SUMMARY

For extractives companies operating in a conflict-affected setting, risks related to the supply chain are greater, and if not well understood, likely to only be identified once conflict occurs – making management of the situation much more difficult. This means paying attention to the dynamic between supply chains and the conflict. This flashpoint briefing provides some initial considerations on how to integrate conflict sensitivity into supply chain due diligence, and identifies important areas for continued discussion and research. In particular, it offers some key conflict risks related to business relationships and questions for hiring companies to ask themselves as they identify critical business relationships from this perspective. This flashpoint briefing accompanies International Alert’s Human rights due diligence in conflict-affected settings: Guidance for extractives industries.1
Issue

In the field of human rights, supply chain due diligence is still an evolving area of practice. It is often triggered by specific findings, such as evidence of child labour, and further work is required to amass a comprehensive body of practice. What is clear is that in conflict-affected settings (CAS), there is greater exposure of the supply chain to the conflict dynamics because of the two-way dynamic in which conflict creates or exacerbates risks in the supply chain, and supply chains create or drive conflict. This suggests that due diligence should be prioritised in conflict contexts.

In practice, questions remain about how to balance a pragmatic approach with one that is comprehensive. On the one hand, the United Nations Guiding Principles on Business and Human Rights (UNGPs) acknowledge that it may be "unreasonably difficult" to conduct due diligence across the entire supply chain, and that identification of risks by commodity, product, service or operating context is a more practical approach. Yet on the other, when hiring companies lack oversight, give too much autonomy to contractors, or are unaware of contractor behaviours, they lose control that is hard to regain. Particularly in CAS, these issues are sometimes only identified after they have created conflict and people’s frustrations are high. Moreover, efforts may miss blind spots in relation to how risks change over time and new ones may emerge – particularly in volatile environments.

Scope and terminology

This guidance considers the following:

- Any businesses providing goods or services as part the hiring company’s supply chain: for an extractives company, this could include catering services, engineering, procurement and construction contractors, business consultants, uniform suppliers, drilling equipment providers, etc.
  - It gives substantial attention to service providers (such as engineering and construction companies), given the bearing of their behaviour towards workers and communities, and their exposure to the conflict.
  - It also gives attention to local procurement and business opportunities, another area that can create tensions and drive conflict.

This guidance does not consider the following:

- The downstream extractives value chain, e.g. marketing or retailing products to the end user.
- Sourcing materials/commodities or producing consumer goods, e.g. minerals in electronics supply chains or goods in garment supply chains.
  - However, some broader aspects such as legislative requirements may be relevant and some examples are drawn from this sector.
- Joint ventures and operating partners

For the purposes of the paper, ‘hiring company’ or ‘company’ refers to extractives companies (oil, gas and mining producers). However, it can also be relevant for other companies with a role in the extractives business (e.g. engineering, procurement and construction contractors, pipeline companies, refineries, energy providers) and other sectors with similar supply chain challenges (e.g. agribusiness, renewables). ‘Contractors’ refers to businesses providing the goods or services.

Business case

Given the need to anticipate and manage conflict risks in the supply chain early and meaningfully, it is important to be able to identify and articulate the business case for doing so.

“\(\text{It’s still them and us, but if a contractor is working on site, he is part of your business.}\)"

Business participant in CSBP regional consultation, South Africa, September 2016

- **Conflict risks**: Often enough, risks related to contractor performance on environmental, labour, social and human rights issues are one of the key areas that drives or exacerbates conflict. As stated above, when there is lack of sufficient oversight or engagement with the supply chain, hiring companies are unlikely to be aware of and address conflict risks until the issue has already escalated. In some contexts, particularly armed conflict and armed violence, elements of the supply chain are at risk of being extorted or co-opted. Armed or criminal groups may also have economic interests in business activities and seek to gain control of hiring practices or contracting and procurement.

- **Legality and complicity**: In armed conflict, businesses face the risk of criminal or civil liability for complicity in war crimes “if there is evidence of knowledge that providing assistance or support would facilitate the crime”. While some of the risk can be mitigated by
contracting that includes prohibition of certain activities such as corruption and illicit payments, it is not a guarantee. For example, if it is proven that the business was aware of (or should have been aware of) company funds being diverted to fund armed groups, it can face charges of complicity. Due diligence is required to identify any risks, and claiming not to know in these circumstances is unlikely to be sufficient defence.

- **Legal requirements**: There is a trend of increasing legal requirements around disclosure on supply chains. The EU Transparency Directive on Non-Financial Reporting (2014) indicates that it is the hiring company’s responsibility to identify and address environmental and social risks in the supply chains. France’s Corporate Duty of Vigilance Law (2017) obliges companies to undertake due diligence, including on business relationships, and disclose on their efforts. Other acts specifically address the issue of modern slavery, e.g. the California Transparency in Supply Chains Act (2010) and the UK Modern Slavery Act (2015), which require disclosure over efforts to combat slave labour in supply chains.

- **Commercial reasons**: Understanding risks in the supply chain can drive efficiencies, safeguard quality and ensure more resilient and consistent supply. Investors are also increasingly becoming aware of the importance of risk-based supply chain management, and asking questions about how clients undertake this. For example, the Dutch Banking Sector Agreement on Human Rights is conducting joint value chain analysis of specific high-risk sectors, starting with the palm oil, cocoa and gold sectors.

- **Reputational effects**: Even if an impact is directly caused by a supplier or contractor, there is reputational damage to the hiring company. Community members and other external stakeholders are unlikely to differentiate between contractors and the hiring company, and consider contractor behaviour not just reflective of the hiring company, but also the responsibility of the hiring company.

---

**Legislation on modern slavery**

There is an increasing global awareness of issues related to modern slavery, which includes forced labour and bonded labour, human trafficking, descent-based slavery, the worst forms of child labour, and the exploitation of migrant workers in conditions amounting to slavery. This is being translated into legislative requirements as demonstrated by the California Transparency in Supply Chains Act (2010) and UK Modern Slavery Act (2015). Other countries such as Australia and the Netherlands are also considering creating requirements.

While modern slavery is a global issue, groups in CAS are often especially vulnerable to it, such as refugees or internally displaced people, or those facing social exclusion. The issue is far from being comprehensively addressed, but these legislative requirements open up the space for dialogue on the issue, and act as an entry point into more broadly understanding risks in supply chains.

---

**Standard assumptions and responses**

‘**Scale and complexity is too great.**’

The scale and complexity of undertaking due diligence in supply chains is a daunting task even in relatively stable environments. There are resource constraints as well as questions around how to go about it. Conflict makes it even more difficult, for example, by increasing the challenge of accessing timely and reliable information for due diligence purposes. In CAS, there can also be higher risks at lower tiers in the supply chain, where grievances may not get reported, or where businesses are at greater risk of extortion by armed or criminal groups. And with growing attention to issues such as modern slavery, understanding risks and impacts deeper in supply chains is even more imperative. This calls for a risk-based approach to supply chain due diligence, in which business relationships are also prioritised based on the conflict risks with which they are associated (see Alert’s guidance on assessing the severity of human rights impacts).

‘**I don’t have sufficient control over issues in my supply chain.**’

In some instances, the hiring company only represents a small percentage of the overall profit for a contractor. In

---

“**The contractor hires me but the company hires the contractor, so they are responsible if I am not paid.**”

Community member in a focus group discussion in Uganda, October 2015
other instances, a hiring company will be facing complex conflict and human rights issues. Whatever the reasons, when companies don’t consider themselves to have sufficient control to address the issue, collaborating with other actors may be a more effective measure (see Table 1). For example, the Colombian Mining and Energy Committee, a multi-stakeholder initiative on security and human rights, has developed guidance for contractors on kidnapping and extortion with the support of expert international and national non-governmental organisations (NGOs).12

‘Community expectations are not realistic in relation to what I can say about how I manage contractor performance.’

Communities are likely to want to know how the hiring company is handling their concerns relating to contractors. This presents a challenge, as for commercial and confidentiality reasons the company will not be able to share all aspects relating to this. Even options for engaging with communities on contractor performance, such as a shared grievance mechanism between the hiring company and the contractor, need to be carefully weighed up. Communication on broad process and outcomes in relation to contractor performance may be a more viable option. A robust process for measuring impacts and outcomes can also help as it then makes communicating both positives and negatives more credible.

‘Anyone can go into the communities and engage.’

Often contractors are the first to enter an area of operations and interact with host communities. When it is assumed that engaging with communities doesn’t take a special skill set, or when the hiring company doesn’t provide guidance on how they expect contractors to behave, it creates risks for the engagement. For instance, the contractor might take a short-term view and make promises and commitments on behalf of the company to relieve tensions or facilitate buy-in, or act in a way that is inappropriate or doesn’t align with the hiring company’s values. This is sometimes only discovered by the hiring company at a later stage when the issue has already escalated.

### Table 1: Collaboration on issues in the supply chain

<table>
<thead>
<tr>
<th>Type of leverage</th>
<th>Example</th>
</tr>
</thead>
</table>
| Leverage through bilateral engagements, including civil society, government authority or labour union | • Consumer goods company Unilever partnered with Oxfam to improve livelihoods for small-scale farmers in its supply chain.13  
• The global union IndustriALL has global framework agreements with numerous multinational companies including Eni, GDF Suez, Norsk Hydro, Petrobras, Statoil and Total. The agreements serve to protect the interests of workers across a multinational company’s operations.14  
• Retailer Marks and Spencer’s Global Community Programme partners with NGOs to address root cause issues that affect workers and increase efficiency in their supply chains.15  
• National oil company Ecopetrol partnered with UNICEF to address issues of child labour and sexual exploitation on Colombian roads.16 |
| Leverage through multi-stakeholder collaboration (collectively with multiple actors) | • Voluntary Principles on Security and Human Rights is a multi-stakeholder initiative that aims to promote safety and security of extractives operations while ensuring respect for human rights.17  
• The Kimberley Process aims to prevent the trade in ‘conflict diamonds’.18  
• The Accord on Fire and Building Safety in Bangladesh aims to make all garment factories in Bangladesh safe workplaces.19  
• The Colombian Network Against Child Labour was developed to form strategic alliances to abolish child labour in supply chains.  
• The Oil and Gas Industry Foundation in Nigeria was developed by a consortium of oil companies for rehabilitation and rehabilitation of ex-militants through provision of vocational training.20  
• The Ebola Private Sector Mobilisation Group was established to facilitate a mobilised and coordinated private sector response to the Ebola crisis in West Africa. |
Key conflict issues

Conflicts risks in supply chains can emanate from many scenarios. Hiring companies should also be mindful of blind spots, as it is not possible to be fully aware of all conflict risks in supply chains. For the hiring company, it is particularly important to also be aware of how its own behaviour or contractual conditions can drive or reinforce undesirable behaviour or practices. Below is a list of examples that can act as a guide to some of the main conflict issues.

**When the hiring company lacks knowledge, control or oversight of its supply chain.** In particular:

- When contractors don’t report on conflict and human rights issues or grievances. For example, because no expectations are set by the hiring company, or because the contractors are overly concerned it will negatively reflect on their performance.
- When contractors make promises or commitments on behalf of the company, without the company’s knowledge, to relieve tensions or resolve issues on the spot.

**When the hiring company makes unrealistic demands in relation to timescales, quality or quantity of delivery.**

- Pressure on contractors to drive down the bottom line at all costs, while maximising outputs, creates an enabling environment for poor practices such as forced unpaid overtime or substandard environmental performance.

**When the hiring company outsources certain commercial activities to a third party, such as customs clearance agents or land agents, to distance themselves from bribery and corruption in a business environment where this is normalised.**

- An enabling or permissive environment for corruption can sustain conflict and instability; moreover, outsourcing to third parties does not absolve the hiring company of its responsibility to adhere to its own standards of ethical behaviour. In settings where corruption is known to be an issue, claiming ignorance of third-party behaviour is not sufficient defence.

**When hiring companies and contractors are not aligned in relation to their approaches to sustainability and human rights, or when contractors do not have the capacity or resources to implement such approaches.**

- For example, companies may include a clause on human rights in contracts but if the contractor does not have the understanding, capacity or will to adhere to these measures, this will not be sufficient.

**When there are different perceptions about beneficiaries of contracts and business opportunities.**

- How local is local? A common concern voiced by communities is that their understanding of local procurement (and jobs) differs from that of the company: giving a contract to a business from the capital or another part of the country is not likely to meet their expectations, even if it meets company or government requirements. In one case, a community member started a successful business with the support of the company, but when the business expanded to another company mine site 30 kilometres away, it created tensions with the new host community as the business wasn’t perceived as local.
- Who is benefiting? Depending on the conflict context, perceptions that certain groups (e.g. local elites, a specific ethnic group) are preferred business partners, to the detriment of others, can drive intra- or inter-community tensions.

**When the contractor may be hiring ex-combatants.**

- In a post-conflict scenario, contractors may need to consider the risks and opportunities related to hiring ex-combatants: there can be reasons for doing so, however certain jobs (such as security) will be unsuitable. Contractors also need to consider how employment will be perceived or received by other employees and/or host communities, especially if they have suffered from violent conflict. Confidentiality and protection of personal data must also be respected.

**When there is a history of violence related to labour relations, industrial strikes or labour disputes.**

- In areas where there has been repression of union activity or violence associated with strikes, companies will need to consider how to ensure that contractor workforces are able to exercise their fundamental freedoms along with also putting in place measures to mitigate the risk of escalation into violence or others (like threats to non-unionised employees).
Options and alternatives

Mapping the supply chain is the necessary starting point for any supply chain due diligence – as once a supply chain is mapped it is possible to identify critical links and elements from a human rights and conflict perspective.

When companies already have a process for identifying critical contractors from a commercial, business integrity, or sustainability perspective, these processes can be leveraged and used to identify conflict and human rights risks, which will also aid in their prioritisation (or not) as critical contractors. When processes don’t exist, even developing this on an informal basis proves useful, as it moves the scope of attention from one that is only based on the commercial size of the contract.

Table 2 (overleaf) outlines some conflict issues with self-assessment questions to help companies identify which contractors are critical in relation to the issue, and prompts for options to address it.

When critical contractors are identified, it is possible to consider how to take measures, and agree and set expectations in how the conflict issue will be managed, addressed or mitigated. This is more easily done when initiating a new business relationship, although developing contractual agreement and clauses alone are not enough, or an efficient way of changing behaviour. And while it is easier to set expectations from the start of a relationship, ultimately this is a contractual relationship, so influence to change behaviour exists throughout the relationship. This can be done through ‘moments of traction’ in business processes to define and agree expectations, and where more leverage exists such as renewal of service agreements, disbursement of funds, or processes for addressing complaints (see Alert’s leverage across the lifecycle map).

Using collaboration models and joint work to develop measures can result in innovative solutions. For example, one mining company in Colombia undertook a joint security and human rights risk assessment with its private security provider and its security teams, both to help build their capacity on the Voluntary Principles on Security and Human Rights, but also to have a better understanding of their security and social risks as many of the security guards belonged to the local community and were present that perspective. Good practices can also be drawn from other sectors. In another example, an American labour organising committee for farm workers developed a contractual agreement between farmers, farm workers and several major food-processing corporations to improve working conditions.
<table>
<thead>
<tr>
<th>Conflict issues</th>
<th>Questions to ask yourself</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grievances related to mismanaged expectations</td>
<td>• Does the contractor have interactions with local communities?</td>
</tr>
<tr>
<td>• Has sufficient guidance been provided to contractors on how to engage with communities?</td>
<td></td>
</tr>
<tr>
<td>• Does anyone from the hiring company accompany contractors when they interact with communities?</td>
<td></td>
</tr>
<tr>
<td>Grievances related to contractor performance, and behaviour towards workers/communities</td>
<td>• Does the contractor have interactions with the local community?</td>
</tr>
<tr>
<td>• Do the contractor’s activities have potentially negative impacts on communities (e.g. drilling, blasting, driving)?</td>
<td></td>
</tr>
<tr>
<td>• Does the contractor have a large workforce? Does the workforce rely heavily on local or migrant labour?</td>
<td></td>
</tr>
<tr>
<td>• Is the contractor undertaking human rights-sensitive activities on the company’s behalf, such as resettlement or activities requiring access to land?</td>
<td></td>
</tr>
<tr>
<td>• Does the contractor have the capacity to meet the hiring company sustainability and human rights conditions?</td>
<td></td>
</tr>
<tr>
<td>• If not, how can the hiring company support this?</td>
<td></td>
</tr>
<tr>
<td>Permissive or enabling environment for corruption</td>
<td>• Is the hiring company engaging with third parties to conduct certain business activities, such as customs clearance or labour recruitment?</td>
</tr>
<tr>
<td>• Is the hiring company using third parties to undertake business development activities in a setting in which bribery and corruption is normalised?</td>
<td></td>
</tr>
<tr>
<td>• What oversight or monitoring mechanisms are in place in case risks are detected?</td>
<td></td>
</tr>
<tr>
<td>Differing perceptions of local</td>
<td>• Who defines what is local (is it regulated or up to the company to decide)?</td>
</tr>
<tr>
<td>• If the company has a say, can this be agreed with communities and local authorities? Can it also be monitored and reported on jointly?</td>
<td></td>
</tr>
<tr>
<td>• Do certain groups control or dominate business opportunities locally?</td>
<td></td>
</tr>
<tr>
<td>• Does the contractor have business ties to different areas of the country?</td>
<td></td>
</tr>
<tr>
<td>Hiring of ex-combatants in post-conflict settings</td>
<td>• Has the company undertaken an analysis of risks and opportunities when considering hiring ex-combatants?</td>
</tr>
<tr>
<td>• Does the contractor undertake sensitive activities such as security services?</td>
<td></td>
</tr>
<tr>
<td>• Does the contactor/employees have interactions with local communities?</td>
<td></td>
</tr>
<tr>
<td>• Are there ex-combatants from other illegal armed groups already in the workforce? How is this interaction?</td>
<td></td>
</tr>
<tr>
<td>History of hostility and violence in labour relations</td>
<td>• Is there a history of repression of union activity or violence associated with labour strikes? If so, which contractor workforces are most likely to be affected?</td>
</tr>
<tr>
<td>• Are there other repercussions for contractors’ workforce if there is a labour dispute (e.g. risk of being branded ‘company sympathisers’ if they continue to work during a labour strike, harassment against non-unionised workers from those in unions)?</td>
<td></td>
</tr>
</tbody>
</table>

It is important to recognise that conflict risks relate not just the nature and type of work undertaken by the contractor, but the conditions and parameters set by the hiring company.

- Do the conditions in the contracts create unnecessary pressure for the contractor? Has value for money been prioritised over sustainability for certain contractors?
- Have expectations been communicated and aligned in relation
  - to sustainability and human rights, and
  - to grievance mechanisms?
- Have commercial needs been sufficiently balanced with capacity building of local businesses?
- Are audits the only method of engaging with contractors?
- Has a safe space been created for sensitive issues or complaints to be aired and managed without fear of retaliation?
- Have there been previous complaints on a particular issue?
conditions and gain union recognition for labourers. A unique feature of this initiative was that it created a contractual agreement between the three major parties (farmworkers, growers and food processing companies), acknowledging that to improve conditions required the cooperation of all three, and companies had greater influence over poor labour practices by farmers.23

Technology is increasingly enabling affected stakeholders in the supply chain to raise complaints and grievances. This can have benefits in situations where workers or communities are concerned about the repercussions of lodging a complaint or whistle-blowing, as it provides an anonymous and confidential channel that can also be used to track in real time and monitor trends, patterns and issues relating to grievances. Companies can either undertake this independently or in some places, civil society can also take on this role. For example:

- A mining company in South Africa partnered with a telecoms company to pilot an SMS platform to inform their grievance mechanism. The company wanted more real-time information to better manage their risks and impacts, so it trained people from the community to collect the data via SMS. The project is now being expanded to other countries where the company operates.

- There are a few social entrepreneurships that have developed software programmes enabling supply chain and stakeholder management through communication channels such as SMS. This enables measurement of social impact and concerns through surveys, grievance mechanisms and other tools.24

- Alert’s Uganda team has developed a conflict monitoring system that utilises a smartphone-based mechanism for recording and reporting conflict incidences related to the oil industry in the Albertine Graben region. Real-time information enables an early and improved response, due to the information and feedback collected and submitted by conflict monitors.

Sometimes it will be appropriate to incentivise behaviours, for example, in relation to labour concerns, creating targets based on reduced employee absenteeism and improved worker retention.25 However, when contractor behaviour or performance contravenes the agreed expectations, the hiring company will need to promote corrective action plans but, when it is appropriate, it will also need to take more punitive measures.

Leveraging supplier codes of conduct

Codes of conduct are one tool that can help manage conflict and human rights risks in the supply chain. Used to outline the minimum expectations of suppliers and often incorporated as clauses in supplier contracts, suppliers are then expected to demonstrate or cooperate in demonstration of compliance, as well as to verify compliance in the code with sub-contractors. Codes of conduct are often linked with pre-qualification processes where contractors must comply with a minimum level of standards to be registered as a supplier.

The advantages of using codes of conduct is that it leverages and builds on existing practices and uses a platform that is already known and understood by most contractors. Traditionally designed from a business ethics perspective, many companies have now broadened codes of conduct to include explicit sustainability and human rights expectations – creating an opportunity for engagement on human rights. Critical contractors can then be identified by those at risk of contravention of the code.

There are also limitations: codes outline the minimum requirements. While a good start, this means in practice there is significant room for improvement. Processes such as pre-qualification tend to ask a limited number of questions, and err towards a fairly basic process in relation to human rights issues. Codes of conduct at the contracting stage rarely enable the dialogue necessary for real engagement and change.26

However, there are examples of how codes have been utilised for engagement on human rights. One company rates the risk related to contracts, giving a score between 0-1000 based on ethical, social, environmental and human rights risks defined in their code of conduct, as well as the country political risk rating. Any contract that scores more than 35 triggers a review that includes a site assessment. Where an assessment identifies serious concerns about non-compliance with the code of conduct, the company works with the contracted organisation to develop an action plan for remediation measures before considering more severe actions such as sanctions or disengaging.
measures, such as financial sanctions, disengaging from the contract, or undertaking incremental disengagement (such as temporary suspension leading to permanent if measures are not met). The criticality of the contract for the business, and the duration of the relationship/contractual commitments will also have a bearing on what is possible to do. But certainly, if there is no scope for such measures, any agreement lacks credibility. When considering options, the hiring company should always be mindful of the unintended consequences of punitive actions, particularly for workers and their families who in some circumstances may not be able to find alternative livelihoods. A sometimes-cited example is the unintended consequences of taking action against instances of child labour if the child is the sole breadwinner for the family. Immediate removal may exacerbate their situation (forcing them into even less suitable working situations) rather than improve it.

In practice, the hiring company will need to weigh up options as it may be preferable to work with contractors and stakeholders to address the issue rather than immediately revert to harder, punitive measures. This is particularly the case when contractors have less sophisticated processes or resources, are less able to comply with expectations, or are facing particularly complex or protracted issues.

**Perspectives from the field: How effective are clauses?**

In Alert’s conflict-sensitive business practice consultation in Colombia, a number of companies indicated a considerable degree of scepticism about the efficacy of including human rights in contractor clauses. As alternatives, or as additional efforts, some suggested methods such as offering training and providing awareness-raising programmes on human rights or connected topics (and partnering with third parties like universities to do so), and awarding contractors that participate with higher scores in pre-qualification.

**Flashpoint briefing:** Conflict sensitivity and supply chain due diligence

---

**International Alert | 9**
Endnotes


3 While business relationships as referenced in the UNGPs also cover joint ventures and operating partners, it is not within the scope of this paper, and is considered instead within the broader scope of the HRDD guidance.


5 Institute for Human Rights and Business (IHRB), From red to green flags: The corporate responsibility to respect human rights in high risk countries, London: IHRB, 2011, p.37

6 Ibid., pp.54–55

7 Ibid., p.113


12 Comité Minero Energético de Seguridad y Derechos Humanos (CME), Recomendaciones para la gestion de los riesgos extorsión y secuestro (Recommendations for risk management of extortion and kidnapping), Bogotá: CME, 2012, http://cmeocolombia.co/recomendaciones-para-la-gestion-de-los-riesgos-extorsion-y-secuestro (only available in Spanish)


16 Unicef y Ecopetrol firman pacto para proteger a niños de explotación sexual [UNICEF and Ecopetrol sign pact to protect children from sexual exploitation], La Patria, 1 May 2016, http://lapatriaenlinea.com/?notas=254964

17 For more information, see http://www.voluntaryprinciples.org

18 For more information, see https://www.kimberleyprocess.com

19 For more information, see http://bangladeshaccord.org


23 Oxfam, Like machines in the fields: Workers without rights in agricultural America, Boston: Oxfam America, 2004

24 For more information, see Ulula (http://ulula.com) and Good World Solutions (http://goodworldsolutions.org)


26 Ibid., p.12

27 Centre for Research on Multinational Corporations (SOMO), Should I stay or should I go: Exploring the role of disengagement in human rights due diligence, SOMO discussion paper, Amsterdam: SOMO, 2016, pp.4–5