

Irish Business and Human Rights

A snapshot of large firms operating in Ireland

January 2024
Assessing FY 2022-23 data



Executive Summary

In November 2020, the Centre for Social Innovation, Trinity Business School published Irish Business and Human Rights: A snapshot of large firms operating in Ireland. That report examined – for the first time - the implementation by companies of the UN Guiding Principles on Business and Human Rights (UNGPs), an authoritative soft law standard adopted by the UN Human Rights Council in 2011.

Ireland is a particularly relevant jurisdiction in which to assess the uptake of the UNGPs. The state’s economy is highly globalised, with a large presence of multinational corporations, primarily from the United States. Some of these companies have moved their domicile to Ireland, often for tax planning purposes, but also for access to valuable European markets. Irish-domiciled companies employed a combined 1.2 million people overseas and generated a combined €237.7 billion in revenues outside the state in 2020.

The 2020 report applied an internationally-recognised methodology, the Corporate Human Rights Benchmark Core UNGP Indicator Assessment to assess the extent to which companies were articulating human rights due diligence policies and practices as articulated by the UNGPs. At that time, we found that 88% of companies benchmarked scored below 50% of the maximum points available, and that half of companies scored 20% or below, with particular gaps in respect of human rights due diligence.

The period since 2020 has been dominated by proposals from the European Union for binding regulation that would require large companies to conduct human rights due diligence. The outcome of years of legislative debate, the Corporate Sustainability Due Diligence Directive (CS3D), is expected to be shortly adopted by the European Union. Once it enters into force, likely in 2026, the policies and practices that the methodology assesses will become binding legal obligations for companies.

Over the course of 2023, we updated our 2020 assessment, with a view to understanding what, if anything, had changed in the intervening period. We also sought to understand the current state of adoption of the UNGPs on the eve of this new, regulation-based era for business and human rights in Europe.

Methodology

As in 2020, we reviewed a sample of the Top 50 largest companies operating in Ireland. Our research is based on public disclosure, and accordingly we omitted private limited companies from our sample, as such companies are not subject to the same obligations to produce public annual reports incorporating non-financial information.

To this ‘Top 50’ we added the next ten largest state-owned enterprises (SOEs). SOEs sit at the nexus between business and the state, and there are particular duties that they have with respect to human rights. This sample was discrete, and it is presented separately throughout this report.

We utilised an updated version of Corporate Human Rights Benchmark Core UNGP Indicator Assessment methodology from the World Benchmarking Alliance. As the methodology was revised

and strengthened in 2021 (see Box C in the report), the results from the two iterations of the benchmark are not directly comparable in all cases, however some insights as to progress in the intervening 3 years can be gleaned.

Findings

The findings present a mixed picture, with those companies benchmarked for a second time showing some limited improvement across comparable indicators. **Despite this, 86% of the Top 50 sample scored less than 50% of the available marks**, with 32% scoring below 20% and 52% scoring below 30%.

While 88% of companies made explicit commitments to respect human rights (A.1.1), specific commitments to respect workers' rights were more limited, with almost a quarter of companies scoring no points on this indicator (A.1.2.a).

28% of companies scored no points on the human rights due diligence indicators (B.2.1 – B.2.5). Of those that did score points, stakeholder engagement represented an area where most companies reviewed did not disclose much relevant information. The scores were also particularly weak on indicators focused on access to remedy (A.1.4_r and C.7). Companies with their domicile or headquarters in Ireland performed, on average, less well than the sample as a whole.

In the discussion we conclude that voluntary action is not sufficiently driving uptake of the UNGPs. We note, however, that it is possible for companies to make progress. The development and publication of a human rights policy, for example, was highly correlated with higher scores.

Among SOEs, the majority of companies fared very poorly, with 5 SOEs scoring less than one point. This is despite the presence of duty to assess, address and report on human rights issues relevant to the entity under the Irish Human Rights and Equality Act 2014.

Though this benchmarking study again finds that disclosure on uptake of the UNGPs is lagging, six companies increased their score by 5 points or more between the two iterations, despite stricter criteria. Their experience demonstrate human rights and disclosure practices in businesses can be improved over time. This reinforces one of the main reasons for conducting this study: fostering a serious and constructive dialogue about business and human rights in Ireland to facilitate peer learning and constant improvement in this essential area of responsible business conduct.

Conclusions and recommendations

As companies transition from an era of voluntary disclosure to due diligence and disclosure mandated by EU legislation, our 2023 results would seem to suggest that a step change in corporate implementation of respect for human rights remains necessary, and that there is much work for companies to do in preparing for this legislation.

We offer recommendations to companies and the Irish government (pages 40-41) to accelerate progress in this regard.

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Abbreviations

BHR	Business and Human Rights
CHRB	Corporate Human Rights Benchmark
CSRD	Corporate Sustainability Reporting Directive
CS3D	Proposed Corporate Sustainability Due Diligence Directive
CSI	Trinity Centre for Social Innovation
ILO	International Labour Organization
OECD Guidelines	OECD Guidelines for Multinational Enterprises on RBC
RBC	Responsible Business Conduct
SOE	State-owned enterprise
UNGPs	UN Guiding Principles on Business and Human Rights
WBA	World Benchmarking Alliance

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Introduction

Why does business and human rights matter in the Irish context?

Businesses have a responsibility to respect human rights in their operations and business relationships. Ireland has a highly globalised economy in which multinational business matters.¹ Though ninth-least populous state of the European Union's 27 members,² businesses in Ireland have the eighth-highest net turnover in the EU in absolute terms.³

Large foreign-owned enterprises account for 19% of private sector employment and 58.9% of all gross value added by business in Ireland, according to the latest available data from 2020.⁴ That same year, Irish multinationals employed over 1.2 million people overseas and generated turnover of €237.7 billion outside the state.⁵ This is a large footprint for a small state.

Respect for human rights and their advancement is a core value of Irish foreign policy. Advancing human rights is viewed as a 'signature foreign policy' of the Irish Government.⁶ Accordingly, it might be expected that Ireland is a jurisdiction in which global standards in relation to impacts on human rights caused by business, such as the UN Guiding Principles on Business and Human Rights (UNGPs), would see significant uptake.⁷ The country is therefore a useful place from which to assess whether and how such global standards are embedded into corporate practice.

The UN Guiding Principles on Business and Human Rights

The UNGPs are an authoritative global framework, a "blueprint for the steps all States and businesses should take to uphold human rights."⁸ Endorsed by the UN Human Rights Council in 2011, the UNGPs clarify that — although states have a primary duty to protect human rights — the corporate responsibility to respect human rights entails taking a range of positive actions to prevent, mitigate and remedy adverse human rights impacts.

As well as clarifying that business has a responsibility to respect human rights, the UNGPs provide a framework for companies to implement this responsibility. The expectations are clear. Businesses should have in place policies and processes to enable them to understand their human rights risks and demonstrate and implement their commitment to prevent, mitigate and remedy impacts on people. Figure 1 highlights the fundamental policies and processes that the UNGPs expect companies to establish.

Figure 1: Policies and processes required



A **policy commitment** to meet their responsibility to respect human rights.



A **human rights due diligence process** to identify, prevent, mitigate and account for how they address their impacts on human rights.



Processes to enable the **remediation** of any adverse human rights impacts they cause or to which they contribute.

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD Guidelines) are aligned with the UNGPs, and the associated Due Diligence Guidance is an important reference for companies establishing the above policies and processes.¹⁰

The role of the state: From encouragement to binding legal obligations

Following the adoption of the UNGPs, some states began to take steps to encourage companies to apply the UNGPs in practice. National Action Plans on business and human rights (NAPs) have been developed by thirty-two states.¹¹ Ireland published its first NAP in 2017. A number of states, including Ireland, have published guidance for business to support companies in meeting the responsibility to respect human rights.¹²

Despite these and other efforts to promote the UNGPs, the UN Working Group on Business and Human Rights noted on the UNGP's 10th anniversary in 2021 that “uptake needs to move more widely into the mainstream of the business community, beyond pioneers, and with a step change in moving from commitments to changes in business processes and practice”.¹³ Seeking such a step change, a number of significant legislative proposals have been passed by the EU, such that the EU now stands at the precipice of a rapid acceleration in uptake of the concepts and practices first articulated in the UNGPs.

In December 2023, political agreement was reached on the EU’s proposed Corporate Sustainability Due Diligence Directive (CS3D).¹⁴ The CS3D takes significant elements of the normative international framework contained within the UNGPs and places it on a statutory footing, for the first time obligating larger companies to ensure respect for human rights in their own operations and much of their value chains.¹⁵ Once formally adopted by the European Parliament and Council — expected in the coming months — there is likely to be a two-year window for companies to prepare. This benchmark provides a snapshot of the extent to which the largest firms in Ireland are ready for this and the areas in which significant additional work is required. The CS3D and other relevant legislative developments at EU level are summarised in Box A.

Objective and approach of this report

This benchmark seeks to assess the uptake of the UNGPs by large companies operating in Ireland, as well as the largest semi-state companies. It builds on previous work by the Trinity Centre for Social Innovation utilising the Corporate Human Rights Benchmark Core UNGP Indicators methodology.¹⁶

Using this methodology, public disclosures by companies were reviewed against a range of indicators that seek to understand whether and how respect for human rights is integrated into the approach to business of the firms studied. It also serves as a ‘readiness check’ on how prepared large companies operating in Ireland are for the arrival of mandatory requirements through the CS3D.

This report presents a summary of the methodology employed, and the results of the research. Each indicator is briefly reviewed before the report concludes with a discussion of the results and recommendations to both companies and the Irish Government. Further details, including the scoresheets and other ancillary research data, are included in an online appendix.

Box A

The legislative landscape

As was anticipated in the 2020 benchmark report, the European Union has advanced a series of legislative initiatives that will make elements of the international normative standards mandatory for large companies operating in the European single market.

Companies operating in Ireland have been on notice of the EU's intention to regulate. On the eve of much of this regulation entering into force, this assessment seeks to assess the current readiness of business in Ireland for this legislation. A brief overview of some of the most significant legislative developments is provided here.

Corporate Sustainability Due Diligence Directive (CS3D)

The Corporate Sustainability Due Diligence Directive will mandate that companies conduct human rights and environmental due diligence on their own operations, supply chains and parts of their downstream value chain. The final text of the CS3D is expected to be published in early 2024.

This legislation is particularly significant as it will create a legal obligation for companies to implement significant elements of the normative framework established by the UNGPs and OECD Guidelines. Administrative enforcement and civil liability provisions are also included. Companies are likely to need to comply with the CS3D from 2026 on current timescales.

Corporate Sustainability Reporting Directive (CSRD)

While large companies have been reporting about human rights under the Non-Financial Reporting Directive since 2017, the Corporate Sustainability Reporting Directive, which entered legal force in January 2023 will introduce greater levels of comparability. Large companies are required to report in line with new European Sustainability Reporting Standards (ESRS) from 2025, for the 2024 financial year. As well as ensuring more uniform disclosure, the CSRD is likely to result in increased levels of disclosure on corporate approaches to managing human rights risks.

Sector-level due diligence obligations

Obligations to conduct due diligence in particular contexts are already on the EU statute books and will soon enter into force. These concern very large online platforms (Digital Services Act - from 2024), on imports of wood, rubber, palm oil, soy, beef, coffee and cacao and derivative products (Deforestation Regulation - from 2025) and on batteries (Batteries Regulation - from 2025).

Sustainable finance

Complimenting these targeted due diligence obligations, the EU's sustainable finance legislative package has also started to nudge compliance. The EU Taxonomy Regulation, which incentivises the financing of 'green' economic activities, requires companies to assess minimum safeguards, defined as the conduct of due diligence under the UNGPs and the OECD Guidelines, for these activities.

Import restrictions

The EU is also progressing work on a proposed Forced Labour Regulation, which would ban imports of products into the EU where it is deemed likely they were produced using forced or child labour.

Methodology

Company selection

This report analyses the uptake of the UNGPs by the **50 largest public companies operating in Ireland**, as measured by turnover. Data from the Irish Times Top 1000 Index (May 2023) was used to compile this list.¹⁷

As in previous years, due to the reliance of this study on publicly available information private companies were excluded from consideration, as such companies are not subject to the same disclosure requirements as their listed counterparts. Such companies nevertheless have responsibilities under the UNGPs, which apply regardless of a company's size, sector, location, ownership and structure.¹⁸

A separate sample of Ireland's **eleven largest state-owned enterprises** (SOEs) has also been developed using turnover data from the annual reports of SOEs first identified from the Register of Public Sector Bodies.¹⁹ With the exception of the Electricity Supply Board, which was ranked 31st in the Irish Times Top 1000 index and is therefore included in the main sample, these companies are analysed separately. The average turnover of these companies is significantly less than the cutoff for the main sample, and there are distinct legislative duties on these companies.

The 'Top 50' sample




























The sample includes 21 companies which are classified as 'Irish companies' – 19 Irish-registered PLCs, Experian plc (which is registered in Jersey but has its operational headquarters in Ireland) and the Electricity Supply Board.²⁰ The remaining 29 companies comprise the largest publicly-traded multinationals operating in Ireland. All non-Irish domiciled multinational companies included employ staff in Ireland through one or more subsidiaries.





















Selecting companies by turnover is an approach that has been deployed in similar studies elsewhere – in part because turnover is a more stable metric than market capitalisation. Nonetheless, the level of turnover ranges widely across the sample.

The largest company by turnover is Apple, Inc at €222.8 billion, while the smallest company by turnover reported in these results was Origin Enterprises plc, at €2.34 billion.²¹ Based on these turnover figures, all companies included in the sample are likely to be subject to the CS3D. Key statistics on the companies included can be found in Table 1.

The companies come from a range of sectors. Health care and technology companies make up over half of the sample, reflecting Ireland's status as a European base for many companies in these sectors. A breakdown is available in Table 2. Table 3 provide an analysis of the sample by country of registration.

Table 1: Top 50 public companies by turnover

#	Company	Sector	Turnover (EUR m)*	Number of Employees*
1	 Apple, Inc.	Information Technology	€ 222,757	6,000
2	 Microsoft Corporation	Information Technology	€ 65,407	2,386
3	 Alphabet Inc.	Communication Services	€ 64,834	4,214
4	 Meta Platforms, Inc.	Communication Services	€ 52,327	2,440
5	 CRH plc	Materials	€ 30,658	77,520
6	 Medtronic plc	Health Care	€ 30,063	4,000
7	 Johnson Controls International plc	Industrials	€ 25,881	98
8	 DCC plc	Energy	€ 25,256	16,000
9	 Eaton Corporation plc	Industrials	€ 19,456	90
10	 Dell Technologies Inc.	Information Technology	€ 16,201	5,000
11	 Trane Technologies plc	Industrials	€ 14,993	773
12	 Cisco Systems, Inc.	Information Technology	€ 12,966	3,303
13	 Merck & Co., Inc. (MSD) ^a	Health Care	€ 12,200	2,800
14	 Diageo plc	Consumer Staples	€ 10,854	1,125
15	 Ryanair Holdings plc	Industrials	€ 10,775	19,116
16	 Pfizer Inc. ^a	Health Care	€ 10,000	4,000
17	 Oracle Corporation	Information Technology	€ 9,108	1,146
18	 Kerry Group plc	Consumer Staples	€ 8,772	23,351
19	 Flutter Entertainment plc	Consumer Discretionary	€ 8,674	18,736
20	 Regeneron Pharmaceuticals, Inc.	Health Care	€ 8,556	1,618
21	 Ardagh Group S.A.	Materials	€ 8,466	20,991
22	 Kingspan plc	Industrials	€ 8,341	20,590
23	 IBM Corporation	Information Technology	€ 8,179	1,458
24	 Dole plc ^b	Consumer Staples	€ 8,148	37,422
26	 Gilead Sciences, Inc.	Health Care	€ 7,280	498
27	 Icon plc	Health Care	€ 7,258	41,100
28	 Experian plc	Industrials	€ 6,086	20,600

#	Company	Sector	Turnover (EUR m)*	Number of Employees*
29	 VMware, Inc. ^c	Information Technology	€ 5,671	974
30	 Glanbia plc	Consumer Staples	€ 5,642	5,006
31	 Electricity Supply Board	Utilities	€ 5,400	7,800
32	 Analog Devices, Inc.	Information Technology	€ 5,355	1,334
33	 Hannover Rück SE	Financials	€ 5,155	84
34	 Adobe Inc.	Information Technology	€ 4,595	3,817
37	 Microchip Technology Inc.	Information Technology	€ 4,223	517
38	 Perrigo Company plc	Health Care	€ 4,174	11,010
41	 Salesforce, Inc.	Information Technology	€ 4,051	2,300
43	 AbbVie Inc ^d	Health Care	€ 3,839	1,210
44	 Amazon.com, Inc. ^e	Consumer Discretionary	€ 3,681	1,313
45	 Jazz Pharmaceutical plc	Health Care	€ 3,431	2,725
46	 Horizon Therapeutics plc	Health Care	€ 3,402	1,685
47	 Tesco plc	Consumer Staples	€ 3,100	13,000
48	 Phoenix Group Holdings plc ^f	Financials	€ 2,713	10
49	 Applegreen plc	Consumer Discretionary	€ 2,706	12,962
50	 Grafton Group plc	Industrials	€ 2,595	8,826
51	 Intesa Sanpaolo S.p.A.	Financials	€ 2,577	84
53	 Intel Corporation ^a	Information Technology	€ 2,500	4,900
55	 Airbnb, Inc.	Consumer Discretionary	€ 2,498	361
57	 Origin Enterprises plc	Consumer Staples	€ 2,342	2,643
58	 Associated British Foods plc ^g	Consumer Staples	€ 2,336	6,275
60	 AstraZeneca plc ^h	Health Care	€ 2,286	400

Company's position in the *Irish Times Top 1000 Index* as of May 2020. Gaps in the numbering result from companies excluded from the sample, owing to their being private companies or subsidiaries of other companies already included.

* The Irish Times Top 1000 data. Figures generally refer to the Irish establishment and are based on CRO returns.

a. The Irish Times Top 1000 figures are estimated.

b. Dole plc was formed through the merger of Dole Food Company with TotalProduce plc in July 2021.

c. VMware, Inc. was acquired by Broadcom Inc. in a transaction which closed in November 2023.

d. AbbVie Inc acquired Allergan plc, the subsidiary included in The Irish Times Top 1000 data, in May 2020.

e. Figures are for Amazon Data Services, the subsidiary included in The Irish Times Top 1000 data.

f. Figures are for Standard Life International, the subsidiary included in The Irish Times Top 1000 data.

g. Figures are for Penneys, the subsidiary included in The Irish Times Top 1000 data.

h. AstraZeneca plc acquired Alexion Pharmaceuticals, Inc., the subsidiary included in The Irish Times Top 1000 data, in July 2021.

Table 2: Sectors included in ‘Top 50’ sample

Sectoral classification	Number of companies	Percentage
Information Technology	12	24%
Health Care	11	22%
Consumer Staples	7	14%
Industrials	7	14%
Consumer Discretionary	4	8%
Financials	3	6%
Communication Services	2	4%
Materials	2	4%
Energy	1	2%
Utilities	1	2%

Table 3: Domicile of companies in ‘Top 50’ sample

Ireland				20 companies (40%)
Applegreen plc	Electricity Supply Board	Icon plc	Medtronic plc	
CRH plc	Flutter Entertainment plc	Jazz Pharmaceutical plc	Origin Enterprises plc	
DCC plc	Glanbia plc	Johnson Controls International plc	Perrigo Company plc	
Dole plc	Grafton Group plc	Kerry Group plc	Ryanair Holdings plc	
Eaton Corporation plc	Horizon Therapeutics plc	Kingspan plc	Trane Technologies plc	
United States				21 companies (42%)
AbbVie Inc.	Apple	Intel Corporation	Oracle Corporation	
Adobe Inc.	Cisco Systems	Merck & Co., Inc (MSD)	Pfizer Inc.	
Airbnb, Inc.	Dell Technologies Inc.	Meta Platforms, Inc.	Regeneron Pharmaceuticals, Inc.	
Alphabet Inc.	Gilead Sciences	Microchip Technology Inc.	Salesforce, Inc.	
amazon.com, Inc.	IBM Corporation	Microsoft Corporation	VMware, Inc.	
Analog Devices, Inc.				
United Kingdom				5 companies (10%)
AstraZeneca plc	Diageo plc	Phoenix Group Holdings	Tesco plc	
Associated British Foods plc				
Other				4 companies (8%)
• Ardagh Group S.A. (Luxembourg)	• Hannover Rück SE (Germany)	• Intesa Sanpaolo S.p.A. (Italy)	• Experian plc (Jersey)*	

* Experian plc has its operational headquarters in Ireland.

Box B

The SOE sample

An additional ten companies were assessed as part of a sample of state-owned enterprises. These companies comprise ten of the eleven largest SOEs by turnover classified as a 'commercial corporation under the aegis of a department' by the Central Statistics Office. The largest SOE by turnover, ESB, is also included in the Top 50 sample.

Why focus on state-owned enterprises?

The UNGPs set an expectation that states “take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the state”.²² Such companies can also act as role models for private enterprise.

The UNGPs recognise that governments have “greatest means within their powers to ensure that relevant policies, legislation and regulations regarding respect for human rights are implemented” in relation to such companies.²³

Table 4 provides a summary of the companies in this sample.

Table 4: Top 11 SOEs by turnover

#	Company	Sector	Turnover (EUR m)*	Number of Employees*
1	Electricity Supply Board	Utilities	€ 7,596	8,196
2	AIB Group PLC	Financials	€ 2,895	9,590
3	Voluntary Health Insurance Board	Financials	€ 1,642	1,589
4	Córas Iompair Éireann	Transport	€ 1,493	11,204
5	An Post	Utilities	€ 888	10,104
6	EirGrid PLC	Utilities	€ 862	479
7	Permanent TSB Group Holdings PLC	Financials	€ 774	2,422
8	daa plc	Transport	€ 752	3,430
9	Ervia	Utilities	€ 499	735
10	Coillte CGA	Agriculture	€ 479	827
11	Bord na Móna PLC	Energy	€ 395	1,330

Research methodology

Following previous benchmarking reports in this series,²⁴ the World Benchmarking Alliance's (WBA) Corporate Human Rights Benchmark (CHRB) 'Core UNGP Indicator Assessment' methodology has been utilised.²⁵

This methodology was selected due to its transparency, relative simplicity and comparability worldwide.²⁶ The methodology uses a subset of the indicators included in the 'full' WBA CHRB methodology to enable its quick application. The WBA revised the CHRB methodologies in 2021, as outlined in Box C.

The Core UNGP Indicator Assessment methodology has three measurement themes:

1. Governance and policy commitments.
2. Embedding respect for human rights and conducting human rights due diligence.
3. Grievance mechanisms and access to remedy.

Indicators and scoring

Each theme contains a number of indicators which consider the steps a company is expected to take to implement to the UNGPs across its own operations and value chain.²⁷ Each indicator has two components, Score 1 and Score 2, which outline the policies and practices for which evidence is sought. Companies are assessed on the basis of information that they have publicly disclosed.

An overview of the 12 indicators can be found in Table 5, Box C. For each indicator, a company can score a minimum of 0 and a maximum of 2. It is also possible to receive scores of 0.5 and 1.5. As a general shorthand, a score of 1 indicates that basic practices have been identified. A gated system is employed, such that to obtain a full two points the company must demonstrate all of these basic practices are present.

Ensuring alignment and engaging with companies

Twelve companies in the sample overlapped with the WBA's own benchmark sample. Data from the WBA was utilised for these companies, which are indicated in the results tables by an asterisk. This data was also used to test and align our interpretation of the indicators.

All companies included within the scope of the benchmark were contacted by either the CSI or the WBA to inform them of their inclusion in the study, and to provide them with an opportunity to comment on their draft scorecard and/or identify publicly available information that may not have been located by the research team.

32% of companies in the 'Top 50' sample engaged with researchers, either from the CSI or the WBA. Information received through this process was used to refine the assessment and produce the final results presented in this report.

Box C

CHRB methodology revision (2021)

In 2021, following extensive stakeholder engagement, the WBA published a revised methodology for the CHRB, and accordingly revised the Core UNGP Indicator Assessment methodology. The WBA published detailed information on the review process.²⁸

While there are subtle changes to each indicator in the series, the general thrust of the indicators – cataloging whether a company has disclosed information on its approach to implementing the UNGPs – remains the same.

Most notably, the human rights due diligence indicators in Theme B now expressly require that companies describe how affected or potentially affected stakeholders are involved at each stage of the due diligence cycle. The previous standalone indicator on stakeholder engagement, *A.1.4 Commitment to engage with stakeholders*, has been removed from the methodology, and the subsequent indicator *A.1.5 Commitment to remedy* has been re-numbered as A.1.4. The renumbered indicator is distinguished as *A.1.4_r* in our dataset.

As a result, individual company scores for previous years should not be considered as directly comparable. However, the primary data from the CSI's 2020 report has been reviewed and compared to the recent data to understand key trends, which are presented in the Findings.

Table 5: List of indicators

Theme A: Governance and Policy Commitments		Maximum score:				6
A.1.1	Commitment to respect human rights	0	0.5	1	-	2
A.1.2.a	Commitment to respect the human rights of workers	0	0.5	1	1.5	2
A.1.4_r	Commitment to remedy	0	0.5	1	1.5	2
Theme B: Embedding Respect and Human Rights Due Diligence		Maximum score:				12
B.1.1	Responsibility and resources for day-to-day human rights functions	0	0.5	1	1.5	2
B.2.1	Identifying human rights risks and impacts	0	0.5	1	1.5	2
B.2.2	Assessing human rights risks and impacts	0	0.5	1	1.5	2
B.2.3	Integrating and acting on human rights risks and impacts	0	0.5	1	1.5	2
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	0.5	1	1.5	2
B.2.5	Communicating on human rights impacts	0	0.5	1	1.5	2
Theme C: Remedies and Grievance Mechanisms		Maximum score:				6
C.1	Grievance mechanism(s) for workers	0	0.5	1	1.5	2
C.2	Grievance mechanism(s) for external individuals and communities	0	0.5	1	1.5	2
C.7	Remediating adverse impacts	0	0.5	1	1.5	2

Findings

Company results, Top 50

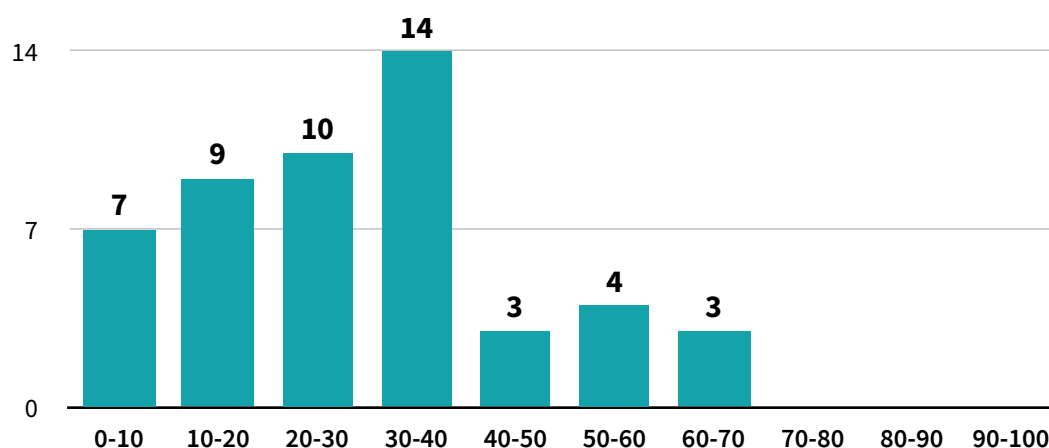
The findings present a mixed picture. While in 2020 one company each scored in the 70-80 and 80-90 bands, no companies scored over 65% in the 2023 assessment using the revised methodology (Figure 1).

Three companies scored in the 60-70 band: Tesco plc, Diageo plc and Cisco Systems plc. Two of these companies — Tesco plc and Diageo plc — were the two highest-scoring companies in 2020. Cisco Systems plc was included in the benchmark for the first time this year.

Within the 50-60 band, Kerry Group plc and Microsoft Corporation maintain their scores, and are joined by Phoenix Group Holdings plc, newly included in 2023, and Meta Platforms, Inc. In Meta's case, a detailed Human Rights Report published in 2022 contributed to a significant improvement in the company's benchmark score.

The scores achieved on a company-by-company basis can be found in Table 6.

Figure 1: Company scores, by percentage band (50 companies)



Relative performance of Irish companies

On average, the 21 companies classed as Irish in the Top 50 sample fared less well than the sample as a whole. 62% (13 companies) scored below 30% of the available points, compared to 52% of the full Top 50. Lower average scores were also recorded across each of the three indicator themes.

Table 6: Company scores, 'Top 50'

Company	Theme A	Theme B	Theme C	A [6]	B [12]	C [6]	Total [24]
Diageo plc*				6	6	3.5	15.5
Tesco plc*				5.5	6	4	15.5
Cisco Systems, Inc.*				5.5	5	4	14.5
Meta Platforms, Inc.				3.5	7	2.5	13
Phoenix Group Holdings plc				5	3.5	4.5	13
Kerry Group plc*				5	4.5	3.5	13
Microsoft Corporation*				5.5	3.5	4	13
CRH plc				4	4.5	2.5	11
Dell Technologies Inc.*				2.5	3.5	5	11
Medtronic plc				3	5	2.5	10.5
Adobe Inc.				3	3.5	3	9.5
Alphabet Inc.				3	5	1.5	9.5
Experian plc				4	2.5	3	9.5
AstraZeneca plc				2	4	3	9
Hannover Rück SE				4	2.5	2.5	9
Intel Corporation*				1	3	5	9
DCC plc				3.5	3	2	8.5
Amazon.com, Inc.*				2.5	4	2	8.5
Electricity Supply Board				2.5	4	1.5	8
Johnson Controls International plc				4	1.5	2.5	8
Trane Technologies plc				3	2	3	8
Intesa Sanpaolo S.p.A.				3	3	1.5	7.5
Pfizer Inc.				3.5	1.5	2.5	7.5
Apple, Inc.*				1.5	1.5	4.5	7.5
Glanbia plc				2.5	1.5	2.5	6.5
! Origin Enterprises plc				2	1	3.5	6.5
! Salesforce, Inc.				3	0.5	3	6.5
Associated British Foods plc*				0.5	2	4	6.5
AbbVie Inc				4.5	0.5	1	6

Company	Theme A Theme B Theme C			A	B	C	Total
				[6]	[12]	[6]	[24]
IBM Corporation				2.5	2	1.5	6
! Eaton Corporation plc				3	0	2.5	5.5
Icon plc				2	2	1.5	5.5
! Oracle Corporation				3	0.5	2	5.5
Ardagh Group S.A.				2	1.5	1.5	5
Merck & Co., Inc. (MSD)				1.5	1	1.5	4
! Horizon Therapeutics plc				1	0	2.5	3.5
Grafton Group plc				1	1	1	3
! Jazz Pharmaceutical plc				0	0	3	3
Kingspan plc				1	0.5	1.5	3
Perrigo Company plc				1.5	0.5	1	3
! Microchip Technology Inc.*				1	0	2	3
Gilead Sciences, Inc.				0.5	1	1	2.5
! VMware, Inc.				1	0	1.5	2.5
Dole plc				1.5	0.5	0	2
! Flutter Entertainment plc				1	0	1	2
! Regeneron Pharmaceuticals, Inc.				2	0	0	2
! Ryanair Holdings plc				1.5	0	0	1.5
! Airbnb, Inc.				1	0	0	1
! Applegreen plc				0	0	0.5	0.5
! Analog Devices, Inc.*				0	0	0	0

Notes:

! Company scored zero on the human rights due diligence indicators, B.2.1–B.2.5.

* Data from the World Benchmarking Alliance’s Corporate Human Rights Benchmark.

Bold font indicates that the company engaged with researchers on its draft scorecard.

Comparisons with the 2020 data

2020 and 2023 results are not reliably comparable at the aggregate level due to changes in the underlying indicators. However, the average score achieved by the 40 companies benchmarked both years increased from a restated 25.36% in 2020 to 30.16% in 2023.

This is despite the fact that the methodology has been significantly strengthened. According to the WBA, the presumption is that, without any changes in disclosures, companies would obtain a lower score when benchmarked on both methodologies. Where it is possible to present comparable data at an indicator level, this information is provided below.

Box D

Company results, SOEs

In 2020, 10 SOEs were included within the TCSI benchmark report. That report noted the existence of section 42(1) of the *Irish Human Rights and Equality Commission Act 2014*, which requires public bodies (including SOEs) to ‘have regard of the need to...protect the human rights of its members, staff, and the persons to whom it provides services’, among other duties.²⁹

Though not expressly framed as such, the statutory duty requires public bodies to carry out a process that is analogous to human rights due diligence. The Irish Human Rights and Equality Commission has published guidance and tools to support public bodies in giving effect to this duty.³⁰ Despite this, in the 2020 benchmark, just 3 companies scored in the 10-20% band, while the remaining 7 received a score in the 0-10% range.

In 2023, the picture is much the same for the majority of SOEs as it was in 2020. However, there are a number of notable exceptions to this general observation. In particular, both AIB Group plc and the Electricity Supply Board have significantly improved their scores when comparable data between the two benchmarks is reviewed. Each score in the 30-40% band in the 2023 assessment.

Table 7: Company scores by indicator, SOEs sample

Company	Theme A	Theme B	Theme C	A [6]	B [12]	C [6]	Total [24]
AIB Group plc				3	5	1.5	9.5
Electricity Supply Board				2.5	4	1.5	8
! Permanent TSB Group Holdings plc				1.5	0	1.5	3
Ervia				1	0.5	1	2.5
! Bord na Móna plc				1	0	0	1
! Voluntary Health Insurance Board [†]				0	0	1	1
An Post				0	0.5	0	0.5
! Coillte CGA				0	0	0	0
! Córas Iompair Éireann				0	0	0	0
! daa plc				0	0	0	0
! EirGrid plc				0	0	0	0

Notes:

! Company scored zero on the human rights due diligence indicators, B.2.1–B.2.5.

† **Bold font indicates engagement with the company.** A statement from the VHI is included at endnote 29.

Given the special recognition afforded by the UNGPs to the state–business nexus, there is much scope for improvement – and a significant opportunity to harness – within SOEs. If emphasis is placed on the public sector duty, SOEs could lead the way in implementing human rights due diligence, allowing them to share lessons with the broader Irish economy as companies prepare to comply with the CS3D.

Results by indicator, Top 50

At the sample level, average scores by indicator were low. The average score was higher than 1 for just two indicators, commitment to human rights (A.1.1) and grievance mechanism(s) for workers (C.1).

Figure 2 and Table 8 presents the average score for each indicator and score distribution, respectively, and a more detailed analysis follows.

Figure 2: Average scores by indicator, Top 50 sample

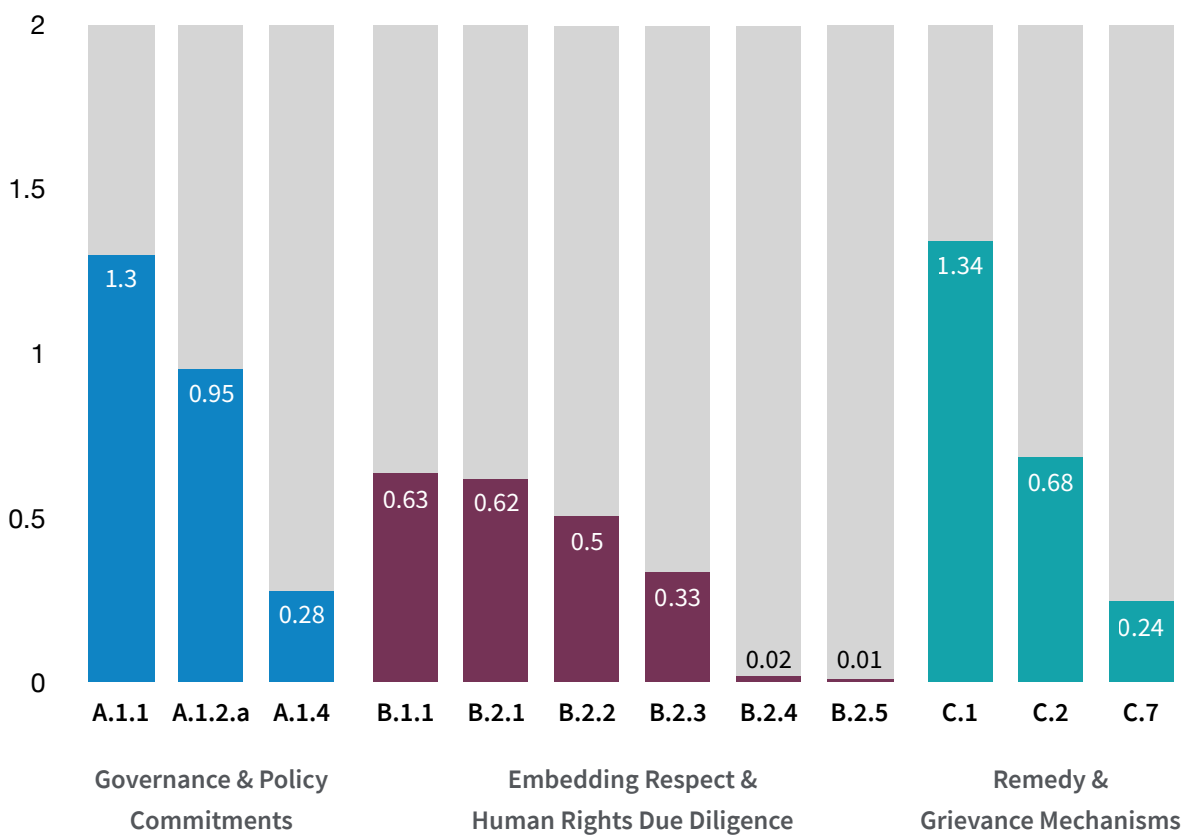


Table 8: Distribution of scores by indicator, Top 50 sample

Indicator	Score attained				
	0	0.5	1	1.5	2
A.1.1	12%	–	46%	–	42%
A.1.2.a	24%	20%	26%	2%	28%
A.1.4_r	74%	8%	8%	8%	2%
B.1.1	36%	30%	12%	16%	6%
B.2.1	36%	26%	22%	10%	6%
B.2.2	46%	22%	22%	6%	4%
B.2.3	66%	6%	24%	4%	–
B.2.4	98%	–	2%	–	–
B.2.5	98%	2%	–	–	–
C.1	10%	2%	20%	46%	22%
C.2	42%	–	38%	20%	–
C.7	82%	2%	6%	6%	4%

Theme A:

Governance and policy commitments

Theme A assesses the commitments made by companies to respect human rights (A.1.1), including the human rights of workers in their operations and value chains (A.1.2.a) and to provide remedy where harm occurs (A.1.4_r).

The UNGPs expect companies to express their commitment to meet their responsibility to respect human rights through a publicly available policy.³²

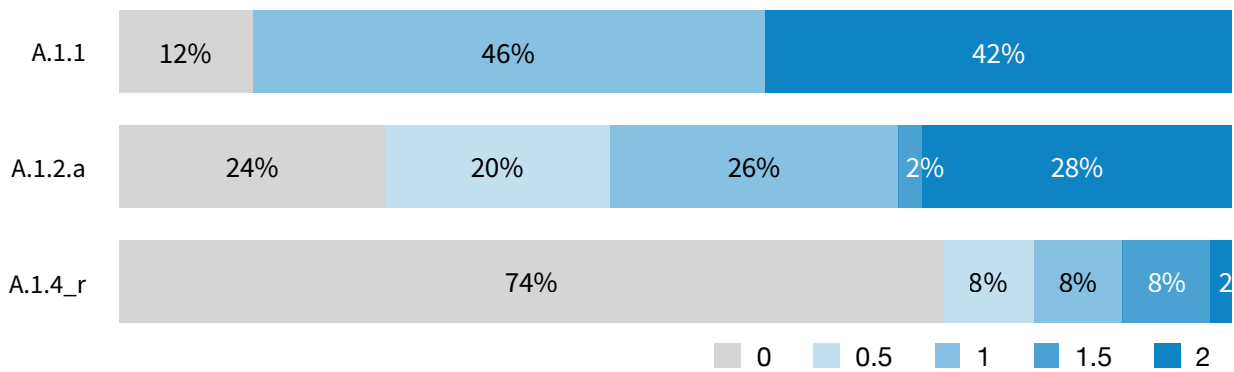
The average company scored 2.53 of a possible 6 points on this theme (42.2%).

Figure 3 visualises the distribution of scores across the indicators in this theme.

Although a 88% of companies were awarded points for a published commitment to respect human rights (A.1.1), the distribution of scores on the commitment to respect the human rights of workers (A.1.2.a) is more diverse, with the number of companies scoring zero doubling from 6 (12% of companies) to twelve (24%).

A majority of companies (74%) did not have a published commitment to remedy (A.1.4_r) of the sort envisaged by the methodology, with just 13 companies (26%) scoring any points on this indicator.

Figure 3: Distribution of scores for Theme A, Top 50



A.1.1 Commitment to respect human rights

A.1.1 considers the company’s policy commitment to respect human rights. Score 1 requires a company to have a publicly available policy statement committing it to respect all internationally recognised human rights across its activities. Score 2 looks for an express commitment within this statement to respecting the UNGPs or OECD Guidelines.

The methodology seeks a firm commitment, language should not be vague or noncommittal in nature. In some cases, although a company made a statement in respect of human rights, the language used not robust enough to award points on this indicator.

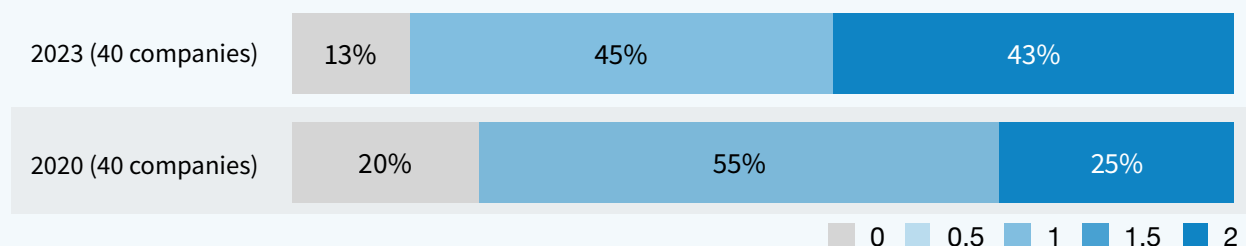
The average score for this indicator was 1.3; the modal score was 1 (46%; 23 companies). 21 companies (42%) scored the full two points, while six companies (12%) failed to make a commitment sufficient to earn a score on this indicator.

Comparison with 2020 data

This indicator remained unchanged by the methodology revision. Comparative data for those 40 companies that were included both in the 2020 and 2023 benchmarks is presented in Figure 4.

Among those companies benchmarked in 2020, there was an increase in attainment, with many companies moving from a score of 1 to a score of 2 as a result of revised policies that clearly articulate the company’s commitments.

Figure 4: Distribution of A.1.1 scores in 2023 and 2020, comparison group



A.1.2.a Commitment to respect the human rights of workers

A.1.2.a checks for the presence of a commitment to respecting the principles concerning fundamental rights at work in the eight ILO core conventions set out in the Declaration on Fundamental Principles and Rights at Work.³³

Score 1 looks for such a commitment, and explicit commitments to respect freedom of association and the right to collective bargaining and the rights not to be subject to forced labour, child labour or discrimination in respect of employment and occupation. Score 2 requires a company to have a corresponding expectation that its suppliers do likewise.

The average score for this indicator was 0.95; the modal score was 2 (28%; 14 companies). This was the only indicator where 2 was the most common score. Twelve companies (24%) scored zero on this indicator. Given the centrality of workers to corporate operations, it is notable that the number of companies scoring zero on this indicator is double that for A.1.1. Ten companies (20%) scored 0.5, 13 (26%) scored 1 and one company scored 1.5 points. The relatively large distribution of scores across this indicator can be explained in part by the structure of Score 1 and Score 2, which build progressively on each other.

This indicator was restructured in the 2022 methodology review, and so the scores obtained by companies in 2020 are not directly comparable.

A.1.4_r Commitment to remedy

Indicator A.1.4_r seeks to understand what companies say about whether they will make good human rights harms that they cause or contribute to, and to cooperate with external mechanisms where concerns are raised, as well as support their suppliers to do likewise where appropriate.

Score 1 looks for a publicly available policy statement committing the company to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed, as well as a corresponding expectation for suppliers to do likewise. Score 2 is awarded for the presence of a commitment to collaboration with judicial or non-judicial mechanisms to provide access to remedy and a commitment to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services.

The average score for this indicator was 0.28 and the modal score was zero (74%; 37 companies). Remedy has been described as the 'forgotten pillar' of the UNGPs,³⁴ which bears out in the scores awarded for this indicator. A score of zero indicates that no information sufficient to demonstrate a commitment to remedy consistent with the methodology was identified. Just 13 companies scored any points on this indicator, with only one company scoring the full two points.

Comparison with 2020 data

Minor improvements were observed in the comparable data, with 27.5% of companies benchmarked both times earning score above zero in this round, compared with 20% in 2020. This was driven by an increase of three companies scoring 0.5 points.

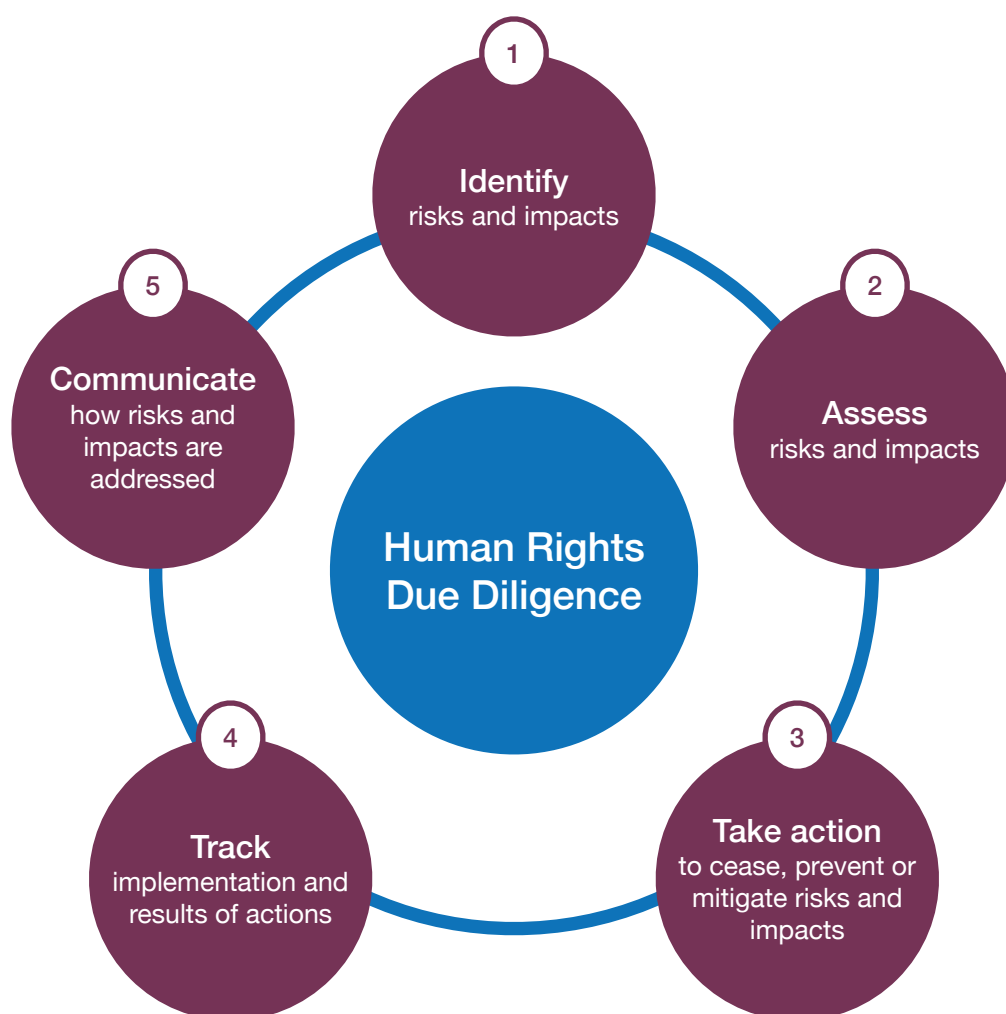
Theme B:

Embedding respect and human rights due diligence

Theme B seeks to demonstrate how the company resources its responsibility to respect human rights (B.1.1) and what processes it has in place to operationalise the human rights due diligence cycle (B.2.1 – B.2.5).

As the foundational risk management process within the UNGPs, human rights due diligence is at the core of how a company would be expected to operationalise the responsibility to respect human rights. It is illustrated by Figure 5.

Figure 5: **The human rights due diligence cycle**



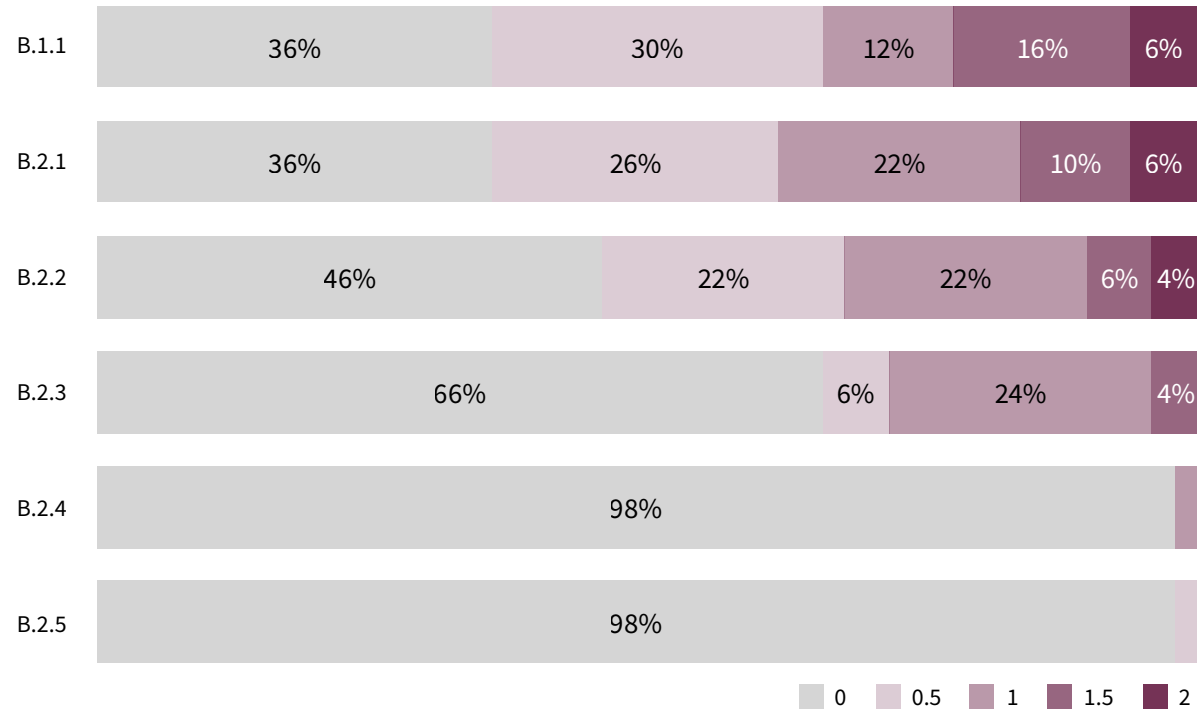
Sources: WBA & OECD.³⁵

Effective due diligence involves engagement with stakeholders, particularly those who are actually or potentially affected, such as human rights defenders, throughout the due diligence cycle. The revised WBA methodology seeks to identify whether and how companies are engaging with stakeholders by incorporating this activity into each indicator focused on human rights due diligence (B.2.1 – B.2.5).

The modal score on each indicator in this section was zero. In the case of B.2.4 and B.2.5, which respectively assess how a company tracks the effectiveness of its response and communicates with affected stakeholders, just one company scored more than zero on each indicator.

The average company scored 2.11 of a possible 12 points on this theme (17.6%), the lowest average of any of the themes. Fourteen companies (28%) scored zero on the due diligence indicators (B.2.1 – B.2.5). Figure 6 shows the distribution of scores for each indicator.

Figure 6: Distribution of scores for Theme B



B.1.1 Responsibility and resources for day-to-day human rights functions

B.1.1 seeks to understand who is responsible for ensuring a company respects human rights and how resources for day-to-day human rights functions are allocated. Such information can allow external parties to assess whether the policy commitments outlined in Theme A are merely words on a page or are translated into action.

Score 1 looks for details of senior manager role(s) that are accountable for implementation and decision-making on human rights issues within the company. To receive a score of 1 on this indicator, the company must also fulfil the Score 1 requirements for A.1.2.a.

To meet the Score 2 requirements, a company must publish information on how it assigns responsibility for implementing its policy commitments on a day-to-day basis, as well as how it allocates resources and expertise for this implementation both within its own operations and in its supply chain.

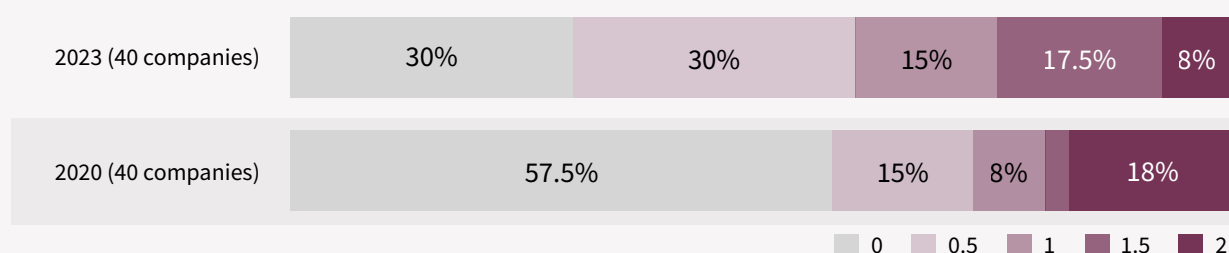
The average score on this indicator was 0.63, with zero being the modal score (36%; 18 companies). 15 companies (30%) scored 0.5, 6 companies (12%) scored 1, while a further 8 companies (16%) scored 1.5. Three companies (6%) scored the full two points.

Comparison with 2020 data

As a result of the revised methodology, the number of companies in the comparable sample of 40 companies scoring a full two points has decreased by 10 percentage points.

It is notable that eleven more companies earned a mark on this indicator than in 2020, indicating greater levels of disclosure on how human rights is embedded into corporate practice and who is accountable for overseeing this work.

Figure 7: **Distribution of B.1.1 scores in 2023 and 2020, comparison group**



B.2.1 Identifying human rights risks and impacts

B.2.1 considers whether a company is proactively identifying human rights risks and impacts on an ongoing basis, paying particular attention at times where the company’s activities are changing (e.g. market entry, new projects).

For Score 1, the company must provide a description of the processes used to identify human rights risks and impacts in specific locations or activities, covering the company’s own operations. It should also provide a description of the processes used to identify such risks in relevant business relationships.

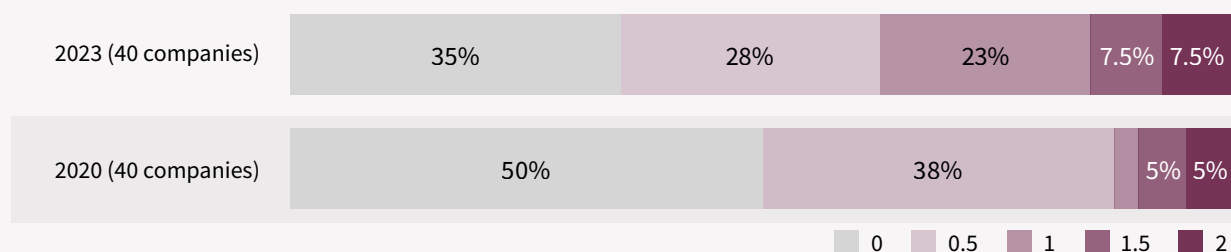
To obtain points on Score 2, the company must disclose a description of the global systems it has in place to identify human rights risks and impacts on a regular basis across the company’s activities, involving consultation with stakeholders including human rights defenders and internal or independent external human rights experts. A description of how these systems are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations, and a description of the risks identified in relation to such events is also expected. Given the global nature of the Score 2 requirements, satisfying these will deem the requirements of Score 1 to have been met.

The average score was 0.62, and the modal score was 0 (36%; 18 companies). Although identifying human rights risks and impacts is necessary for a company to understand and address its human rights risks, 62% of companies scored less than 1 on this indicator.

Comparison with 2020 data

The final requirement in Score 2 of this indicator was strengthened, and is substantially different in the revised methodology. The Score 1 requirements of this indicator remains similar to the previous methodology. It is accordingly notable that while half the comparison sample scored zero in 2020, this decreased to 35% in 2023. Six companies in the comparison dataset recorded a score greater than 1 in 2023.

Figure 8: **Distribution of B.2.1 scores in 2023 and 2020, comparison group**



B.2.2 Assessing human rights risks and impacts

B.2.2 examines how a company assesses and prioritises human rights risks and impacts, within its operations and across its business relationships. This includes considering whether the company engages with stakeholders and vulnerable groups as part of the assessment process.

Score 1 looks for a description of the processes for assessing human rights risks, and a disclosure of what the company considers to be its salient human rights issues. This description should include details of how relevant factors, such as geographical, economic, social or other factors are taken into account. It should also include a description of how these processes apply to the company's supply chain. In the alternate, the company may publicly disclose the (aggregate) results of its assessments.

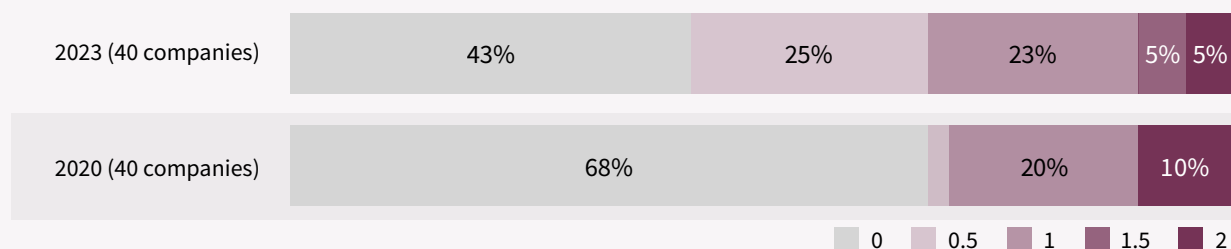
A company can score a full two points if, in addition to meeting all Score 1 requirements, it provides a description of how the company involves affected stakeholders in the assessment processes.

The average score was 0.5, with zero being the modal score (46%; 23 companies). Just 5 companies (10%) met some or all of the Score 2 requirements

Comparison with 2020 data

This indicator was tightened in the methodology revision with the addition of a second requirement to Score 2 focused on stakeholder engagement. In so far as the data remains comparable, a 25 percentage point drop in the number of companies scoring a zero on this indicator is observed.

Figure 9: **Distribution of B.2.2 scores in 2023 and 2020, comparison group**



B.2.3 Integrating and acting on human rights risks and impact assessments

B.2.3 considers how a company integrates the findings of its assessments into internal functions and processes, to ensure human rights impacts are prevented, mitigated and remediated as appropriate. Stakeholder engagement on actions to be taken is also considered by this indicator.

For Score 1, a company should provide a description of a global system to prevent, mitigate or remediate its salient human rights issue. How this system applies to the company's supply chain should be explained. Alternatively, the company can provide an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment processes in at least one of its activities/operations in the last three years.

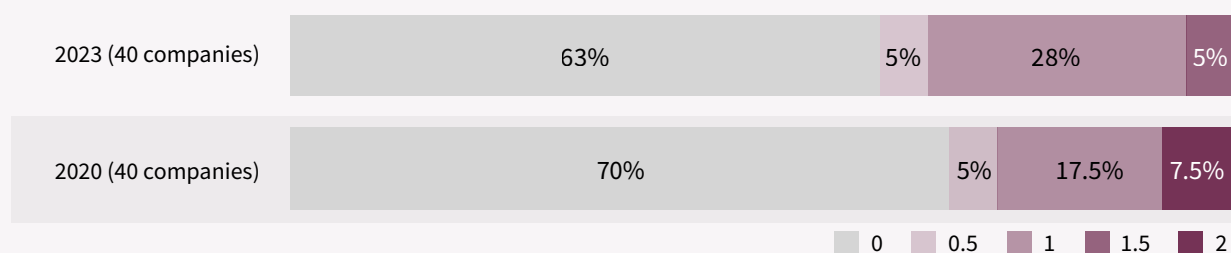
For Score 2, all Score 1 requirements must be met and the company must provide a description of how affected stakeholders are involved in decisions about the actions taken in response to its salient human rights issues.

The average score was 0.33, with two-thirds of companies scoring the modal score, zero (66%; 33 companies). No company scored a full two points on this indicator.

Comparison with 2020 data

As with B.2.2, a second requirement was added to Score 2 focused on stakeholder engagement in the revised methodology. In so far as the data remains comparable, there was a 7 percentage point drop in the number of companies scoring zero on this indicator.

Figure 10: **Distribution of B.2.3 scores in 2023 and 2020, comparison group**



B.2.4 Tracking effectiveness of actions to respond to human rights risks & impacts

Indicator B.2.4 assesses whether the company tracks and evaluates the effectiveness of actions taken in response to its human rights risks and impacts. It also seeks to understand whether this information is used to improve systems and processes for the future.

For Score 1, the company should provide description of the systems for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results. Alternatively, the company may provide an example of the lessons learned while tracking the effectiveness of its actions on at least one of the company's salient human rights issues as a result of its due diligence processes is provided.

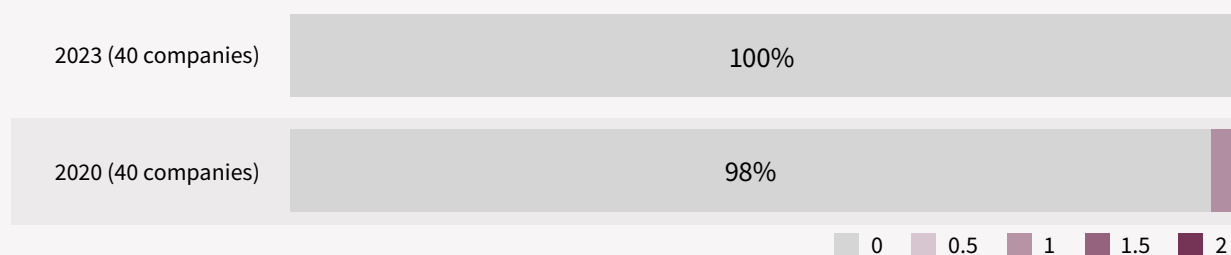
For Score 2, in addition to meeting all Score 1 requirements, stakeholder involvement in evaluations of the effectiveness of actions taken is required.

Scores on this indicator were the second-lowest in the benchmark, with an **average score of 0.02 and a modal score of 0 (98%; 49 companies)**. In 2023, only Intesa Sanpaolo S.p.A earned a score (of 1) on this indicator, for a brief description to its commitment to third-party verification against ISO 26000, a management standard focused on social responsibility

Comparison with 2020 data

The requirement to provide details on the involvement of affected stakeholders is a new addition to this indicator, which otherwise remains the same.

Figure 11: **Distribution of B.2.4 scores in 2023 and 2020, comparison group**



B.2.5 Communicating on human rights impacts

This indicator, B.2.5, considers how the company communicates about how it addresses human rights impacts. Communication should be accessible to the intended audiences including, in particular, affected stakeholders who have raised concerns. It is important that communication is safe – that is, it should not pose risks to affected stakeholders or personnel. Where people are impacted by the operations of a company, the UNGPs emphasise that communication can take a variety of forms, ranging from in-person and online meetings, consultation and corporate reporting.

For Score 1, a company is expected to provide at least two examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf are disclosed. For Score 2, in addition to meeting the Score 1 requirements, a description of any challenges to effective communication that have been identified should be provided, along with information on how the company is working to address these.

The average score was 0.01, the lowest for any indicator, while **the modal score was 0 (98%; 49 companies)**.

As with B.2.4, only one company earned a score (of 0.5) on this indicator. In this case, Tesco plc was awarded a half point for describing challenges to communication with workers who speak a language other than English, and how it was seeking to address this challenge through both NGO partnerships and worker voice technology.

This indicator was significantly revised and so it is not possible to provide comparable data.

Theme C: Remedies and grievance mechanisms

The UNGPs expect companies to cooperate in – or provide for – remediation where they have caused or contributed to negative human rights impacts.³⁶

Businesses are also expected to ‘establish or participate in effective operational-level grievance mechanisms for individuals and communities who may be adversely impacted’ by the businesses’ operations.³⁷ The UNGPs also provide a set of effectiveness criteria against which to baseline non-judicial grievance mechanisms.³⁸

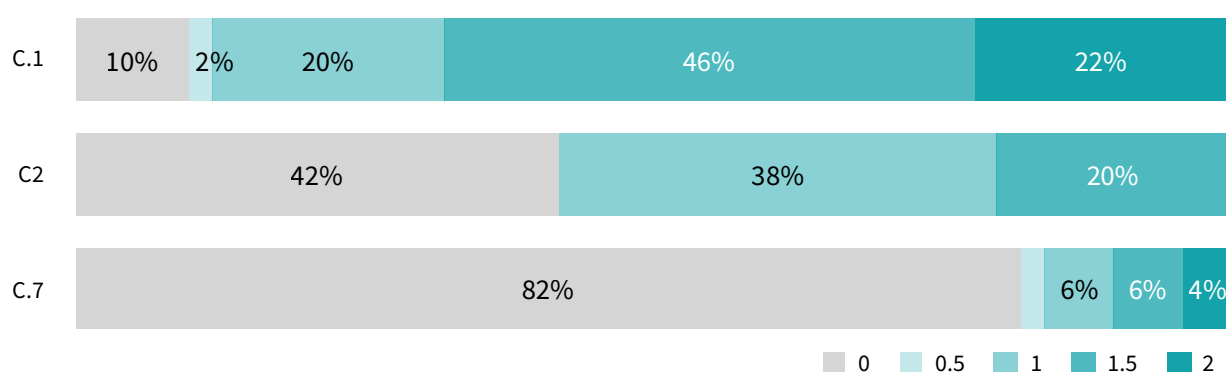
This theme consists of three indicators. The first two focus on the presence of grievance channels or mechanisms through which a company can receive complaints or concerns. The final indicator considers whether the company provides remediation (or states that it would do so) where it has caused or contributed to adverse human rights impacts.

The average company scored 2.26 of a possible 6 points on this theme (37.6%).

While 90% of companies scored above zero in respect of grievance mechanisms for workers (C.1), there was a significant drop off when it came to grievance mechanisms for external individuals and communities (C.2), with just 58% of companies earning a score. These indicators, which focus on the availability of channel to report issues, may be contrasted with the indicator focused on remedying adverse impacts, C.7, which, echoing the low scores on commitment to remedy (A.1.4_r), saw just 18% of companies score above zero.

Figure 12 illustrates the score distribution for each of the three indicators in this theme.

Figure 12: Distribution of scores for Theme C



C.1 Grievance mechanism(s) for workers

Indicator C.1 seeks to determine whether workers have access to a channel to raise complaints or concerns. This applies both to the company’s own operations and its supply chain. Such mechanisms should not undermine the role of trade unions or preclude access to other grievance mechanisms, including courts.

For Score 1, the company should demonstrate that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company.

For Score 2, the company should describe how it ensures the mechanism(s) is available in all appropriate languages and that workers are aware of it (e.g., specific communication(s)/training). It should further describe how it ensures workers in its supply chain have access to either: the company’s own mechanism(s) to raise complaints or concerns about human rights issues at the company’s suppliers or the company expects its suppliers to establish a mechanism(s) for their workers to raise such complaints or concerns. Finally, the company should expect its suppliers to convey the same expectation on access to grievance mechanism(s) to their own suppliers.

88% of companies scored 1 or above on this indicator, where the average score was 1.34 and the modal score 1.5 (46%; 23 companies).

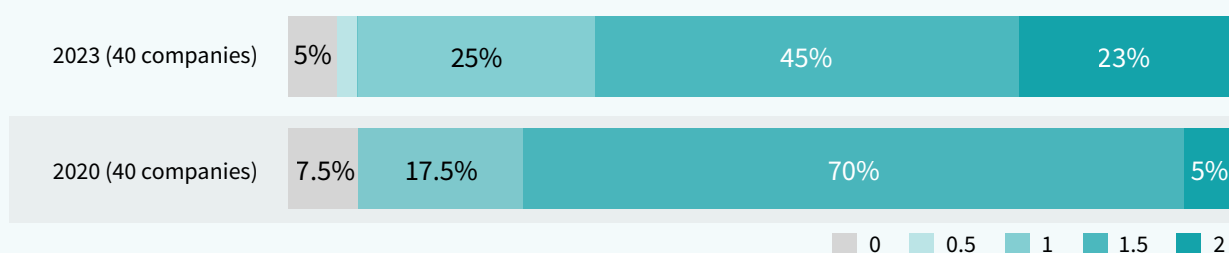
Points were most commonly awarded for the presence of an ethics hotline through which concerns could be raised – by email, telephone or web form. Most companies utilised one of a small number of external providers to facilitate such a channel.

Significant variance was observed regarding whether these channels were available in all appropriate languages for the company’s operations and value chain, as was the level of detail provided about how companies raised awareness of such mechanisms internally.

Comparison with 2020 data

While there was an increase in the number of companies receiving two points, more companies scored 1 or below in 2023 than in 2020. This is explained by some slight revisions to Score 2, notably the explicit callout of awareness communications and training, which negatively affected company scores.

Figure 13: Distribution of C.1 scores in 2023 and 2020, comparison group



C.2 Grievance mechanism(s) for external individuals and communities

Indicator C.2 takes the expectations contained in indicator C.1 and applies them to individuals and communities who may be adversely impacted by the company's operations or those of its business partners.

For Score 1, the company should indicate that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns.

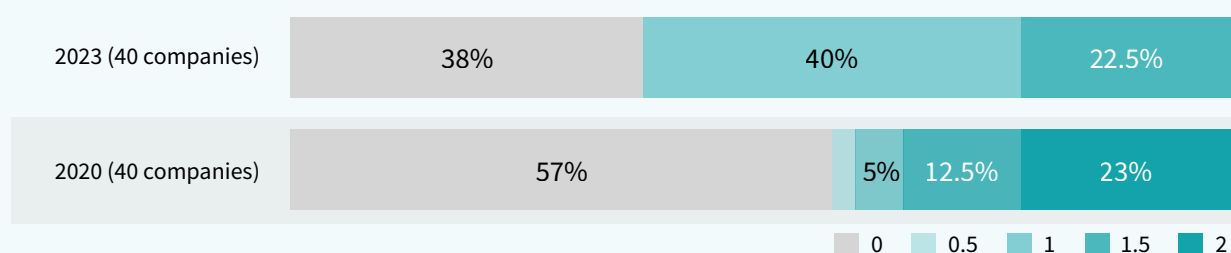
For Score 2, the company should describe how it ensures the mechanism(s) is available in all appropriate languages and that all affected stakeholders at its own operations are aware of it (e.g., specific communication(s)/training). It should further describe how it ensures external individuals and communities have access to either: the company's own mechanism(s) to raise complaints or concerns about human rights issues at the company's suppliers or the company expects its suppliers to establish a mechanism(s) for them to raise such complaints or concerns. Finally, the company should expect its suppliers to convey the same expectation on access to grievance mechanism(s) to their own suppliers.

58% of companies scored 1 or above on this indicator. The average score was 0.68 and the modal score was 0 (42%; 21 companies). This significant drop in scores compared to C.1. was despite the fact that, for companies who did score points here, the grievance mechanisms deployed were often the same ethics hotlines referred to in C.1.

Comparison with 2020 data

In the comparable sample, the number of companies scoring greater than zero on this indicator increased by 19 percentage points. Scores declined relative to 2020 at the top end, primarily due to the requirement for specific communications targeted towards external individuals and communities to be identified

Figure 14: Distribution of C.2 scores in 2023 and 2020, comparison group



C.7 Remediating adverse impacts

Indicator C.7 assesses the maturity of the company’s understanding of its responsibility to provide remedy in situations where it has caused or contributed to adverse human rights impacts. It also considers how the company learns lessons from such impacts in order to prevent their recurrence.

For Score 1, a company should describe the approach it took to provide or enable timely remedy for victims of adverse human rights impacts it has caused or contributed to. If no such impacts have been identified, the company should describe the approach it would take in such a circumstance.

A company can gain points on Score 2 where it describes changes to systems, processes and practices to prevent the recurrence of adverse impacts, as well as how it monitors implementation of the agreed remedy. If no adverse impacts have occurred, the company should describe the steps it would take to review its systems, processes and practices.

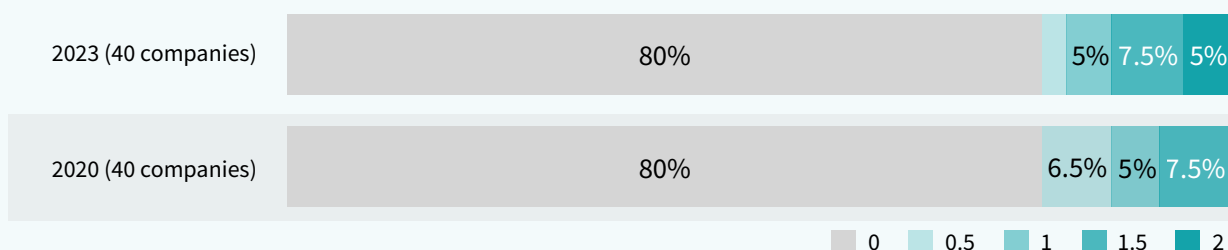
Just nine companies in our ‘Top’ 50 sample scored any points on this indicator. The average score was 0.24 and the modal score was 0 (82%; 41 companies).

Comparison with 2020 data

There were minor changes to improve the precision of this indicator’s wording in the methodology revision, however the essence of each component remains the same.

Among the comparable sample, the proportion of companies scoring zero remains unchanged, at 80%. However, for the first time in this series, 2 companies scored a full two points on this indicator.

Figure 15: Distribution of C.7 scores in 2023 and 2020, comparison group



Discussion

Voluntary action is not driving uptake

Despite moderately improved performance from the comparable cohort against a refined indicator set in 2023, this assessment indicates that corporate uptake of the UNGPs remains a work in progress. In our sample of the 50 largest companies in the Irish economy, a majority (52%; 26 companies) scored 30% or less of the available points in this benchmark.

The comparative dataset of 40 companies who were benchmarked in 2020 and 2023 would appear to show some marginal improvements over time – however, the positive effects are not as strong when the 12 companies that are part of the global CHRB benchmark are excluded. Companies included in the comparative data also have a higher average turnover and employee count than those who have been benchmarked for the first time, suggesting there may be some effects on the results caused by the size of the company.

Companies can make progress

Though this benchmark again finds that disclosure on uptake of the UNGPs is lagging, six companies – Adobe Inc., DCC plc, Electricity Supply Board, Experian plc and Meta Platforms, Inc in the Top 50 sample, plus AIB Group plc in the SOE sample – increased their score by 5 points or more between the two iterations, despite stricter criteria. Their experiences demonstrate how practice can be improved.

Human rights policy

Each of these companies had a human rights policy or statement in place. This is in line with the expectation in the UNGPs that companies should express their commitment to meet the responsibility to respect human rights through a statement of policy that, among other things, is publicly available.³⁹

All companies scoring 30% or more of the available points had published such a document (48%; 24 companies). Of those companies scoring less than 30% of the available points, only 35% had such a policy in place. This indicates the importance of a substantive public commitment and disclosure to attainment in this assessment.

Existing reporting requirements

96% of companies in our ‘Top 50’ sample, including all those who progressed their score, published a standalone statement pursuant to s 54 of the UK Modern Slavery Act, or similar Australian and Californian legislation. Companies that presented case studies or other detailed information on how they were working to address modern slavery risks in their supply chain tended to have stronger results in this benchmark. For example, Adobe provided details of a group-wide Human Rights Impact Assessment in its 2022 Australian Modern Slavery Statement which earned it points in Theme B.

As in 2022, the requirement to report under the Non-Financial Reporting Directive yielded information of variable quality and relevance to the assessment. The revised version of this

directive, the Corporate Sustainability Reporting Directive (CSRD), has now entered into force, and companies will report against its European Sustainability Reporting Standards for the first time in 2025, for the 2024 financial year. It remains to be seen whether this will result in the disclosure of more detailed and useful information, but it would seem likely that it will, given that there are 32 specific disclosure requirements contained in the standards relating to social topics, including human rights.⁴⁰

Box E

The drivers of improved scores: AIB Group plc

AIB Group plc, included in our SOE sample saw an improvement of 7.5 points in its score between 2020 and 2023. This increase was arrived at through the publication of a human rights policy in 2021 and details provided in the company's annual report.

The content of these disclosures demonstrate that the company has taken significant steps to implement the UNGPs in its business, from the publication of a policy commitment, to the identify and addressing salient human rights risks within its operations and supply chain.

Despite progress — the company is the top-ranked in our SOE sample — there is room for continued improvement. AIB's membership of organisations that support the company to improve its understanding and approach human rights due diligence may be beneficial in this regard.

Notable gaps

Commitments and policies

The corporate commitment to remedy (A.1.4_r) and the related indicator on remedying adverse impacts (C.7) had the lowest average scores in each of their respective themes. In several cases, we observed disclosures referencing 'remediation'. However, this term was typically used in reference to forward-looking corrective actions. Remedy for a human rights harm may consist of a variety of measures, including restitution, rehabilitation, compensation, satisfaction (including an apology) and/or guarantees of non-repetition.⁴¹ For 82% of companies, no reference to how companies have, or might seek to, deliver remedy where they have caused or contributed to an adverse human rights impact were found whatsoever.

Stakeholder engagement

Corporate disclosure on engagement with stakeholders was typically rather vague within the materials reviewed. A number of companies benchmarked for the second time saw their scores decrease in Theme B due to the stricter requirements of indicators B.2.1 – B.2.5 regarding stakeholder engagement as a key feature of human rights due diligence. From the disclosures reviewed it would appear that engagement with actually or potentially affected people – rights holders – is not well developed in the majority of companies benchmarked.

Grievance mechanisms

Although 90% of companies made some disclosure regarding grievance mechanisms available to workers (C.1), this decreased to 58% of companies when grievance mechanisms accessible to external individuals and communities (C.2) were assessed. Almost all companies that earned a score on C.1 or C.2. did so on the basis of compliance hotlines or similar web-forms that allow for the reporting of conduct in violation of the corporate code of conduct.

The lower scores for C.2 relative to C.1 may reflect a broader lack of focus on external individuals and communities in corporate approaches to human rights. It was common for disclosures to refer to workers, or the more narrow ‘employees’. This is despite the fact that external individuals and communities may face significant impacts from business operating in their contexts.

Box F

The SOE sample

Despite progress by two companies, AIB Group plc and the Electricity Supply Board, scores obtained by SOEs were notably and consistently low. No other SOE scored above 3, with five of the eleven companies reviewed scoring less than 1 point.

These low scores must be contrasted against the strong nexus between the state’s own duty to protect human rights and its ownership of the SOEs.

Legislation already recognises the relevance of due diligence to state entities: s 42 of the Irish Human Rights and Equality Act 2014 establishes a duty for public sector entities, including SOEs, to assess, address and report on human rights issues relevant to it. Our review found just one detailed statement in furtherance of this duty.

Limitations

As in the previous iteration of this study, conversations with companies revealed internal policies and practices which, although not disclosed, allow for the identification and mitigation of risk.

However, as the CHRB Core UNGP indicators track policy and public commitments—and not actual behaviour—it can yield results which may not fully reflect corporate practice, in both positive and negative senses.

Accordingly, the findings drawn from the present research must be interpreted with a degree of caution: they reflect the status of ‘company inputs towards achieving human rights respect and responsibility’,⁴² which can only ever be a proxy for corporate impacts on the rights of actually or potentially affected people.

It should further be noted that, owing to the nature of the sample, the findings cannot be generalised to the entire population of Irish companies.

The dawn of the mandatory age

In 2020, we concluded our report with a call for accelerated progress, noting that, in addition to our findings, civil society groups across Europe, including the Irish Coalition for Business and Human Rights, had been calling for mandatory requirements in the form of an internationally binding treaty or domestic legislation.

At that time, the European Commission had announced its intention to develop mandatory human rights and environmental due diligence legislation. That legislation has come to be known as the Corporate Sustainability Due Diligence Directive (CS3D), and EU member states and the European Parliament reached a political agreement on its final form in December 2023.⁴³

With the final text of the legislation due to be adopted in early 2024, it seems certain that the policies and processes we set out to measure with this benchmark will be mandatory for large companies operating in Europe within the next two to three years.

In parallel, the CSRD will mandate additional disclosure by business on efforts to identify and address human rights risks. Many of these disclosures should provide relevant information to enable stakeholders – including those conducting benchmarks such as this – to form a true view of how companies implement the responsibility to respect human rights.

We are moving from an era of voluntary disclosure as a best practice towards the dawn of the age of mandatory due diligence and disclosure. Our 2023 results would seem to suggest that a step change in policies and processes remains necessary, and that there is much work for companies to do in preparing for this legislation. Future studies will be required to assess whether this shift has a measurable effect on outcomes for people whose human rights are impacted by corporate operations, but the playing field – in terms of policy, process and disclosure – will be on a new level.

Recommendations

Irish businesses, and the multinationals that come to Ireland, are significant global actors, with the potential to impact on the human rights of people right across the world through their operations and value chains. Given the Government's steadfast commitment to the protection and promotion of human rights worldwide, there is an imperative to align both foreign and industrial policy in the field of responsible business conduct.

The findings of this benchmark, as in 2020, suggest uptake of the UNGPs remains low. If there have been improvements, any cause for celebration is muted by the fact that over half of companies score less than 30% of the available marks. That this benchmark considers only the largest companies and state owned enterprises operating in Ireland makes this statistic even more concerning: what might a snapshot of the largest 500 companies reveal?

As in 2020, we make a number of recommendations to companies and the Irish Government aimed at ensuring that the corporate responsibility to respect human rights is clearly demonstrated by Irish businesses.

Companies should:

- Companies should implement the UNGPs in their own operations and business relationships. This can start with the development and publication of a standalone Human Rights policy.
- In seeking to implement the UNGPs, companies should pay particular attention to processes of stakeholder engagement – including with human rights defenders – in their due diligence procedures.
- Interrogating the experiences of other companies may help to determine which practices may be relevant to their operations and what aspects of their operations may be subject to particular risks.
- Companies should make their policies and practices explicit in their public disclosures. Stakeholders, including actually and potentially affected people, investors, civil society, policymakers, academics and others cannot make informed judgments without access to quality information.
- Companies should prepare for legal obligations by ensuring necessary policies, systems, processes and capabilities are in place to take a 'risk to people' approach to identifying human rights risks present in business activities.

The Irish Government

In 2020 it was recommended that the Irish Government should support the passage of two pieces of EU legislation, that have become the CSRD and CS3D. As Irish companies – and other large companies operating here – become subject to this legislation, the other recommendations made in 2020 are re-emphasised, as all remain valid:

- The Government should conclude the development of a second National Action Plan on Business and Human Rights.

- The new NAP should take a whole of Government approach, in particular by providing for the joint responsibility of the Department of Enterprise, Trade and Employment and Department of Foreign Affairs for the actions to be progressed under it.
- Such actions should seek to address Access to Remedy in particular.
- Practical actions to scale up awareness and implementation of the UNGPs – and subsequently to ensure the readiness of Irish business for the CS3D should be incorporated.
- The new NAP should also include specific human rights implementation targets for companies, differentiated by size and sector, with clear timelines to increase uptake of essential practices, such as human rights due diligence.
- Due consideration should also be given to how the State can support adequate rights holder consultation, including with human rights defenders.
- The Government should pay particular attention to the role of SOEs as role models for other businesses, and seek to embed respect for the UNGPs within these enterprises.
 - This should include increased support for the Irish Human Rights and Equality Commission to review SOE uptake of the s 41 duty.
- The Government should seek to track and assess corporate progress on implementing the UNGPs through continued benchmarking and related analysis.
- The Government should consider other policy measures to ensure global uptake, such as supporting the development of a legally binding instrument on business and human rights at the United Nations.

Appendix

An online appendix containing individual company scoresheets and a comparison of the 2020 and 2023 methodologies is available [here](#), or directly from the research team.

Disclaimer

This analysis is made available on the express understanding that it will be used solely for general information purposes. No representation or warranty is given that the material in this analysis is accurate, complete or up-to-date. The material in the analysis is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the analysis only and may change without notice. Any views expressed in the analysis only represent the views of the authors, unless otherwise expressly noted.

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We want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation. The assessment also captures only a snapshot in time.

We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

Endnotes

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- ²¹ The smallest company by turnover included in the sample was Alexion Pharmaceuticals. As Alexion has been acquired by AstraZeneca plc, it is AstraZeneca which was benchmarked for this study. Associated British Foods plc is included with reference to its subsidiary Penneys (Primark).
- ²² United Nations Human Rights Council. (n. 7), Principle 4.
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³¹ Statement from the Voluntary Health Insurance Board:

“We welcome the research conducted by the Trinity Centre for Social Innovation in relation to public disclosures on respect for human rights. The score achieved by the Voluntary Health Insurance Board is reflective of a point in time. Over the past year we have hired a Head of Sustainability, put in place a dedicated sustainability team and developed a comprehensive and Board-approved sustainability strategy for the group. Our sustainability ambition is aligned to our purpose to help our customers live longer, stronger, healthier lives. It calls out the interdependencies between the health of the planet and human health and how the triple bottom line of people, the planet and profit will be balanced in the delivery of a fully integrated model of healthcare. Our strategy is built around three pillars, Health Business, Healthy People and Healthy Planet. We are committed to ethical conduct and adherence by employees and directors to the highest business ethics, professional and legal standards. Our two primary businesses are the provision of health insurance and healthcare services. We do not have a complex supply chain and therefore, we believe, given the nature of our business and the fact that we only operate in Ireland, that the risk of Modern Slavery or Human Trafficking in our supply chain is low. Regardless, we take human rights seriously and we have already updated our Code of Conduct and drafted a Modern Slavery Statement, both of which are currently in the Board-approval process and will be available on our website before the end of the year.”

³² United Nations Human Rights Council. (n. 7), Principle 16.

³³ In 2022, this Declaration was amended to add “a safe and healthy working environment” as an additional category. Two ILO conventions on this subject were designated as core conventions, taking the total to ten. While the presence of a formal commitment on health and safety was not required under this indicator, in practice all companies who obtained a score on this indicator made a commitment to health and safety.

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