

Addressing human rights in business



Protecting human rights is a fundamental responsibility

It is time to act. Global business is increasingly focused on understanding the environmental, social, and governance (ESG) issues in their operations and supply chains. Respect for human rights is a business imperative and lies at the heart of the "S" in ESG. In an increasing number of countries, it now carries the weight of law.

Failing to take the right action at the right time can risk legal action, investor divestment, negative publicity, and financial and reputational damage.

Decisive and successful action on human rights requires deep specialist knowledge and experience that can be limited within corporations. That's why KPMG member firms have developed a worldwide network of professionals who specialize in human rights and provide our clients with pragmatic, holistic, and actionable guidance to support their human rights needs.

Human rights challenges for business are multiple and complex

Companies have a responsibility to support and respect human rights issues in their own operations and in their networks of suppliers, partners, and contractors. A proactive approach is needed—one that identifies risks, prevents adverse impacts, and remediates harm.

Common human rights challenges include:



Suppliers using **forced labor** (modern slavery) or child labor



Local **communities being displaced** by projects



Factories and industrial sites providing unsafe working conditions



Employees or customers facing **discrimination** by race, gender, disability, sexuality, or more



Security guards using excessive force



Workers being denied rights such as **freedom of** association



Living wage and systemic **underpayment** of workers

Critical water sources

being depleted



Workers and communities being denied the opportunity to raise grievances



People's **health** being harmed through accidents and pollution



Customers' data breached or surveillance without consent

Why act now?

Emerging legal and regulatory requirements around the globe

2 Growing public attention and reputational risks

Financial impacts associated with noncompliance

Opportunity to increase <u>trust</u> and transparency across supplier networks

© 2023 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS001942-1B

Support when you need it

Whether you are assessing human rights risks, operationalizing due diligence, or monitoring program governance, KPMG Human Rights professionals can support you at every stage of your business and human rights journey.



Design policy

We help you design and implement human rights policy.



Build capacity

We help build internal commitment and capability to take action on human rights and implement your human rights program.



Identify and assess risk

We identify and assess human rights risks across your entity's value chain, focused on risk of harm to people and integrating assessment into your other risk processes.



Develop strategy

We develop and help you implement effective and transformative strategies to address human rights risks and opportunities.



Engage stakeholders and provide grievance and remediation frameworks

We design and deliver effective stakeholder engagement programs on human rights issues, and help our clients implement grievance mechanisms and remedy harm when it has been caused.



Support reporting and communications

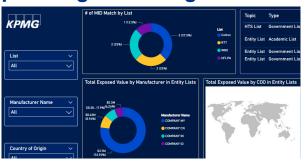
We review your human rights reporting, and help you meet regulatory requirements to publicly report. We also provide support on your business's communication activities.



Set targets

We help you set appropriate human rights goals and develop frameworks to monitor performance and measure impact.

Data-driven insights and client-tailored solutions to help solve your most pressing human rights challenges



KPMG's Anti-Forced Labor Dashboard

Map shown for illustrative purposes

Human rights program journey Operationalize

Contact us to find out how we can help



Dr. Meg BrodieGlobal Leader, Business & Human Rights Services

KPMG Banarra in Australia megbrodie@kpmg.com.au



Zoe ThompsonPrincipal, KPMG ESG,
Social Strategy Leader

KPMG LLP zthompson@kpmg.com



Jessica LibbyPrincipal, Trade & Customs,
Human Rights Leader

KPMG LLP jlibby@kpmg.com



Jose Claudio Trevino

Managing Director, Advisory Forensic, Human Rights Leader

KPMG LLP josectrevino@kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

kpmg.com/socialmedia













The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

© 2023 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS001942-1B