

HUMAN RIGHTS ASSURANCE

Your company is operating in or sourcing from low and middle income countries. In these countries, international human rights standards are often not yet incorporated in national law. And if this step has been taken, law enforcement may be weak. Therefore, you are not sure whether your company is directly or indirectly involved in human rights violations.

Yet you need to know the impacts of your company's activities on human rights and manage them appropriately. Stakeholders increasingly expect this from companies, as illustrated by the UN Guiding Principles on Business and Human Rights.

The UN

The issue of business and human rights became permanently implanted on the global policy agenda in 1990, reflecting the dramatic worldwide expansion of the private sector at the time, coupled with a corresponding rise in transnational economic activity. These developments heightened social awareness of business impact on human rights. According to the UN, the responsibility to respect human rights requires that's business enterprises:

- avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;

- seek to prevent and mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.

The UN: "In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances including a **policy** commitment to meet their responsibility to respect human rights, a **due diligence process** to identify, prevent, mitigate and account for how they address their impacts on human rights and processes to enable the **remediation** of any adverse human rights impacts they cause or to which they contribute."

Your questions

How well is your company complying with basic human rights? How confident are you that processes within your business are in line with the UN human rights principles?

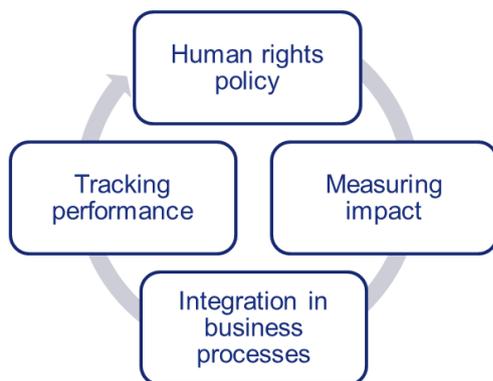


Our offer

Our experts will assess the compliance of your business against human rights indicators and provide an opinion based on this assessment.

Our approach focuses on the following elements of the due diligence cycle:

- Definition and implementation of a human rights policy and road map at corporate and country levels;
- Implementation of tools for measuring and controlling the risks of non-compliance matters relating to human rights;
- Integration of policy in business processes, for example in (risk)management systems and by the definition of applicable standards and guidelines intended to engage your partners (ethical charter, supplier code of conduct, etc.);
- Definition and implementation of assurance plans to make sure that indicators / benchmarks are correctly implemented.



Your benefits

- Anticipation and mitigation of risk, including reputation risk;
- Meet stakeholders' expectations and demonstrate company values and proactive stakeholder engagement;
- Value for the company, through a powerful strategy to legitimate business;
- Human rights becoming a component of your long term performance and sustainability
- Licence to operate;
- Compliance to the expanding body of legislation on international social issues.

Our specific advantages

In addition, the Human Rights Assurance offers you also other specific advantages.

- Rigorous assurance methodology, including third party and supply chain assurances;
- Dedicated corporate social responsibility (CSR) and human rights expertise;
- Benchmark capacity;
- Pragmatic approach;
- Access to experts all around the world with clear understanding of local cultural behaviours and differences;
- Global working relationships with world renowned universities, academia, civil society and human rights centres.

Mazars and Berenschot International

Mazars and Berenschot International jointly offer assurance and consultancy services.

Mazars is an international, integrated and independent organisation specialising in audit, accountancy, tax and advisory services. Mazars relies on the skills of 13.000 professionals in the 69 countries which make up its integrated partnership on the five continents. Mazars has correspondents and joint ventures in 17 additional countries.

Berenschot International is a management consultancy firm having its roots in Europe and operating worldwide, with a network of consultants in Africa, Latin America, the Caribbean, Asia, and South-Eastern Europe. Berenschot's human rights and CSR experts add a valuable contribution to Mazars' audit and assurance team.

Contact

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