

Implementando los Principios Rectores sobre Empresas y Derechos Humanos de las Naciones Unidas

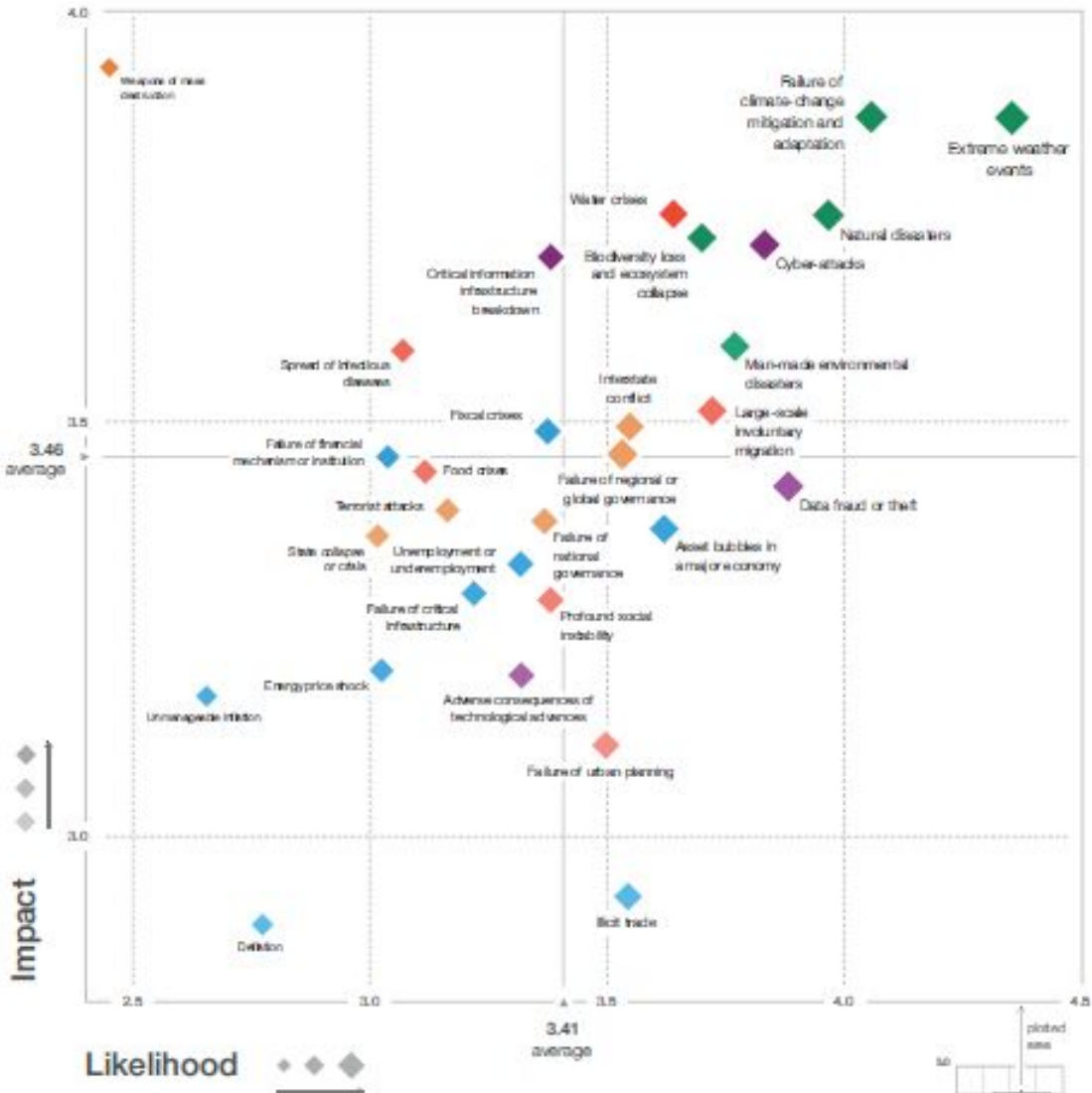
Buenos Aires, 3 de Junio, 2019

Dante Pesce – Director Ejecutivo
Centro VINCULAR de Sostenibilidad Corporativa
Pontificia Universidad Católica de Valparaíso-Chile

Miembro del Grupo de Trabajo de Empresa y Derechos Humanos de las
Naciones Unidas

*Los desafíos globales emergentes
presentan riesgos para la
viabilidad/sostenibilidad de las empresas*

Riesgos globales 2019 según el WEF



Top 10 risks in terms of

Likelihood

- 1 Extreme weather events
- 2 Failure of climate-change mitigation and adaptation
- 3 Natural disasters
- 4 Data fraud or theft
- 5 Cyber-attacks
- 6 Man-made environmental disasters
- 7 Large-scale involuntary migration
- 8 Biodiversity loss and ecosystem collapse
- 9 Water crises
- 10 Asset bubbles in a major economy

Impact

- 1 Weapons of mass destruction
- 2 Failure of climate-change mitigation and adaptation
- 3 Extreme weather events
- 4 Water crises
- 5 Natural disasters
- 6 Biodiversity loss and ecosystem collapse
- 7 Cyber-attacks
- 8 Critical information infrastructure breakdown
- 9 Man-made environmental disasters
- 10 Spread of infectious diseases

- ◆ Economic
- ◆ Environmental
- ◆ Geopolitical
- ◆ Societal
- ◆ Technological

Evolución de los tipos de riesgo más relevantes para los negocios

Top 5 Global Risks in Terms of Likelihood

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1st	Asset price collapse	Asset price collapse	Storms and cyclones	Severe income disparity	Severe income disparity	Income disparity	Interstate conflict with regional consequences	Large-scale involuntary migration	Extreme weather events	Extreme weather events	Extreme weather events
2nd	Slowing Chinese economy (<6%)	Slowing Chinese economy (<6%)	Flooding	Chronic fiscal imbalances	Chronic fiscal imbalances	Extreme weather events	Extreme weather events	Extreme weather events	Large-scale involuntary migration	Natural disasters	Failure of climate-change mitigation and adaptation
3rd	Chronic disease	Chronic disease	Corruption	Rising greenhouse gas emissions	Rising greenhouse gas emissions	Unemployment and underemployment	Failure of national governance	Failure of climate-change mitigation and adaptation	Major natural disasters	Cyber-attacks	Natural disasters
4th	Global governance gaps	Fiscal crises	Biodiversity loss	Cyber-attacks	Water supply crises	Climate change	State collapse or crisis	Interstate conflict with regional consequences	Large-scale terrorist attacks	Data fraud or theft	Data fraud or theft
5th	Retrenchment from globalization	Global governance gaps	Climate change	Water supply crises	Mismanagement of population	Cyber-attacks	High structural unemployment or underemployment	Major natural catastrophes	Massive incident of data fraud/theft	Failure of climate-change mitigation and adaptation	Cyber-attacks

Top 5 Global Risks in Terms of Impact

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1st	Asset price collapse	Asset price collapse	Fiscal crises	Major systemic financial failure	Major systemic financial failure	Fiscal crises	Water crises	Failure of climate-change mitigation and adaptation	Weapons of mass destruction	Weapons of mass destruction	Weapons of mass destruction
2nd	Retrenchment from globalization (developed)	Retrenchment from globalization (developed)	Climate change	Water supply crises	Water supply crises	Climate change	Rapid and massive spread of infectious diseases	Weapons of mass destruction	Extreme weather events	Extreme weather events	Failure of climate-change mitigation and adaptation
3rd	Oil and gas price spike	Oil price spikes	Geopolitical conflict	Food shortage crises	Chronic fiscal imbalances	Water crises	Weapons of mass destruction	Water crises	Water crises	Natural disasters	Extreme weather events
4th	Chronic disease	Chronic disease	Asset price collapse	Chronic fiscal imbalances	Diffusion of weapons of mass destruction	Unemployment and underemployment	Interstate conflict with regional consequences	Large-scale involuntary migration	Major natural disasters	Failure of climate-change mitigation and adaptation	Water crises
5th	Fiscal crises	Fiscal crises	Extreme energy price volatility	Extreme volatility in energy and agriculture prices	Failure of climate-change mitigation and adaptation	Critical information infrastructure breakdown	Failure of climate-change mitigation and adaptation	Severe energy price shock	Failure of climate-change mitigation and adaptation	Water crises	Natural disasters

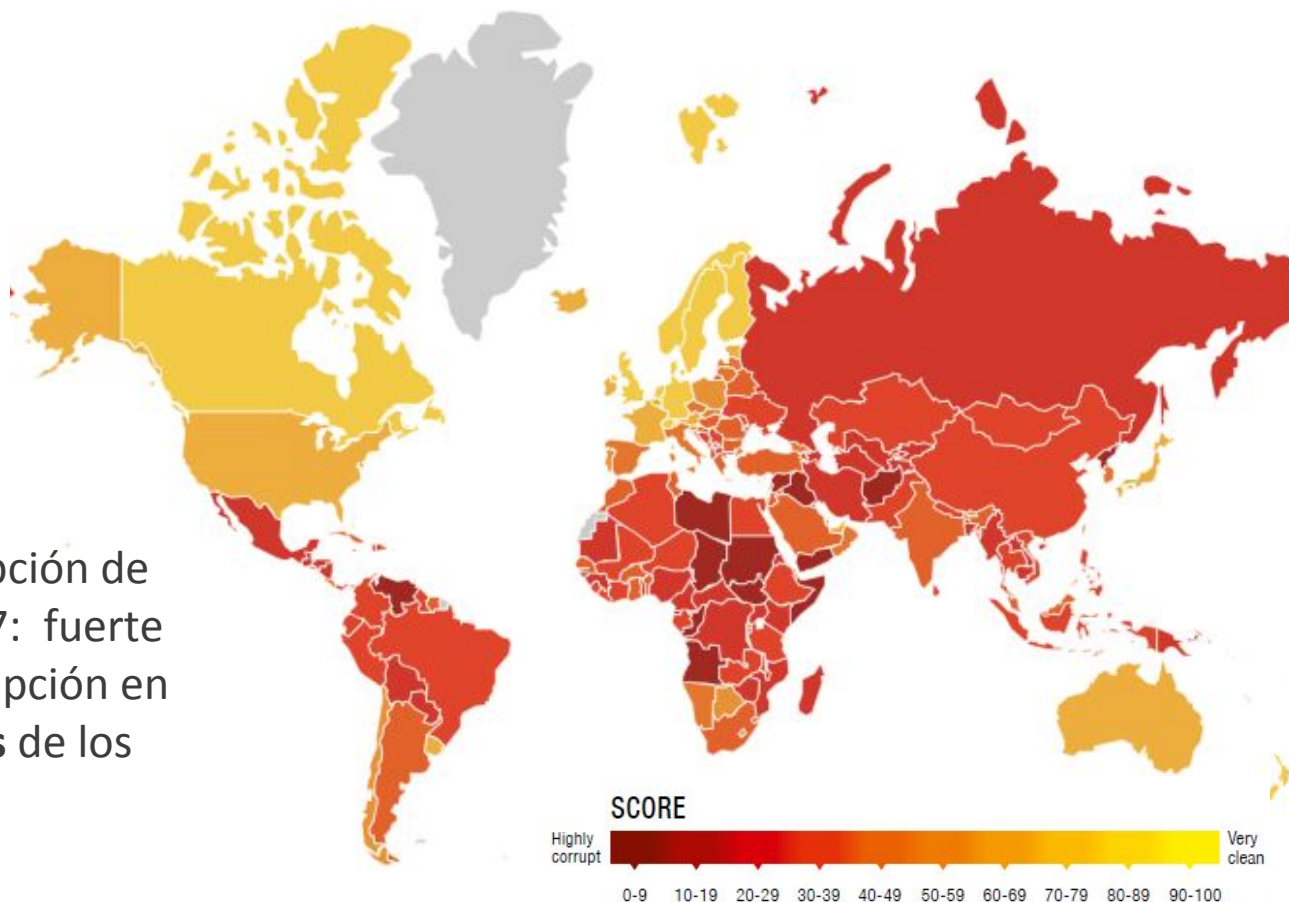
■ Economic
 ■ Environmental
 ■ Geopolitical
 ■ Societal
 ■ Technological

Impactos y riesgos ambientales



Los gobiernos de la región no están haciendo frente a la corrupción

INDEX 2018



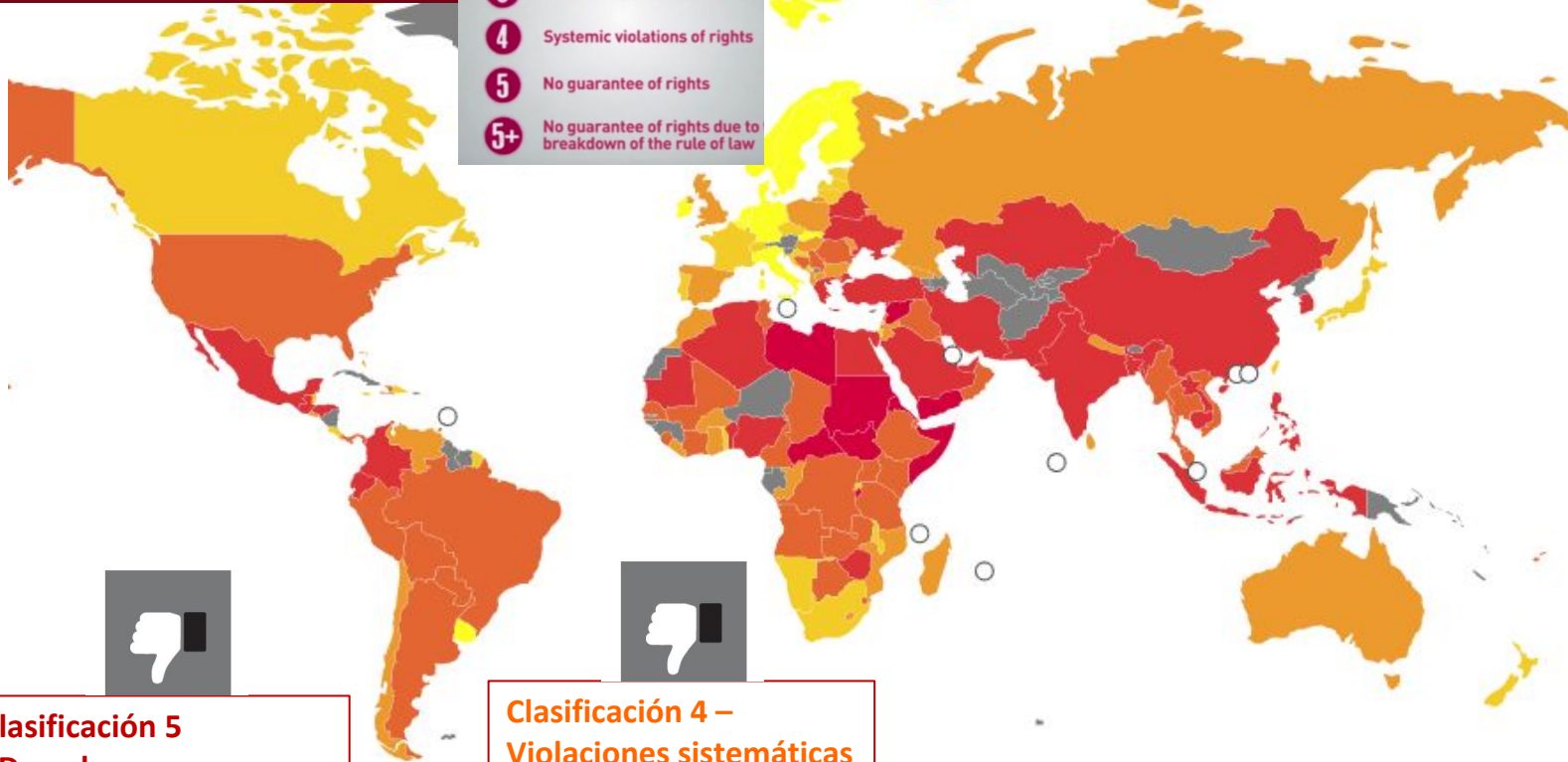
El Índice de Percepción de la Corrupción 2017: fuerte presencia de corrupción en más de **dos tercios** de los países

Peores países del mundo para los trabajadores

The ITUC Global Rights Index

The World's Worst Countries for Workers

- 1 Irregular violations of rights
- 2 Repeated violations of rights
- 3 Regular violations of rights
- 4 Systemic violations of rights
- 5 No guarantee of rights
- 5+ No guarantee of rights due to breakdown of the rule of law



Clasificación 5 –Derechos no garantizados

- Colombia
- Ecuador
- Guatemala
- Honduras
- México



Clasificación 4 – Violaciones sistemáticas de los derechos

- Argentina
- Brasil
- Bolivia
- Panamá
- Paraguay
- Perú

Contexto de los DDHH y empresas en Chile



Option 1:
Populate map by
themes/case studies

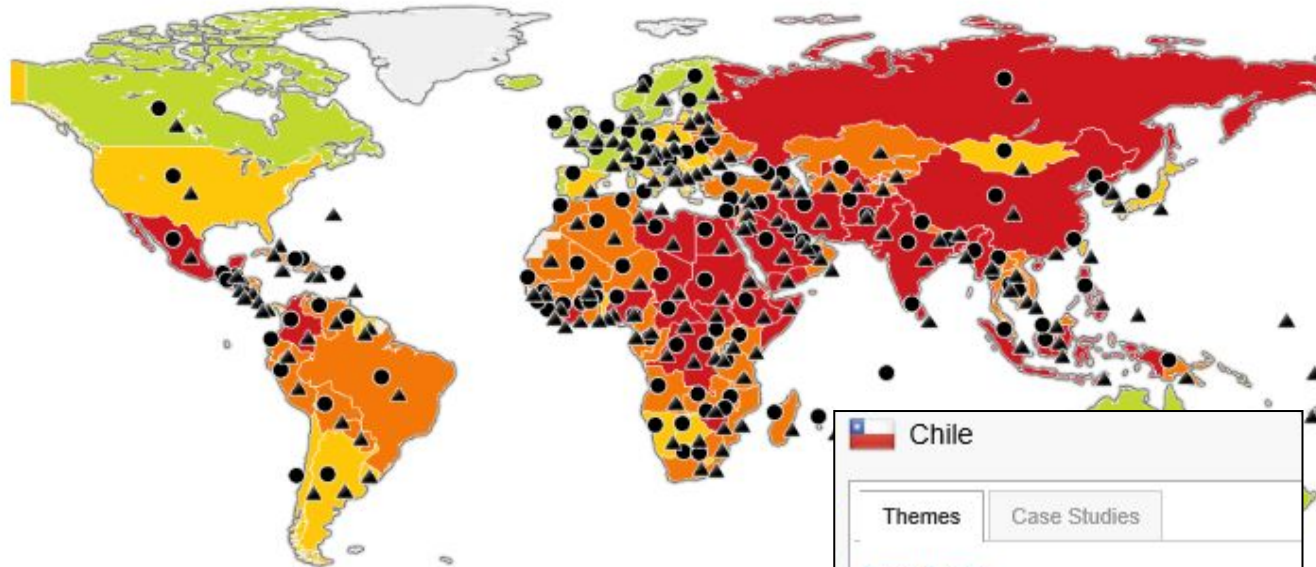
Map: Human Rights Risk Index

▲ Themes ● Case Studies

Risk Categories

SHOW ALL

- Access to water
- Child labour
- Community relocation
- Conflict minerals
- Corruption
- Cumulative impacts
- Doing business in conflict-affected countries
- Ethnic minorities
- Forced labour
- Freedom of association
- Freedom of religion
- Freedom of speech
- Gender equality
- Health and safety
- HIV/AIDS
- Housing
- Human trafficking
- Indigenous peoples' rights
- Living wage
- Migrant workers
- Privacy
- Product misuse
- Security forces
- Stabilisation clauses
- Working hours
- Working with SOEs



Dilemmas that responsible multi-national companies may face in their efforts to respect and support human rights when operating in emerging economies

Chile

Themes Case Studies

- Access to water
- Corruption
- Gender equality
- Health and safety
- Indigenous peoples' rights
- Security forces and human rights

Riesgos sectoriales

CSR RISK CHECK

WORLD MAP

CSR RISK MANAGEMENT

DATA SOURCES

ABOUT US

CONTACT

FAQS

CSR RISK CHECK

CSR Risk Analysis for International Business Activities

The CSR Risk Check tool is aimed at companies that are exporting to, importing from or have production facilities in foreign countries.

After conducting this short test, you will know which international CSR risks are related to

CSR RISK CHECK FOR COMPANIES

START THE TEST







ALL CSR RISKS ON THE MAP

SUPPLY CHAIN INFLUENCE CHECKLIST

START HERE

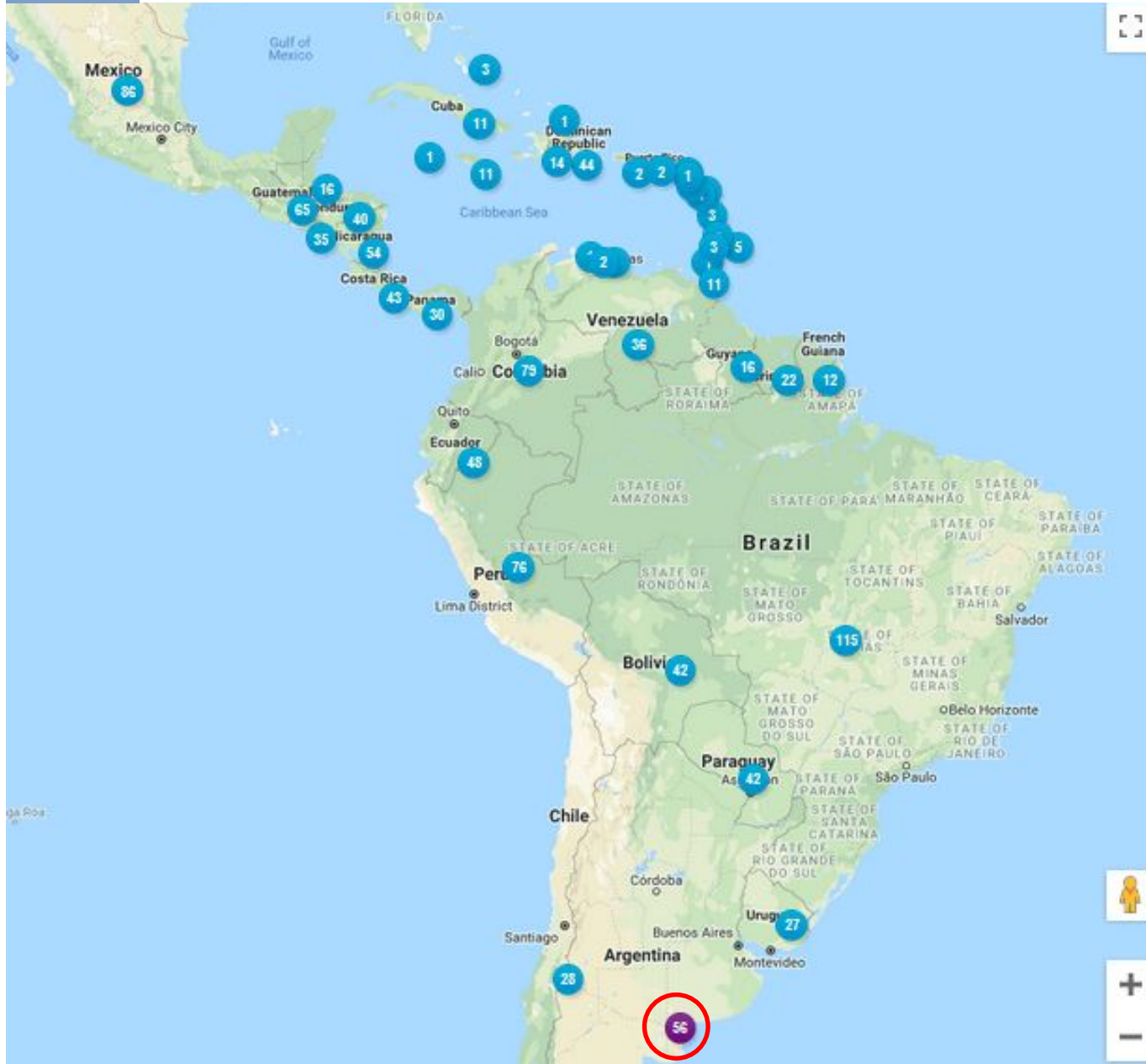
CSR RISK MANAGEMENT

Riesgos por país

Resumen Riesgos por país	Total riesgos	Derechos laborales	Medio Ambiental	Derechos humanos y ética	Prácticas justas de negocio
	76	28	34	10	4
	154	73	47	28	5
	31	8	14	9	-
	94	37	27	27	2
	98	37	33	26	2
	99	38	33	24	3



Argentina



Argentina: 56 risks

Environment (25)

- + Soil & (ground)water contamination (14 risks)
- + Biodiversity & deforestation (6 risks)
- + Environment & waste (general) (2 risks)
- + Water use & water availability (2 risks)
- + Air pollution (1 risk)

Labour rights (19)

- + Discrimination & gender (4 risks)
- + Labour conditions (contracts, working hours) (4 risks)
- + Child labour (3 risks)
- + Freedom of association (3 risks)
- + Forced labour & human trafficking (2 risks)
- + Health & safety at work (2 risks)
- + Wage & remuneration (1 risk)

Human rights & ethics (10)

- + Community impact (7 risks)
- + Land use & property rights (3 risks)

Fair business practices (2)

- + Corruption (2 risks)

Go to the [CSR Risk Check](#) to create a report for a specific product / service with risks, tips & advice.





Brasil



Brazil: 115 risks

Labour rights (48)

- + Forced labour & human trafficking (11 risks)
- + Health & safety at work (10 risks)
- + Discrimination & gender (8 risks)
- + Labour conditions (contracts, working hours) (8 risks)
- + Wage & remuneration (5 risks)
- + Child labour (4 risks)
- + Freedom of association (4 risks)

Environment (38)

- + Biodiversity & deforestation (18 risks)
- + Soil & (groundwater) contamination (11 risks)
- + Air pollution (2 risks)
- + Environment & waste (general) (2 risks)
- + Water use & water availability (2 risks)
- + Climate & energy (1 risk)

Human rights & ethics (29)

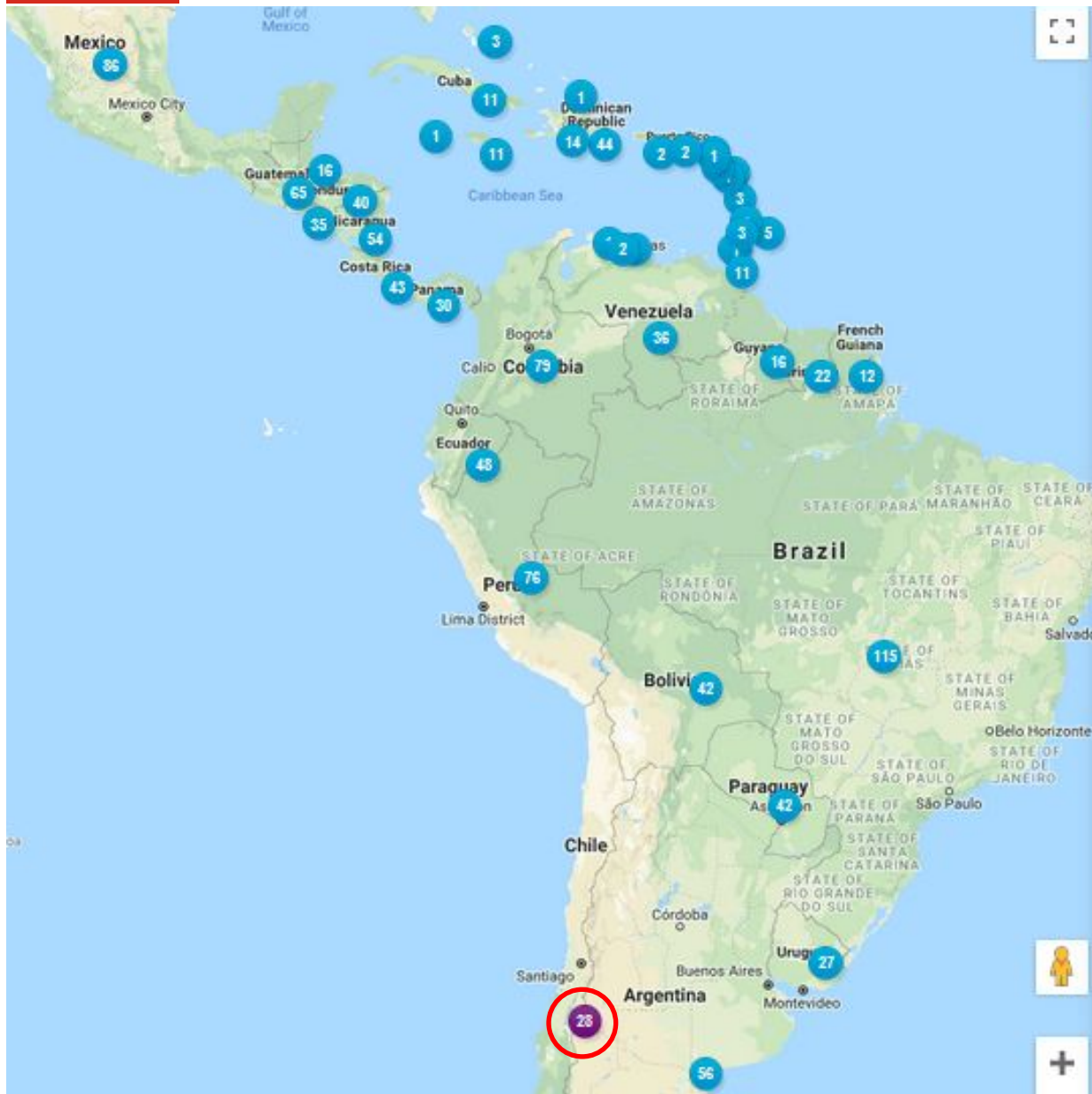
- + Community impact (14 risks)
- + Land use & property rights (7 risks)
- + Conflicts & security (4 risks)
- + Animal welfare (2 risks)
- + Consumer interests & product safety (1 risk)
- + Government influence (1 risk)

Fair business practices (4)

- + Corruption (3 risks)
- + Market distortion & competition (1 risk)



Chile



Chile: 28 risks

Labour rights (10)

- + Freedom of association (4 risks)
- + Child labour (3 risks)
- + Discrimination & gender (1 risk)
- + Health & safety at work (1 risk)
- + Labour conditions (contracts, working hours) (1 risk)

Environment (10)

- + Soil & (ground)water contamination (6 risks)
- + Water use & water availability (3 risks)
- + Biodiversity & deforestation (1 risk)

Human rights & ethics (8)

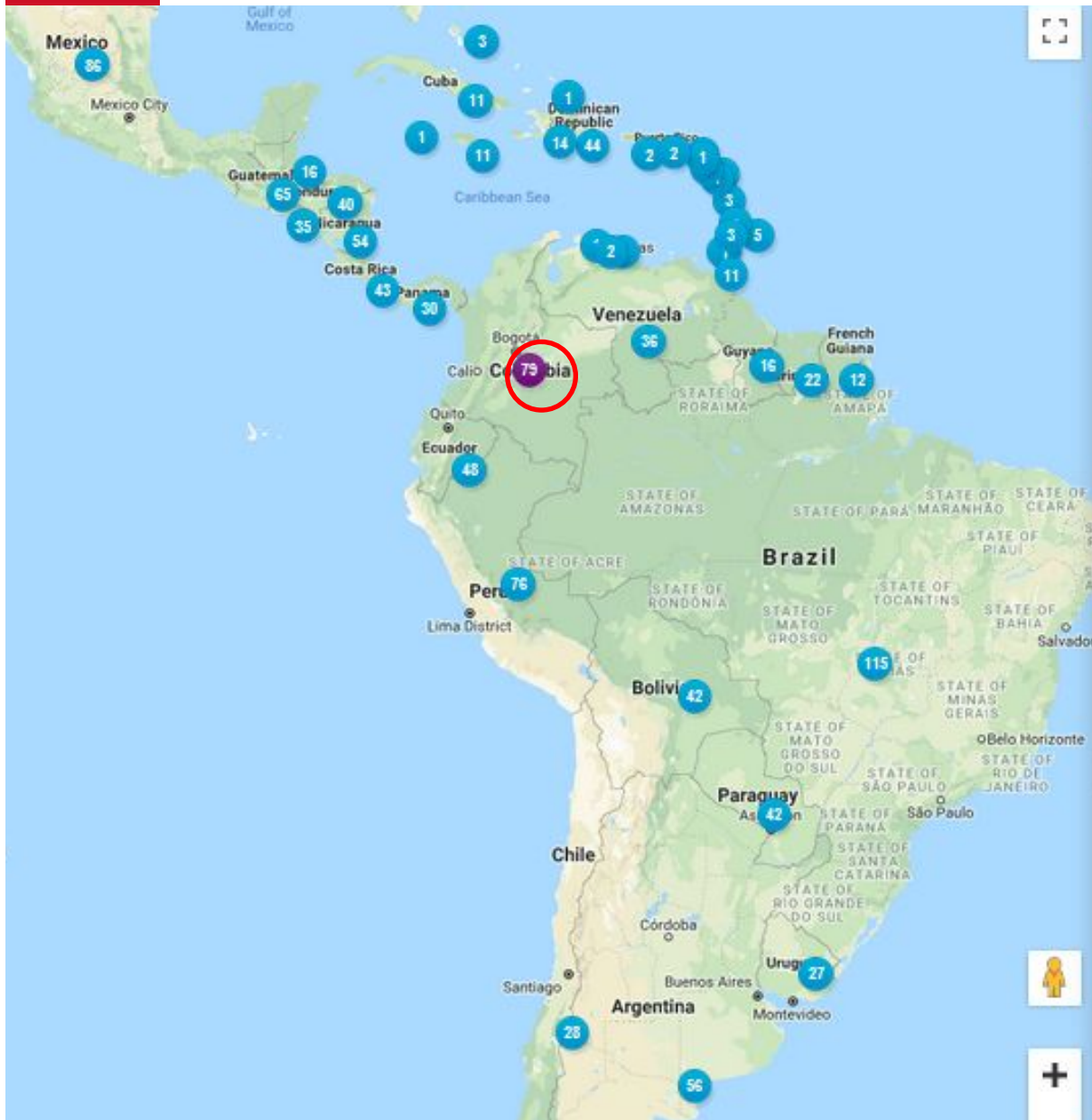
- + Community impact (6 risks)
- + Conflicts & security (1 risk)
- + Land use & property rights (1 risk)

Go to the [C&SR Risk Check](#) to create a report for a specific product / service with risks, tips & advice.

Download [an overview of all C&SR risks available](#), including all products and services, for Chile.



Colombia



Colombia: 79 risks

Labour rights (30)

- + Child labour (10 risks)
- + Freedom of association (5 risks)
- + Health & safety at work (5 risks)
- + Labour conditions (contracts, working hours) (5 risks)
- + Discrimination & gender (2 risks)
- + Wage & remuneration (2 risks)
- + Forced labour & human trafficking (1 risk)

Human rights & ethics (28)

- + Community impact (11 risks)
- + Conflicts & security (11 risks)
- + Government influence (3 risks)
- + Land use & property rights (3 risks)

Environment (19)

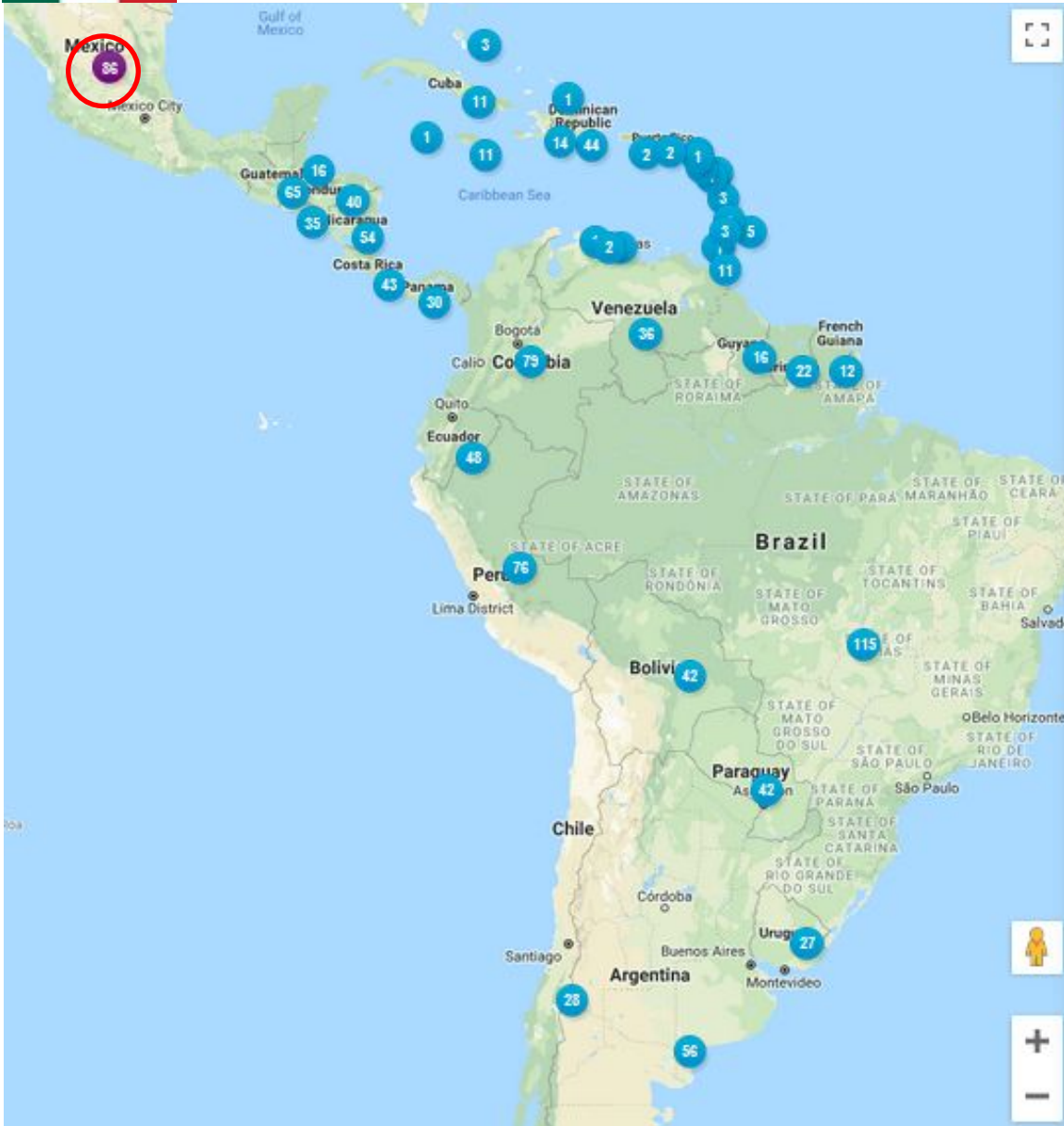
- + Soil & (ground)water contamination (9 risks)
- + Biodiversity & deforestation (7 risks)
- + Air pollution (2 risks)
- + Water use & water availability (1 risk)

Fair business practices (2)

- + Corruption (2 risks)



México



Mexico: 86 risks

Labour rights (33)

- + Child labour (13 risks)
- + Labour conditions (contracts, working hours) (5 risks)
- + Health & safety at work (4 risks)
- + Discrimination & gender (3 risks)
- + Freedom of association (3 risks)
- + Wage & remuneration (3 risks)
- + Forced labour & human trafficking (2 risks)

Environment (26)

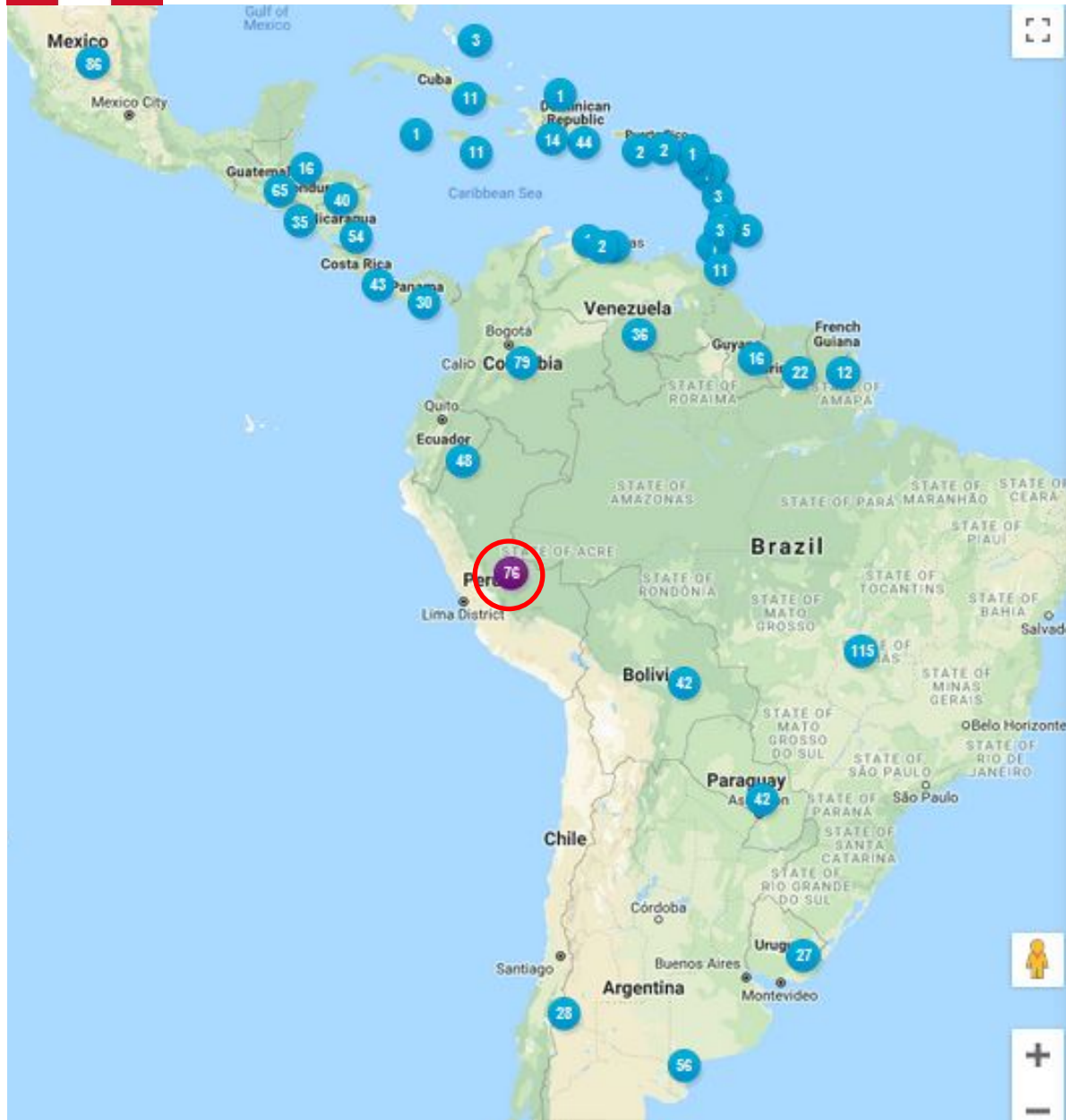
- + Soil & (ground)water contamination (11 risks)
- + Biodiversity & deforestation (8 risks)
- + Environment & waste (general) (3 risks)
- + Water use & water availability (3 risks)
- + Climate & energy (1 risk)

Human rights & ethics (25)

- + Community impact (9 risks)
- + Conflicts & security (8 risks)
- + Government influence (4 risks)
- + Animal welfare (2 risks)
- + Land use & property rights (2 risks)

Fair business practices (2)

- + Corruption (2 risks)



Peru: 76 risks

Labour rights (28)

- + Child labour (11 risks)
- + Discrimination & gender (4 risks)
- + Forced labour & human trafficking (4 risks)
- + Freedom of association (3 risks)
- + Labour conditions (contracts, working hours) (3 risks)
- + Health & safety at work (2 risks)
- + Wage & remuneration (1 risk)

Human rights & ethics (24)

- + Community impact (12 risks)
- + Conflicts & security (6 risks)
- + Land use & property rights (3 risks)
- + Government influence (2 risks)
- + Animal welfare (1 risk)

Environment (22)

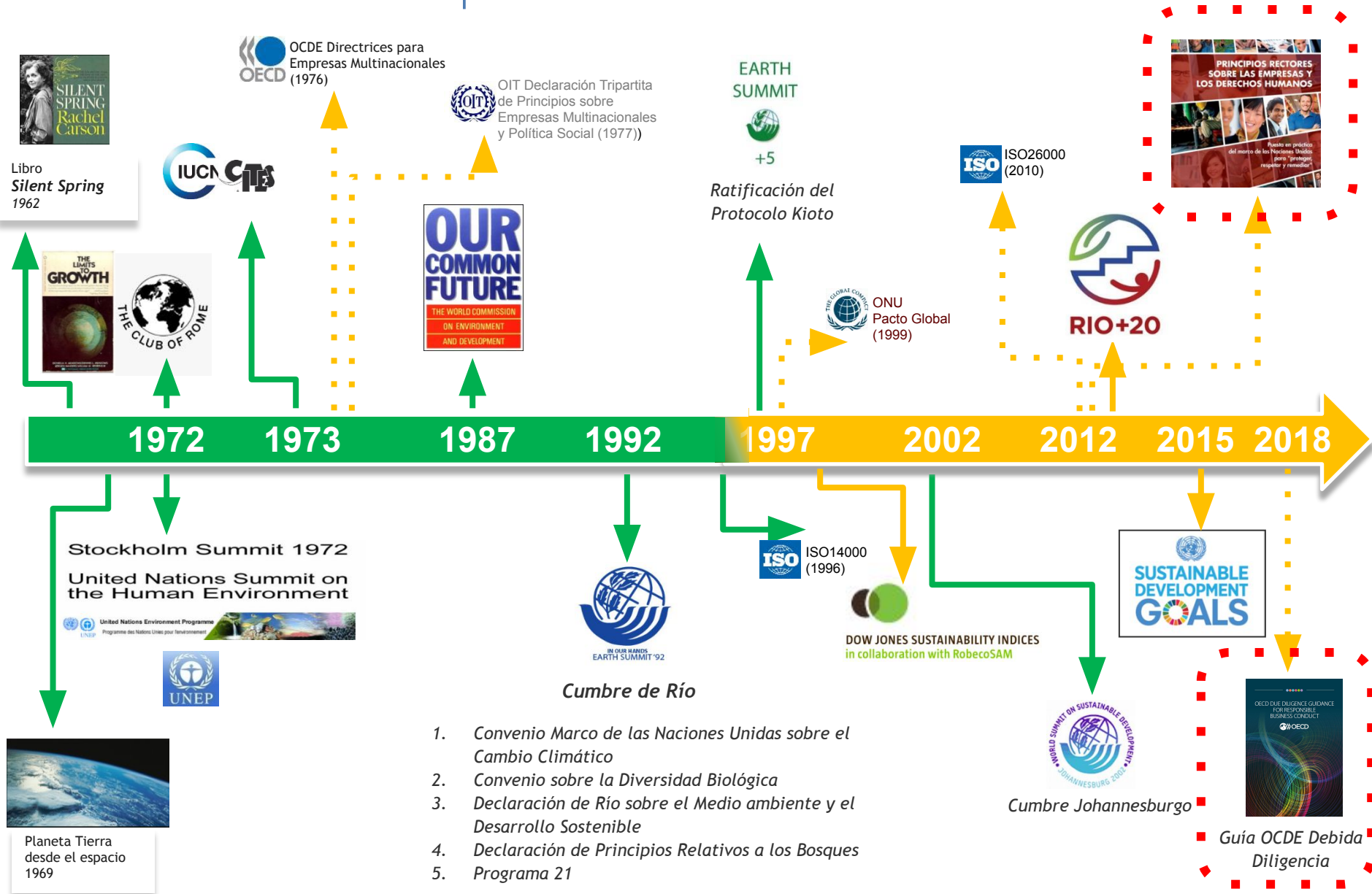
- + Soil & (ground)water contamination (10 risks)
- + Biodiversity & deforestation (7 risks)
- + Air pollution (4 risks)
- + Water use & water availability (1 risk)

Fair business practices (2)

- + Corruption (2 risks)

**¿Rol de la Empresa en la
Sociedad?**

Evolución del rol de la empresa en la sociedad



1. Convenio Marco de las Naciones Unidas sobre el Cambio Climático
2. Convenio sobre la Diversidad Biológica
3. Declaración de Río sobre el Medio ambiente y el Desarrollo Sostenible
4. Declaración de Principios Relativos a los Bosques
5. Programa 21

Agenda 2030 y los Objetivos de Desarrollo Sostenible



OBJETIVOS DE DESARROLLO SOSTENIBLE



Agenda 2030 y los Objetivos de Desarrollo Sostenible



17 objetivos – 169 metas

1. Comprehensiva: engloba los derechos económicos y sociales. Derechos civiles y políticos y derechos laborales
2. Universalidad y coherencia: fundamentada en los derechos humanos
3. Inclusión: centrada en la igualdad y no dejar atrás ningún derecho
4. Actores privados: los negocios responsables son condición previa para el desarrollo sostenible

Para cumplir con esta Agenda ambiciosa se requiere de una alianza global revitalizada y mejorada

Agenda 2030 y los Objetivos de Desarrollo Sostenible

Necesidad de Alianza Mundial para el cumplimiento de los ODS



La implementación de esta amplia y ambiciosa nueva Agenda **requiere una Alianza Mundial revitalizada**, que facilitará una intensa participación mundial para respaldar el cumplimiento de todos los Objetivos y metas, **aglutinando a los gobiernos, el sector privado, la sociedad civil, el sistema de las Naciones Unidas** y otras instancias y **movilizando todos los recursos disponibles**

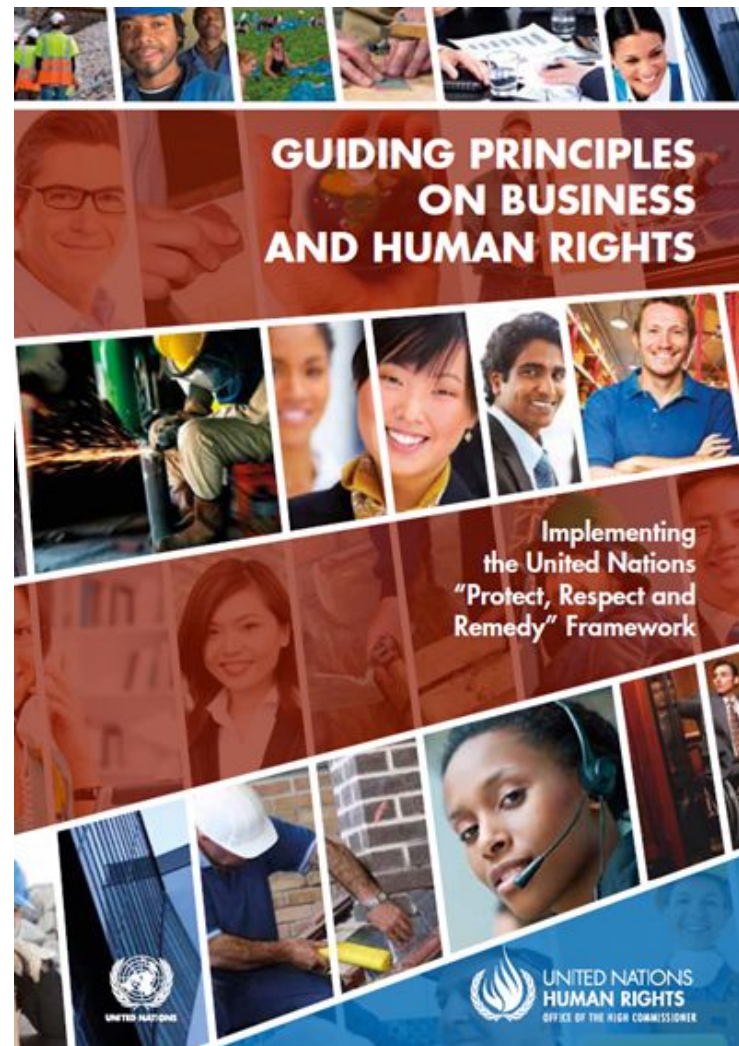
Agenda 2030 y los Objetivos de Desarrollo Sostenible



Párrafo 67. “... Fomentaremos un **sector empresarial dinámico y eficiente, protegiendo al mismo tiempo los derechos laborales y los requisitos sanitarios y ambientales** de conformidad con las normas y los acuerdos internacionales pertinentes y otras iniciativas que se estén llevando a cabo en esta esfera, como los **Principios Rectores sobre las Empresas y los Derechos Humanos y las normas laborales de la Organización Internacional del Trabajo**, la Convención sobre los Derechos del Niño y los principales acuerdos ambientales multilaterales, para quienes sean parte en ellos”

Principios Rectores Sobre Empresas y Derechos Humanos

Junio 2011



THE DANISH INSTITUTE FOR HUMAN RIGHTS

COHERENCIA EN LOS MARCOS NORMATIVOS INTERNACIONALES



“Invites EU Member States to develop by the end of 2012 **national plans for the implementation of the UN Guiding Principles**”

European Union Communication on CSR, 2011



G7 GERMANY
2015 | Schloss Elmau

“**Business should respect human rights**, which means to avoid infringing on the human rights of others and address adverse human rights impacts business may cause or contribute to”

Performance Standards, **International Finance Corporation**, World Bank Group, 2012



European Bank
for Reconstruction and Development



“**Responsible business conduct** is an essential part of an open international investment climate”

OECD Guidelines for Multinational Enterprises

“We strongly support the UN Guiding Principles on Business and Human Rights and welcome the efforts to **set up substantive National Action Plans**”

G7 Summit Leaders' Declaration, 7–8 June 2015



FINANCING FOR
DEVELOPMENT
13-16 JULY 2015 - ADDIS ABABA - ETHIOPIA
TIME FOR GLOBAL ACTION

“The companies shall [...] **Observe the UN Guiding Principles on Business and Human Rights** during the entire life-cycle of the mining project.”

China Chamber of Commerce of Metals, Minerals & Chemicals Importers & Exporters, 2014



THE GLOBAL GOALS
For Sustainable Development

“We will foster a dynamic and well-functioning business sector, while protecting labour rights and environmental and health standards in accordance with relevant international standards [...] such as the **Guiding Principles on Business and Human Rights**”

Transforming our world: the **2030 Agenda** for Sustainable Development & **Addis Ababa Action Agenda** on Financing for Development

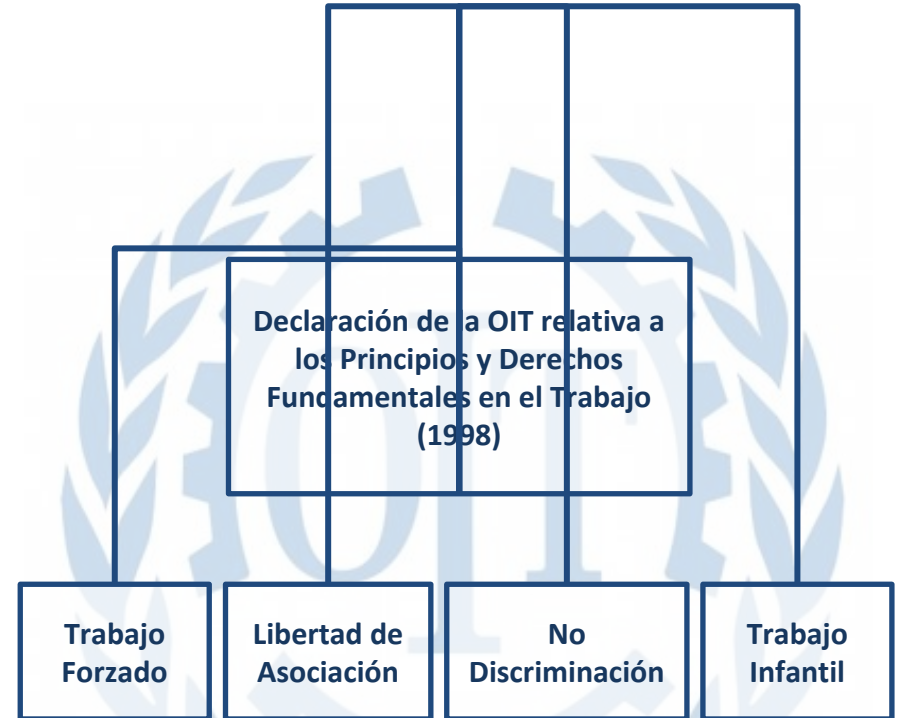


Los Principios Rectores sobre las Empresas y los DDHH

PILAR	1: ESTADO	2: EMPRESAS	3: VICTIMAS
DEBE	PROTEGER	RESPETAR	REMEDIAR
ROL	Proteger contra los abusos sobre los DDHH por actores, incluso las empresas	Respetar los DDHH en toda la cadena de valor	Asegurar acceso a remediación en caso de abusos a los DDHH
ACCIÓN	<ul style="list-style-type: none">PolíticasLegislaciónRegulación	<ul style="list-style-type: none">Actuar con debida diligenciaAbordar los impactos negativos	<ul style="list-style-type: none">Remediación judicialRemediación no judicial
	UNGP: 1 - 10	UNGP: 11 - 24	UNGP: 25 - 31

Cuáles son los Derechos Humanos

La responsabilidad empresarial se extiende, como mínimo, a los derechos humanos expresados en las declaraciones y tratados internacionales, incluyendo otros instrumentos de la ONU que aborden grupos o poblaciones vulnerables específicos, en caso de ser pertinente.



Pacto Internacional de Derechos Civiles y Políticos

Artículo 1: **Derecho de libre determinación**

Artículos 2 to 5: Principios generales

Artículo 6: **Derecho a la vida**

Artículo 7: Nadie será sometido a torturas ni a penas o tratos crueles, inhumanos o degradantes

Artículo 8: **Nadie estará sometido a esclavitud, servidumbre ni trabajo forzoso**

Artículo 9: Derecho a la libertad y a la seguridad personales

Artículo 10: Derecho de las personas detenidas a ser tratada humanamente

Artículo 11: Derecho a no ser encarcelado por el solo hecho de no poder cumplir una obligación contractual

Artículo 12: Derecho a circular libremente

Artículo 13: Derecho de los extranjeros al debido proceso para ser expulsado

Artículo 14: Derecho a un juicio justo

Artículo 15: Derecho de toda persona a que no se lea palique la legislación con efecto retroactivo.

Artículo 16: Derecho al reconocimiento de su personalidad jurídica

Artículo 17: **Derecho a la privacidad**

Artículo 18: Derecho a la libertad de pensamiento, de conciencia y de religión

Artículo 19: **Derecho a la libertad de expresión**

Artículo 20: Toda apología del odio nacional, racial o religioso que constituya incitación a la discriminación, la hostilidad o la violencia estará prohibida por la ley

Artículo 21: **Derecho de reunión pacífica**

Artículo 22: **Derecho a la libertad de asociación**

Artículo 23: Derecho a la protección de la familia y la libertad de matrimonio

Artículo 24: **Derecho a la protección del niño**

Artículo 25: **Derecho a participar en la vida pública**

Artículo 26: Derecho a la igualdad ante la ley, sin discriminación

Artículo 27: **Derechos de las minorías a tener su propia vida cultural, a profesar y practicar su propia religión y a emplear su propio idioma**

Pacto Internacional de Derechos Económicos, Sociales y Culturales

Artículo 1: **Derecho de libre determinación**

Artículos 2 to 5: Principios generales

Artículo 6: **Derecho al trabajo**

Artículo 7: **Derecho a disfrutar de condiciones justas y favorables de trabajo**

Artículo 8: **derecho a fundar y afiliarse a los sindicatos y derecho a la huelga**

Artículo 9: **Derecho a la seguridad social, incluso al seguro social**

Artículo 10: **Derecho a la vida familiar, incluida la licencia parental remunerada y la protección de los niños**











Artículo 11: **Derecho a un nivel de vida adecuado (incluye acceso al agua)**

Artículo 12: **Derecho a la salud**

Artículos 13 and 14: **Derecho a la educación**

Artículo 15: **derecho a participar en la vida cultural y gozar de los beneficios del progreso científico y de sus aplicaciones**

Coherencia

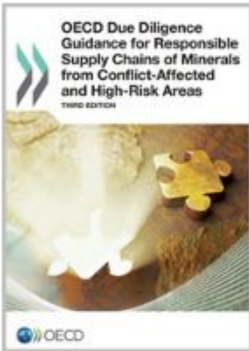
	Gobernanza	Ambiental	Trabajadores	Proveedores	Clientes	Comunidad	Derechos humanos
 OIT Declaración Tripartita de Principios sobre Empresas Multinacionales y Política Social	✓		✓				✓
 ONU Principios Rectores sobre Empresas y Derechos Humanos	✓		✓	✓			✓
 ONU Pacto Global	✓	✓	✓	✓			✓
 OCDE Directrices para Empresas Multinacionales	✓	✓	✓	✓	✓	✓	✓
 ISO26000 Guía sobre Responsabilidad Social	✓	✓	✓	✓	✓	✓	✓
 ONU Agenda 2030 y los Objetivos de Desarrollo Sostenible (ODS)	✓	✓	✓	✓	✓	✓	✓
 Global Reporting Initiative	✓	✓	✓	✓	✓	✓	✓
 Principios de Inversión Responsable	✓	✓	✓	✓		✓	✓
 Principios de Ecuador		✓	✓			✓	✓
 Dow Jones Sustainability Indices (RobecoSAM)	✓	✓	✓	✓	✓	✓	✓



Publicación de Informaciones	Publicar periódicamente informes relativos al ejercicio de sus actividades
Derechos Humanos	Reconocer y respetar los Derechos Humanos en los países donde se establezcan, conforme a los estándares internacionales
Empleo y Relaciones Laborales	Respetar el derecho a constituir sindicatos y organizaciones representativas y a su afiliación; cooperar con los representantes de los trabajadores y luchar contra la discriminación
Medio Ambiente	Evitar, prevenir y reducir daños graves en la naturaleza
Combate a la Corrupción	Mecanismos de control interno y programas éticos para sus empleados
Intereses de los Consumidores	Garantizar la calidad y fiabilidad de sus bienes y servicios
Ciencia y Tecnología	Promover la transferencia de nuevas tecnologías e impulsar la capacidad innovadora local
Competencia	Actuar conforme a la legislación y regulación aplicables
Tributación	Contribuir con las finanzas públicas de los países donde operen, efectuando el pago puntual de sus obligaciones fiscales

Hasta
viernes 1

Minerals



The OECD Due Diligence Guidance provides detailed recommendations to help companies respect and avoid contributing to conflict through their mineral purchasing decisions and practices.

[» More](#)

Extractive



This guidance provides a practical framework for identifying and managing risks with regard to stakeholder engagement activities.

[» More](#)

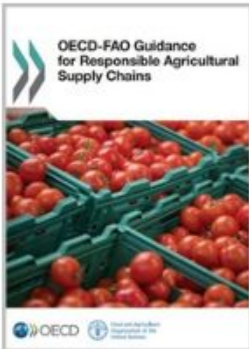
Garment and Footwear



This guidance supports a common understanding of due diligence and responsible supply chain management in the garment and footwear sector.

[» More](#)

Agriculture



The OECD and the UN FAO have developed guidance to help enterprises observe standards of responsible business conduct in the agricultural supply chain.

[» More](#)

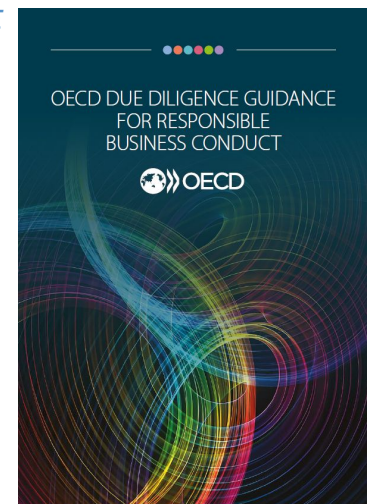
Institutional Investors



This paper highlights key considerations for institutional investors in carrying out due diligence to identify and respond to environmental and social risks.

[» More](#)

Guía OCDE Debida Diligencia



OIE - main stream empresarial asume compromisos globales frente a agenda



La comunidad empresarial mundial reafirma:

- **Apoyo a ODS** y disposición para **trabajar y cooperar a nivel nacional e internacional** para el alcance de objetivos
- Compromiso de **participar con sindicatos y todas las demás partes interesadas en el diálogo** y negociaciones que contribuyan a mejorar y aumentar empleos, crecimiento y prosperidad
- **Aprobación de Principios Rectores sobre Empresas y Derechos Humanos y de la Declaración sobre las Empresas Multinacionales de la OIT** y el firme compromiso de implementación de ambos

Asociaciones Empresariales

Compromiso con:

Agenda 2030 Desarrollo Sostenible
Principios Rectores Empresas y DDHH



*El rol principal: ser parte en la
solución de los desafíos de
la sociedad*

*La buena noticia: hacer lo correcto
es también lo inteligente*

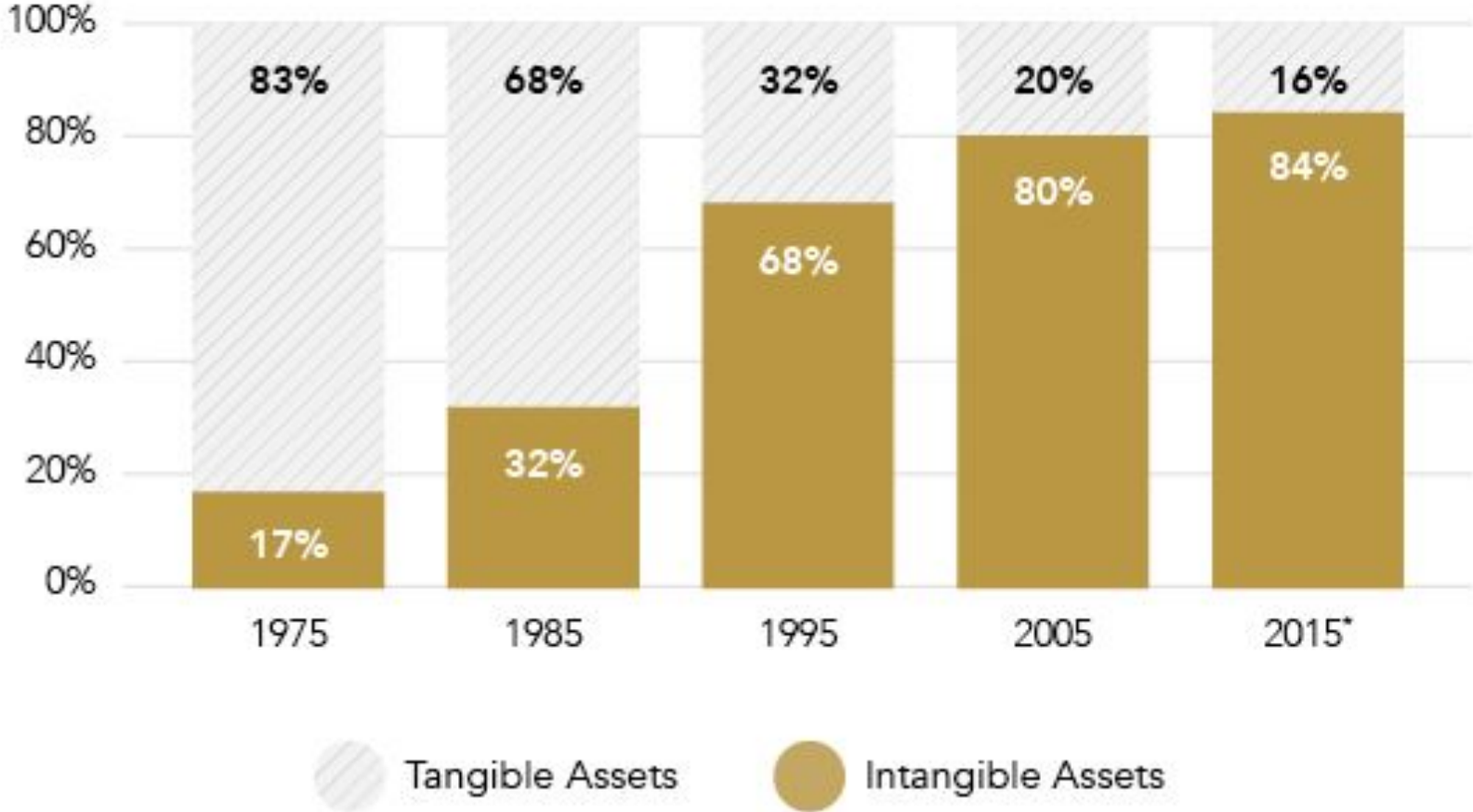
Sostenibilidad corporativa – DJSI para Bolsa de NY

enfoque de negocios
que persigue crear valor a largo plazo para los accionistas
mediante el aprovechamiento de oportunidades
y la gestión eficaz de los riesgos
inherentes al desarrollo económico, medioambiental y social

Dow Jones Sustainability Index DJSI, 2010



COMPONENTS *of* S&P 500 MARKET VALUE



La sostenibilidad y el desempeño financiero correlación positiva (18 años)

Figure 1

Evolution of \$1 invested in the stock market in value-weighted portfolios

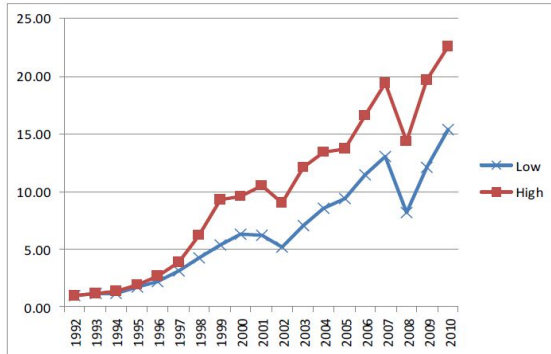


Figure 2

Evolution of \$1 invested in the stock market in equal-weighted portfolios

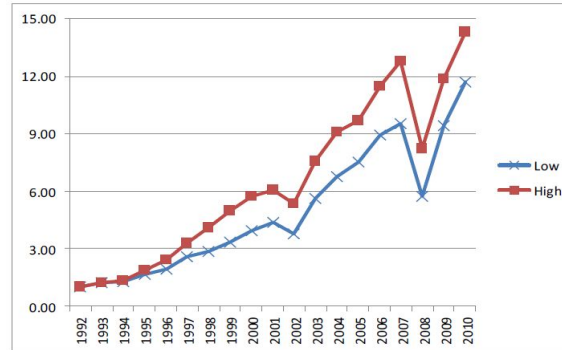


Figure 3

Evolution of \$1 of assets based on Return-on-Assets

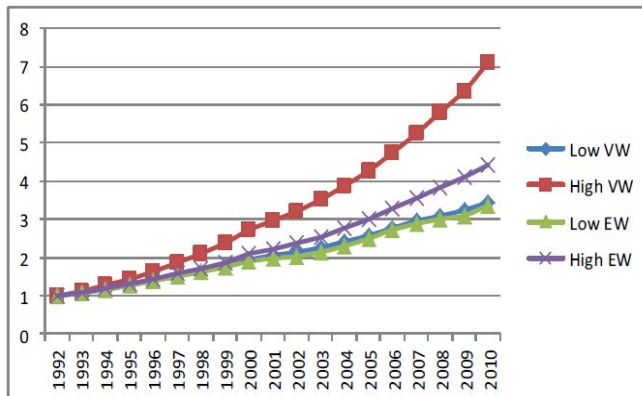
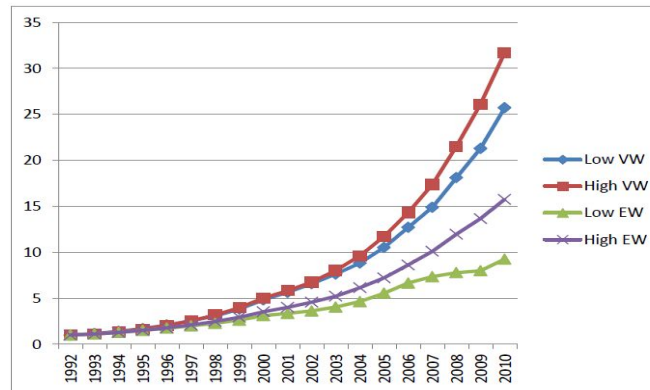


Figure 4

Evolution of \$1 of equity based on Return-on-Equity

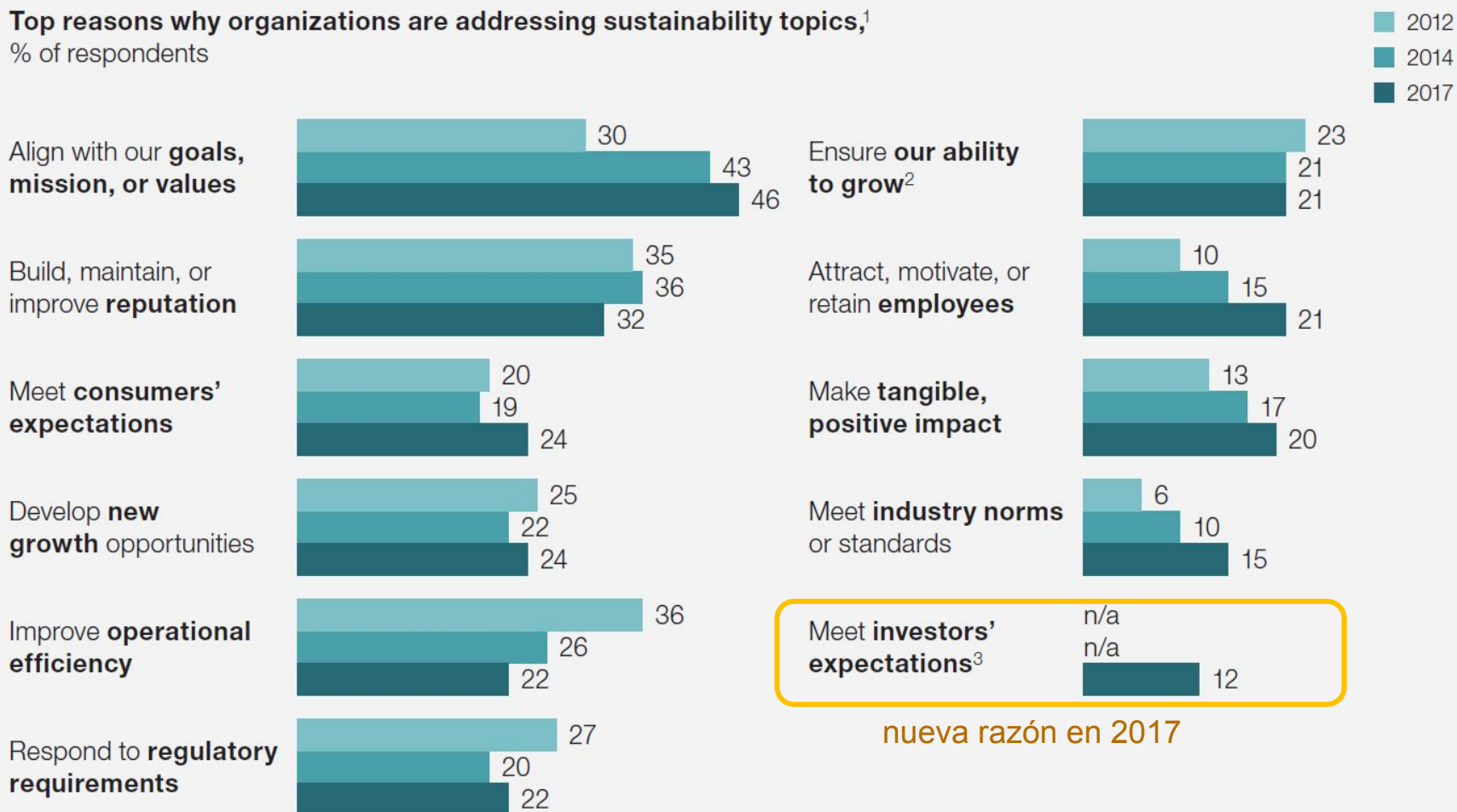


180 compañías - 2 portfolios
horizonte: 18 años
data: Reuters



el desempeño de compañías de **alta sostenibilidad**
fue un **4,8% mayor** que las tradicionales

Top reasons why organizations are addressing sustainability topics,¹ % of respondents



nueva razón en 2017

¹ Out of 14 reasons that were presented as answer choices. In 2012, n = 4,145; in 2014, n = 2,905; and in 2017, n = 2,422.

² In 2012 and in 2014, choice was “Strengthen competitive positioning (eg, securing essential inputs to production, responding to competitive pressure).”

³ “Meet investors’ expectations” was not offered as an answer choice in 2012 and in 2014.

Iniciativas internacionales para promover la inversión responsable



Principios para la Inversión Responsable



Iniciativa de Bolsas de Valores Sostenibles



Principios de Ecuador



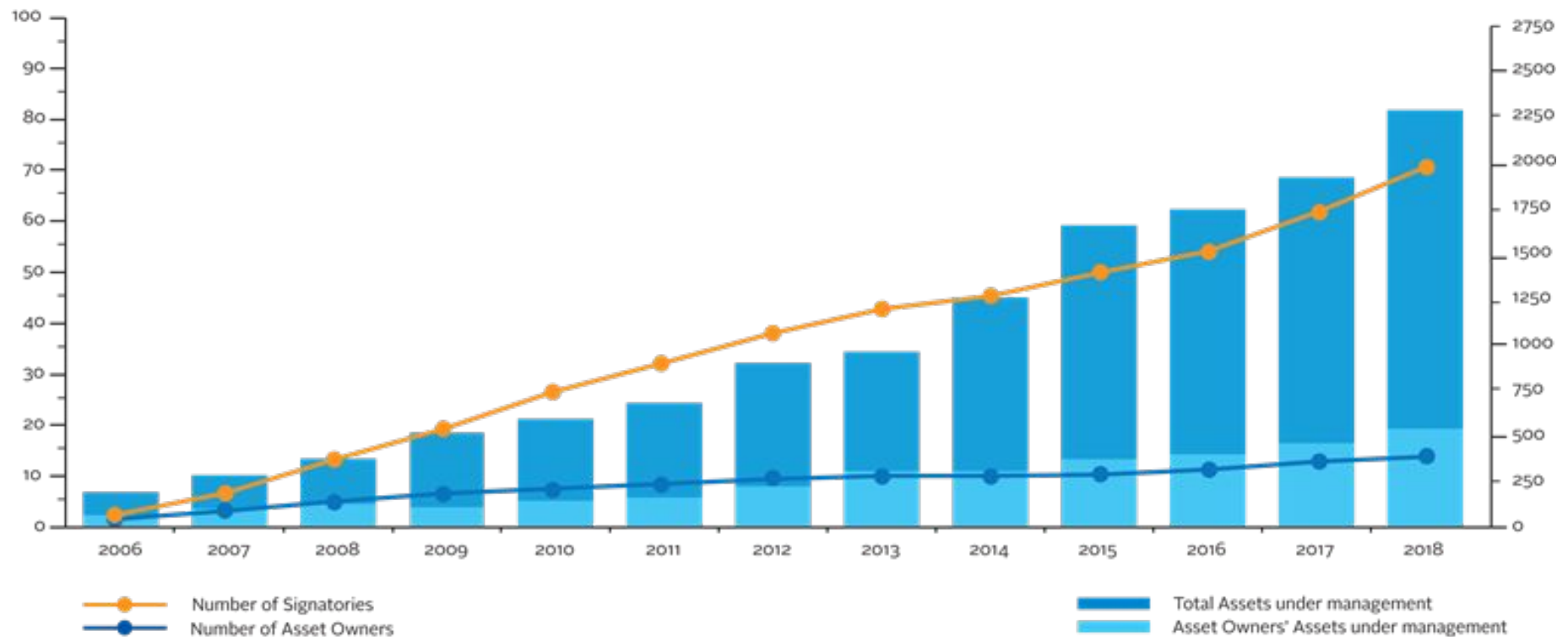
RobecoSAM Evaluación de Sostenibilidad Corporativa

Principios de inversión responsable

Crecimiento en signatarios y activos

Assets under management (US\$ trillion)

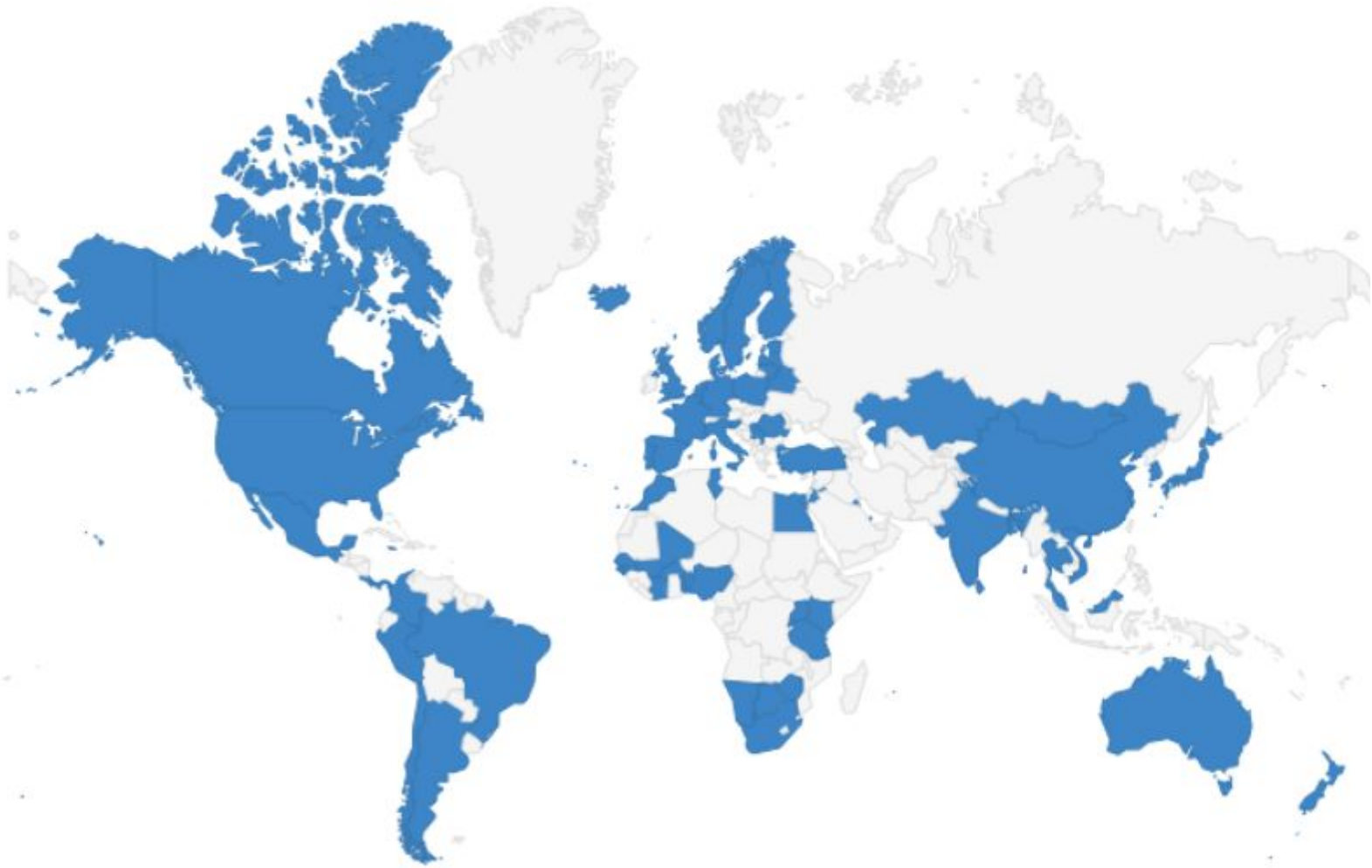
N° Signatories



Iniciativa de Bolsas Sostenibles en el Mundo



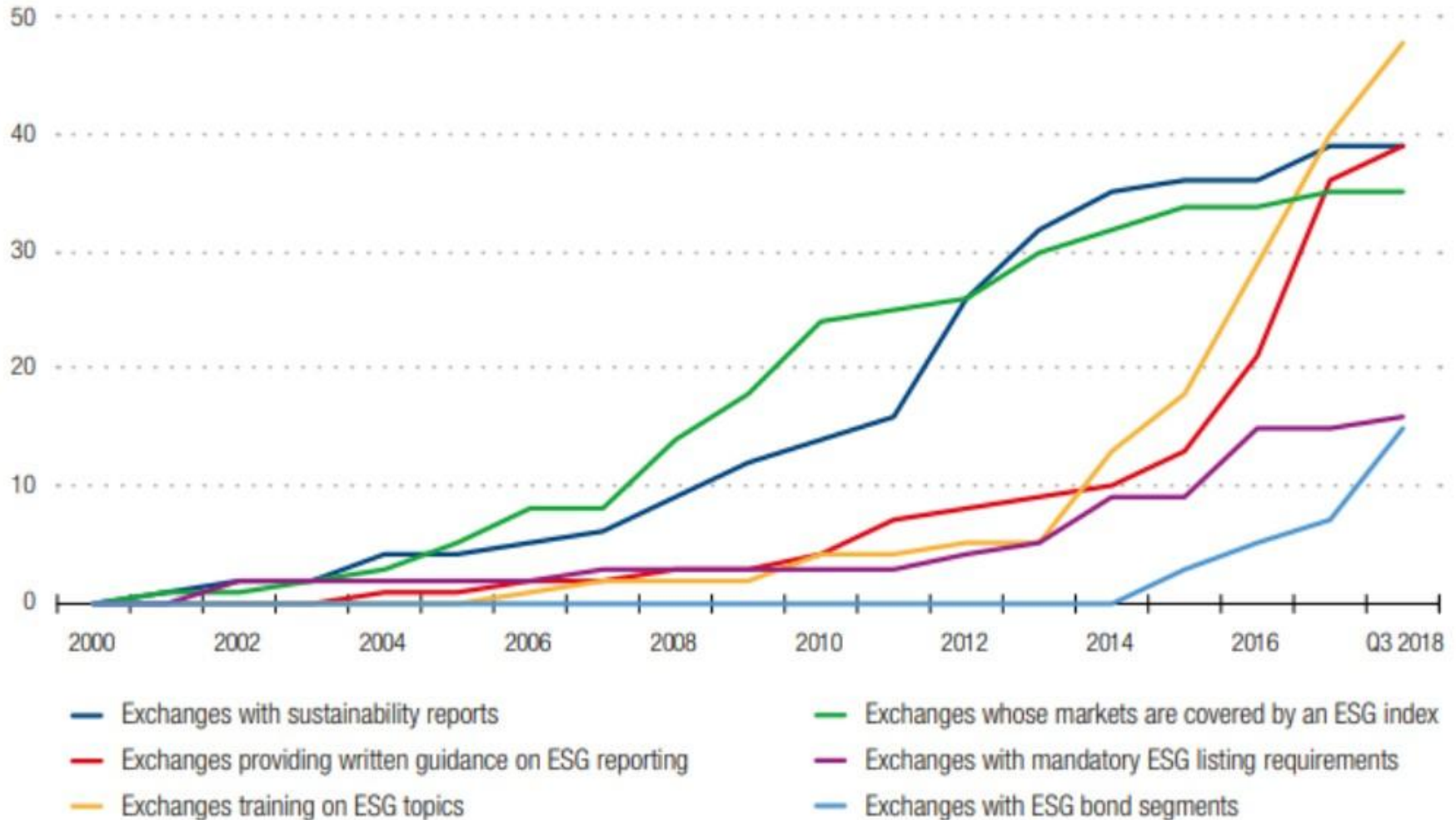
78 Bolsas de Valores hacen parte de esta iniciativa



Creciente interés de las Bolsas de Valores en la Sostenibilidad Corporativa



Number of exchanges

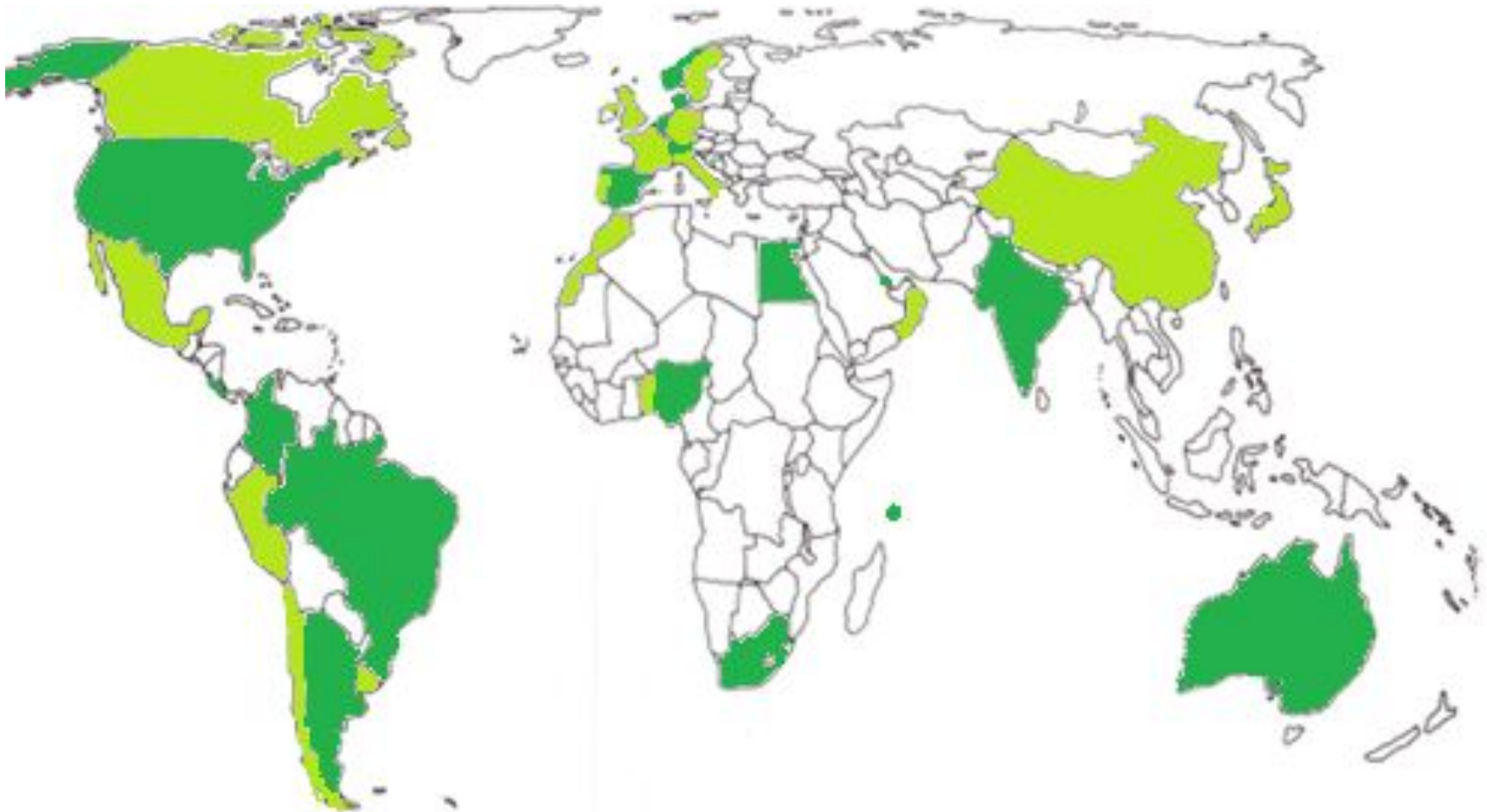


Source: SSE database.

Principios del Ecuador



89 instituciones financieras de 37 países son signatarios de los Principios



Corporate Sustainability Assessment

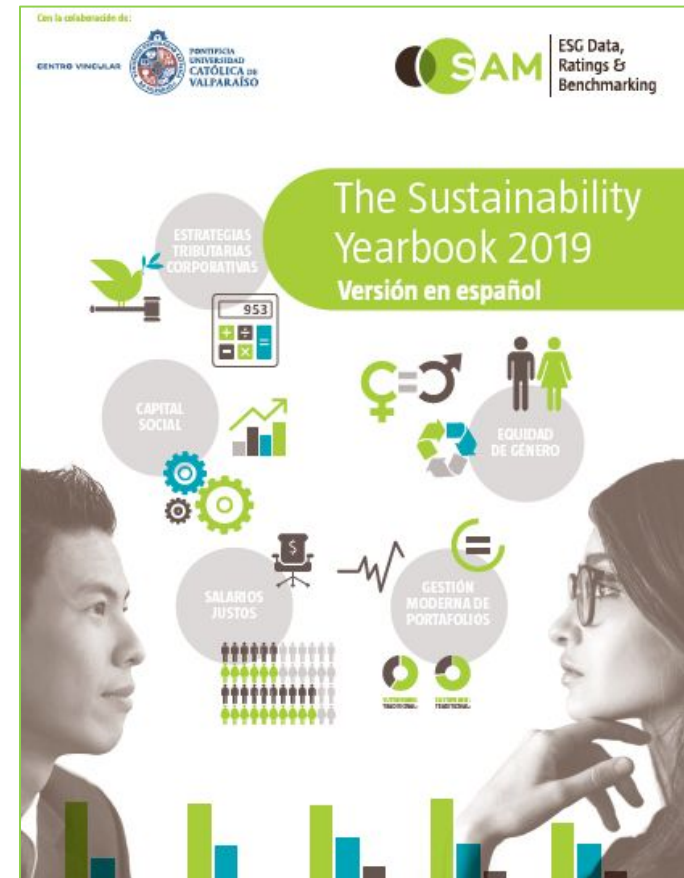
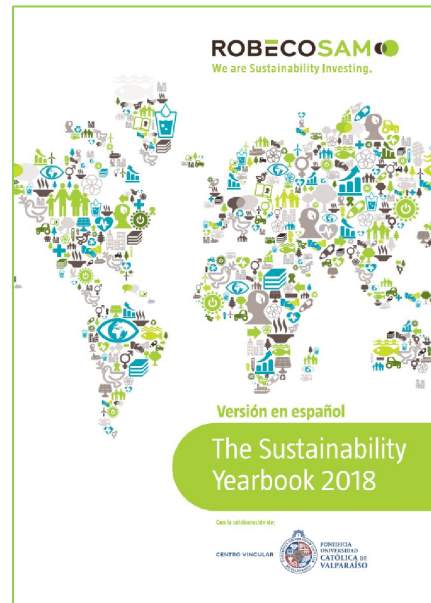
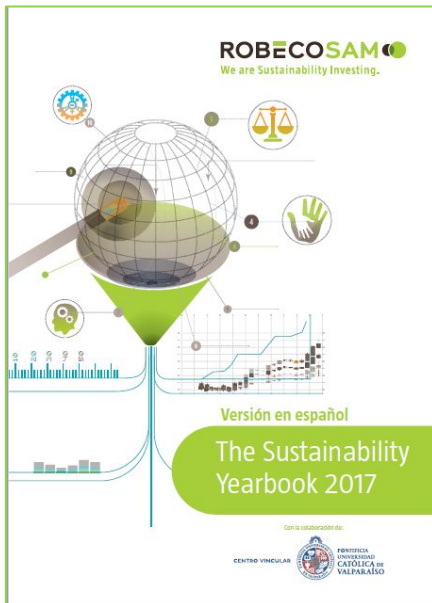
Corporate Sustainability Assessment del año 2018

60 industrias

2,686 empresas evaluadas*

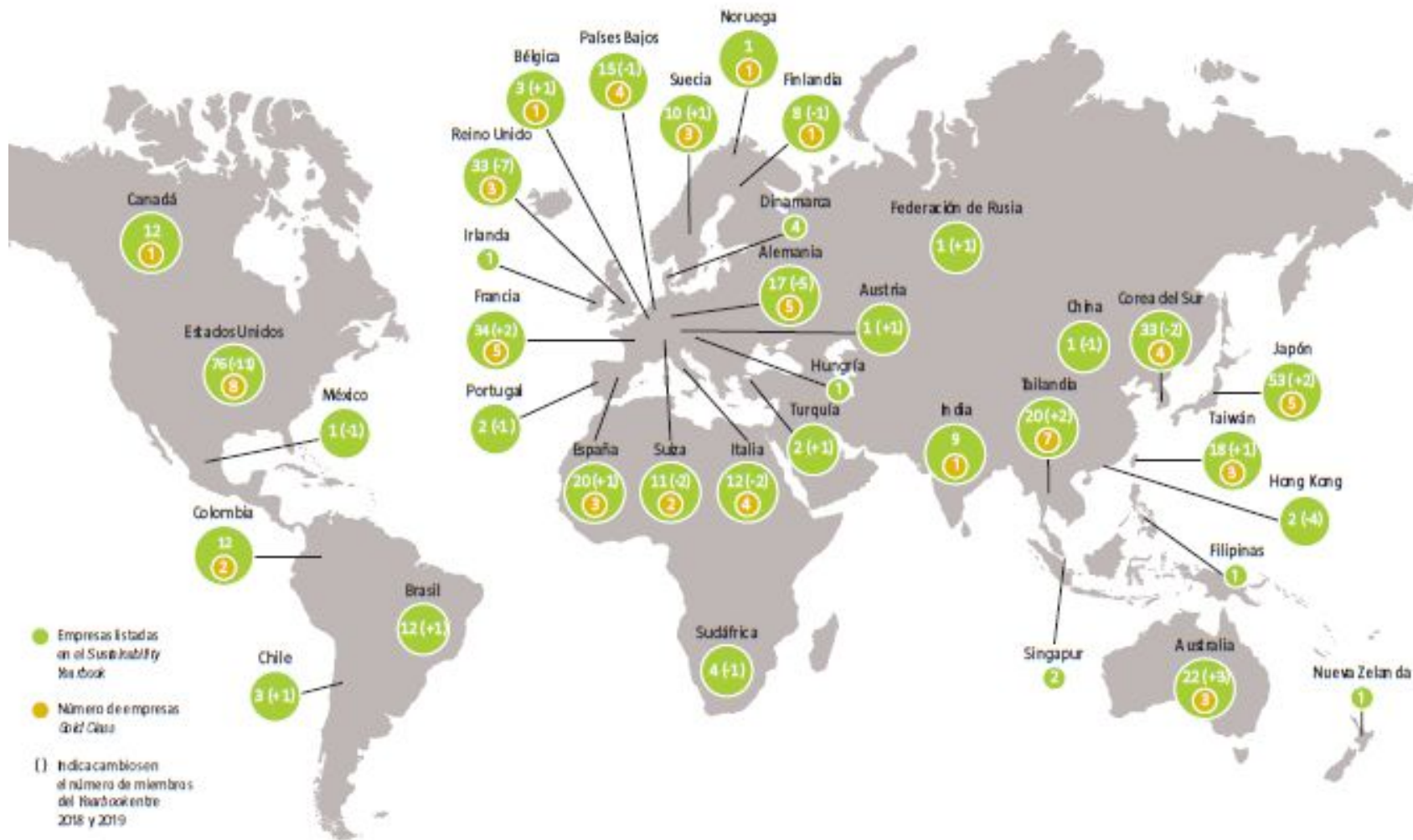
166,222 documentos revisados

2,435,268 datos (data points) recopilados



Las empresas más sostenibles del mundo

¿Dónde están ubicadas las empresas más sostenibles del mundo?



Cifras generales



Universo empresas invitadas: **75**
Participación activa: **35%**
Capitalización de mercado evaluada: **100%**



Universo empresas invitadas: **8**
Participación activa: **63%**
Capitalización de mercado evaluada: **100%**



Universo empresas invitadas: **81**
Participación activa: **36%**
Capitalización de mercado evaluada: **100%**



Universo empresas invitadas: **15**
Participación activa: **73%**
Capitalización de mercado evaluada: **100%**



Universo empresas invitadas: **61**
Participación activa: **33%**
Capitalización de mercado evaluada: **82%**

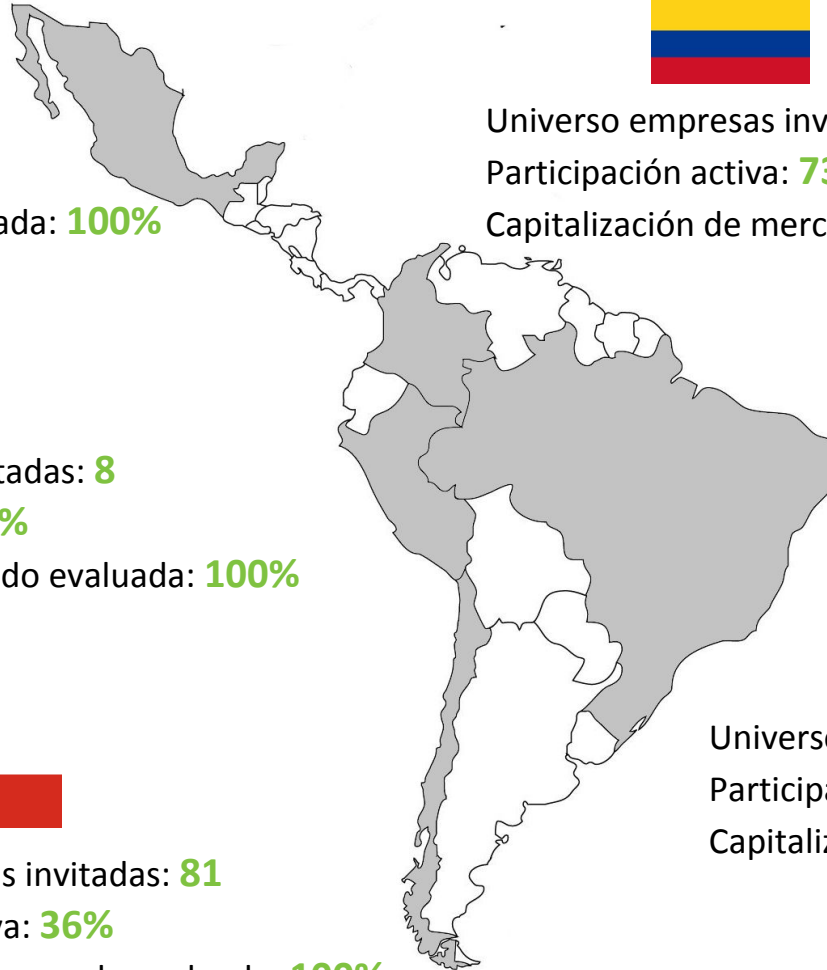
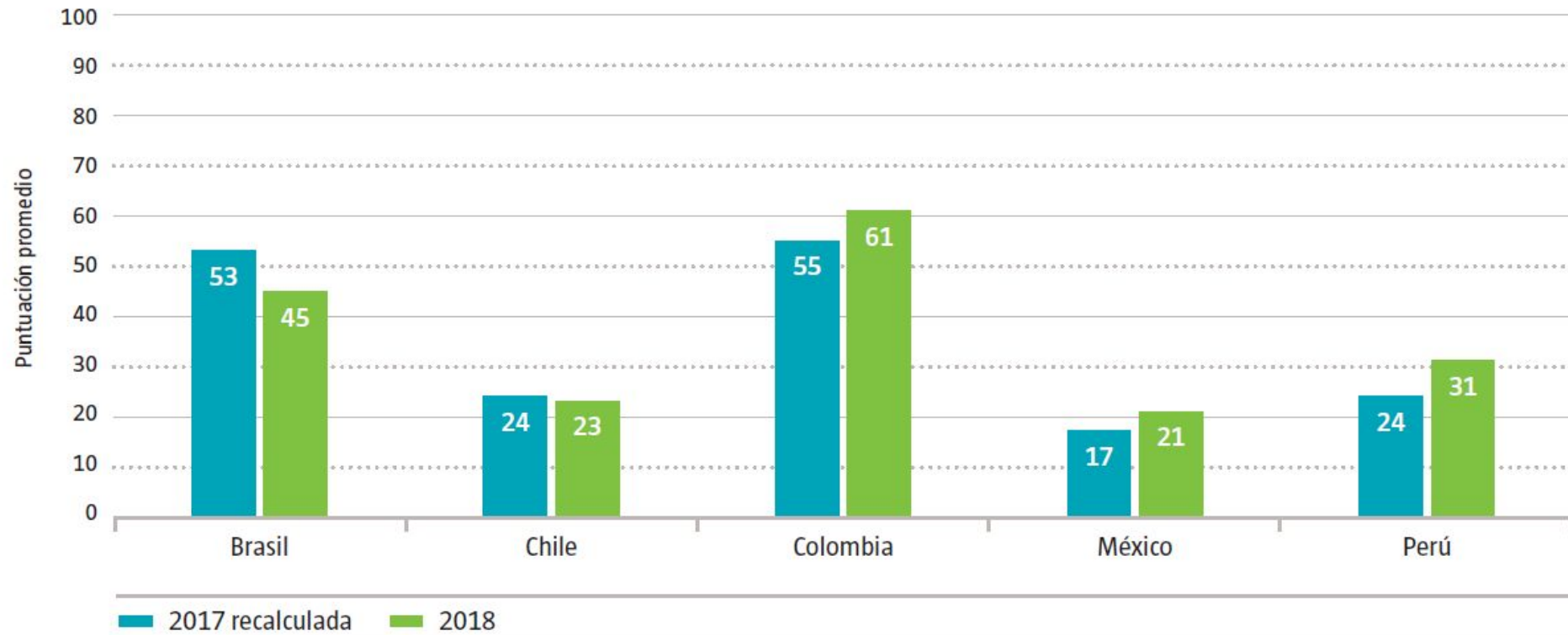
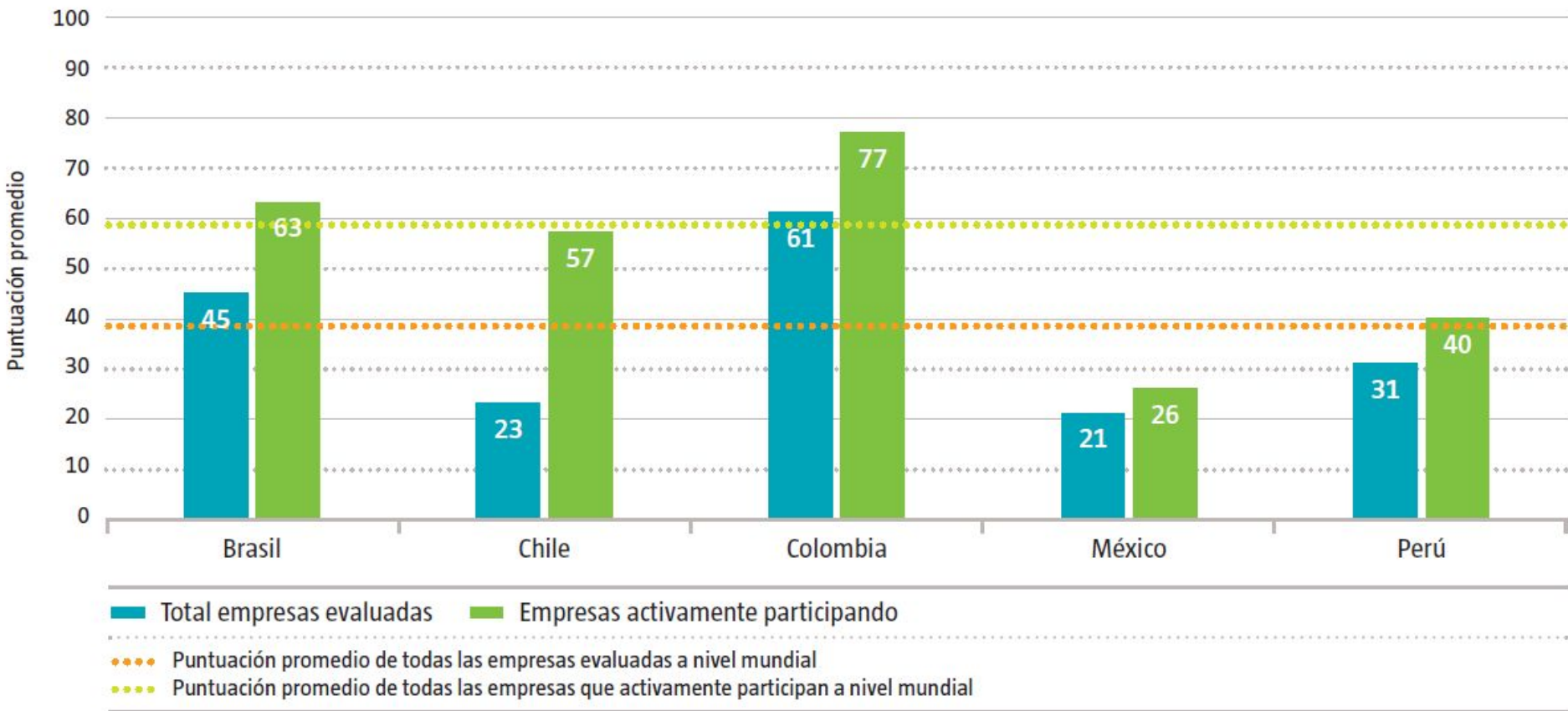


Figura 2: Puntuación promedio total por país



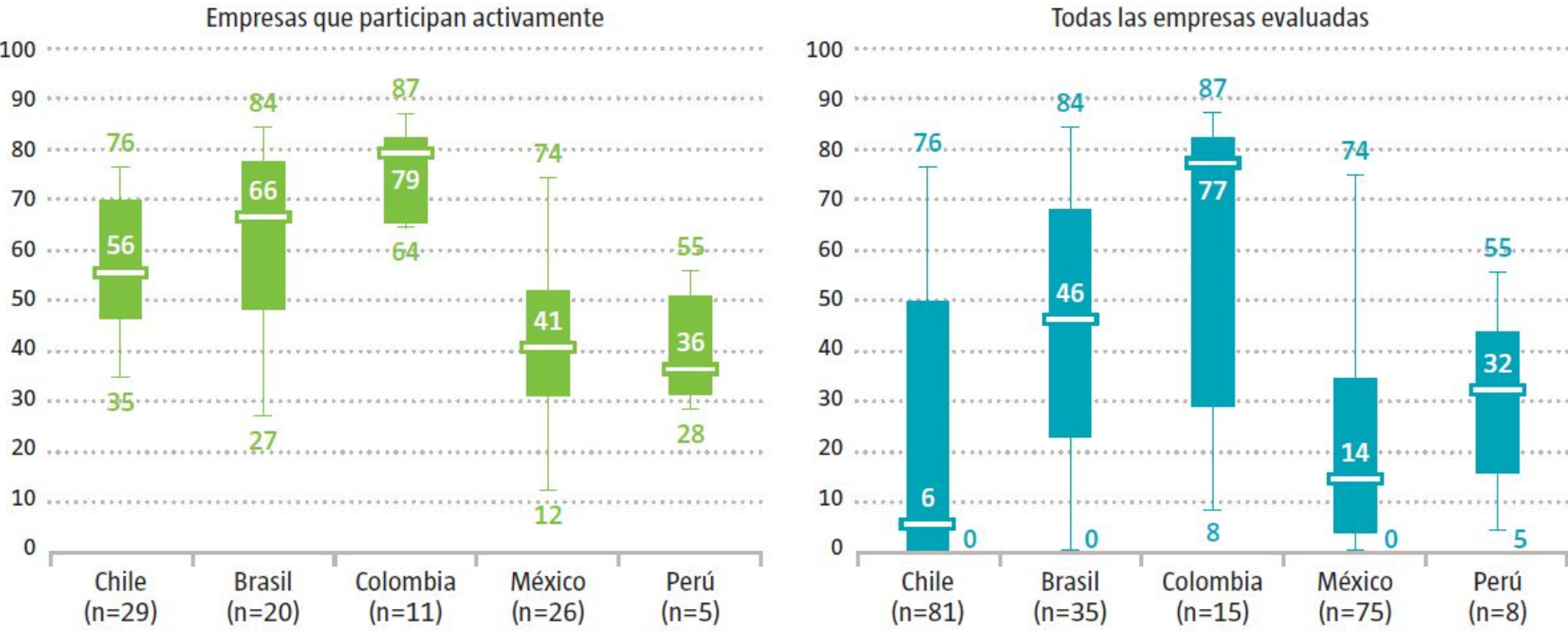
Fuente: RobecoSAM

Figura 3: Puntuaciones promedio por país de las empresas que activamente participan versus el total de empresas evaluadas



Fuente: RobecoSAM

Figura 4: El impacto de las empresas que no participan activamente en los resultados a nivel país



Fuente: RobecoSAM

Seguimiento en DDHH en más de 7.000 empresas

Busca temas

Empresas

Descubre temas centrales

Trabajamos unidos para promover los derechos humanos en las empresas. Hacemos seguimiento a más de 7000 empresas y ayudamos a la población vulnerable a erradicar abusos.

Buscar

Derechos



o Navegar

Empresas

Temas

Países

Todos los temas

NOTICIAS

Actualización Semanal del 18 de mayo del 2017: Grupo de Trabajo de la ONU sobre Empresas y Derechos Humanos lanza cuestionarios sobre acceso a reparaciones | Otras noticias


Venezuela: El ministro de Economía Popular alega que fue despedido de su trabajo por sus críticas al extractivismo en el Anso Minero

Venezuela: Organizaciones sociales denuncian asesinato de líder indígena acusado a extractivismo

América Latina: Nuevo informe de CEPAL sobre condiciones laborales muestra aumento en la desocupación y crisis para trabajadores/as migrantes

TODAS LAS NOTICIAS

DESTACADAS

 Actualización Semanal del 18 de mayo del 2017: Grupo de Trabajo de la ONU sobre Empresas y Derechos Humanos...



Colombia: Avanzan procesos de consulta popular ante minería a cielo abierto y amenaza de minería "ilegal";...



México: Visita del Relator Especial de la ONU sobre derecho al agua; ONG y comunidades denuncian impactos...



Nuevo libro del Instituto Interamericano de Derechos Humanos explora la situación de empresas y derechos humanos...

HALLAR MÁS

CASOS Y RESPUESTAS

09/05/17

México: Locales protestan contra parque eólico por...

EDF respondió

VER CASO COMPLETO

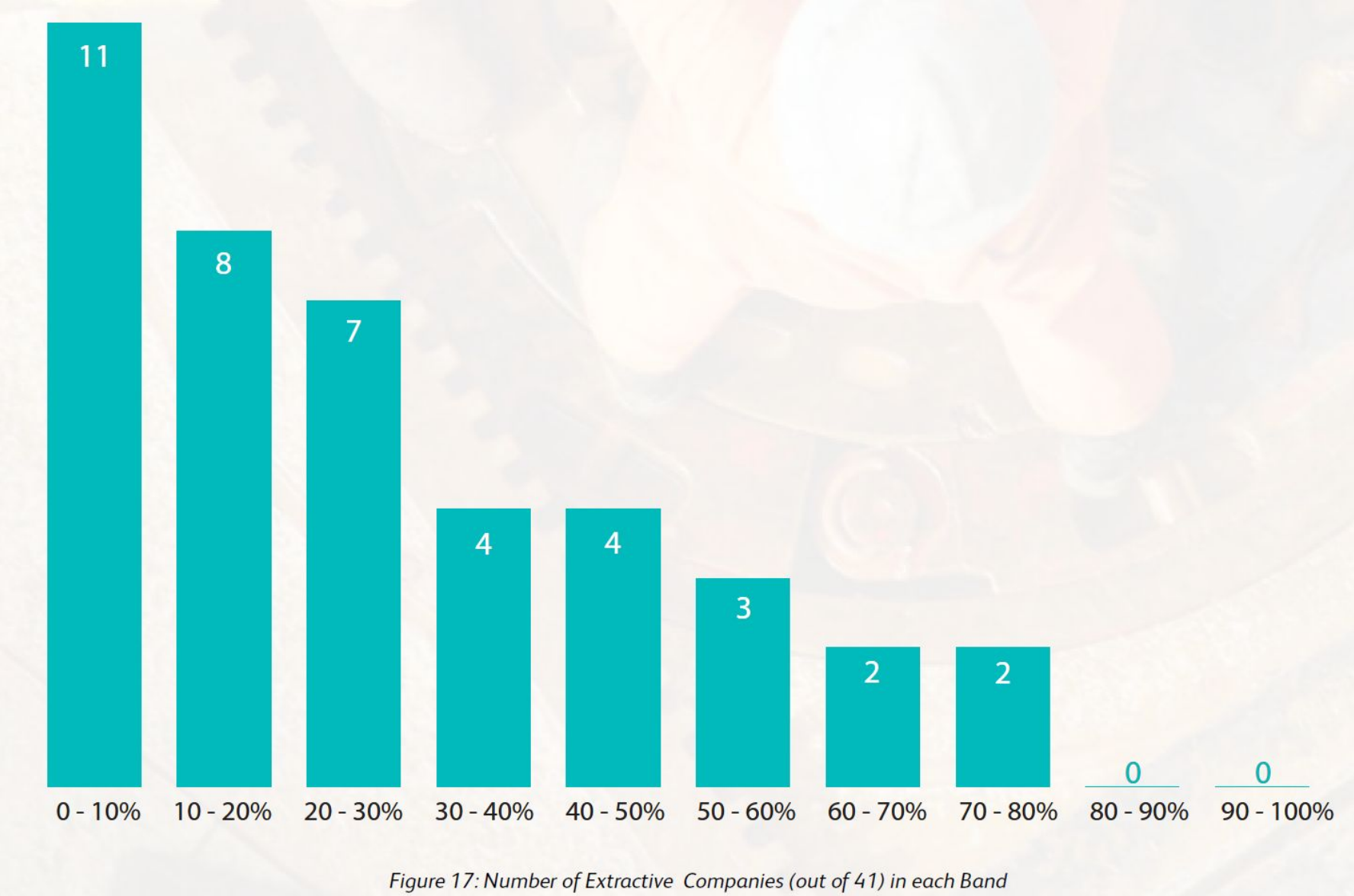
Respuesta de EDF

EDF EN México, una subsidiaria de EDF Energies Nouvelles, opera varios parques eólicos en el país...

LEER RESPUESTA COMPLETA

casos de denuncias, donde las empresas responden. Se puede buscar por tema, país, empresa.... actualizado cada semana





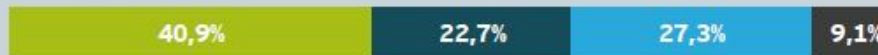
Impacto en las inversiones: El costo de no prevenir

En los últimos 12 meses, su fondo de inversión ¿ha disminuido en posiciones por acciones de empresas que han sufrido una pérdida de valor anticipado e inesperado por los riesgos ASG?

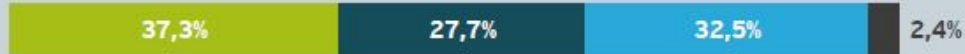
América Latina



Australia



Europa



Asia (excluyendo Australia)



Estados Unidos y Canadá



■ Sí ■ No, pero monitorearemos esto más de cerca en el futuro ■ No ■ No sabe

Tabla 2. Riesgo de pérdida de valor anticipado e inesperado de los activos genera mayor presión en inversionistas de Latinoamérica.

*¿Cómo ser parte de la
solución?*

... con Debida Diligencia

- ✓ *Saber y mostrar*
- ✓ *Enfoque preventivo*
- ✓ *Basado en normativa internacional de comportamiento*

Debida diligencia en los instrumentos internacionales

		Debida diligencia
	OIT Declaración Tripartita de Principios sobre Empresas Multinacionales y Política Social	✓
	ONU Principios Rectores sobre Empresas y Derechos Humanos	✓
	ONU Pacto Global	
	ISO26000 Guía sobre Responsabilidad Social	✓
	OCDE Directrices para Empresas Multinacionales	✓
<hr/>		
	Global Reporting Initiative	✓
	Dow Jones Sustainability Indices (RobecoSAM)	✓

Debida diligencia

...**no** es un proceso de escritorio

...**no** es un proceso interno

...**no** es un checklist genérico

...**es** un proceso autocritico

...**es** escuchar a las voces criticas

...**es** la identificación de los más vulnerables

...**es** parte de la gestión del negocio

Debida diligencia de las empresas en materia de derechos humanos – prácticas emergentes, desafíos y perspectivas futuras



**Informe del Grupo de Trabajo sobre empresas y derechos humanos a la Asamblea General, octubre de 2018
(A/73/163)**

Prácticas empresariales: brechas

- **La mayoría de las empresas no aplica prácticas que cumplan con los requisitos establecidos por los Principios Rectores.**
- *Se observan lagunas en las prácticas empresariales:*
 - *divulgación de los procesos de evaluación de riesgos y de diligencia debida en materia de derechos humanos,*
 - *“la adopción de medidas” y “el seguimiento las respuestas”.*
 - *vínculo entre la diligencia debida y la reparación de los efectos reales.*
- **Más allá de un pequeño grupo pionero ,en general se desconoce y no se comprende la responsabilidad de las empresas de respetar los derechos humanos.**

Prácticas empresariales: desafíos clave

- *Traducción de las políticas corporativas en los contextos locales de operación*
- *Ajuste de lenguaje y entendimiento de los riesgos de DDHH a funciones específicas*
- **Realizar la debida diligencia más allá de los contratistas directos**

Prácticas de gobiernos: brechas y desafíos

- **Falta de liderazgo del Gobierno para resolver las deficiencias de gobernanza.**
- Los Gobiernos anfitriones no cumplen con su obligación de proteger los DDHH: su legislación no se ajusta a normas internacionales o no aplican las leyes existentes.
- Algunos Gobiernos han introducido legislación en materia de diligencia debida o divulgación de información
- Las iniciativas no son homogéneas ni están coordinadas.
- **No existe orientación clara ni apoyo desde los gobiernos para que las empresas (incluidas PYMEs) hagan una diligencia debida**
- **Ausencia de coherencia de políticas públicas**
- **Falta de liderazgo con el ejemplo en las funciones que desempeñan como actores económicos**

Gobiernos: utilizar todos los instrumentos normativos y de política disponibles

- Los Estados debe cumplir con su obligación de proteger
- Instrumentos que los estados pueden y deben usar:
 - herramientas y marcos de política, en particular los Planes de Acción Nacionales para mayor coherencia política
 - legislación, reglamentación y sometimiento a la justicia
 - incentivos de “diplomacia económica” y contratación pública
 - **liderar con el ejemplo en su papel como actores económicos**
 - promoción de un diálogo multi-actor, inclusive por sector productivo

El liderazgo del gobierno desde lo más alto es un factor crítico



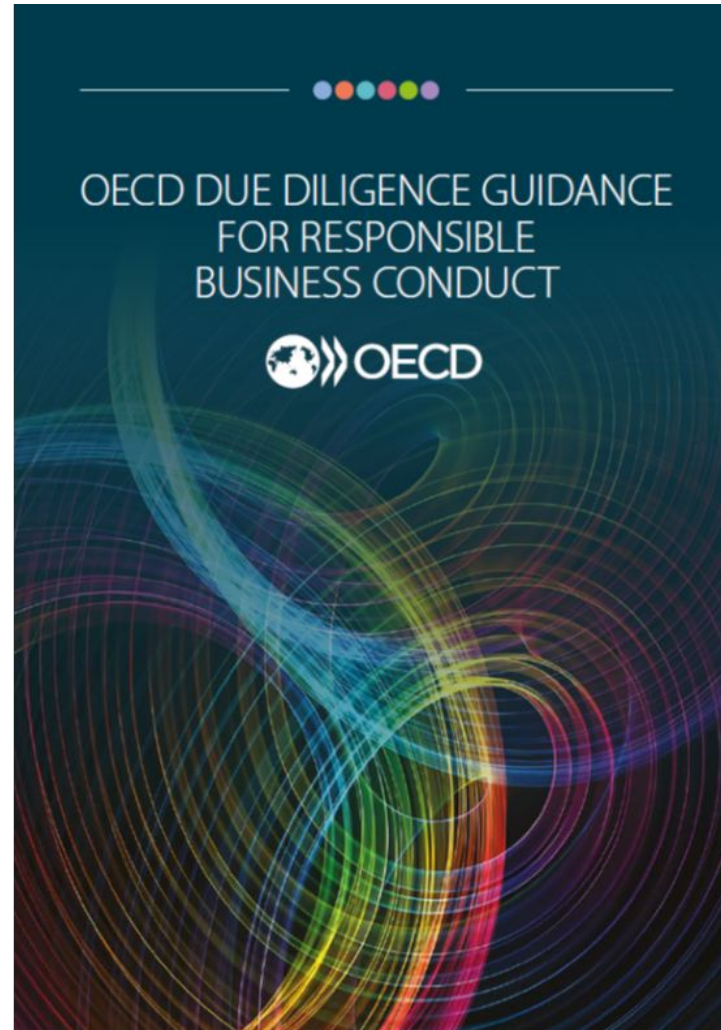
“Business respect for human rights – building on what works”

- Key focus: human rights due diligence in practice
- Key messages:
 - Some positive legal and policy developments, but government action and leadership remains the biggest gap
 - There is a need to develop “regional races to the top” – some promising developments
 - Despite slow progress overall, the good news is that due diligence in practice can be done as demonstrated by emerging practices by “pioneers”
 - Prevention of negative impacts on people is at the core of due diligence

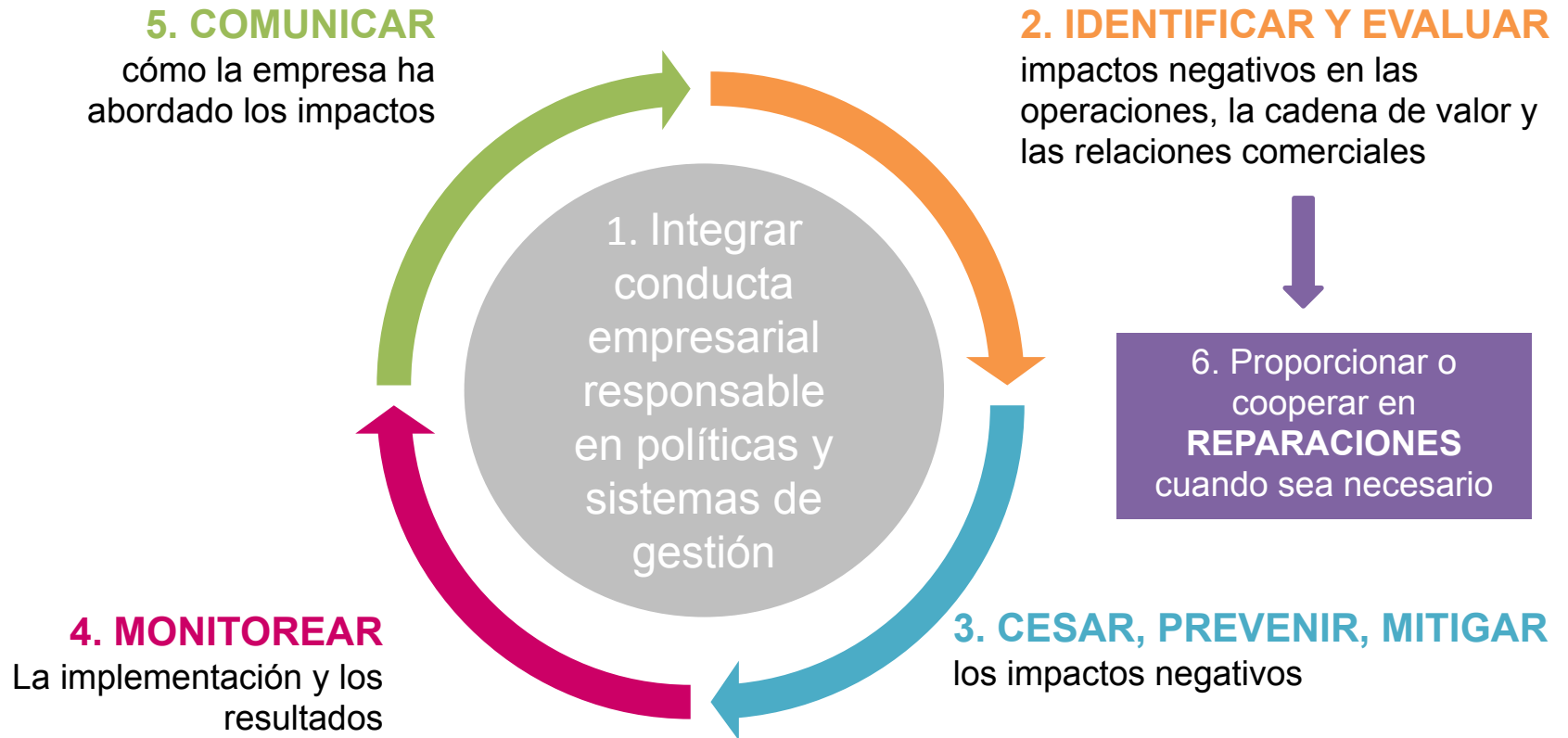


- Investors, together with other actors in the investment “eco-system” are key drivers for human rights due diligence – more action and coherence needed
- More strategic partnerships among key actors at several levels are needed
- For example, human rights defenders are critical partners for responsible business, sustainable development and rule of law
- Respect for human rights must be at the heart of corporate contribution to the SDGs with human rights due diligence being the way for business to know and show that they are doing so
- It is encouraging that private sector representation at the Forum has reached about one-third. The goal is to achieve balanced participation of relevant stakeholders and better geographic balance
- Key gap for 2019 Forum to address: currently, too few governments are participating actively

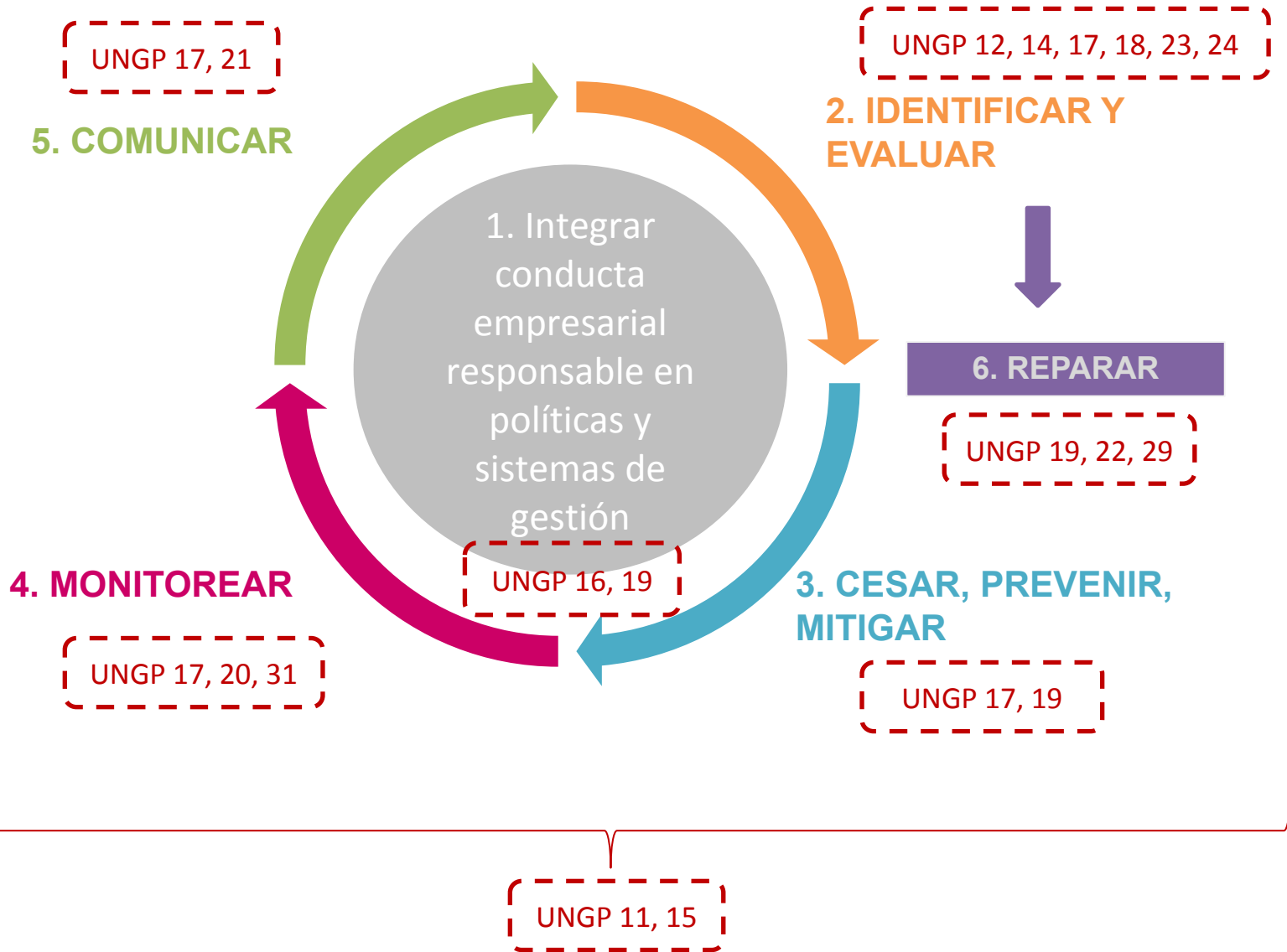
OCDE Guía de Debida Diligencia para Conducta Empresarial Responsable Mayo 2018



Proceso de debida diligencia



Cruce Guía OCDE y los Principios Rectores ONU



¿Cómo una empresa puede evaluar y asegurar una adecuada gestión de sus impactos en DDHH?

SISTEMA DE GESTIÓN DE RIESGOS

Etapas en la evaluación y priorización de riesgos

Identificación de temas relevantes en DDHH

Identificación grupos de interés potencialmente afectados

Identificación de riesgos de DDHH

Cruce con matriz de riesgos corporativos de la empresa

Evaluación de la severidad de los riesgos

Priorización de los riesgos de acuerdo con la evaluación

Plan de acción

Evaluación de la severidad de los potenciales riesgos



ESCALA

gravedad de las consecuencias

ALCANCE

número de personas que se vean o puedan verse afectadas

CARÁCTER IRREMEDIABLE

limitación de la capacidad para devolver a los afectados a una situación al menos igual, o equivalente, a la situación en que se encontraban antes de sufrir las consecuencias negativas

Nota: Se debe considerar que en DDHH **no hay un orden jerárquico**. La empresa puede dar prioridad a las consecuencias negativas que sean **más graves**, pero tan pronto como se hayan abordado **las consecuencias negativas más graves**, se deben enfrentar aquellas que **tengan el siguiente grado de gravedad**, y así hasta que haya hecho **frente a todas sus consecuencias negativas reales y potenciales**

Contexto de DDHH en O&G



Human rights due diligence process

A practical guide to implementation for oil and gas companies



Social Responsibility 2012

www.ipieca.org

THE DANISH INSTITUTE FOR HUMAN RIGHTS



Integrating human rights into environmental, social and health impact assessments

A practical guide for the oil and gas industry



www.ipieca.org www.humanrights.dk

Guía para Devida Diligencia para cadenas de abastecimiento responsable



中国五矿化工进出口商会
China Chamber of Commerce of Metals,
Minerals & Chemicals Importers & Exporters



5-STEP risk-based supply chain due diligence framework

1. Establish strong company risk management systems
2. Identify and assess risk in the supply chain
3. Design and implement a strategy to respond to identified risks
4. Carry out independent third-party audit at identified choke points in the supply chain (as indicated in the Audit Protocols).
5. Report on the process and results of supply chain risk management

Planes de Acción Nacionales Sobre Empresas y Derechos Humanos



UNITED NATIONS



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

PLANES DE ACCIÓN NACIONAL (NAPs)

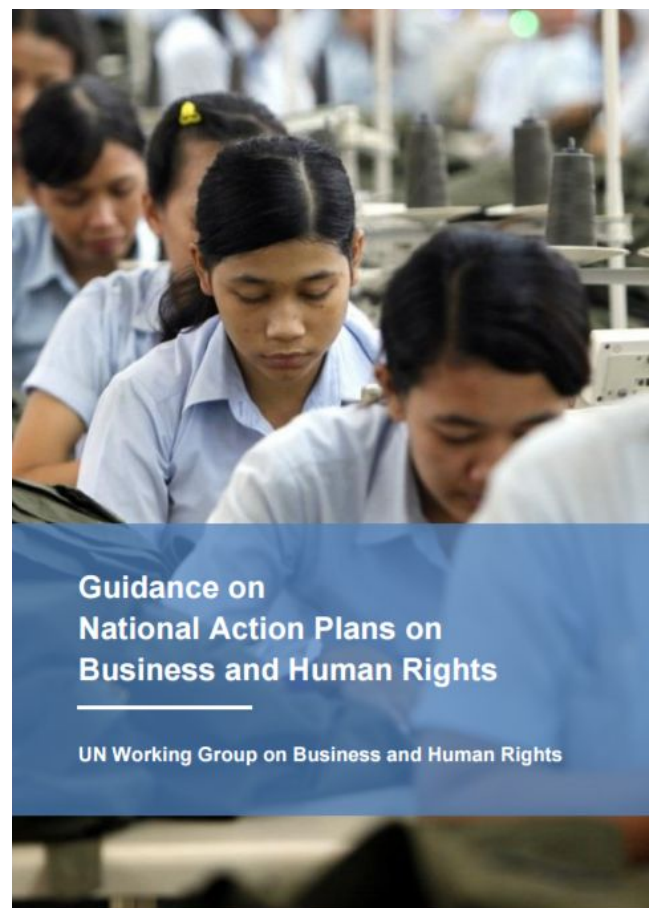
- Definición de NAP
 - Una estrategia política evolutiva para proteger de los impactos adversos que las empresas pueden causar sobre los Derechos Humanos
- El proceso de desarrollo de un NAP
 - Liderazgo coordinado y coherente del gobierno
 - Diálogo e involucramiento con las partes interesadas
 - Monitoreo continuo en su implementación
- El contenido de un NAP
 - Compatible con los Principios Rectores
 - Específico para el contexto y soportado en una línea de base
 - Una mezcla inteligente entre medidas voluntarias y obligatorias
- El portal del Grupo de Trabajo de la ONU:
 - <http://www.ohchr.org/EN/Issues/Business/Pages/NationalActionPlans.aspx>



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

Alentar a todos los Estados a que elaboren, promulguen y actualicen un plan de acción nacional sobre Empresas y DDHH como parte de su responsabilidad de difundir y aplicar los Principios Rectores

La versión final de la Guía se publicó en el quinto foro anual, en noviembre de 2016.



Fase 1: iniciación

1. Hacer público un compromiso oficial del Gobierno
2. Crear un formato para la colaboración entre departamentos y designar liderazgo
3. Crear un formato para el involucramiento con las partes interesadas no gubernamentales
4. Desarrollar y publicar un plan de trabajo y asignar los recursos adecuados

Fase 2: Evaluación y consulta

5. Comprender los impactos adversos relacionados con los derechos humanos y los negocios
6. Identificar las lagunas en la implementación estatal y empresarial de los Principios Rectores
7. Consultar a las partes interesadas e identificar las áreas prioritarias

Fase 3: Realizar un borrador del NAP

8. Borrador inicial del NAP
9. Consultar el borrador con las partes interesadas
10. Finalizar y hacer el lanzamiento oficial del NAP

Fase 4: Implementación

11. Implementar acciones y continuar la colaboración entre departamentos
12. Asegurar el involucramiento de múltiples partes interesadas

Fase 5: Actualización

13. Evaluar los impactos del NAP anterior e identificar brechas
14. Consultar a las partes interesadas e identificar áreas prioritarias
15. NAP actualizado, consultar, finalizar y poner en marcha

PRINCIPALES DESAFIOS PARA EL DESARROLLO E IMPLEMENTACION DE POLITICAS PUBLICAS DE B&HR

- Gobernanza y voluntad política de implementar
- Involucramiento con partes interesadas, incluyendo voces críticas
- Definir Visión y Ambición compartida con las partes interesadas
- Coherencia de políticas y capacidad de implementar
- El Estado como “actor económico”



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

Liderazgo con el ejemplo: las empresas de propiedad estatal (EPE) y los derechos humanos

Informe del Grupo de Trabajo sobre las Empresas y los Derechos Humanos - 4 de mayo de 2016



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

- La proporción de **EPEs dentro de las empresas del Global Fortune 500 ha crecido de 9.8% en 2005 a 22.8% en 2014**, con ganancias de US\$389.3 billones y activos por más de US\$28.4 trillones
- Este incremento se debe principalmente a los países en desarrollo, especialmente China. La participación de **EPEs de países en desarrollo en la lista del Global Fortune 500 – es de 74%**.
- Cada vez más EPEs operan de manera global: en 2014 por lo menos 550 EPEs son **empresas globales con más de 15.000 filiales y activos en el exterior por más US\$2 trillones**.
- **Las actividades de las EPEs tienen presencia en múltiples sectores:** energía, infraestructura, banca, inmobiliarias, telecomunicaciones, entre otras.

¿por qué el UNWG decide focalizar este informe sobre EPE?

- EPEs son jugadores relevantes en la economía global
- EPEs tienen importantes impactos (positivos y negativos) en los derechos humanos
- Existe una falta de atención sobre las responsabilidades y deberes de los estados en la prevención de los daños y vulneraciones causadas por las EPEs

 existe una brecha de gobernanza

¿qué medidas adicionales deberían adoptar los Estados frente a las EPEs?



Formulación de expectativas

Realización de un ejercicio de debida diligencia



Transparencia y rendición de cuentas sistemática

Garantizar el acceso a remediación



Estados que contestaron el cuestionario:

[Brasil](#), [Chile](#), [Colombia](#), [Cuba](#), [Cyprus](#), [Denmark](#), [France](#), [Georgia](#), [Ghana](#), [Italy](#), [Kenya](#), [Norway](#), [Republic of Korea](#), [Sweden](#), [Switzerland](#), [the Kyrgyz Republic](#), [the Netherlands](#), [the Russian Federation](#), [UK](#), [United States of America](#).

El rol del estado como dueño o controlador de empresas

Ejemplo Suecia



Establecer expectativas

....

Divulgación e información sobre ESG y los derechos humanos ...

How the state-owned companies are governed

The Government has been commissioned by the Riksdag to actively manage the state's assets. The Government Offices and the various ministries assist the Government in its work and manage 49 companies: 41 wholly owned and 8 partly owned.

Corporate governance is exercised primarily through the board nomination process at Annual General Meetings, in accordance with the State's Ownership Policy, including its guidelines, and by means of efficient capital structures. The companies are followed up and assessed through analyses and different types of reports from the companies. Targets beyond the generation of financial value are also assessed.

Within the Ministry of Enterprise and Innovation, there is a specialised investment management organisation that is divided into two divisions. These are responsible for the development and coordination of corporate governance at the Government Offices and for the active ownership of 41 of the companies. The responsibility for the remaining, of the total 49 companies, lies with other ministries.

ORGANISATION

- The Riksdag
- The Government
- The Government Offices
- Ministry of Enterprise and Innovation
 - Division for Innovation and State-owned Companies
 - Division for State-owned Enterprises
 - Division for Corporate Governance and Analysis
- Other ministries responsible for companies

Gender balance

Board members: **49%**

Chairman of the Board: **46%**

The state-owned companies act as good examples in having a high proportion of women on their boards and now also chairing the boards, including chairpersons, 49 per cent of the board members in companies wholly owned by the state are women. Among the publicly traded companies, the proportion of women board members is 29 per cent according to SIS Agencyinvest. The Government's target is for there to be at least 40 per cent of each gender on each board. In the state-owned companies, no fewer than 46 per cent of chairpersons are women, compared with 41 per cent last year and 23 per cent in 2006. Among the publicly traded companies, the proportion of women chairpersons is only 5 per cent according to SIS Agencyinvest.

The State's Ownership Policy 2015

3.2 Act as role models

3.2.1 Introduction

The state-owned companies shall act as role models with regard to sustainable business, meaning, in particular, that they shall

- work strategically, integrating these issues into their business strategies and establishing strategic sustainability targets;
- act transparently in matters involving material risks and opportunities and pursue an active dialogue with the company's stakeholders in society;
- cooperate with other companies and relevant organisations,
- comply with international guidelines in the area.

3.2.5 Compliance with international guidelines

The state-owned companies shall work to foster compliance with international guidelines regarding environmental consideration, human rights, working conditions, anti-corruption and business ethics. The Government has identified the following international principles and policies that are essential for the state-owned companies to follow; the ten principles in the UN's Global Compact, the UN Guiding Principles for Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. These principles and guidelines are based on international conventions and agreements and have been formulated in collaboration between states, companies, labour organisations and other stakeholders with the purpose of providing the business sector guidance in the handling of risks and business opportunities in the area of sustainable business.



Apoteket AB was founded as Apoteksbolaget AB in 1970 when the pharmacy market was nationalised. In 2009, Apoteket's monopoly in the pharmacy market came to an end. Approximately two-thirds of the company's network of shops was sold in the spring of 2010. Today the company operates in a fully competitive market. Apoteket remains a central state-owned player in the pharmacy market, and shall be operated in such a way that a satisfactory supply of pharmaceuticals in Sweden is facilitated.

OPERATIONS

Apoteket offers products and services in the areas of pharmaceuticals and health. In the outpatient market, the company provides prescription and non-prescription pharmaceuticals, merchandise, health services and information to private individuals through about 370 pharmacies nationwide.

The company also has a well-developed remote trade business which consists of Internet sales and remote sales via the company's pharmacy agents. Increased access to pharmaceuticals and advice represent an important component in the company's strategy. Apoteket's other major customer area offers supply and pharmacy services, including pharmaceutical supply, briefings on pharmaceuti-

BOARD AND AUDITORS ELECTED FOR 2015/2016



Chair: Christian W. Jansson CEO: Ann Carlsson

Board: Christian W. Jansson, Maria Curman, Gert Kamberger, Leif Ljungqvist, Kristina Schauman, Susai Kwart (Susai Kwart was elected at the 2015 Annual General Meeting when Elisabet Wenzlaff left the board)

Employee reps: Gunilla Larsson, Carin Sällström-Nilsson Deputy employee reps: Marie Redeborn, Lena Rhodin Auditor: Åsa Lundkvist, EY

Remuneration to the Chairman of the Board is SEK 300,000 (300,000). Remuneration to board members elected by the Annual General Meeting is SEK 150,000 (150,000). No remuneration is payable to members who are employed by the Swedish Government Offices.

Apoteket's sales of pharmaceuticals and other health products in the consumer market increased in 2014. Nonetheless, this increase could not fully offset lower turnover in the healthcare market. In the second half of 2014, however, sales rose compared with the preceding year. Operating profit fell slightly compared with the previous year, with an increased share of more expensive pharmaceuticals with a lower margin and reduced parallel imports contribut-

	2014	2013
INCOME STATEMENT, SEKm		
Net turnover	18,567	18,847
Operating profit/loss	343	355
Profit before tax	481	436
Net profit/loss	371	364
- of which attributable to minority interests	0	0
BALANCE SHEET, SEKm		
Total assets	8,028	7,866
Fixed assets	4,201	4,223
Equity	4,686	4,289
- of which: minority interests	0	0
Net debt	-3,647	-3,350
Operating capital	1,039	1,039
KEY RATIOS		
Operating margin, %	1.8	1.9
Return on equity (average), %	8.2	9.8
Return on operating capital (average), %	33.0	23.0
Net debt/equity ratio, multiple	-0.8	-0.8
Equity/assets ratio, %	56.4	55.8
Gross investments, SEKm	70	135
Appropriation, SEKm	0	0
Dividend, SEKm	158	150
Average no. of employees	3,474	3,899
Reported in compliance with GRI guidelines: Yes		
Externally assured GRI report: Yes		
Reports in compliance with IFRS: Yes		

The State's Ownership Policy 2015



3.2 Act as role models

3.2.1 Introduction

The state-owned companies shall act as role models with regard to sustainable business, meaning, in particular, that they shall

- work strategically, integrating these issues into their business strategies and establishing strategic sustainability targets;
- act transparently in matters involving material risks and opportunities and pursue an active dialogue with the company's stakeholders in society;
- cooperate with other companies and relevant organisations,
- comply with international guidelines in the area.

3.2.5 Compliance with international guidelines

The state-owned companies shall work to foster compliance with international guidelines regarding environmental consideration, human rights, working conditions, anti-corruption and business ethics. The Government has identified the following international principles and policies that are essential for the state-owned companies to follow; the ten principles in the UN's Global Compact, the UN Guiding Principles for Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. These principles and guidelines are based on international conventions and agreements and have been formulated in collaboration between states, companies, labour organisations and other stakeholders with the purpose of providing the business sector guidance in the handling of risks and business opportunities in the area of sustainable business.

Tomando medidas adicionales: comunicación y reporte en ESG y DDHH

POLICY AND GUIDELINES

The guidelines for the state-owned companies' sustainability reporting, harmonise with many of the international standards and thus form part of an international aspiration towards more sustainable progress.

Some key international standards

- **The OECD's Guidelines for Multinational Enterprises** was an early initiative (1976) to guide companies operating in an international environment to observe international frameworks for sustainability and responsible business in all areas of their operations. The guidelines are 44 governments' joint recommendations to multinational companies. They clarify the expectations on the companies from the governments that have adopted them and the guidelines act as a reference point for companies and other stakeholders. The OECD countries and other signatory countries have undertaken to advance the guidelines by establishing national contact points. In Sweden, the Government, by way of the Ministry for Foreign Affairs, chairs the national contact point, which serves to promote compliance with the OECD guidelines for multinational companies. Among other areas, the guidelines address human rights, the environment, competition, anti-corruption, taxation and product liability.
- **Global Compact** is a global UN initiative based on ten principles of human rights, labour law, the environment and anti-corruption that have been formulated based on the UN's core conventions. Companies signing up to the Global Compact work to integrate the principles



in their own operations. Since its inception in 2000, the number of members, most of which are companies, has increased steadily. Several state-owned companies have joined the Global Compact. For a complete list, visit the Global Compact website: www.unglobalcompact.org

- **The UN Guiding Principles on Business and Human Rights** The principle "Protect, respect and remedy" have been developed to elucidate governments' and companies' respective responsibilities in relation to the protection and promotion of human rights. Companies have a responsibility to respect these rights in their business and to ensure that they do not contribute to human rights violations.
- **Global Reporting Initiative (GRI)** consists of guidelines for the reporting of sustainability work in a social, environmental and economic perspective. In this way, it is a support and tool for companies and organisations to report their work on the basis of, for example, the Global Compact and the OECD's guidelines. GRI serves to increase possibilities for monitoring and assessing companies' sustainability work and to increase comparability.



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

Tomando medidas adicionales: comunicación y reporte en ESG y DDHH

How the state-owned companies are governed

The Government has been commissioned by the Riksdag to actively manage the state's assets. The Government Offices and the various ministries assist the Government in its work and manage 49 companies: 41 wholly owned and 8 partly owned.

Corporate governance is exercised primarily through the board nomination process at Annual General Meetings, in accordance with the State's Ownership Policy, including its guidelines, and by means of efficient capital structure. The companies are followed up and assessed through analyses and different types of reports from the companies. Targets beyond the generation of financial value are also assessed.

Within the Ministry of Enterprise and Innovation, there is a specialised investment management organisation that is divided into two divisions. These are responsible for the development and coordination of corporate governance at the Government Offices and for the active ownership of 41 of the companies. The responsibility for the remaining, of the total 49 companies, lies with other ministries.



Gender balance

Board members



Chairman of the Board



The state-owned companies act as good examples in having a high proportion of women on their boards and now also chairing the boards. Including chairpersons, 49 per cent of the board members in companies wholly-owned by the state are women. Among the publicly traded companies, the proportion of women board members is 29 per cent according to SIS Ågärservice. The Government's target is for there to be at least 40 per cent of each gender on each board. In the state-owned companies, no fewer than 46 per cent of chairpersons are women, compared with 41 per cent last year and 23 per cent in 2006. Among the publicly traded companies, the proportion of women chairpersons is only 5 per cent according to SIS Ågärservice.



apoteket

Apoteket AB was founded as Apoteksbolaget AB in 1970 when the pharmacy market was nationalised. In 2009, Apoteket's monopoly in the pharmacy market came to an end. Approximately two-thirds of the company's network of shops was sold in the spring of 2010. Today the company operates in a fully competitive market. Apoteket remains a central state-owned player in the pharmacy market, and shall be operated in such a way that a satisfactory supply of pharmaceuticals in Sweden is facilitated.

OPERATIONS
Apoteket offers products and services in the areas of pharmaceuticals and health. In the outpatient market, the company provides prescription and non-prescription pharmaceuticals, merchandise, health services and information to private individuals through about 370 pharmacies nationwide.

The company also has a well-developed remote trade business which consists of Internet sales and remote sales via the company's pharmacy agents. Increased access to pharmaceuticals and advice represent an important component in the company's strategy. Apoteket's other major customer area offers supply and pharmacy services, including pharmaceutical supply, briefings on pharmaceuticals and other advisory services to county councils, municipalities and private healthcare companies. The company also conducts dispensing operations, which are an important part in increasing patient safety and accessibility. The owner's ambition is for Apoteket to remain an efficient, competitive and long-term profitable player in the pharmacy market. Here, sustainability work is an important and integrated part of the company's profiling and commercial operations. The company continuously further develops its sustainable customer offering to strengthen its position as the leading pharmacy player, both towards consumers and on the contractual side of its operations.

Apoteket is also assigned with maintaining the existing pharmacy agents to the extent necessary to maintain a satisfactory supply of medicines in the locality where the agent operates.

- 2014**
- Sales decreased due to fewer and smaller-scale contracts in the healthcare market.
 - Lower operating costs but also lower gross margin.
 - Continued efforts to strengthen the customer offering.

BOARD AND AUDITORS ELECTED FOR 2015/2016



Chair: Christian W Jansson/CEO: Ann Carlsson

Chair: Christian W Jansson Board: Maria Curman, Gert Kamberger, Leif Ljungqvist, Kristina Schauman, Susi Kvarf (Susie Kvarf was elected at the 2015 Annual General Meeting when Elisabet Wenzel left the board)

Employee reps: Gunilla Larsson, Carin Sällström-Nilsson Deputy employee reps: Marie Redeborn, Lena Rhodin Auditor: Åsa Landvall, EY

Remuneration to the Chairman of the Board is SEK 300,000 (300,000). Remuneration to board members elected by the Annual General Meeting is SEK 150,000 (150,000). No remuneration is payable to members who are employed by the Swedish Government Offices.

Apoteket's sales of pharmaceuticals and other health products in the consumer market increased in 2014. Nonetheless, this increase could not fully offset lower turnover in the healthcare market. In the second half of 2014, however, sales rose compared with the preceding year. Operating profit fell slightly compared with the previous year, with an increased share of more expensive pharmaceuticals with a lower margin and reduced parallel imports contributing to this. Net turnover decreased by 2 per cent as a consequence of less extensive and fewer agreements in the healthcare market. Operating expenses were brought down through various cost-saving measures.

PERFORMANCE REVIEW

Apoteket's operating margin amounted to 1.8 (1.9) per cent in 2014, with the focus remaining on reaching 3 per cent. The consolidated, pension-adjusted debt/equity ratio for 2014 was a multiple of 0.03 (0.2), and was thus lower than the targeted debt/equity ratio of a multiple of 0.4-0.8. The dividend amounted to SEK 158 million, which constituted 60 per cent of adjusted profit. In line with policy.

With regard to the sustainability targets, at the end of 2014, 94 per cent of the company's suppliers (non-prescription) had signed the Code of Conduct, putting the target of 100 per cent within reach. Employee motivation rose from 67 per cent to 72 per cent and the target has now been set at 80 per cent. Furthermore, 80 per cent of Apoteket's customers are to return left-over pharmaceuticals, with the company estimating the current level at about 75 per cent. Apoteket has adhered fully with the points detailed in the owner instruction including with regard to the pharmacy agents.

INCOME STATEMENT, SEKm	2014	2013
Net turnover	18,567	18,847
Operating profit/loss	343	355
Profit before tax	481	436
Net profit/loss	371	364
- of which attributable to minority interests	0	0

BALANCE SHEET, SEKm	2014	2013
Total assets	8,028	7,866
Fixed assets	4,201	4,223
Equity	4,686	4,389
- of which, minority interests	0	0
Net debt	-3,647	-3,350
Operating capital	1,039	1,039

KEY RATIOS	2014	2013
Operating margin, %	1.8	1.9
Return on equity (average), %	8.2	9.8
Return on operating capital (average), %	33.0	23.0
Net debt/equity ratio, multiple	-0.8	-0.8
Equity/assets ratio, %	58.4	55.8
Gross investments, SEKm	70	135
Appropriation, SEKm	0	0
Dividend, SEKm	158	150
Average no. of employees	3,474	3,899

Reported in compliance with GRI guidelines	Yes
Externally assured GRI report	Yes
Reports in compliance with IFRS	Yes

TARGETS

FINANCIAL TARGETS

- Profitability: Operating margin 3 per cent.
- Capital structure: Debt/equity ratio 0.4-0.8 times pension-adjusted equity.
- Dividend: 40-60 per cent of net profit for the year adjusted for profit and tax relating to the pension foundation.

STRATEGIC SUSTAINABILITY TARGETS

- Health target - NKI 80.
- Diversity target - 80 per cent motivated employees.
- Range target - 100 per cent of suppliers to have signed the Code of Conduct.
- Environmental target - 80 per cent to return left-over pharmaceuticals.

Read more about the sustainability targets in the company's annual report.

PUBLIC POLICY TARGETS

- Among other directives, the owner instruction for Apoteket states that the company shall retain the existing pharmacy agents until 30 June 2016.

STATE OWNERSHIP, %



GENDER DISTRIBUTION, %



OPERATING MARGIN, %



Tomar medidas adicionales: Formulación de expectativas

REPORTE ANUAL DE EMPRESAS DE LA NACIÓN | 2016
MINISTERIO DE HACIENDA Y CRÉDITO PÚBLICO



6. SOSTENIBILIDAD EN LAS EMPRESAS DE LA NACIÓN

Las empresas estatales deben observar altos estándares de conducta empresarial responsable. La integración de la gestión corporativa con el desarrollo sostenible de las empresas es un tema que ha ido adquiriendo cada vez mayor relevancia en el mundo. La sostenibilidad corporativa incluye componentes como ambiente, el respeto a los derechos humanos, las condiciones de trabajo e iniciativas anticorrupción. Balancear consideraciones económicas, sociales y ambientales es esencial para forjar una senda de crecimiento sostenible de las compañías en el largo plazo en donde todos los grupos de interés y la sociedad en general se vean beneficiados por la actividad empresarial. Estándares importantes en este sentido incluyen: Directrices de la OCDE sobre el Gobierno Corporativo de las Empresas Públicas (edición 2011), Líneas Directrices de la OCDE para Empresas MultiNacionales (edición 2015), los cuatro principios integrados en la declaración de OIT, y los Principios Rectores sobre las empresas y los derechos humanos de las Naciones Unidas¹ (2011).



Chile: plan de acción nacional de Derechos Humanos y Empresas

Pilar 1: La obligación del Estado de proteger los DDHH

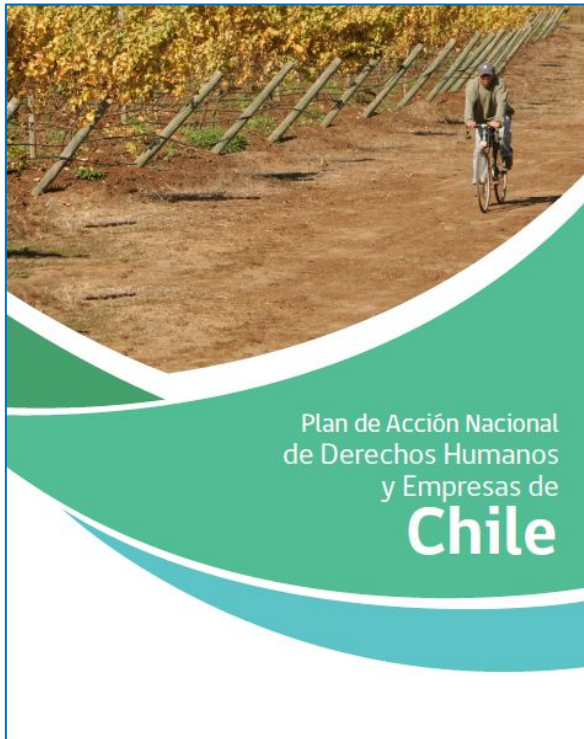
1. Capacitaciones
2. Diálogo
3. Inclusión y no discriminación
4. Transparencia y participación
5. Contrataciones públicas
6. Fortalecimiento de la coherencia entre políticas públicas
7. Fortalecimiento de la coherencia Política Internacional
8. Legislación, políticas e incentivos
9. Empresas Estatales

Pilar 2: La responsabilidad de las empresas de respetar los DDHH

1. Cuestiones de contexto
2. Fomento de la debida diligencia empresarial en materia de DDHH
3. Reportes en materia de DDHH

Pilar 3: Acceso a Mecanismos de Remediación

1. Mecanismos Estatales judiciales
2. Mecanismos Estatales no judiciales
3. Mecanismos no estatales
4. Criterios de eficacia de los mecanismos de reclamación extrajudiciales



INFORMATION NOTE



Summary of the UN Working Group on Business and Human Rights' report to the UN Human Rights Council, June 2018

Trade promotion and human rights: How States should use economic diplomacy to incentivize business respect for human rights

In its 2018 report to the Human Rights Council (A/HRC/38/48), the Working Group on Business and Human Rights* examines how States can incentivize business respect for human rights through “economic diplomacy” policies and tools. The UN Guiding Principles on Business and Human Rights (UNGPs)** and emerging practice show States can use their trade promotion and finance services to advance the corporate responsibility to respect human rights. The Working Group report takes stock of the normative framework and the emerging practices, and calls on States to make greater effort to use their leverage and to deploy the powerful tools of export credit, trade promotion and trade advocacy in support of their commitments under the UN Guiding Principles.

Un comercio internacional bajo estándares de sostenibilidad



Nueva estrategia comercio e inversión UE-2015



Trade for all

Towards a more responsible trade and investment policy

Comisión Europea - 2015

Tres principios clave:

- **eficacia**
- **transparencia**
- **valores**

Utilizar acuerdos comerciales y programas preferenciales como palancas para promover, en todo el mundo, **valores** europeos como **el desarrollo sostenible, los derechos humanos, el comercio justo y ético y la lucha contra la corrupción**

Incluir normas anticorrupción en acuerdos comerciales de UE y velar porque nuestros socios comerciales establezcan disposiciones sobre normas laborales fundamentales. Supone **redoblar esfuerzos para garantizar gestión responsable de cadenas de suministro**

-> necesario modernizar acuerdos libre comercio vigentes con **México y con Chile...**

Recientes SIAs en la Region



UE - Mexico



UE - Chile

- Sectores: Leche y productos lácteos / Minería / Industria de construcción / Servicios de turismo y hotelería / Comunicaciones y Servicios Empresariales / Comercio al por mayor y detal
- Proceso participativo con consultas regionales
- Reporte final a ser publicado en junio de 2019
- Temas transversales: PYMEs, efectos en las mujeres y comunidades rurales

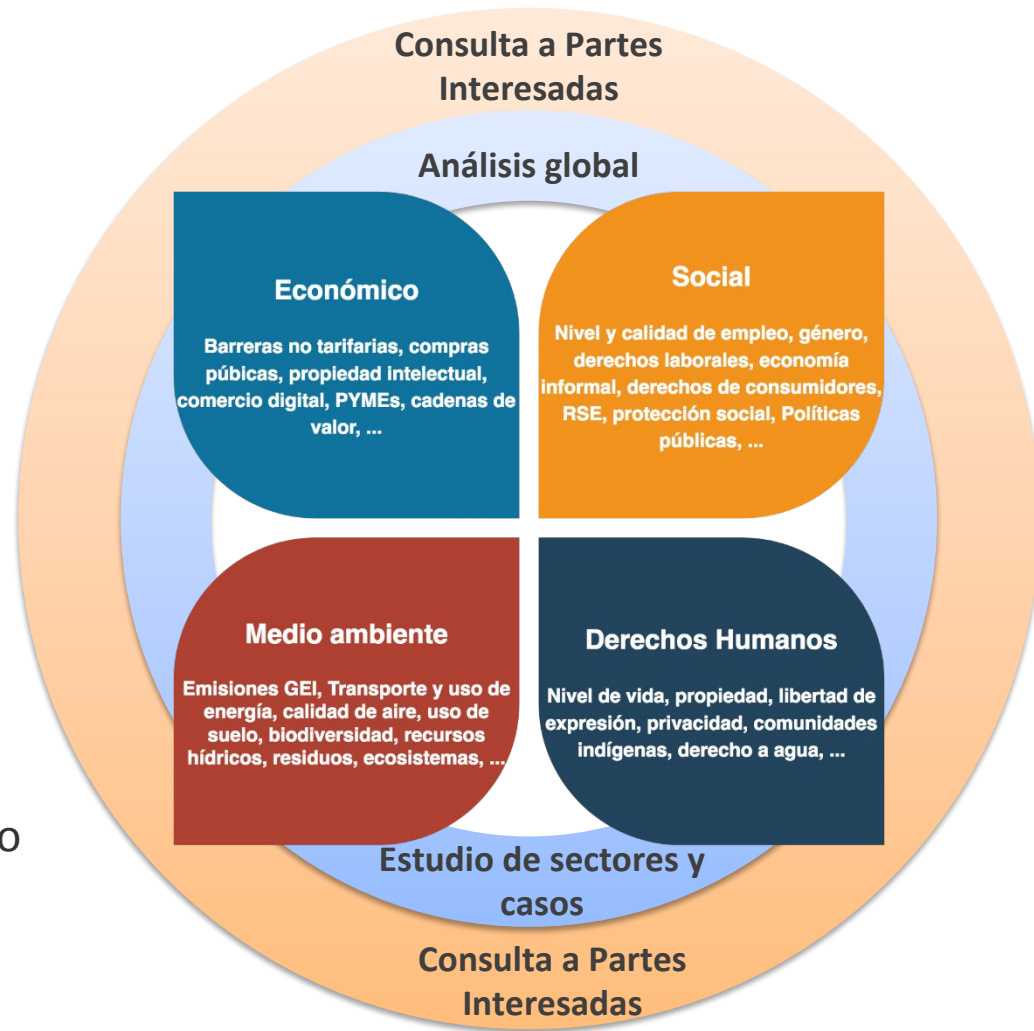


UE - Mercosur



SIA: Alcance y enfoque global

- Alcance de SIA:
 - Tipos de impacto del acuerdo modernizado.
 - Alcance de impactos:
 - Toda la economía y sectoriales.
 - Grupos y temas específicos.
 - Localización de efectos:
 - UE.
 - Chile.
 - Terceras partes: PMD y regiones ultraperiféricas.
- Metodología:
 - Cuantitativa (a partir de modelamiento econométrico hecho en la evaluación de impacto).
 - Cualitativa (Revisión y alcance, análisis causal)
 - Consulta a Partes Interesadas.



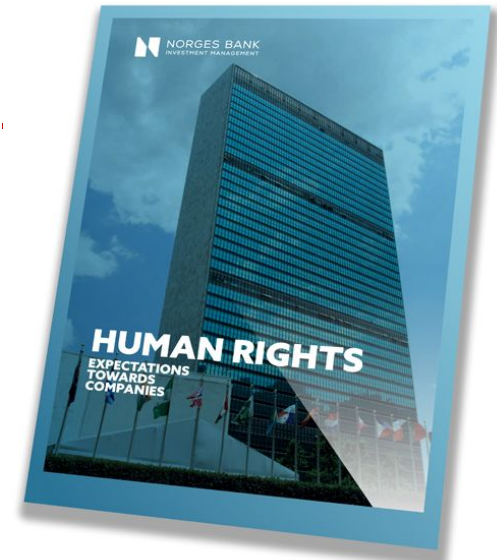
Cambio en los criterios de inversión Fondo de inversiones de Noruega

Como inversionista financiero, **espera que las empresas respeten los derechos humanos** y aborden las cuestiones de derechos humanos en sus prácticas comerciales.

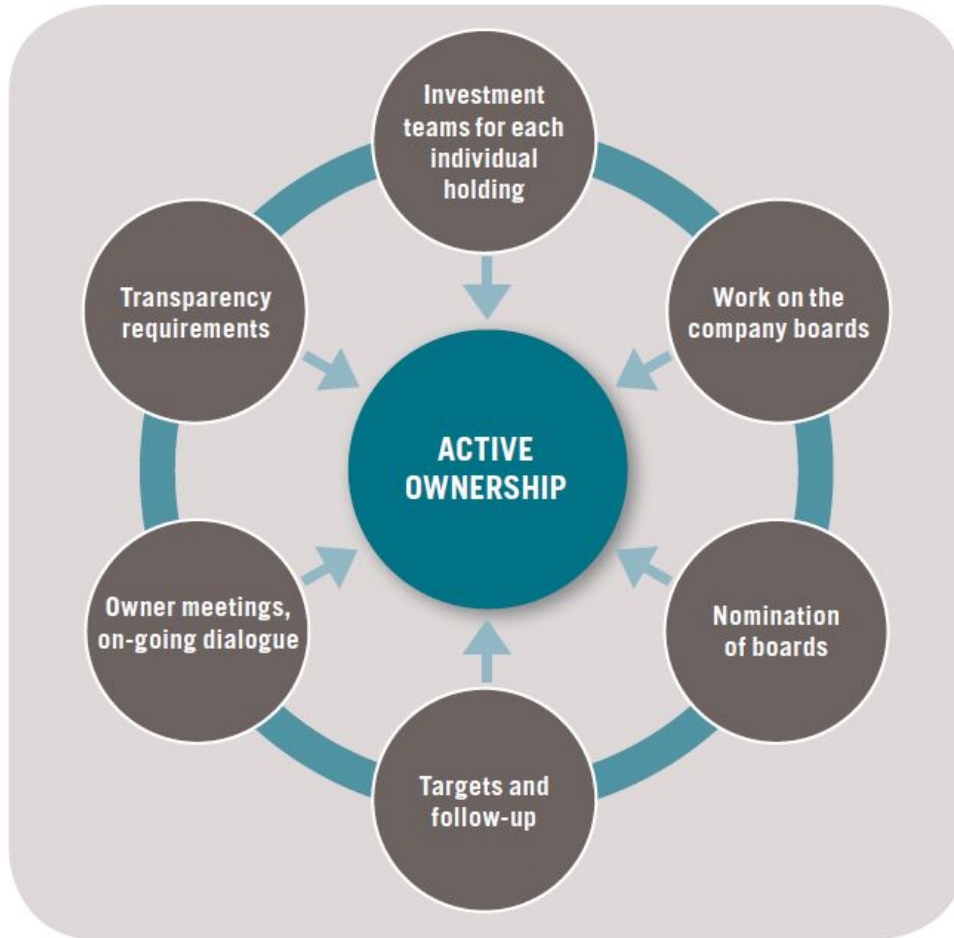
Las expectativas hacia las empresas en materia de derechos humanos **se dirigen principalmente a las Juntas Directivas de las empresas** y tienen como objetivo servir de punto de partida para una interacción con las empresas en materia de derechos humanos.

Expectations towards companies

- ✓ Integrate human rights considerations in business strategy and planning
- ✓ Integrate human rights into risk management (due diligence including in supply chains and other business relationships)
- ✓ Disclose strategy, and report on human rights
- ✓ Engagement with stakeholders and grievance mechanism



Tomando medidas adicionales: propiedad activa



ACTIVE OWNER-
SHIP WITHIN THE
FRAMEWORK
OF THE STATE'S
OWNERSHIP
POLICY

Impulso ESG en los criterios de inversión Fondo de pensiones del gobierno, Japón



BUSINESS NEWS JULY 14, 2017 / 6:27 AM / 9 MONTHS AGO

Japan's GPIF expects to raise ESG allocations to 10 percent: FTSE Russell CEO

Junko Fujita, Takashi Umekawa

3 MIN READ



TOKYO (Reuters) - Japan's Government Pension Investment Fund (GPIF), the world's largest pension fund with \$1.3 trillion under management, plans to raise its allocation to environmentally and socially responsible investments to 10 percent of its stock holdings from 3 percent now, the head of FTSE Russell said.



Un gran impulso global ESG

GPIF destina 1 billón de yenes (\$ 8,9 mil millones) o el 3% de sus acciones **a compañías con prácticas ambientales, sociales y de gobierno (ESG)** utilizando un nuevo índice ESG creado por FTSE Russell.

Al aumentar 10% (según datos financieros actualizados del fondo de pensiones), GPIF inyectará un total **de 3.5 billones de yenes (\$ 29 mil millones)** en inversiones relacionadas con ESG.

Comisión Reguladora Bancaria de China: refuerza medidas de prevención y control de riesgos con especial atención en asuntos ambientales y sociales



Enero 2017



The CBRC Issued Guidelines on Regulating the Banking Industry in Serving Enterprises' Overseas Development and Strengthening Risk Control

The Silk Road economic belt and the 21st century maritime Silk Road are important strategic decisions against the background of intricate changes in the global situation, as well as coordination of domestic and international trends. In the recent years, the CBRC actively supports Chinese banks to improve the capability of cross-border financial service and optimizes the layouts of institutions overseas, especially in countries along the Belt and Road. Up till now, Chinese banks have established over 200 branches overseas. And 9 Chinese banks set up 62 branches in 26 Belt and Road countries. In light of supervisory cooperation, the CBRC has signed MOU or cooperative agreements with financial supervisory authorities from 67 countries and areas. Among 64 Belt and Road countries, the CBRC has signed MOU or cooperation agreements with financial supervisory authorities from 27 countries. To further implement strategies put forward by the Party Central Committee and the State Council of co-building the Belt and Road and promoting international capacity cooperation, regulating the banking industry in serving enterprises "going global" and strengthening various categories of risk prevention and control, the CBRC has recently issued the *Guidelines on Regulating the Banking Industry in Serving Enterprises' Overseas Development and Strengthening Risk Control* (hereinafter referred to as the "Guidelines").

With regard to the management weakness of environmental and social risks of overseas business, the *Guidelines* require banking financial institutions to implement whole-process management of environmental and social risks, protect local residents' rights, promote communication and interaction with stakeholders, and strengthen related information disclosure. When providing project financing and trade financing service, banks are required to pay special attention to the environmental and social risk in the fields of energy resources, agriculture, forestry, animal husbandry and fishery, major infrastructure and project construction.

2017-01-25

Banca China integra requerimientos para hacer evaluaciones ambientales ex-post a sus créditos



	Multilateral lenders			Chinese banks and regulators			
	World Bank	IFC	IDB	MOFCOM*	CBRC	CDB	Ex-Im Bank
Ex-ante environmental impact assessments	X	X	X	X		X	X
Project review of environmental impact assessments	X	X	X			X	X
Industry-specific social and environmental standards	X	X					
Require compliance with host country environmental regulations	X		X	X	X	X	X
Require compliance with int'l environmental regulations	X				X		
Public consultations with affected communities	X	X	X	X			X
Grievance mechanism	X	X					
Independent monitoring and review	X						
Establishing covenants linked to compliance	X	X	X				X
Ex-post environmental impact assessments						X	X

Note: *MOFCOM policies are voluntary in nature.

Source: CBRC 2012; Gallagher et al. 2012; Leung and Zhao 2013; State Forestry Administration 2010.

*La agenda regional sobre
empresas y derechos humanos*



2016 y 2017 en CEPAL, Santiago de Chile

Política pública para la implementación de los Principios Rectores de las Naciones Unidas sobre las empresas y los derechos humanos en el marco de la Agenda 2030 para el Desarrollo Sostenible

Major political supporters



Organization of American States



2^{da} Consulta Regional sobre Empresas y Derechos Humanos



Principales desafíos regionales para el desarrollo e implementación de políticas públicas de B&HR (3 consultas regionales)

- 1. Garantizar la **coherencia política** en el nivel regional y nacional.
- 2. Reforzar el **enfoque preventivo** de los Principios Rectores.
- 3. El estado como actor económico debe **garantizar el respeto** de los derechos humanos y liderar con el ejemplo
- 4. **Fortalecer el sistema político y la independencia** de los entes de fiscalización y control.
- 5. **Fortalecer las capacidades en los diferentes actores públicos, sociales y empresariales** para facilitar la adopción e implementación de los Principios Rectores.



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

Principales desafíos regionales para el desarrollo e implementación de políticas públicas de B&HR (3 consultas regionales)

- 6. **Fortalecer el diálogo y el involucramiento** de los diferentes grupos de interés en el desarrollo e implementación de los PAN.
- 7. **Garantizar el acceso a mecanismos** de reclamación y reparación efectiva.
- 8. **Propiciar el aprendizaje entre pares** y motivar una carrera hacia la cima en la región para la adopción e implementación de los Principios Rectores.



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

Desafíos generales

Armonización y coherencia

Mayor ambición

- Acelerar y escalar las acciones
- De pioneros al mainstream

Liderazgo (honrar los compromisos)

Foco central en Prevención.



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER



“Time to act: Governments as catalysts for business respect for human rights”

- Key message from 2018 Forum: governments must step up their action and leadership
- Governance gaps and a lack of policy coherence at all levels – national, regional and global – remains a fundamental challenge
- 2019 Forum: focus on the need for all governments to demonstrate progress, commitments and plans in implementing the State duty to protect and strengthening accountability



**UNITED NATIONS FORUM
ON BUSINESS AND HUMAN RIGHTS**
GENEVA, 25 – 27 NOVEMBER 2019

- The Forum agenda will look at what governments need to do to foster business respect for human rights, including by:
 - Leading by example
 - Setting clear expectations
 - Creating incentives for responsible
- Emphasis on “a smart mix of measures – national and international, mandatory and voluntary, incentives and sanctions – to foster business respect for human rights” and what this can mean in practice.
- 2020 Forum: theme to be determined and announced in due course

¿Preguntas, aclaraciones?

Muchas gracias!



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER