally binding treaty with regards to business and human rights. **Investors and rating agencies** are factoring companies’ human rights performance into sustainability ratings, investment decisions and cost of capital.

The increased expectations with relation to the business responsibility to respect human rights are accompanied by a significant array of **guidance material** that helps companies develop appropriate policies, carry out human rights due diligence, establish grievance mechanisms and ensure access to remedy for victims of human rights infringements.

National Action Plans on Business and Human Rights (NAPs) are policy documents articulating a state’s priorities and actions to support the implementation of the UN Guiding Principles on Business and Human Rights (UNGPs).

The three pillars of the UN Guiding Principles on Business and Human Rights

PROTECT

States have a duty to protect people against human rights abuses by third parties, including business.

They are expected to prevent, investigate, punish and redress abuses through appropriate policies, legislation, regulation and adjudication.

RESPECT

Business has a responsibility to respect human rights.

It should address adverse human rights impacts that may result from its own activities and its business relationships.

REMEDY

Affected people must be able to access remedy.

Both states and business have roles to play in ensuring access to remedy when negative impacts occur.

A company’s responsibility to respect human rights encompasses:

- Its own operations, including joint ventures and other forms of partnerships.
- Its business relationships with public and private entities in its value chain, including suppliers, labor contractors, distributors and business customers.

Above and beyond the expectation for business to respect human rights and participate in remedy when negative impacts occur, at WBCSD we believe corporate respect for human rights to be one of the most important opportunities business has to meaningfully contribute to achieving the **Sustainable Development Goals (SDGs)**. By taking action to tackle systemic human rights issues in workplaces and value chains, companies go beyond “doing no harm”. They can break down significant barriers to sustainable development, lifting people out of poverty, discrimination and abuse and ultimately

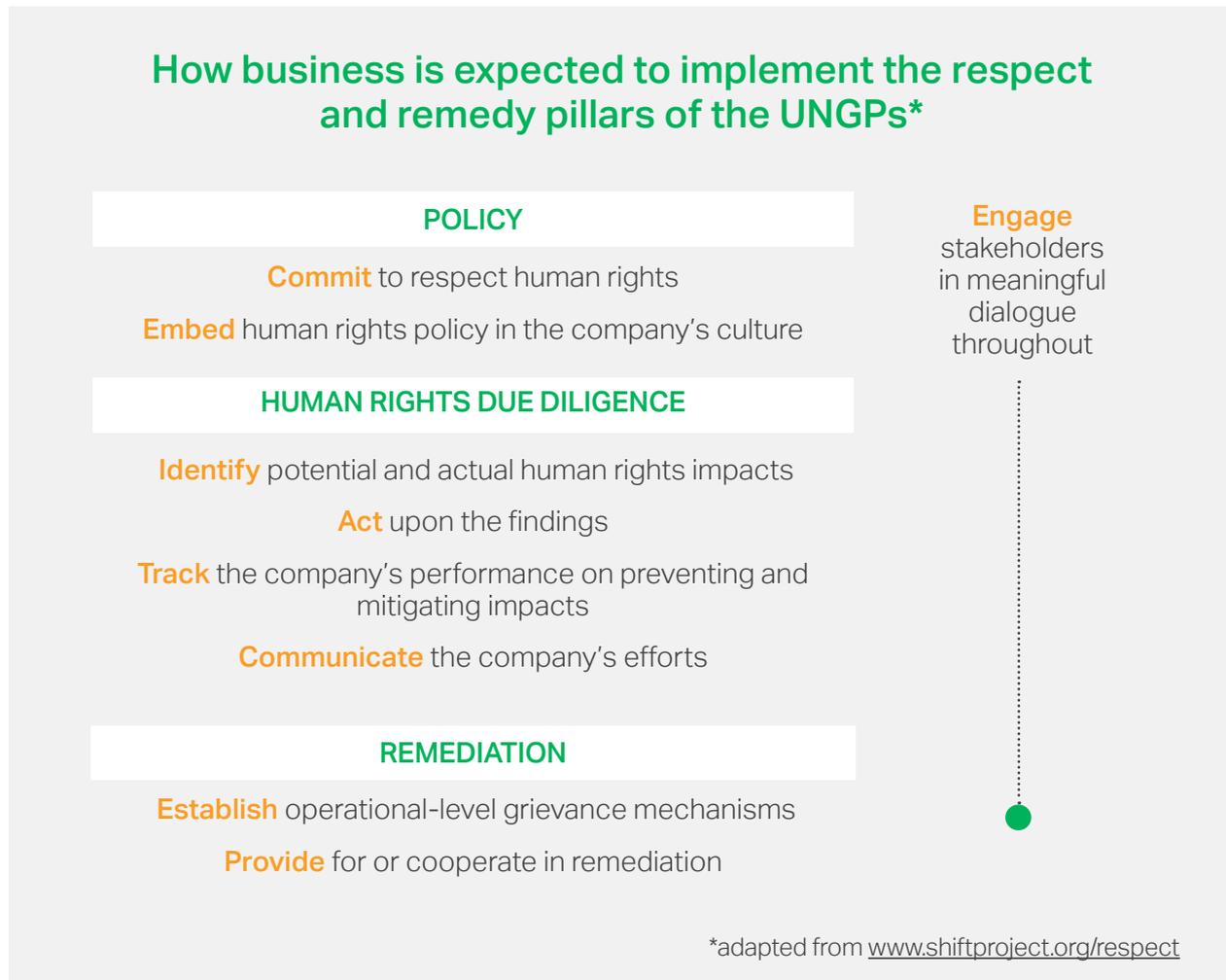
transforming people’s lives for the better.²

Implementing the UNGPs in business

Business has a responsibility to respect human rights (Pillar 2 of the UNGPs) and a role to play in ensuring that people have access to remedy when negative impacts occur (Pillar 3). There are nine elements or actions that businesses should take to fulfil their responsibility in the “Respect” and “Remedy” pillars of the UNGPs, outlined in the diagram below.

Over and above these steps, companies should bear in mind that:

- Contrary to materiality, which is focused on risk to the business, the UNGPs are a risk management approach **focused on risks to people**. Where these risks are most severe, they tend to converge with risks to business.
- The UNGPs are strongly grounded on the Universal Declaration of Human Rights. **Compliance with local law may therefore not be sufficient.**
- **Negative impacts on people cannot be offset** by “doing good”.



² Shift, WBCSD (2018): [The Human Rights Opportunity: 15 real-life cases of how business is contributing to the Sustainable Development Goals by putting people first](#)

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Business & Human Rights in India

The need for protection of human rights has been embedded in India's Constitution since the time of its independence in 1947.

INTRODUCTION

The National Human Rights Commission (NHRC), is the statutory body responsible for the protection and promotion of human rights in India, along with special commissions for vulnerable groups, including national commissions for women, minorities, backward classes, scheduled castes, scheduled tribes and the protection of child rights. As and when required, Indian law makers have adopted laws to protect citizens that are at high risk of human rights abuse. India is also one of the first countries that made it compulsory for companies – through the Companies Act 2013 - to spend a percentage of their returns on Corporate Social Responsibility (CSR).

The expectations of corporate social responsibility in India have also evolved from simple philanthropic activities to integrating the interest of the business with that of the communities in which it operates.

In 2009, the Ministry of Corporate Affairs released Voluntary Guidelines on CSR, focusing mainly on community

development around business operations as the first step towards mainstreaming the concept of corporate social responsibility. The Ministry released a second set of guidelines in 2011 called the National Voluntary Guidelines on the Social, Environmental and Economic Responsibilities of Business (NVGs). These provided broader guidance on what constitutes responsible business conduct.

In order to align with the Sustainable Development Goals (SDGs) and the United Nations Guiding Principles on Business and Human Rights (UNGPs), the NVGs were revised, upgraded and released in 2019 as [National Guidelines on Responsible Business Conduct \(NGRBC\)](#).

Three legislations are particularly noteworthy for companies doing business in India:

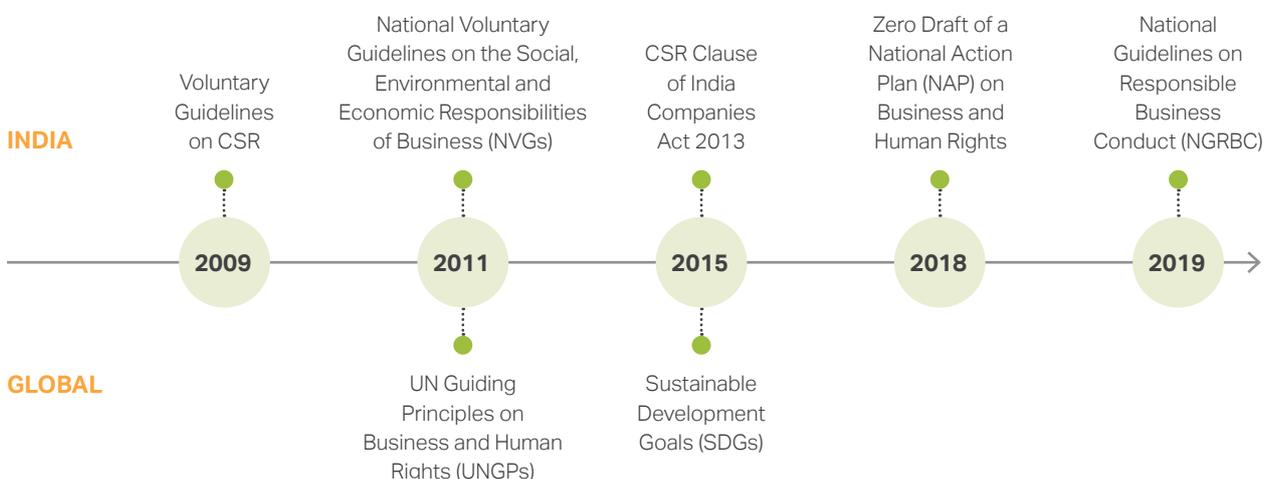
- Sexual Harassment of Women in the Workplace (Prevention, prohibition and Redressal) Act (SHWW Act), 2013
- Protection of Children from Sexual Offences (POSCO) Act, 2012
- Decriminalisation of homosexuality and recognition of transgender as a 3rd gender in a landmark judgment by the Supreme Court of India in 2018

As with the NVGs, the NGRBC is designed to assist businesses in performing above and beyond the requirements of regulatory compliance.

In parallel, the Government of India has committed to develop a [National Action Plan \(NAP\) on Business and Human Rights](#) by 2020, and published the Zero Draft of its NAP in December 2018.

Indian businesses have also begun to take a position on human rights. Forward-thinking companies have released their human rights policies publicly and are working on aligning their implementation processes to national and international standards, principles and guidelines.

Figure 1: Influence of global agendas on Indian responsible business guidelines



③ Business & Human Rights in India

NATIONAL GUIDELINES ON RESPONSIBLE BUSINESS CONDUCT

The [National Guidelines on Responsible Business Conduct \(NGRBC\)](#) directs businesses to contribute towards wider development goals while seeking to maximize their profits. Articulated as a set of nine principles and their related core elements, the NGRBC applies the UNGPs and the SDGs to the Indian context.

The NGRBC urges businesses to conduct business responsibly and sustainably and to encourage and support their suppliers, vendors, distributors, partners and other stakeholders to adopt the guidelines. They intend to make companies more responsible and accountable but also to create a whole ecosystem to "Protect, Respect & Remedy" as envisioned by the UNGP's framework.

The NGRBC is designed to be a common framework for all businesses irrespective of their size, scope, sector, ownership, structure or location. It has been designed in such a way that every business in India, including SMEs, can easily adopt the guidelines and put them into practice.

Applicability

While the NGRBC is voluntary, all businesses investing or operating in India, including foreign multinationals corporations (MNCs), are expected to follow the guidelines. This expectation also extends to the overseas operations of Indian MNCs. The expectations are laid out as follows:

- Multinational companies that are investing or operating in India are expected to adopt the NGRBC. If their subsidiary companies are listed in India and are among the top 500 companies in India, they need to disclose how they have aligned their business with the guidelines and report on mandatory disclosures.
- Multinational companies which are not operating in India but are sourcing from India should ensure that their suppliers adopt the NGRBC. If the suppliers are among the top 500 listed companies in India they must report on mandatory disclosure requirements.

- Indian multinational companies with overseas operations are expected to align their complete business operations with the guidelines and therefore are expected to operate in a responsible manner in foreign countries. Those among the top 500 listed companies in India have to report on mandatory disclosures requirements for their complete operations.

Responsibility within a business

Responsibility for the adoption of the NGRBC rests with the highest level of internal governance in a given company, i.e. the Board, owner/s, partner/s, proprietor/s, and/or any other such authority of the business. They are responsible for overseeing implementation of and adherence to these guidelines.

The NGRBC captures key national and international developments that have occurred since the release of the NVGs in 2011, including:

- The UN Guiding Principles on Business and Human Rights (UNGPs): June 2011
- UN Sustainable Development Goals (SDGs): September 2015
- International Labour Organization (ILO) Core Conventions 138 (minimum age of employment of children) and 182 (worst forms of child labor): ratified by India in June 2017
- Annual Business Responsibility Reports (ABRRs): In 2012 the Securities Exchange Board of India (SEBI) mandated the submission of ABRRs by top 100 listed companies. The ABRR is based on the Business Reporting Framework of the NVGs, and SEBI has since extended this requirement to the top 500 listed companies
- Companies' Act 2013: The Act mandates companies meeting a certain threshold in terms of turnover, net worth or net profit to set apart two per cent of their net profit for community development

Table 1: Parallels between the UNGPs and the NGRBC

Area	UNGPs	NGRBC
Boundary of responsibility	Own activities and business relationships.	Own activities and the entire value chain.
Applicability	All businesses regardless of their size, sector, operational context, ownership and structure.	All businesses irrespective of their ownership, size, sector, structure or location.
Small and Medium Enterprises	SMEs equally responsible. SMEs can have severe human rights impacts, which will require corresponding measures regardless of their size.	SMEs must follow the guidance; separate guidance given for their adoption.
Policy commitment on human rights	A policy statement on human rights should be embedded from the top of the business through all its functions, should be publicly available and should be actively communicated to all business relations.	Businesses must have policies, structures and procedures that demonstrate respect for human rights for all stakeholders impacted by their business.
Due diligence	Businesses should carry out due diligence on human rights to identify, prevent and mitigate human rights impacts.	Businesses should carry out due diligence on human rights to identify, prevent and mitigate human rights impacts.
Remediation	Businesses should provide for, or cooperate in, remediation through legitimate processes.	Businesses should provide access to effective grievance redressal mechanisms.

The NGRBC Principles

1. Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable.
2. Businesses should provide goods and services in a manner that is sustainable and safe.
3. Businesses should respect and promote the well-being of all employees, including those in their value chains.
4. Businesses should respect the interests of and be responsive to all their stakeholders.
5. Businesses should respect and promote human rights.
6. Businesses should respect and make efforts to protect and restore the environment.
7. Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
8. Businesses should promote inclusive growth and equitable development.
9. Businesses should engage with and provide value to their consumers in a responsible manner.

③ Business & Human Rights in India

India's NGRBC and the UNGPs

All the principles of the NGRBC support human rights in some way, however, two principles are explicitly related to Business and Human Rights, namely Principles 3 and 5. These principles expect business to not just respect but also promote the well-being and human rights of all employees as well as all individuals affected by its value chain.

Principle 3: 'Businesses should respect and promote the well-being of all employees, including those in their value chains.'

The principle covers all policies and practices related to welfare of employees engaged with a business or in its value chain as indicated in SDG 8 (Decent work and economic growth). It promotes diversity, anti-discrimination as well as equity

(fair/equal opportunity), dignity and well-being of not just the employee but also their family.



Table 2: Applicability of human rights under NGRBC Principle 3

Human Rights issue	Applicable areas
Equal opportunities	At the time of recruitment, during course of employment, and at the time of separation, without any discrimination.
Freedom of association, participation of workers and collective bargaining	All employees including contract and casual labour.
Prohibit Child Labour	As defined by the Child Labour (Prevention and Regulation) Act 1986, child labour is <i>employment of any person who has not completed his/her 14th year of age, and employment of persons between the ages of 15-18 years in hazardous occupation.</i>
Prohibit coercive or forced labour, or any form of involuntary labour	As defined by International Labour Organisation (ILO) and provided for in the Indian constitution under Article 23 as – <i>labour wherein persons are coerced to work through the use of violence or intimidation, accumulated debt, retention of identity papers or other threats.</i> Involuntary Labour: Defined by NGRBC – <i>All work or service that is extracted under the menace of penalty. Also includes terms such as forced labour, bonded labour and modern slavery.</i>
Fair, timely and transparent payment of wages	Statutory wages to all employees including contract and casual labour. Payment of 'Fair living wage' is encouraged. Defined by NGRBC – <i>A wage sufficient for a family to meet its basic needs and which provides some ability to deal with emergencies.</i>
Safe, hygienic and accessible work environment	All employees including differently abled.
Career development	Continuous upgrading of skills and competences of all employees by providing learning opportunities on equal and non-discriminatory basis.
Humane and harassment free workplace (including sexual harassment)	Create systems and practices to ensure all employees feel safe and secure and have access to grievance mechanisms. Sexual Harassment: Defined as – <i>unwelcome sexual acts or behaviour, whether directly or by implication (Sexual Harassment of Women at Workplace - Prevention, Prohibition and Redressal Act, 2013).</i>

Principle 5: 'Business should protect and promote human rights.'

This principle defines human rights as inherent rights that every individual or collective is entitled to, without any sort of discrimination. The principle is based on human rights as mentioned in the:

- [Constitution of India](#) - Articles 14, 15, 16, 17, 19, 21(a), 22, 23 and 24.

- [International Bill of Human Rights](#), consisting of the Universal Declaration of Human rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.

- [UN Guiding Principles on Business and Human Rights](#)

As in the UNGPs, Principle 5 of the NGRBC recognises the state's responsibility to protect human rights and urges businesses to do their part in

order to respect the rights of people. It reaffirms that the responsibility to avoid causing or contributing to adverse human rights impacts rests with the business and so does the responsibility to address such impacts if and when they occur. In addition to this, it urges businesses to be extra cautious and more responsive toward those who are at risk or are most vulnerable to such adverse impacts. The principles define 6 action areas for businesses, outlined in Table 3 below.

Table 3: Business actions defined by NGRBC Principle 5

Actions areas	Actions
Awareness	<p>Make employees aware of:</p> <ul style="list-style-type: none"> • Human Rights content of the Constitution of India • Relevant national laws and policies • International Bill of Human Rights • UN Guiding Principles on Business and Human Rights
Responsibility	<p>Assign responsibility for addressing impacts to appropriate level and function within business</p>
Policies, structures and procedures	<p>Carry out Human Rights Due Diligence</p> <p><i>In this context due diligence means reasonable steps taken by a business to identify, prevent, mitigate and account for how the business responds to its human rights impacts. This should be done by taking into account the stakeholders' opinions, concerns and ideas as they are the ones who will ultimately be affected by business activities. It is also a continuous process which should be a priority for expanding businesses.</i></p> <p>(UNGP Pillar 2 – Principles 15, 16, 17, 18, 19 & 21)</p>
Corrective actions	<p>Address human rights impacts caused, contributed to by, or linked to a company's product, services or operations.</p> <p>(UNGP Pillar 2 – Principles 13 (a) & (b) , 19 & 22)</p>
Awareness across value chain	<p>Promote realization of human rights across the value chain</p>
Grievance redressal mechanism	<p>Ensure all individuals and groups have access to remedy.</p> <p>(UNGP Pillar 2 – Principle 22 & UNGP Pillar 3 – Principle 29)</p>

③ Business & Human Rights in India

Disclosure Requirements

The Securities and Exchange Board of India (SEBI) developed listing conditions for companies in the top 500 of the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE) which were based on the NVGs. These listing conditions require companies to include a separate report on responsible business conduct or ESG matters in their annual reports. This report came to be known as the Business Responsibility Report (BRR). SEBI also mandated what has to be included in the BRR for every financial year. These requirements are mandatory for those top 500 companies but can be voluntarily adopted by other companies as well.

The NGRBC also suggest a reporting framework that companies may adopt to demonstrate compliance with

the guidelines. These indicators are over and above the mandatory requirements. For now, these are not a statutory requirement for any company.

The overarching questionnaire for the NGRBC reporting framework focuses on policies related to management processes, governance, stakeholder engagement and communications. In addition to this, the framework outlines detailed disclosures with relation to each principle. These are divided into 2 tiers i.e. 'Essential' and 'Leadership' indicators. Companies who wish to be industry leaders in responsible business conduct can make their performance as credible and transparent as possible by disclosing Leadership Indicators in addition to the Essential Indicators.

The **top 500 companies** on BSE and NSE are required to produce an annual Business Responsibility Report (BRR)

For more information on the reporting requirements and practices in India, see the 2019 WBCSD publication [Sustainability Reporting Landscape in India](#)



INDIA'S NATIONAL ACTION PLAN ON BUSINESS & HUMAN RIGHTS

The Government's commitment

In 2014, the United Nations Human Rights Council (UNHRC) called upon all its member states to develop National Action Plans (NAPs) on Business and Human Rights, to promote and support the dissemination and implementation of the UNGPs.

The Government of India, through the Ministry of Corporate Affairs, presented its Zero Draft of the National Action Plan (NAP) in December 2018. The draft has been formulated in consultation with several Ministries of the Government, the National Human Rights Commission (NHRC), the Securities and Exchange Board of India (SEBI), domain experts and several other stakeholders.

After deliberations and consultations with experts and stakeholders alike, the Ministry of Corporate Affairs identified issues relevant to the Indian context.

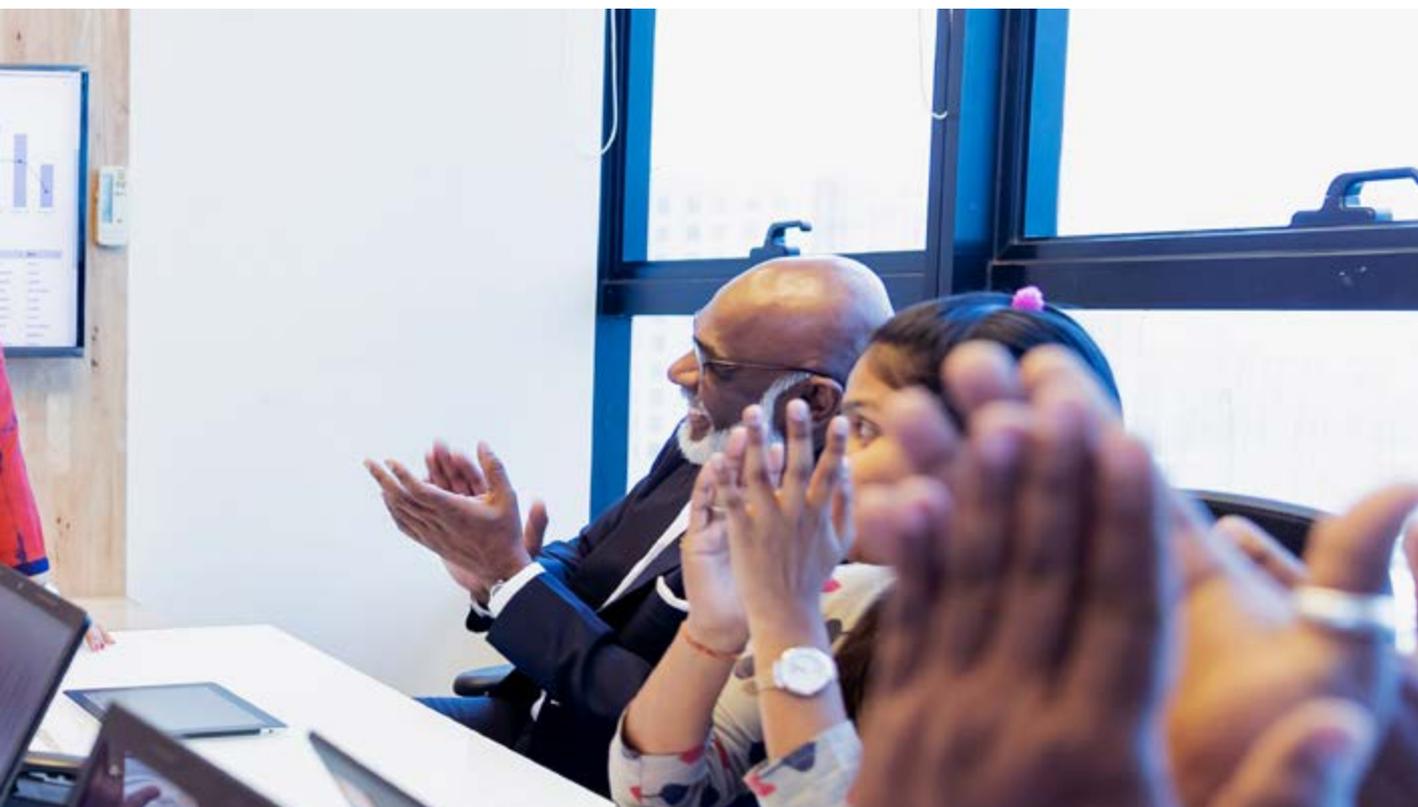
Working group and development process

The Zero Draft has kick-started the preparation of India's NAP. For its ongoing development, the Government of India has planned further dialogues and engagements with all its Ministries and Departments, State Governments and relevant stakeholders, including business, trade unions, civil society organizations and representatives of marginalized groups.

A Working Group – consisting of representatives from various Ministries/Government Departments, SEBI, NHRC and business chambers/ industry associations, among others – is responsible for assessing

the implementation of the UNGPs in India by reviewing existing laws and policies; identifying key priority areas; setting objectives; preparing time-bound policy actions, and articulating responsibilities of relevant Ministries and Departments of the Government of India. It will hold multi-stakeholder consultations at the national and state level. At the time of publishing this brief, consultations with ministries and government departments were ongoing.

Consultations with businesses will start as soon as government consultations are completed. Business chambers/ industry associations will lead on the consultations with businesses and will provide business perspective and policy inputs to the working group. CII's Centre of Excellence for Sustainable Development is part of the working group and likely to be involved in business consultations.



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Looking Ahead

By proactively understanding and addressing their human rights impacts, companies can bring transformative, positive change to the lives of millions of people who are affected by business operations.

At the same time, they can make a pivotal contribution to the vision of peaceful and inclusive societies envisioned by the Sustainable Development Goals. Forward-thinking companies are aware of this immense opportunity and are taking steps to raise the bar for human rights performance by embedding human rights in their corporate culture; expecting employees, suppliers and business partners to take corporate respect for human rights seriously; and by collaborating with peers, government and civil society.

By doing so, these companies stand to enhance their business performance, reduce legal and regulatory risk, strengthen their reputation, protect their license to operate, acquire talent, and earn the trust and loyalty of their customers, shareholders and stakeholders.

The WBCSD and the CII-ITC Centre of Excellence for Sustainable Development welcome the Government of India's release of the National Guidelines on Responsible Business Conduct and its commitment to develop a National Action Plan on Business and Human Rights. We believe that the Government's guidance, encouragement and support for responsible business conduct paves the way for a thriving economy where more sustainable business is recognized and more successful.

For our part, we will continue to support the work of our member companies in scaling up the implementation of the UNGPs, and advancing respect for human rights as a key to achieve the SDGs by putting people first. We also urge businesses to participate in the consultations on the Indian NAP. By providing inputs, businesses can contribute to making the action plan practical and effective. Information regarding business consultations will be shared by WBCSD and the CII-ITC Centre of Excellence for Sustainable Development with their respective member companies in due time.



ABOUT THE CONFEDERATION OF INDIAN INDUSTRY AND THE CII-ITC CENTRE OF EXCELLENCE FOR SUSTAINABLE DEVELOPMENT

The Confederation of Indian Industry (CII) works to create and sustain an environment conducive to the development of India, partnering industry, Government, and civil society, through advisory and consultative processes. CII is a non-government, not-for-profit, industry-led and industry-managed organization, playing a proactive role in India's development process. Founded in 1895, India's premier business association has around 9000 members, from the private as well as public sectors, including SMEs and MNCs, and an indirect membership of over 300,000 enterprises from around 265 national and regional sectoral industry bodies.

A pioneering effort by CII, the Centre of Excellence for Sustainable Development (CESD), is on a mission to catalyse innovative ideas and solutions, in India, and globally, to enable business, and its stakeholders, in sustainable value creation. It's knowledge, action and recognition activities enable companies to be future ready, improve footprints profiles, and advocate policymakers and legislators to improve standards of sustainable business through domestic and global policy interventions. CESD leverages its role of all-inclusive ecosystem player, partnering industry, government, and civil society. It has been a pioneer of environment management systems, biodiversity mapping, sustainability reporting, integrated reporting, and social & natural capital valuation in India, thus upgrading business in India to sustainable competitiveness.

www.sustainabledevelopment.in

ABOUT THE WORLD BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT

WBCSD is a global, CEO-led organization of over 200 leading businesses and partners working together to accelerate the transition to a sustainable world.

Our member companies come from all business sectors and all major economies, representing a combined revenue of more than USD \$8.5 trillion and 19 million employees. Our offices in Geneva, London, New Delhi, New York and Singapore, and a Global Network of almost 70 national business councils give our members unparalleled reach across the globe.

www.wbcsd.org

WBCSD in India

The WBCSD India office provides a platform for members to engage with other Indian corporates, industry, policy, NGO and media audiences to address sustainability challenges.

For more information and India specific resources, visit <https://wbcsd.org/Overview/About-us/India>

WBCSD Business & Human Rights project

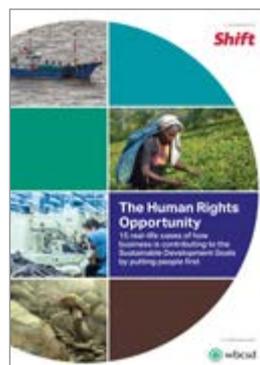
Respect for human rights is a key pillar of WBCSD's People Program, with our Business & Human Rights project striving to provide insights, inspire, guide and support member companies on how to operationalize the UNGPs. We engage our membership to advance this agenda, providing them with a forum to discuss challenges and explore solutions through peer learning and the sharing of best practice.

We advocate for corporate respect for human rights as one of the most significant opportunities for business to contribute to the realization of the SDGs. This includes advocating the development of credible and holistic SDG strategies by putting people first.

WBCSD also provides a platform for the advancement of collaborative initiatives and the forging of new partnerships for enhanced impact. We seek to inject a forward thinking business voice into intergovernmental processes, governance and regulation.

For more information, visit the WBCSD Business & Human Rights Gateway.
<https://humanrights.wbcsd.org>

Related WBCSD publications:



AKNOWLEDGEMENTS

A joint WBCSD- CII-ITC Centre of Excellence for Sustainable Development team managed the writing and publication of this document:

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This publication is released in the name of the WBCSD and the CII-ITC Centre of Excellence for Sustainable Development. It is the result of a collaborative effort by both organizations. The document broadly represents the perspective of the WBCSD and CII membership. It does not mean, however, that every member company agrees with every word.

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