

## CORPORATE PILLAR REPORTING GUIDELINES

### I. INTRODUCTION

Each Participant in the Voluntary Principles Initiative is required to report annually to the Plenary on its efforts to implement, and/or assist in the implementation of, the Voluntary Principles. Such report is submitted to the Secretariat to be posted on the password-protected portion of the Voluntary Principles website, and, if the Participant so chooses, on the public Voluntary Principles website.

The reports are not intended to grade implementation by one Participant against another. Participants are expected to describe their efforts to implement the Voluntary Principles each year recognizing any and all security and legal considerations, as well as practical issues related to the collection of required information.

The reporting guidelines set forth below shall be followed by each member of the Corporate Pillar for each report it submits.

Corporate Participants have the option of submitting a copy of their annual report to be posted on the Voluntary Principles public website. The version submitted for public release may be modified from the version submitted to the Voluntary Principles Initiative in advance of the Annual Plenary Meeting.

Corporate Participants may use a consistent framework for their public reports.

The Secretariat will include in the annual summary public report, on a no-name basis, a description of key issues raised in the annual reports. This report will be posted on the Voluntary Principles website. Prior to publication, the draft public report will be distributed to all Participants for agreement and sign-off.

### II. CORPORATE PILLAR REPORTING GUIDELINES

The Corporate Pillar Reporting Guidelines are divided into five sections:

- (A) Commitment to the Voluntary Principles;
- (B) Policies, Procedures and Related Activities;
- (C) Country Implementation; and
- (D) Lessons, Effective Strategies, Innovative Approaches, and Additional Reporting.

Sections A-C set forth expected reporting commitments and Section D is optional.

Note that some of the reporting guidelines call for a description of company processes, while others call for examples, often of the processes in practice. In addition, some of the reporting guidelines may call for overlapping or related material, which may appropriately be combined by companies in their reports. Further, for some of the reporting guidelines, there are detailed Guidance Notes, which align with or are otherwise related to the Guidance on Certain Roles and Responsibilities of Companies; while these Guidance Notes are optional, robust and fulsome annual reports will take due consideration of them, and seek to incorporate them where applicable and appropriate. The Reporting Guidelines also contain cross-references to relevant UN Guiding Principles on Business and Human Rights, which may further inform the substance or manner in which information is reported.

### III. REPORTING CONTENT

Your submission should address in detail the matters set forth in the table below.

#### A. Commitment to the Voluntary Principles

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
1	<p>Public Statement of commitment or endorsement of the Voluntary Principles, engagement in the Voluntary Principles Initiative, and transparency.<sup>1</sup></p>	<p>Public Statement of Commitment or Endorsement of the Voluntary Principles:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Describe senior management's understanding of and commitment to the Voluntary Principles</li> <li><input type="checkbox"/> Describe (or provide publicly available link to) company policy statement on the Voluntary Principles</li> <li><input type="checkbox"/> Describe how public commitment was developed, human rights are addressed in commitment, and dissemination of the commitment (including in location of operations).</li> </ul> <p>Engagement in the VPI:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Describe company efforts to abide by the Governance Rules</li> <li><input type="checkbox"/> Identify participation at Annual and Extraordinary Plenary Meetings</li> <li><input type="checkbox"/> Describe participation in Pillar Meetings, Working Groups, in-country meetings, and dialogue with other Participants</li> <li><input type="checkbox"/> Describe promotion of cross-pillar implementation to support implementation of the Voluntary Principles</li> <li><input type="checkbox"/> Describe work undertaken to maintain the Voluntary Principles as a leading multi-stakeholder initiative, aligned with international norms and best practice in the field of business and human rights</li> <li><input type="checkbox"/> Confirm commitment to provide timely responses to reasonable requests for information from other Participants in order to facilitate greater understanding of issues related to the implementation of the Voluntary Principles and include examples of collaboration.</li> </ul> <p>Transparency:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Describe public communication efforts to implement or assist in the implementation of the Voluntary Principles and mechanism for communicating statement of commitment publicly.</li> <li><input type="checkbox"/> Describe publication of Voluntary Principles reports</li> </ul>

<sup>1</sup> Cross-Reference to Roles & Responsibilities documents, Verification Frameworks, and U.N. Guiding Principles: Commitment to the guidelines of the VPI, and Engagement in the VPI; UNGP 16(a), 21

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
2	Examples of promoting awareness of the Voluntary Principles throughout the organization or government, including within the value chain. <sup>2</sup>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe processes or efforts to promote the Voluntary Principles with contractors and sub- contractors.</li> <li><input type="checkbox"/> Describe efforts to promote the Voluntary Principles with host governments and authorities (national, state and local).</li> </ul>
3	Examples of promoting and advancing implementation of the Voluntary Principles internationally. <sup>3</sup>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describes efforts to work with civil society organizations, local NGOs and partners to promote and understand the Voluntary Principles.</li> <li><input type="checkbox"/> Describes efforts to engage with local communities to promote and understand the Voluntary Principles.</li> <li><input type="checkbox"/> Describes participation in dialogue with fellow Participants and external stakeholders around the VPI, implementation and experience.</li> </ul>

## B. Policies, Procedures, and Related Activities

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
4	Relevant policies, procedures, and/or guidelines (or any changes thereto from the previous reporting year) to implement the Voluntary Principles.	<p>At a Corporate level:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Describe how the Voluntary Principles are incorporated into company policy framework and business practices.</li> <li><input type="checkbox"/> Describes processes or efforts to maximize employee awareness of the Voluntary Principles and their capacity to implement them, including through training workshops, the provision of guidance, and sharing best practices.</li> <li><input type="checkbox"/> Describes the substantive content of trainings, including, if appropriate, examples of trainings.</li> </ul> <p>At Local level:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Describe process for informing General Manager and local security lead employees on the corporate policy on the Voluntary Principles.</li> <li>Describe supporting implementation and guidance documents/tools for on-the-ground operations that have been developed.</li> </ul>

<sup>2</sup> Outreach to Internal Stakeholders; UNGP 16(d)

<sup>3</sup> Outreach to External Stakeholders

	Reporting Guidelines	Guidance Notes
Risk Assessment		
5	Company procedure to conduct security and human rights risk assessments, and integrate findings.	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe the risk assessment process used, according to the criteria in the Voluntary Principles, and how the findings are integrated into management systems. The criteria in the Voluntary Principles are: risk identification, the potential for violence, human rights record for private and/or public security providers, a rule of law analysis, conflict analysis, and equipment transfer.</li> <li><input type="checkbox"/> Describe who has reviewed the risk assessment in the company (e.g., General Manager, Local Security Manager, Community Relations Manager, etc.).</li> <li><input type="checkbox"/> Mindful of legitimate and evident company concerns (such as confidentiality, safety, legal, or political concerns, or local community impacts), consider including outcomes on the result of assessment activities (at individual sites or aggregated).</li> </ul>
<input type="checkbox"/> Engagements with Security Forces		
6	Company procedure or mechanism to report security-related incidents with human rights implications by public/private security forces relating to the company's activities	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe the company process for recording and reporting credible allegations of security-related incidents with human rights implications by public security forces (in areas of operation related to company activities) to appropriate host government authorities and, where appropriate, urging investigation and that actions be taken to prevent reoccurrence.</li> <li><input type="checkbox"/> Describe the company process for actively monitoring the status of public security investigation status, including pressing for their proper resolution</li> <li><input type="checkbox"/> Describe the process for supporting efforts by states and civil society organizations to strengthen state institutions to ensure accountability and respect for human rights</li> <li><input type="checkbox"/> Mindful of legitimate and evident company concerns (such as confidentiality, safety, legal, or political concerns, or local community impacts),, describe relevant outcomes of security-related incidents with human rights implications reported to authorities, the monitoring and resolution of reported concerns (in individual instances, at individual sites, or on an aggregated basis).</li> </ul>

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
7	Company procedure to consider the Voluntary Principles in entering into relations with private security providers	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe the process for vetting, managing sourcing, contracting, service delivery, and other interactions with private security providers, so that they are conducted in accordance with the Voluntary Principles.</li> <li><input type="checkbox"/> Describe international guidance consulted or referenced (e.g., ICoC) in entering into relations with private security providers.</li> <li><input type="checkbox"/> Describe training for private security providers.</li> </ul>
8	Company procedure or mechanism to investigate and remediate security related incidents with human rights implications by public/private security forces relating to the company's activities	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe the company's grievance process for responding to and remediating adverse impacts.</li> <li><input type="checkbox"/> Describe existing company process designed to cooperate through legitimate processes in responding to and remediating adverse impacts which have been identified as being caused by or contributed to by the company's actions.</li> <li><input type="checkbox"/> Mindful of legitimate and evident company concerns (such as confidentiality, safety, legal, or political concerns, or local community impacts),, consider reporting specific examples or aggregated descriptions of outcomes on how human rights incidents that have been addressed.</li> </ul>

### C. Country Implementation

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
9	Overview of country operations selected for reporting.	<ul style="list-style-type: none"> <li><input type="checkbox"/> For more fulsome and robust reports, select different sites than in the prior reporting year, where applicable. Include any notable changes from the previous reporting year if, however, the same country is being reported this year.</li> <li><input type="checkbox"/> Consider whether it is appropriate to provide a report on those countries included within the assessment, and as contained in the Guidance Notes for Reporting Guideline 13.</li> </ul>

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
10	Engagements with stakeholders on country implementation <sup>4</sup>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe efforts to identify local stakeholders.</li> <li><input type="checkbox"/> Describe efforts to consult and encourage engagement with host governments, including public security agencies, and local communities about company security arrangements.</li> </ul> <p>If appropriate, consider including the substance of those engagements.</p>
11	Voluntary Principles considerations in the selection of private security providers and formulation of contractual agreement with private security providers, as well as arrangement with public security forces <sup>5</sup>	<p>In addition to including outcomes of efforts and procedures to include the Voluntary Principles in engaging with private security and public security, consider content that:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Describes processes and efforts to manage interactions with public security providers in accordance with the Voluntary Principles and, when feasible, include references to the Voluntary Principles in agreements for the provision of public security.</li> <li><input type="checkbox"/> Describes efforts or processes to avoid the use of individuals who are credibly implicated in human rights abuses to provide public security services.</li> <li><input type="checkbox"/> Describes efforts or processes to take appropriate measures to encourage use of force only when strictly necessary and to an extent proportional to the threat, and that the rights of individuals are not violated</li> <li><input type="checkbox"/> Mindful of confidentiality, safety, and other considerations, reflect outcomes on the results of any efforts undertaken; these may include, for example, MOUs that have been entered with public security, instances where individuals credibly implicated in human rights abuses have been excluded, and analyses on proportional use of force by public security.</li> </ul>
12	Examples of supporting outreach, education, and/or training of (i) relevant personnel, (ii) private security, (iii) public security, and/or (iv) civil society (e.g. local NGOs, community groups)	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe awareness raising activities with local civil society and public and private security.</li> <li><input type="checkbox"/> If appropriate, include or attach any substantive materials related to those outreach, education, or training efforts, including training materials, white papers, or presentations.</li> </ul>

<sup>4</sup> Accountability; UNGP 18

<sup>5</sup> Public Security Engagement; UNGP 13 Commentary

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
13	Company procedure to review progress on implementing the Voluntary Principles at local facilities <sup>6</sup>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe indicators and relevant processes that have been developed to assess and address the company's implementation of the Voluntary Principles at relevant locations (e.g., facility, country, regional, etc.).</li> <li><input type="checkbox"/> The sites included for assessment should include a reasonably representative sample, which may involve the inclusion of a proportional number of problem locations and lower risk ones. Mindful of legitimate and evident company concerns (such as confidentiality, safety, legal, or political concerns, or local community impacts), outcomes on the result of the assessment may be appropriate to include.</li> </ul>

#### **D. Lessons Effective Strategies, Innovative Approaches, and Additional Reporting**

	<u>Reporting Guidelines</u>	<u>Guidance Notes</u>
14	Lessons or issues from this reporting year, as well as plans or opportunities to advance the Voluntary Principles for the organization.	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe lessons learned or examples of effective strategies and innovative approaches, if any, from this year providing valuable learning opportunities for all members.</li> <li><input type="checkbox"/> Describe action plans to implement the Voluntary Principles in the upcoming year, and/or new initiatives or programs related to the Voluntary Principles in the upcoming year.</li> </ul>
15	Human Rights Defenders	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe member's initiatives, policies, procedures, programs, and/or activities related to the protection of human rights defenders, as set in the <a href="#">Guidance on Respecting the Rights of Human Rights Defenders</a>.</li> </ul>
16	Participation in In-Country Working Groups	<ul style="list-style-type: none"> <li><input type="checkbox"/> This section will capture Members' participation in the In-Country Working Groups like which ICWGs the Member participated in this year and information on their in-kind support/contribution.</li> </ul>
17	Gender	<ul style="list-style-type: none"> <li><input type="checkbox"/> Describe member's specific initiatives, policies, and/or procedures that address the needs of gender and vulnerable groups in the provision of security, as set in the <a href="#">IGT companion Tool – Operationalizing the Voluntary Principles Through the Lens of Protecting and Respecting the Unique Needs and Rights of Women and Other Disadvantaged Groups</a>.</li> </ul>

<sup>6</sup> Corporate Pillar Verification Framework; UNGP 17, 20 Commentary. Reporting Guideline 13 is a logical location to include the mandatory content from the Corporate Pillar Verification Framework, and the Guidance Notes reflect that fact.