

THE PROBLEM WITH HOW WE MEASURE BUSINESS RESPECT

Evidence of why the current approach is not working, and a path to finding a more meaningful approach

FOR HUMAN RIGHTS

TOO MUCH DATA

THAT DOESN'T TELL US MUCH...

We reviewed over 1,200 questions in 8 major Environmental, Social and Governance (ESG) rankings, ratings and indices, including 400 that focus on the 'S' component. We found that almost **two-thirds** of them **focus solely on inputs, outputs and activities**.

8 ESG Rankings

Inputs, activities & outputs **67%**

We also looked at the **disclosure** of **400 companies** across a wide array of industries and geographies. The **vast majority** of them are also limited to reporting on **inputs, outputs, and activities**.

Company disclosure

Inputs, activities & outputs **70%**

Inputs Allocation of **human resources**, governance and oversight **committees** on human rights-related matters, and a few cases of **financial investments** to address specific human rights risks

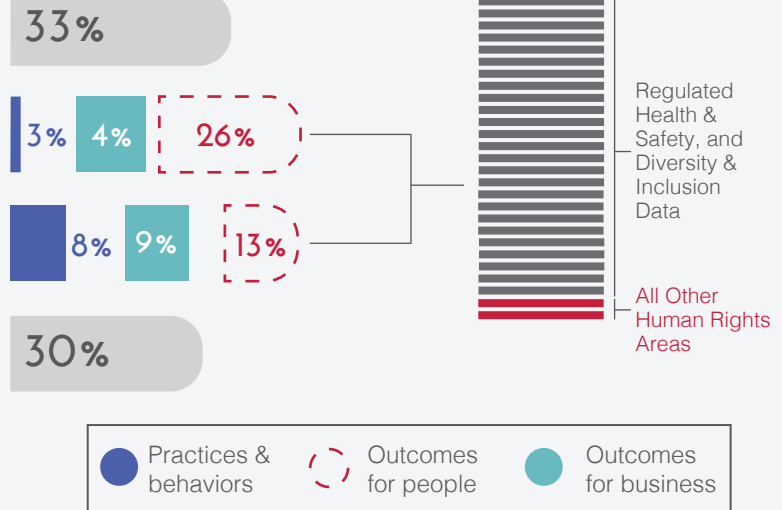
Activities Overwhelmingly about the number of **trainings, assessments, audits, committee meetings, and engagements** with external stakeholders

Outputs **Findings** from **assessments or audits** about human rights issues and risks across operations and supply chains, snapshot **data** about workplace **diversity**, or numbers of **complaints or grievances** received

...WHILE DATA ON OUTCOMES PAINTS

ONLY PART OF THE PICTURE

Measuring inputs, outputs and activities means that companies spend **a lot of time collecting data** that focuses **on what they are doing**, rather than on what they are achieving. Even the limited percentage of data about results focuses overwhelmingly on just two areas for which disclosure is often regulated: health & safety and diversity & inclusion.



So, even where companies and their stakeholders have some data points on outcomes, they are missing most of the picture.

WHAT ABOUT THE DATA THAT WE

DO HAVE ON HUMAN RIGHTS?

Across the board, data related to companies' human rights performance is often **hard to find, spread across** different documents, and lacking context. It is often **not clear** whether outcomes are a result of the company's own efforts or **unrelated** to their actions.

SO, WHAT CAN WE DO?

Shift -the leading center of expertise on the UN Guiding Principles on Business and Human Rights- is leading **Valuing Respect**: a global, collaborative platform to research and co-create **better** ways of evaluating business respect for human rights.

We are partnering with allies all around the world to develop insights and **practical tools** that can help businesses, and their stakeholders, focus their efforts and allocate resources to what works.

Valuing Respect is currently focusing on **six areas** of research. →



Our Focus Areas

- Business Model Red Flags
- Leadership, Governance & Culture
- Behavioral Science
- Stakeholder Voice
- Accounting
- Specific Human Rights Interventions

(Click on each of the areas to learn more)

EXPLORE OUR FINDINGS ON THE STATE OF PLAY:



On ESG Indicators [↗](#)

By Industry



- Oil & Gas [↗](#)
- Food & Beverage [↗](#)
- Technology (ICT) [↗](#)

By Region



- Poland [↗](#)
- South Africa [↗](#)
- South East Asia [↗](#)

TAKE A DEEP DIVE INTO OUR RESEARCH:

Discussion Paper

Evaluating Interventions

Using Lagging v. Leading Indicators to Track Business Respect for Human Rights

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Discussion Paper

Stakeholder Voice

Learning from Affected Stakeholders to Better Evaluate Programs

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Viewpoint

Evaluating Interventions

Valuing Respect: Going from Research that Makes the Case to Tools that Make the Difference

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Discussion Paper

Governance & Culture

Rights-Respecting Corporate Culture: Identifying Norms that Underpin Respect for Human Rights

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Accounting

Accounting for Human Rights Performance: What Can We Learn from Current Practices and Innovations?

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Behavioral Science

Business and Human Rights Meets Behavioral Science: A Background Note

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