



COMMUNICATION ON PROGRESS 2021

GLOBAL **CSR**
sustainable business consulting

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MESSAGE FROM THE CEO

“Our purpose is to promote sustainable development. Businesses participation in these efforts are essential. We act in accordance with the principles we advise our customers to apply. The internationally agreed principles for business activities in respect of sustainable development has added needed quality to the field of ESG/CSR/RBC. The Principles-Based Approach to ESG/CSR enables businesses to address impacts in all areas essential to sustainable social, environmental, and economic development. In 2011 the UN Human Rights Council unanimously endorsed the global minimum standard for responsible business conduct; the UN Guiding Principles on Business and Human Rights (UNGPs). The OECD copied the standard into the OECD Guidelines for MNEs (OECD) and applied the management system designed by the UNGPs to environmental and economic impacts. UNGPs/OECD enable systematic, cost-efficient, and scalable approach to manage risks to the key elements for sustainable development” – Sune Skadegaard Thorsen

It is my pleasure to present our 12th CoP report covering our efforts during 2021. GLOBAL CSR was established as a consultancy in 1998. The report describes our top priorities for action and provides information on our ESG/CSR performance in 2021. The report also includes our objectives for the future. It is important to GLOBAL CSR that we continuously contribute to, whilst managing adverse impacts on, key elements of sustainable social, environmental and economic development.

We continue to use the UN Global Compact (UNGC) voluntary framework as reference for implementation of the UNGPs/OECD, that provides for a consistent and transparent system for managing adverse impacts in a systematic manner. We continue to use our leverage to motivate the UNGC to increase focus on the minimum standard for responsible business conduct, the UNGPs/OECD. The UNGC's efforts to promote temporary UN initiatives for states - Millennium Development Goals (MDGs, 2000-2015) and the Sustainable Development Goals (SDGs, 2015-2030) - cannot be used to assist or for holding businesses

accountable towards the key elements of sustainable development, i.e., human rights, the environment and anti-corruption.

To put the principles into practice and assist businesses with the implementation of the UNGPs/OECD in a practical and pragmatic manner, we launched our cloud-based platform – csrCloud – in 2021, enabling business to meet the international minimum requirements for due diligence; and document it. GLOBAL CSR had to develop the platform, since no existing tools or platforms on the market were aligned with the standard, the UNGPs/OECD. We are grateful to leading companies like Ramboll, Georg Jensen, Arla, Fazer, EKF, Laerdal and Vaekstfonden for their participation in the development of our platform.

Also, despite the Covid-19 pandemic, our highly appreciated partnership with Polaris Private Equity enabled us to refine our offerings, in particular the development of our *five days UNGPs/OECD on-boarding process for the portfolio companies*.

2022 will bring us even closer to the realisation of our vision. With UNGPs/OECD forming the ‘minimum safeguards’ in the EU regulation for sustainable investments and the basis for the announced Directive on Corporate Sustainability Due Diligence, we know that our customers will continue to inspire proper implementation with their peers and industries. We can recommend you follow companies like Polaris Private Equity, Vaekstfonden, Molslinjen, Aalborg Forsyning, International Maritime Purchasing Association (IMPA ACT), Danish Restaurants & Cafés (REGA initiative), Laerdal, Contour Design, Menu, RelyonNutec, Configit, G&O Maritime Group, Terma, and many more ...

Sune Skadegaard Thorsen, CEO



ABOUT GLOBAL CSR

GLOBAL CSR is a privately-owned consultancy firm located in Copenhagen, Denmark. We are leading in Sustainability / Corporate Responsibility / Responsible Business Conduct / Corporate Social Responsibility (CSR) - services and specialise in creating sustainable solutions for private companies, public authorities and organisations in a range of countries and industries. Since 1998, GLOBAL CSR has carried out assignments in all parts of the world.

GLOBAL CSR is recognised as leading experts on the application of the UN Guiding Principles on Business and Human Rights (UNGPs), referencing the International Bill of Human Rights, as the basis for responsible business conduct in relation to social sustainability.

Integrity is pivotal to the way we do business. We offer advice that leads to long term sustainable solutions for our customers and the society. We only cooperate with companies that genuinely commit to manage adverse impacts on sustainable development.



Our Work

GLOBAL CSR assists and advises corporations in developing and implementing strategies in line with internationally recognised principles covering the triple bottom line of sustainability. From the outset of our practice in 1998 we named this **The Principles-Based Approach to CSR**.

We have developed an innovative and cost-efficient platform solution, www.csrCloud.com, enabling our customers to manage and address impacts on all three key areas of sustainability and fully benefit from their investments in responsible business conduct. A primary target is to leverage best corporate practices in meeting the internationally agreed minimum standard for responsible business conduct, i.e., the UNGPs/OECD.

GLOBAL CSR has experience working with the full cycle of CSR implementation from policy development, impact assessments, risk & opportunity analyses, policy commitments, vision statements, strategies, capacity development, project design, action planning, implementation (prevention, mitigation and remediation), management of responsibility in business relationships (covering both sourcing and distribution), responsible investments and annual reporting. Additionally, our team has vast experience in evaluating both corporate and public programmes.

Our comprehensive understanding of business realities in most sectors and for all sizes of businesses, allows us to fully address the needs and wishes of our clients. Our approach is to share our in-depth understanding and develop the capacity with our clients to ensure ownership. Appreciating that all businesses in the world should meet the minimum standard for responsible business conduct, the UNGPs/OECD, our success is measured by our ability to enable our clients to take ownership, i.e., to make our continuous services superfluous.

Our Vision

We envision a world of social, environmental and economic sustainability; in which all human beings enjoy the full realisation of their human rights in appreciation of their diversity. A world where businesses live by principles essential to co-creating a brighter future for humanity, for our planet and for economic development.

Our Mission

GLOBAL CSR's mission is to be a catalyst for positive sustainable development. We enjoy the ability to function as a preferred partner in advising corporations, governments, multilateral organisations and non- governmental organisations on how to make core international principles for sustainable development operational and pragmatic.

GLOBAL CSR will run a profitable business by:

- Performing work for sustainable development based on the Triple Bottom Line: social, environmental and economic sustainability.
- Inspiring and assisting corporations, governments and organisations in developing and implementing responsible business conduct and contributing to sustainable development qualified by international principles.
- Maintaining high professional integrity, while delivering innovative, cost-effective and simple solutions, which creates value for our customers.
- Maintaining, developing, and promoting cloud-based solutions to operationalise the UNGPs/OECD.

New Practices on Human Rights Impact Assessment

With the UNGPs, new practices around Human Rights Impact Assessments were required. No pre-2011 practices or tools were aligned with the UNGPs. GLOBAL CSR conducted extensive research in the area and found that the market did not offer adequate digital solutions to operationalise the UNGPs. We find that there is a significant market and global demand for solutions aimed at enabling human rights due diligence. Therefore, we decided to develop our own cloud-based due diligence platform accurately aligned with the UNGPs. Following a trial period, we extended the tool to cover environmental and economic impacts. The vastly improved version of 'csrCloud' assists businesses implementing on-going due diligence in full alignment with the UNGPs/OECD.

After years of development, we are incredibly proud to present a platform which - for the first time ever - operationalizes a due diligence process fully aligned with the UNGPs/OECD. It has been paramount to us that the platform be functional to meet the exact requirements of the UNGPs/OECD, and every aspect of the user interface and the workflows have been designed to adhere to the standard as governed by the UNGPs/OECD. From the assessment process, over the guiding material, to the interaction with business relationships, csrCloud is designed in every way to subscribe to both the specific demands of the UNGPs/OECD as well as the overall scope and intentions of them. And with triple bottom line support, csrCloud is a one-stop solution for compliance to human rights, environmental and economic due diligence requirements. We are very proud to bring this product onto the market.

Please direct any inquiries to info@globalcsr.net.

GENERAL INFORMATION AND PROCEDURES

With the UNGPs endorsed in June 2011, the world's businesses received an authoritative, globally recognised reference point for respecting human rights, including the core labour rights. The UNGPs describe what is to be expected from any business in the world in terms of managing adverse impacts on human rights, i.e., the rights referenced in the first 6 principles of the UN Global Compact.

Human Rights are essential for the dignity, well-being and development of all people. Respecting human rights in business is defined by having a management system in place that, as a minimum, meets the standard outlined by the UNGPs. Implementation of the UNGPs enable businesses to **know** their potential and actual adverse impacts and to **show**, what they are doing to address such impacts.

The management system designed by the UNGPs was copied directly into the OECD Guidelines for Multinational Enterprises (OECD), where key elements for environmental and economic sustainability were covered as well.

Our Report demonstrates how GLOBAL CSR implements the UNGPs. Thus, ensuring respect for human rights within our own organisation. We also show, how we meet our environmental and economic responsibility, aligned with the OECD. We advise other businesses to do the same. In addition, we outline, where we work to contribute to sustainable development, beyond compliance, in the final section of this report.

All companies, regardless of place and context of operations, will have both potential and actual adverse human rights impacts. All companies are managing such impacts to some degree; for instance, through efforts to create safe and healthy working conditions for employees or ensuring that manage risks of discrimination.

Over the past few years, GLOBAL CSR has been working on a cloud-based solution to conduct the required due diligence on all three bottom lines.

We use the platform ourselves to guide our sustainability efforts, developing and updating impact assessments, implementing the automatically generated action plans for continuous improvements, sharing our results with business relationships, and providing access to the csrCloud to crucial business relationships to ensure that they are properly guided through the process of meeting the UNGPs/OECD, conducting regular impact assessments on the triple bottom line.

Our impact assessments show that we did not cause or contribute to any severe adverse impacts in 2021. The nature of our business is to assist businesses in managing their risks of adverse impacts on human rights, the environment and the economy. Thus, naturally, we are directly linked to a range of severe adverse impacts on human rights, the environment, and the economy.

However, our role as advisors is to assist and enable other businesses to manage their responsibility.

Thus, we assist the companies in preventing or mitigating adverse impacts, and we use our leverage to make customers cease causing or contributing to actual severe adverse impacts, where we become aware of such impacts in our value chain. Our legal privilege as registered Attorney at Law requires, and enables, us to keep sensitive information from clients confidential.

Policy Commitment

Our policy commitment pervades all aspects of our business conduct and is publicly available at our website.

GLOBAL CSR Policy on Corporate Social Responsibility (CSR)

At GLOBAL CSR, we have developed our expertise in the field of responsible business conduct. We advise businesses on how to respect Human Rights, together with managing environmental and economic sustainability. All in full alignment with the global minimum standard for responsible business conduct.

Sustainability – The Triple Bottom Line

Our commitment is based on the internationally agreed core principles for sustainable development; human rights (including labour rights), environment (including climate), and anti-corruption. The principles are listed by the UN Global Compact and made operational through the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises (OECD).

Our commitment means that we continuously identify, prevent and mitigate our risks of adverse impacts in the area of human rights, environment and anti-corruption. We manage this through impact assessments in these areas, and we communicate how we manage adverse impacts to relevant stakeholders.

Our expectations to employees

Our employees are key partners in helping us respect international principles for sustainable development. We expect all team members at GLOBAL CSR to assist us in honouring our commitment. We embed our CSR commitment in the daily work of both our employees and management through training, communication, and ongoing assessments.

We always appreciate good ideas on how to identify, prevent and mitigate our negative impacts on sustainable development as well as to make a positive impact.

Our expectations to business relationships

We expect all of our business relationships to meet the globally agreed minimum standard for responsible business conduct as expressed in this commitment. Business relationships shall implement the UNGPs/OECD, i.e., manage risks of adverse impact in relation to human rights, the environment, and anti-corruption, and share their results with relevant stakeholders.

We also expect them to ask the same from their relationships. Information of severe impacts shall be communicated to us promptly. csrCloud enables us to assist our business relationships in meeting this requirement by giving access to csrCloud, sharing our impact assessments and thereby ensuring proper guidance on what level of information we expect from our business relationships.

Integration

This policy commitment is reflected in all other policies, guidelines, and procedures in GLOBAL CSR. We encourage our employees and other stakeholders to inform us about challenges on human rights, the environment, or anti-corruption associated with our services, products or business relationships.

Policy Commitment development

This policy is developed with assistance of internal experts and approved by the founder and CEO. The policy commitment is communicated both internally and externally. The policy will be reviewed and, if necessary, revised every second year reflecting our progress in implementation.

DUE DILIGENCE

GLOBAL CSR regularly conducts impact assessments on human rights, the environment and on economic sustainability. They are conducted with the engagement of our employees - accommodating the UNGPs criteria of meaningful participation of the potentially affected stakeholders also in identifying adverse impacts. This also serves as a way to further develop employees' capacities on the UNGPs/OECD. Employees assist in addressing identified adverse impacts by presenting ideas for improving the efforts of GLOBAL CSR.

The first step of the due diligence process is identification of potential and actual adverse impacts. We are continuously in dialogue with our employees and clients for the identification process. Whenever we are made aware of actual adverse impacts in our value chains, we use our leverage to make the causing or contributing entity cease the impact and act in accordance with the UNGPs/OECD Guidelines.

csrCloud

In 2021, GLOBAL CSR launched the cloud-based platform, csrCloud, enabling businesses to meet the global minimum requirements on due diligence; and document it. csrCloud has been under development for the past five years. The platform enables businesses to assess and address adverse impacts on all key social, environmental, and economic areas. It includes guidance throughout, both on the due diligence process and on the areas of sustainability that due diligence processes should cover. csrCloud makes it easy to share your results with business relationships. It also lets you give business relationships access to the platform, enabling easy management of business relationships, such as suppliers. After several years of development, GLOBAL CSR was excited to introduce csrCloud to the market in 2021 and motivated by the encouraging feedback from businesses that already started to use the platform, a number that is increasing every month.



csrCloud is developed to align businesses' CSR compliance with the authoritative international minimum standard for responsible business conduct, while enabling businesses to manage and document CSR due diligence in one efficient system.

csrCloud is fully aligned with the UNGPs/OECD. csrCloud can be extended to businesses' subsidiaries securing easy management of every step from the first draft of the impact assessments, to review and sign-off. Additionally, csrCloud can be extended to businesses' relationships, assisting their responsible business conduct.

For more information about our new CSR due diligence platform, csrCloud, please visit <https://globalcsr.net/csrlcloud/>.

Social Sustainability

We have identified non-severe adverse impacts on 15 of 48 human rights. We take actions to prevent and mitigate all of such impacts. The list below provides an overview of rights where potential adverse impacts on human rights were identified by our firm.

- 2. Right to non-discrimination
- 3. Right to work
- 4.b Right to a living wage
- 4.c Right to safe and healthy working conditions
- 4.d Right to equal opportunities for everyone to be promoted
- 4.e Right to rest, leisure, and paid holidays
- 5. Right to form and join trade unions and the right to strike
- 6. Right to social security, including social insurance
- 7.a Right to protection of mothers before and after childbirth
- 10. Right to education
- 11.d Moral rights of authors
- 13.a Right to not be subjected to degrading treatment
- 23. Right to privacy
- 25.b Right to freedom of expression
- 25.c Right to freedom of information

Our actions to prevent or mitigate adverse impacts on these rights are continuously tracked to ensure their effectiveness and to improve our efforts.

As an example of how GLOBAL CSR is managing our adverse impacts, take ‘the right to rest, leisure, and paid holidays’. We have identified that we may have adverse impacts on this right, since we are allowing overtime work during delivery of large projects with short deadlines. We are managing the adverse impact by having an agreement in place for weekly working schedules. Furthermore, employees are asked to take time off, whenever they have worked overtime. If it, in rare cases, is not possible to take time off in lieu, employees will receive economic compensation for overtime work. We may also have adverse impacts in relation to not ensuring that employees have the opportunity to take vacation. These adverse impacts are managed by providing a specific amount of vacation days annually and keeping check to ensure that employees make use of their vacation days. Our collaboration with associate consultants can assist to make sure, that we meet customers deadlines.

An example of a right where GLOBAL CSR has no impact and no connection to adverse impacts is the right to freedom of opinion. We assess that we are not of adverse impact to the right, as we value differences of opinions in our company. We note that there is a difference between the right to freedom of opinion and the right to freedom of expression. As any company, we may have adverse impacts on the right to freedom of expression, as we may limit employees from sharing confidential information, be it internal or, in particular customer information. This risk is managed in our impact assessment.

2021 has presented increased risks due to the COVID-19 pandemic. We have conducted responsible business and have been led by the Danish government's recommendations and requirements throughout the year. In addition, we have implemented strict hygiene and safety measures in our workplace, established flexible schedules, allowing our employees to work from home, providing for regular check-in meetings on Teams and Zoom.

Environmental Sustainability

Companies of every size and type can have adverse impacts on the environment through their business operations and activities. When preventing and mitigating our adverse impacts on the environment we address the subject areas covered by UN Global Compact's principles 7- 9.

“All our executives and employees use bicycles, public transportation or carpooling as the predominant means of transportation.”

As an office environment, we have not identified any significant impacts on the environment. However, we recognise that we, as anyone else, should acknowledge the enormous challenge in climate change and focus possible efforts on reducing our GHG emissions.

We found that our highest impact occurs in relation to our work travels. We continuously seek to reduce our environmental impact by using the most environmentally friendly available means of transportation. All our executives and employees use bicycles, public transportation, or carpool as the predominant means of transportation. When possible, we have meetings through video and teleconferences to minimise our use of air travel.

The Covid-19 pandemic has contributed to the increased time spent working from home, as well as minimizing air travel. We have learned that following travel restrictions have been proved to have a positive impact on nature and environment during the crisis. Hence, we plan to continue doing more overseas work from our desk, hosting more workshops and training sessions for our clients through online platforms.

In addition, we chose to postpone the measurement of our corporate carbon footprint until 2021 or 2022, where we can create a baseline that is not influenced by the extraordinary circumstances created by the Covid-19 pandemic.

However, being a consultancy firm that serves clients internationally, we have not been able to completely eliminate air travel. Ensuring high quality service often requires that we perform onsite assessments of clients' operations and subsidiaries. Capacity development is essential component of our work and require interpersonal communication and presence.

We endeavour to maintain and expand our position as frontrunners in the field of CSR. This requires that we participate in debates to develop the field, being in contact with relevant authorities and urging all our business relationships to minimise their environmental impacts.

Economic Sustainability

Economic sustainability entails incorporating contributions to sustainable development into core business strategies, whilst ensuring that no functions have adverse impacts. Economic sustainability further extends to eliminating negative impacts on the economy, particularly in relation to corruption and bribery.

We have identified five potential adverse economic impacts. The list below provides an overview of the areas where potential adverse economic impacts were identified by our firm.

- Clearly defined job duties based on skills, qualifications and experience
- Abstain from cronyism and nepotism
- Offering or accepting gifts beyond stated value (approvals)

- Trading in influence in relation to business partners, government officials or employees
- Bribes to or corruption of private counterparts

GLOBAL CSR is a value-based company, proactive in encouraging positive norms and values amongst our employees and business relations. We are financially transparent and seek to foster an open and transparent culture internally. In addition to having an external accountant, we communicate our budget internally amongst all employees. We consider these practices to be proportionate to our size and the risks that the company faces.

We appreciate that GLOBAL CSR is a family-owned business. Hence, family relations between the owner and employees are accepted also ensuring the proper planning of generational change.

CONTRIBUTION TO SUSTAINABLE DEVELOPMENT

" We are experts in identifying both challenges and opportunities through direct application of the globally agreed principles for sustainable development."

Knowledge is our primary resource. The success of our business depends on our knowledge, competencies and our abilities to communicate this knowledge. It is important for GLOBAL CSR to continuously improve our competencies on CSR and sustainable development in theory as well as in practice.

It is important for us to share our knowledge and support the Sustainability/RBC/CR/CSR field in developing better, more cost-efficient, and innovative ways to address local and global challenges in relation to social, environmental, and economic sustainability.

As a consultancy firm, we assist corporations that are experienced within ESG/CSR/Sustainability, as well as corporations that have only just begun addressing their societal impacts in a structured manner. To strengthen our knowledge sharing further, our cloud-based platform has an in-built detailed guidance section. It assists users by providing examples and descriptions of adverse human rights, environmental and economic impacts in a business context, thus ensuring proper guidance throughout every step of the process. Hence, csrCloud does not require much experience with sustainability and can be used by experts as well as newly started professionals.

Moreover, we advise clients to address ESG/CSR/Sustainability with their business relationships. This is done upstream (supply chain), downstream (distribution) and with other business relationships, including investors and in investments. We assist our clients in directing strategic focus on contributions, whilst complying with the globally agreed minimum standard for responsible business conduct. This way, we ensure that CSR efforts contribute to sustainable development in the best way possible. We are experts in identifying both challenges and opportunities through direct application of the globally agreed principles for responsible business conduct.

Two key principles of social sustainability, which we promote through our operations and products are: **The Right to Education** and **Freedom of Information**. We contribute to the right to education by sharing our knowledge through csrCloud, teaching and through advising organisations and initiatives that are key players in the continued development of ESG/CSR/Sustainability. We promote the right to freedom of information by assisting

businesses on how to communicate their commitments and results both internally and externally.

GLOBAL CSR continuously works to promote environmental sustainability. In 2021, GLOBAL CSR assessed and advised several Danish and international clients on the implementation of principles 7-9 of the UNGC into core business operations.

These three principles serve to support precautionary approaches to environmental challenges, undertake new initiatives on environmental responsibility and to encourage the development and diffusion of environmentally friendly technologies.

In 2021, we assisted our clients in meeting growing environmental challenges, requirements, and expectations that they face today. We work with strategic partners that are leading experts on environmental sustainability. In such partnerships have advised clients in performing environmental impact assessments, life cycle assessments, carbon and water footprint assessments. Additionally, we have participated in, and held several seminars and workshops, aiming to raise public awareness and meeting the growing need for education on Sustainability/RBC/CR/CSR and the business case for being environmentally responsible.

GLOBAL CSR contributes to the elimination of corruption through advising clients on corporate economic responsibility. We help our clients strategically implement the 10th principle of the UNGC into their businesses, in addition to the elements contained by the OECD (i.e., extortion, fraud, anti-trust, and tax evasion).

GLOBAL CSR intends to continue to participate in and contribute to both national and international debates on the proper implementation and scaling up of the internationally agreed principles for responsible business conduct; also, when it comes to planning and executing tax payments for international operations.

Moreover, GLOBAL CSR persists in the development of practical solutions for applying the UNGPs/OECD in Responsible Investments.

We screen companies before investments and assist corporations that invest in businesses ensuring that their acquired companies meet the minimum standard for responsible business conduct. The UNGPs/OECD provide for an internationally agreed and standardised reference point, thus reducing costs for investors while contributing to scaling up the corporate responsibility to respect human rights, the environment and economic sustainability.

Capacity development on UNGPs and Human Rights

The greatest global challenge in implementing the UNGPs

"Limited capacity is a far greater obstacle to rapid progress in business and human rights than we tend to acknowledge; it's much easier to blame someone. Limited capacity affects the ability of all stakeholder groups, including governments, businesses, NGOs and the UN system to play their necessary roles."

Prof. John Ruggie, author of the UN Guiding Principles on business and human rights, December 4th, 2012, UN Forum, Geneva

On 16 September 2022 the world lost one of its brightest global social engineers ever. Prof. John G. Ruggie crowned a longstanding career at Harvard University, Kennedy School, and trusted advisor to the UN by developing the UN Guiding Principles on Business and Human Rights (the UNGPs) during the years 2005 - 2011. Following the ingenious result Prof. Ruggie devoted the following ten years to educate coming generations and ensure proper implementation of the standard, focusing on responsible investments. [At GLOBAL CSR we will miss his continuous generous advice and his firm guidance to all stakeholders.](#)

One of the greatest challenges ahead in globally scaling up the responsibility to respect human rights among businesses, remains to be awareness and capacity development. Because of our competencies and position in the field, we recognise the important role that GLOBAL CSR can play in addressing this global challenge.

Hence, we have developed a cloud-based platform that instigates shared knowledge and capacity development amongst the employees and the stakeholders to whom the assessment findings shall be communicated. Impact assessments can be managed by several employees at once, which allows collaborative action and thereby spurs the feeling of co-ownership and responsibility and thus creates ideal conditions for mutual learning and improvement.

Also, in 2021, GLOBAL CSR gave presentations at numerous national as well as international seminars, workshops, trainings, and debates on Sustainability/RBC/CSR with a special emphasis on developing capacity and awareness on the UNGPs/OECD.

The COVID-19 crisis restricted GLOBAL CSR's participation in and organisation of larger events on responsible business conduct. Hence, GLOBAL CSR employees have made an extra effort to participate in virtual conferences and meetings contributing with real life experiences in implementation of the UNGPs/OECD Guidelines.

As examples, consultant Tara Skadegaard Thorsen participated in a large virtual event 24th September concerning the future of sustainable finance considering the new EU taxonomy. She raised questions relating to the need for further documentation of proper human rights due diligence. Both Tara and Sune Skadegaard Thorsen in 2021 contributed to the development of the Investor Alliance guidance to the UNGPs, the PRI project on the implementation of the UNGPs and the conceptualization of the UN Working Group project: "Business and human rights: towards a decade of global implementation".

In addition, GLOBAL CSR follows and contributes to the on-going project by the EU Commission concerning the upcoming EU regulation on mandatory human rights due diligence. The first comments can be found [here](#). The second exhaustive comment, submitted by the CEO Sune Skadegaard Thorsen after the release of the EU Commission proposal on 23rd February 2022, can be found [here](#).

GLOBAL CSR focuses heavily on investing in- and developing tools for businesses. GLOBAL CSR has concentrated its resources on **capacity development and training** in the UNGPs/OECD; while targeting corporations, we also engage government, civil society, academia, and colleagues. Moreover, we provide [free access](#) to csrCloud for all for two months, and for NGOs and educational institutions until further notice. During 2021, we informed and trained more than 100 professionals in the UNGPs/OECD.

The guide [Constructive Campaigning](#), as written by GLOBAL CSR in 2013, continues to assist NGOs and civil society in structuring their campaigning under the global framework for sustainable development.

GLOBAL CSR continues to promote and sell its handbook, **Human Rights Explained – for business**. The book provides employees and managers with basic understanding of all 48 human rights contained in the International Bill of Human Rights. Further, concrete scenarios on adverse impacts, the application of the UNGPs and positive contributions demonstrate the relevance of all human rights in a business context. The book is an important tool for businesses seeking to respect human rights and can be purchased from GLOBAL CSR. In 2021 we printed our third edition with minor updates.



GLOBAL CSR continues to offer its series of one-day **LABs** bi-annually: ‘UNGP’s Compliance Lab’, ‘Human Rights Impact Assessment Lab’ and ‘Responsibility in Business Relationships Lab’, which aim to develop the attendants’ RBC capacity.

Moreover, GLOBAL CSR has in 2021 developed a **5-days onboarding program** to the UNGPs/OECD consisting of three main parts: an introduction of the international minimum standards for responsible business conduct; the development of the first operational impact assessments for a company through the csrCloud platform; and the development of how to manage responsibility in business relationships. Following the 5-day onboarding companies will, in addition to having developed capacity, have in place its Policy Commitment, its first operational-level impact assessments on social, environmental, and economic sustainability, its Code of Conduct for Business Relationships, and a three-year implementation plan.

GLOBAL CSR regularly participates in **public debates** on business and human rights and on the principles-Based Approach to CSR. We regularly publish **articles** and participate in national and international **working groups** related to the 10 UNGC principles, the UNGPs/OECD and RBC/CSR. We devote time to engage in **debates** as we believe this brings added value to our clients and to society.

GLOBAL CSR has focused on its work with responsible investments in 2021. Our consultation with Principles for Responsible Investment (PRI) has influenced the framing of responsible business investments with UNGPs aligned terminology and our contribution to the Investor Alliance guidance on human rights enabled better alignment with the standard.

Our work consulting various businesses and investment funds have led to the creation of a UNGP/OECD Guidelines-aligned screening tool. This tool enables companies to assess whether businesses have the necessary elements of aligning with the UNGP/OECD standard. Various investment funds have their own or outsource their screening process. The GLOBAL CSR tool can improve these processes to establish to what extent potential business investments are aligned with the internationally agreed minimum standard for sustainable business conduct, confer also the 'minimum safeguards' in the EU Regulation on Sustainable Investments'.

Through the mentioned areas, GLOBAL CSR continues to promote social sustainability and the UNGPs in particular, but also genuine engagement with environmental and economic due diligence.

Our Report is published in English only and will be permanently available for download on unglobalcompact.org.

Queries or further information / please contact us at info@globalcsr.net or +45 44 99 55 06.