



UNION DES ENTREPRISES
LUXEMBOURGEOISES

Business and Human Rights :

First National Action Plan for the Implementation of the United Nations Guiding Principles on Business and Human Rights 2018-2019

The globalisation and the intensification of interactions between companies and States, individuals, civil society, customers etc. have largely enhanced the responsibility of companies, particularly international ones, for the protection of human rights. In the same way as States, businesses are expected to reduce or eliminate the negative impacts generated by their economic, social and environmental activities and to ensure access to remedy.

The first National Action Plan is the result of a collaborative effort to address the role of the State and companies in protecting human rights and to prepare for the implementation of the United Nations Guiding Principles on Business and Human Rights.

The Union des Entreprises Luxembourgeoises (UEL), the Luxembourg Employers' Organisation, has positioned itself on the National Action Plan as follows:

- Raising the awareness of business enterprises is a priority in order to provide them with the elements to understand not only the expectations in this regard, but also the opportunities that compliance with the UN Guiding Principles may present in terms of competitiveness and risk management, in particular reputational risk.
- The UN Guiding Principles do not impose legally binding obligations for companies. The reasonable due diligence put forward in the national action plan therefore remains a voluntary approach.
- UEL supports training initiatives in order to engage businesses in the pursuit of human rights diligence.
- The CSR labelling, granted by INDR and supported by UEL, includes the human rights dimension. Companies are encouraged to formalise their approach by labelling themselves "Entreprise Responsable" or Responsible Company (CSR strategy, Governance, Social, Environment).

"Business and Human Rights" Training

INDR organises, in cooperation with the House of Training, training sessions for businesses giving an introduction to human rights, due diligence and remedy. The first session will be held on **14 February 2019 in English** and at a later date in French. These training sessions can also be held inhouse at the request of companies.

The National Action Plan can be downloaded as follows :

English version :

<https://maee.gouvernement.lu/dam-assets/directions/d1/PAN-LU-entreprises-et-DH-2018-2019-EN.pdf>

French version :

<https://maee.gouvernement.lu/dam-assets/directions/d1/PAN-LU-entreprises-et-DH.pdf>

UEL, 21 January 2019