

**Social Responsibility in Business**

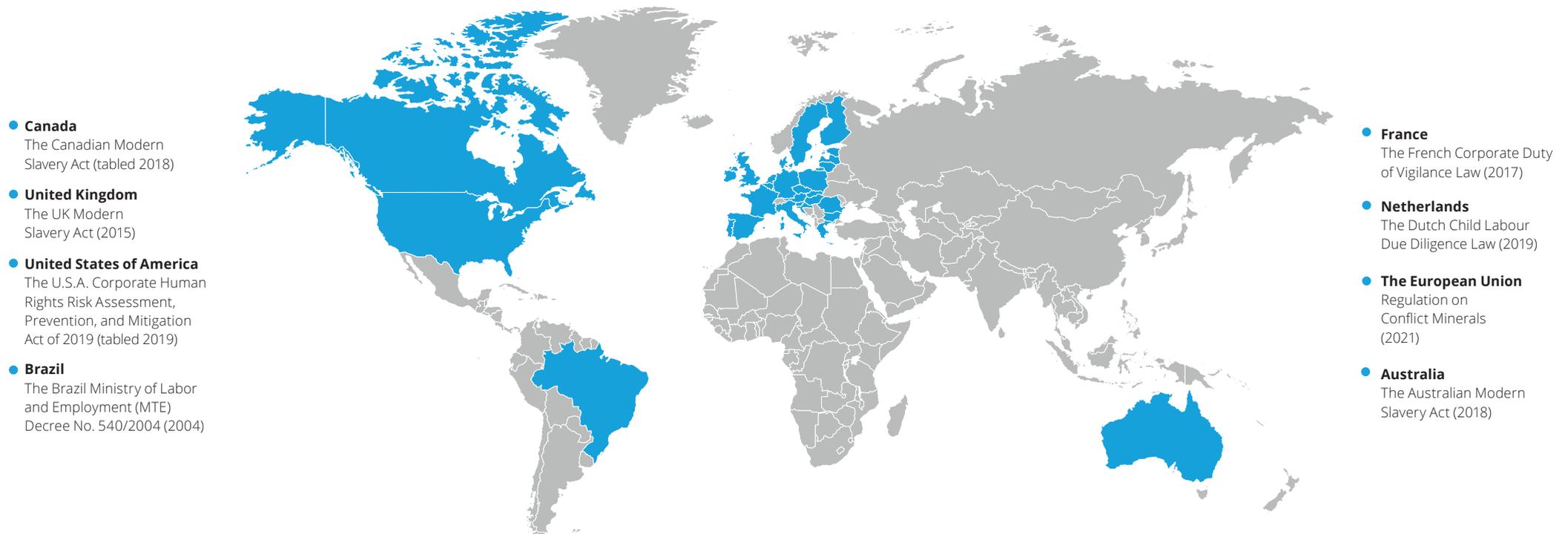
Focus on Human Rights

# Global Regulatory Landscape

Business enterprises have the responsibility to comply with and respect international human rights. Companies doing business globally must comply with current and future human rights legislations of their target markets. A human rights issue of particular concern is modern slavery which, includes slavery, forced labour, and child labour.

The map below outlines some of the existing and upcoming modern slavery and human rights legislations:

To demonstrate compliance with human rights legislations, business enterprises can pursue a series of certifications and audits, including SA8000 and ISO 26000 standards. Companies that report on their efforts to tackle human rights and modern slavery issues in their business will have a comparative advantage in standing up to scrutiny by the media, NGOs, trade unions, consumers and investors.



# Human Rights in Business Operations

Businesses must respect human rights as per the United Nations Declaration of Human Rights and the ASEAN Human Rights Declaration. In addition, businesses should also be aware of the moral, commercial, social, and legal aspects of human rights. These four aspects can be summarised as follows:



## Moral

Companies have the responsibility to avoid infringing on the human rights of others and to address these impacts when they occur.



## Commercial Benefits

Companies that respect human rights may gain commercial benefits associated with respectable human rights practices, e.g. investment, procurement, top-quality recruits, and reputational benefits.



## Social License

Companies that respect human rights earn and secure their 'social license to operate' and avoid potentially costly company-community conflicts.



## Legal

Companies can avoid potential legal conflicts ahead of time by knowing that norms and legal doctrines on corporate liability and human rights obligations continue to evolve at the national and international levels.

# Roadmap for Action

In order to adapt to current and upcoming laws, Deloitte can help businesses comply with and respect human rights legislations by undertaking the following actions:



## Capacity Building

Embedding human rights into your business culture and training your employees accordingly improves the likelihood of risk identification and innovative mitigation strategies.



## Policies

Having a human rights policy underlines your company's commitment and fosters credibility. Firms should continue to update their policies as they gain experience and expand their operational footprints.



## Due Diligence

Conducting a gap analysis can help mitigate potential negative human rights risks and impacts in your supply chain network.



## Risk Assessment

Deloitte DERA can aid organisations in performing a risk assessment that allows potential and actual human rights related risks to be measured, prioritised, and managed in a timely manner.



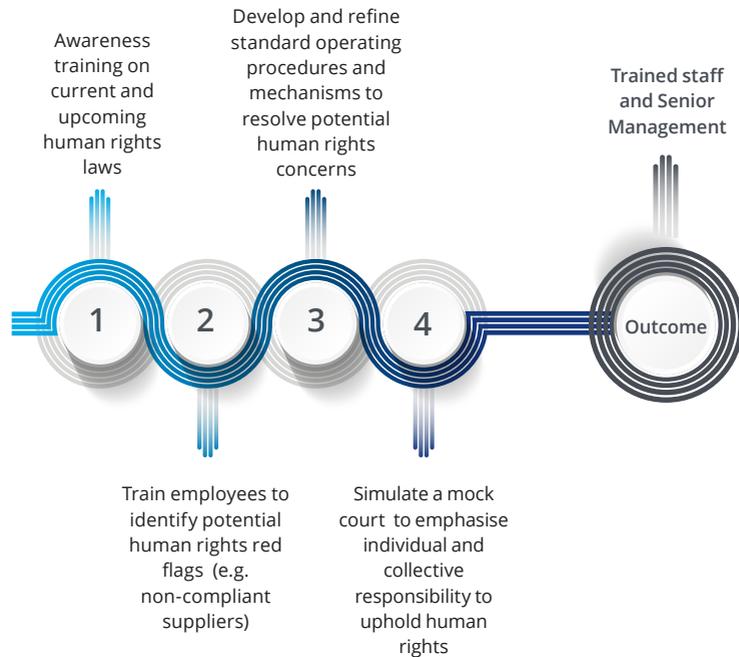
## Whistleblowing Platform

Deloitte HALO is an independent whistleblowing solution that offers safe channels for whistleblowers to highlight potential human rights risks in a confidential manner so that they may quickly be evaluated and addressed before escalating.

# Roadmap for Capacity Building

Deloitte's capacity building will support individuals and organisations to obtain, improve, and retain the skills, knowledge, tools, equipment and other resources needed to do their jobs in accordance with best human rights practices. As such, we assist clients to develop policies and trainings to develop in-house awareness on human rights issues.

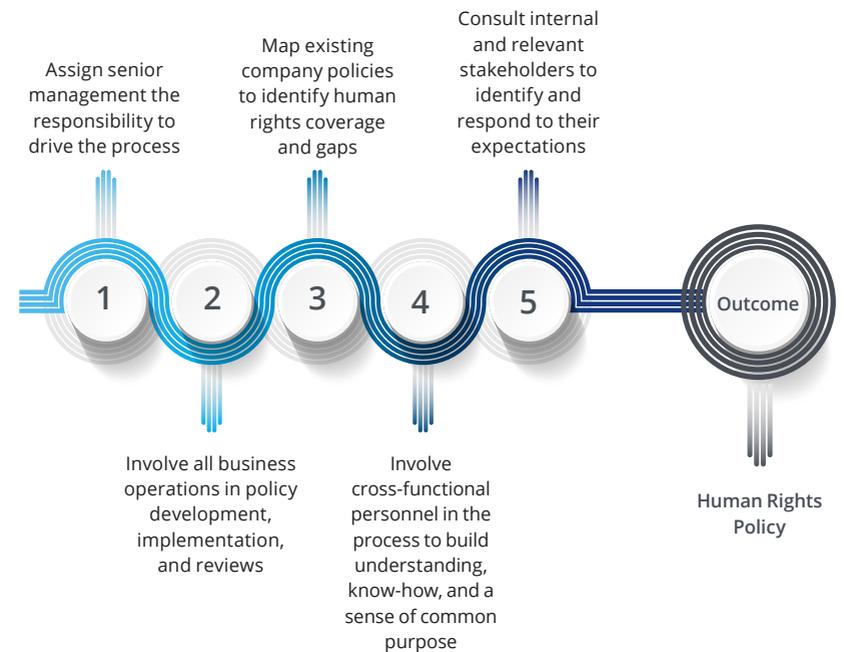
Deloitte offers a range of training programmes for selection that can be tailored to businesses' individual needs and the intended target group.



# Roadmap to Implement Policies

Traditional risk management processes that focus on legal compliance and/or risks to the company may miss key potential human rights impacts. As such, a human rights policy and commensurate implementation mechanisms can play a key role in managing risks that may previously have been overlooked.

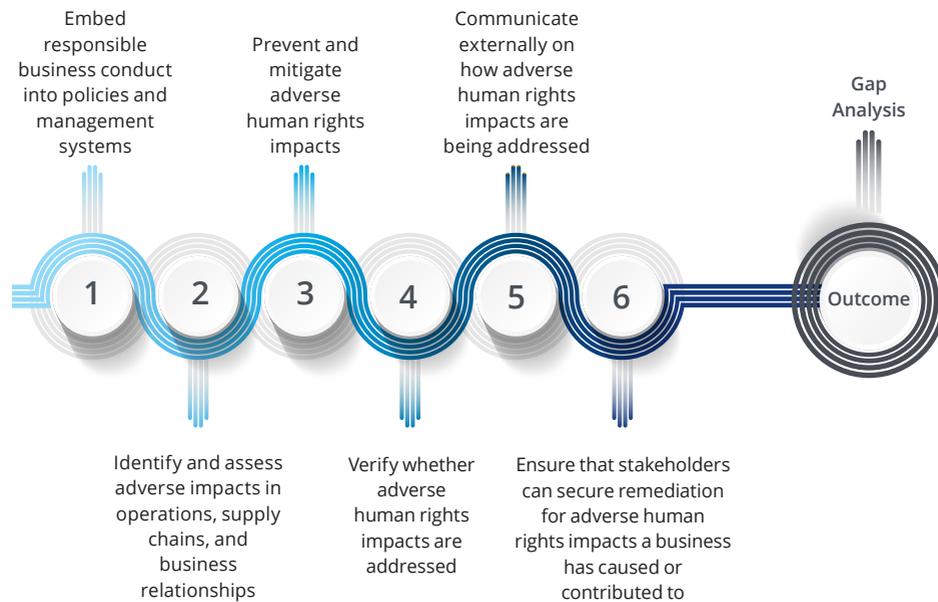
Deloitte helps companies develop human rights policies that adhere to principles of the United Nations Global Compact.



# Roadmap to Conduct a Due Diligence

Some business operations, products or services are inherently risky because they are likely to cause, contribute to, or be directly linked to adverse human rights impacts. In other contexts, business operations may not be inherently risky, but circumstances may result in risks of adverse impacts.

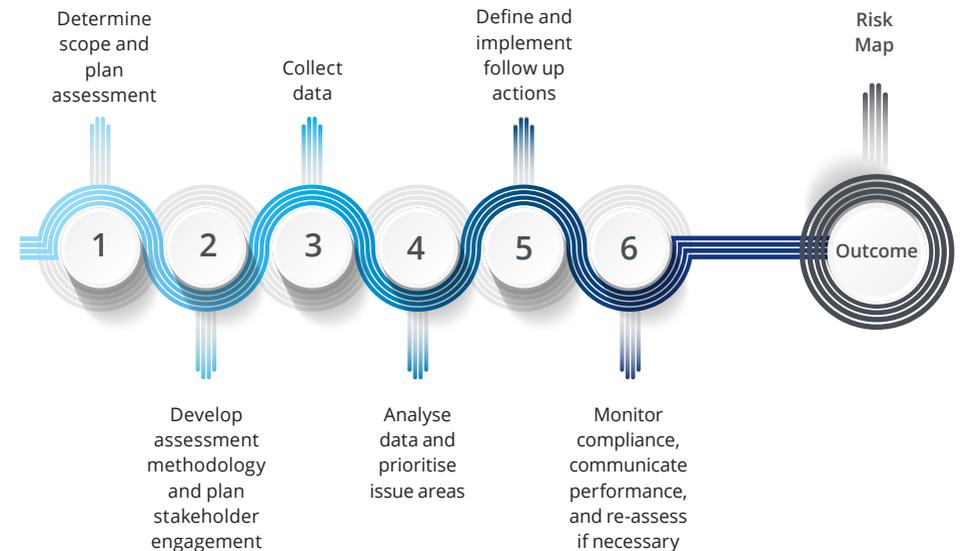
Deloitte assists business enterprises to conduct comprehensive due diligence so as to anticipate and mitigate adverse human rights risks.



# Roadmap to Perform a Risk Assessment

Each business is endowed with a unique set of stakeholders, risks, and impacts. Deloitte DERA is a web-based risk assessment tool that has been customised through a human rights lens. It can help organisations to assess inherent risks within a defined scope. DERA can also assess controls based on the design and operating effectiveness, highlight risk factors without sufficient mitigation, and aid in developing an action plan for underperforming controls.

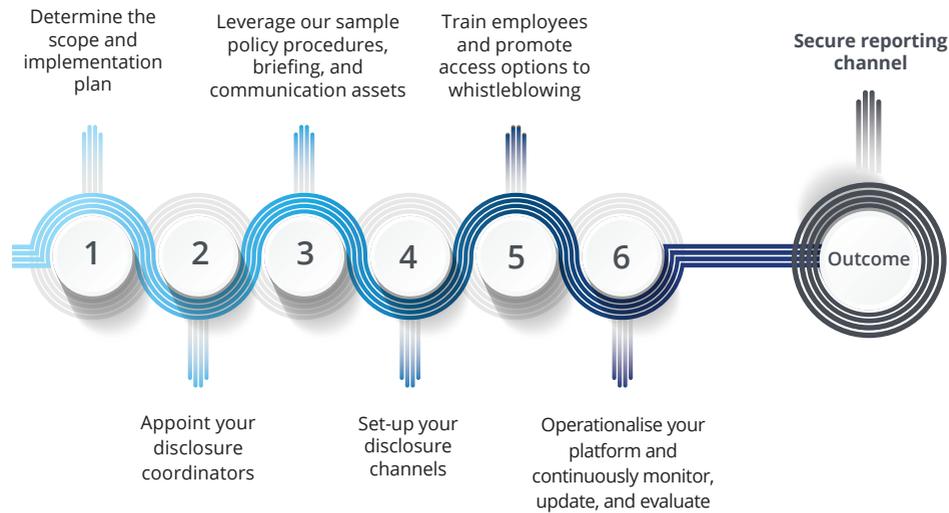
Through DERA, Deloitte can help businesses by tailoring a risk assessment that best fits their context and supports them in their goal to respect human rights.



# Roadmap for Whistleblowing

In large organisations, it can be difficult to monitor human rights risks, abuses, misconduct, and unethical behavior. These are all risks that have the potential to cause financial and reputational damage to organisations when left undetected.

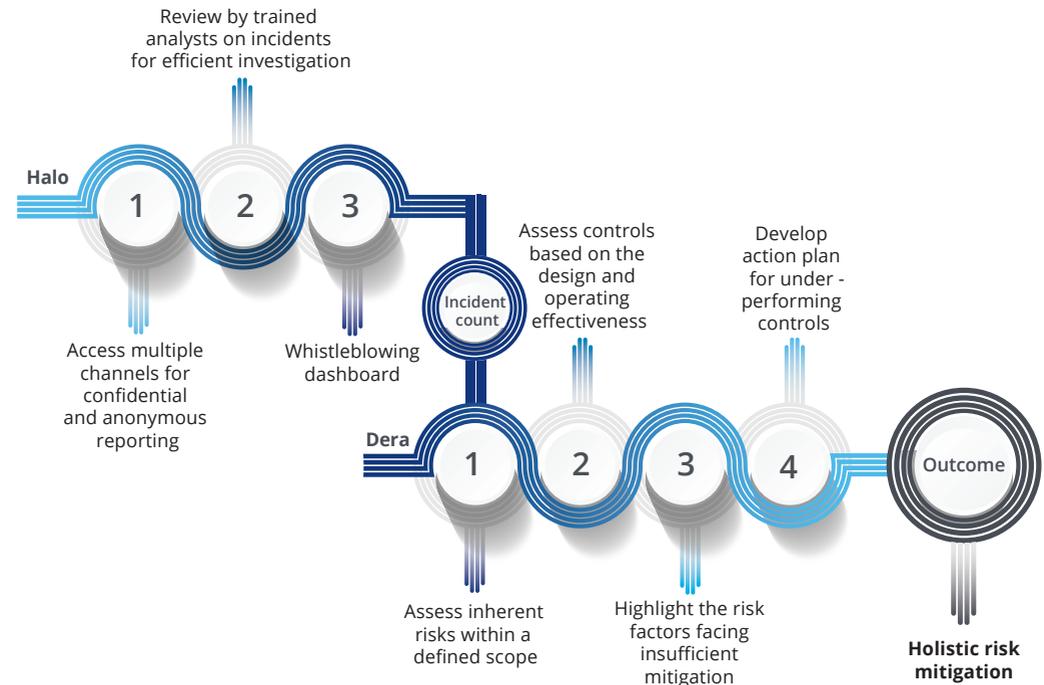
Deloitte HALO is an independent digital whistleblowing platform that equips organisations with multiple secure and confidential reporting channels layered with advanced security features. Reports are reviewed by trained analysts for efficient incident investigations. HALO can also generate whistleblowing dashboards to the client's authorised representative.



# Roadmap to a Holistic Solution

By combining Deloitte HALO and Deloitte DERA we can offer an integrated whistleblowing and risk assessment tool: Deloitte DERALO. This solution combines the distinct features from both tools to create a unique value proposition for organisations seeking to safeguard themselves from human rights risks.

DERALO embeds live incidents into a dynamic decision making and risk mitigation process. DERALO can test organisation's human right's adherence from both design and operational effectiveness, inwards (administrators) and outwards (employees, workers, and extended supply chain) and provide multiple approaches to human rights considerations. This integrated solution enables organisations to be pro-active rather than reactive to human rights risks.



# Our Commitments

Inspired by sharing the same values as the United Nations, Deloitte is highly engaged in societal commitments and humanitarian initiatives. We collaborate with various United Nations agencies and programmes, as well as international organisations. As a result, we have achieved international recognition for dealing with significant issues and developed a large and prestigious public sector practice.

Today, Deloitte has more than 37,000 professionals dedicated to serving United Nations agencies and programmes, national governments, regional or state governments, local governments, not-for-profit and international organisations in a variety of capacities worldwide. In Asia Pacific, Deloitte has more than 69,000 professionals ready to help you to accomplish your objectives.

As a leading professional services organisation, Deloitte has much to contribute to the political, economic, and social development of our societies on a global scale. As such, we promote human dignity and ethical behaviour, advance learning and culture, and advocate the sustainable use of natural resources and the environment.

# Our Integrated Solutions

The Deloitte Human Rights in Business brochure is part of a set of brochures that Deloitte has developed to offer targeted solutions to businesses as well as United Nations entities. The four complementary offerings are:



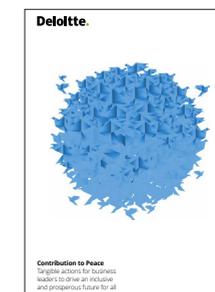
**NPO and International Organisations:**  
Help to drive transparency, efficiency and accountability



**Partnership Mobilisation:**  
Discovering and leveraging synergies for mutual value creation



**Sustainability Risk Management:**  
Powering performance for responsible growth



**Contribution to Peace:** Tangible actions for business leaders to drive an inclusive and prosperous future for all

# Contact us

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