

## **Mandate of the Working Group on the issue of human rights and transnational corporations and other business enterprises**

### Call for inputs for Member States

Report to the 79th session of the UN General Assembly on respecting the human rights of LGBTI people in business operations.

### **Introduction**

Pursuant to Human Rights Council resolution 53/3, the United Nations [Working Group on the issue of human rights and transnational corporations and other business enterprises](#) (the Working Group) will present a thematic report to the 79<sup>th</sup> session of the UN General Assembly in October 2024. The theme of the report will be “Respecting the rights of LGBTI people in the context of business activities: fulfilling obligations and responsibilities under the UNGPs.”

As set out in resolution 17/4, the Working Group has a mandate to promote, disseminate and implement the UN [Guiding Principles on Business and Human Rights](#) (UNGPs). The Working Group is also mandated to exchange and promote good practices and lessons learned on the implementation of the Guiding Principles, and to assess and make recommendations thereon.

### **Background**

In recent years, the business and human rights agenda has seen a real strengthening in support for greater equality and respect of the rights of lesbian, gay, bi, trans, and other gender diverse, and intersex (LGBTI) people. Alongside civil society actors and LGBTI movements, businesses and States have undertaken a number of actions and developed strategies and policies to tackle discrimination against LGBTI people. This includes taking action to address discriminatory laws, policies, attitudes and practices in the communities in which businesses operate, promoting inclusive working environments, as well as looking at business practices up and down the supply chain. At the same time, much more remains to be done to prevent and address human rights abuses from being perpetrated against LGBTI people and to ensure accountability when harm occurs in the context of business activities.

The UNGPs make a key contribution to the implementation of human rights safeguards in the context of business activities. In order to effectively meet their respective human rights duties under the UNGPs, States need to adopt measures to effectively prevent and address violence and discrimination against LGBTI people, in line with their legal obligations under international human rights law. In line with their own responsibility to respect human rights, business enterprises are required to identify, prevent, mitigate and address any adverse impacts on people they may be involved with through their own activities, or as a result of their business relationships, including on people with different sexual orientations, gender identities or

expressions, or sex characteristics. This means considering how they face negative impacts differently and disproportionately and addressing additional barriers in seeking access to justice and to an effective remedy because of intersecting and multiple forms of discrimination they experience.

The diversity of contexts and of individuals making up the LGBTI spectrum confronts businesses with a wide range of potential human rights impacts requiring a nuanced and differentiated approach. This is particularly challenging in situations where discrimination based on different sexual orientation, gender identity or expression, or sex characteristics intersects with other forms of discrimination, such as age, race, ethnicity, disability, or socio-economic status.

The UNGPs acknowledge the importance for States and businesses to adopt a gender perspective, and the Working Group on Business and Human Rights (Working Group) [developed guidance on gender](#) in 2019 (A/HRC/41/43) to incorporate a gender lens to the implementation of the UNGPs, with a specific focus on women and girls. The Working Group proposed gender guidance specific to each of the 31 UNGPs. The guidance should be read together with other relevant standards, such as the [standards of conduct for business](#), published by the Office of the United Nations High Commissioner for Human Rights, aimed at tackling discrimination against lesbian, gay, bisexual, transgender and intersex persons. Yet, many countries lack adequate institutional and regulatory frameworks that comprehensively and systematically incorporate the situation of LGBTI people, including in national action plans on business and human rights, mandatory human rights due diligence regulations, or in disclosure or transparency requirements for companies and investors. In many parts of the world, the current corporate practice of human rights due diligence fails to identify, prevent, mitigate and account for adverse human rights impacts on LGBTI people in a systematic and appropriate manner, if at all.

Against this backdrop, and building on discussions held during relevant sessions at the annual Forum on Business and Human Rights (see for example the 2023 session titled "[Gender-responsive human rights due diligence: from inclusion to effective protection](#)"), in its next thematic report to the 79<sup>th</sup> session of the UN General Assembly in October 2024, the Working Group seeks to provide further gender-related guidance to both States and businesses. This guidance will focus on how to adopt a LGBTI lens in implementing the UNGPs, with practical recommendations for what it means to protect, respect and remedy the rights of LGBTI persons in the context of business operations. It aims to contribute to a step forward in helping States and businesses translate their respective human rights obligations and responsibilities into practical action on the ground, and to seize an important opportunity to enlarge the role of business in tackling discriminatory practices in countries around the world.

The Working Group seeks the written input of all Member States in order to inform the drafting of the report.

### **Submission of responses**



Please send your responses to the questionnaire in Word format by email to [hrc-wg-business@un.org](mailto:hrc-wg-business@un.org), indicating "GA 79<sup>th</sup> submission" in the subject line.

We kindly request that your submission be concise and limited to a maximum of 2,500 words and welcome the inclusion of links to online documents. Due to a limited capacity for translation, we also request that your inputs be submitted in English, French, or Spanish.

**The deadline for submission is 1 March 2024.**

Responses received will inform the above report of the Working Group.

Unless indicated otherwise, all the responses received will be posted on the Working Group's [website](#).

### **Questions**

Please feel free to respond to all or selected questions as per expertise, relevance or focus of work.

1. In what ways do lesbian, gay, bisexual, transgender, and gender diverse and intersex (LGBTI) people experience human rights impacts in the context of business activities? Please provide specific examples of relevant experiences, including in specific economic sectors, and any relevant available data.
2. Please explain ways in which LGBTI people may face intersecting forms of discrimination due to multiple factors, including their age, race, ethnicity, disability, or socio-economic status?
3. What measures has your government taken to address any discriminatory laws, policies, attitudes and practices in contexts in which businesses operate, and what measures have been taken to promote inclusive working environments? Please indicate whether specific reference is made to the situation of LGBTI people in any business and human rights regulatory frameworks, including the national action plan on business and human rights, in any mandatory human rights due diligence regulations, incentive schemes or disclosure or transparency requirements for companies and investors?
4. Are there any positive steps taken to ensure the protection of the rights of LGBTI people in the activities of the State in its role as an economic actor, e.g. state-owned enterprises, public procurement agencies, trade missions, export credit agencies, privatization of public services, public-private partnerships, and trade and investment agreements?

5. What measures does your government take to improve policy coherence across ministries and departments on issues related to the human rights of LGBTI people and responsible business conduct?
6. Are there any measures taken by the State to ensure access to justice and to an effective remedy by LGBTI people for business-related human rights abuses, including to remove any existing barriers and to ensure that all types of remedial mechanisms, processes and outcomes are sensitive to the experiences of LGBTI people?
7. Please provide any examples of positive practices of businesses domiciled in your territory and/or under your jurisdiction which integrate a gender perspective that is inclusive of the experiences of LGBTI people into their activities, policies and processes, including in their human rights due diligence processes, to respect the human rights of all?
8. Are there any positive practices of meaningful and equal participation of LGBTI people, movements and organizations in State-led decision-making initiatives and processes on business and human rights??
9. What support is provided by the State to assist and guide businesses in relation to respecting the human rights of LGBTI people, including in relation to the operations of business enterprises abroad?
10. Please provide any comments, suggestions or additional information that you consider relevant to the 2024 thematic report of the Working Group on respecting the human rights of LGBTI people in business operations.