



## **Executive summary**

This paper contains the key findings from the 2017 study analyzing the trends in human rights reporting practices of sixty companies operating in Colombia using the GRI -Global Reporting Initiative- sustainability reporting guidelines.

Covering ten industry sectors that are key to the national economy, the research identifies the human rights disclosure practices of market leading national and multinational corporations.

The study was commissioned by the Finance, Governance and International Relations Faculty of Universidad Externado de Colombia and served as the author's graduation research to obtain the Master's degree in Corporate Social Responsibility and Sustainability. The research was accompanied and approved by Angela Rivas, Director Business, Human Rights and Peace at Fundación Ideas para la Paz and Andrea Pradilla, Global Reporting Initiative (GRI) Regional Director for Latin America.

In this summary document, you'll find a synthesis of the study's main findings.

## **Reviewing human rights reporting performance of Colombian and global companies**

A well-known saying in business goes: “What gets measured, gets managed.” The Global Reporting Initiative has been a groundbreaking promotor of sustainability reporting, including human rights disclosure. As demand for corporate accountability on the societal impacts businesses have grows among customers, communities, governments and regulators, the importance of quality human rights reporting cannot be underestimated.

This is especially true for companies operating in and sourcing from Colombia and other emerging and complex markets. Weak institutional presence, high levels of socioeconomic vulnerability, profound impacts generated by armed conflict and criminal violence coupled with thriving illicit economies, all contribute to enhanced human rights risks.

By conducting a detailed and rigorous review of 60 sustainability reports from large companies, both leading Colombian businesses and global corporations, we were able to identify the key achievements, gaps, and opportunities for improvement. Although most businesses reference human rights respect as a relevant topic they are naturally committed to, it is noteworthy that the vast majority state that in the period under review, “no human rights incidents were recorded”.

## **Recommendations for improvement**

This reported absence of human rights issues in the operating context of almost all of the 60 companies reviewed is surprising. Due to the highly complex environment national and multi-national companies in Colombia deal with on a daily basis, there exists a considerable risk that businesses directly or indirectly affect the rights of local populations by their presence and activities. As we demonstrate in the first chapter about the human rights situation in the country, numerous organizations – including the national government and international watchdogs – have reported severe human rights abuses directly or indirectly involving businesses.

Transparent communication about human rights related corporate governance and practices is a key accountability mechanism towards local communities, customers, and other stakeholders.

Behind the reported “absence of incidents”, our research found a widespread lack of compliance with minimum quality standards for collecting and analyzing human rights data. Therefore, we include a series of recommendations that can help businesses to

translate their stated commitment with international norms and guidelines such as the UN Guiding Principles on Business and Human Rights, into effective impact reporting practices.

### **New and scalable analysis tool for human rights reporting**

This study was carried out by applying a new tool for the classification and analysis of human rights disclosure in sustainability reports and a series of quality evaluation criteria which were developed for this research. Designed for scalability, the tool can be used to conduct new and comparative research among companies in Colombia in the future. It can be replicated in other countries or multiple countries, and across industry sectors.

We go beyond reviewing compliance with the GRI guidelines, and include additional ways to improve human rights reporting practices. Among others, the study looks at the use of the newly introduced UN Guiding Principles Reporting Framework (2016), the role of external auditing firms in endorsing human rights disclosure, and cite best practices where companies go the extra mile to report tailormade human rights performance indicators or demonstrate how human rights due diligence improves their product portfolio.

We hope our research and the analysis tool provide input for companies, NGOs, civil society groups and other organizations committed to enhancing quality human rights measurement and accountability in different operating environments.

Katja Marianne Noordam

Bogotá, December 2017

*This document contains some excerpts of the Methodology, Context, Conclusions and Recommendations chapters included in the main research report. The executive summary has been translated in English from the original Spanish version by the author. Some annexes have not been translated from Spanish and are included to provide the reader with a general overview of the tools developed for this research.*

*If you are interested in receiving the full research (available in Spanish), please send an email to: [katja@fairchangeimpact.com](mailto:katja@fairchangeimpact.com).*

## Content

This Summary of key findings included in the GRI Human Rights reporting study contains excerpts from the following chapters:

1. Introduction
2. Research methodology
3. Business and human rights in Colombia
4. Findings and conclusions
5. Recommendations



# 1. Introduction

This study of the GRI sustainability reports from sixty national and international companies with operations in Colombia was carried out in 2016.

**Main CSR reporting reference in the world** – The GRI (Global Reporting Initiative) framework for preparing sustainability reports, introduced at the end of the 1990s, is today the main reference for this type of non-financial corporate reporting in the world.

Introduced at the end of the 1990s, the GRI reporting guidelines – as of 2016 evolved into Standards – provide a freely accessible and universally applicable framework. This has enabled businesses everywhere to demonstrate accountability for their impacts on the environment, economy and people. Over the last decade there has been a significant growth in sustainability reporting using the GRI methodology in Latin America and Colombia.

The Global Reporting Initiative organization has promoted reporting on human rights issues since its beginnings, with the publication of the first GRI guide in 2000. To date, GRI remains the prime framework used for human rights accountability and communications to internal and external stakeholders by companies in Latin America and elsewhere.

In 2015 the United Nations (UN) Guiding Principles Reporting Framework was launched, based on the landmark UN Guiding Principles on Business and Human Rights (UNGP, 2011). The UNGP Reporting Framework provides specific guidance for reporting on this topic. This emerging initiative has been supported by GRI. Uptake by companies in the period under revision was still limited, as we will demonstrate in this research report.

**From the GRI G4 guide to the GRI Standards** – It is important to note that this research was carried out just before the transition from the “GRI G4” reporting guidelines to the new “GRI Standards” system (2016).

These standards present changes in the structure and presentation of the topics that were already included in the previous version of the reporting guidelines, GRI G4. There have been no substantive adjustments in the reporting requirements about human rights.<sup>1</sup> Therefore, the findings and conclusions of this study continue to be fully valid and applicable to the new GRI Standards framework.

Both the HR indicator and its equivalent in the current GRI Standards are included in the text of this research summary. (See Annex 3: Human rights and related topics included in the study - GRI G4 to GRI Standards)

**Research Questions** – The research focuses on the quality of reporting practices in the sustainability reports reviewed. The main questions that have guided the research are:

- About which human rights aspects covered by GRI do companies report, and which information do they provide? Which human rights related information do they leave out?
- Do the human rights reports comply with the principles for determining the content and quality of the GRI reporting framework?
- What opportunities can be identified to improve the quality of reporting on human rights by companies with operations in Colombia?

---

<sup>1</sup> Human rights became part of the 400 Series of the GRI Standards, referring to social topics. What were previously called Human Rights performance indicators, referenced as HR1 to HR12, are now called Disclosures in the GRI Standards. In some cases, in the new GRI Standards the term "human rights" is replaced by the more general term: "social". An example is the supplier *human rights assessment* covered by GRI G4 indicator HR11: “Significant actual and potential negative human rights impacts in the supply chain and actions taken”, now reframed as supplier *social assessment*, Disclosure 414-2: “Negative social impacts in the supply chain and actions taken”.

This and similar changes respond to the merger of GRI G4 reporting requirements related to labor practices (LA), human rights (HR), impacts on society (SO) and/or environmental impacts (EN) into a single, Social area. By combining these different spheres of corporate impact under G4, the new GRI Standards avoid duplication.



# 1. Research methodology

Sixty companies belonging to ten key economic sectors were selected, for a total of six reports per sector. The number of reports reviewed represents 60% of the total estimated reports prepared by companies in Colombia under the GRI framework at the time of the research. As of June 2016, the number of GRI reports published in the country is estimated at just over 130.<sup>2</sup>

**Sectors** – For the study, the following sectors were included, in alphabetical order:

1. Agribusiness and forestry, 2. Food and Beverages, 3. Construction, Engineering and Infrastructure, 4. Utilities (gas and energy supplying industry), 5. Mining, 6. Oil and Gas, 7. Chemicals and Pharmaceuticals, 8. Financial services, 9. Information Technology and Telecommunications, 10. Transportation and logistics.

See Annex 1: Companies and reports reviewed.

**Systematization and analysis tool** – In order to organize the data found in the sustainability reports of the sixty selected companies, a systematization, classification and analysis matrix was designed for the purposes of this research (Annex 2).

The main references for the construction of the matrix were the GRI G4 Guidelines, including the guidelines for the preparation of reports, particularly the sections dedicated to Human Rights Aspects and Indicators. In addition, we used the GRI Sectoral Guides (Sector Disclosures), which contain specific guidelines for different economic sectors,

---

<sup>2</sup> Data presented at the event "How to enrich your report on sustainability and Human Rights?" organized by GRI and Fundación Ideas para la Paz (FIP) in Bogotá (June 30, 2016)

such as Mining and Financial Services. Finally, inputs were taken from so-called Linkage documents, which map the GRI G4 framework against other existing guides and standards, such as ISO26000 and the UN Guiding Principles on business and human rights.

In addition to the above, in the Systematization and analysis matrix we included additional criteria which were specifically designed for this study.

**Evaluation criteria for the analysis of content and quality** – Based on the information collected in the Systematization and analysis matrix, the main trends were identified to enable the answering of the research questions. To help with the research analysis, a series of assessment criteria was developed for this study. These content and quality criteria enabled us to assess the value added by the human rights information in the sustainability reports.

The evaluation focuses on three key areas:

1. **Contents of the human rights aspects reported** – evaluates if the process of capturing and disclosing human rights information complies with the four principles GRI includes to determine the content of the sustainability reports;
2. **Quality of the human rights aspects reported** – assesses the accuracy and relevance of the information provided and the value provided for the company's stakeholders;
3. **Report on human rights aligned management** – evaluates if and how the company discloses information about governance and management that incorporate a human rights perspective, as well as human rights due diligence in its operations.

**Human rights and related topics, GRI Guidelines and Standards** – While the main focus of the 2017 investigation is on human rights topics (G4-HR indicators, today GRI Standards social disclosures in the 441-1 and 414-2 series), a comprehensive series of additional issues was included in the review of human rights disclosure quality and content. Examples are: Labor Rights, topics related to the company's Management Approach, and issues in the areas of community relations and supplier social assessment.

For major clarity, this Key findings document uses both the G4 indicator and its equivalent in the current GRI Standards 2016-2020. An overview of all the GRI topics that were reviewed in this study, can be found in Annex 3: Human rights and related topics included in the study - GRI G4 to GRI Standards.





### 3. Business and Human Rights in Colombia

The Guiding Principles on Business and Human Rights (UNGPHR or UNGP) were unanimously endorsed by the international community in 2011. Today, the Guiding Principles make up the main voluntary standard governing the responsibilities of States and businesses in human rights matters. The Principles, based on the three pillars: (1) Protect, (2) Respect, and (3) Remedy, are recognized and implemented by governments and companies around the world, including Colombia.

The UNGPs affirm that under existing international human rights law, States have the duty to protect against human rights abuses by all actors in society, including businesses. States should also make an effort to promote upholding human rights among third parties as well as access to judicial and non-judicial measures for the victims of human rights violations.

On the other hand, it is the responsibility of companies and other private sector actors to abstain from violating human rights in their spheres of influence. Under the UNGPs, companies should express their commitment to respect human rights through a policy statement; conduct human rights due diligence; and remediate negative impacts they have caused or contributed to.<sup>3</sup>

---

<sup>3</sup> Detailed information about the UN Guiding Principles can be found on the Business and Human Rights Resource Center website at [www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/](http://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/)

### **3.1 What rights should companies respect?**

Principle 12 of the Guiding Principles specifies that the responsibility of business to respect human rights extends to all internationally recognized human rights. At a minimum, this includes the rights addressed in the International Bill of Human Rights and the fundamental rights set out in the Declaration of the International Labor Organization (ILO) on fundamental principles and rights at work.

In addition, depending on their operating context, companies must take into account other international standards. For instance, specific human rights provisions apply when they are present in areas inhabited by populations that are especially vulnerable to violations of human rights, or when they operate in contexts affected by armed conflict.

In Colombia, this is the case for many large and small companies. The country has a long history of armed conflict and a significant proportion of its citizens are of indigenous, Afro-Colombian, or other ethnic minority origin. This situation impacts all areas of business, from operations to supply chain management, recruitment, and community relations, to name just a few.

As we will outline below, related human rights and labor rights that are most at risk, coincide with the social topics that GRI asks business to disclose.

### **3.2 A critical look at human rights in Colombian businesses operating areas**

Although Colombia has adhered to international human rights standards and several laws, regulations, and public policies are in place –such as the National Action Plan on business and human rights–, the country is considered to be a high risk region.

Several studies<sup>4</sup> highlight how structural factors critically increase human rights risks. Among others, the absence of State institutions responsible for protecting citizens' human rights in a large part of the country. And where government authorities are present, they often lack the resources or capacity to fully exercise their duty to protect.

---

<sup>4</sup> Among the studies consulted for this context analysis are: Naciones Unidas, Oficina del Alto Comisionado de Naciones Unidas para los Derechos Humanos (2016): Informe anual del Alto Comisionado de las Naciones Unidas para los Derechos Humanos. Adición. Situación de los derechos humanos en Colombia; Netherlands Enterprise Agency (2016): CSR in Colombia. Observations and recommendations. Commissioned by the Ministry of Foreign Affairs; CDA Collaborative Learning Projects, Institute for Human Rights and Business (2011): Community Perspectives on the Business Responsibility to Respect Human Rights in High-Risk Countries.

Coupled with this institutional weakness is the lack of access to working remediation mechanisms for the victims of human rights infringements that occur in business operating areas and value chains. Lack of remediation channels also means that impunity rates for the perpetrators of these infringements are high.

As national and international experiences show, the lack of effective investigation and punishment for human rights abuses is a huge barrier for individuals and communities to seek legal redress when they feel their rights have been violated. For private actors who are directly or indirectly involved, it can be an incentive to continue turning a blind eye on human rights respect in their operating areas.

### **3.3 Increased human rights risks in conflict contexts**

Human rights risks in Colombia are aggravated by the internal armed conflict, that has been going on for more than five decades. Despite several years of peace negotiations between the Colombian government and the FARC guerrillas, which resulted in a peace agreement at the end of 2016, the human rights situation remains critical.<sup>5</sup>

Depending on the operating context, companies have been involved in the armed conflict as victims or by being complicit in human rights abuses. On the one hand, business operations have been hit hard by left-wing guerrilla groups attacking facilities and infrastructure, among other crimes. Company owners and workers have also experienced infringements of their rights to security and free movement as a result of kidnappings and other unlawful acts.

On the other hand, companies across economic sectors have directly or indirectly fueled the dynamics of Colombia's armed conflict, with huge impact on the rights of workers, union leaders, environmental and social activists, and neighboring communities.

Illegal armed groups have been very active in violating the rights of the civilian population in operating areas of national and multinational companies. Sometimes, businesses secretly financed these illegal actors, especially right-wing paramilitary groups. Many evidences have been uncovered where abusive actions were coordinated and companies provided logistic support.

---

<sup>5</sup> Studies that informed the section about conflict-related human rights risks and abuses include A. Rettberg, R.J. Leiteritz and C. Nasi (2011): *Entrepreneurial Activity in the Context of Violent Conflict: Business and Organized Violence in Colombia*. *Journal of Small Business and Entrepreneurship* 24.2; FIP and British Embassy (2012): *Libro Blanco de Empresas y Derechos Humanos en Colombia*; Danish Institute for Human Rights -DIHR- and FIP (2016): *Guía de Derechos Humanos y Empresas en Colombia*.

Even without being directly or indirectly involved in human rights violations, businesses can increase the levels of human rights risks for local populations in conflict-affected areas just by being present. This is the case, for example, when the arrival of a company is accompanied by increased militarization or the presence of security services to protect its facilities and personnel. As a result, illegal armed actors may intensify their activity. Ill-trained security personnel may pose a threat to the personal security of people living in the area and roads may be blocked, among others.

As a result of the 2016 peace agreement, hostilities between guerrilla groups and the government have substantially diminished. Prior to this, the intense activity of government-backed paramilitary groups had already been curtailed. However, new and “recycled” illegal armed groups, drug cartels and gangs remain active across the country. As a result, human rights risks are still huge in many places.

For companies operating in or sourcing from these areas, it means they have to be extra vigilant. Monitoring human rights risks, disclosing human rights infringements if they occur – including actions taken to restore individuals or groups that have been harmed –, and being transparent about strategies to prevent these situations from happening. As we will see, GRI reporting can be an effective way to provide transparency about human rights risks and responses.

### **3.4 GRI human rights topics and their relevance for Colombia**

All the human rights topics covered by GRI G4 and today, the GRI Standards 400 “Social” series, address pressing issues that any company operating in Colombia should include in their sustainability reports.

Several of these are directly related to the armed conflict and the repercussions of violence and insecurity. Others have to do with issues that are relevant in any business context, such as diversity and inclusion and responsible supply chain management. We include a few examples below.

- **Non-discrimination** (GRI Standards 406-1)

Workplace and labor market discrimination<sup>6</sup> remains widespread. Women are among the most affected groups. Despite a slightly higher level of education than the average for

---

<sup>6</sup> This analysis is informed, among others, by: UN Women – ONU Mujeres, website: La situación de las mujeres en Colombia; Ministerio del Trabajo (April 2013): La penosa brecha laboral entre hombres y mujeres; Reales

Colombian men, female workers encounter greater barriers when looking for jobs, are paid less for equal work, have fewer opportunities for promotion within companies, and are widely underrepresented in corporate governance and management roles than men.

Labor discrimination is also rampant among workers of color – mainly from Afro-Colombian and indigenous populations – and LGBT+ workers.

The internal armed conflict has worsened discrimination and exclusion. Men and women who have been internally displaced as a result of the hostilities, as well as former members of demobilized illegal armed groups are particularly hard hit.

- **Freedom of association and collective bargaining** (GRI Standards 407-1)

The Colombian Constitution guarantees the right to freedom of association and formation of labor unions and a significant number of laws and regulations guarantee these rights on paper. However, the reality is often different.<sup>7</sup>

The International Trade Union Confederation -ITUC- ranked Colombia among the ten countries with the highest trade union persecution in the world. Unionized workers and union leaders have been threatened, attacked and assassinated for decades and impunity for these crimes is estimated at 95%. Engaging in collective bargaining for labor rights and fair conditions and joining unions is difficult. In many organizations, employers stand in the way or workers encounter stigmatization and other obstacles.

Although violations of trade union rights in sectors such as mining and oil are widely publicized, in other industries covered by this research infringements of union rights are also widespread.

- **Child labor** (GRI Standards 408-1)

According to estimates from the National Administrative Department of Statistics -DANE-, almost one in ten minors in the country (9,3%) saw their right to a life free from work

---

Jiménez (2015): Discriminación racial, conflicto armado y defensa de los derechos étnicos. El caso afrocolombiano. Novaetvetera. Facultad de investigaciones, escuela superior de administración pública ESAP. Revista de derechos humanos, 23, no. 67; ANDI, FIP, NIR (2014): Cómo construir paz desde el sector empresarial en Colombia.

<sup>7</sup> Sources used in this section, among others: Danish Institute for Human Rights (DIHR) and FIP (2016): Guía de Derechos Humanos y Empresas en Colombia; Seminario VOZ. (June 2016). Persecución sindical: Colombia entre los 10 peores VOZ Seminar; Agencia de Información Laboral (April 2016): La ENS presenta el informe anual de coyuntura laboral y sindical.

being infringed. This statistic represents 1 million 39 thousand children and adolescents in the country.<sup>8</sup>

Having to work, often from a very early age, does not only mean these children skip classes or are even out of school altogether. They are also exposed to serious risks, especially in informal and badly organized work environments. It makes them vulnerable to work-related diseases and can curb their physical and emotional development.

Most minors work in commerce, hotels and restaurants, followed by agriculture, forestry and fishing. Harvesting and collecting crops and forest products are activities often assigned to children. Child labor is also a frequent problem in Colombia's huge mining sector. Small-scale rural businesses and mining operators who put minors at work are sometimes contracted as suppliers by large companies. Often, adequate value chain oversight is not in place.

- **Forced labor** (GRI Standards 409-1)

Forced labor practices are part of the daily work experiences of many Colombian workers.<sup>9</sup> They can take different forms, from debt bondage, compulsory overtime work the employee has not consented to, human trafficking, underpaid or unpaid work, or having to perform tasks under indecent conditions to avoid losing the job. In certain circumstances to condition continuity in employment. The hurdles to access justice and complaint mechanisms are usually high.

High rates of forced labor are reported in the mining industry and agriculture, while in Colombia's tourist hotspots and operating areas of extractive companies sexual exploitation is widespread.

Often, workers already in vulnerable situations end up in the worst situations. As a result, internally displaced persons, inhabitants of areas plagued by gangs and illegal armed groups, people with disabilities and workers from the poorest Afro-Colombian and indigenous communities are overrepresented in the forced labor statistics.

---

<sup>8</sup> Ministerio del trabajo destaca disminución del trabajo infantil en Colombia (April 2015). Other sources that informed this section: Semana (June 2015): 1.039.000 niños trabajan ilegalmente en Colombia., DIHR and FIP (2016); Sustentia and Cooperación Española (2015): Análisis de Riesgos en Cuatro Sectores Económicos. Agroindustria, Extractivo, Obras públicas y Servicios públicos. Debida diligencia en derechos humanos; Radio Nacional de Colombia (June 2015): Más de 5 mil niños trabajan en minería en Colombia

<sup>9</sup> Office of the Attorney General of the Nation (2011) on dignified and decent work in Colombia; United States Government Office for Monitoring and Combating Trafficking in Persons (2014): Trafficking in Persons Report.

- **Rights of indigenous peoples** (GRI Standards 411-1)

The Colombian Constitution and national legislation grant special protection to the rights of the main ethnic groups in the country. Nevertheless, the rights and wellbeing of the country's indigenous groups, Afro-Colombians, Roma and the Raizal minority population continue at a high risk.<sup>10</sup>

Especially in the operating areas of companies in industries such as mining, oil, and agribusiness, human rights violations have been very frequent during the peak years of the internal conflict. Even when armed violence has eased and the security situation is improving, these groups remain vulnerable.

Numerous human rights disputes are registered between indigenous and Afro-Colombian populations and companies. Issues range from the right to exercise their culture and traditional ways of living, to land grabbing and loss of access to economic activities and resources to gain a living income. Colombia tops the lists of countries where environmental activism is a dangerous endeavor. Many activists under threat belong to indigenous and Afro Colombian communities.

**[GRI AND NON-GRI HUMAN RIGHTS ISSUES RELEVANT TO THE COLOMBIAN CONTEXT CONTINUED IN FULL SUMMARY AND RESEARCH REPORT]**

---

<sup>10</sup> Sources that informed this part are, among others: Economic Commission for Latin America and the Caribbean (ECLAC) in its report for the UN World Conference on indigenous peoples (2013); Servindi (December 2014): *Advierten tensiones y desafíos en relación empresas y derechos humanos*, University of Minnesota, Human Rights Library.



## 4. Findings and conclusions

Given the highly complex operating environment in Colombia, transparent communication about human rights is highly relevant for national and multinational companies in the country.

However, the study of sixty GRI sustainability reports from ten key economic sectors reveals significant gaps. The vast majority of companies studied declare that they commit to upholding international norms and guidelines such as the Guiding Principles on business and human rights in their operations. Nevertheless, overall we found very little conclusive disclosure on how they put this commitment into practice.

The Global Reporting Initiative provides a set of clear guidelines for capturing and presenting information about human rights that are most relevant to the business. By using the GRI reporting framework – today: standards – companies commit to complying with this guidance. As this research shows, often, they don't, or only partially comply.

Areas where businesses in Colombia can and should improve are, among others, communicating transparently about critical human rights issues and the way human rights risks to workers and communities are managed as part of responsible governance.

We also looked at the external audits of the sustainability reports. These reviews, conducted by specialized consultancies, are meant to attest to the relevance of the human rights disclosures in the GRI reports. Our analysis shows that this is another area where improvements should be made.

Below, we present some of the main conclusions of the study.



## **4.1 Size and language: large companies report, not always in Spanish**

Many of the companies we reviewed are local subsidiaries of international corporations. This section includes some findings around company size, origin, and report language, among others.

- **Only the largest businesses publish sustainability reports**

For the period reviewed, only large national and international companies published sustainability reports – with a few exceptions. In fact, almost all of the companies studied appear in the renowned Portfolio Magazine ranking of the 1,001 largest companies in the country by size of their operating income. Of these, almost half belong to the 200 companies with the highest revenues.<sup>11</sup>

This means that micro, medium and small companies, which together generate more than 80% of the employment in Colombia and contribute 45% to its GDP, are absent from the sustainability reporting space.

MSMEs have a marked impact on rural and urban societies throughout the country. They not only generate jobs, but they also buy goods and services from other local suppliers. As responsible “corporate citizens” – often founded with a strong purpose of wanting to do good to their people – they are firmly rooted in local communities. The lack of reporting by these businesses results in a significant information gap.

GRI in Colombia and its national allies are already implementing efforts to encourage smaller companies to start publishing sustainability reports, including human rights disclosure. It is key that these efforts are expanded and, wherever possible, met with support from the government and other institutions.

- **Many multinationals do not publish reports in Spanish**

Of the 60 companies reviewed, 24 have their headquarters in a foreign country, of which 18 are non-Spanish-speaking (based in North America, Europe, Australia and Asia). Almost half of these – 7 out of 18 – publish their GRI report only in English (Graph 1).

---

<sup>11</sup> Portafolio Magazine, 2015.



Graph 1: Sustainability reporting by foreign companies with operations in Colombia

As a consequence, these companies miss out on an important communication channel for neighboring communities and other stakeholders in Colombia who do not speak their language. Since only a very small percentage of the population understands English,<sup>12</sup> mainly in higher income urban areas, key stakeholder groups do not have access to company information about the impacts of business operations and value chain activities on their daily lives, including human rights.

- **Few multinationals publish local reports for Colombia**

Only half (12) of the 24 companies of foreign origin publish a local sustainability report for Colombia. Of the 12 non-local reports, 4 do not contain any reference to the company's operations in this country.

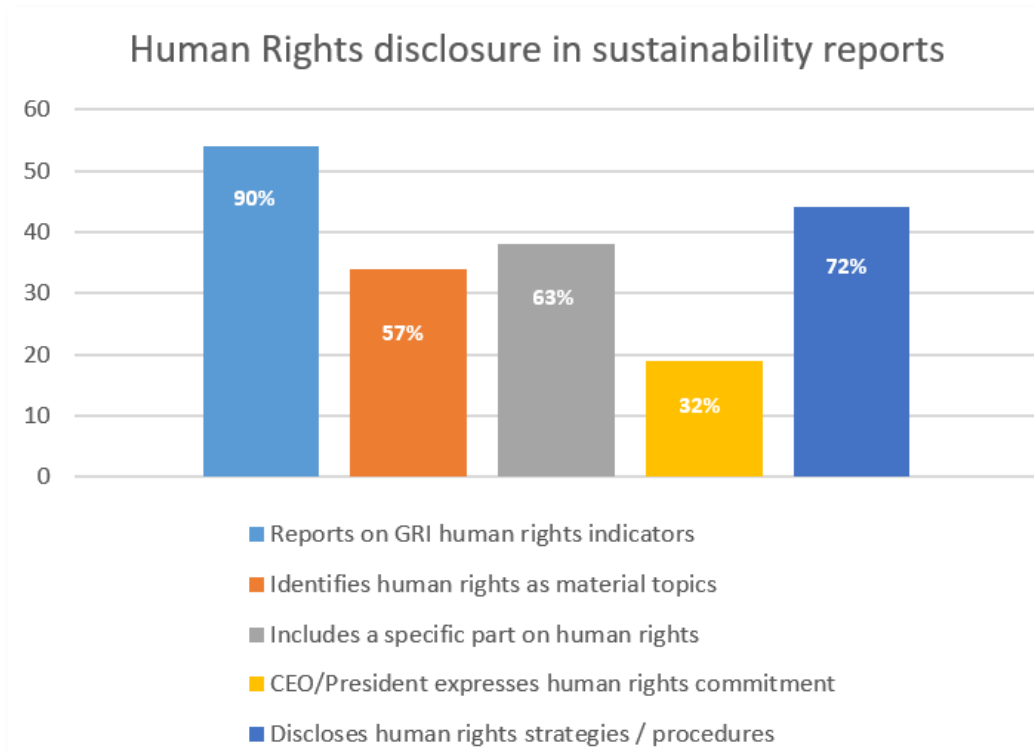
The multinationals that do report on their operations in Colombia, only 3 provide information related to human rights. In other words, the vast majority of companies that are active internationally do not report on their local performance in this matter. This lack of information is worrying, taking into account the critical human rights situation in the country and the direct and indirect impacts that companies may have on individuals and communities.

<sup>12</sup> Semana (December 2016): Con un bajo desempeño Colombia pierde el año en bilingüismo.

## 4.2 Human rights indicators and materiality, included in most reports

Most sustainability reports address human rights in various ways (Graph 2). 90% of the reports reference one or more HR indicators; 60% identify human rights as a material topic<sup>13</sup> and 63% have a specific chapter or section dedicated to human rights.

Almost all companies state that they uphold international human rights standards and guidelines: for example the Universal Declaration of Human Rights and the conventions of the International Labor Organization (ILO), or the Voluntary Principles on security and human rights and other sectoral or thematic frameworks. Some businesses mention they participate in national initiatives, such as the Colombia Network against child labor.



Graph 2: How companies address human rights in their sustainability reports

<sup>13</sup> “Materiality” is a central concept in the GRI reporting methodology. Material topics are those that reflect the significant economic, environmental and social impacts of an organization, or that substantially influence the assessments and decisions of its stakeholders. To prepare a report in accordance with the G4 reporting guide and today, the GRI Standards, an organization is required to provide information on its material topics.

### **4.3 Information about context analysis, largely absent**

Conducting a solid analysis of the Sustainability Context is one of the guiding principles included in the GRI G4 framework and today, in the GRI Standards (GRI 101: Fundamentals). Applied to human rights governance, this principle implies that the report should start from an accurate analysis of the context, identifying the rights that are specifically relevant given the industry sector and main business activities.

The study revealed that only very few companies included information referencing context analyses. This is a worrying finding. An accurate context analysis enables a company to identify where human rights risks are present and how operations potentially impact the enjoyment of these rights.

Among the few exceptions, a good example can be found in the Agribusiness sector. One sugar company (Mayaguez) narrates how it carried out a diagnosis of the state of human rights protection among its workers in the sugarcane planting and harvesting areas. Citing the assessment results as well as its high-risk operating context in one of the epicenters of the armed conflict and the upcoming post-conflict scenario opening opportunities to promote actions for peace actions, the company changed its strategic priorities to achieve a better relationship with local communities.

### **4.4 Emphasis on processes and quantitative data**

The disclosure expected by GRI for most human rights indicators mainly focuses on quantitative and process data, not qualitative information. The reporting organization asks companies to provide the necessary in-depth, contextualized and qualitative information when clarifying how they manage relevant human rights topics. This includes presenting information about the policies, programs and measures they implement.

Along those lines, GRI expects from companies that they report on results and lessons learned. All this enables stakeholders reading the report to contextualize the human rights disclosure and better assess the company's performance.

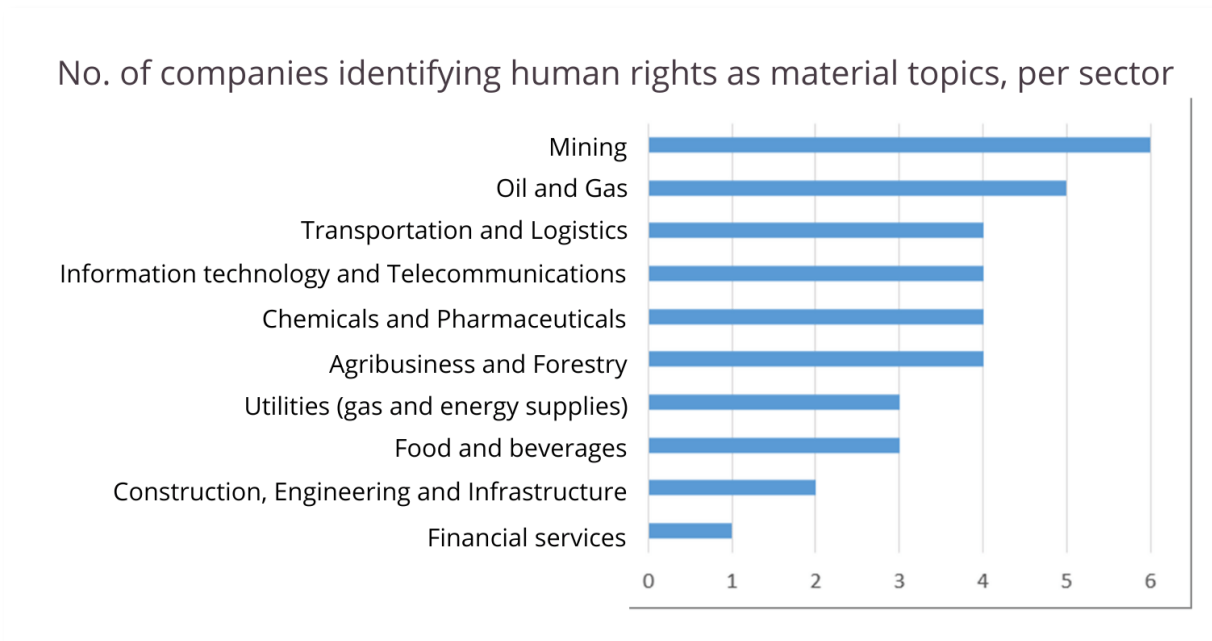
However, most businesses analyzed don't use this opportunity to provide greater detail of a qualitative nature. Quantitative information predominates in the reviewed reports, with very few exceptions. An example is the training of workers in human rights (HR2 – in the new GRI Standards: disclosure 412-2). Beyond enumerating the amount of training hours, and/or the number of employees trained, reporting organizations do not specify the contents of these trainings, nor the impacts (for example: levels of

knowledge acquired by workers about which human rights issues, changes in behaviors achieved, how learnings are implemented in management and operations, etc.).

Positive exceptions to this lack of detail beyond just counting numbers can be found in the Mining and Energy sectors. For example, when explicating business practices around contracts and investment agreements with human rights clauses (GRI G4 indicator HR1 – GRI Standards: disclosure 412-3). Here, several companies specify which human rights relevant to the operating and sourcing context they include in contractual clauses. Moreover, they mention the procedures applied to verify compliance with these human rights clauses and what the assessment results are.

#### 4.5 Gaps in the process of identifying material issues

Graph 3 shows the number of companies that defined human rights as material topics by industry sector. The mining industry companies reviewed for this study all identified human rights as material, followed by Oil and Gas, with 5 out of 6 companies. Of all sectors, financial services were the least inclined to prioritize human rights as material.



Graph 3: Companies, per sector, who identify Human Rights as material topics (maximum no. of companies revised per sector is 6)

Below, we include some key findings related to the materiality identification process as described in the reports.

- **Lack of clarity about how and why human rights were labeled material topics**

Most companies provide no further details about how and why human rights were labeled material topics. Nor do they specify which human rights are considered most relevant to the business. Since the operating context and the (potential) gravity of adverse impacts on human rights can vary substantially from one business to another, it is key that the materiality process provides clarity on these issues.

In addition to this, the GRI guidance emphasizes the importance of specifying which topics are considered material in different operating areas, since contexts and thus risks and impact vary across contexts. But although the multinational corporations under review were present in many countries and, in the case of Colombian businesses, in a variety of regions, the reports hardly include any reference to geographic particularities.

- **Opportunities for improvement in stakeholder participation**

The Global Reporting Initiative as well as the implementation guidance for the UN Guiding Principles on business and human rights that are embraced by so many of the companies reviewed for this study, both emphasize the importance of stakeholder participation in the process of defining material topics. The perspectives of different interest groups about real and perceived risks and impacts provide key information for decision making.

However, the sixty sustainability reports generally offer very limited information on the participation of these groups in the process of identifying materiality.

In cases where “communities” are referenced as a prioritized stakeholder group in the process, little detail is provided on their profiles. Are they rural families? Local producers? Afro Colombian or indigenous populations? Villagers affected by the armed conflict? Only in very rare cases are details provided. Along those same lines, there is a lack of information about how human rights risks and impacts in the company’s operating area materialize in differentiated way among these groups.

In its guidance about the different steps of the materiality definition process, GRI includes collecting stakeholder input about their evaluation of the sustainability report

and a company's handling of the material topics that were identified in previous reporting cycles.

The close dialogue with key stakeholders under this fourth and last step of the materiality process serves to obtain inputs for the new materiality and sustainability reporting cycle. Since local populations and civil society groups are arguably the first whose human rights may be affected in high risk operating areas, stakeholder dialogue with these groups obviously makes a lot of sense. But again, in most cases no information is provided about this key step.

#### **4.6 Insufficient information on human rights management**

The GRI G4 framework and today, the GRI Standards, closely link material topics to the company's management approach. For obvious reasons, priority issues identified by the business should be priorities for management.

Despite the above, in most reports this relationship is not evident. Only very few companies describe how they manage material topics, including human rights. In the time period under revision, the UN Guiding Principles on business and human rights, launched in 2011 and one of the key references informing the human rights guidance included by GRI, can be expected to be widely known by businesses. As we mentioned earlier, the vast majority of companies reviewed say they embrace the UNGPHR.

Not mentioning human rights policies, due diligence practices and human rights management backed and promoted by the company's directives, means omitting key aspects of the UN Guiding Principles. GRI guidance is explicit about the importance of including general management information associated with the human rights indicators a company mentions in its sustainability report (G4-DMA, today GRI Standard disclosure 103).

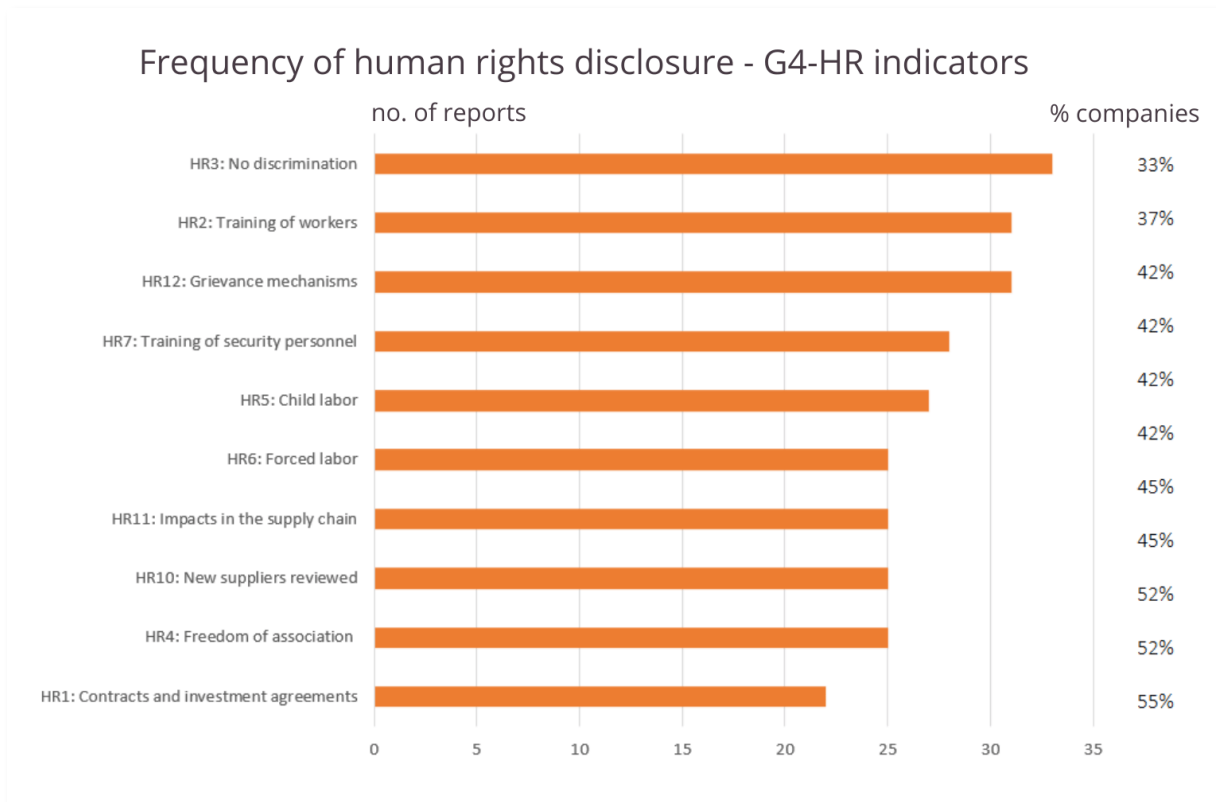
Clearly, a significant opportunity for improvement can be identified in this respect. Below, we hone in on a selection of human rights due diligence and management issues that are largely overlooked by companies in their sustainability reports.

##### **• Few evidences of human rights risk and impact assessments**

The analysis and evaluation of the impacts on human rights of a company's operating centers is covered by G4 indicator HR9, today GRI disclosure 412. This is one of the least

reported issues. Three quarters of the reports (76%) do not mention human rights impact assessments in their operations (Graph 4).

When companies do mention this indicator, they add little to no clarification. Stakeholders are left in the unknown about how, when and where human rights reviews were conducted and with what results. This lack of information is another evidence of our finding that there are significant gaps between the commitment to human rights expressed by companies in Colombia and the implementation of this commitment in daily operations.



Graph 4: How often do companies disclose GRI Human Rights indicators? (no. of reports where HR indicators were included and percentages of companies)

• **Supplier human rights impacts: scarcely reported**

While reviews of the impacts on human rights by a company’s own operating centers are scarce – as we saw above, just one in four businesses reports mentions implementation



of human rights reviews – they appear to be a bit more inclined to assess human rights risks and impacts of their suppliers.

GRI G4 indicators HR10 and HR 11, today: GRI Standards disclosures 414-1 and 414-2, address the number of new suppliers reviewed and significant (potential) negative human rights impacts in the supply chain and actions taken, respectively. We found that 42% of businesses include these indicators in their reports. However, as is the case with human rights reviews in their own operating centers, the companies that reference these issues often do so indicating that they do not have associated data.

Only very few describe which human rights aspects in the supply chain were evaluated, with what methodology and what the outcomes were.

#### **4.7 “No human rights incidents were recorded” – Important data gaps**

The vast majority of companies state that in the period under review “no human rights incidents were registered”. With it, they refer to many of the human rights topics addressed by the GRI guidance, including non-discrimination, prohibition of forced labor and child labor, and freedom of association and collective bargaining.

This appears to be in stark contrast with the analysis of independent expert sources. As we saw in chapter 3. Business and Human Rights in Colombia, the country is sadly known for its high rates of violations of these rights in operating areas of businesses. It ranks high on international listings of the most dangerous countries for union members, while official statistics register high incidences of child labor in the extractive industry, commerce and agribusiness, among others. Forced labor practices are reported by national and international organizations across industries.

This is why it surprises to find that, according to the sustainability reports we reviewed, these kinds of incidents did almost never occur in the operating centers nor the supply chains of the companies included in this study. Alternatively, the reports do report the associated GRI human rights indicators, but instead of mentioning that no incidents were registered, they state that “data are not available”.

The same is true for the rights of indigenous populations. Numerous cases of violations that directly or indirectly involve mining corporations, oil and gas companies, and food producers sourcing in rural areas in Colombia have been documented over the years. It falls outside the scope of this research to assess the accuracy of the human rights reporting of the 60 companies against independent sources. However, it seems

improbable that during the period revised no incidents at all – large or small – took place.

In the very few cases where sustainability reports do include numbers of registered human rights incidents (always a modest amount), usually no further detail is provided about measures taken, results of preventive or restorative actions, or changes in human rights strategies.

We found an exception in the Agribusiness and Forestry sector. One company (Smurfit Kappa Colombia, local subsidiary of the Irish packaging multinational) reports that cases of child labor were found in their suppliers' operations. It describes the corrective strategies that it discussed internally – develop a new provider that complies with the company's child labor policy, or develop a program with the Smurfit Kappa Colombia Foundation in order to help vulnerable populations. The second option was chosen and according to the report, this program is currently being developed.

This absence of data about human rights incidents in most other reports may be related to the weak development of assessment and follow-up practices mentioned earlier. Another reason could be that mechanisms where stakeholders who feel that their rights are affected can report their concerns and complaints are not available or difficult to access. Whatever the reasons are, access to and reporting of reliable data appears to be an important area for improvement.

#### **4.8 Good human rights assessment benefits business and communities: best practice**

Registering human rights risks and impacts can provide valuable information for decision making. It provides the necessary data for adequate human rights risk management and mitigation strategies and helps the business to track its social and human rights performance and demonstrate improvements over time.

When human rights impacts are adequately identified, it can shape an organization's products and services portfolio. The positive ripple effect can be significant, saving local communities across the country from negative impacts on their daily lives and natural environment.

This is illustrated by an interesting exception to the common trend of insufficient information about human rights risks and impacts we found, in the Financial services sector. Overall, our research reveals that human rights reporting practices in the sector

are weak, but the example of one bank (Bancolombia), shows how responsible human rights management works out in practice.

While linking its disclosure about human rights reviews directly to its corporate project financing policies, the bank mentions that it carried out 164 environmental, social and human rights risk assessments in the year covered by the report. In 17 cases, project funding was refused. In an illustrative chart, the company clarifies the industry sectors where projects were banned (mainly Energy, Oil and gas, and mining) and the types of human rights that were violated (environmental and community rights, among others).

**[FINDINGS AND CONCLUSIONS CONTINUED IN FULL SUMMARY AND RESEARCH REPORT]**



## 5. Recommendations

The findings of this research lead us to a series of recommendations to close the gaps and address the challenges we identified, so they can be turned into opportunities to enhance the quality of corporate human rights reporting in Colombia.

### 5.1 Conduct solid context analysis and human rights impact assessments

It is important that companies have rigorous processes in place to conduct context analysis as well as risk and impact assessments with a specific focus on human rights. The context analysis enables a company to understand the social, economic, political, cultural and environmental conditions that contribute to, or limit, the full enjoyment of human rights by communities and individuals in its operating areas.

Conducting human rights risks and impact assessments serves to understand the potential and actual negative effects on the rights of its stakeholders caused by the company's own actions or those of supply chain actors. We recommend that human rights reviews include indicators that are specific to the business context and the identified risks.

In addition to quantitative measurements focused on registering output numbers, including qualitative indicators will enable companies to assess the depth of impact, for instance, which changes in wellbeing and opportunities have occurred and how.

These context analysis and risk and impact assessments focusing on human rights should be done regularly as part of a company's human rights policy and due diligence processes. When important changes occur in its area of influence and human rights risks

or adverse impacts increase, the organization probably needs to adjust its strategies. By disclosing this information in subsequent sustainability reports, it enables stakeholders to monitor progress, setbacks, and review the relevance and efficacy of the company's responses to pressing human rights issues.

## **5.2 Introduce and improve mechanisms to collect data on human rights incidents and actions taken**

Gaps in the collection and disclosure of data about human rights incidents are a key area for improvement. Where effective systems to collect information about such incidents in the business operations and supply chain are lacking, we recommend companies make an extra effort to put those in place.

They can either dedicate internal resources – for example, as working groups or cross-team projects – or hire external consultancies for this purpose. Given the increasing importance of corporate accountability for social impacts, processes to collect data about incidents and actions taken should have the same rigor as mechanisms for collecting financial data.

## **5.3 Improve consistency between materiality, management and disclosure**

To guarantee consistency between human rights that are identified as material topics by a company and disclosure of its human rights management and practices, the process of defining material human rights topics should be incorporated as an integrated management function. Where understanding of the materiality process is lacking, we recommend that business leaders and teams seek specialized training.

Along the same lines, it is essential that companies deepen their analysis of material rights-related topics beyond referencing generic concepts such as “human rights” or “labor rights”. To accurately manage and disclose material topics, they should clarify specific human rights or groups of human rights are identified as most relevant to the business, depending on the operating context, core activities, and levels of risk that have been identified.

In addition to this, reporting companies should improve the way they report on material human rights topics, aligned with the expectations GRI sets out in its guidelines. This means that for each material human rights issue it includes, the company should provide

a narrative explanation of why the topic is material, where the impacts occur, and how impacts are managed.

Is the management goal to avoid, mitigate or remedy adverse human rights impacts? How is the company planning to enhance their positive contributions to the full realization of their stakeholders' human rights? How will this be done? Addressing these questions will increase the value of the information provided.

Finally, there is room for improvement when it comes to putting the international human rights norms and standards the company has committed to into practice. Beyond just mentioning these norms in isolation, the report can clearly disclose which international human rights requirements inform its management approach and how practices related to each human rights indicator disclosed reflect these norms and standards.

#### **5.4 Promote effective and inclusive stakeholder participation**

Stakeholder participation is a key element of the materiality definition process and of the due diligence process expected from companies endorsing the UN Guiding Principles on business and human rights. We recommend that companies enhance mechanisms to ensure effective stakeholder engagement. They can make a bigger effort to incorporate the perspectives of vulnerable populations whose human rights are most at risk of being affected in the operating areas of the business and its supply chain.

When doing so, they should take an inclusive approach, and reach out to a diverse range of stakeholders. This includes women, indigenous and Afro-Colombian populations, and community members of different ages and with different roles. We also recommend they reach out to a representative sample of groups and individuals, ranging from the most vocal local leaders and social and environmental activists to less visible community members.

Moreover, this should be a constant dialogue over time, and not a one-off exercise just before the due publication deadline of the annual sustainability report. As part of the cycle of continuous improvement of the company's human rights management and disclosure, mechanisms should be put in place that allow stakeholders to evaluate the quality of previous human rights reporting and provide inputs to enhance its quality in the future.

For the many companies in Colombia that have been hesitant to engage with neighboring communities, NGO's and civil society organizations for fear of being criticized, this means becoming more proactive and open-minded. Instead of fearing constructive feedback as

a risk to the business, they'd better see these dialogues as opportunities to learn and improve. It will increase their social license to operate and provide valuable input for human rights management and decision making.

## **5.5 Increase transparency and strengthen stakeholder relations built on trust**

The current lack of dialogue with NGOs and civil society organizations as an intrinsic part of stakeholder relationship management among many corporates in Colombia is due, in part, to a lack of mutual trust. However, building good relationships even with critical organizations and communities is fundamental for business.

A key component of quality stakeholder engagement based on trust, is transparency in communications. This includes being open and honest about human rights impacts in the company's areas of influence and supply chain, even if these are not always positive. As we pointed out in Chapter 2. Current state of corporate human rights reporting, evidence shows that not reporting incidents or critical human rights issues and only highlighting positive social contributions, fuels mistrust.

This is especially the case in an increasingly connected world where access to alternative and critical sources of information about a company's real or alleged human rights infringements is easy and can rapidly be amplified among conscious consumers, regulators and competitors. Now that responsible investing and impact investing are becoming more mainstream, a lack of transparency about human rights or, even worse, inaccurate information that tries to divert attention from human rights incidents, may even jeopardize investment prospects and growth in the medium and long term.

As we mentioned in chapter 2, studies also reveal that consumers and other key stakeholders prefer openness to silence when human rights infringements occur. While the immediate backlash for a company can be negative, sentiment towards the company turns positive sooner than later. Especially when decisive action to remediate harm are taken and openly communicated, reputational harm is limited.

This review of 60 sustainability reports has revealed several good practices that exemplify how to adequately address this kind of human rights issues.

## **5.6 Enhance the human rights focus of external auditors**

We recommend that the external auditing firms who validate the contents of the sustainability reports with respect to their compliance with the GRI requirements be more specific in their advice on human rights disclosure.

To do so, they can take advantage of their review reports to include concrete actions steps that companies can use to improve their reports. Areas where their input would be helpful are recommendations about the management approach on human rights, the rigor of the materiality definition process, and meaningful participation of affected stakeholders.

Those firms that lack in-house expertise on human rights matters should consider hiring specialized consultants so they can improve their reviewing and auditing services for this kind of reporting.

## **5.7 Scale up awareness raising and knowledge transfer among large and small businesses**

Organizations that promote enhanced quality of human rights reporting in the country should make an effort to scale up their awareness raising and knowledge transfer actions to overcome significant skills gaps among companies across sectors. Subjects where competencies and experience is lacking are, among others, international human rights standards and requirements.

In addition to the above, it is key to extend these awareness-raising and knowledge-transfer actions to medium-sized and small companies. To date, sustainability reporting practices and especially human rights disclosure is poorly developed among SMEs, despite the fact that they make up the vast majority of the business ecosystem in the country and provide the majority of jobs.

Providing training, coaching and advice to close the human rights disclosure gap is particularly important today, in the globalized commercial world. Transparent and accurate human rights reporting a precondition for national companies who wish to export to Europe or North America and other regions where human rights regulations are increasingly rigorous or who want to be part of global supply chains headquartered in these parts of the world.



## **5.8 Strengthen government promotion of quality human rights reporting**

Although at the moment of writing this report, some specific initiatives to promote the uptake of corporate human rights reporting organized by government agencies, it is advisable to increment these actions. More awareness raising and knowledge transfer activities should be organized by both local and national government representatives in cooperation with the Global Reporting Initiative Latin America regional office. It is key that these workshops and trainings reach smaller cities and regions outside the country's urban centers. We also encourage the Colombian authorities to involve not just large companies, but small and medium sized enterprises as well. This should be done at regular intervals, with follow-up session to enhance learning, and sustained over time.

In addition to this, it is key to strengthen the government's capacity to verify the progress made in the area of business and human rights. This verification must take into account not only the perspectives of reporting companies, but also the concerns and contributions of affected local communities and other civil society actors.

**[RECOMMENDATIONS CONTINUED IN FULL SUMMARY AND RESEARCH REPORT]**

## Annexes

### Annex 1: Companies and sustainability reports reviewed

1. Agribusiness and forestry	<b>Asocolflores</b>	2014 Reporte anual de sostenibilidad
	<b>Ingenio Risaralda</b>	Informe de sostenibilidad 2014
	<b>Mayaguez</b>	Informe de sostenibilidad 2014
	<b>Monsanto</b>	Desde el interior. Reporte de sostenibilidad Monsanto 2014
	<b>Riopaila Castilla</b>	Informe de Sostenibilidad y Gestión 2015
	<b>Smurfit Kappa de Colombia</b>	(a) Informe de Desarrollo Sostenible 2014 (b) Sostenibilidad en cada fibra. Informe de sostenibilidad Smurfit Kappa Colombia 2014
2. Food and beverages	<b>Alpina</b>	Informe de sostenibilidad 2015
	<b>Bavaria</b>	Un mundo detrás de cada botella. Informe de Desarrollo Sostenible 2014
	<b>Grupo Empresarial Colombina</b>	Informe de sostenibilidad 2014
	<b>Grupo Nutresa</b>	Un futuro entre todos. Informe integrado 2015
	<b>Nestlé</b>	(a) Nestlé in society. Creating Shared Value and meeting our commitments 2015 (Full Report, ingles) (b) Nestlé en la sociedad. Creación de Valor Compartido y Cumplimiento de nuestros compromisos 2015 (Summary Report, español)
	<b>Postobon</b>	Informe de sostenibilidad 2015. Comprometidos con Colombia
3. Construction, engineering and infrastructure	<b>Cemex Colombia S.A.</b>	Creemos construyendo un mejor futuro. Informe de Desarrollo Sostenible Cemex Colombia 2014
	<b>Constructora Bolívar</b>	Informe de Gestión 2014
	<b>Organización Corona S.A.</b>	Corona Informe de sostenibilidad 2015
	<b>Grupo Argos</b>	Reporte integrado 2015
	<b>Pavimentos Colombia</b>	Informe de sostenibilidad 2014
	<b>Tipiel</b>	Tipiel 2014 Informe de Sostenibilidad
4. Utilities (gas and energy supplying industry)	<b>AES Chivor</b>	Informe de Sostenibilidad 2014. Un año lleno de energía
	<b>Codensa Emgesa</b>	Informe de Sostenibilidad 2014
	<b>Gas Natural Fenosa</b>	Informe de Responsabilidad Corporativa 2014
	<b>Gases de Occidente</b>	Informe de Gestión Sostenible 2015
	<b>ISA</b>	Reporte Integrado de Gestión 2015
	<b>ISAGEN</b>	Informe de Gestión 2015
5. Mining	<b>Anglogold Ashanti</b>	Sharing value, changing lives. Annual sustainable development report 2014. Summary
	<b>BHP Billiton</b>	Taking the long view. Sustainability Report 2015
	<b>Cerro Matoso</b>	Reporte de Sostenibilidad 2014
	<b>Drummond</b>	Informe de Sostenibilidad 2013-2014
	<b>Mineros SA</b>	Memoria de Sostenibilidad Grupo Mineros 2015
	<b>Prodeco</b>	Informe de sostenibilidad 2014

## Annex 1: Companies and sustainability reports reviewed (continued)

6. Oil and Gas	<b>Ecopetrol</b>	Reporte integrado de gestión sostenible 2015
	<b>Equion Energía</b>	Energía para la vida. Reporte de sostenibilidad corporativa 2014
	<b>Ocensa</b>	Informe de Sostenibilidad 2014
	<b>Pacific Rubiales Energy</b>	Informe Anual y de Sostenibilidad 2014
	<b>Parex</b>	Sustainability Report 2014
	<b>Terpel</b> (Organización Terpel)	Informe de sostenibilidad 2015
7. Chemicals and Pharmaceuticals	<b>Antek</b>	Informe de sostenibilidad 2014
	<b>ENKA</b>	Informe de sostenibilidad 2015
	<b>Grupo Orbis</b>	Informe Anual de Sostenibilidad 2015
	<b>Johnson &amp; Johnson</b>	2014 Citizenship & Sustainability Report
	<b>Novartis</b>	Corporate Responsibility Performance Report 2015
	<b>Roche Colombia</b>	Informe de Sostenibilidad y Responsabilidad Social Roche Colombia 2014
8. Financial services	<b>Bancoomeva</b>	Informe de Sostenibilidad 2015
	<b>BBVA Colombia</b>	Informe de Responsabilidad Corporativa Colombia 2014
	<b>Davivienda</b>	Informe de Sostenibilidad 2015
	<b>Fasecolda</b> (Federación de Aseguradores Colombianos)	Informe de sostenibilidad del sector asegurador colombiano 2014
	<b>Grupo Bancolombia</b>	Informe Gestión Empresarial - Responsabilidad Corporativa 2015
	<b>Grupo Sura</b>	Generamos valor y confianza. Informe Anual 2015
9. Information Technology and Tele-communications	<b>América Móvil</b>	Informe de sustentabilidad 2015 - Hacia la hiper conectividad
	<b>Ericsson</b>	Technology for good. Ericsson Sustainability and Corporate Responsibility Report 2015
	<b>ETB</b>	Informe de Gestión y Sostenibilidad 2015
	<b>Huawei</b>	Connecting the future. 2014 Sustainability Report
	<b>Telefónica-Movistar</b>	Nuestro compromiso con Colombia. Informe de Sostenibilidad 2014
	<b>Une</b>	Informe de Gestión y Sostenibilidad 2015
10. Transportation and logistics	<b>Avianca Holdings</b>	Informe de Responsabilidad Social y Sostenibilidad 2014
	<b>Cadena</b>	Informe de gestión y sostenibilidad. Transformarnos para crecer. 2015
	<b>Expreso Brasilia</b>	Informe de sostenibilidad 2014
	<b>Ferrovial</b>	Informe Anual Integrado 2015
	<b>Metro de Medellín</b>	Informe de sostenibilidad 2014
	<b>Panalpina logística</b>	2014 Corporate Sustainability Report

## Annex 2: Collection and systematization matrix

Informes GRI G4 - Datos generales												
Reporte 2015	La empresa				El informe							
	Sector económico	#	Nombre Empresa	Ranking ingresos operac.*	Nombre informe	No. pags	Tabla GRI pag.	G4-32 de conformidad	Reporte "integrado"	COP	G4-32 y G4-33 Revisión externa	Fin re revisi
1	10. Transporte y Logística	2	Cadena	719	Informe de gestión y sostenibilidad. Transformarnos para crecer. 2015	48	43	No especificado	0	0	0	
0		3	Expreso Brasilia	N/A	Informe de sostenibilidad 2014	91	81	Esencial	0	0	0	
1		4	Ferrovial	N/A	Informe Anual Integrado 2015	175	75	Exhaustiva	1	0	1	

Above: Section GRI G4 Reports - General data (by company, by report). Fragment

Presencia información: Cobertura de indicadores de Derechos Humanos GRI G4									
Sector económico	#	Nombre Empresa	Tabla GRI pag.	Presencia info DDHH					
				Reporta indic. DDHH?	Capitulo DDHH?	G4-18 - G4-21, G4-24 - G4-27 Materialidad aspectos de ddhh?	G4-1 Decl. responsable principal-compromiso ddhh?	G4-DMA Política y/o procedimientos de ddhh?	Reporta asuntos críticos ddhh?
10. Transporte y Logística	2	Cadena	43	1	1	1	0	1	0
	3	Expreso Brasilia	81	1	1	1	0	0	0
	4	Ferrovial	75	1	1	1	1	1	0
	6	Metro de Medellín	82	1	0	0	0	0	0
	5	Panalpina logística	32	1	1	1	0	1	0
Total Sector				6	4	4	1	4	0
Totales				54	38	36	19	44	15
Porcentajes				90%	63%	60%	32%	73%	

Above: Section: Types of human rights information present in the reports. Fragment

## Annex 3: Human rights and related topics included in the study

### - GRI G4 to Standards

Indicators copied by the author from:

GRI Mapping G4 to the GRI Standards - DISCLOSURES - FULL OVERVIEW

#### I. General Disclosures and Management Approach (selected)

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title Individual disclosure items ('a', 'b', 'c', etc.) are not listed here	Page Number
G4-20	Core	GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	<a href="#">p. 6-7</a>
G4-21	Core	GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	<a href="#">pp. 6-7</a>
G4-36		GRI 102	General Disclosures	102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">p. 19</a>
G4-37		GRI 102	General Disclosures	102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">p. 19</a>
G4-45		GRI 102	General Disclosures	102-29	Identifying and managing economic, environmental, and social impacts	<a href="#">p. 22</a>
G4-46		GRI 102	General Disclosures	102-30	Effectiveness of risk management processes	<a href="#">p. 22</a>
G4-47		GRI 102	General Disclosures	102-31	Review of economic, environmental, and social topics	<a href="#">p. 23</a>
G4-48		GRI 102	General Disclosures	102-32	Highest governance body's role in sustainability reporting	<a href="#">p. 23</a>
G4-49		GRI 102	General Disclosures	102-33	Communicating critical concerns	<a href="#">p. 23</a>
G4-50		GRI 102	General Disclosures	102-34	Nature and total number of critical concerns	<a href="#">p. 24</a>
G4-24	Core	GRI 102	General Disclosures	102-40	List of stakeholder groups	<a href="#">p. 29</a>
G4-25	Core	GRI 102	General Disclosures	102-42	Identifying and selecting stakeholders	<a href="#">p. 31</a>
G4-26	Core	GRI 102	General Disclosures	102-43	Approach to stakeholder engagement	<a href="#">p. 31</a>
G4-27	Core	GRI 102	General Disclosures	102-44	Key topics and concerns raised	<a href="#">p. 32</a>
G4-DMA-a	Core	GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	<a href="#">pp. 6-7</a>
G4-DMA-b	Core	GRI 103	Management Approach	103-2	The management approach and its components	<a href="#">pp. 8-10</a>
G4-DMA-c	Core	GRI 103	Management Approach	103-3	Evaluation of the management approach	<a href="#">p. 11</a>

Continues >>

## Annex 3: Human rights and related topics included in the study

### - GRI G4 to Standards (continued)

## II. Human Rights

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title Individual disclosure items ('a', 'b', 'c', etc.) are not listed here	Page Number
G4-HR1		GRI 412	Human Rights Assessment	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<a href="#">p. 9</a>
G4-HR2		GRI 412	Human Rights Assessment	412-2	Employee training on human rights policies or procedures	<a href="#">p. 8</a>
G4-HR3		GRI 406	Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	<a href="#">p. 6</a>
G4-HR4		GRI 407	Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">p. 6</a>
G4-HR5		GRI 408	Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">pp. 6-7</a>
G4-HR6		GRI 409	Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">p. 6</a>
G4-HR7		GRI 410	Security Practices	410-1	Security personnel trained in human rights policies or procedures	<a href="#">p. 6</a>
G4-HR8		GRI 411	Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	<a href="#">p. 7</a>
G4-HR9		GRI 412	Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	<a href="#">p. 7</a>
G4-HR10		GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	<a href="#">p. 7</a>
G4-HR11		GRI 414	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	<a href="#">p. 8</a>
G4-HR12	Core	GRI 103	Management Approach	103-2	The management approach and its components	<a href="#">pp. 8-10</a>

## III. Labour Rights (selected)

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title Individual disclosure items ('a', 'b', 'c', etc.) are not listed here	Page Number
G4-LA12		GRI 405	Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	<a href="#">p. 6</a>
G4-LA13		GRI 405	Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	<a href="#">p. 7</a>
G4-LA14		GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	<a href="#">p. 7</a>
G4-LA15		GRI 414	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	<a href="#">p. 8</a>
G4-LA16	Core	GRI 103	Management Approach	103-2	The management approach and its components	<a href="#">pp. 8-10</a>

Continues >>

Annex 3: Human rights and related topics included in the study

- GRI G4 to Standards (continued)

#### IV. Supply Chain and Community Impacts (selected)

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title <small>Individual disclosure items ('a', 'b', 'c', etc.) are not listed here</small>	Page Number
G4-LA12		GRI 405	Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	<a href="#">p. 6</a>
G4-LA13		GRI 405	Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	<a href="#">p. 7</a>
G4-LA14		GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	<a href="#">p. 7</a>
G4-LA15		GRI 414	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	<a href="#">p. 8</a>
G4-LA16	Core	GRI 103	Management Approach	103-2	The management approach and its components	<a href="#">pp. 8-10</a>
G4-SO1		GRI 413	Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">pp. 7-8</a>
G4-SO2		GRI 413	Local Communities	413-2	Operations with significant actual and potential negative impacts on local communities	<a href="#">pp. 9-10</a>
G4-SO8		GRI 419	Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	<a href="#">p. 6</a>
G4-SO9		GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	<a href="#">p. 7</a>
G4-SO10		GRI 414	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	<a href="#">p. 8</a>
G4-SO11	Core	GRI 103	Management Approach	103-2	The management approach and its components	<a href="#">pp. 8-10</a>