



THE DANISH
INSTITUTE FOR
HUMAN RIGHTS

‘SMART MIX’ IN
THE NORDICS

A STOCKTAKE ON
MEASURES TO
FOSTER BUSINESS
RESPECT FOR
HUMAN RIGHTS

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The Danish Institute for Human Rights (**DIHR**) is Denmark's national human rights institution. Its mandate is to promote and protect human rights and equal treatment in Denmark and abroad. The Human Rights and Business Department is a specialised unit within the DIHR focusing on the role of the private sector in respecting human rights.

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INTRODUCTION

Ten years after the adoption of the UN Guiding Principles on Business and Human Rights (**UNGPs**) this mapping provides an overview of the progress in four of the Nordic countries, Norway, Finland, Denmark and Sweden, in establishing a 'smart mix' of measures to foster business in their jurisdictions to respect human rights within their global value chains as prescribed by the Guidelines.¹

By developing this snapshot, the Danish Institute for Human Rights (**DIHR**) hopes to:

- inform country level processes on business and human rights;
- contribute to engagement at EU level, including around mandatory human rights due diligence (**mHRDD**); and
- spark neighbourly dialogue on voluntary and mandatory, national and international efforts to promote corporate respect for human rights.

The primary target audience for this mapping are policy-makers in Nordic countries working on developing and implementing measures to address business and human rights issues in global value chains and scale up business respect for human rights. Therefore, the mapping focuses in particular on the commitments that the State has taken to achieve a 'smart mix' of measures regulating the global human rights impacts of businesses within its jurisdiction. Secondary target audiences include businesses, civil society organisations, academics and others working on the intersection of business and human rights including in a Nordic context.

The mapping does not constitute an evaluation of the covered states' efforts to meet their human rights obligations to protect against human rights abuses by business nor does it make up an assessment of these countries' performance against the state duty to protect as described in the UNGPs.

Instead, the mapping provides a snapshot in time on the development of a smart mix of measures on business and human rights in the Nordics and includes non-exhaustive examples to illustrate efforts undertaken by the covered countries. The document pulls together information on business and human rights efforts in four countries allowing readers to compare similarities and differences in policy and regulatory developments on business and human rights in the Nordic region. The mapping is offered as a resource document for stakeholders working on business and human rights in the Nordic context and beyond. .

Issue	Norway	Finland	Denmark	Sweden
Policy framework	<p>Norway published a NAP in 2014 based on a gap analysis published in 2013. Prior to the NAP Norway published a series of White Papers on CSR between 2008 and 2015.</p>	<p>Finland published a NAP in 2014. During its EU Presidency, in 2019, the Finnish Government put forward an Agenda for Action on Business and Human Rights for the EU and published a Perspectives Paper which brought together a range of stakeholder views on business and human rights.</p> <p>Prior to these, in 2012 Finland published a CSR strategy, which included business and human rights initiatives.</p>	<p>In its 2008 National Action Plan on CSR Denmark acknowledged the importance of human rights in the context of business, while specifically highlighting the need for Danish businesses to observe human rights when operating abroad. Denmark since formally committed to implementation of the UNGPs in its National Action Plan on Business and Human Rights published in 2014.</p>	<p>Sweden published a NAP in June 2015 and a follow up report in 2018.</p> <p>In December 2015, the Swedish Government handed over a Communication to the Parliament signalling a more ambitious policy position on sustainable business.</p> <p>In 2019, the Government published an updated Platform on International Sustainable Business.</p>
mHRDD	<p>In 2018 Norway appointed an Ethics Information Committee who published a report in 2019 recommending a new regulation to improve</p>	<p>In 2019, the Finnish Government adopted a commitment to mHRDD in its official Government program, including the preparation of a judicial study which explored</p>	<p>The current Danish Government is in support of an EU level measure on mHRDD and has stated that it believes that the regulation of HRDD is best addressed at</p>	<p>The current Swedish Government is in support of an EU level measure on mHRDD and has stated that it believes that the regulation of HRDD is best addressed at EU</p>

	<p>consumers' access to information about working conditions in supply chains through increased transparency and mHRDD, and annexed a draft law. An inter-ministerial working group, consisting of nine ministries, is currently working on developing the legislation and assessing its potential impact.</p>	<p>possible regulatory options to include a due diligence obligation within the Finnish legislative framework. The study was published in June 2020.</p> <p>A working group has been established to support the Ministry of Economic Affairs and Employment in preparing the draft legislation.</p>	<p>EU level. There is no current proposed law on mHRDD put forward by the Danish Government.</p>	<p>level. There is no current proposed law on mHRDD put forward by the Swedish Government.</p>
<p>Non-Financial Reporting</p>	<p>Norway has required companies to report on human rights issues since 2013. Norway's non-financial reporting requirements align with the EU Non-Financial Reporting Directive.</p>	<p>Finland has had requirements for companies to report on non-financial matters since 2016. Finland's non-financial reporting requirements align with the EU Non-Financial Reporting Directive.</p>	<p>Denmark has required companies to report on non-financial matters since 2009 and has required human rights disclosures since 2013. Denmark's current non-financial reporting requirements exceed the requirements of the EU Non-Financial Reporting Directive by increasing the number of companies required to report.</p>	<p>Sweden has required companies to publish sustainability reports since 2007. Sweden's current non-financial reporting requirements exceed the requirements of the EU Non-Financial Reporting Directive by increasing the number of companies required to report.</p>

Remedy	<p>The Norwegian NCP is an independent advisory body consisting of a panel of four independent experts. appointed by the Norwegian Ministry of Foreign Affairs and the Ministry of Trade, Industry and Fisheries on the basis of recommendations from business, trade unions and civil society organisations. The NCP has handled 23 specific instances. A variety of other mechanisms are available to consider cases involving corporate human rights infringements, including Norwegian courts, and other state based non-judicial or quasi-judicial mechanisms</p>	<p>The Committee on Corporate Social Responsibility is a quadripartite consultative body that acts as the Finnish NCP together with the Ministry of Economic Affairs and Employment. Upon the Ministry's request, the Committee may give its opinion on whether or not an enterprise operated according to the OECD Guidelines. The NCP has handled seven specific instances. A variety of other mechanisms are available to consider cases involving corporate human rights infringements, including Finnish courts, and other state based non-judicial or quasi-judicial mechanisms.</p>	<p>NCP Denmark was established by Danish law in 2012 and is an independent body within the public administration. The Danish NCP's task is not only to non-judicially mediate and handle complaints, but also to raise awareness around responsible business conduct. A variety of other mechanisms in Denmark are available to consider cases involving corporate human rights infringements that occur within Denmark, including Danish courts, the Danish Labour Court and other state based non-judicial or quasi-judicial mechanisms.</p>	<p>The Swedish NCP is a tripartite collaboration between the state, employer organisations and trade unions. The MFA is the convening body. Since 2018 the Ambassador for Sustainable Business has been the chair. Since 2012, the Swedish NCP has handled eight specific instances including those lodged at other NCPs. The latest case was lodged in April 2015. A variety of other mechanisms are available to consider cases involving corporate human rights infringements, including Swedish courts and other state based non-judicial or quasi-judicial mechanisms.</p>
State-owned enterprises, Public Procurement and investment	<p>Norway has stated its expectation that state-owned enterprises work to protect human rights and labour rights, reduce its climate and environmental</p>	<p>The Finnish policy on State-Ownership Steering states that the UNGPs need to be taken into account in both the own activities of Finnish state-</p>	<p>Since 2008, Denmark has required all state-owned companies to report annually on CSR and to join the UN Global Compact or UN Principles for Responsible</p>	<p>The ownership policy for state companies encourages companies in the state owned enterprises to comply with the ten principles of the UN Global Compact, the UN's Guiding</p>

footprint and prevent economic crime. Norway's central bank, has stated its expectation that companies in which the Government Pension Fund Global invests to respect human rights in their activities. Public organisations must, under the Norwegian Public Procurement Act, promote human rights when procuring products with high risk of human rights violations in the supply chain.

owned companies as well as in their supply chains.

In 2015 a study on integrating social considerations in public procurement was published which was followed by an updated guidance document on socially responsible public procurement in 2017. In 2018, the Finnish Government launched a capacity-building program for state financing for the private sector operating abroad.

Investment. Key state affiliated Danish financial institutions including the development finance institution, IFU, the export credit agency, EKF, and the Danish state investment fund, Vækstfonden, have all committed to implement the UNGPs. The Danish Government has worked actively on public procurement and in 2020 launched a new strategy on green public procurement. This strategy does however not mention human rights or the UNGPs. The Danish NCP has supported a focus on human rights in public procurement, including by supporting the publication of a guidance on human rights in public procurement published in 2019.

Principles on Business and Human Rights, and the OECD Guidelines. Twenty one Swedish County Councils have developed a coordinated approach to managing human rights impacts in public procurement, using a common set of human rights code of conduct and contract clauses. Swedfund, Sweden's Development Finance Institution, has been instructed by the Government to ensure that investments are made in accordance with international standards and principles for sustainable business.

<p>External actions: development cooperation and private sector support</p>	<p>The Norwegian Government has committed to ensuring the implementation of the UNGPs in its support for businesses involved in development assistance. The Norwegian Export Credit Guarantee Agency refers to the UNGPs (as well as the OECD Guidelines and IFC Performance Standards) in their policies on environmental and social conditions, and have incorporated HRDD in its screening procedures.</p>	<p>Business and human rights is a central theme in Finnish foreign policy and development cooperation. The Finnish Government has taken steps to align its state financing instruments for private sector actors with the requirements of the UNGPs through a capacity building program. Finland's Export Credit Agency, has an environmental and social risk management policy which is based on the UNGPs and the OECD Recommendation of the Council on Common Approaches for Officially Supported Export Credits and Environmental and Social Due Diligence.</p>	<p>Denmark's current strategy for development cooperation and humanitarian action 'World 2030' involves a clear expectation and requirement for respect for human rights. The EKF, Denmark's Export Credit Agency, refers the UNGPs and OECD Guidelines in its CSR policy.</p>	<p>In its 2016 policy on international development, the Government states that companies should follow international standards, including the UNGPs. A government Regulation requires Sweden's development cooperation agency to comply with the UNGPs, as well as the OECD Guidelines and the UN Global Compact. The Swedish Export Credit Agency, is required to comply with international guidelines on sustainable business. In addition, Swedfund, Sweden's development Finance Institution is required to respect guidelines on sustainable business.</p>
<p>Voluntary initiatives</p>	<p>A number of initiatives have been established to provide support and resources on responsible business conduct, such as the Ethical</p>	<p>A number of initiatives have been established to provide support and resources on responsible business conduct, including FIBS which is</p>	<p>A number of initiatives have been established to provide support and resources on responsible business conduct. The Danish Ethical Trading</p>	<p>A number of initiatives have been established to provide support and resources on responsible business conduct. In Sweden the UN Global</p>

NORWAY

Trade Norway, which advises members in adopting its Base Level of HRDD that aligns with expected requirements in upcoming mHRDD legislation. The UN Global Compact was launched in 2018 and currently has 237 members within the country.

FINLAND

currently the largest corporate responsibility network, not only in Finland but also among the Nordic countries. The UN Global Compact was launched in Finland during 2018 and currently has 124 participants.

DENMARK

Initiative (co-financed by Danida) was the first Danish multi-stakeholder initiative for Ethical Trading and Responsible Supply Chain Management and continued to be an active player in Denmark on responsible business conduct. UN Global Compact Network Denmark is the local network of Danish entities that participate in the UN Global Compact. Member activities include a working group on human rights.

SWEDEN

Compact is a locally connected network and has approximately 300 connected businesses.

METHODOLOGY

This mapping is based on desktop research as well as conversations with key resource persons to gather insights and country examples. The country examples are drawn from public domain information and includes sources deriving from e.g. government authorities, civil society and news outlets. Interviews were performed with relevant civil society and state stakeholders during February 2021. A draft of the mapping was later circulated among relevant persons at authority level, in the respective countries, for inputs and comments on the information acquired. The contribution of resources does not represent an endorsement of the content.

‘SMART MIX’ OF MEASURES ON BUSINESS & HUMAN RIGHTS

The concept ‘smart mix’ was coined by the UNGPs as a concept to describe the mix of measures states should take to as part of its general regulatory and policy functions related to ensuring respect for human rights by business.

States should not assume that businesses invariably prefer, or benefit from, State inaction, and they should consider a smart mix of measures – national and international, mandatory and voluntary – to foster business respect for human rights.²

Today, the term ‘smart mix’ is a common feature of policy discussions around responsible business conduct and business and human rights in particular.

A ‘smart mix’ refers to a system of regulation and policy that combines a mix of mandatory and voluntary measures at the national and international level, which jointly foster business respect for human rights (see figure, with examples of corresponding state action for illustration)³.

	NATIONAL	INTERNATIONAL
VOLUNTARY	Guidance on due diligence	Support for international multistakeholder initiatives and processes that further respect for human rights by business
MANDATORY	mHRDD legislation, non financial reporting requirements	Engagement in treaty process

Elements of the 'smart mix' include measures which expressly target the human rights impacts of business through regulation such as mHRDD measures and non-financial reporting requirements on human rights specifically as well as voluntary initiatives such as government guidance, or encouraging other forms of regulation of human rights impacts through industry association or multi-stakeholder initiatives.

These sit alongside other aspects of the regulatory system which can be used to advance business respect for human rights, such as labour laws, corporate governance laws, environmental regulation, trade and investment laws, development aid, public procurement rules and judicial and non-judicial remedy mechanisms. Measures within these domains might not expressly focus on business and human rights or the implementation of the UNGPs, however they might be important pieces of a larger puzzle that jointly make up the framework conditions for business and human rights in a given context.

In addition to national efforts that directly or indirectly and through voluntary and mandatory means stimulate business respect for human rights in their global operations comes international and regional approaches to shaping business conduct on human rights. State engagement with international processes such as negotiation of a binding treaty to regulate the activities of transnational corporations and other business enterprises in international human rights law,⁴ and the EU level processes which touch on business and human rights, such as the proposed Sustainable Corporate Governance Initiative are therefore also considered part of a given state's efforts to establish a smart mix. By reiterating the duty of the state to protect human rights and highlighting the smart mix in contrast to state inaction or to promoting either legislation or voluntary schemes, the UNGPs make clear that establishing a smart mix involves taking active steps to ensure it comes to life. Whereas many states have undertaken a number of efforts to stimulate voluntary uptake of the UNGPs by business, few have made HRDD, or aspects of it, mandatory for businesses in their jurisdiction. Ten years into the implementation of the UNGPs, and increasing number of states, civil society organisations, businesses and others are actively focusing on developing the 'mandatory' side of the smart mix, including through calls for and development of mHRDD.⁵

The development of National Action Plans on Business and Human Rights (**NAPs**) have been one way in which states have been able to communicate the steps

taken and planned to establish a smart mix.⁶ The NAPs currently in existence however vary widely in content and commitments made. In 2020 DIHR developed a [short snapshot](#) of NAPs currently in place.

The majority of NAPs address HRDD. However, most NAPs focus solely on voluntary due diligence measures to encourage businesses to respect human rights. [The German NAP](#) contains voluntary HRDD measures, but also contains a commitment that "[i]f fewer than 50% of the enterprises [with more than 500 employees] have incorporated the elements of human rights due diligence ... into their corporate processes by 2020 and the target is thus missed, the Federal Government will consider further action". An [independent review](#) later found that the target had been missed and the German government have since taken steps to adopt a mHRDD measure.

This snapshot does not aim to exhaustively record all state actions which contribute to the smart mix. Rather it looks at initiatives in number of key areas including:

- steps taken towards implementing mHRDD;
- what non-financial reporting requirements are in place which require companies to disclose matters relating to their human rights impacts;
- remedy mechanisms that are in place that may be used to facilitate access to effective remedy for human rights harms in which business are involved, including National Contact Points (**NCPs**) established in accordance with the OECD Guidelines for Multinational Enterprises (**OECD Guidelines**);
- measures in place to address human rights impacts where the state is an economic actor, such as public procurement, state owned enterprises and investment;
- measures to address human rights impacts in development cooperation and private sector support in external actions; and
- Voluntary mechanisms in support of business respect for human rights.

NORWAY

A SUMMARY:

In 2009, Prior to the adoption of the UNGPs, the Norwegian Government, launched a series of CSR white papers outlining their expectations on companies with respect to human rights. Subsequent white papers, published in 2014 and 2015, referred explicitly to the UNGPs in relation to corporate responsibility in state-owned businesses, and in foreign policy and development cooperation.

Norway published its first National Action Plan on Business and Human Rights in 2015 after commissioning a gap analysis study, published in 2013.

The Norwegian Government has committed to fostering responsible business conduct outside of Norway and ensure the implementation of the UNGPs in its support for businesses involved in official development assistance.

In 2019, a government appointed Ethics Information Committee recommended a HRDD law, which is currently being developed further by an inter-ministerial working group.

Norway has further contributed actively to furthering business and human rights in an international context. Norway was one of the [main sponsors](#) of the mandate of the United Nations Special Representative of the **Secretary General** on human rights and transnational corporations and other business enterprises, John Ruggie, to develop the UN Guiding Principles on Business and Human Rights (**UNGPs**) in 2008, as well as to the resolutions [authorising](#) (2011) and [extending](#) (2014) the UN Working Group on Business and Human Rights' mandate to, for instance, consider the benefits and limitations of a legally binding instrument.

BHR highlights (since UNGPs 2011)	
2009	The Norwegian Government publishes its first white paper on CSR
2013	Norwegian Accounting Act amended, requiring large enterprises to submit reports on CSR
2014	The Norwegian Government publishes its second white paper on CSR
2015	The Norwegian Government published its first NAP
2015	The Norwegian Government Publishes its third white paper on CSR
2019	The Norwegian Ethics Information Committee proposed a human rights transparency and due diligence regulation
2021	Working group mHRDD established

B POLICY COMMITMENTS

1. OVERVIEW AND POLICY FRAMEWORK

a. POLICY FRAMEWORK

Norway began the process of developing a NAP in 2012 by commissioning [a gap analysis](#) published in 2013. In 2015, the Norwegian Government published the [NAP](#).

In November 2015, [an assessment of the Norwegian NAP](#) developed by the International Corporate Accountability Roundtable and the European Coalition for Corporate Justice highlighted that the Norwegian NAP sets out an

expectation that Norwegian businesses shall respect human rights throughout their operations, and explains what it has achieved so far, it did not set out any specific or measurable actions in terms of UNGP implementation at national level. The assessment noted that although the NAP contained forward looking steps in a number of areas, it used weak language in relation to state commitments, and placed most of its emphasis on impact of companies outside Norway.

An inter-ministerial working group, headed by the Norwegian Ministry of Foreign Affairs, was set up to assess the need for follow-up of international decisions and to ensure a coordinated implementation of the NAP.

The Norwegian Government also published a series of three CSR white papers:

- The [first white paper](#) published in 2009, set out the role and responsibility of the state and communicated expectations of Norwegian companies, including that they respect fundamental human rights in all their operations.⁷
- The [second white paper](#), published in 2014 focused on state owned enterprises and elaborated on the state's expectations of all companies, stating that companies shall assume responsibility for people, societies and the environment that are affected by their activities, including in relation to four key areas: climate and environment, human rights, labour rights and anti-corruption.
- The [third white paper](#), published in 2015, focused primarily on human rights as a tool in foreign and development policy and included a separate chapter on business and human rights.⁸

b. RESPONSIBLE MINISTRIES

The Ministry of Foreign Affairs had the main responsibility for coordinating and developing the NAP. While all ministries supported the process, the Ministry of Trade, Industry & Fisheries (Naerings- og Fiskeridepartementet), Ministry of Finance and the Ministry of Justice played a key role.

The Ministry of Trade, Industry & Fisheries has ongoing responsibility with support from the Ministry of Foreign Affairs. The Ministry of Children and Family Affairs (Barne- og Familiedepartementet) is responsible for the legislative process being led by the Ethics Information Committee described below.

2. GOVERNMENT INITIATIVES

Norway has established a number of multistakeholder initiatives to facilitate dialogue and inform policy development. The Kompetanseforum (competence forum) was set up by the Ministry of Industry, Trade and Fisheries. This forum currently provides a space for discussions between civil society, relevant ministries and state-owned enterprises. The forum hosts workshops throughout the year where stakeholders can discuss responsible business conduct issues.

In 1999, the Norwegian MFA established [KOMpakt](#), a multistakeholder forum established to strengthen the Government's basis for developing policy and for decision-making in the area of CSR, with particular emphasis on international issues; and to enhance dialogue between the Government, the private sector, the trade union, civil society organisations and academia on key questions relating to CSR. In 2018 KOMpakt was replaced by the [Samstemthetsforum](#) as a consultative body on CSR issues, focusing on creating awareness around Norwegian development policy.

Since 2018, the [Norwegian NCP](#) has administered a portal providing companies with information on what kind of due diligence is expected of them and what guidance they can receive in order to comply with the expectations of the OECD Guidelines and the UNGPs.

3. INTERNATIONAL PROCESSES

a. Treaty process

In 2014 at the 26th UN Human Rights Council (**UNHRC**) Norway tabled a [resolution](#) reaffirming the importance of the UNGPs and calling for the UN Working Group on Business and Human Rights (**UNWG**) to prepare a report assessing the benefits and limitations of a binding treaty, which was unanimously adopted.

The Norwegian Government has not provided any official comments or inputs into the treaty sessions overseen by the open-ended intergovernmental working group on transnational corporations and other business enterprises with respect to human rights (**OEIGWG**) since they commenced in 2015.

b. EU ENGAGEMENT

Norway is not an EU Member State and has not engaged with the EU Sustainable Corporate Governance Initiative process or other related reforms at EU-level.

C INDICATORS

1. MHRDD INITIATIVES

a. Campaigns for mHRDD

In 2018 Amnesty International Norway launched its campaign for a human rights law for businesses.

In 2019, six NGOs including Amnesty International Norway, The Future in Our Hands, The Rafto Foundation, the Norwegian Council for Africa, Rainforest Foundation Norway, and Norwegian Forum for Development and Environment created the [Norwegian Coalition for Responsible Business](#) (Koalisjonen for Ansvarlig Næringsliv, KAN), a coalition to promote a mHRDD law. When the [KAN coalition](#) was officially launched in September 2020, it was a broad coalition of businesses, trade unions, civil society organisations, investors and other stakeholders with the aim to drive progress towards the adoption of a national mHRDD legislation based on the UNGPs.

In January 2019, the Norwegian Forum for Development and Environment presented a [letter](#) to the parliament's Justice Committee calling for mHRDD.

b. Government commitments

In June 2018 the Norwegian government appointed an [Ethics Information Committee](#) to examine whether it is possible and advisable to require businesses to disclose information to consumers and organisations about production sites used in manufacturing, responsible business conduct and supply chain management.

In November 2019, the Ethics Information Committee published [a report](#) which recommended "regulating the right to know, enterprises transparency about supply chains and due diligence with respect to human rights and decent work", and also annexed a draft law.

c. Stakeholder consultation

The Ethics Information Committee has held a number of meetings inviting input from stakeholders and facilitating dialogue in the course of 2019.⁹ Written input was received from a number of key stakeholders.¹⁰

d. Elements of a proposed law, if any

The Ethics Information Committee draft law requires that enterprises that offer goods and services in Norway know of salient risks that may have adverse impacts on human rights and decent work within the business and its supply chain (referred to as the 'duty of know').

The draft also includes a right to information, which entitles any person to information about how an enterprise conducts itself with regard to human rights and decent work (referred to as 'duty to disclose information'). Those enterprises providing goods to consumers must also be able to publicly disclose the manufacturing sites of the products – although exceptions to this may be promulgated. A similar provision currently exists in the [Norwegian Environmental Information Act](#), which imposes a duty on private and public entities to know and provide information about their activities' impacts on the environment.

The draft states that larger businesses would be required to undertake due diligence in line with the UNGPs in order to identify, prevent and mitigate possible adverse impacts on human rights and decent work, as well as report on the due diligence results – including measures to mitigate serious risks or harm and remedy adverse impacts.

The draft law suggests the Norwegian Consumer Authority and Market Council to monitor compliance, including determining an enforcement fine for contravention of the disclosure requirements or imposing an infringement penalty for wilful or negligent infringement. The Consumer Authority should also provide guidance to enterprises in the implementation of the Act.

The draft law does not create any civil liability mechanism associated with breach of the provisions of the law.

e. Current status and next steps

The Norwegian Government has set up an inter-ministerial working group, consisting of nine ministries, which is currently working on developing the legislation and assessing its potential impact.

2. BHR IN NON-FINANCIAL REPORTING

The [Norwegian Accounting Act was amended](#) in 2013, to introduce provisions requiring large companies to provide information about what they do to integrate human rights, labour rights and social issues, the environment and anti-corruption considerations in their business strategies. The Act broadly aligns with the requirements of the EU Non-Financial Reporting Directive and gives companies considerable latitude to decide what they will report on.

In 2019, Deloitte Norway studied the annual and sustainability reports of the 50 largest companies headquartered in the country, analysing their maturity in terms of integrated reporting and sustainability reporting. It found that number of companies that address the UN SDGs is increasing, although few articulate an integration with the corporate strategy. [The study](#) did not specifically consider human rights disclosures.

3. REMEDY:

a. National Contact Point

The [Norwegian NCP](#) is an independent advisory body consisting of a panel of four independent experts. The expert panel is appointed by the Norwegian Ministry of Foreign Affairs and the Ministry of Trade, Industry and Fisheries on the basis of recommendations from business, trade unions and civil society organisations. The NCP has handled a total of 23 specific instances, including domestic complaints and complaints lodged at other NCPs to which it has provided input.

Norway aligns with almost all of the indicators in the OECD's procedural guidance for NCPs, according to [an evaluation by OECD Watch](#).

b. Other mechanisms

A variety of other mechanisms are available to consider cases involving corporate human rights infringements, including Norwegian courts, and other

state based non-judicial or quasi-judicial mechanisms, such as: the Parliamentary Ombudsman for the Public Administration which considers complaints from individuals against decisions made by public administration in Norway; the Equality and Anti-Discrimination Ombudsman which monitors whether Norway fulfils its human rights obligations under the Convention on the Elimination of All Forms of Discrimination against Women; Convention on Racial Discrimination; and Convention on Rights of Persons with Disabilities, handles individual discrimination cases and also gives legal guidance to individuals experiencing discrimination, companies and public agencies about their duties to work for equality.

The Norwegian Equality and Anti-Discrimination Tribunal was established in 2018 and handles complaints as well as appeals regarding recommendations and actions by the Equality and Anti-Discrimination Ombudsman.

4. STATE-OWNED ENTITIES, PUBLIC PROCUREMENT AND INVESTMENT:

Norway has stated its expectation that state-owned enterprises shall work to protect human rights and labour rights, reduce its climate and environmental footprint and prevent economic crime, as articulated in the [2014 White Paper](#) referred to above.

Public organisations must, under the Norwegian Public Procurement Act, respect human rights when procuring products with high risk of human rights violations in the supply chain. The Norwegian Division for Public Procurement offers [guidance on public procurement and human rights](#), including a '[High Risk List](#)' of products at all tiers of the production process.

Norges Bank, Norway's central bank, has developed an "expectation document" on human rights and stated its expectation that companies in which the Government Pension Fund Global invests shall respect human rights in their activities.

5. EXTERNAL ACTIONS: DEVELOPMENT COOPERATION AND PRIVATE SECTOR SUPPORT

The Norwegian Government has committed to ensuring the implementation of the UNGPs in its support for businesses involved in development assistance. In 2018, the Norwegian Agency for Development Cooperation (**Norad**) [commissioned a study](#) on the status of UNGP implementation in Norwegian development policy which found that although the Ministry of Foreign Affairs has played a key part in communicating the importance of the UNGPs to Norwegian businesses, there remained gaps in the HRDD performed by most entities in state-supported development projects and investments involving the private sector. The study also found that Norad lacked overall guidance for the agency's own HRDD.

In its 2020 ESG Strategy, Norfund acknowledged the UNGPs, and the need to undertake due diligence and support investees in accordance with the IFC Performance standards.

The [Norwegian Export Credit Guarantee Agency \(GIEK\)](#) refers to the UNGPs (as well as the OECD Guidelines and IFC Performance Standards) in their policies on environmental and social conditions, and have incorporated HRDD in its screening procedures. GIEK has also established a stakeholder feedback mechanism for reporting concerns relating to, inter alia human rights.

6. VOLUNTARY MEASURES/INITIATIVES

A number of initiatives have been established to provide support and resources on ethical trade. [Ethical Trade Norway \(ETN\)](#) is a multi-stakeholder initiative that seeks to identify and promote good practices and develop solutions for responsible supply chain management among Norwegian companies. ETN assists members with guidance and tools to effectively identify, prevent and mitigate negative impact on people, society and the environment through their business operations or in their supply chain. The ETN Base Level for due diligence aligns with expected requirements in upcoming mHRDD legislation. ETN has, together with the Norwegian Agency for Public Management and Government, developed a [contractual clause](#) for safeguarding human rights in public procurement contracts.

In Norway, the [UN Global Compact](#) was launched in 2018 and currently has 237 members within the country.

D KEY DOCUMENTS

- **Key general sites**
 - [Norwegian NCP](#)

- **NAP**
 - [Gap Analysis, 2013](#)
 - [National Action Plan on Business and Human Rights, 2014](#)
 - [ICAR and ECCJ assessment of Norwegian NAP, 2014](#)

- **mHRDD**
 - [Ethics Information Committee website](#)
 - [Ethics Information Committee Report, 2019](#)
 - [Norwegian Coalition for Responsible Business](#) campaign

FINLAND

A SUMMARY

Finland was one of the first countries to develop a NAP in 2014. As part of its implementation, the Government set up a number of multistakeholder mechanisms to build dialogue, as well as providing support to business and developing guidance.

Finland has committed to fostering responsible business conduct outside of Finland, and has engaged in a capacity building program to help its public finance institutions better align with the requirements of the UNGPs.

During its EU Presidency, in 2019, the Finnish Government put forward an Agenda for Action on Business and Human Rights for the EU and published a Perspectives Paper which brought together a range of stakeholder views on business and human rights.

The Finnish Government has committed to developing a Finnish mHRDD law and in 2020 published a judicial analysis of the national legal framework and the potential nature of the mHRDD obligations.

BHR highlights (since UNGPs 2011)	
2014	The Finnish Government published its first NAP
2015	Ministry of Employment and Economy and the MFA organised a series of roundtable discussions focusing on mHRDD
2018	'Ykkösketjuun' NGO and business campaign launched
	Finnish Government commits to develop mHRDD regulation at domestic level
2019	Finnish EU Council Presidency presents the Agenda for Action on Business and Human Rights in the EU
2020	Government study on mHRDD regulatory framework published

B POLICY COMMITMENTS

1. OVERVIEW AND POLICY FRAMEWORK

a. Policy framework

Finland was one of the first countries to publish a [NAP](#) on business & human rights in 2014. Finland has undertaken a number of initiatives in order to implement that NAP, listed on the Ministry of Economic Affairs and Employment's [website](#), including steps toward implementing mHRDD, creating mechanisms for dialogue, establishing CSR reporting obligations and preparing guidance on a range of issues, all of which are considered in the following sections.

In November 2014, [an assessment of the Finnish NAP](#) developed by the International Corporate Accountability Roundtable and the European Coalition for Corporate Justice highlighted that the NAP contained a number of action points with responsibility allocated to a specific agency for monitoring and enforcement, however some commitments were described in vague terms. The

assessment noted that the NAP was prepared with input from a broad range of ministries and on the basis of stakeholder consultation, however, it was not prepared on the basis of a National Baseline Assessment. Although the NAP laid the foundations for implementation of the UNGPs in the Finnish context, it no longer guides forward action on the issue.

During the Finnish Presidency of the EU Council (July-December 2019), the Finnish Government put forward an [Agenda for Action on Business and Human Rights for the EU](#) in December 2019. The Agenda acknowledges the need for "further EU-wide initiative, including regulation on mandatory human rights due diligence" and contains proposals for measures concerning public funding, legislation and judicial remedies, trade and development cooperation. A [perspectives paper on business and human rights](#) was published in connection with a conference convened by Finland during the presidency in December 2019, which brought together views on business and human rights from a range of stakeholders.

b. Responsible Ministries

The Ministry of Economic Affairs and Employment led the NAP process, however all ministries were involved in the preparation of the NAP. The Implementation of the NAP monitored each year by the [Committee on Corporate Social Responsibility](#) (comprised of various different stakeholders as well as the Ministry of Economic Affairs and Employment, Ministry of Foreign Affairs and the Ministry of Environment).

Ministry of Economic Affairs and Employment, the Ministry of Foreign Affairs and the Ministry of Justice each have ongoing responsibility over business and human rights matters in Finland.

2. GOVERNMENT INITIATIVES

The Finnish government has chaired a series of sectoral roundtables focusing on HRDD which facilitated dialogue between businesses, NGOs, labour organisations and government representatives, one of which resulted in the publication of a [shared vision](#) on how to implement the UNGPs in the grocery trade and one that resulted in awareness raising [document](#) on impacts of own operations.

The Finnish Government also commissioned two studies in 2015, one on [Finnish legislation, international business and human rights](#) and the other on [the integration of social considerations in public procurement](#).

The government has also published a number of guidance documents, including [guidance on due diligence](#), and [guidance on socially responsible public procurement](#).

Finland has established a [Committee on Corporate Social Responsibility](#) as a permanent multi-stakeholder body acting under the Ministry of Employment and the Economy, that brings together individuals from government ministries, business, trade unions and NGOs. The Committee has had an advisory role in the development of a mHRDD legislative proposal, discussed below, and acts as Finland's NCP together with the Ministry of Economic Affairs and Employment.

3. INTERNATIONAL PROCESSES

a. UN Treaty process

As an EU Member State, the EU represents Member States, including Finland in the treaty negotiation process. The Finnish Government has not itself directly provided any official comments or inputs into the treaty sessions overseen by the OEIGWG since they commenced in 2015.

c. EU engagement

Finland [responded to the EC Consultation on Sustainable Corporate Governance](#) and expressed its support for the development of a horizontal, cross sectoral mHRDD measure at the EU level aligned with the UNGPs. The Finnish Government engaged in consultation with stakeholders in preparing its response to the Consultation.

As noted above, Finland made business and human rights a priority during its tenure of the EU Presidency in 2019, publishing an [Agenda for Action](#) and a [Perspectives Paper](#) on business and human rights.

C INDICATORS

1. MHRDD INITIATIVES

a. Campaigns for mHRDD

In 2018 the [‘Ykkösketjuun’ campaign](#) was launched which advocated for the Finnish Government to include a mHRDD law in the legislative agenda of Finland’s next government. The campaign was supported by numerous civil society organisations, trade unions and more than 70 Finnish companies.

b. Government commitments

In 2019, the Finnish Government adopted a commitment to mHRDD in its official Government program, including the preparation of a judicial study which explored possible regulatory options to include a due diligence obligation within the Finnish legislative framework. Ernst & Young Oy were commissioned to prepare the study by the Ministry of Economic Affairs and Employment supported by a steering group of key ministries¹¹ and the [Committee on CSR](#) which acted as an advisory body. [The study](#) was released in June 2020.

c. Stakeholder consultation

The Ministry of Economic Affairs and Employment organised a consultation round on the content of the judicial study between June and September 2020. Stakeholders were also consulted during the preparation of the study in May 2020.

d. Elements of a proposed law, if any

N/A

e. Current status and next steps

A [working group](#) has been established to support the Ministry of Economic Affairs and Employment in preparing the draft legislation with a term running from February 2021 to February 2022.

2. BHR IN NON-FINANCIAL REPORTING

Since 2016, the Finnish Accounting Act requires certain types of companies to report on non-financial issues. It is broadly aligned with the requirements of the EU Non-Financial Reporting Directive and gives considerable latitude to companies to decide what they report on.

The Finnish National Human Rights Institution (together with Hanken School of Economics, FIAN Consulting and 3bility Consulting) undertook a study, commissioned by the Finnish Government, evaluating Finnish companies' performance based on the methodology developed by the Corporate Human Rights Benchmark.

The [study found](#) that Finnish companies were in line with the international average and “quite widely committed to respecting human rights” however “the practical integration of human rights responsibility and related monitoring into the core activities of companies, is still largely at an early stage.” The [study also found](#) that Finnish companies published relatively little information on their human rights responsibilities, and that only a quarter of them evaluate systematically and report publicly how their operations impact the realisation of human rights.

3. REMEDY AND ACCOUNTABILITY

a. National Contact Point

The [Committee on Corporate Social Responsibility](#) is a consultative body that acts as the Finnish NCP sitting within the Ministry of Economic Affairs and Employment. Upon the Ministry's request, the Committee may give its opinion on whether or not an enterprise operated according to the OECD Guidelines. The mechanism has been [used seven times](#) since its establishment.

Finland aligns with a number of indicators of OECD's procedural guidance for NCPs, however some indicators are not or only partially met. For instance, according to [an evaluation conducted by OECD Watch](#), there are no indications that the Finnish NCP has committed to apply consequences for companies who refuse to engage with the process, nor are there developed follow up and monitoring processes.

b. Other mechanisms

A variety of other mechanisms are available to consider cases involving corporate human rights infringements, including Finnish courts, and other state based non-judicial or quasi-judicial mechanisms, such as Ombudspersons and consumer protection bodies which can assist victims of human rights violations to access remedies. For example, the Consumer Disputes Board, the Parliamentary Ombudsman and the Chancellor of Justice are mechanisms capable of overseeing the legality of actions of companies performing public tasks. They have an explicit fundamental rights mandate and can handle complaints, however, their decisions are not legally binding.¹²

4. STATE-OWNED ENTITIES, PUBLIC PROCUREMENT AND INVESTMENT

The Finnish [policy on State-Ownership Steering](#) states that the UNGPs need to be taken into account in both the own activities of Finnish state-owned companies as well as in their supply chains.

In 2015 a [study on integrating social considerations in public procurement](#) was published which was followed by an updated [guidance document on socially responsible public procurement](#) in 2017. In 2020 Finland published its first [National Public Procurement Strategy](#) which has a focus on sustainability.

In 2018, the Finnish Government launched a capacity-building program for state financing for the private sector operating abroad through a number of programs including Finnfund, the national development finance institution, and Finnvera, the export credit agency. The project aimed to align the policies, procedures and practices of those instruments and programs with the expectations of the UNGPs. An [interim report](#) for the project was published in 2019.

5. EXTERNAL ACTIONS: DEVELOPMENT COOPERATION AND PRIVATE SECTOR SUPPORT

Business and human rights is a central theme in [Finnish foreign policy and development cooperation](#). As noted above, the Finnish Government has taken steps to align its state financing instruments for private sector actors with the requirements of the UNGPs through a [capacity building program](#).

Finnvera, Finland's Export Credit Agency, has an [environmental and social risk management policy](#) which is based on the UNGPs and the OECD Recommendation of the Council on Common Approaches for Officially Supported Export Credits and Environmental and Social Due Diligence. Finnvera was one of the agencies included in the Finnish Government's capacity building program for state financing instruments referred to above.

The Government has provided business and human rights capacity building to companies, conducted first by [FIBS](#), a corporate responsibility network, and later by KPMG.

6. VOLUNTARY MEASURES/INITIATIVES

Since 2019, the Finnish Government has been contributing to and funding the initiative '[Valuing Respect](#)' led by Shift. The goal of the initiative is to develop tools and approaches that can help companies (and their stakeholders) to better evaluate their human rights impacts.

[FIBS](#), a corporate responsibility network, was started by 13 companies in 2000, establishing a forum to meet the need for businesses and the rest of society for a common channel for exchanging information on corporate responsibility. It is currently the largest corporate responsibility network, not only in Finland but also among the Nordic countries.

The local [UN Global Compact](#) association was launched in Finland during 2018 and currently the local network has 124 participants. Finnish companies have been participating in UN Global Compact since 2001.

D KEY RESOURCES

- **Key general sites**
 - [Ministry of Economic Affairs and Employment website on business and human rights](#)
 - [Committee on Corporate Social Responsibility](#) (also Finland's NCP)
- **NAP**
 - [National Action Plan on Business and human Rights, 2014](#)
 - [ICAR and ECCJ assessment of the Finnish NAP, 2014](#)

- **mHRDD**
 - [Judicial Analysis on the Corporate Social Responsibility Act, Ministry of Economic Affairs and Employment \(2020\)](#)
 - [Finland's response to the 2021 EC Consultation on Sustainable Corporate Governance](#)
 - [Ykkösketjuun campaign \(2018-2019\)](#)

- **Other**
 - Finnish EU Presidency [Agenda for Action](#) and [Perspectives Paper](#) on Business and Human Rights
 - Hanken School of Economics, FIANT Consulting, 3bility Consulting and the Finnish Human Rights Centre, [Survey of Finnish Companies Human Rights Performance](#), 2020
 - [Finland's input to UN Working Group on Business and Human Rights](#) related to the ten year anniversary of the UNGPs

DENMARK

A SUMMARY

Denmark was the third state to publish a NAP on business & human rights in 2014 and was one of the first countries to explicitly require non-financial reporting on human rights from companies by adopting amendments to the Danish Financial Statements Act in 2012.

Other business and human rights milestones in Denmark include the establishment of the Mediation and Complaints-Handling Institution for Responsible Business Conduct, ([NCP Denmark](#)), in 2012, which among other things has been a central actor in raising awareness on the corporate responsibility to respect human rights.

Denmark has committed to fostering responsible business conduct outside of Denmark including in connection with its development corporation. As a concrete example of efforts to integrate respect for human rights in development efforts, Denmark legally requires its development finance institution, IFU, to integrate the UNGPs in its activities.

In 2019 members parliament put forward a legislative proposal for mHRDD in Denmark. A number of Danish businesses, civil society actors, trade unions and other stakeholders have stated their support for mHRDD. In 2021, the Danish Government stated its support for an EU level mHRDD measure in response to the 2021 Consultation on the EU Sustainable Corporate Governance Initiative.

Smart mix highlights (since UNGPs 2011)	
2012	The Danish Council for CSR issues recommendations for the Danish government on business and human rights
2012	Amendment of the Danish Financial Statements Act introducing non-financial reporting requirements on human rights specifically
2012	The Danish NCP is established by law
2014	The Danish Government publishes its NAP on business & human rights
2019	A parliamentary motion is put forward requesting the Danish Government to develop a legislative proposal for mHRDD

B POLICY COMMITMENTS

1. OVERVIEW AND POLICY FRAMEWORK

a. Policy framework

In its 2008 [National Action Plan on CSR](#) Denmark acknowledged the importance of human rights in the context of business, while specifically highlighting the need for Danish businesses to observe human rights when operating abroad. Denmark since formally committed to implementation of the UNGPs in its [National Action Plan on Business and Human Rights](#). With early publication in 2014, Denmark was the second state globally to publish a NAP on business and human rights. Since then no updates, evaluations or formal progress reports have been issued. The Danish Government in 2020 however provided that the NAP is still valid.¹³

The Danish NAP primarily includes recommendations from the then Danish Council for CSR as well as a summary of actions taken by the Danish Government in relation to UNGPs pillars 1,2 and 3. While the NAP includes actions planned in relation to pillar one, specifically, no planned actions are included in relation to

pillars two and three. As it relates to mandatory elements of the smart mix, the NAP includes a commitment from the Government to establish an “inter-ministerial working group which will discuss the need for and feasibility of legislation with extraterritorial effect in areas of particular relevance.”

In November 2015, [an assessment of the Danish NAP](#) developed by the International Corporate Accountability Roundtable and the European Coalition for Corporate Justice highlighted that: “One negative aspect of the Danish NAP is that it does not remedy the fact that Denmark’s implementation of the UNGPs has so far been focused on guidance and self-regulation under Pillar II and access to non-judicial remedy under Pillar III, failing to provide adequate regulatory measures under Pillars I and concrete measures to provide access to judicial remedy under Pillar III. In this regard, while the inter-ministerial working group on extraterritorial legislation focuses on access to judicial remedy, it is unclear whether this working group will address the issue of mHRDD in areas of particular risk and importance. Another shortcoming of the Danish NAP is that it only lists a very limited number of future actions. The NAP points to policies put in place in the past or currently being implemented and refers to commitments made under the CSR NAP, instead of developing new commitments specific to business and human rights.” In terms of strengths of the Danish NAP the assessment highlighted the inclusion of principle-by-principle reporting and that the included planned activities were specific in nature.

b. Responsible Ministries

The Ministry of Industry, Business and Financial Affairs and the Ministry of Foreign Affairs of Denmark jointly oversee Denmark’s efforts on business and human rights. The Danish Business Authority, under the Ministry of Industry, Business and Financial Affairs, further coordinates efforts on responsible business conduct, including business and human rights directed at Danish businesses and serves as secretariat for NCP Denmark. The Danish Ministry of Finance is responsible for the implementation of the SDGs in coordination with other ministries.

2. GOVERNMENT INITIATIVES

For more than ten years, altering Danish Governments have established independent multistakeholder Councils to advice on responsible and sustainable

business agenda¹⁴. In 2012, what was then known as the Danish Council for CSR made recommendations to the Government on how to implement the UNGPs – in connection to the adoption of the UNGPs the year before. Among other things, the Council recommended the Danish Government to, inter alia, extend its non-financial reporting requirements to include mandatory reporting on human rights. It also called on the Government to ensure responsible procurement practices by requiring contractors to perform HRDD, and to develop national measures that meet the need for prosecuting particularly gross violations¹⁵. Other related CSR Councils have since taken over. While the [mandate of the current Council on CSR and SDGs](#) explicitly references the UNGPs, its emphasis is on a mandate beyond the business and human rights agenda, including to promote efforts to achieve the SDGs.

Including in response to Council recommendations over the years and in addition to developing the NAP, the Danish Business Authority has developed and revised select guidance documents and tools to align with the UN Guiding Principles on Business and Human Rights. For example, it published [guidance on responsible investments for institutional investors](#) in 2018. The Guidance explains how investors should implement due diligence to avoid and address adverse impacts on e.g. human rights and translates key principles and expectations from the UNGPs to an investment context.

NCP Denmark has further played a central role in hosting events and providing information to Danish companies on responsible business conduct, including respect for human rights, since its 2012 establishment. In August 2020 the Danish NCP for example hosted a professional event on mHRDD discussing the statutory necessity in this area of law and the various aspects of such a statute in a Danish legal context.

In 2020, as part of its response to Covid-19, the Danish Government included a reference to the UNGPs in its design of recovery programmes available for Danish companies, stating that companies applying for support ‘should follow the UN Guiding Principles on Business and Human Rights.’¹⁶ The administration or enforcement of this clause has however not been further clarified by the Government.

The Danish Government has undertaken some stakeholder consultations related to its business and human rights efforts in addition to its engagement with the

CSR Councils. When developing the NAP in 2014 the Government consulted select stakeholders, although an [assessment led by NGOs](#) later pointed out that the stakeholder process could have been more inclusive and should have had better time lines to allow for external input.

3. INTERNATIONAL PROCESSES

a. UN Treaty process

As an EU Member State the EU represents Member States, including Denmark in the treaty negotiation process. The Danish Government has not itself directly provided any official comments or inputs into the treaty sessions overseen by the OEIGWG since they commenced in 2015.

b. EU engagement

Early on, Denmark contributed to furthering the business and human rights agenda including at the EU level by hosting an expert conference on business and human rights under its 2012 EU Presidency¹⁷.

More recently, [Denmark responded to the EC Consultation](#) on Sustainable Corporate Governance in 2021 and expressed its support for the development of a horizontal, cross sectoral mHRDD measure at the EU level aligned with the UNGPs. Specifically, the Danish Government encouraged the EU to a) create legal certainty and avoid driving tick-box processes, b) start by regulating only larger companies, c) ensure that learnings from the NCP systems inform the development of access to remedy.

The Government also engaged in consultation with stakeholders in preparing its response to the Consultation. The Government provided an opportunity for written input ahead of the Consultation as part of a so-called 'specialudvalgshøring'.

C SMART MIX INDICATORS

1. MHRDD INITIATIVES

a. Campaigns for mHRDD

There is no formal coalition or coordinated multistakeholder campaign on mHRDD in Denmark. However, a number of actors have declared their support for mHRDD individually and jointly,¹⁸ including the 92-Group, a civil society coalition supported by Global Fokus. Amnesty Denmark in March 2020 published that a [Voxmeter Survey](#) had documented that seven out of ten Danes are in favour of a law that requires Danish companies and financial institutions to respect human rights and the environment in and outside of Denmark

In 2019, three political parties put forward [a parliamentary motion](#) requesting the Danish Government to develop a legislative proposal on mandatory HRDD and corporate liability. The proposal had the support of a number of stakeholders including CSOs, the trade union confederation, the Danish Consumer Council and some businesses.¹⁹ The proposal did however not receive necessary parliamentary support and has not been actively picked up again upon the change in government.

In September 2020, a group of civil society organisations, business initiatives and Denmark's human rights institution further held a [conference on titled 'Realising Responsible Business Conduct: Exploring the role of regulation in advancing human rights and environmental due diligence in a Danish and EU context'](#). The conference brought together Danish stakeholders including business, members of parliament, civil society and trade unions to discuss evolution of the smart mix in a Danish context.

In 2020, Denmark's national human rights institution, the DIHR, in a [report](#) assessing Danish companies reporting on human rights further recommended the Danish Government to commit to developing and implementing mHRDD.

b. Government mHRDD commitments

The current Danish Government is in support of an EU level measure on mHRDD and has further stated that it believes that the regulation of HRDD is best

addressed at EU level in order to ensure harmonisation and a level playing field.²⁰

c. Stakeholder consultation

N/A

d. Elements of a proposed law, if any

There is no current proposed law on mHRDD by the Danish Government. The 2019 motion for resolution proposed that, the Government submit a bill that makes it mandatory for large Danish companies and small and medium-sized companies in particularly risky sectors to exercise HRDD. In addition, the proposal aimed to ensure access to effective remedies for victims of serious human rights abuses involving companies. The proposal stressed that a law on mHRDD should follow internationally recognized standards as defined in UNGPs and the OECD Guidelines.

Although there is no legal proposal on mHRDD from the Danish Government, the Danish association of civil society organisations, the [92-group](#), has developed a proposed Danish model law on mHRDD.

e. Current status and next steps

N/A

2. BHR IN NON-FINANCIAL REPORTING

Since 2009, the Financial Statements Act has required the largest Danish companies, and all state-owned limited liability companies, to report on CSR in their annual reports. As such, Denmark among the countries that pioneered regulatory approaches to non-financial reporting. In 2013 the Danish Parliament adopted an amendment to the Act implying that businesses must now expressly report on the topics of human rights and climate impact reduction. Details must also be given about the due diligence procedures applied, if the undertaking utilises such procedures.

The revised legislation includes a larger scope of companies than required by the EU Directive since it applies to large undertakings that are subject to the requirements in accounting class C and D (i.e. listed companies and state-owned limited liability companies irrespective of their size).

[A 2020 study](#) by DIHR, examining 20 of Denmark's largest companies with significant business operations abroad and/or engaged in global trading, however, indicated that a majority of those fail to communicate their human rights risks and impact management approaches or disclose their impacts. Similarly, [research from 2019](#) by Alliance for Corporate Transparency provided that only 41 percent of the Danish companies being subjected to examination reported on their HRDD, and merely 15 percent made explicit commitments to provide remedy to harmed persons.

In 2019, the Government organised a public consultation with the aim of maximising the value of the reporting requirement releasing [a note](#) taking stock of the submissions by stakeholders in 2020. the Government is yet to communicate any potential actions to follow up on input received.

3. REMEDY AND ACCOUNTABILITY

a. National Contact Point

NCP Denmark was established by Danish law²¹ in 2012 and is an independent body within the public administration. The Danish NCP's task is not only to non-judicially mediate and handle complaints, but also to raise awareness around responsible business conduct. The Danish NCP can handle complaints that relate to both private and public entities as well as civil society organisations around human rights abuse within and outside of Denmark. Uniquely, the Danish NCP can also proactively take on cases without an external complaint submission. OECD Watch has evaluated NCP Denmark. While the evaluation recognises that NCP Denmark aligns with a large number of indicators of OECD's procedural guidance for NCPs, some indicators are not or only partially met. For instance, according an [evaluation conducted by OECD Watch](#), NCP Denmark does not report on its activities to government and does not make public its initial assessments.

b. Other mechanisms

A variety of other mechanisms in Denmark are available to consider cases involving corporate human rights infringements that occur within Denmark, including Danish courts, the Danish Labour Court and other state based non-judicial or quasi-judicial mechanisms, including Denmark's Labour Market Insurance, the Equal Treatment Body and the Danish Consumer Ombudsman. With regards to human rights infringements connected to Danish companies operating outside of Denmark, the Danish legal system offers limited and rarely utilised avenues for claims around abuses by Danish companies outside Denmark. The NCP is currently the main entry point for accountability and remediation in this respect.²²

4. STATE-OWNED ENTITIES, PUBLIC PROCUREMENT AND INVESTMENT

Since 2008, Denmark has required all state-owned companies to report annually on CSR and to join the UN Global Compact or UN Principles for Responsible Investment. The Danish NAP further included a commitment from the Danish Government to 'promote CSR in the public sector'.

Key state affiliated Danish financial institutions including the development finance institution, IFU, the export credit agency, EKF, and the Danish state investment fund, Vækstfonden, have all committed to implement the UNGPs.²³ According to the Danish Act on International Development Cooperation, IFU (the Danish state-owned Development Finance Institution) must further integrate the UNGPs in its activities, which is an example of the Danish Government incentivising alignment with UNGPs by state-affiliated entities.²⁴

The Danish Government has worked actively on public procurement and in 2020 launched a [new strategy](#) on green public procurement. This strategy does however not mention human rights or the UNGPs. The Danish NCP has supported a focus on human rights in public procurement, including by supporting the publication of a [guidance on human rights in public procurement](#) published in 2019.

5. EXTERNAL ACTIONS: DEVELOPMENT COOPERATION AND PRIVATE SECTOR SUPPORT

The Danish Ministry of Foreign Affairs is responsible for Denmark's development assistance (**Danida**). Denmark's current strategy for development cooperation and humanitarian action '[World 2030](#)' has significant focus on inclusive and sustainable growth and states that 'A business sector with responsibly run businesses contributes to attaining the Sustainable Development Goals. This involves a clear expectation and requirement for respect for human rights where the state has a special responsibility for ensuring that the businesses with which the authorities cooperate respect human rights.' According to the [2021 Danish submission](#) in the context of the 10 year anniversary of the UNGPs, 'the UNGPs are central in Denmark's strategy for development cooperation and humanitarian action' and 'responsible business conduct is a requirement for companies that engage in Danida-funded partnerships'. Denmark has however not commissioned any formal evaluations or reviews of efforts on responsible business conduct associated with its development cooperation.

The EKF, Denmark's Export Credit Agency, refers the UNGPs and OECD Guidelines in its CSR policy.²⁵

6. VOLUNTARY MEASURES/INITIATIVES

[The Danish Ethical Trading Initiative](#) (co-financed by Danida) was the first Danish multi-stakeholder initiative for Ethical Trading and Responsible Supply Chain Management and continued to be an active player in Denmark on responsible business conduct. In 2020, the initiative [joined a statement](#) in favour of mHRDD

UN Global Compact Network Denmark is the local network of Danish entities that participate in the UN Global Compact. Member activities include a [working group on human rights](#).

D KEY DOCUMENTS

- **Key general sites**
 - [Samfundsansvar.dk](#)
 - [NCP Denmark](#)

- **NAP**
 - [National Action Plan on Business and Human Rights, 2014](#)
 - [ICAR and ECCJ assessment of the Danish NAP, 2014](#)

- **MHRDD**
 - [Parliamentary motion 2019](#)
 - [Denmark's response to the 2021 EC Consultation on Sustainable Corporate Governance](#)

- **Other**
 - [Denmark's input to UN Working Group on Business and Human Rights](#) related to the ten year anniversary of the UNGPs
 - DIHR, [Erhverv og Menneskerettigheder i en dansk kontekst](#), 2016
 - DIHR, [Documenting respect for Human Rights](#), 2020

SWEDEN

A SUMMARY

In 2015, Sweden was the sixth country to adopt a NAP on business and human rights, with a follow up report published in 2018. Sweden has amended its national laws to align with the EU Non-financial reporting Directive and exceeded the requirements of the Directive by lowering the threshold for the size of companies required to report.

Sweden has committed to fostering responsible business conduct outside of Sweden including in connection with its development corporation, requiring Sida, Sweden's development agency to comply with the UNGPs.

In 2018, the Swedish Office of Public Management published a report follow-up report to the NAP, recommending that the Swedish Government develop a mHRDD law. In 2020, the civil society driven campaign 'Visa Handlingskraft!' was launched asking the Government to develop a national mHRDD law.

BHR highlights (since UNGPs 2011)	
2013	The 'platform' for international sustainable business is created
2015	The Swedish Government hands over the Communication 'Policy for Sustainable business' to the Parliament
	The Swedish Government publishes its first NAP on business and human rights
2016	The Annual Reports Act comes into force
2017	The Swedish Government publishes a draft progress report on the NAP
2018	The Agency for Public Management publishes a follow-up report to the NAP
2019	The Swedish Government publishes an updated Platform on International Sustainable Business was published
2020	The 'Visa Handlingskraft!' civil society campaign on mHRDD is launched

B POLICY COMMITMENTS

1. OVERVIEW AND POLICY FRAMEWORK

a. Policy framework

In 2013, in response to the European Commission's 2011 Strategy, the Swedish Government launched the publication '[Sustainable Business – A Platform for Swedish Action](#)', setting out its own position on issues relating to CSR.

In December 2015, the Swedish Government handed over a [Communication](#) to the Parliament signalling a more ambitious policy position on sustainable business. The Communication stated that companies are expected to use international standards, including the UNGPs, the OECD Guidelines, the Global Compact, the ILO Conventions and the 2030 Sustainable Development Goals, as a starting point for their efforts.

In June of the same year, the Swedish Government published its [NAP](#). In the 2018 [follow-up report](#), the Office of Public Management stated that the Government has implemented the majority of measures included in the 2015 NAP. In 2019 the Government published an updated [Platform on International Sustainable Business](#), which responds to some of the recommendations in the follow-up report.

In November 2015, [an assessment of the Swedish NAP](#) developed by the International Corporate Accountability Roundtable and the European Coalition for Corporate Justice highlighted that although the NAP process included stakeholder consultation it did not adequately include disempowered or at-risk stakeholders, such as the indigenous community and was not prepared on the basis of a National Baseline Assessment. The assessment noted that although the NAP contained a number of proposed actions, many were not specific to business and human rights, and others were described in vague terms without an associated timeline and follow up procedure.

b. Responsible Ministries

The Ministry of Foreign Affairs had the overall responsibility for coordinating the implementation of the NAP. It has conducted regular multi-stakeholder meetings with CSOs, trade unions, companies and other stakeholders on responsible business practices.

The [Department for Promotion of Sweden, Trade and CSR](#), within the Ministry of Foreign Affairs, focuses on issues related to sustainable trade and business. The Department is responsible for, inter alia, the Government's work on promoting CSR through its responsibility for the OECD Guidelines, the NCP and the UN Global Compact.

The Ministry of Justice has ongoing responsibility over select business and human rights matters in Sweden.

2. GOVERNMENT INITIATIVES

In 2005, the Swedish Government appointed an Ambassador-at-Large for CSR. Through bi-lateral relationships, the Ambassador advocates for good CSR policy in the countries where Swedish companies have partners and suppliers. The Ambassador also represents Sweden in international forums and has an ongoing dialogue with companies, private sector organisation, civil society and other relevant actors. The Ambassador chairs the Swedish National Contact Point.

The Ministry of Foreign Affairs hosts a reference group on business and human rights as well as on the broader sustainable business agenda. It comprises about 40 actors from civil society, private sector organisations, companies and trade unions.

[Business Sweden](#), which supports the internationalisation of Swedish companies and promotes foreign investment in Sweden is required to follow the UNGPs, the OECD Guidelines and the UN Global Compact. During 2016-2017, Business Sweden received additional resources to increase the CSR expertise, including business and human rights, both internally and externally.

3. INTERNATIONAL PROCESSES

a. UN Treaty process

As an EU Member State the EU represents Member States, including Sweden in the treaty negotiation process. The Swedish Government has not itself directly provided any official comments or inputs into the treaty sessions overseen by the OEIGWG since they commenced in 2015. The updated [Platform for International Sustainable Business](#) notes that the EU, including Sweden, has adopted a hesitant stance towards the treaty process.²⁶

b. EU engagement

Sweden [responded to the EC Consultation on Sustainable Corporate Governance](#) in 2021 and expressed its support for the development of a horizontal, cross

sectoral and cross thematic mHRDD measure at the EU level aligned with the UNGPs and the OECD Guidelines. Specifically, the Swedish Government supported a measure that covered all companies, including third country companies which carry out activities in the EU with adapted reporting requirements for SMEs, and have a system for follow up and enforcement, including access to remedy.

The Ministry of Justice together with the Ministry of Foreign Affairs organised a broad stakeholder consultation (samrådsmöte) on the EC consultation in November 2020 with participation of private sector associations, trade unions, CSOs, companies and government agencies, including receiving written contributions.

C INDICATORS

1. MHRDD INITIATIVES

a. Campaigns for mHRDD

The '[Visa Handlingskraft!](#)' campaign was launched in September 2020 by a coalition of civil society organisations²⁷ hosted by CONCORD Sweden. The campaign asked the Swedish Government to: develop a Swedish mHRDD law; actively engage at EU-level promoting similar regulations; and investigate how a mHRDD law could be integrated in Swedish law.

The campaign attracted around 21 070 signatures, which was handed to the Minister of Foreign Affairs in January 2021. 41 Swedish companies and 61 other organisations including trade unions supported the campaign.²⁸ According to a [survey](#), undertaken by Amnesty International Sweden and Fairtrade Sweden in Autumn 2020, seven out of 10 Swedes want to see a Swedish mHRDD law.

b. Government commitments

In 2018, a [review of the Swedish NAP](#) was undertaken by Statskontoret (Office of Public Management), upon the request of the Government. In its review, Statskontoret made several recommendations including the development of a Swedish law requiring corporate HRDD at home (and potentially abroad).

However, the Government's latest [Platform publication](#) states that the government wishes to gather data, including whether the non-financial reporting requirements have generated positive effects upon businesses activities before committing to introducing a mHRDD law, and await the developments at the EU level on such a law.

c. Stakeholder consultation

N/A

d. Elements of a proposed law, if any

N/A

e. Current status and next steps

N/A

2. BHR IN NON-FINANCIAL REPORTING:

In 2007, Sweden became the first country to demand sustainability reports from State-owned enterprises. The reports have to comply with guidelines from the Global Reporting Initiative.²⁹

In 2016 Sweden implemented new regulations to align with the EU non-financial reporting directive by means of [amendments to the Annual Reports Act](#). The law requires larger Swedish companies to prepare annual non-financial statements containing information relating to environmental and social matters. The amendments go further than the EU Non-Financial Reporting Directive, lowering the size threshold for companies who are required to report from 500 employees to 250 employees.

In 2020, Amnesty International Sweden and Fair Action performed an [evaluation](#) of 46 Swedish companies' sustainability reports from a human rights perspective. The report found that only a few companies reporting lived up to key parts of the UNGPs: almost half of the companies do not explain if their policy on human rights has led to any improvements in the supply chain; only 13 percent of companies report that they have specifically implemented HRDD; and in a third

of the reports, details about the risks relating to human rights was partly or completely missing.

3. REMEDY AND ACCOUNTABILITY

a. National Contact Point

The [Swedish NCP](#) is a tripartite collaboration between the state, employer organisations and trade unions. The MFA is the convening body, and since 2018 the Ambassador for Sustainable Business has been the chair. Since 2012, the Swedish NCP has been involved in eight cases total, including cases lodged at other NCPs. The latest case was lodged in April 2015.

Sweden aligns with a number of indicators of OECD's procedural guidance for NCPs, some indicators are not or only partially met. For instance, according to an [evaluation conducted by OECD Watch](#), there are no indications that the Swedish NCP has committed to apply consequences for companies who refuse to engage with the process, nor are there developed follow up and monitoring processes.

b. Other mechanisms

A variety of other mechanisms are available to consider cases involving corporate human rights infringements, including Swedish courts and other state based non-judicial or quasi-judicial mechanisms, such as: the [Parliamentary Ombudsman](#) which is appointed by the Swedish Parliament to ensure that Swedish public authorities comply with laws governing their actions; and the [Office of the Equality Ombudsman](#) which works on behalf of the Swedish Parliament and Government to promote equal rights and opportunities, and to combat discrimination.

4. STATE-OWNED ENTITIES, PUBLIC PROCUREMENT AND INVESTMENT

The ownership policy for state companies encourages companies in the state owned enterprises to comply with the ten principles of the UN Global Compact, the UNGPs, and the OECDs Guidelines. The [2020 policy](#) explains that state-owned companies must act responsibly and work actively to comply with

international guidelines on environmental considerations, human rights, working conditions and anti-corruption.

Twenty one [Swedish County Councils](#) have developed a coordinated approach to managing human rights impacts in public procurement, using a common set of human rights code of conduct and contract clauses when purchasing certain high-risk products.

Swedfund, Sweden's Development Finance Institution, has been instructed by the Government to ensure that investments are made in accordance with international standards and principles for sustainable business. Since 2016, the UNGPs have been included in the company's sustainability policy which is part of Swedfund's share and loan agreements.³⁰ Swedfund undertook a gap analysis in 2016 to assess compliance with the UNGPs and is [currently developing its processes and guidance](#) for undertaking HRDD.

5. EXTERNAL ACTIONS: DEVELOPMENT COOPERATION AND PRIVATE SECTOR SUPPORT

In its 2016 [policy on international development](#), the Government states that companies should follow international standards, including the UNGPs, and seek to contribute to overall sustainable social development.

The Swedish International Development Cooperation Agency (**Sida**) operates under the jurisdiction of the MFA, and is tasked to coordinate and implement Swedish development cooperation. A [government Regulation](#) requires Sida to comply with the UNGPs, as well as the OECD Guidelines and the UN Global Compact. Sida systematically evaluates companies ahead of cooperation through its '[Sustainability Screening Framework](#)'. Sida coordinates two networks, [Swedish Leadership for Sustainable Development](#) and [Swedish Investors for Sustainable Development](#) to exchange learnings and promote cooperation.

The 2019 the Government published an updated [Trade and Investment Strategy](#) which refers to the Swedish NAP on business and human rights, and states that the "Government expects Swedish enterprises to respect human rights in all their operations".

The [Swedish Export Credit Agency](#) is required to comply with international guidelines on sustainable business and is expected to promote cooperation with export companies in order to implement the UNGPs. ³¹

6. VOLUNTARY MEASURES/INITIATIVES

The '[Global Deal for Decent Work and Inclusive Growth](#)' is a multi-stakeholder partnership initiated by the Swedish Prime Minister in 2016 which aims to address labour market challenges and enable people to benefit from globalisation. It is developed in cooperation with the OECD and ILO, and currently hosts approximately 100 partners (including countries, businesses and labour unions). The partnership builds upon voluntary commitments, defined with the individual partner in mind, but with a set of common goals. Since 2018, however, the responsibility to continue developing the Global Deal now lies with the OECD Secretariat.

In Sweden the [UN Global Compact](#) is a locally connected network and has approximately 300 connected businesses. During 2019, Sweden was part of the Global Compact supervisory board led by the UN General Secretary.

D KEY DOCUMENTS

- **Key general sites**
 - [Swedish NCP](#)

- **NAP**
 - [National Action Plan on Business and Human Rights, 2015](#)
 - [Follow Up of Sweden's National Action Plan for Business and Human Rights, 2018](#)
 - [ICAR and ECCJ assessment of the Swedish NAP, 2014](#)

- **mHRDD**
 - [Visa Handlingskraft!](#) campaign
 - [Sweden's response to the 2021 EC Consultation on Sustainable Corporate Governance](#)

- **Other**
 - [Platform for International Sustainable Business, 2019](#)
 - [Sweden's input to UN Working Group on Business and Human Rights](#) related to the ten year anniversary of the UNGPs

END NOTES

¹ This publication includes Norway, Finland, Denmark and Sweden. Iceland was excluded from the publication due to limited information being publicly available around the topic. The publication does not include perspectives that relate specifically to Faroe Islands, Greenland, Svalbard, and the Aland Islands.

² UN Guiding Principles on Business and Human Rights, 2011, principle 3

³ See [Fulfilling the State Duty to Protect: A Statement on the Role of Mandatory Measures in a “Smart Mix” - Shift \(shiftproject.org\)](#)

⁴ A resolution to create an open-ended intergovernmental working group on a legally binding instrument on transnational corporations and other business enterprises with respect to human rights (**OEIGWG**), was tabled by Ecuador and adopted at the 26th UNHRC Session on 26 June 2014. The OEIGWG has overseen five sessions since 2015
<https://www.ohchr.org/EN/HRBodies/HRC/WGTransCorp/Session5/Pages/Session5.aspx>

⁵ For an overview of development related to mandating due diligence visit [Mandatory Due Diligence - Business & Human Rights Resource Centre \(business-humanrights.org\)](#)

⁶ For an overview of NAPs on business and human rights visit [National Action Plans on Business and Human Rights \(globalnaps.org\)](#)

⁷At [1.6.2]

⁸At [4.5]

⁹ See a summary of Committee and Open Input Meetings see:
<https://nettsteder.regjeringen.no/etikkinformasjonsutvalget/>

¹⁰ For an overview of written input received, see:
<https://nettsteder.regjeringen.no/etikkinformasjonsutvalget/innspill/>

¹¹ Ministry of Economic Affairs and Employment, the Ministry for Foreign Affairs, the Ministry of Justice, the Ministry of the Environment and the Ownership Steering Department of the Prime Minister's Office

¹² FRA, Business and Human Rights – Access to Remedy, 2020, p51 available at: https://fra.europa.eu/sites/default/files/fra_uploads/fra-2020-business-human-rights_en.pdf

¹³ <https://www.ohchr.org/Documents/Issues/Business/UNGPsBHRnext10/inputs/states-igos/Denmark.pdf>

¹⁴ Three different Councils have been in place from 2011 – present.

¹⁵ Danish Government, *Danish National Action Plan – implementation of the UN Guiding Principles on Business and Human Rights*, 2014: [nap-on-business-and-human-rights-final.pdf \(em.dk\)](http://nap-on-business-and-human-rights-final.pdf(em.dk))

¹⁶ [aftale-om-hjaelpepakker-til-loenmodtagere-og-virksomheder-mv-i-forbindelse-med-gradvis-genaabning-af-danmark.pdf \(regeringen.dk\)](http://aftale-om-hjaelpepakker-til-loenmodtagere-og-virksomheder-mv-i-forbindelse-med-gradvis-genaabning-af-danmark.pdf(regeringen.dk))

¹⁷ [Expert conference in Denmark on business and human rights – Ansvarlig Næringsliv \(responsiblebusiness.no\)](http://expert-conference-in-denmark-on-business-and-human-rights-ansvarlig-naeringsliv(responsiblebusiness.no))

¹⁸ Including Amnesty Danmark, DanWatch, DanChurchAid, Danish Ethical Trading Initiative, Fagbevægelsens Hovedorganisation, Novo Nordisk, Arla, Vestas, Lego, Lundbeck etc.

¹⁹ [B 82 - 2018-19 \(1. samling\) - Oversigt over bilag / Folketinget \(ft.dk\)](http://B82-2018-19(1.samling)-Oversigt-over-bilag/Folketinget(ft.dk))

²⁰ <https://www.ohchr.org/Documents/Issues/Business/UNGPsBHRnext10/inputs/states-igos/Denmark.pdf>

²¹ Act no. 546, 18 June 2012

²² [Report \(menneskeret.dk\)](http://Report(menneskeret.dk))

²³ [Human-Rights-Policy_final-june-2019.pdf \(ifu.dk\)](http://Human-Rights-Policy_final-june-2019.pdf(ifu.dk)), [Microsoft Word - CSR Politik \(D1229145\)-UK \(ekf.dk\); Politik for samfundsansvar og bæredygtighed \(vf.dk\)](http://Microsoft Word - CSR Politik (D1229145)-UK(ekf.dk); Politik for samfundsansvar og bæredygtighed (vf.dk))

²⁴ Section 9(1) of the Act on International Development Cooperation, December 2016.

²⁵ [Microsoft Word - CSR Politik \(D1229145\)-UK \(ekf.dk\);](http://Microsoft Word - CSR Politik (D1229145)-UK(ekf.dk);)

²⁶Swedish Government Offices, *Platform for international sustainable business*, 2019 at [1.3.1], available at:
<https://www.government.se/49c51a/contentassets/c2dc5f1cb30b40fb941aa2796c4387ae/platform-for-international-sustainable-business-eng-200331.pdf>

²⁷Including: Act Svenska Kyrkan, Afrikagrupperna, Amnesty International i Sverige, Diakonia, Fair Action, Fairtrade Sverige, ForumCiv, Naturskyddsföreningen, Oxfam Sverige, Rädda Barnen, Swedwatch, UNICEF Sverige, Union to Union, and We Effect.

²⁸Concord, *Starkt stöd för lag om företags ansvar för mänskliga rättigheter*, 2021:
<https://concord.se/starkt-stod-for-lag-om-foretags-ansvar-for-manskliga-rattigheter>

²⁹Sweden.se, *Sweden leads by example in corporate social responsibility*, 2013:
<https://www.sweden.se/wp-content/uploads/2013/11/CSR-high-resolution1.pdf>

³⁰Ministry of Foreign Affairs, *Follow-up on Sweden's action plan for business and human rights*, 2018: <https://globalnaps.org/wp-content/uploads/2017/11/follow-up-report-to-sweden-national-action-plan-on-business-and-human-rights-nap.pdf>

³¹Swedish Ministry of Foreign Affairs, *Follow-up of Sweden's action plan for business and human rights*, 2018: <https://globalnaps.org/wp-content/uploads/2017/11/follow-up-report-to-sweden-national-action-plan-on-business-and-human-rights-nap.pdf>

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