



ESG FRONTRUNNERS SESSION 4

Webinar: Human Rights in the CSRD and CSDDD

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10 December 2025, Brussels



unitar
United Nations Institute for Training and Research



THE UNIVERSAL DECLARATION OF HUMAN RIGHTS

<p>1 Equality</p> <p>Everyone is born free and equal in dignity and with rights. </p>	<p>2 Freedom from Discrimination</p> <p>You should never be discriminated against for any reason. </p>	<p>3 Life, Liberty and Security</p> <p>Everyone has the right to life, liberty and personal security. </p>
<p>4 Freedom from Slavery</p> <p>No-one shall be held in slavery or servitude. </p>	<p>5 Freedom from Torture</p> <p>No-one shall be subjected to torture or to cruel or degrading treatment. </p>	<p>6 Recognition as Person Before Law</p> <p>You have the right to be treated as a person in the eyes of the law. </p>
<p>7 Equality Before the Law</p> <p>You have the right to be treated by the law in the same way as everyone else. </p>	<p>8 Remedy by Tribunal</p> <p>You have the right to remedy by competent tribunal. </p>	<p>9 Freedom from arbitrary arrest</p> <p>No-one shall be subject to arbitrary arrest, detention or exile. </p>
<p>10 Fair Public Hearing</p> <p>You have the right to a fair public hearing. </p>	<p>11 Innocent until Proven Guilty</p> <p>You have the right to be considered innocent until proven guilty. </p>	<p>12 Privacy</p> <p>No-one has the right to interfere with your privacy, family, or home. </p>
<p>13 Freedom of Movement</p> <p>You have the right to freedom of movement in and out of the country. </p>	<p>14 Asylum</p> <p>You have the right to seek asylum in other countries from persecution. </p>	<p>15 Nationality</p> <p>You have the right to a nationality. </p>
<p>16 Marriage and Family</p> <p>You have the right to marriage and to raise a family. </p>	<p>17 Property</p> <p>You have the right to own property. </p>	<p>18 Freedom of Belief</p> <p>You have the right to freedom of belief and religion. </p>
<p>19 Freedom of Opinion</p> <p>You have the right to freedom of opinion and expression. </p>	<p>20 Freedom of Assembly</p> <p>You have the right to freedom of peaceful assembly and association. </p>	<p>21 Take Part in Government</p> <p>You have the right to take part in the government of your country. </p>
<p>22 Social Security</p> <p>You have the right to social security. </p>	<p>23 Work</p> <p>You have the right to desirable work, and to join trade unions. </p>	<p>24 Rest and Leisure</p> <p>You have the right to rest and leisure. </p>
<p>25 Adequate Living Standard</p> <p>You have the right to a decent life, including food, clothing, housing, and medical care. </p>	<p>26 Education</p> <p>You have the right to education. </p>	<p>27 Participate in Cultural Life</p> <p>You have the right to Participate in the Cultural Life of Community. </p>
<p>28 Social Order</p> <p>You have the Right to a Social Order that Articulates this Document. </p>	<p>29 Mutual Responsibility</p> <p>We all have a responsibility to the people around us and should protect their rights and freedoms. </p>	<p>30 Freedom from State or Personal Interference</p> <p>There is nothing in this declaration that justifies any person or country taking away the rights to which we are all entitled.</p>

GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS

Implementing the United Nations "Protect, Respect and Remedy" Framework

UNITED NATIONS HUMAN RIGHTS OFFICE OF THE HIGH COMMISSIONER



Companies

Company pages

The Resource Centre digital platform stores news and allegations relating to the human rights impact of **over 20,000 companies**. Depending on the availability of data, this ranges from a handful of articles to over a decade of news stories, civil society reports and company disclosure.

Additionally, in certain instances when an allegation of misconduct has been raised against a company, and we have found no evidence of a public response to the concerns, we may invite the company to respond as part of our [Company Response Mechanism](#). When we do so, we will always publish any response we receive from the company.

All of this information can be found on the company's dedicated page, searchable via the list [below](#).

Our Company Pages and Company Dashboards are updated on an ongoing basis. If you have additional information on the issues highlighted therein, or if you'd like to see us expand our coverage to more companies or sectors, please [get in touch](#).

Company dashboards

Company dashboards are enhanced company pages with extended features. In addition to news and allegations, they present key data points based on corporate policies, and scores from prominent civil society benchmarks. These dashboards are available for selected [clothing and textiles](#) brands, [firms in extractive industries](#), [hotel companies](#) and [technology firms](#).

You can explore company dashboards by [searching for a company name](#) with the Company Dashboard check box selected, or by choosing from the drop down menus below.

Select a Clothing and Textiles Dashboard ▾

Select an Extractives Dashboard ▾

Select a Hotels Dashboard ▾

Select a Technology Dashboard ▾

BELGIUM

TOOLBOX HUMAN RIGHTS FOR BUSINESS & ORGANISATIONS



Tools: 1 2 3 4 5 6 7 8 9 10

NL FR EN



home about test search

Pause

This toolbox aims to provide an accessible and user-friendly set of tools to guide organisations and their stakeholders in their human rights duties in the context of their activities.

READ MORE

REGULATIONS

▼

ACTORS

▼

SECTORS

▼

MECHANISMS

▼

1 Human Rights law in force in Belgium

5 Multi-stakeholder initiatives

7 Reporting

7 Reporting



Katrien De Cort
Sustainability Consultant
at Pantarein

CSRD

- Trialogue currently underway
- December 8: final trialogue
- Vote in the European Parliament on December 16, Council of the EU on December 10

Meanwhile in Belgium:

- Stop the clock directive: two extra years for CSRD waves 2 and 3 transposed



Omnibus I – Remaining Timeline

8 Dec	Last Trilogue Meeting (starts 19:00)
10 Dec	Council votes in Coreper II
11 Dec	Vote in Parliament's Legal Affairs Committee (JURI)
16 Dec	Plenary Vote in the Parliament (12:30-13:30)

Followed by publication of the final legal text in the EU's "Official Journal" and transposition into national law.



EFRAG standards

- Launch on December 4
- From a 68% reduction in data points to 70%
- Factsheets: <https://www.efrag.org/sites/default/files/media/document/2025-12/Simplified%20ESRS%20Factsheets%20%284%29.pdf>

Next steps?

- According to EFRAG, the EC will make few fundamental changes to the standards
- IG III, cost-benefit analysis: by the end of 2025
- Application from the 2027 financial year, possibly from the 2026 financial year if approved quickly



Knowledge hub

CLOSE MENU

DOCUMENT VERSION: 10/11/2025 (latest)

Objective

- 1. Categories of ESRS Standards, reporting areas and drafting conventions
- 2. Qualitative characteristics of information
- 3. Double materiality as the basis for sustainability disclosures
- 4. Due diligence
- 5. Value chain
- 6. Time horizons
- 7. Preparation and presentation of sustainability information
- 8. Structure of the sustainability statement
- 9. Linkages with other parts of corporate reporting and connected information
- 10 Transitional provisions
- Appendix A - Application Requirements
- Appendix B - Qualitative characteristics of information
- Appendix C - List of phased-in Disclosure Requirements
- Appendix D - Structure of the ESRS

Objective

1. The objective of European Sustainability Reporting Standards (**ESRS**) is to specify the sustainability information that an undertaking shall disclose in accordance with [Directive 2013/34/EU of the European Parliament and of the Council](#) ^(*), as amended by [Directive \(EU\) 2022/2464 of the European Parliament and of the Council](#) ^(*). Reporting in accordance with ESRS does not exempt undertakings from other obligations laid down in Union law.
2. Specifically, **ESRS** specify the information that an undertaking shall disclose about its material **impacts, risks and opportunities** in relation to environmental, social, and governance **sustainability matters**. ESRS do not require undertakings to disclose any information on environmental, social and governance topics covered by ESRS when the undertaking has assessed the topic in question as non-material (See [Appendix E](#) of this Standard “Flowchart for determining disclosures to be included”). The information disclosed in accordance with ESRS enables **users** of the **sustainability statement** to understand the undertaking’s material impacts on people and environment and the material effects of sustainability matters on the undertaking’s development, performance and position.
3. The objective of this Standard ([ESRS 1](#)) is to provide an understanding of the architecture of ESRS, the drafting conventions and fundamental concepts used, and the general requirements for preparing and presenting sustainability information in accordance with [Directive 2013/34/EU](#), as amended by [Directive \(EU\) 2022/2464](#).

1. Categories of ESRS Standards, reporting areas and drafting conventions

1.1 Categories of ESRS standards

4. There are three categories of **ESRS**:
 - (a) cross-cutting standards;
 - (b) topical standards (Environmental, Social and Governance standards); and
 - (c) sector-specific standards.



EU Taxonomy

- Timing EU Taxonomy > included in de Omnibus
- Simplification: separate delegated act
 - Financial materiality threshold of 10%
 - OpEx not required to report for non-financial organizations
 - DNSH criteria for pollution prevention and chemical use
 - Template adjustments
- The period during which the Council and Parliament have time to raise objections has been postponed until January 5. If there are any objections, they will be voted on in the committees
- The new rules will come into force on January 5, but companies can choose to follow the 'old' templates
- Meanwhile, the EC is working on a much more radical simplification exercise



EUDR

- Postponement by one year until December 30, 2026; for micro and small enterprises, the EUDR will take effect on June 30, 2027
- Due diligence statements are only mandatory for operators placing the product on the EU market for the first time
- Only the first downstream operator in the value chain is responsible for collecting and storing the reference number of the original DD statement
- Micro and small enterprises only need to draw up a simplified statement once.
- Printed products (books, magazines, and newspapers) are no longer covered by the obligation. (Annex 1 – 48)
- By April 2026, there will be another simplification review to examine the administrative burden, especially for small enterprises





Geert Aelbrecht
Chief People Officer and
Sustainability & ESG Officer
at BESIX Group



BUILT FOR CHALLENGES

Geert Aelbrecht,
Group Sustainability & ESG Officer - Chief People Officer

BESIX at a glance

Key figures of year 2024

N°1
Belgium



N°48
Top 250
international
Contractors



115+
years



+10,000
employees



+25
Countries



4
Business
Lines



**EUR 3.5
billion**
Revenue



**EUR 42
million**
Net Income



**EUR 8.2
billion**
Order book



Stable
shareholding





A preferred employer for top talent

Our people are the foundation of every project we deliver



24%

women in the white collar workforce



90+

nationalities



10+ years

Average seniority



Top Employer

for the 6th year in a row (2025)



90%

employee satisfaction (2024 survey)



1,500

recruitments worldwide in 2024



Why Is Human Rights Still a Challenge in Construction?

Construction is a people-driven industry

- ✓ How can we go **beyond compliance**—even when **legislation is strong**?
- ✓ **Who is responsible** for fair conditions across the entire supply chain?
- ✓ How can we **empower all partners** to uphold human rights, every day?
- ✓ How do we **ensure every worker, supplier**, and community has **a voice, in their own language**?

Milestones – From Codes to International Agreements

2013-2014

**2 Codes of Conduct
General & Procurement**

2017

**International
Framework
Agreement (IFA)**

2021

**Health & Safety at
Work as a
fundamental right**

2024-2025

**Mandatory trainings
on Business ethics
& Human rights**

2026+

**Global due diligence
process
Subcontractor
support programme**

Step-by-Step Process Due Diligence

BESIX gradually implemented the following process in its supply chain:

- ✓ **Identify** and assess HR risks in our operations and supply chain.
- ✓ **Analyse and prioritise**, then take action to prevent and mitigate.
- ✓ **Monitor** effectiveness and communicate transparently.

Process is structured around UNGP pillars: Protect, Respect, Remedy.

Corrective action plans and new audits were performed.

BESIX initiates its own audits.



Dubai: Belgian Deputy PM and BWI meet migrant workers at BESIX construction site



Pierre-Yves Dermagne, Belgium's Deputy Prime Minister, joined BWI and its Belgian trade union affiliates in a visit at the Dubai Upper Tower construction site being built by BESIX where they talked to migrant workers employed there.

Dermagne made a last-minute decision to include the visit despite his very tight schedule due to the celebration of Belgian Day held at the Expo2020.

Majority of the migrant workers interviewed were Indians and Pakistanis. Dermagne and BWI were able to freely conduct a dialogue, particularly on issues of recruitment, wages and health and safety, in a country where working conditions are delicate. On the global framework agreement between BWI and BESIX, Dermagne said that the system of negotiations put in place between the multinational and trade unions has made it possible to guarantee good working conditions, remuneration and housing for the workers.

The said agreement was signed in 2017 covering 20,000 workers worldwide.

"This is an illustration of the Belgian social dialogue amongst social partners which have contributed to the improvement of workers' living and working conditions," Dermagne said.

BESIX's Human Rights Framework

International Framework Agreement (IFA)



2017: Signing of International Framework Agreement with the Building and Wood Workers' International (BWI)

- ✓ **First company in the construction sector** to sign an international framework agreement with a global trade union, setting a **benchmark for workers' rights and social dialogue.**
- ✓ Anchored in the Universal Declaration of Human Rights (UDHR), ILO standards, and UN Guiding Principles (UNGPs).
- ✓ Covers 10 key topics: equal treatment, fair wages, protection of migrant workers, no child labour, safe workplace, freedom of association, continuous learning, and more.

2021: Commitment to making health and safety at work a fundamental right

- ✓ BWI has free access to BESIX Group construction sites and accommodation to carry out **unexpected audits.**

Concrete initiatives

BESIX Group applies rigorous internal policies to protect workers' rights, in line with the highest norms and standards

WE SET STRICT REQUIREMENTS



- Fair **wages**, quality **accommodation** and **health** coverage
- Respect for **freedom**, **cultures** and **religious** practices
- **Clear rules** on working hours and employee representation



WE ENSURE STRICT IMPLEMENTATION



- Independent **audits by BWI** (351 unions, ABVV & ACV)
- Continuous **monitoring** beyond legal obligations
- Mandatory **code of conduct** for subcontractors

“BESIX applies standards in the Middle East that are as good as in Europe

General Secretary, BWI

“BESIX is an example to follow in the Middle East

Director, Amnesty Belgium



Tips for Starting Human Rights Due Diligence

How to Approaches Human Rights Due Diligence

1. **Map all suppliers**—including high-risk regions.
2. **Responsible Procurement Code**—audit suppliers for fair wages and safe conditions.
3. **Workers Welfare Committees**—elected representatives, giving every worker a voice.
4. **Grievance channels** in multiple languages—ensuring all parties can report concerns.
5. **Training for managers and procurement teams**—on human rights standards and responsibilities.
6. **Regular audits & KPIs**—track % audited suppliers and resolved grievances.
7. **Transparent reporting**—publish actions and improvements in annual ESG reports.
8. **Partnership** with NGOs—for open dialogue and recommendations, further commitments.
9. **Prepare for CS3D**—digitalize supplier audits and integrate human rights into ESG reporting.



THANK YOU

We take on today's boldest challenges
to build a lasting legacy.



Eva van der Pol
Program Manager
at UN Global Compact Netherlands



Network
Netherlands

Human Rights in Business

UN Global Compact NL

Eva van der Pol, Human Rights Day
10 December 2025



Nice to meet you!

Eva van der Pol

Programme Manager Social Sustainability
UN Global Compact the Netherlands

ABOUT US

UN GLOBAL COMPACT

- Largest corporate sustainability network worldwide
- Founded by former Secretary General, Kofi Annan in 2000
- Provide a global framework for responsible business conduct
- Aligned with reporting, support companies in being proud on their sustainability reporting
- We support businesses of all sizes and sectors.





ENVIRONMENT



HUMAN RIGHTS



LABOUR



ANTI-CORRUPTION

**A principles based
approach to
doing business.**

THE TEN PRINCIPLES

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: make sure that they are not complicit in human rights abuses.

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: the elimination of all forms of forced and compulsory labour;

Principle 5: the effective abolition of child labour; and

Principle 6: the elimination of discrimination in respect of employment and occupation.

Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: undertake initiatives to promote greater environmental responsibility; and

Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.



HUMAN RIGHTS



LABOUR



ENVIRONMENT



ANTI-CORRUPTION



Sustainable Development Goals

Ten Principles of the UN Global Compact

<p>HUMAN RIGHTS</p>	1. Businesses should support and respect the protection of internationally proclaimed human rights; and
	2. Make sure that they are not complicit in human rights abuses.
<p>LABOUR</p>	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
	4. The elimination of all forms of forced and compulsory labour;
	5. The effective abolition of child labour; and
	6. The elimination of discrimination in respect of employment and occupation.
<p>ENVIRONMENT</p>	7. Businesses should support a precautionary approach to environmental challenges;
	8. Undertake initiatives to promote greater environmental responsibility; and
	9. Encourage the development and diffusion of environmentally friendly technologies.
<p>ANTI-CORRUPTION</p>	10. Businesses should work against corruption in all its forms, including extortion and bribery.



ABOUT US: UN GLOBAL COMPACT

24,000+

businesses committed to the Ten Principles of the UN Global Compact

400+

companies have joined the Dutch network

70+

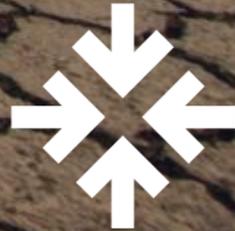
Country networks and growing

45%

of participating businesses are SMEs



HUMAN RIGHTS



LABOUR



ENVIRONMENT



ANTI-CORRUPTION

HOW WE SUPPORT BUSINESSES

Events

*Local, regional and global
Virtual and in-person*



The Academy

Learning platform



Accelerators

Training programmes



Peer Learning

Groups



Campaigns



HUMAN RIGHTS AT RISK GLOBALLY

- Almost **one in ten children** are subject to child labour (160 million children globally)
- **27.6 million people** are trapped in forced labour
 - **Migrant workers** face forced-labour at a rate more than 3 times higher than adult non-migrant workers
- It will take over **131 years** to close the overall gender gap
- More than **630 million workers** worldwide did not earn enough to lift themselves and their families out of extreme or moderate poverty
- Each day **7,500 people** die from unsafe and unhealthy working conditions
- Women on average continue to be **paid about 20% less than men**
- **Hundreds of millions of people suffer from discrimination on the workplace**
- Nearly **480 million people work at least 55 hours/week** leading to increased risks of workplace accidents and poor health outcomes

(UN, 2024)



BUSINESSES ARE NOT THERE YET

90% of companies assessed by the World Benchmarking Alliance are **not even halfway** to meeting fundamental societal expectations on human rights, decent work and ethical conduct¹

80% of companies score zero on the initial steps of human rights due diligence - namely identifying, assessing and taking action on their human rights risks and impacts¹

Only **27% of companies involve rights-holders** in the human rights due diligence process ²

¹ World Benchmarking Alliance (2024), Social Benchmark Insights Report

² World Benchmarking Alliance (2023), Corporate Human Rights Benchmark

At our current rate, it will take **131 years for women to be represented **equally** in positions of power and leadership.**

Source: UN Women, 2024



**When women are empowered
and included, economies grow,
communities thrive and
businesses flourish.**

TAKE ACTION

Today, over a billion working people worldwide – 1/3 of all workers – are estimated to earn less than they need to afford a decent standard of living.

Source: BCTI, 2023



Ensuring a living wage across your workforce reduces inequalities and builds more resilient supply chains.

TAKE ACTION



“No company that I know of has ever said, *we don't respect human rights*. My question was: How do you know that you respect human rights? And can you show that you do? Do you have systems in place that would allow you to back that claim?”

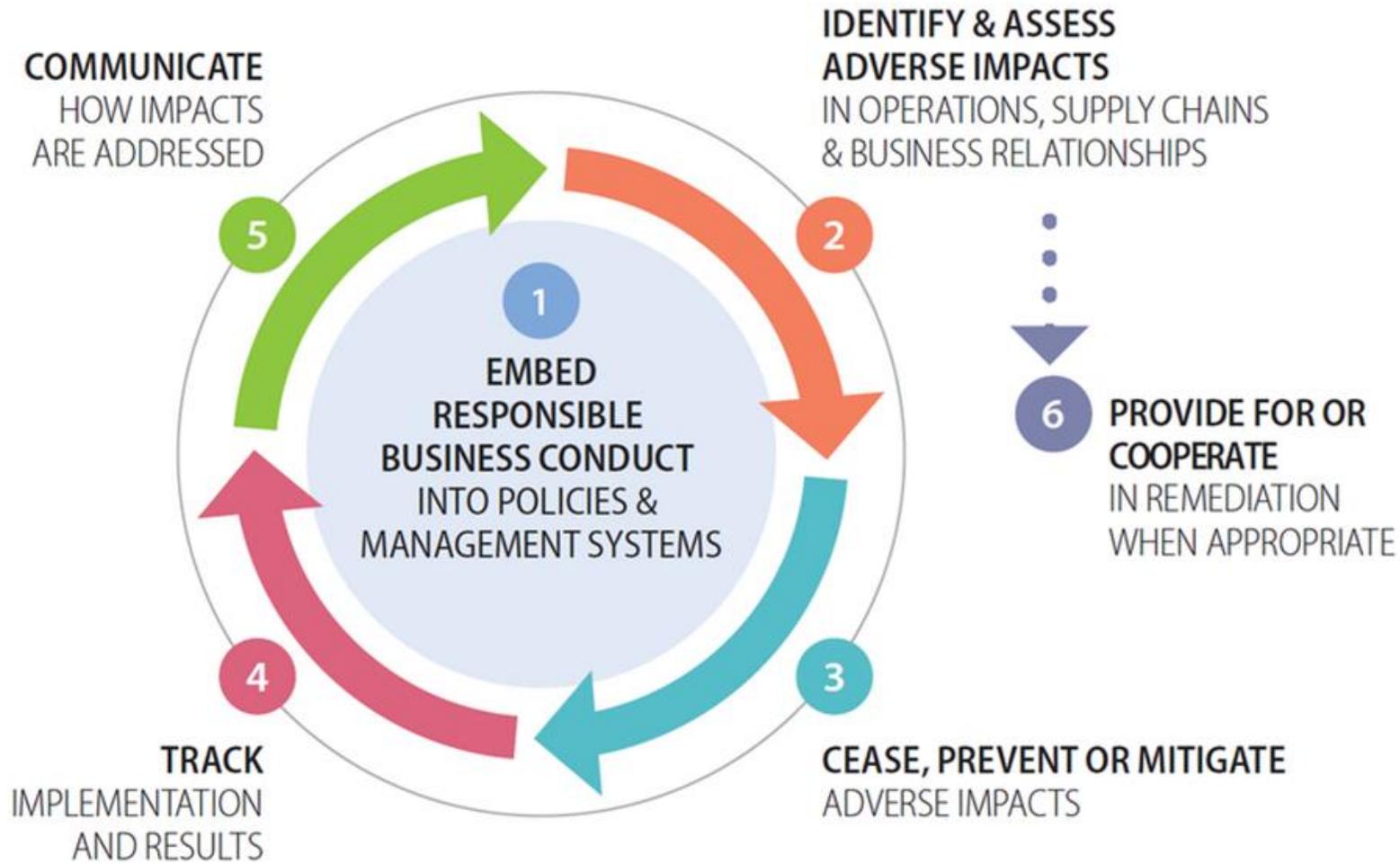
John Ruggie, Special Representative for Business and Human Rights to former Secretary-General Kofi Annan



United Nations
Global Compact

Some example cases of best practices of companies from our network

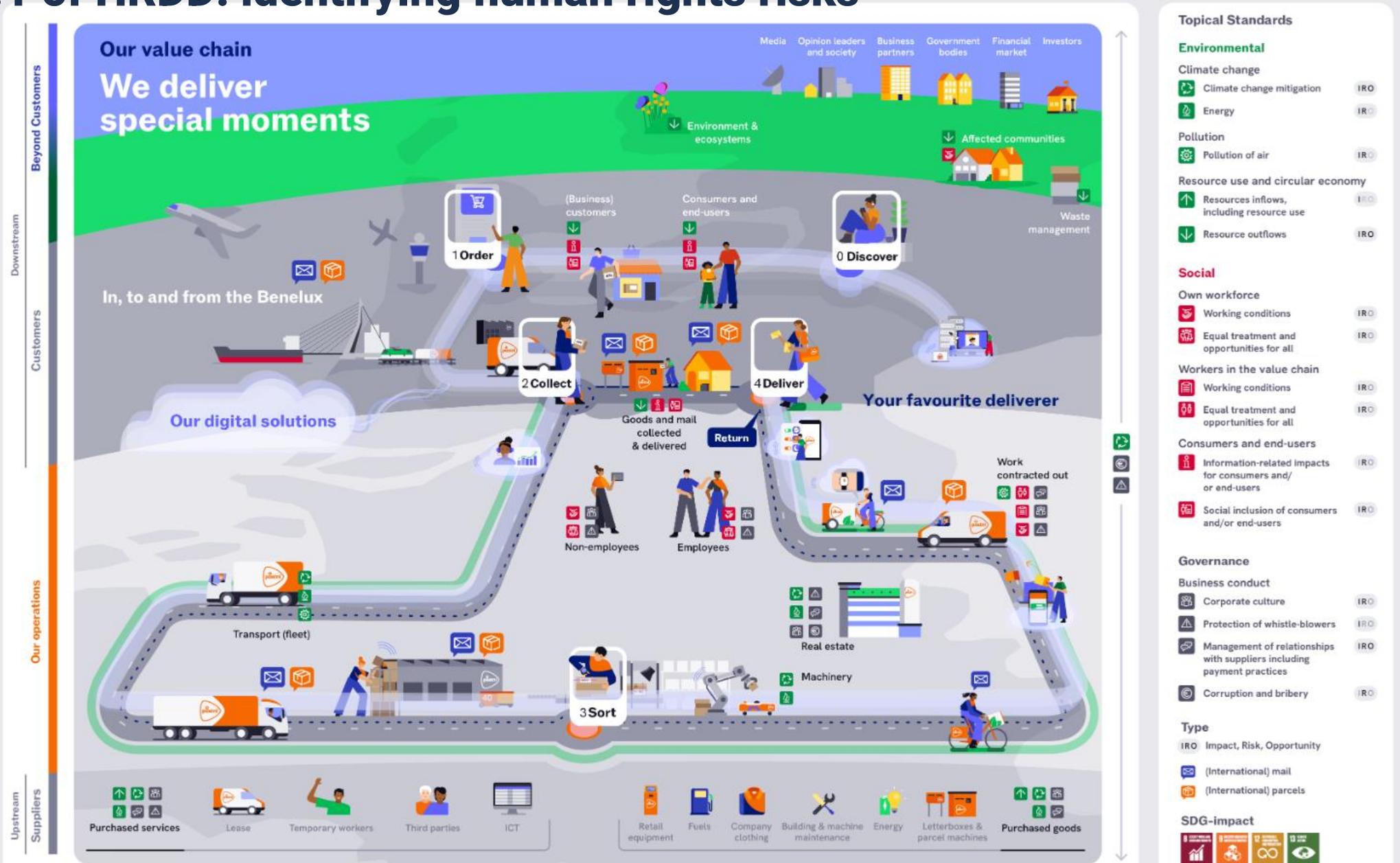
International standards - HRDD



- According to the OECD Guidelines and UNGPs, meaningful stakeholder engagement should be part of **every step of the due diligence process**
- Remember: HRDD is an **ever ongoing, iterative process**

PostNL's value chain map

Step 2.1 of HRDD: identifying human rights risks



Topical Standards

Standard	Impact, Risk, Opportunity (IRO)
Environmental	
Climate change	
Climate change mitigation	IRO
Energy	IRO
Pollution	
Pollution of air	IRO
Resource use and circular economy	
Resources inflows, including resource use	IRO
Resource outflows	IRO
Social	
Own workforce	
Working conditions	IRO
Equal treatment and opportunities for all	IRO
Workers in the value chain	
Working conditions	IRO
Equal treatment and opportunities for all	IRO
Consumers and end-users	
Information-related impacts for consumers and/or end-users	IRO
Social inclusion of consumers and/or end-users	IRO
Governance	
Business conduct	
Corporate culture	IRO
Protection of whistle-blowers	IRO
Management of relationships with suppliers including payment practices	IRO
Corruption and bribery	IRO
Type	
IRO	Impact, Risk, Opportunity
(International) mail	
(International) parcels	
SDG-impact	
SDG 13 (Climate Action)	
SDG 14 (Life Below Water)	
SDG 15 (Life on Land)	
SDG 16 (Peace, Justice and Strong Institutions)	
SDG 17 (Partnerships for Development)	

PostNL's materiality assessment

Step 2.1 of HRDD: identifying human rights risks

Our material topics

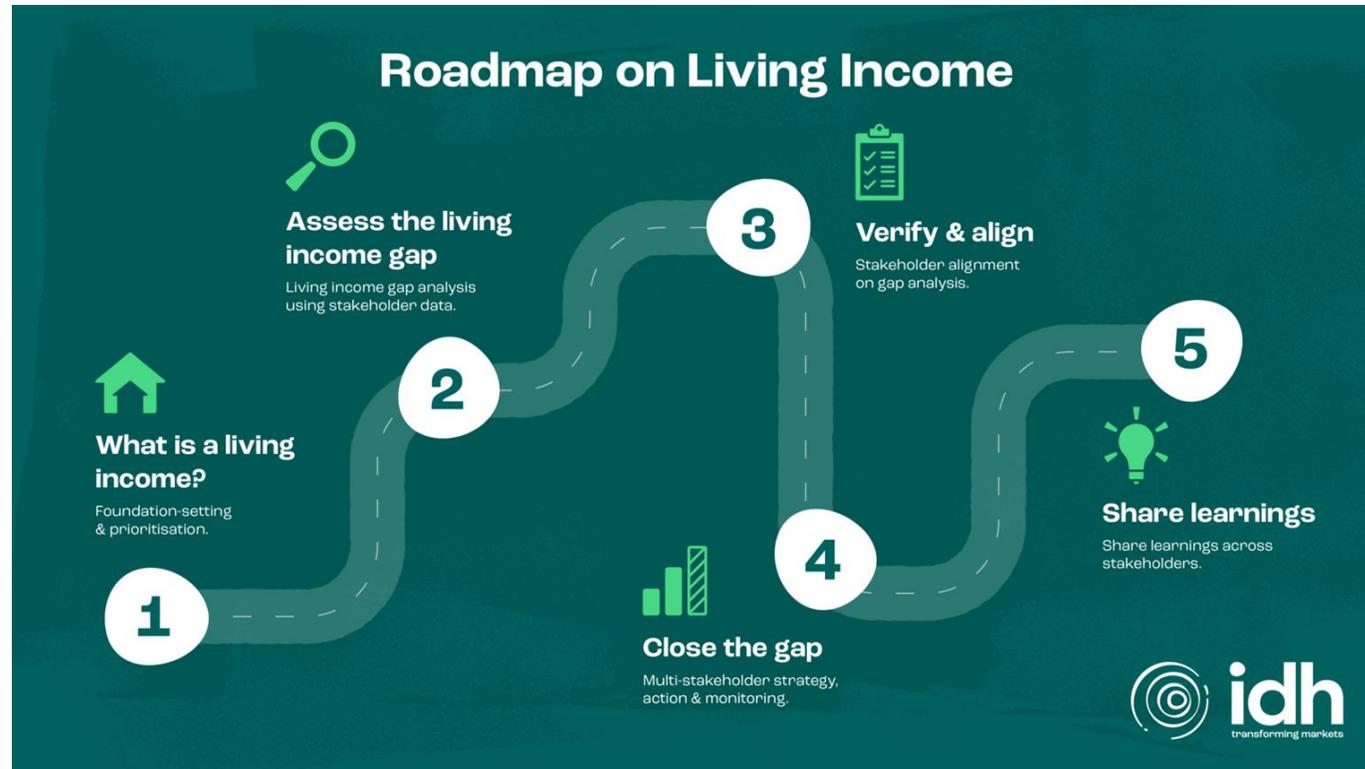
	ESRS	Sub topic	Sub-sub topic
Environmental	E1: Climate change	Climate change mitigation	
		Energy	
	E2: Pollution	Pollution of air	
		E5: Resource use and circular economy	Resource inflows, including resource use
			Resource outflows
Social	S1: Own workforce	Working conditions	Working time
			Health and safety (including road traffic safety)
		Equal treatment and opportunities for all	Diversity and inclusion
			Measures against violence and harassment in the workplace
			Training and skills development
	S2: Workers in the value chain	Working conditions	Employment and inclusion of persons with disabilities
			Working time
	S4: Consumers and end-users	Equal treatment and opportunities for all	Health and safety
			Measures against violence and harassment in the workplace
		Information related impacts for consumers and/or end-users	Privacy
	Social inclusion of consumers and/or end-users	Access to products and services	
Governance	G1: Business conduct	Corporate culture	
		Protection of whistle-blowers	
		Management of relationships with suppliers including payment practices	
		Corruption and bribery	Incidents
			Prevention and detection including training



LC Packaging's commitment to living wage

Step 3 of HRDD: creating an action plan for a salient risk

Development of a living wage strategy:



(IDH, 2024)

Policy development:

- In collaboration with stakeholders
- Output:
 - [Human Rights Policy](#)
 - [Sustainable Supply Chain Policy](#)
- All key production partners signed the dedicated Code of Conduct for Key Production Partners, including a binding commitment to pay at least a living wage by 2030.
- Strong business case

(UNGC, 2024)



Our ambition

Accelerate and scale the global collective impact of business by upholding the Ten Principles and delivering the SDGs through ambitious, accountable companies and environments that enable change.



Learn more about the UN Global Compact

Thank you!

Eva van der Pol

van.der.pol@unglobalcompact.nl

Share our vision. Find @globalcompactnl on





Instructions

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