

TozziniFreire.

# BUSINESS & HUMAN RIGHTS

CHANGING GLOBAL REGULATORY LANDSCAPE



2025



# INTRODUCTION

Over the last few years, the Business and Human Rights agenda has gained attention in the global regulatory scene, marked by growing social demands seeking to hold companies accountable for violations of human rights and negative impacts.

Since the approval of the United Nations Guiding Principles on Business and Human Rights in 2011, there has been steady progress on the agenda involving States, global civil society, companies, and investors. In 2024, the European Union made an important decision by approving the Corporate Sustainability Due Diligence Directive (CSDDD or CS3D), which establishes that European and foreign companies operating in Europe must hold responsibilities for exercising human rights and environmental due diligence.

Debates on ESG, referring to environmental, social, and governance issues, have also become increasingly relevant, even in an international political context that often proves unfavorable to Diversity and Inclusion initiatives, which are part of the social sphere of this agenda. It is possible to see the implementation of multiple national and international regulatory processes, both binding and voluntary, to compose a “smart mix” of guidelines and regulations for respecting human rights in corporate activities.

On one hand, we have a wide range of voluntary guidelines for implementing the Guiding Principles, such as the National Action Plans on Business and Human Rights under development in several countries around the world, the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct, and other corporate standards and performance standards.

On the other hand, national, regional, and international regulations have advanced in imposing legal obligations on companies. As an example, an international treaty to regulate the activities of corporations regarding human rights is currently being negotiated, and due diligence legislation is gaining strength in Europe and gradually reaching Latin American countries by means of Bills.

This work seeks to present the changing landscape of Business and Human Rights. Thus, it will not present the norms and regulations of topics related to the ESG agenda (such as environmental, climate, labor, and financial disclosure issues, among others), but rather the progress of standards and parameters focused on the so-called duty of due diligence.

# GUIDELINES & NORMS

UNITED NATIONS (UN)

**1972-1992**

Code of Conduct on Transnational Corporations  
[Unapproved](#)

**1999**

[Global Compact](#)

**2000**

2015 Agenda  
[Development Goals](#)

**1997-2003**

Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises about Human Rights  
[Unapproved](#)

**2015**

2030 Agenda  
[Sustainable Development Goals](#)

**2014**

[UN Human Rights Council Resolution 26/9](#) – Creation of the Open-ended Intergovernmental Working Group on Transnational Corporations and Other Businesses with Respect for Human Rights

**2011**

[Guiding Principles on Business and Human Rights](#)

[UN Human Rights Council Resolution 17/4](#) – Creation of the UN Working Group on Business and Human Rights

**2019**

[CERALC Project](#) – Responsible Business Conduct in Latin America and the Caribbean (joint initiative between ACNUDH, ILO, OECD, and European Union)

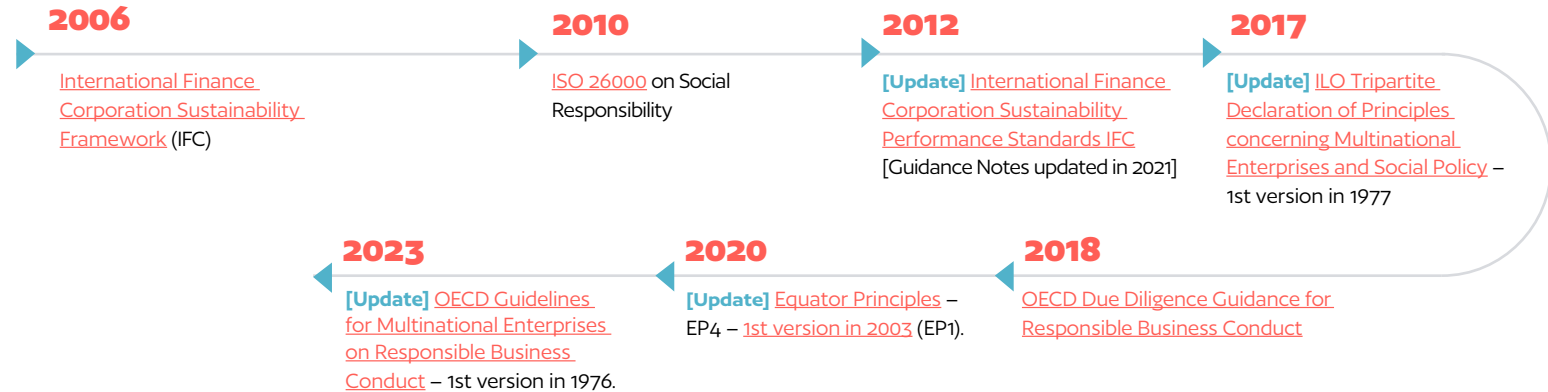
**2024**

[10th Session of the Open-ended Intergovernmental Working Group](#)  
**5th Revised Draft** - Legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises

**2015 - 1st Session of the Open-ended Intergovernmental Working Group**  
Versions in 2017, 2018, 2019, 2020, 2021, 2022 e 2023

# GUIDELINES & NORMS

## Other International Standards



## Brazilian Guidelines, Norms and Standards



# NATIONAL ACTION PLANS ON BUSINESS & HUMAN RIGHTS

## 2013

United Kingdom (2nd draft – 2016)  
Netherlands (2nd draft – 2022)

## 2014

Finland  
Denmark

## 2015

Sweden  
Norway  
Lithuania  
Colombia (2nd draft – 2020)

## 2016

Switzerland (2nd draft – 2020)  
Germany  
Italy (Review – 2018 | 2nd draft - 2021)  
United States (2nd draft – 2024)

## 2017

Spain  
Belgium (2nd draft – 2024)  
France  
Ireland  
Poland (2nd draft - 2021)  
Czech Republic  
Chile (2nd draft – 2022)

## 2018

Luxembourg (update – 2020)  
Slovenia (2nd draft – 2021)  
Georgia  
South Korea

## 2019

Kenya  
Thailand (2nd draft – 2023)

## 2020

Japan  
Taiwan

## 2021

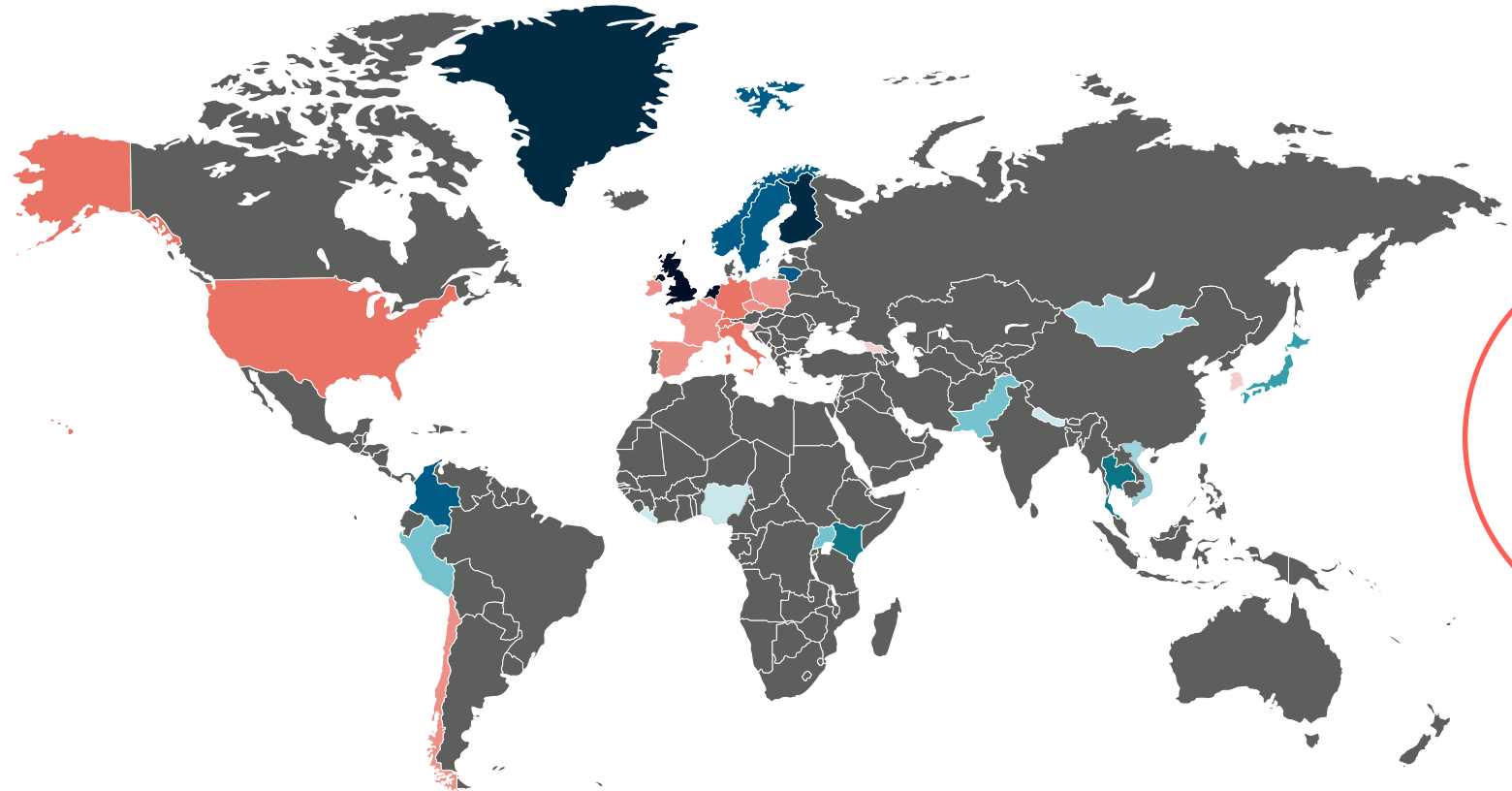
Pakistan  
Peru  
Uganda  
China

## 2023

Mongolia  
Vietnam  
Argentina  
Indonesia

## 2024

Liberia  
Nepal  
Nigeria

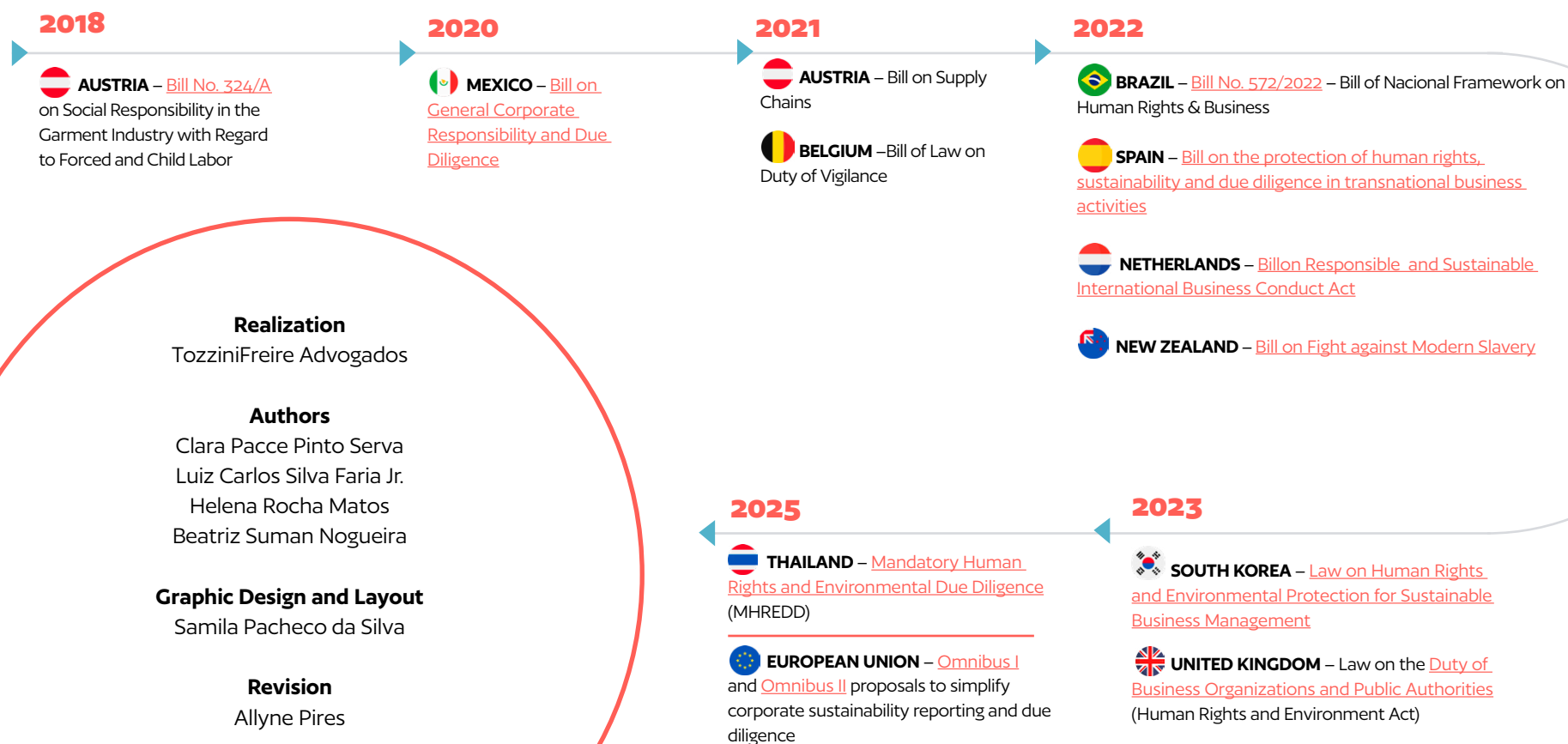


# DUE DILIGENCE NORMS & GUIDELINES



# DUE DILIGENCE NORMS & GUIDELINES

## Projects and Proposals



São Paulo, 2025.  
Content updated until May 2025

# TozziniFreire.



**CLARA PACCE PINTO SERVA**

cpserva@tozzinifreire.com.br

55 11 5086-5183

[Check out the publications on Business and Human Rights](#)