



# **Review of implementation of National Plan on Business and Human Rights 2017-2020**

Human Rights Unit

Department of Foreign Affairs

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## Table of Contents

List of Abbreviations used.....	3
Executive Summary.....	4
Implementation status of commitments.....	4
Summary of Recommendations.....	7
Introduction .....	11
The implementation status of priority commitments in the National Plan.....	13
List of additional and ongoing actions to be carried out across government .....	27
The framing of commitments .....	36
The Implementation Process .....	37
Overview .....	37
Initial steps towards implementation: commitments actioned prior to establishments of Implementation Group .....	37
The Implementation Group for the National Plan on Business and Human Rights .....	38
Next steps .....	43
Summary of recommendations .....	44
Annex 1: Membership of the Implementation Group (IG) for the National Plan on Business and Human Rights 2018 and 2021 .....	47
Annex 2: Meetings of the Implementation Group and its subgroups .....	48

## List of Abbreviations used

BHR	Business and Human Rights
CSO	Civil Society Organisation
CSR	Corporate Social Responsibility
DCCAE	Department of Communications, Climate Action & Environment (now DECC)
DECC	Department of the Environment, Climate & Communications
DETE	Department of Enterprise, Trade & Employment
DFA	Department of Foreign Affairs
DFAT	Department of Foreign Affairs and Trade (now DFA)
EU	European Union
FLD	Front Line Defenders
FTA	Free Trade Agreement
HRD	Human Rights Defender
HRU	Human Rights Unit (part of the Department of Foreign Affairs)
IG	Implementation Group (for the National Plan on Business and Human Rights)
IHREC	Irish Human Rights and Equality Commission
ILO	International Labour Organisation
IOPT	Israeli Occupied Palestinian Territories
LGBT	Lesbian, Gay, Bisexual, & Transgender
NAP	National Action Plan
NCP	National Contact Point (for the OECD Guidelines on Multinational Enterprises)
NGO	Non-governmental organisation
OECD	Organisation for Economic Co-operation and Development
OHCHR	(United Nations) Office of the High Commissioner for Human Rights
PDA	Protected Disclosures Act
PER	(Department of) Public Expenditure and Reform
SDGs	(United Nations) Sustainable Development Goals
TCD	Trinity College Dublin
TII	Transparency International Ireland
UN	United Nations
UNGPs	United Nations Guiding Principles (on Business and Human Rights)
WPS	Women, Peace and Security

# Executive Summary

This review of the implementation of commitments in the National Plan on Business and Human Rights 2017-2020 has been prepared on foot of a commitment in *Our Shared Future*, the 2020 Programme for Government.

To date, 21 out of 23 (91%) priority commitments in the National Plan are either fully implemented or are being implemented on an ongoing basis. Implementation plans are either in place or under consideration in relation to the remaining two (9%) priority commitments.

Of the actions contained in Annex 1 of the National Plan, 'List of additional and ongoing actions to be carried out across Government', all may be categorised as either fully implemented or are being implemented on an ongoing basis.

## Implementation status of commitments

The National Plan on Business and Human Rights divides actions under the Plan into a number of categories:

- I. The first category is 'Key commitments to ensure policy coherence across government.
- II. The second category is 'Initial priorities for the Business and Human Rights Implementation Group' and this lists actions under the Respect, Protect and Remedy framework.
- III. The third category, contained in Annex 1 of the National Plan, contains a 'List of additional and ongoing actions to be carried out across Government'.

Section I - Key commitments to ensure policy coherence across Government - contains eight (8) commitments. Of these, seven (7) commitments have either been fully implemented or implementation is an ongoing process. A plan to deliver on the remaining commitment is under consideration.

Section II - Initial priorities for the Business and Human Rights Implementation Group – groups commitments under three (3) areas, in line with the UNGP Protect, Respect and Remedy Framework.

There are seven (7) commitments listed under ‘The State Duty of Protect Human Rights’ in the National Plan. All seven are either fully implemented or an implementation process is ongoing.

There are five (5) commitments under Pillar 2 (Corporate Responsibility to Respect Human Rights). Of these, four (4) have been implemented or implementation is an ongoing process and one (1) has been partially implemented with an implementation plan in place for further aspects.

There are three (3) commitments under Pillar 3 (Access to Remedy), all of which have been implemented or implementation is an ongoing process.

***Implementation completed or ongoing:***

Section I: Key commitments to ensure policy coherence across government

- Commission a study to conduct a comprehensive baseline assessment of the legislative and regulatory framework pertaining to business and human rights as it applies in Ireland
- Establish a ‘Business and Human Rights implementation group’, which will consist of representatives from government, the business community and civil society, and will meet twice a year to review the implementation of the National Plan over the first three years
- Convene a forum on Business and Human Rights within two years of the adoption of the National Plan. This will bring together stakeholders including government, the business community and civil society and will facilitate the exchange of views on progress in delivering on the National Plan
- Amend the terms of reference of the Interdepartmental Committee on Human Rights to include the monitoring of the National Plan
- Include Business and Human Rights as a regular item on the agenda of the DFAT NGO standing Committee on Human Rights [now the DFA Committee on Human Rights]
- Ensure coherence between the National Plan on Corporate Social Responsibility and the National Plan on Business and Human Rights, including by promoting cooperation between the Business and Human Rights implementation Working group and the Corporate Social Responsibility Stakeholder Forum

## Section II: Initial priorities for the Business and Human Rights Implementation Group

- Ensure coherence between the implementation of the National Plan on Business and Human Rights and Ireland's National Action Plan on Women, Peace and security
- Develop a practical toolkit on business and human rights for public and private entities within 12 months to assist them in their human rights due diligence.
- Ensure that relevant public servants are made aware of their obligation to report suspected cases of bribery under the OECD Convention on Foreign Bribery.
- Encourage and support awareness of effective human rights due diligence by state owned or controlled companies.
- Encourage and support effective human rights due diligence in the context of state support to business and NGOs.
- Encourage civil society and business representative bodies to engage with the United Nations Forum on Business and Human Rights.
- Provide clarity to relevant stakeholders on the applicable Irish law, reporting channels and protections for whistle-blowers/protected disclosures
- Promote awareness of relevant multi-stakeholder and multilateral initiatives such as the UN Global Compact, the Principles for Responsible investment and the Children's Rights and Business Principles among state owned or controlled companies
- Encourage business representative bodies to provide examples, templates and case studies to help support companies in their efforts to develop human rights focused policies and reporting initiatives.
- Encourage companies and NGOs funded by the state to carry out human rights due diligence as appropriate to their size, the nature and context of operations and the severity of the risk of adverse human rights impacts.
- Encourage engagement with human rights reporting standards, such as the UN Guiding Principles Reporting Framework, the Global Reporting Initiative or the Business Working Responsibly Mark.
- Encourage and facilitate the sharing of best practice on human rights due diligence, including effective supply chain audits.
- Engage with business representative bodies to promote and strengthen mediation as a viable option when businesses and their stakeholders are engaged in disputes.
- Introduce a standing agenda item to explore international best practice and principles governing the development of operational level grievance mechanisms for individuals and

communities who may be adversely impacted to make it possible for grievances to be addressed early and remediated directly.

- Review how best to ensure remedy for potential victims overseas of human rights abuses by Irish companies, with a focus on barriers to justice, including legal, procedural or financial barriers.

***Partially implemented actions/implementation plan in place:***

Section I: Key commitments to ensure policy coherence across government

- Ensure coherence between Ireland’s new trading strategy: ‘Ireland Connected: Trading and Investing in a Dynamic World’, and the National Plan on Business and Human Rights.

Section II: Initial priorities for the Business and Human Rights Implementation Group

- Create a fact sheet on the OECD Anti-Bribery Convention, the criminal offences in Irish law on bribery, the reporting systems in place for reporting suspicions of foreign corruption and the protections provided by the Protected Disclosures Act to be distributed by Enterprise Ireland to all Irish companies engaged in trade missions.

[Summary of Recommendations](#)

The multi-stakeholder Implementation Group for the inaugural National Plan has recommended that the following be taken into account in developing the second National Action Plan:

**Framing recommendations and implementation:**

1. Implementation of the UN Guiding Principles on Business and Human Rights be taken forward through a series of time-limited plans (as opposed to ‘living documents’) which arise from structured policy development processes and can take account of new developments.
2. More specific and directive language should be used in framing commitments.
3. An implementation plan with clear timelines and responsibilities be devised in tandem with the development of the next iteration of the National Plan.
4. The most important policy issues in a specifically Irish context should be identified and prioritised.

**Structures and policy coherence:**

5. Government should bring together the various related initiatives into one core set of guidelines for Responsible Business Conduct (that includes but goes beyond Human Rights and includes Non-Financial Reporting; Taxonomy; Sustainable Finance; the Global Compact; the SDGs; CSR etc.). These guidelines need to be straightforward, clear and accessible.
6. The next NAP should elaborate more deeply on what policy coherence means.
7. The terms of reference of the implementation group should be revised to modify its role and two structures are established: (i) a multi-stakeholder consultative forum with an implementation oversight role and (ii) an interdepartmental structure charged with implementation which can draw on external expertise as required.
8. Subgroups should be sectoral rather than multisectoral.
9. The methodology for convening a group of stakeholders be examined as part of the development of a second National Plan to ensure both proportionality and the harnessing of relevant expertise.
10. In light of policy discussions internationally, including at EU level, the Department of Enterprise, Trade and Employment to continue to play a central role in the development of policy on Business and Human Rights.
11. Consider how the OECD NCP function might be further enhanced, in light of the findings of the ongoing OECD peer review.
12. The membership of the multi-stakeholder group should be extended to include more business voices, including SMEs and social enterprises. The proposed government IDC should also be broadened to include, for example, the Department of Rural and Community Development, which is responsible for social enterprises.

**Capturing expert recommendations made to date:**

13. Consideration should be given to the independent reports completed under the inaugural National Plan (Baseline Assessment; Review of Access to Remedy in Ireland) as well as the recommendations contained in reports of consultations with experts by the Implementation Group (alongside the usual consultative processes with stakeholders and experts in government policy development).

**Identifying best practice:**

14. To date, 26 NAPs have been published globally - best practice among other countries should be considered.

### **Reflecting the evolving multilateral landscape:**

15. Substantial consideration should be given to the various initiatives underway in relation to Business and Human Rights/Responsible Business Conduct at the EU, UN and OECD, including:
  - EU: the suite of actions on Business and Human Rights contained in the EU Action Plan on Human Rights and Democracy 2020-2024; & EU legislative proposals on sustainable corporate governance;
  - UN: the outcomes of the [UNGPs 10+ / Next Decade Business and Human Rights](#) project, including the roadmap for “a decade of action on business and human rights”; developments in relation to the proposed Legally Binding Instrument (per HRC resolution 29/9, 2014); and
  - OECD: the outcome of the Report for the Stocktaking of the OECD Guidelines for Multinational Enterprises and the proposed Recommendation on the role of Government in promoting Responsible Business Conduct.

### **Capacity building and supports for business enterprises and others:**

16. A central hub on Responsible Business Conduct should be developed to support businesses through education and capacity building.
17. Greater emphasis should be placed on the different types of companies and their different needs (with particular reference to SMEs).
18. Benchmarking exercises such as the TCD [Benchmarking Study](#) should be repeated every 2-3 years to help business enterprises to understand what is required to them.
19. Consideration should be given to incentive-based structures to move businesses forward.
20. The question of how best to roll out guidance to business enterprises should be considered.
21. Semi-states and the Office of Government Procurement need to be exemplars of good practice.
22. The capacity of the university sector to act as knowledge hubs providing supports for businesses should be considered.
23. In respect of Access to Remedy, training for the legal sector, including judges should be considered.

### **Broader policy considerations:**

24. Ireland should be a global leader in this policy area, part of our USP should be the state’s sustainability brand.

25. The Government should play a more proactive role in seeking to shape EU initiatives such as the proposed Directive on sustainable corporate governance and should consider moving ahead of EU legislation.
26. Consideration should be given to orientating Irish company law and corporate governance structures to be more stakeholder focused.
27. A policy forum involving all relevant departments and open to relevant stakeholders should be convened during the lifetime of the current Implementation Group.

# Introduction

The inaugural National Plan on Business and Human Rights (BHR) was published in November 2017. It contains a series of 23 priority commitments, structured under two category headings:

- I. Eight key commitments to ensure policy coherence across Government
- II. Fifteen initial priorities for the Business and Human Rights Implementation Group

An additional list of 21 ongoing actions to be carried out across Government is contained in an Annex to the National Plan.

Following the publication of the National Plan, a number of commitments under the “policy coherence” category were implemented by the Human Rights Unit (HRU) of the Department of Foreign Affairs and Trade in 2018. Towards the end of 2018, a multi-stakeholder implementation group with members drawn from government, business and civil society, was established and given a three year mandate to oversee implementation of the commitments grouped under the Protect, Respect, Remedy pillars within the National Plan. The Group had its first meeting in January 2019.

The Human Rights Unit of the Department of Foreign Affairs provides the secretariat to the Implementation Group and has undertaken this review in consultation with government Departments, State Agencies, and the members of the multi-stakeholder Implementation Group for the National Plan, with input from other internationally renowned experts.

This review of implementation identifies the progress made to date in implementing commitments under the National Plan and the proposals in place to complete implementation where appropriate. It also sets out a number of recommendations to inform the next phase of government policy development in the area of Business and Human Rights.

The 2020 Programme for Government, *Our Shared Future*, makes a number of commitments in the area of Business and Human Rights, including to:

- Complete the review of the implementation of the Business and Human Rights Action Plan by the end of this year [2020].
- Ensure that the Action Plan is further developed to review whether there is a need for greater emphasis on mandatory due diligence.

- Revise Ireland Connected, Ireland's trade and investment strategy, to include the promotion of human rights and environmental protection as key goals.

Government has indicated that a new National Action Plan on Business and Human Rights will be developed.

# The implementation status of priority commitments in the National Plan

The framing of commitments in the National Plan constitutes a mixture of discrete actions and open-ended unlimited commitments and, as such, implementation is recorded as either (a) completed or ongoing or (b) partially completed/implementation plan in place. There are no wholly uncompleted recommendations.

The following table sets out the status of commitments contained in section 3 of the National Plan on Business and Human Rights.

## I. Key commitments to ensure policy coherence across government

1	Commitment	Timeframe	Lead Dept.
	<i>Commission a study to conduct a comprehensive baseline assessment of the legislative and regulatory framework pertaining to business and human rights as it applies in Ireland.</i>	To be completed within six months of publication of the National Plan	Department of Foreign Affairs
	<p><b>Implementation status:</b> Implementation completed</p> <p><b>Detail:</b> DFA commissioned an independent baseline assessment <u>report</u> which was completed in March 2019</p>		
2	Commitment	Timeframe	Lead Dept.
	<i>Establish a 'Business and Human Rights implementation group', which will consist of representatives from government, the business community and civil society, and will meet twice a year to review the implementation of the National Plan over the first three years</i>	Membership to be announced within three months of publication	Department of Foreign Affairs

		of the National Plan	
	<p><b>Implementation status:</b> Implementation ongoing</p> <p><b>Detail:</b> An implementation group was established towards the end of 2018 and given a three year mandate; its first meeting was held in January 2019. The Group met three times in 2019, four times in 2020 and has met twice to date in 2021, including at a special Forum to review implementation of the National Plan.</p>		
<b>3</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Convene a forum on Business and Human Rights within two years of the adoption of the National Plan. This will bring together stakeholders including government, the business community and civil society and will facilitate the exchange of views on progress in delivering on the National Plan</i>	Within two years of publication of the National Plan	Department of Foreign Affairs
	<p><b>Implementation status:</b> Implementation completed.</p> <p><b>Detail:</b> A special meeting of the multi-stakeholder implementation group to consider the implementation status of commitments under the National Plan, and a draft of the present document, took place in virtual format on 31 May. A further forum, focussed on policy development will take place in H1 2022.</p>		
<b>4</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Amend the terms of reference of the Interdepartmental Committee on Human Rights to include the monitoring of the National Plan</i>	Concurrent with the publication of the National Plan	Department of Foreign Affairs
	<p><b>Implementation status:</b> Implementation completed</p> <p><b>Detail:</b> This commitment was implemented in 2018 and subsequently there has been, and will continue to be, reporting and discussion of Business and Human Rights at all meetings of the IDC.</p>		
<b>5</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>

	<i>Include Business and Human Rights as a regular item on the agenda of the DFAT NGO standing Committee on Human Rights</i>	Concurrent with the publication of the National Plan	Department of Foreign Affairs
<p><b>Implementation status:</b> Implementation ongoing</p> <p><b>Detail:</b> Implementation of this commitment began in 2018 and subsequently there has been, and will continue to be, reporting and discussion on Business and Human Rights at all meetings of this Committee. [Note this Committee is now named the DFA Committee on Human Rights].</p>			
<b>6</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Ensure coherence between the National Plan on Corporate Social Responsibility and the National Plan on Business and Human Rights, including by promoting cooperation between the Business and Human Rights implementation Working group and the Corporate Social Responsibility Stakeholder Forum</i>	Both Plans were launched in 2017 (CSR: June; BHR: November).	Department of Foreign Affairs & Department of Enterprise, Trade & Employment
<p><b>Implementation status:</b> Implementation ongoing</p> <p><b>Detail:</b> Officials working on BHR in DFA and CSR in DETE are ex officio members of both the (DFA-based) Implementation Group for the National Plan on Business and Human Rights and the (DETE-based) CSR Stakeholder Forum.</p>			
<b>7</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Ensure coherence between the implementation of the National Plan on Business and Human Rights and Ireland's National action Plan on Women, Peace and Security</i>	Concurrent with the National Plan on Business and Human Rights	Department of Foreign Affairs
<p><b>Implementation status:</b> Implementation ongoing</p>			

	<b>Detail:</b> The Third National Action Plan on Women, Peace and Security (2019-2024) commits to ensuring that “Key commitments in the National Plan on Business and Human Rights are coherent with, and complement the NAP on WPS”. There is regular dialogue between relevant DFA Units.		
<b>8</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Ensure coherence between Ireland’s new trading strategy: ‘Ireland Connected: trading and investing in a dynamic World’, and the National Plan on Business and Human Rights</i>	Concurrent with the publication of the National Plan	Department of Foreign Affairs & Department of Enterprise, Trade & Employment
	<p><b>Implementation status:</b> Partially implemented; further implementation proposal under consideration</p> <p><b>Detail:</b> The Programme for Government (2020) commits to “Revise Ireland Connected, Ireland’s trade and investment strategy, to include the promotion of human rights and environmental protection as key goals.”</p> <p>Following the formation of a new Government in June 2020, trade promotion responsibility transferred to the Department of Enterprise, Trade and Employment (DETE) from DFA. DETE has indicated that: <i>Ireland as a global citizen values international trade and investment governed by fair rules and high standards of business conduct. In addition, modern EU FTAs have an increasing focus on trade and sustainable development which cover provisions relating to standards on the environment, labour, responsible business conduct and human rights. Therefore, as there is an increasing focus on sustainability issues within EU trade policy, this will be reflected in any review of Ireland’s trade policy in future.</i></p> <p>Further, Ireland’s international trade strategy is a key pillar of <a href="#">Global Ireland: Ireland’s Global Footprint to 2025</a> – the Government’s overarching framework for expanding our impact and influence abroad, which aims to double Ireland’s global footprint by 2025. Ireland’s progress on the National Plan on Business and Human Rights is reviewed in the latest <a href="#">Global Ireland progress report</a>. The upcoming review of the Global Ireland Strategy, commencing at the end of 2021, will consider the need for greater consideration of business and human rights issues, to ensure coherence with the next iteration of the National Plan on BHR.</p>		

## Implementation Status of commitments under The State Duty to Protect Human Rights

### Pillar 1: The State Duty to Protect Human Rights

9	Commitment	Timeframe	Lead Dept.
	<i>Develop a practical toolkit on business and human rights for public and private entities within 12 months to assist them in their human rights due diligence.</i>	By end of 2018	Department of Foreign Affairs
<p><b>Implementation status:</b> Implementation completed/ongoing</p> <p><b>Detail:</b> <a href="#">Guidance for business enterprises</a>, including toolkits and case studies, was finalised on 30 March 2021 and formally launched on 15 April 2021. The guidance is published on the DFA website (and will migrate to gov.ie in due course). Business representative groups on the Implementation Group are assisting with promoting awareness of the guidance among their members. Departments are assisting in sharing information on the guidance with semi-state companies under their aegis. DFA has worked with partners to organise a series of practical webinars for businesses, the first of which took place on 15 April 2021, the second on 27 May 2021. Recordings of both are available on the DFA website.</p>			
10	Commitment	Timeframe	Lead Dept.
	<i>Ensure that relevant public servants are made aware of their obligation to report suspected cases of bribery under the OECD Convention on Foreign Bribery.</i>	Ongoing	Department of Justice lead/whole of government
<p><b>Implementation status:</b> Implementation ongoing.</p> <p><b>Detail:</b> The <a href="#">Criminal Justice (Corruption Offences) Act 2018</a> encompasses the requirements of a number of international legal instruments including the OECD Convention on Bribery of Foreign Public Officials. More broadly, the Act has a particular focus on public officials acting in the course of their position and contains a range of offences and penalties.</p> <p>Other anti-corruption measures are set out on <a href="http://www.anticorruption.ie">www.anticorruption.ie</a>. On 19 April, the Minister for Justice published an implementation plan for the far-reaching <a href="#">Review of Structures and Strategies to Prevent, Investigate and Penalise Economic Crime and Corruption</a>. The implementation plan sets out actions across Government to be completed in the next 18 months.</p>			
11	Commitment	Timeframe	Lead Dept.
	<i>Encourage and support awareness of effective human rights due diligence by state owned or controlled companies.</i>	Ongoing	All Departments with semi-state

			companies under their aegis
	<p><b>Implementation status:</b> Implementation completed/ongoing</p> <p><b>Detail:</b> Correspondence has issued to semi-state business enterprises to draw attention to the UNGPs, to the new guidance, and to the practical workshops which took place in Q2 2021.</p> <p>ESB Ireland is also a member of the Implementation Group for the National Plan on Business and Human Rights.</p>		
<b>12</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Encourage and support effective human rights due diligence in the context of state support to business and NGOs.</i>	Ongoing	Whole of government
	<p><b>Implementation status:</b> Implementation ongoing</p> <p><b>Detail:</b> <i>A new criterion was introduced to the Department of Foreign Affairs Civil Society Fund scheme in 2020 excluding activities in contravention of international human rights norms and standards. As part of the application process for Irish Aid funding DFA requires applicant organisations to indicate if they are a signatory to Dóchas Codes of Conduct on Governance and on Images and Messaging and if it has child protection policies in place that are compliant with the Children First Act 2015. This is also an example of how the Department takes into account the Public Sector Equality and Human Rights Duty in the context of its grant making function. Irish agri-food companies that apply for funding via the Africa Agri-Food Development Programme (co-funded and co-managed by DFA and the Department of Agriculture, Food and the Marine) must demonstrate how their proposal will consider land rights and land tenure issues, improve women’s economic empowerment and incorporate the SDGs and Ireland’s development policy priorities. Moreover, applicants must explain how their proposal will adhere to national and international guidelines on Business and Human Rights.</i></p> <p><i>The NCP for the OECD Guidelines for Multinational Enterprises has engaged with the heads of Ireland’s enterprise agencies, requesting that the Guidelines be brought to the attention of their clients.</i></p> <p><i>Ireland has a comprehensive body of employment rights legislation which protects all employees who are legally employed on an employer-employee basis, regardless of what title is given to them. Once it is clear that a person is working under a contract of employment (written or verbal), on a full-time or part-time basis, that person has the same protection under employment law as other employees, including an entitlement to the national minimum wage.</i></p>		

13	Commitment	Timeframe	Lead Dept.
	<i>Encourage civil society and business representative bodies to engage with the United Nations Forum on Business and Human Rights.</i>	Ongoing	DFA (through Implementation Group for the National Plan)
<p><b>Implementation status:</b> Implementation ongoing</p> <p><b>Detail:</b> Engagement with the Forum (including the 2020 Forum) is encouraged through the multi-stakeholder Implementation Group for the National Plan on Business and Human Rights, the membership of which includes a large number of CSO members and a number of business representative groups. In 2019, engagement with the Forum was promoted with a specific focus on Human Rights Defenders.</p>			
14	Commitment	Timeframe	Lead Dept.
	<i>Provide clarity to relevant stakeholders on the applicable Irish law, reporting channels and protections for whistle-blowers/protected disclosures.</i>	Ongoing	Department of Public Expenditure and Reform lead/whole of government
<p><b>Implementation status:</b> Implementation completed/ongoing</p> <p><b>Detail:</b> The Protected Disclosures Act 2014 (PDA) provides a statutory framework for protections to whistleblowers who raise concerns regarding potential wrongdoing in their workplace. These protections apply to workers in all sectors of the economy, both public and private. They protect whistleblowers from being penalised by their employer for reporting wrongdoing in the workplace or suffering any detriment for doing so. The Act requires every public body to establish and maintain procedures for dealing with protected disclosures and to provide written information relating to these procedures to their employees.</p> <p>Since the introduction of the PDA, key actions have included:</p> <ul style="list-style-type: none"> <li>The Minister for PER has issued statutory guidance under section 21 of the Act to assist public bodies in establishing and maintaining procedures for staff in such bodies to make protected disclosures.</li> </ul>			

	<ul style="list-style-type: none"> <li>• The Workplace Relations Commission has issued a statutory code of practice for workers and employers giving guidance and setting out best practice in understanding the law relating to protected disclosures and how to deal with said disclosures.</li> <li>• Some 110 regulatory entities have been designated as prescribed bodies under section 7 of the PDA. Workers who do not want to report to their employer or who have reported to their employer but no action or insufficient action was taken have the option of reporting to one of these prescribed bodies. The Minister for PER signed the most recent update to this list into law on 24 September 2020.</li> <li>• An Exchequer grant of €220,000 per annum is paid from the PER Vote to Transparency International Ireland (TII) to operate a Speak Up Helpline and Free Legal Advice Centre to assist workers who have made or are considering making a protected disclosure.</li> <li>• TII also operate an Integrity at Work programme to assist employers in developing a workplace culture where workers are encouraged to raise concerns about wrongdoing. A range of public and private organisations participate in this initiative.</li> <li>• A Statutory Review of the Act was conducted and published in 2018. A public consultation carried out as part of this process elicited some 25 submissions from a range of interested parties in the public, private and not for profit sectors. The review concluded that overall the Act was operating as intended but a number of implementation issues were identified. An interdepartmental protected disclosures network is advising on how these issues can be addressed.</li> </ul> <p>Future direction of policy relating to protected disclosures:</p> <ul style="list-style-type: none"> <li>• Government will consider proposed legislation to transpose the EU Whistleblowing Directive early in 2021.</li> <li>• A key impact of the Directive for the business community is that it will impose a legal obligation on all organisations – public and private – with over 50 employees to establish formal channels and procedures for their workers to make protected disclosures.</li> <li>• A public consultation on Ireland’s approach to transposing the Directive closed in July, with some 24 submissions received from a range of interested parties in the public, private and non-profit sectors.</li> <li>• As part of the transposition process, the findings of the statutory review are being examined.</li> <li>• DPER has also provided some input, along with TII, to the NSAI on Ireland’s comments on the development of an ISO standard (ISO 37002) for whistleblowing management systems.</li> </ul>		
15	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Promote awareness of relevant multi-stakeholder and multilateral initiatives such as the UN Global Compact, the Principles for</i>	Ongoing	Department of Enterprise, Trade

<p><i>Responsible Investment and the Children’s Rights and Business Principles among state owned or controlled companies</i></p>		<p>and Employment; Department of Finance; whole of government</p>
<p><b>Implementation status:</b> Implementation completed/ongoing</p> <p><b>Detail:</b> Each of these initiatives is highlighted as part of the guidance on business and human rights published in 2021. Moreover, the importance of these initiatives have been highlighted in correspondence to semi-state business enterprises advising them of the publication of the new guidance.</p> <p>Furthermore, the <a href="#">OECD Guidelines for Multinational Enterprises</a> National Contact Point (NCP) promotes the Guidelines and awareness of other relevant international standards and initiatives e.g. within the OECD Guidelines chapter on Human Rights, it states that it is consistent “with the Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework” and that “in all cases and irrespective of the country or specific context of enterprises’ operations, reference should be made at a minimum to the internationally recognised human rights expressed in the International Bill of Human Rights, consisting of the Universal Declaration of Human Rights and the main instruments through which it has been codified: the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, and to the principles concerning fundamental rights set out in the 1998 International Labour Organisation Declaration on Fundamental Principles and Rights at Work.”</p> <p>In addition, the Ireland Strategic Investment Fund (ISIF),(previously the NPRF) was a founding signatory of the PRI, which has framed its approach to sustainable and responsible investment for 15 years.</p>		

**Pillar 2: The Corporate Responsibility to Respect Human Rights**

16	Commitment	Timeframe	Lead Dept.
	<p><i>Encourage business representative bodies to provide examples, templates and case studies to help support companies in their efforts to develop human rights focused policies and reporting initiatives.</i></p>	Ongoing	DFA
<p><b>Implementation status:</b> Implementation completed/ongoing</p>			

	<p><b>Detail:</b> This was actioned as part of the development of the BHR guidance (“Toolkit”) for business enterprises – the guidance and accompanying webinars were promoted by Ibec, the Irish Exporters Association and Chambers Ireland to their memberships.</p> <p>Ibec has organised webinars, training and podcasts on the area of business and human rights (featuring various case studies including Fyffes, Moya Coffee and Oxfam), as well as hosting discussions on human rights through the Ibec Corporate Affairs and Ibec Policy Forums.</p> <p>Chambers Ireland works through its Sustainable Business Council to promote awareness of the Sustainable Development Goals and Business and Human Rights. To advance awareness of the SDGs amongst the wider business community, <a href="#">Chambers Ireland recently published a Toolkit</a> to support businesses of all sizes to improve their engagement with the SDGs, and work to implement them locally.</p> <p>The Irish Exporters Association (IEA) regularly participates in relevant policy discussions in public fora and has held regular discussions with its members through its National Council and Regional Network groups to heighten awareness about business and human rights policies.</p>		
17	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<p><i>Encourage companies and NGOs funded by the state to carry out human rights due diligence as appropriate to their size, the nature and context of operations and the severity of the risk of adverse human rights impacts.</i></p>	Ongoing	Whole of government
	<p><b>Implementation status:</b> Implementation ongoing.</p> <p><b>Detail:</b> DFA supports a range of NGOs including Front Line Defenders (FLD), Trócaire, Christian Aid Ireland and Global Witness.</p> <ul style="list-style-type: none"> <li>• A key objective for <b>FLD</b> is to develop and support frontline defenders in the legitimate work that they undertake to protect human rights enshrined in the Universal Declaration of Human Rights. FLD carries out a regional context analysis and global analysis to determine risks faced by Human Rights Defenders (HRDs) and where FLD needs to be responsive, can add greatest value and what issues it should advocate for at global level. FLD recognises that there are groups that are at increased risk/marginalised groups including included women, LGBT and isolated HRDs as well as HRDs focused on indigenous/land/environmental rights.</li> <li>• <b>Trócaire’s</b> Human Rights and Justice programme supports local organisations to strengthen human rights in particular by seeking justice for survivors of human rights violations, supporting legal action for communities and human rights defenders under threat. Trócaire’s</li> </ul>		

	<p>Resource Rights programme also works to protect human rights by taking legal action to protect land and natural resources and working with communities to ensure they have access to resources. The Department of Foreign Affairs funds Trócaire’s human rights activities in Honduras, Nicaragua, Guatemala, Zimbabwe, Pakistan and the Occupied Palestinian Territories/Israel under Programme Grant II. Trócaire’s Programme Grant II programme in Honduras focuses on 1) the protection of the rights Human Rights Defenders and victims of human rights violations, 2) Supporting poor and marginalised communities to exercise their rights to access and control natural resources and 3) Ending Gender Based Violence.</p> <ul style="list-style-type: none"> <li>Realising Human Rights is one of the three outcomes under the Programme Grant II partnership with <b>Christian Aid Ireland (CAI)</b>. Human Rights is a goal across all seven countries Angola, Colombia, El Salvador, IOPT, Nicaragua, Sierra Leone and Zimbabwe. In 2019 there were gains in realising human rights under PGII despite shrinking civil society space particularly in Colombia, Zimbabwe and the IOPT.</li> <li>The Department of Foreign Affairs is supporting the NGO <b>Global Witness</b> for their work to end corruption and exploitation of natural resources in the DRC and Myanmar. By highlighting these issues, Global Witness hopes to strengthen the case for implementation of the international standard of supply chain due diligence (OECD’s Due Diligence for Responsible Mineral Supply Chains) within the precious stone and minerals sectors.</li> </ul> <p>Other initiatives in Government include:</p> <ul style="list-style-type: none"> <li>The Department of Health’s work on a national policy on adult safeguarding in the health sector which is expected to address appropriate human rights issues including adults’ rights to decision-making autonomy and to receive the protection of the State from unjust attack, abuse and harm. The policy is also expected to apply to all public, voluntary and private health care and social care service providers, including statutory agencies, state-funded NGOs and private sector companies.</li> <li>The NCP promotes the OECD Guidance on Due Diligence along with relevant sectoral guidance on diligence as part of its promotion and information provision functions.</li> <li>The BHR Guidance (“Toolkit”) for business enterprises contains guidance on the implementation of the UNGPs on BHR. Since the publication of the guidance, it has been promoted by business representative groups; government departments have highlighted the guidance to semi-state companies operating under their aegis; and practical webinars have been organised and publicised to accompany the guidance.</li> </ul>		
18	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Encourage engagement with human rights reporting standards, such as the UN Guiding Principles Reporting</i>	Ongoing	DETE lead/whole of government

	<i>Framework, the global Reporting initiative or the Business Working Responsibly mark</i>		
	<p><b>Implementation status:</b> Implementation completed/ongoing</p> <p><b>Detail:</b> The BHR guidance for business enterprises includes material on all of the reporting frameworks referenced.</p> <p>Further, several business representative groups are members of the Implementation Group for the National Plan on Business and Human Rights and are promoting the guidance among their members.</p> <p>The OECD Guidelines for Multinational Enterprises specifically refers to the Global Reporting Initiative as a reference standard. In addition, the most recent update of the Guidelines includes “a new human rights chapter, which is consistent with the Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework.</p>		
<b>19</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Encourage and facilitate the sharing of best practice on human rights due diligence, including effective supply chain audits.</i>	Ongoing	DETE & DFA lead/whole of government
	<p><b>Implementation status:</b> Implementation completed/ongoing</p> <p><b>Detail:</b> The BHR guidance for business enterprises facilitates the sharing of best practice through the provision of a number of expert publications which define best practice on human rights due diligence. Moreover, the guidance includes a number of case studies which seek to help business enterprises to get started with the process of human rights due diligence.</p> <p>The OECD National Contact Point (NCP) promotes best practice in due diligence such as relevant recommendations of the OECD Guidelines for Multinationals along with the OECD Due Diligence Guidance for Responsible Business Conduct and other relevant information. The NCP has updated its website to include the OECD due diligence guidance available, including OECD sectoral guidance on due diligence and will continue to update accordingly.</p> <p>The DETE CSR Unit continues to facilitate the sharing of best practice on human rights though the CSR Stakeholder Forum and its social media platforms e.g. <a href="http://csrhub.ie">csrhub.ie</a> @csrhubirl</p>		

20	Commitment	Timeframe	Lead Dept.
	<i>Create a fact sheet on the OECD Anti-Bribery Convention, the criminal offences in Irish law on bribery, the reporting systems in place for reporting suspicions of foreign corruption and the protections provided by the Protected Disclosures Act to be distributed by Enterprise Ireland to all Irish companies engaged in trade missions.</i>	Concurrent with National Plan/Ongoing	Department of Enterprise, Trade and Employment/Enterprise Ireland (in consultation with relevant Departments)
<p><b>Implementation status:</b> Partially implemented; further implementation plan agreed</p> <p><b>Detail:</b> Enterprise Ireland (EI) has published guidance material on the OECD Anti Bribery Convention on its <a href="#">website</a>, which also highlights the Protected Disclosures Act. EI provides briefings and guidance on a range of issues in market for all Irish companies participating on trade missions. Physical Trade Missions have been suspended for the past 13 months due to the global Covid-19 pandemic. Enterprise Ireland is coordinating the development of a Business &amp; Human Rights information sheet for inclusion in future trade mission briefings for clients.</p>			

### Pillar 3: Access to Remedy

21	Commitment	Timeframe	Lead Dept.
	<i>Engage with business representative bodies to promote and strengthen mediation as a viable option when businesses and their stakeholders are engaged in disputes.</i>	Concurrent with National Plan/Ongoing	Department of Enterprise, Trade & Employment lead/whole of government
<p><b>Implementation status:</b> Implementation ongoing</p> <p><b>Detail:</b> The Mediators Institute of Ireland has engaged with the Implementation Group for the National Plan on Business and Human Rights, the members of which include a number of business representative organisations</p> <p>The NCP for the OECD Guidelines handles specific instances of complaints made against companies where alleged breaches of the Guidelines have been made. If the NCP decides to accept the complaint following an assessment process, the NCP will offer its 'good offices' to the parties, which may include independent mediation focused on providing a platform for the parties to resolve the issues.</p>			

22	Commitment	Timeframe	Lead Dept.
	<i>Introduce a standing agenda item to explore international best practice and principles governing the development of operational level grievance mechanisms for individuals and communities who may be adversely impacted to make it possible for grievances to be addressed early and remediated directly.</i>	Concurrent with National Plan/Ongoing	Department of Foreign Affairs (as secretariat to the Implementation Group for the NP on BHR)
<p><b>Implementation status:</b> Implementation ongoing</p> <p><b>Detail:</b> Access to Remedy is regularly discussed at meetings of the Implementation Group for the National Plan on Business and Human Rights and at meetings of its subgroup on Access to Remedy.</p>			
23	Commitment	Timeframe	Lead Dept.
	<i>Review how best to ensure remedy for potential victims overseas of human rights abuses by Irish companies, with a focus on barriers to justice, including legal, procedural or financial barriers.</i>	Concurrent with National Plan/Ongoing	DFA (as secretariat to the Implementation Group for the National Plan on BHR)
<p><b>Implementation status:</b> Implementation completed/ongoing.</p> <p><b>Detail:</b> DFA commissioned an independent review of Access to Remedy which was completed in December 2020.</p>			

## List of additional and ongoing actions to be carried out across government, as contained in Annex 1 of the National Plan on Business and Human Rights

The following commitments are contained in Annex 1 of the National Plan on Business and Human Rights. They are described as “important for furthering the promotion of business and human rights across government” but, in the majority of cases, “ongoing rather than new and, as such, it is not considered that they necessarily need to be prioritised by the implementation group”. As part of the review of implementation of the National Plan, the Implementation Group requested an update on the implementation status of these actions. All 21 actions may be classified as fully implemented or subject to implementation on an ongoing basis.

### Domestic Framework

1	Commitment	Timeframe	Lead Dept.
	<i>Transpose the EU Directive on Disclosure of Non-Financial and Diversity Information (2014/95/EU) into Irish law.</i>	By 6 December 2016	Department of Finance
<p><b>Implementation status:</b> Completed</p> <p><b>Detail:</b> The Directive was transposed as S.I. No. 360/2017-European Union (Disclosure of Non-Financial and Diversity Information by certain large undertakings and groups) Regulations 2017</p>			
2	Commitment	Timeframe	Lead Dept.
	<i>Enact the Mediation Bill.</i>	N/A	Department of Justice
<p><b>Implementation status:</b> Completed</p> <p><b>Detail:</b> The <u>Mediation Act</u> was enacted on 2 October 2017. The Act contains provisions for a comprehensive statutory framework to promote the resolution of disputes through mediation as an alternative to court proceedings. The underlying objective of the Act is to promote mediation as a viable, effective and efficient alternative to court proceedings, thereby reducing legal costs, speeding up the resolution of disputes and reducing the stress and acrimony which often accompanies court proceedings.</p>			
3	Commitment	Timeframe	Lead Dept.
	<i>Facilitate mediation where appropriate in the OECD National Contact Point grievance procedures for cases arising under the OECD</i>	Ongoing	Department of Enterprise,

	<i>Multinational Guidelines following the publication of national procedures to give effect to the Guidelines.</i>		Trade and Employment
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Along with information and promotion of the OECD Guidelines, a core part of the NCP function is to handle specific instance complaints made against companies where alleged breaches of the Guidelines have been made. If the NCP decides to accept the complaint following an assessment process, the NCP will offer its 'good offices' to the parties, which may include independent mediation focused on providing a platform for the parties to resolve the issues.</p>			

### EU and Multilateral Efforts

4	Commitment	Timeframe	Lead Dept.
	<i>Promote business and human rights issues in global policy processes within the framework of the 2030 agenda for Sustainable Development, in particular through Sustainable Development Goals 8, 1 and 5.</i>	Ongoing	Department of Foreign Affairs
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> The Department works on an ongoing basis to ensure that a human rights-based approach and the principal of leaving no-one behind are integrated into all EU and multilateral efforts to advance the 2030 Agenda for Sustainable Development. The Department also works to ensure that human rights-based and gender-sensitive approaches are mainstreamed in the work of International Financial Institutions.</p>			
5	Commitment	Timeframe	Lead Dept.
	<i>Continue to participate in the Kimberly Process Certification Scheme and support the Scheme's stewardship by the European Commission.</i>	Ongoing	Department of Environment, Climate and Communications
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> The EU and its Member States are represented in the Kimberly Process by the European Commission. Seven EU KP authorities verify rough diamond imports destined anywhere in the EU and issue a uniform EU KP certificate, including Ireland.</p>			

6	Commitment	Timeframe	Lead Dept.
	<i>Support the implementation of the Regulation establishing an EU-wide system for supply chain due diligence of responsible importers of tin, tantalum and tungsten, their ores, and gold originating in conflict-affected and high-risk areas.</i>	N/A	Department of Environment, Climate and Communications
<p><b>Implementation status:</b> Complete</p> <p><b>Detail:</b> Regulation came into force on 1 January 2021. S.I. No. 16 of 2021 was signed into law on 21 January 2021. Further information about the Regulations in Ireland are available <a href="#">here</a>.</p>			
7	Commitment	Timeframe	Lead Dept.
	<i>Continue to take account of the human rights elements of European Commission Impact Assessments when providing input in the course of Free Trade Agreement (FTA) negotiations and support the appropriate implementation of human rights clauses in FTAs as they arise in EU agreements.</i>	Ongoing	Department of Enterprise, Trade and Employment
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b></p> <p>Ireland Connected highlights one of our strengths is “recognition of Ireland as a global citizen who values international trade and investment governed by fair rules and high standards of business conduct, well-functioning financial markets, and high labour, human rights and environmental standards”.</p> <p>One of the actions in Ireland connected is to “undertake a regular review of Ireland’s trade and investment strategy in the context of newly completed FTAs, emerging market opportunities, and challenges identified by enterprise to ensure ongoing alignment between policy and strategy”.</p> <p>In addition, modern EU FTAs have an increasing focus on trade and sustainable development which cover provisions relating to standards on the environment, labour, responsible business conduct and human rights. Therefore, as there is an increasing focus on sustainability issues within EU trade policy, this which will be reflected in any review of Ireland’s trade policy in future.</p>			

<b>8</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Participate actively in the United Nations Forum on Business and Human Rights.</i>	Ongoing	Department of Foreign Affairs
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Ireland participates in this Forum through PMUN Geneva and the Human Rights Unit of DFA</p>			
<b>9</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Share information about challenges and good practices on business and human rights with partners in the EU and the UN, including promoting coherence in the implementation of the EU's Action Plan on Human Rights and Democracy (2015-2019) and the EU's Gender Action Plan (2016-2020).</i>	Ongoing	Department of Foreign Affairs
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Since the development of our National Plan, Ireland has shared information about challenges and good practices with colleagues at EU and UN level in a number of ways, including through bilateral and multilateral meetings.</p> <p>Ireland has engaged in a national capacity at the UN Forum on Business and Human Rights and has engaged on a number of occasions in interactive dialogues with the UN Working Group on Business and Human Rights at both the Human Rights Council and the UN General Assembly.</p>			
<b>10</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Use the Universal Periodic Review to encourage States to implement the UN Guiding Principles and to report on their progress.</i>	Ongoing	Department of Foreign Affairs
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Ireland uses UPR to encourage States to comply with their human rights obligations, which can include implementing the UNGPs.</p>			
<b>11</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Provide information to participants in overseas trade missions led by Government representatives on human rights issues in the destination countries.</i>	Ongoing	Department of Foreign Affairs / Department of

			Enterprise, Trade and Employment
	<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Participants in trade missions are briefed on key issues arising in country situations.</p>		
<b>12</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Ensure that State agencies and staff involved in promoting two-way trade and investment have received briefing and guidance on the purpose and implementation of the UN Guiding Principles.</i>	Ongoing	Department of Enterprise, Trade and Employment/Enterprise Ireland
	<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Relevant State Agencies are represented on the Implementation Group for the National Plan on Business and Human Rights</p>		
<b>13</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Encourage Irish companies operating abroad to adopt good practice with regards to consultation with human rights defenders and civil society in local communities, particularly on environmental and labour conditions.</i>	Ongoing	Department of Foreign Affairs
	<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Both Ireland and the EU have published and circulated guidelines on Human Rights Defenders. Guidance on Business and Human Rights has been published on the DFA website and circulated to businesses through a range of national business representative groups.</p>		
<b>14</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Under the aegis of the Office of Government Procurement, continue to follow good practice on procurement and human rights standards in all Requests for Tenders, in line with EU law.</i>	Ongoing	Office of Government Procurement / whole of government (individual public bodies are responsible for ensuring that their public procurement function is discharged in line with the

		standard accounting and procurement rules and procedures.)
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> The OGP has published the Public Procurement Guidelines for Goods and Services on its website <a href="http://www.ogp.gov.ie">www.ogp.gov.ie</a>. The Guidelines provide a comprehensive interpretation of the public procurement regulations designed to improve consistency and promote best practice in the application of the public procurement rules.</p> <p>Public procurement is governed by EU and national rules, the aim of which is to ensure that procurement transactions and decisions are open and transparent, fair, equitable and achieve value for money.</p> <p>The 2016 Regulations require tenderers to comply with applicable obligations in the fields of environmental, social and labour law that apply at the place where the works are carried out or the services provided that have been established by European Union law, national law, collective agreements or by international, environmental, social and labour law. The agreements and conventions listed are:</p> <ul style="list-style-type: none"> <li>• ILO Convention 87 on Freedom of Association and the Protection of the Right to Organise</li> <li>• ILO Convention 98 on the Right to Organise and Collective Bargaining</li> <li>• ILO Convention 29 on Forced Labour</li> <li>• ILO Convention 105 on the Abolition of Forced Labour</li> <li>• ILO Convention 138 on Minimum Age</li> <li>• ILO Convention 111 on Discrimination (Employment and Occupation)</li> <li>• ILO Convention 100 on Equal Remuneration</li> <li>• ILO Convention 182 on Worst Forms of Child Labour</li> <li>• Vienna Convention for the protection of the Ozone Layer and its Montreal Protocol on substances that deplete the Ozone Layer</li> <li>• Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)</li> <li>• Stockholm Convention on Persistent Organic Pollutants (Stockholm POPs Convention)</li> <li>• Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (UNEP/FAO) (The PIC Convention) Rotterdam, 10/09/1998 and its 3 regional Protocol.</li> </ul>		

<b>15</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Provide up to date guidance on the protection of human rights defenders working in the area of business and human rights through the circulation of Human Rights Defenders Guidelines to all Embassies.</i>	Ongoing	Department of Foreign Affairs
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Both Ireland and the EU have published and circulated guidelines on Human Rights Defenders.</p>			
<b>16</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Provide information from Embassies, working in cooperation with state agencies as appropriate, to Irish companies on business and human rights issues in their host countries.</i>	Ongoing	Department of Foreign Affairs / Department of Enterprise, Trade and Employment
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Participants in trade missions are briefed on key issues arising in country situations.</p>			
<b>17</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Enhance awareness of human rights commitments, ethical business practice and development policy in international business promotion events, as appropriate.</i>	Ongoing	Department of Foreign Affairs / Department of Enterprise, Trade and Employment
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Where appropriate, opportunities to promote human rights commitments and ethical business practice and development policy in international business promotion events are availed of</p>			
<b>18</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Provide advice to business enterprises of the possible risks of human rights situations when operating in conflict affected areas.</i>	Ongoing	Department of Foreign Affairs
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Guidance on Business and Human Rights has been published on the DFA website and circulated to businesses through a range of national business representative groups.</p>			

19	Commitment	Timeframe	Lead Dept.
	<p><i>Ensure awareness of the International Finance Corporation (IFC) performance standards among state owned companies that invest in or manage projects, outside of OECD high income countries, which exceed the euro equivalent of US\$10 million.</i></p>	Ongoing	All Government Departments with semi state companies under their aegis
<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> This commitment is most relevant to ESB International, which has provided the following information: <i>ESB International is cognisant of the performance standards relating to the 2012 International Finance Corporation (IFC) Performance Standards on Environmental and Social Sustainability in IFC funded projects where these standards apply.</i></p> <p><i>The Performance Standards are normally an integral part of the Terms of Reference and Instruction to Tenders for Expressions of Interest and Request for Quotation in IFC and International Funding Institution procurement processes.</i></p> <p><i>These procurement processes must be strictly followed; the Performance Standards', their emphasis and application may vary from project to project but, where they are required, the details are given as prescriptive elements of the tender process.</i></p> <p><i>This may require ESB International to provide evidence and reference material to meet scoring criteria. These may include experience and qualifications of personnel required to fulfil certain project roles as well as the overall experience of the company and supporting references.</i></p> <p><i>During the course of the project, it would be usual practice for the IFC or other global IFIs to appoint an independent oversight group to confirm that deliverables under the contract meet required contract deliverables and standards . Implicit in this oversight role would be compliance with the Performance Standards.</i></p> <p><i>In addition to ESB's maintenance of corporate governance standards, ESB and ESB International would cover main points in the Performance Standards through our accreditation for, and compliance, with:</i></p> <ul style="list-style-type: none"> <li>• <i>ISO 14001:2015 – Environmental Management System</i></li> <li>• <i>ISO 45001:2018 – Occupational Health &amp; Safety Management System</i></li> <li>• <i>ISO 19001:2015 – Quality Management System</i></li> </ul>			

## Development Cooperation

20	Commitment	Timeframe	Lead Dept.
	<p><i>Promote the Inclusive Economic Growth Policy priority set out in "One World, One Future: Ireland's Policy for International</i></p>	Ongoing	Department of Foreign Affairs

	<i>Development”, by encouraging and supporting partner governments to ensure that business and economic regulation and legislation implements national and international commitments to human rights such as those relating to gender equality - in particular promoting women’s access to formal employment, decent work, and the rights of marginalised groups.</i>		
	<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> <i>A Better World</i>, Ireland’s policy for international development, provides the framework for Ireland’s expanding development cooperation programme. Ireland’s international development priorities, as outlined in <i>A Better World</i>, are: Reducing Humanitarian Need, Climate Action, Gender Equality and Strengthening Governance.</p>		
<b>21</b>	<b>Commitment</b>	<b>Timeframe</b>	<b>Lead Dept.</b>
	<i>Support developing countries to improve their business and investment environment and continue to promote transparent, accountable and effective governance systems, rule of law, and equitable and inclusive economic growth, including transforming economic opportunities and outcomes for women and girls.</i>	Ongoing	Department of Foreign Affairs
	<p><b>Implementation status:</b> Ongoing</p> <p><b>Detail:</b> Ireland has supported developing countries to promote effective governance systems and rule of law through a wide number of partners, including government entities, non-governmental organisations such as Transparency International, and multilateral organisations such as the World Bank. Additionally, together with the Office of the Revenue Commissioners and the Department of Finance, the Department of Foreign Affairs launched Ireland’s initiative to share domestic resource mobilisation expertise and build capacity in partner countries. In our initiative and partnerships, Ireland has consistently advocated for inclusive growth that leaves no one behind and advances gender equality.</p>		

## The framing of commitments

Commitments in the National Plan on Business and Human Rights are framed in various ways. In some cases, actions are discrete and time-limited, in others commitments require ongoing implementation. Members of the Implementation Group are generally of the view that the imprecise nature of some of the terminology used in the commitments contained within the National Plan is unhelpful, e.g. the use of the term “encourage”. It is common for this approach to be taken by states in their first National Action Plans when the goal is often to introduce and socialise the UN Guiding Principles. **It is therefore recommended that more specific language be used in framing commitments in the next iteration of the National Plan on Business and Human Rights.**

Questions have also arisen at Implementation Group meetings as to what the next steps are in terms of taking forward outputs under the current National Plan, e.g. the Government view of the review of Access to Remedy etc. A number of experts have also addressed the Implementation Group, making suggestions. **It is therefore recommended that when considering potential action points in the next National Plan, consideration should be given to the independent reports completed under the inaugural National Plan as well as the recommendations contained in reports of consultations with experts by the Implementation Group (alongside the usual consultative processes with stakeholders and experts in government policy development).**

The National Plan defines itself as “a living document and it will be updated regularly to take account of developments.” This commitment does not reflect the complexity of agreeing new policy initiatives that impact different Departments and other stakeholders. In addition, as the minutes reflect, the proposal has often led to a focus at meetings of the Implementation Group on what additions members would like to see in the plan as opposed to a focus on the implementation of existing commitments. **It is therefore recommended that consideration be given to the further implementation of the UN Guiding Principles on Business and Human Rights through a series of time-limited plans, which arise from structured policy development processes and can take account of developments, rather than through a single “living document”.**

## The Implementation Process

### Overview

The implementation audit carried out by the secretariat in late 2020 was the first such exercise carried out in relation to the National Plan. Some members of the Implementation Group have indicated that it is difficult to track the progress of implementation. **It is therefore recommended that an implementation plan with clear timelines and responsibilities be devised in tandem with the development of the next iteration of the National Plan.**

### Initial steps towards implementation: commitments actioned prior to establishments of Implementation Group

Prior to the establishment of the Implementation Group on Business and Human Rights, the Human Rights Unit began implementing a number of actions listed in the National Plan including:

- Commission a study to conduct a comprehensive baseline assessment of the legislative and regulatory framework pertaining to business and human rights as it applies in Ireland.
- Amend the terms of reference of the Interdepartmental Committee on Human Rights to include the monitoring of the National Plan.
- Include Business and Human Rights as a regular item on the agenda of the DFAT NGO standing Committee on Human Rights.
- Ensure coherence between the National Plan on Corporate Social Responsibility and the National Plan on Business and Human Rights, including by promoting cooperation between the Business and Human Rights Implementation Working group and the Corporate Social Responsibility Stakeholder Forum.
- Ensure coherence between the implementation of the National Plan on Business and Human Rights and Ireland's National Action Plan on Women, Peace and security.

Work was also going on across government related to other commitments including the commitments to:

- Provide clarity to relevant stakeholders on the applicable Irish law, reporting channels and protections for whistle-blowers/protected disclosures" through the implementation of the Protected Disclosures Act, 2014;

and, through the OECD National Contact Point commitments to:

- Encourage and support effective human rights due diligence in the context of state support to business and NGOs.
- Promote awareness of relevant multi-stakeholder and multilateral initiatives such as the UN Global Compact, the Principles for Responsible investment and the Children’s Rights and Business Principles among state owned or controlled companies.”
- Encourage engagement with human rights reporting standards, such as the UN Guiding Principles Reporting Framework, the Global Reporting Initiative or the Business Working Responsibly Mark.
- Encourage and facilitate the sharing of best practice on human rights due diligence, including effective supply chain audits.

### The Implementation Group for the National Plan on Business and Human Rights

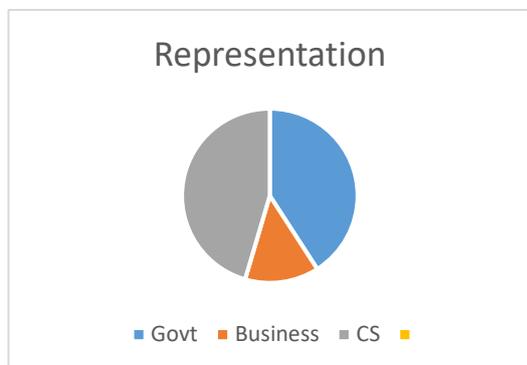
In November 2018, the Department of Foreign Affairs and Trade set about establishing a multi-stakeholder implementation group, as envisaged in the National Plan, and issued invitations to a range of civil society organisations/academics, government departments and agencies, and business representative groups. The nomination process completed in January 2019. Ms. Breege O’Donoghue, an accomplished business leader with experience in the field who had retired from her executive role, was invited to chair the Implementation Group, with the first meeting in January 2019.

### Membership

In October 2018, the Human Rights Unit identified a list of 24 bodies for membership of the Implementation Group. The membership model proposed was a hybrid mix of individual institutions and national representative bodies. The Group has subsequently been expanded and now comprises 30 members. The list of members is contained in Annex 1.

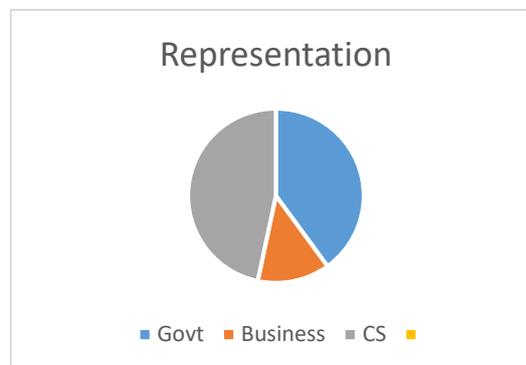
Sectoral representation of the Implementation Group is as follows:

**Figure 1**



**Composition of Implementation Group, 2018**

**Figure 2**



**Composition of Implementation Group, 2021**

#### Terms of Reference

The following terms of reference were provided to members of the Implementation Group for the National Plan on Business and Human Rights when the Group was established in December 2018:

- The Implementation Group will be appointed by the Minister for Foreign Affairs and Trade for a three-year period. It will have an independent Chair and its members will be drawn from government, business and civil society.
- The Implementation Group will meet in full formation at least twice per year.
- Three subgroups will be established to focus on implementation of action points under each of the pillars of the UN Guiding Principles. The Chairs of these sub-groups will be as follows:
  1. State duty to Protect- Government Representative
  2. Corporate Responsibility- Business Representative
  3. Access to Remedy- Academia/Civil society Representative
- The secretariat of the Implementation Group will be provided by the Human Rights unit of the Department of Foreign Affairs and Trade with support from other relevant units of the department and in cooperation with other relevant government departments.

- The Implementation Group will review/update their work plan after 18 months and present this to the Business and Human Rights Forum as a basis for discussions

### The establishment of subgroups

Proposals to establish three subgroups in line with the Implementation Group’s terms of reference were made by the secretariat in April 2019 and members were invited to input on the proposed membership and invited to volunteer to chair. In April 2019, the subgroups were established as follows:

### Subgroup Membership

State Duty to Protect	Corporate Responsibility to Respect	Access to Remedy
1. Department of Foreign Affairs and Trade (Interim Chair)	1. Irish Exporters Association (Chair)	1. Trócaire (Chair)
2. Amnesty International	2. Business in the Community Ireland	2. Department of Business, Enterprise and Innovation
3. Chambers Ireland	3. Department of Business, Enterprise and Innovation	3. Department of Employment Affairs and Social Protection
4. Department of Communications, Climate Action and Environment	4. Department of Communications, Climate Action and Environment	4. Department of Justice and Equality
5. Department of Housing, Planning and Local Government	5. Department of Finance	5. Irish Congress of Trade Unions
6. IDA Ireland	6. Enterprise Ireland	6. Irish Human Rights and Equality Commission
7. University College Cork	7. IBEC	7. National University of Ireland, Galway
8. University of Limerick	8. National Women's Council of Ireland	8. University College Dublin
	9. Trinity College Dublin	

The Chairpersons of each subgroup were asked to:

- facilitate the work of the group in an impartial manner;
- prioritise and synthesise the objectives of the sub-group with a view to implementing the National Plan;
- facilitate the development of the sub-group’s work programme; and
- report back to the plenary to make recommendations and proposals, where appropriate.

Many members were of the view that sectoral subgroups as opposed to multi-sectoral subgroups provided a more useful structure for dialogue; **it is therefore recommended that in future, subgroups are structured along sectoral lines.**

### Meetings of the Implementation Group

The Implementation Group is required by its terms of reference to meet at least twice per year. Since its formation, the Implementation Group has met 10 times – three times in 2019, four times in 2020 (16 January 2019; 3 April 2019; 9 October 2019; 29 January 2020; 30 June 2020; 13 October 2020; 8 December 2020) and three times in 2021 (30 March 2021; 31 May 2021; 28 September 2021).

The minutes of the Implementation Group suggest that in practice it has operated like a consultative forum rather than an implementation group in the traditional sense (see Annex 2). The minutes reflect a series of good discussions with relevant experts and a tendency to prioritise discussion over the mechanics of implementation of the commitments contained within the National Plan, reflecting the fact that the vast majority of commitments fall to a number of Government Departments and agencies to implement.

Some members of the Implementation Group have argued that implementation should be exclusively the responsibility of government and, indeed, the vast majority of recommendations have been implemented through interdepartmental engagement. However, the Implementation Group, which has considerable wide-ranging expertise, has provided a valuable forum to progress certain key commitments including the development of the Guidance for Business Enterprises on Business and Human Rights (“Toolkit”) and the completion of the review of Access to Remedy in Ireland. In a number of EU Member States, where multi-stakeholder groups on BHR exist, the model appears to be a consultative forum rather than an implementation group, with implementation either undertaken through officials of relevant ministries through regular cooperation and dialogue or through a formal inter-ministerial structure. **It is therefore recommended that in advance of the implementation stage of the second NAP, the terms of reference of the implementation group should be revised to modify its role and two structures are established: (i) a multi-stakeholder consultative forum with an implementation oversight role and (ii) an interdepartmental structure charged with implementation which can draw on external expertise as required.**

Examples of engagement with relevant experts carried out by the Implementation Group to date:

- UN WG on BHR member, Prof. Anita Ramasastry on the National Action Plans (3 April 2019).
- Department of Communications, Climate Action and Environment on Ireland’s work on conflict minerals (3 April 2019).
- UN Special Procedures mandate holder, Mary Lawlor, and TCD PhD candidate, Benn Hogan, in relation to (1) Human Rights Defenders and the threats they face in the context of business

activity and (2) Mr. Hogan's research on Benchmarking Business & Human Rights in Ireland in the context of the Corporate Responsibility to Respect Human Rights. (9 October 2019).

- Northern Ireland Human Rights Commission re its Business and Human Rights Forum (9 October 2019).
- Diageo on its approach to the UNGPs on BHR and the SDGs as well as the ILO Declaration on Fundamental Principles and Rights to Work. (9 October 2019).
- IHREC on the Public Sector Equality and Human Rights Duty and Procurement under Section 42 of the Irish Human Rights and Equality Commission Act 2014. (29 January 2020)
- Mr Holger Dreiseitl, Deputy Director of the Business and Human Rights Division of the German Federal Foreign Ministry, on efforts to advance implementation of the UN Guiding Principles on Business and Human Rights in Germany including through the German NAP 2016-2020, as well as plans for the German Presidency of the EU which began 1 June 2020. (30 June 2020).
- Mr Andrew Colgan, OECD National Contact Point (NCP) for the OECD Guidelines for Multinational Enterprises, on the role of the NCP, how the OECD Guidelines relate to human rights, and the upcoming OECD peer review. (30 June 2020).
- Dr. Martha O'Hagan Luff in respect of the work being undertaken by the Centre for Social Innovation at the Trinity Business School in terms of benchmarking businesses' compliance with the UN Guiding Principles on Business and Human Rights in Ireland. (13 October 2020).
- Mr Ciarán Dolan, Mediators Institute of Ireland, re the Mediation Act 2017, the growing importance of mediation and its function in resolving and/or distilling issues in dispute. (8 December 2020).
- Office of Government Procurement (OGP) on the role of the OGP and on procurement guidelines. (8 December 2020).
- Dr. Maximilian Schormair, Assistant Professor in Business Ethics at Trinity Business School, Trinity College Dublin, in respect of forthcoming webinars under development by the Centre for Social Innovation at the TCD Business School, in consultation with the DFA Human Rights Unit. (30 March 2021)
- UN BHR Working Group member, Prof. Anita Ramasastry; Dr. Claire Methven O'Brien, Danish Institute for Human Rights; Wolfgang Bindseil, Business and Human Rights Division, German Federal Foreign Office; Linda Piirto, Senior Advisor to the Finish government on Responsible Business Conduct, Finnish Ministry of Economic Affairs and Employment; Dirk Brueur, Human Rights Department of the Belgian Ministry of Foreign Affairs, Foreign Trade and Development Cooperation; & Dr. Maximilian Schormair, Assistant Professor in Business Ethics at Trinity

Business School, Trinity College Dublin (contributors to the Forum on Business and Human Rights, 31 May 2021).

- Mr. Conor Boyle, Northern Ireland Human Rights Commission on the forthcoming work programme of the Northern Ireland Business and Human Rights Forum (28 September 2021).
- Mr. Paul McMahon, OECD National Contact Point (NCP) for the OECD Guidelines for Multinational Enterprises, on the ongoing peer review of the NCP in Ireland (28 September 2021).

## Next steps

Plans are now in place to complete implementation of aspects of outstanding priority commitments contained within the inaugural National Plan on Business and Human Rights. A policy Forum on Business and Human Rights will take place in the coming months.

Furthermore, three key developments will begin to roll out during the year and **it is recommended that the next iteration of the National Plan on Business and Human Rights take substantial account of the various initiatives underway in relation to Business and Human Rights/Responsible Business Conduct at the EU, UN and OECD**, including

- EU: the suite of actions on Business and Human Rights contained in the EU Action Plan on Human Rights and Democracy 2020-2024; & EU legislative proposals on sustainable corporate governance;
- UN: the outcomes of the UNGPs 10+ / Next Decade Business and Human Rights project, including the roadmap for “a decade of action on business and human rights”; developments in relation to the proposed Legally Binding Instrument (per HRC resolution 29/9, 2014); and
- OECD: the outcome of the Report for the Stocktaking of the OECD Guidelines for Multinational Enterprises and the proposed Recommendation on the role of Government in promoting Responsible Business Conduct.

# Summary of recommendations

The multi-stakeholder Implementation Group for the inaugural National Plan has recommended that the following be taken into account in developing the second National Action Plan:

## **Framing recommendations and implementation:**

1. Implementation of the UN Guiding Principles on Business and Human Rights be taken forward through a series of time-limited plans (as opposed to 'living documents') which arise from structured policy development processes and can take account of new developments.
2. More specific and directive language should be used in framing commitments.
3. An implementation plan with clear timelines and responsibilities be devised in tandem with the development of the next iteration of the National Plan.
4. The most important policy issues in a specifically Irish context should be identified and prioritised.

## **Structures and policy coherence:**

5. Government should bring together the various related initiatives into one core set of guidelines for Responsible Business Conduct (that includes but goes beyond Human Rights and includes Non-Financial Reporting; Taxonomy; Sustainable Finance; the Global Compact; the SDGs; CSR etc.). These guidelines need to be straightforward, clear and accessible.
6. The next NAP should elaborate more deeply on what policy coherence means.
7. The terms of reference of the implementation group should be revised to modify its role and two structures are established: (i) a multi-stakeholder consultative forum with an implementation oversight role and (ii) an interdepartmental structure charged with implementation which can draw on external expertise as required.
8. Subgroups should be sectoral rather than multisectoral.
9. The methodology for convening a group of stakeholders be examined as part of the development of a second National Plan to ensure both proportionality and the harnessing of relevant expertise.
10. In light of policy discussions internationally, including at EU level, the Department of Enterprise, Trade and Employment to continue to play a central role in the development of policy on Business and Human Rights.
11. Consider how the OECD NCP function might be further enhanced, in light of the findings of the ongoing OECD peer review.

12. The membership of the multi-stakeholder group should be extended to include more business voices, including SMEs and social enterprises. The proposed government IDC should also be broadened to include, for example, the Department of Rural and Community Development, which is responsible for social enterprises.

**Capturing expert recommendations made to date:**

13. Consideration should be given to the independent reports completed under the inaugural National Plan (Baseline Assessment; Review of Access to Remedy in Ireland) as well as the recommendations contained in reports of consultations with experts by the Implementation Group (alongside the usual consultative processes with stakeholders and experts in government policy development).

**Identifying best practice:**

14. To date, 26 NAPs have been published globally - best practice among other countries should be considered.

**Reflecting the evolving multilateral landscape:**

15. Substantial consideration should be given to the various initiatives underway in relation to Business and Human Rights/Responsible Business Conduct at the EU, UN and OECD, including:
- EU: the suite of actions on Business and Human Rights contained in the EU Action Plan on Human Rights and Democracy 2020-2024; & EU legislative proposals on sustainable corporate governance;
  - UN: the outcomes of the UNGPs 10+ / Next Decade Business and Human Rights project, including the roadmap for “a decade of action on business and human rights”; developments in relation to the proposed Legally Binding Instrument (per HRC resolution 29/9, 2014); and
  - OECD: the outcome of the Report for the Stocktaking of the OECD Guidelines for Multinational Enterprises and the proposed Recommendation on the role of Government in promoting Responsible Business Conduct.

**Capacity building and supports for business enterprises and others:**

16. A central hub on Responsible Business Conduct should be developed to support businesses through education and capacity building.

17. Greater emphasis should be placed on the different types of companies and their different needs (with particular reference to SMEs).
18. Benchmarking exercises such as the TCD [Benchmarking Study](#) should be repeated every 2-3 years to help business enterprises to understand what is required to them.
19. Consideration should be given to incentive-based structures to move businesses forward.
20. The question of how best to roll out guidance to business enterprises should be considered.
21. Semi-states and the Office of Government Procurement need to be exemplars of good practice.
22. The capacity of the university sector to act as knowledge hubs providing supports for businesses should be considered.
23. In respect of Access to Remedy, training for the legal sector, including judges should be considered.

**Broader policy considerations:**

24. Ireland should be a global leader in this policy area, part of our USP should be the state's sustainability brand.
25. The Government should play a more proactive role in seeking to shape EU initiatives such as the proposed Directive on sustainable corporate governance and should consider moving ahead of EU legislation.
28. Consideration should be given to orientating Irish company law and corporate governance structures to be more stakeholder focused.
29. A policy forum involving all relevant departments and open to relevant stakeholders should be convened during the lifetime of the current Implementation Group.

## Annex 1: Membership of the Implementation Group (IG) for the National Plan on Business and Human Rights 2018 and 2021

Membership of IG when established in 2018	Membership of IG, April 2021
<p>Government:</p> <ul style="list-style-type: none"> <li>• Department of Foreign Affairs and Trade;</li> <li>• Department of Business, Enterprise and Innovation;</li> <li>• Department of Finance;</li> <li>• Department of Justice and Equality;</li> <li>• Department of Communications, Climate Action and Environment;</li> <li>• Department of Employment Affairs and Social Protection;</li> <li>• Department of Housing, Planning and Local Government.</li> </ul>	<p>Government:</p> <ul style="list-style-type: none"> <li>• Department of Foreign Affairs;</li> <li>• Department of Enterprise, Trade and Employment;</li> <li>• Department of Finance;</li> <li>• Department of Justice;</li> <li>• Department of the Environment, Climate and Communications;</li> <li>• Department of Social Protection, Rural and Community Development;</li> <li>• Department of Housing, Local Government and Heritage;</li> <li>• Office of Government Procurement</li> </ul>
<p>State Agencies:</p> <ul style="list-style-type: none"> <li>• IDA;</li> <li>• Enterprise Ireland.</li> </ul>	<p>State Agencies/bodies:</p> <ul style="list-style-type: none"> <li>• IDA;</li> <li>• Enterprise Ireland;</li> <li>• Ireland Strategic Investment Fund;</li> <li>• ESB Group</li> </ul>
<p>Business Community:</p> <ul style="list-style-type: none"> <li>• Irish Business &amp; Employers Confederation – (IBEC);</li> <li>• Business in the Community Ireland – (BITC)<sup>1</sup>;</li> <li>• Chambers Ireland – (CI);</li> <li>• Irish Exporters Association (IEA).</li> </ul>	<p>Business Community:</p> <ul style="list-style-type: none"> <li>• Irish Business &amp; Employers Confederation – (IBEC);</li> <li>• Chambers Ireland –(CI);</li> <li>• Irish Exporters Association (IEA);</li> <li>• Primark.</li> </ul>
<p>Civil Society (including Academia):</p> <ul style="list-style-type: none"> <li>• Amnesty;</li> <li>• National Women’s Council of Ireland – (NWCI);</li> <li>• Trócaire;</li> <li>• Irish Congress of Trade Unions (ICTU);</li> </ul>	<p>Civil Society (including Academia):</p> <ul style="list-style-type: none"> <li>• Amnesty;</li> <li>• National Women’s Council of Ireland – (NWCI);</li> <li>• Trócaire;</li> <li>• Irish Congress of Trade Unions (ICTU);</li> </ul>

<sup>1</sup> Business in the Community Ireland is a non-profit organisation which characterises itself as part of civil society rather than as representative of the business community. It is listed under ‘Business Community’ in 2018, reflecting the Department of Foreign Affairs and Trade’s understanding of its role at that time.

<ul style="list-style-type: none"> <li>• Irish Human Rights &amp; Equality Commission.</li> <li>• Trinity College Dublin;</li> <li>• University of Limerick;</li> <li>• University College Dublin;</li> <li>• National University of Ireland, Galway;</li> <li>• University College Cork.</li> </ul>	<ul style="list-style-type: none"> <li>• Irish Human Rights &amp; Equality Commission;</li> <li>• Trinity College Dublin;</li> <li>• University of Limerick;</li> <li>• University College Dublin;</li> <li>• National University of Ireland, Galway;</li> <li>• University College Cork;</li> <li>• Oxfam;</li> <li>• Christian Aid;</li> <li>• Business in the Community Ireland;</li> <li>• Shift.</li> </ul>
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## Annex 2: Meetings of the Implementation Group and its subgroups

### Implementation Group

Meeting	Outputs and Discussion points
16 January 2019	<ul style="list-style-type: none"> <li>• Members were briefed and invited to provide feedback on the draft baseline assessment of the legislative and regulatory framework on business and human rights in Ireland, commissioned by DFA in furtherance of the commitments in the National Plan.</li> <li>• Following discussion about the role of the Implementation Group, members were advised that the Implementation Group would be divided into three sub-groups, each of which will need to decide what action needs to be taken.</li> </ul>
3 April 2019	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>• By DFAT on the baseline study which has been finalised and published on the DFAT website. There were some objections by IG members to the methodology employed in the study.</li> <li>• By DCCAE on Ireland’s work on conflict minerals. The IG was informed that Ireland would be complying with the EU Directive on mandatory due diligence in relation to conflict minerals from January 2021. At the SDG Forum on 30<sup>th</sup> July, Ireland will apply to become the main authority for the Kimberley process in relation to the export and import of rough diamonds. A responsible minerals authority will be established.</li> <li>• By UN WG on BHR member, Prof. Anita Ramasastry on the National Action Plans published by other countries to give effect to the UN Guiding</li> </ul>

	<p>Principles. She noted that most countries have decided to focus on a couple of big ideas and concepts, such as human rights due diligence, trade support for conducting business abroad, remedies, procurement and development finance. She suggested the Group map their ecosystem, which would include investors, the EU and OECD, multinationals, SDGs and the UN Global Compact. In response to a question, Prof. Ramasastry identified the development sector and the financial sector as particularly important in Ireland.</p> <p>Members were also asked to provide feedback on the proposed membership of each subgroup.</p>
9 October 2019	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>• By UN SR on the situation of Human Rights Defenders, Ms Mary Lawlor, and TCD PhD candidate, Mr Benn Hogan, in relation to (1) Human Rights Defenders and the threats they face in the context of business activity and (2) Mr. Hogan’s research on Benchmarking Business &amp; Human Rights in Ireland in the context of the Corporate Responsibility to Respect Human Rights.</li> <li>• By Ms Zara Porter on behalf of the Northern Ireland Human Rights Commission’s Business and Human Rights Forum, a multi-stakeholder forum which meets three times per year to engage on BHR issues. An update on the work of the Forum was provided including in relation to a publication on procurement and human rights and the launch of a BHR ambassador programme.</li> <li>• By Mr Liam Reid, Diageo, on Diageo’s approach to the UNGPs on BHR and the SDGs as well as the ILO Declaration on Fundamental Principles and Rights to Work. Diageo has due diligence mechanisms in place and requires partners, suppliers and other third parties to comply with human rights obligations. It publishes an annual sustainability report and case studies relating to grievance mechanisms.</li> <li>• By DFAT on the forthcoming 2019 UN Forum on Business and Human Rights; members were urged to take part.</li> </ul>
29 January 2020	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>• By Ms. Jacqueline Healy (IHREC) on the Public Sector Equality and Human Rights Duty and Procurement under Section 42 of the Irish Human Rights and Equality Commission Act 2014, which obliges public bodies to</li> </ul>

	<p>protect human rights and equality and aims to mainstream human rights and equality within how public bodies operate, applying to both staff and service users. Ms. Healy noted that much of what is contained in Principle 17 of the UN Guiding Principles relating to human rights due diligence is the same as contained in Article 42 of the 2014 Act.</p> <ul style="list-style-type: none"> <li>• By the Chairperson of subgroup 3 on the subgroup’s proposal for an independent review of access to remedy in Ireland. This proposal was agreed by the IG.</li> <li>• It was agreed that the IG would invite a representative from another European country with a National Plan on Business and Human Rights to speak to the Group and share their experience.</li> </ul>
30 June 2020	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>• By the DFAT Political Director in respect of Programme for Government commitments on BHR, the current session of the HRC and the most recent appointment of an Irish expert to be a UN mandate holder.</li> <li>• By Mr Holger Dreiseitl, Deputy Director of the Business and Human Rights Division of the German Federal Foreign Ministry on efforts to advance implementation of the UN Guiding Principles on Business and Human Rights in Germany including through the German NAP 2016-2020, as well as plans for the German Presidency of the EU which began 1 June 2020.</li> <li>• By Mr Andrew Colgan, OECD National Contact Point (NCP) on Responsible Business Conduct on the OECD Guidelines for Multinational Enterprises, the role of the NCP, how the OECD Guidelines relate to human rights, and the upcoming OECD peer review.</li> <li>• By Ms Niamh Garvey, chairperson of subgroup 3 on the tendering process for the access to remedy review. Ms. Rachel Widdis of TCD has been awarded the contract to conduct the independent study.</li> <li>• By Mr Pádraig MacCoscair, DFAT on the possible elements of a toolkit.</li> <li>• It was agreed that the two immediate priorities for the IG would be: advancing the toolkit and the access to remedy research paper.</li> </ul>
13 October 2020	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>• By Mr Simon McKeever, Chairperson of subgroup 2, in respect of the joint meeting of subgroups 1 and 2 to discuss the proposed BHR toolkit for companies. A sub-committee comprising representatives of TCD, DFA, IEA,</li> </ul>

	<p>BITCI and DFA was established to develop Toolkit content. It was agreed that the emphasis would be on drawing together existing resources. It was agreed that DFA would examine communication options including through liaison with the IEA, IBEC, Chambers Ireland and other business networks. It was agreed that DFA would host the toolkit on its website in the first instance but would seek better avenues to disseminate information.</p> <ul style="list-style-type: none"> <li>• By Dr. Martha O’Hagan Luff in respect of the work being undertaken by the Centre for Social Innovation at the Trinity Business School in terms of benchmarking businesses’ compliance with the UN Guiding Principles on Business and Human Rights in Ireland.</li> <li>• By Mr Gerry Cunningham, DFA HRU Director on a number of issues including (1) he forthcoming EU Action Plan on Human Rights and Democracy and Ireland’s support for the inclusion of commitments on Business and Human Rights. (2) Proposals from the EU Justice Commissioner, Didier Reynders, to introduce changes to company law and corporate governance in the area of environmental and human rights due diligence and the Commission’s forthcoming public consultation process. (3) Members were encouraged to participate in the Forum on Business and Human Rights due to take place in November. (4) The forthcoming session of the Open Ended Inter-Governmental Working Group in transnational corporations due to take place at the end of October – the Commission is considering its approach to the session in consultation with EUMS.</li> <li>• By Dr. Rachel Widdis on her draft report on access to remedy. Members were asked for their verbal and/or written feedback no later than Friday, 23 October.</li> </ul>
8 December 2020	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>- By Ms Sarah Kavanagh (HRU) on the work that had taken place in developing a toolkit (a text had been drafted; a template for case-studies has been developed and circulated to a number of companies; discussions have taken place with the DFA Communications team re hosting the toolkit).</li> <li>- By Mr Ciarán Dolan, Mediators Institute of Ireland, re the Mediation Act 2017, the growing importance of mediation and its function in resolving and/or distilling issues in dispute.</li> </ul>

	<ul style="list-style-type: none"> <li>- By Dr. Rachel Widdis on the final draft of her report on Access to Remedy, its conclusions and recommendations.</li> <li>- By Sarah Kavanagh (HRU) on proposals for an interim review of the implementation of the National Plan and for a multi-stakeholder forum on BHR in H1 2021.</li> <li>- By Mr Fergal Grogan of the Office of Government Procurement on the role of the OGP and on procurement guidelines.</li> <li>- By Ms Sarah Kavanagh (HRU) (in writing in advance of the meeting) with updates on: (1) The recently published TCD report, “Benchmarking Business and Human Rights in Ireland”; (2) the new 2020 Corporate Human Rights Benchmark Report; (3) the EU Commission proposals on sustainable corporate governance and the public consultation now underway; (4) the BHR aspects of the new EU Action Plan on Human Rights and Democracy 2020-2024; (5) the Sixth session of the Open Ended Inter-Governmental Working Group on Transnational Corporations and other Business Enterprises; (6) the Ninth session of the UN Forum on Business and Human Rights; (7) the UNGPs10+ Project</li> </ul>
30 March 2021	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>- By Ms Sarah Kavanagh (HRU) on the status of the toolkit, now titled ‘Guidance’ and the plans for its launch and promotion.</li> <li>- By Dr. Maximilian Schormair (TCD) regarding plans by the Centre for Social Innovation at Trinity Business School to host a series of workshops on BHR, in partnership with DFA and other organisations.</li> <li>- By Dr Shane Darcy on plans for a symposium on Business and Human Rights, hosted by NUIG on 29 April 2021.</li> </ul>
31 May 2021	<p>At a special forum to review a draft report on implementation of the National Plan, the WG considered a draft and the following experts contributed to discussions:</p> <ul style="list-style-type: none"> <li>- UN WG on BHR member, Prof. Anita Ramasastry;</li> <li>- Dr. Claire Methven O’Brien, Danish Institute for Human Rights;</li> <li>- Mr Wolfgang Bindseil, Business and Human Rights Division, German Federal Foreign Office;</li> <li>- Ms Linda Piirto, Senior Advisor to the Finish government on Responsible Business Conduct, Finnish Ministry of Economic Affairs and Employment;</li> <li>- Mr Dirk Brueur, Human Rights Department of the Belgian Ministry of Foreign Affairs, Foreign Trade and Development Cooperation;</li> </ul>

	<ul style="list-style-type: none"> <li>- Dr. Maximilian Schormair, Assistant Professor in Business Ethics at Trinity Business School, Trinity College Dublin.</li> </ul>
28 September 2021	<p>The IG was briefed and discussed a range of issues as follows:</p> <ul style="list-style-type: none"> <li>- By Mr Conor Boyle, Northern Ireland Human Rights Commission, on the forthcoming work programme for the Northern Ireland Business and Human Rights Forum;</li> <li>- By Mr Paul McMahon, National Contact Point for the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct on the ongoing peer review of the NCP;</li> <li>- By Ms Mairead Keigher, Shift, on forthcoming projects in the area of mandatory human rights due diligence;</li> <li>- By Ms Darina Eades, BITCI, on a new BITCI guidance and tool for businesses on 'How to Mitigate the Risk of Modern Slavery'</li> <li>- By Ms Sarah Kavanagh on preliminary proposals relating to a proposed high level policy forum on Business and Human Rights and on DFA engagement on BHR at the United Nations.</li> </ul>

### Subgroup 1: State Duty to Protect Human Rights

Meeting	Outputs and Discussion points
12 Feb 20	<ul style="list-style-type: none"> <li>• HRU to examine existing practice on toolkits</li> <li>• HRU to invite OGP to join the group</li> <li>• Group to consider ways to increase communication between BHR Implementation Group and SDG Forum and CSR Forum (both of which are contributing to the implementation of commitments 5-7 above) through platforms such as Geohive</li> <li>• Group to involve DHPLG in subgroup having regard to their oversight of LAs</li> <li>• Members to provide feedback to HRU on private sector HR targets</li> </ul>
5 Oct 20 (joint meeting with subgroup 2)	<p>The purpose of this joint meeting of subgroups 1 and 2 was to discuss the development of a BHR Toolkit for companies. It was agreed that the following recommendations would be brought to the Implementation Group:</p> <ul style="list-style-type: none"> <li>• The contents of the Toolkit should point to existing resources which inform companies on what they need to do, how to identify gaps, what measures to take etc.</li> <li>• There needs to be awareness raising with companies (Possibly through GDPR/Brexit style campaign, DFA website, grassroots and representative organisations)</li> <li>• Request that this issue be included on the agenda for the next meeting of the Export/Trade Council which will be a way to enhance engagement and awareness among key stakeholders.</li> </ul>

### Subgroup 2: Corporate Responsibility to Respect Human Rights

Meeting	Outputs and Discussion points
22 January 2020	<p>It was agreed that the following recommendations would be brought to the Implementation Group.</p> <ol style="list-style-type: none"> <li>1. That a plain language version of the UN Guiding Principles be developed in order to make it easier for businesses and other stakeholders to better understand the rationale behind the Principles and the potential requirements of businesses under the National Action Plan.</li> <li>2. To invite the Office of Government Procurement to attend the next subgroup meeting to outline what they are doing in the area of</li> </ol>

	<p>procurement with a view to potentially developing standardised procurement principles.</p> <p>3. To invite businesses and investors to attend the next meeting of the subgroup.</p>
5 Oct 20 (joint meeting with subgroup 1)	<p>The purpose of this joint meeting of subgroups 1 and 2 was to discuss the development of a BHR Toolkit for companies. It was agreed that the following recommendations would be brought to the Implementation Group:</p> <ul style="list-style-type: none"> <li>• The contents of the Toolkit should point to existing resources which inform companies on what they need to do, how to identify gaps, what measures to take etc.</li> <li>• There needs to be awareness raising with companies (Possibly through GDPR/Brexit style campaign, DFA website, grassroots and representative organisations)</li> <li>• Request that this issue be included on the agenda for the next meeting of the Export/Trade Council which will be a way to enhance engagement and awareness among key stakeholders.</li> </ul>

### Subgroup 3: Access to Remedy

Meeting	Outputs and Discussion points
17 December 2019	<p>It was agreed to:</p> <ul style="list-style-type: none"> <li>• Recommend to the Implementation Group to commission an independent review focused on access to remedy with terms of reference to be agreed by the sub-group.</li> <li>• Department of Business, Enterprise and Innovation to report back to the sub-group with information from the OECD National Contact Point on its current state of functioning and future plans.</li> <li>• Conduct a mapping exercise of existing mediation mechanisms to be reported back to the sub-group.</li> </ul>
5 March 2020	<p>Re. proposed review of Access to Remedy, the following was agreed:</p> <ul style="list-style-type: none"> <li>• The tender process would begin;</li> <li>• The aim would be to commission the review by end April 2020;</li> <li>• DFAT to look into having a representative of the subgroup on the adjudication panel for the tender;</li> </ul>

	<ul style="list-style-type: none"> <li>Subgroup to be consulted on the scoring mechanism for evaluating the proposals.</li> </ul> <p>Re Mapping Exercise of Existing Mediation Mechanisms, the following was agreed:</p> <ul style="list-style-type: none"> <li>The President of the Mediators Institute of Ireland (MII) would speak to the group at the next meeting.</li> </ul> <p>Re engagement with the OECD National Contact Point (NCP), the following was agreed:</p> <ul style="list-style-type: none"> <li>To put a recommendation to the Implementation Group to support and offer assistance to the Peer Review.</li> </ul>
5 October 2020	<ul style="list-style-type: none"> <li>Members provided feedback to Dr. Rachel Widdis, who presented a draft of her review on Access to Remedy and agreed that a further discussion should be held at the next IG meeting.</li> <li>Members agreed to consider inviting the Mediators Institute of Ireland to address the plenary IG, rather than subgroup 3, having regard to the nature of the commitment in the National Plan.</li> <li>The OECD NCP offered to share a revised draft of the schedule of the peer review when it is available from the OECD.</li> </ul>
1 December 2020	Members were briefed on the revised draft Access to Remedy review and provided feedback to the author in advance of the plenary IG meeting.

In addition, the Chairperson of each subgroup chaired consultations along sectoral lines as part of the review of implementation of the National Plan as follows:

- Meeting of state sector members of the Implementation Group, chaired by Mr Gerry Cunningham (26 May 2021);
- Meeting of the business sector members of the Implementation Group, chaired by Mr Simon McKeever (26 May 2021);
- Meeting of the civil society members of the Implementation Group, chaired by Ms Siobhán Curran (27 May 2021).

Ends