

## Appendix A: The Corporate Responsibility to Respect Human Rights and Business Relationships in the UN Guiding Principles

This table was developed for this Report to outline the guidance the Guiding Principles provide regarding business relationships. Sometimes the Guiding Principles contain direct references to business relationships and in other cases the Guiding Principles are less direct about business relationships and so elaboration was deemed helpful (by the project team).

The table below quotes relevant text in the Guiding Principles and commentary when it comes to business relationships. Bulleted text has been developed to paraphrase or elaborate on this, and offers a suggested relevance for business relationships. Not all Guiding Principles are quoted to avoid unnecessary repetition.

### Foundational Principles

#### Guiding Principle 12: Scope and Definition of “Human Rights”

<b>Relevant Text</b>	<i>The responsibility of business enterprises to respect human rights refers to internationally recognised human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work.</i>
<b>Relevant Commentary</b>	<i>Because business enterprises can have an impact on virtually the entire spectrum of internationally recognised human rights, their responsibility to respect applies to all such rights. In practice, some human rights may be at greater risk than others in particular industries or contexts, and therefore will be the focus of heightened attention. However, situations may change, so all human rights should be the focus of periodic review.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• As a starting point, businesses should consider all human rights when engaging business partners.</li> <li>• The activity (product, service or operation) and operating context of the business relationship should inform decisions about those rights that are most relevant in the specific relationship.</li> <li>• The situation, and company policy frameworks/tools to manage the situation, should be periodically reviewed with reference to all human rights.</li> </ul>

### Guiding Principle 13: Level Of Involvement // “Business Relationships” Defined

<b>Relevant Text</b>	<i>The responsibility to respect human rights requires that business enterprises: (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur; (b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.</i>
<b>Relevant Commentary</b>	<i>Business enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. Guiding Principle 19 elaborates further on the implications for how business enterprises should address these situations. For the purpose of these Guiding Principles a business enterprise’s “activities” are understood to include both actions and omissions; and its “business relationships” are understood to include relationships with business partners, entities in its value chain, and any other non-State or State entity directly linked to its business operations, products or services.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• There are different levels of involvement that a business may have in relation to an adverse human rights impact therefore different appropriate action is expected.</li> <li>• The appropriate action expected depends on a business’s connection to the impact: <ul style="list-style-type: none"> <li>• If <i>causing or contributing</i> (or potentially causing or contributing) then avoid and address;</li> <li>• If <i>directly linked</i> to the impacts (even where the business has not caused or contributed to the impact), then seek to prevent or mitigate.</li> </ul> </li> <li>• “Business relationships” is defined broadly i.e. this could include suppliers, customers, consumers, joint venture partners, service providers, franchises, governmental partners and others.</li> </ul>

**Guiding Principle 14: All Enterprises Have Responsibility // One Size Does Not Fit All**

<b>Relevant Text</b>	<i>The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise’s adverse human rights impacts.</i>
<b>Relevant Commentary</b>	<i>The means through which a business enterprise meets its responsibility to respect human rights will be proportional to, among other factors, its size. Small and medium-sized enterprises may have less capacity as well as more informal processes and management structures than larger companies, so their respective policies and processes will take on different forms. But some small and medium-sized enterprises can have severe human rights impacts, which will require corresponding measures regardless of their size. Severity of impacts will be judged by their scale, scope and irremediable character. The means through which a business enterprise meets its responsibility to respect human rights may also vary depending on whether, and the extent to which, it conducts business through a corporate group or individually. However, the responsibility to respect human rights applies fully and equally to all business enterprises.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• One size does not fit all and so it will be up to each group or each enterprise to determine how they address human rights in their business relationships. For instance, each industry and company will probably use a different mixture of policies, contractual arrangements, operating procedures, accountability arrangements, assessments, audits, management systems etc. to address human rights with business partners.</li> <li>• Enterprises of all sizes can be involved in adverse human rights impacts that are severe. Size or availability of resources has no bearing on a business’s Corporate Responsibility to Respect.</li> </ul>

## Operational Principles

<b>Guiding Principle 16: Policy Commitment</b>	
<b>Relevant Text</b>	<p><i>As the basis for embedding their responsibility to respect human rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that...</i></p> <p><i>(c) Stipulates the enterprise's human rights expectations of personnel, business partners and other parties directly linked to its operations, products or services; (d) Is publicly available and communicated internally and externally to all personnel, business partners and other relevant parties; (e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.</i></p>
<b>Relevant Commentary</b>	<p><i>The statement of commitment should be publicly available. It should be communicated actively to entities with which the enterprise has contractual relationships; others directly linked to its operations, which may include State security forces; investors; and, in the case of operations with significant human rights risks, to the potentially affected stakeholders.</i></p> <p><i>Just as States should work towards policy coherence, so business enterprises need to strive for coherence between their responsibility to respect human rights and policies and procedures that govern their wider business activities and relationships. This should include, for example, policies and procedures that set financial and other performance incentives for personnel; procurement practices; and lobbying activities where human rights are at stake.</i></p> <p style="text-align: right;"><i>continued opposite</i></p>

**Suggested  
Relevance**

- Human rights policy commitments should include expectations for business partners.
- Human rights policy commitments should be communicated to business partners. This communication could occur through contracts, guidance, dialogue, training etc.
- Embedding human rights into existing policies, processes and management systems used to manage business relationships is encouraged so that human rights becomes part of day-to-day business rather than being treated as a one-off concern only at the start of a relationships.
- Internal coherence of policies, practices and incentives should be achieved. For business relationships this will likely mean focused work with multiple key functions in a company working on the business relationship so that they understand, and are incentivised to respect the company's human rights commitments (e.g. procurement, legal, M&A, sales, compliance, government relations, etc.).

**Guiding Principle 17: Human Rights Due Diligence // (What, When and Prioritisation)**

<b>Relevant Text</b>	<p><i>In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. Human rights due diligence: (a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships; (b) Will vary in complexity with, the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations; (c) Should be on-going, recognising that the human rights risks may changeover time as the business enterprise's operations and operating context evolve.</i></p>
<b>Relevant Commentary</b>	<p><i>Human rights due diligence should be initiated as early as possible in the development of a new activity or relationship, given that human rights risks can be increased or mitigated already at the stage of structuring contracts or other agreements, and may be inherited through mergers or acquisitions.</i></p> <p><i>Where business enterprises have large numbers of entities in their value chains it may be unreasonably difficult to conduct due diligence for adverse human rights impacts across them all. If so, business enterprises should identify general areas where the risk of adverse human rights impacts is most significant, whether due to suppliers' or clients' operating context, the particular operations, products or services involved, or other relevant considerations, and prioritise these for human rights due diligence.</i></p> <p style="text-align: right;"><i>continued opposite</i></p>

**Suggested  
Relevance**

- The scope of due diligence does not include all actions or impacts of a business partners – just those in which the business may be involved. In practice, public opinion may not make such a distinction and it may be difficult to understand the impacts in which the business may be involved without a broader inquiry.
- If companies must prioritise attention to human rights in certain business relationships (and related operations, products and services) for due diligence because the company has a large number of entities in its value chain, the company should start with those relationships that pose the most significant and severe risks to human rights. Evidence should be developed concerning operating context, the products or services involved and other relevant considerations (including information in the public domain or provided by stakeholders).
- Prioritising relationships based on the volume or percentage of business without the further considerations identified above, may not be the most appropriate approach to prioritisation, from a human rights or business risk perspective.
- Once companies are finished with the highest prioritised business relationships, they should move on to the next set of priorities for due diligence as these may also carry risk of adverse human rights impacts (even if initially judged as less significant or severe).
- Due diligence should start as early as possible in new relationship to more easily avoid, prevent and mitigate adverse human rights impacts (e.g. during initial negotiations/ dialogue, prior to mergers/acquisitions, through contractual clauses, design of operating procedures, plans for third party monitoring...). At the same time, due diligence should not only take place early on in the relationship, but should be on going as situations change.

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**Guiding Principle 17: Complicity**

<b>Relevant Text</b>	–
<b>Relevant Commentary</b>	<p><i>Questions of complicity may arise when a business enterprise contributes to, or is seen as contributing to, adverse human rights impacts caused by other parties. Complicity has both non-legal and legal meanings. As a non-legal matter, business enterprises may be perceived as being “complicit” in the acts of another party where, for example, they are seen to benefit from an abuse committed by that party. As a legal matter, most national jurisdictions prohibit complicity in the commission of a crime, and a number allow for criminal liability of business enterprises in such cases. Typically, civil actions can also be based on an enterprise’s alleged contribution to a harm, although these may not be framed in human rights terms. The weight of international criminal law jurisprudence indicates that the relevant standard for aiding and abetting is knowingly providing practical assistance or encouragement that has a substantial effect on the commission of a crime. Conducting appropriate human rights due diligence should help business enterprises address the risk of legal claims against them by showing that they took every reasonable step to avoid involvement with an alleged human rights abuse. However, business enterprises conducting such due diligence should not assume that, by itself, this will automatically and fully absolve them from liability for causing or contributing to human rights abuses.</i></p>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• There may be both legal and non-legal forms of complicity. As a legal matter, most national jurisdictions prohibit complicity in the commission of a crime, and a number allow for criminal liability of business enterprises in such cases.</li> <li>• When it comes to non-legal complicity, human rights due diligence may be or become key in reducing legal risk and liability as it could demonstrate the standard of “<i>taking every reasonable step to avoid involvement</i>”. But the assumption that human rights due diligence will by itself automatically and fully absolve businesses from liability for complicity is cautioned against.</li> </ul>

### Guiding Principle 18: Identifying and Assessing Human Rights Impacts

<p><b>Relevant Text</b></p>	<p><i>In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should:(a) Draw on internal and/or independent external human rights expertise; (b) Involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.</i></p>
<p><b>Relevant Commentary</b></p>	<p><i>The initial step in conducting human rights due diligence is to identify and assess the nature of the actual and potential adverse human rights impacts with which a business enterprise may be involved. The purpose is to understand the specific impacts on specific people, given a specific context of operations. Typically this includes assessing the human rights context prior to a proposed business activity, where possible; identifying who may be affected; cataloguing the relevant human rights standards and issues; and projecting how the proposed activity and associated business relationships could have adverse human rights impacts on those identified.</i></p> <p><i>In this process, business enterprises should pay special attention to any particular human rights impacts on individuals from groups or populations that may be at heightened risk of vulnerability or marginalisation, and bear in mind the different risks that may be faced by women and men. While processes for assessing human rights impacts can be incorporated within other processes such as risk assessments or environmental and social impact assessments, they should include all internationally recognised human rights as a reference point, since enterprises may potentially impact virtually any of these rights.</i></p> <p><i>Because human rights situations are dynamic, assessments of human rights impacts should be undertaken at regular intervals: prior to a new activity or relationship; prior to major decisions or changes in the operation (e.g. market entry, product launch, policy change, or wider changes to the business); in response to or anticipation of changes in the operating environment (e.g. rising social tensions); and periodically throughout the life of an activity or relationship.</i></p> <p style="text-align: right;"><i>continued opposite</i></p>

	<p><i>To enable business enterprises to assess their human rights impacts accurately, they should seek to understand the concerns of potentially affected stakeholders by consulting them directly in a manner that takes into account language and other potential barriers to effective engagement. In situations where such consultation is not possible, business enterprises should consider reasonable alternatives such as consulting credible, independent expert resources, including human rights defenders and others from civil society.</i></p> <p><i>The assessment of human rights impacts informs subsequent steps in the human rights due diligence process.</i></p>
<p><b>Suggested Relevance</b></p>	<ul style="list-style-type: none"> <li>• The impact on people of the products, services and operations associated with the relationship should be assessed. Guiding Principle 18 provide some guidance as to what this typically involves – “Typically this includes assessing the human rights context prior to a proposed business activity, where possible; identifying who may be affected; cataloguing the relevant human rights standards and issues; and projecting how the proposed activity and associated business relationships could have adverse human rights impacts on those identified”.</li> <li>• Because situations change, assessment should be carried out prior to major decisions or changes in business relationship operations; in response to or anticipation of changes in the operating environment and periodically throughout the life of a relationship (e.g. partner identification, contract signing, project phases, or relationship renewal).</li> <li>• Human rights expertise, stakeholder engagement, vulnerable groups and, as appropriate, engaging with potentially affected stakeholders should also be considered in the context of assessing actual and potential impacts associated with business relationships.</li> </ul>

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**Guiding Principle 19a): Integration of Findings and Responses**


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<b>Relevant Text</b>	<i>In order to prevent and mitigate adverse human rights impacts, business enterprises should integrate the findings from their impact assessments across relevant internal functions and processes, and take appropriate action (a) Effective integration requires that: (i) Responsibility for addressing such impacts is assigned to the appropriate level and function within the business enterprise; (ii) Internal decision-making, budget allocations and oversight processes enable effective responses to such impacts.</i>
<b>Relevant Commentary</b>	<p><i>The horizontal integration across the business enterprise of specific findings from assessing human rights impacts can only be effective if its human rights policy commitment has been embedded into all relevant business functions. This is required to ensure that the assessment findings are properly understood, given due weight, and acted upon.</i></p> <p><i>In assessing human rights impacts, business enterprises will have looked for both actual and potential adverse impacts. Potential impacts should be prevented or mitigated through the horizontal integration of findings across the business enterprise, while actual impacts – those that have already occurred – should be a subject for remediation (Principle 22).</i></p>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• Actions following assessment – whether a business causes, contributes or is directly linked to the situation – should be effectively integrated into business operations.</li> <li>• For business relationships this could involve budget, oversight and incentive discussions and decisions involving multiple key functions (e.g. procurement, legal, M&amp;A, sales, compliance, government relations, etc.).</li> <li>• Actual impacts that have already occurred should be the subject of remediation. See Guiding Principle 22.</li> </ul>

**Guiding Principle 19b): Appropriate Action**

<b>Relevant Text</b>	<i>Appropriate action will vary according to: (i) Whether the business enterprise causes or contributes to an adverse impact, or whether it is involved solely because the impact is directly linked to its operations, products or services by a business relationship; (ii) The extent of its leverage in addressing the adverse impact.</i>
<b>Relevant Commentary</b>	<p><i>Where a business enterprise causes or may cause an adverse human rights impact, it should take the necessary steps to cease or prevent the impact.</i></p> <p><i>Where a business enterprise contributes or may contribute to an adverse human rights impact, it should take the necessary steps to cease or prevent its contribution and use its leverage to mitigate any remaining impact to the greatest extent possible. Leverage is considered to exist where the enterprise has the ability to effect change in the wrongful practices of an entity that causes a harm.</i></p> <p><i>Where a business enterprise has not contributed to an adverse human rights impact, but that impact is nevertheless directly linked to its operations, products or services by its business relationship with another entity, the situation is more complex. Among the factors that will enter into the determination of the appropriate action in such situations are the enterprise's leverage over the entity concerned, how crucial the relationship is to the enterprise, the severity of the abuse, and whether terminating the relationship with the entity itself would have adverse human rights consequences. The more complex the situation and its implications for human rights, the stronger is the case for the enterprise to draw on independent expert advice in deciding how to respond. If the business enterprise has leverage to prevent or mitigate the adverse impact, it should exercise it. And if it lacks leverage there may be ways for the enterprise to increase it. Leverage may be increased by, for example, offering capacity-building or other incentives to the related entity, or collaborating with other actors. There are situations in which the enterprise lacks the leverage to prevent or mitigate adverse impacts and is unable to increase its leverage. Here, the enterprise should consider ending the relationship, taking into account credible assessments of potential adverse human rights impacts of doing so. Where the relationship is</i></p> <p style="text-align: right;"><i>continued opposite</i></p>

	<p><i>“crucial” to the enterprise, ending it raises further challenges. A relationship could be deemed as crucial if it provides a product or service that is essential to the enterprise’s business, and for which no reasonable alternative source exists. Here the severity of the adverse human rights impact must also be considered: the more severe the abuse, the more quickly the enterprise will need to see change before it takes a decision on whether it should end the relationship. In any case, for as long as the abuse continues and the enterprise remains in the relationship, it should be able to demonstrate its own on going efforts to mitigate the impact and be prepared to accept any consequences – reputational, financial or legal – of the continuing connection.</i></p>
<p><b>Suggested Relevance</b></p>	<ul style="list-style-type: none"> <li>• If a business is directly linked to an impact it is more complex. The enterprise is expected to prevent or mitigate the impact but this will often require action as well by the business partner. The case for independent expert advice is stronger the more complex the situation.</li> <li>• A number of factors and avenues should be considered in deciding on what action to take including: <ul style="list-style-type: none"> <li>• Extent of leverage.</li> <li>• How crucial the relationship is.</li> <li>• Severity of the abuse.</li> <li>• Human rights consequences of terminating.</li> </ul> </li> <li>• If a business has leverage it should use it and if necessary and possible, increase leverage (e.g. through incentives, capacity building or collaboration with other actors). Leverage is defined in the Guiding Principles as “the ability to effect change in the wrongful practices of an entity that causes harm”.</li> <li>• If the above is not effective, the businesses should consider ending the relationship. If, due to how crucial the relationship is (i.e. it is essential and there is no alternative), a business decides not to end the relationship then it should be prepared to: demonstrate on going efforts to mitigate the impact; and accept the consequences of the on going connection</li> <li>• Note that when considering to end a relationship or not, the severity of the abuse must be considered. The more severe, the more quickly the business would need to see change.</li> </ul>

**Guiding Principle 20: Tracking Effectiveness of Responses**

<b>Relevant Text</b>	<i>In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. Tracking should: (a) Be based on appropriate qualitative and quantitative indicators; (b) Draw on feedback from both internal and external sources, including affected stakeholders.</i>
<b>Relevant Commentary</b>	<i>Tracking is necessary in order for a business enterprise to know if its human rights policies are being implemented optimally, whether it has responded effectively to the identified human rights impacts, and to drive continuous improvement. Business enterprises might employ tools they already use in relation to other issues. This could include performance contracts and reviews as well as surveys and audits, using gender disaggregated data where relevant.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• Tracking the effectiveness of actions to prevent or mitigate impacts also applies to business relationships.</li> <li>• Where companies have in place key performance indicators (KPIs) or systems to review the actions of business partners, such as compliance audits in the supply chain or monitoring systems for joint ventures, these might be usefully adapted, in light of the points above, to cover human rights impacts in the business relationship.</li> <li>• Engagement with external sources, including affected stakeholders, should inform understanding of effectiveness of responses in the context of business relationships.</li> </ul>

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**Guiding Principle 21: Communicating**

<b>Relevant Text</b>	<i>In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by or on behalf of affected stakeholders.</i>
<b>Relevant Commentary</b>	<i>Showing involves communication, providing a measure of transparency and accountability to individuals or groups who may be impacted and to other relevant stakeholders, including investors.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• “Showing” may appropriately include communicating with business partners as well as with relevant stakeholders (e.g. civil society, government, affected stakeholders, investors etc.) about human rights due diligence efforts in the business relationship.</li> </ul>

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**Guiding Principle 22: Remediation**

<b>Relevant Text</b>	<i>Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes.</i>
<b>Relevant Commentary</b>	<i>Where adverse impacts have occurred that the business enterprise has not caused or contributed to, but which are directly linked to its operations, products or services by a business relationship, the responsibility to respect human rights does not require that the enterprise itself provide for remediation, though it may take a role in doing so.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• Where adverse impacts have occurred and a business has caused or contributed then the business should provide for or cooperate in remediation through legitimate processes, even if the cause of the adverse impact was a business partner</li> <li>• Where a business is directly linked to the adverse impacts the Guiding Principles do not expect the business to provide for remediation, though it may take a role in doing so.</li> </ul>

## Issues of Context

<b>Guiding Principle 23: Conflict of Law // Gross Human Rights Abuses</b>	
<b>Relevant Text</b>	<i>In all contexts, business enterprises should: a) Comply with all applicable laws and respect internationally recognised human rights, wherever they operate; (b) Seek ways to honour the principles of internationally recognised human rights when faced with conflicting requirements; (c) Treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever they operate.</i>
<b>Relevant Commentary</b>	<i>Although particular country and local contexts may affect the human rights risks of an enterprise's activities and business relationships, all business enterprises have the same responsibility to respect human rights wherever they operate. Where the domestic context renders it impossible to meet this responsibility fully, business enterprises are expected to respect the principles of internationally recognised human rights to the greatest extent possible in the circumstances, and to be able to demonstrate their efforts in this regard. Some operating environments, such as conflict-affected areas, may increase the risks of enterprises being complicit in gross human rights abuses committed by other actors (security forces, for example). Business enterprises should treat this risk as a legal compliance issue, given the expanding web of potential corporate legal liability arising from extraterritorial civil claims, and from the incorporation of the provisions of the Rome Statute of the International Criminal Court in jurisdictions that provide for corporate criminal responsibility. In addition, corporate directors, officers and employees may be subject to individual liability for acts that amount to gross human rights abuses.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• In circumstances where national law conflicts with international human rights standards, the potential for risk from business relationships may be even higher. This is relevant to company policies towards business relationships – they should set out expectations of business partners in addressing these dilemmas.</li> <li>• Operating in conflict affected areas may provide strong incentive or even requirements for enhanced due diligence and binding contractual provisions on addressing potential and actual human rights impacts given the severity of risks and the heightened risk of liability.</li> </ul>

**Guiding Principle 24: Prioritising Based on Severity of Human Rights Impact**

<b>Relevant Text</b>	<i>Where it is necessary to prioritise actions to address actual and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable.</i>
<b>Relevant Commentary</b>	<i>While business enterprises should address all their adverse human rights impacts, it may not always be possible to address them simultaneously. In the absence of specific legal guidance, if prioritisation is necessary business enterprises should begin with those human rights impacts that would be most severe, recognising that a delayed response may affect remediability. Severity is not an absolute concept in this context, but is relative to the other human rights impacts the business enterprise has identified.</i>
<b>Suggested Relevance</b>	<ul style="list-style-type: none"> <li>• If, in the context of a business relationship, a company must prioritise which human rights impacts to address first it should focus on those impacts that would be most severe where severity depends on             <ul style="list-style-type: none"> <li>• Scale of impact: the gravity of impact.</li> <li>• Scope of impact: the number of individuals impacted at present or the future.</li> <li>• Irremediable: Impacts that cannot be reversed or mitigated. This may include in particular right to life and health of individuals, fundamental effects on the welfare of entire groups or communities, gross human rights abuses and disproportionate impacts on the most vulnerable groups.</li> </ul> </li> </ul>