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# Status of Human Rights Performance of Finnish Companies (SIHTI) Project

Report on the status of human rights  
performance in Finnish companies



Ministry of Economic Affairs  
and Employment of Finland

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## Status of the Human Rights Performance of Finnish Companies SIHTI-project report

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Authors	Elina Tran-Nguyen, Suvi Halttula, Jaana Vormisto, Lotta Aho, Nikodemus Solitander, Sirpa Rautio and Susan Villa		
Language	English	Pages	104
Abstract			
<p>The main objective of the Status of Human Rights Performance of Finnish Companies (SIHTI) project was to obtain a comprehensive and in-depth overview of how Finnish companies are fulfilling their human rights responsibility, i.e., how they have implemented the expectations set in the UN Guiding Principles on Business and Human Rights (UNGPs). The methodology developed by Corporate Human Rights Benchmark (CHRB) was used to assess the companies' human rights performance.</p> <p>The study included 78 Finnish companies, of which 29 were assessed using CHRB's comprehensive industry-specific methodology, and 49 using the Core UNGP Indicators methodology. During the project, 20 company representatives were also interviewed about challenges companies face in disclosing information related to human rights responsibility.</p> <p>The results of the study show that although Finnish companies are, at least on a general level, quite widely committed to respecting human rights, the practical integration of human rights responsibility and related monitoring into the core activities of companies, is still largely at an early stage. Finnish companies also publish relatively little information related to their human rights responsibilities. However, the status of the human rights performance of Finnish companies is approximately on the same level as the results of CHRB's global assessments.</p> <p>The study shows that the Core UNGP Indicators developed by CHRB would be well suited for regular monitoring of the human rights performance of Finnish companies, as the indicators can be widely used to assess companies of different sizes and from different industries and they focus on the key aspects of the UN Guiding Principles.</p>			
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## Suomalaisyritysten ihmisoikeussuoriutumisen tila (SIHTI) -hanke

### Selvitys suomalaisyritysten ihmisoikeussuoriutumisen tilasta

<b>Työ- ja elinkeinoministeriön julkaisuja 2021:17</b>	<b>Teema</b>	Yritykset
<b>Julkaisija</b>	Työ- ja elinkeinoministeriö	
<b>Tekijä/t</b>	Elina Tran-Nguyen, Suvi Halttula, Jaana Vormisto, Lotta Aho, Nikodemus Solitander, Sirpa Rautio ja Susan Villa	
<b>Kieli</b>	englanti	<b>Sivumäärä</b> 104
<b>Tiivistelmä</b>	<p>Suomalaisyritysten ihmisoikeussuoriutumisen tila (SIHTI) -hankkeen päätavoitteena oli tuottaa kattavaa ja syvällistä tietoa suomalaisyritysten ihmisoikeusvastuun toteutumisesta suhteessa YK:n yrityksiä ja ihmisoikeuksia koskevissa ohjaavissa periaatteissa (UNGP:t) yrityksille asetettuihin odotuksiin. Hankkeessa yritysten ihmisoikeusvastuun toteutumisen arviointiin käytettiin Corporate Human Rights Benchmarkin (CHRB:n) kehittämää metodologiaa.</p> <p>Selvitykseen sisällytettiin 78 suomalaisyritystä, joista 29 arvioitiin CHRB:n laajalla toimialakohtaisella metodologialla, ja 49 keskeisten UNGP-mittareiden avulla. Hankkeen aikana haastateltiin myös 20 yritysten edustajaa ihmisoikeusvastuuseen liittyvän tiedon viestimisen haasteista.</p> <p>Selvityksen tulokset osoittavat, että vaikka suomalaisyritykset ovat varsin laajasti ainakin yleisellä tasolla sitoutuneet ihmisoikeuksien kunnioittamiseen, käytännön tasolla ihmisoikeusvastuun ja sen seurannan järjestelmällinen integrointi osaksi yritysten ydintoimintoja on suurelta osin vielä varhaisessa vaiheessa. Suomalaisyritykset myös julkaisevat verrattain niukasti ihmisoikeusvastuunsa toteutumiseen liittyvää tietoa. Suomalaisyritysten ihmisoikeusvastuun toteutumisen tila on kuitenkin pitkälti samalla tasolla CHRB:n globaalien arviointien tulosten kanssa.</p> <p>Selvitys osoittaa, että CHRB:n kehittämät keskeiset UNGP-mittarit soveltuisivat hyvin suomalaisyritysten ihmisoikeusvastuun toteutumisen säännölliseen seurantaan, sillä mittaristo keskittyy YK:n ohjaavien periaatteiden keskeisiin asioihin ja sitä voi käyttää laajasti eri toimialojen ja eri kokoisten yritysten arviointiin.</p>	
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## Utredning av tillståndet för mänskliga rättigheter bland finländska företag (SIHTI) (Selvitys suomalaisyritysten ihmisoikeussuoriutumisen tilasta)

<b>Arbets- och näringsministeriets publikationer 2021:17</b>	<b>Tema</b>	Företag
<b>Utgivare</b>	Arbets- och näringsministeriet	
<b>Författare</b>	Elina Tran-Nguyen, Suvi Halttula, Jaana Vormisto, Lotta Aho, Nikodemus Solitander, Sirpa Rautio och Susan Villa	
<b>Språk</b>	engelska	<b>Sidantal</b> 104
<b>Referat</b>	<p>Det övergripande målet med utredningsprojektet var att skapa djupare och mera omfattande kunskap om hur finländska företag lever upp till de förväntningar som FN:s vägledande principer för företag och mänskliga rättigheter (UNGP) skapar. Som grund för denna utvärdering användes en metodologi utarbetad av Corporate Human Rights Benchmark (CHRB).</p> <p>I utredningsprojektet ingick 78 finländska företag, varav 29 företag utvärderades användandes av CHRBs sk. omfattande sektorspecifika metodologi, samt 49 företag utvärderades med de s.k. centrala UNGP indikatorerna. I utredningen ingick även intervjuer med 20 företagsrepresentanter angående utmaningar att publicera information om mänskliga rättigheter.</p> <p>Utredningens resultat visar att fastän finländska företag rätt så väl på ett allmänt bland förbundit sig till att respektera mänskliga rättigheter, så finns det utmaningar kring den systematiska integrationen av människorättsansvaret och dess uppföljning till delar av företagets kärnfunktioner. De finländska företagen publicerar även relativt sparsamt information om hur de förverkligar sitt ansvar kring mänskliga rättigheter. Dock konstaterar utredningen att dessa resultat stort sett är i linje med CHRBs egna globala utredningsresultat.</p> <p>Utredningen visar även att den metodologi som CHRB utvecklat som bygger på den centrala UNGP-indikatorerna skulle lämpa sig väl för en regelbunden uppföljning av hur människorättsansvar förverkligas av finländska företag, detta på grund av att de använda indikatorerna fokuserar på de centrala punkterna i FN:s vägledande principer för företag och mänskliga rättigheter samt på grund av att de dessa indikatorer kan användas för att utvärdera företag av olika storlek och inom olika sektorer.</p>	
<b>Nyckelord</b>	företag, utvärdering, mänskliga rättigheter, företagens samhällsansvar	
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## SUMMARY

In June 2011, the UN Human Rights Council adopted the UN Guiding Principles for Business and Human Rights (UNGPs) as the first global standard for corporate human rights responsibility. Applying to all countries and all businesses, the purpose of the principles is to prevent and address the adverse effects of business activities on human rights. At the same time, they clarify the related roles, responsibilities and obligations of states and businesses. Although states have a primary duty to protect human rights, private sector actors are expected to take appropriate measures to prevent, mitigate and remedy their adverse human rights impacts.

### Objective of the study

The main objective of this project (Status of Human Rights Performance of Finnish companies, SIHTI) was to produce comprehensive and in-depth information on the human rights performance of Finnish companies in relation to the expectations and standards concerning their policies, processes, practices and responses to harmful human rights impacts, set for companies in the UN Guiding Principles. The aim was that the information produced in the project will support the implementation of the elements related to responsible business operations in the Prime Minister Marin's Government Programme, such information on Finnish companies' human rights performance having not been available previously.

The project was divided into three areas, with the following research questions:

1. What is the status of the human rights responsibility among the Finnish companies under review?
2. What are the main challenges companies face in publishing information related to the fulfilment of their human rights responsibilities?
3. How suitable is the CHRB methodology as a monitoring tool in the Finnish context?

## Methodology and sample

The project used the methodology developed by Corporate Human Rights Benchmark (CHRB), in accordance with the call for proposals by the Prime Minister's Office, to assess the implementation of the human rights performance of Finnish companies. The broad industry-specific methodology developed by the CHRB for companies in the agricultural products, apparel, extractives, and ICT sectors is based on international and sectoral standards for human rights and responsible business. In addition, CHRB's more concise Core UNGP Indicators -methodology is suitable for all sectors and covers the key elements of the UN Guiding Principles. Both of these methodologies were used in the project.

A total of 78 Finnish companies were included in the sample, 29 of which were assessed using CHRB's sectoral methodology and 49 with the Core UNGP Indicators. Companies with their head office in Finland were considered as Finnish companies.<sup>1</sup> SMEs were excluded from the sample because the CHRB methodology has been developed to assess in particular larger companies. The TE500 list, published annually by Talouselämä, comprising 500 companies with the largest revenue in Finland, was used to determine the sample.

In accordance with the CHRB methodology, the implementation of corporate human rights responsibility was assessed in the report based on publicly available information. This approach is based on the strong emphasis on the principle of transparency in the UN Guiding Principles, which require companies to communicate openly and actively about their commitment to human rights, their human rights risks and impacts, and the related actions. Key sources of information used in the assessment included the companies' own websites, financial and non-financial reports, other public documents and statements, such as policy commitments (e.g. Code of Conduct, Supplier Code of Conduct), values, guidelines and other relevant documents.

In accordance with the CHRB methodology, the 29 companies involved in the sectoral assessment were invited to publish any additional information or documents related to their human rights performance at the beginning of the assessment process and once they received their tentative assessment results for review. This additional information that could be published either on the company's own website or on the SIHTI project website was also taken into account in the assessment. The companies involved in the sector-specific assessment could also discuss their tentative assessment results with a member of the research team. The narrower assessment conducted with the Core UNGP Indicators did not include an engagement phase with the companies, the assumption being that,

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<sup>1</sup> Three foreign companies with significant mining activities in Finland were also included in the sectoral assessment of the extractive sector.

since these indicators measure the fundamentals of the implementation of UN Guiding Principles in business processes and transactions, the data should be available in public materials.

Both CHRB's sectoral and the Core UNGP Indicators methodologies include a number of indicators, which are grouped under different measurement themes. To ensure consistent interpretation and scoring of indicators and related criteria, the project team invested strongly in quality assurance. This was particularly important because the terminology used by companies in their communications does not always correspond to the language of human rights documents and the UN Guiding Principles.

In addition to assessing the human rights performance, the project studied also the views and experiences of Finnish companies in relation to publicly disclosing information related to their human rights responsibility. A total of 20 companies involved in the sectoral assessment or in the Core UNGP Indicators assessment were interviewed on the companies' experiences and challenges in publishing information and on ways to support companies in publishing more information related to their human rights responsibility.

### **The level of implementation of corporate human rights responsibility**

The results of the assessment show that **although Finnish companies are quite widely, at least on a general level, committed to respecting human rights, the systematic integration of human rights responsibility and its monitoring into their core activities is still largely at an early stage.** This is clearly reflected in the results of the Core UNGP Indicator assessment focusing on issues fundamental for the implementation of the UN Guiding Principles, with an average of 27.2% across the whole sample (max. 100%). Although there is significant dispersion in the results of the 78 companies assessed, a clear majority of the companies (49/78) remain at less than 30% of the maximum score in their overall results. Five companies receive a zero score in the assessment, while only one company reaches the best score range (90–100%).

The overall results of the five more comprehensive sector-specific assessments confirm the conclusion that although companies have started to integrate human rights responsibility into their sustainability work, this work has not yet progressed very far. The average of the total score of the 29 companies assessed is 24.8%, which is very close to the average of the 2019 global assessment carried out by the CHRB<sup>2</sup>. Although there are differences in the results between the sectors and there is a significant dispersion in the results of the whole

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<sup>2</sup> Corporate Human Rights Benchmark (CHRB) has assessed the human rights performance of large companies in its sectoral assessments. In 2019, 200 companies from around the world participated in the assessment.

sample, almost half of the companies assessed are quite close to the average and more than a quarter are well below the average.

**Commitment to respecting human rights:** What can be considered a positive result is that [the majority of Finnish companies are generally committed to respecting human rights, and the majority are also committed to respecting the ILO Fundamental Principles and Rights at Work](#). At the same time, however, there are still several companies that are not explicitly committed to these rights in their own business and supply chains. It should also be noted that only a small proportion of Finnish companies are publicly committed to remedy in situations where they find that they have caused or contributed to adverse human rights impacts. This can be seen as reflecting the fact that companies are still at an early stage in concretising their human rights responsibilities and in understanding what the commitment means in practice.

**The human rights due diligence** is a key process in the implementation of a company's human rights responsibility.<sup>3</sup> It enables the company to identify, prevent, mitigate and address the adverse human rights impacts of its activities. The results of the study show that [for the majority of Finnish companies, this process has not yet been fully started \(41/78\) or it is at a very initial stage \(16/78\)](#). Few companies have regularly identified the key human rights risks and impacts of their activities, conducted related human rights impact assessments and integrated the assessment results into their internal functions and processes. However, there are also forerunners among Finnish companies. Although companies that have progressed furthest in the implementation of human rights due diligence are often large companies, there are also smaller companies that have actively tackled human rights risks that are relevant to their businesses, both in supply chains and in their domestic operations.

**Grievance mechanisms and remedy:** The UN Guiding Principles expect companies to put in place effective operational-level grievance mechanisms as channels through which all people and communities potentially affected by business-related human rights impacts can report their concerns and claim their rights. [Most of the companies assessed \(68/78\) have at least some channels for reporting human rights concerns and abuses](#). However, there were considerably fewer grievance channels open to all stakeholders potentially affected by companies' human rights impacts (39/78). The results of the study highlight the need to develop the companies' grievance channels especially so that they are accessible to vulnerable stakeholders. They also clearly show that companies do not yet

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3 In this report, we use the term *human rights due diligence* to refer to the corresponding concept in the UN Guiding principles. In this context, the term does not refer to the statutory obligations of companies.

have a clear approach to remedy in general. Information on the processes and approach to remedy was found from only one company in the whole sample (78 companies).

The discussion on the human rights responsibilities of companies is strongly and rightly focused on so-called high-risk countries. However, there are also increasing human rights risks in Finland. The results of the sector-specific assessment brought up an important issue related to [ignoring the so-called self-evident issues](#) in the monitoring and reporting of human rights risks in companies. Such self-evident issues include, for example, a living wage, appropriate wage payment practices, or the fact that the company does not use child labour or forced labour. As the operating environment evolves, it is increasingly important to discuss to what extent these issues can be taken for granted in Finland or other low-risk countries.

The UN's Guiding Principles require companies to go beyond the requirements of national legislation in situations where the legislation does not comply with human rights standards. However, the report showed that many companies have not yet considered what [their active role could and should be in respecting human rights in these more challenging country contexts](#). A concrete example of this is related to the freedom of association and the right to collective bargaining, which are excluded from the rights of workers in certain countries in which Finnish companies operate, manufacture and/or source. In the case of these countries, companies' commitments may contain separate references to take into account the limitations of local legislation regarding freedom of association and collective bargaining. At the same time, there are also companies that have developed approaches and practices to ensure respect for these rights also in challenging country contexts.

### **Challenges in disclosing information on human rights responsibility**

The UN Guiding Principles strongly emphasise the importance of transparency. Companies are expected to communicate openly about the management of their human rights risks. The results of the study show that Finnish companies publish relatively little information on their human rights responsibilities and related performance. This is partly because companies find it difficult to report on human rights issues, and there is a need for both clear recommendations how the reporting should be done, as well as more resources. Additionally, companies perceive that there is not enough demand for such information. The conducted interviews also revealed that lack of commitment by senior management makes transparent reporting more difficult.

### Monitoring the implementation of corporate human rights responsibility

The annual assessments carried out by the CHRB have shown that regular monitoring encourages companies to improve processes, mechanisms and practices related to their human rights responsibility. Given that Finnish companies are largely still in an early stage in the implementation of the UN's Guiding Principles, it is important to consider how regular monitoring at the national level could be used to promote the implementation of the human rights responsibility in Finnish companies.

CHRB's Core UNGP Indicators are well suited to assess the realisation of human rights responsibilities of Finnish companies, as they focus on the fundamental elements of the UN Guiding Principles and are suitable for different industries and also for companies of all sizes. With these indicators, it would be relatively easy and efficient to monitor, for example, annually how Finnish companies progress in these matters. On the other hand, a more comprehensive sector-specific assessment carried out every few years, would enable more comprehensive information on the implementation of corporate human rights responsibility.

The results of the study indicate that the state of human rights performance of Finnish companies is largely at the same level as the results in the global assessments of the CHRB. Regular monitoring could, for its part, contribute to encouraging Finnish companies to make active progress in their human rights performance in accordance with the UN's Guiding Principles.

***Results of the study in a nutshell:***

- Finnish companies are largely committed to respecting human rights, at least on a general level. However, the practical implementation of the commitments is still largely at an early stage.
- For most of the companies, the development of the human rights due diligence process has not yet started at all or is at a very early stage.
- A large proportion of the companies have some channels for reporting human rights concerns and abuses. However, there is an apparent need for developing the grievance channels that are accessible to vulnerable groups, especially channels that are open to external parties. Moreover, companies generally do not yet have a clear approach to remedy.
- Discussions on the corporate human rights responsibility are strongly and rightly focused on high-risk countries. However, as the operating environment is continuously changing, it is increasingly important to take into consideration the business related human rights risks also in Finland or other low-risk countries.
- The status of human rights performance of Finnish companies is largely at the same level as the results in the global CHRB assessments. Regular monitoring could encourage companies to actively progress in their human rights responsibilities in accordance with the UN's Guiding Principles.

# 1 Introduction

In June 2011, the UN Human Rights Council adopted the UN Guiding Principles for Business and Human Rights (UNGPs) as the first global standard for corporate human rights responsibility. Applying to all countries and all businesses, the purpose of the 31 principles is to prevent and address the adverse effects of business activities on human rights. At the same time, they clarify the roles, responsibilities and obligations of states and businesses. Although states have a primary duty to protect human rights, private sector actors are expected to take appropriate measures to prevent, mitigate and remedy their adverse human rights impacts.

Prime Minister Marin's Government Programme includes three entries related to responsible business: 1. In cooperation with the business sector, Finland will develop a binding regulatory framework on corporate responsibility as a part of the reform work under way in the UN and the OECD; 2. the possibility to legislate at European level on corporate social responsibility based on due diligence, which takes into account companies of different sizes and international value chains, will be investigated; and 3. a report aiming to enact a corporate social responsibility act will be prepared. Information on how Finnish companies are currently implementing their human rights responsibilities is needed to support the implementation of these entries. Such information has not, however, been available.

In recent years, information has been produced quite regularly on the evolution and priorities of the corporate responsibility of Finnish companies. For example, the results<sup>4</sup> of the Corporate Responsibility survey and the latest results of the Corporate Responsibility Pulse study<sup>5</sup> focusing on large companies published by FIBS have revealed a strong increase in the significance of corporate responsibility. According to PwC's 2018 Corporate Responsibility Barometer<sup>6</sup>, more detailed human rights reporting has increased, especially among large companies. However, the purpose of the above noted reports has not been

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4 FIBS 2019: Corporate Responsibility 2019 survey. Key findings. [https://www.fibsry.fi/wpcontent/uploads/2019/05/Yritysvastuu2019\\_Tiivistelma-1.pdf](https://www.fibsry.fi/wpcontent/uploads/2019/05/Yritysvastuu2019_Tiivistelma-1.pdf). Thematic reports: <https://www.fibsry.fi/ajankohtaista/yritysvastuu-2019-teemakohtaiset-raportit/>

5 FIBS 2020: FIBS Corporate Responsibility Pulse. Questionnaire summary 19 November 2020. [https://www.fibsry.fi/wp-content/uploads/2020/11/FIBS\\_yritysvastuupulssi\\_pilottikyselyn-yhteenveto\\_11\\_2020.pdf](https://www.fibsry.fi/wp-content/uploads/2020/11/FIBS_yritysvastuupulssi_pilottikyselyn-yhteenveto_11_2020.pdf)

6 PwC 2018. Corporate Responsibility Barometer 2018. <https://www.pwc.fi/fi/julkaisut/yritysvastuubarometri-2018.html>



to assess how companies perform in relation to the expectations of the UN Guiding Principles, but to more generally describe the state of responsible business in Finland. The first pilot study<sup>7</sup>, carried out by Fiant Consulting Oy and 3bility Consulting, focusing on the implementation of human rights responsibilities of Finnish companies, was published at the end of 2019. It examined the implementation of human rights responsibility by Finnish listed companies using the Core UNGP Indicators of the Corporate Human Rights Benchmark (CHRB) methodology.

The main objective of the Status of Human Rights Performance of Finnish companies (SIHTI) project, implemented under the Government of Finland's research, analysis and assessment activities, was to produce comprehensive and in-depth information on the realisation of human rights responsibility of Finnish companies in relation to the expectations and standards concerning their policy, processes, practices and response to harmful human rights impacts, set for companies in the UN Guiding Principles. The aim was that the information produced will support the implementation of the entries related to corporate social responsibility set in the current Government Programme. At the same time, the information produced is also valuable for other stakeholders, such as research and expert institutions, parties focusing on responsible investment and civil society actors.

The project's main objective was divided into three areas, with the following research questions:

1. What is the status of the human rights responsibility among the Finnish companies under review?
2. What are the main challenges companies face in publishing information related to the fulfilment of their human rights responsibilities?
3. How suitable is the CHRB methodology as a monitoring tool in the Finnish context?

The project used the methodology developed by Corporate Human Rights Benchmark (CHRB), as specified in the thematic descriptions in the call for proposals by the Prime Minister's Office, to assess the implementation of the human rights responsibility of Finnish companies. The sector-specific methodology developed by the CHRB is based on international and sectoral standards for human rights and responsible business. In addition, the methodology applied by CHRB to all sectors covers the core elements of the UN Guiding Principles. Both methodologies were used, i.e., companies were assessed

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<sup>7</sup> Fiant Consulting Oy & 3bility Consulting 2019: Words to Deeds. Report on the implementation of the UN Guiding Principles on Business and Human rights in Finnish listed companies.

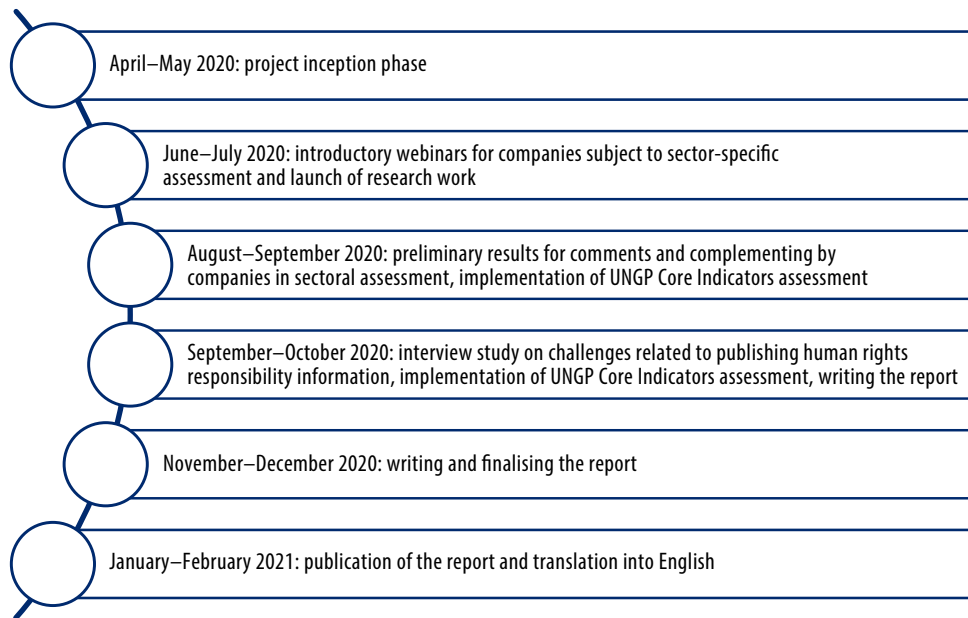
on the basis of publicly available information, either by the broad, sector-specific CHRB methodology developed in particular for agricultural products, apparel, extractives, and information and communication technology companies (ICT) or by CHRB's narrower Core UNGP Indicators methodology suitable for all sectors. A total of 78 Finnish companies were included in the project sample, 29 of which were assessed using CHRB's sectoral methodology and 49 with the Core UNGP Indicators. Companies' views on the publishing information related to the realisation of their human rights responsibility were collected through an interview study with a sample of 20 companies.

The project was implemented in 2020, when the COVID-19 pandemic started. Although the pandemic had a wide range of impacts on the everyday lives of people and businesses, it did not have a significant impact on the study itself. The publicly available data used for the assessment as per the CHRB methodology (e.g., various reports for 2017–2019) had already been largely completed and published before the pandemic started. Furthermore, the pandemic did not seem to influence the engagement with the companies involved in the sectoral assessment.

The SIHTI project was implemented by Hanken School of Economics' and the University of Helsinki's joint research and development institute, Centre for Corporate Responsibility, the Human Rights Centre, Fiant Consulting Oy and 3bility Consulting. The project lead was Nikodemus Solitander (PhD, Centre for Corporate Responsibility, CCR, director), the project coordinators (until the end of October) were Marie-Lou Manca (MSc (Econ. & Bus. Adm.), CCR/Hanken) and Greta Steenworden (MSc, CCR/Hanken), the project's researchers were Elina Tran-Nguyen (MA, Fiant Consulting Oy), Jaana Vormisto (PhD, Fiant Consulting Oy), Suvi Halttula (M.Soc.Sc., 3bility Consulting) and Lotta Aho (LL.M, PhD, Aalto University/Hanken), and the project's experts were Sirpa Rautio (LL.M, PhD, Human Rights Centre), Susan Villa (MSc, Human Rights Centre) and Dorothée Cambou (LL.D, University of Helsinki). Emma Borg (LL.M) and Julia Koskinen (BSc) acted as project assistants.

In order to ensure the quality of the project, in particular coherent interpretation of the CHRB indicators and related criteria, and the consistency of scoring, the project team held several internal quality assurance meetings during the assessment process. The project also relied on two external experts, Lenita Toivakka from the Global Compact Finland network and Anna Hyske from Finland's Sustainable Investment Forum, FINSIF. The steering group of the project consisted of experts from the Ministry of Economic Affairs and Employment, the Ministry for Foreign Affairs and the Prime Minister's Office.

The SIHTI project began in April 2020, and the project's Finnish report was completed in December 2020. The report was published and translated into English at the beginning of 2021. The different phases of the project are summarised in Figure 1 below.

**Figure 1:** SIHTI project phases

Chapter 2 of this report discusses key concepts relevant to the study, and chapter 3 presents in more detail the methodology and sample of the assessment, as well as the assessment process. Chapter 4 presents the results of both the sectoral and the Core UNGP Indicators assessments, and provides an overall analysis of the results. At the end of the chapter, the first research question will also be answered: What is the status of human rights responsibility of Finnish companies, and what kind of underlying factors influence it? Chapter 5 focuses on the results of the interview study on the companies' views and experiences of disclosing information related to human rights responsibility and discusses the challenges involved. Chapter 6 of the report responds to the third research question: What is the suitability of the CHRB methodology as a monitoring tool in the context of Finland? The applicability of both the broad sector-specific methodology and the narrower Core UNGP Indicators methodology are assessed. Finally, Chapter 7 of the report summarises the overall results of the SIHTI project.

The SIHTI project team would like to warmly thank the steering group members Linda Piirto, Kent Wilska, Sami Pirkkala and Alva Bruun for their valuable expert discussions and good guidance, the companies involved in the sectoral assessment for their active participation in the process, as well as the CHRB experts Angus Sargent and Camille Le Pors for their support in answering methodological questions.

## 2 Key concepts

The report examines the level of implementation of human rights responsibility in Finnish companies. The reference framework for this review is the **UN Guiding Principles on Business and Human Rights** (UNGPs) adopted by the UN Human Rights Council in 2011<sup>8</sup>

The UN's Guiding Principles are seen as a global standard for business and human rights, which all countries and businesses are required to comply with. Although the document is not legally binding, the Guiding Principles specify the content and consequences of existing standards and practices for both states and businesses. The Principles have been drawn up for the implementation of the 2008 "Protect, respect and remedy" framework presented by the UN Special Representative. They contain 31 principles that summarise the measures that countries can take to help companies respect human rights. For companies, they offer an operating model for managing risks related to the adverse human rights impacts, and, for stakeholders, the criteria with which they can assess respect for human rights in business activities.<sup>9</sup>

The following concepts define the processes by which companies are expected to implement their human rights responsibilities in accordance with the UN's Guiding Principles and are therefore at the core of this study:

**Human rights due diligence** is an ongoing risk management process through which a company's commitment to human rights is implemented in practice and the stages of which are defined in the UN Guiding Principles.<sup>10</sup> These stages include identifying and assessing the potential and actual human rights impacts of business activities, integrating and acting on the basis of assessment results, monitoring the effectiveness of the actions taken and transparent communication on how the impacts are addressed (see Figure 2).<sup>11</sup>

<sup>8</sup> [https://www.ohchr.org/documents/publications/guidingprinciplesbusinessshr\\_en.pdf](https://www.ohchr.org/documents/publications/guidingprinciplesbusinessshr_en.pdf)

<sup>9</sup> United Nations, The Corporate Responsibility to Respect Human Rights, An Interpretive Guide, 2012 <https://www.ohchr.org/Documents/Issues/Business/RtRInterpretativeGuide.pdf>

<sup>10</sup> In this report, we use the term *human rights due diligence* to refer to the corresponding concept in the UN Guiding Principles. In this context, the term does not refer to the statutory obligations of companies.

<sup>11</sup> United Nations, The Corporate Responsibility to Respect Human Rights, An Interpretive Guide, 2012 <https://www.ohchr.org/Documents/Issues/Business/RtRInterpretativeGuide.pdf>

FIANT Consulting Oy & 3bility Consulting, Words to Deeds – Study on Operationalization of the UN Guiding Principles on Business and Human Rights among Listed Companies in Finland, 2019, <https://www.ihmisoiikeuskeskus.fi/@Bin/8444383/Words+to+Deeds.pdf>.

The primary purpose of human rights due diligence is to prevent a company's adverse direct and indirect human rights impacts. However, it also plays an important role in mitigating the adverse effects that have been realised, preventing their recurrence and, if necessary, remedying them.<sup>12</sup>

**Remediation /remedy** refers both to processes of providing remedy for adverse human rights impacts and to solutions to address the adverse impact. The means of resolution may take different forms, such as an apology, restoration of control or value, financial or other compensation, criminal or administrative penalties (such as a fine), and prevention of harm in the future, for example by means of a precautionary measure or an assurance of cessation of the adverse activities.<sup>13</sup>

**Grievance mechanisms:** The UN Guiding Principles expect companies to put in place effective operational-level grievance mechanisms. Effective grievance mechanisms are channels through which all people and communities potentially affected by human rights impacts of business operations can report their concerns and claim their rights. They are an important source of information for businesses to learn about and to intervene in their human rights impacts and to use this information for learning within the organisation.<sup>14</sup>

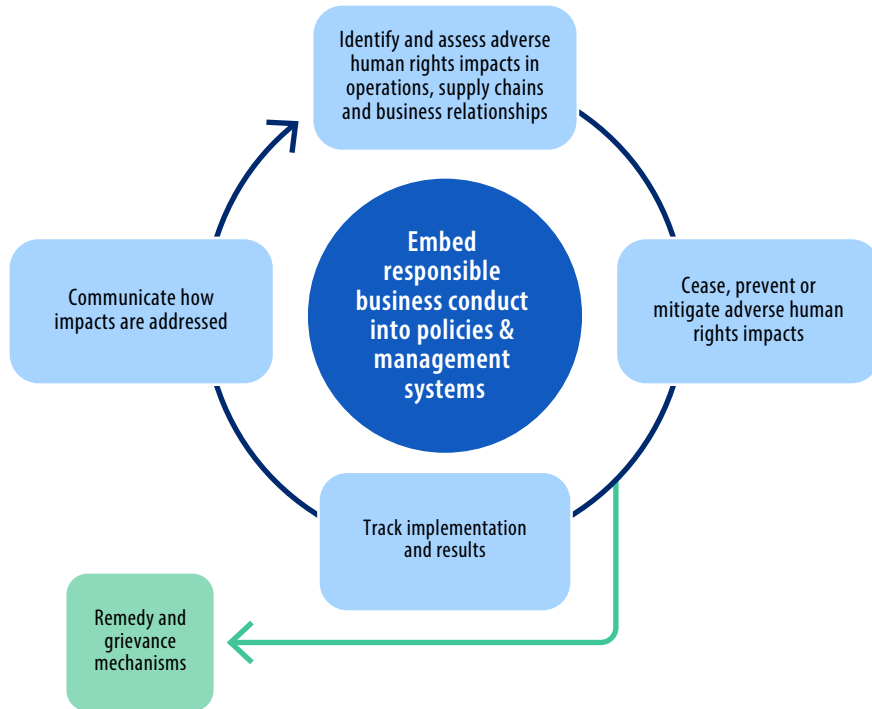
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12 OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct, <http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>

13 United Nations, The Corporate Responsibility to Respect Human Rights, An Interpretive Guide, 2012 <https://www.ohchr.org/Documents/Issues/Business/RtRInterpretativeGuide.pdf>

14 Fiant Consulting Oy & 3bility Consulting, Words to Deeds – Study on Operationalization of the UN Guiding Principles on Business and Human Rights among Listed Companies in Finland, 2019, <https://www.ihmisoiikeuskeskus.fi/@Bin/8444383/Words+to+Deeds.pdf>.

**Figure 2:** Human rights due diligence process (Figure adapted from Figure 1 in OECD Due Diligence Guidance for Responsible Business Conduct, 2018)



## 3 Project methodology

The methodology developed by Corporate Human Rights Benchmark (CHRB) was used, as specified in the call for proposals by the Prime Minister's Office, to assess the implementation of the human rights responsibility in Finnish companies. The majority of the analyses and results of the study are based on this methodology. In addition, a structured key informant interview method was used to study company's views and perspectives on their human rights performance related communication.

This chapter describes the main characteristics of the CHRB methodology, while more detailed information can be found in the CHRB methodology publications<sup>15</sup>.

### 3.1 Assessment of the corporate human rights performance using the CHRB methodology

#### 3.1.1 Background of the CHRB methodology

The methodology developed by the CHRB is based on the UN's Guiding Principles and other international and sectoral standards for human rights and responsible business. The first pilot version of the methodology was published in 2016, and feedback was collected from a wide range of stakeholders, including companies, government representatives, NGOs, researchers and legal experts. In 2017, the CHRB used the methodology to assess the human rights performance of 100 large global companies in the agricultural products, apparel, and extractives industries. Since then, the CHRB has further developed its methodology and published an updated version of it on an annual basis. In addition, in 2018, the CHRB also developed an assessment methodology for ICT companies. The assessment carried out by the CHRB in 2019 already included a total of 200 companies from the agricultural products, apparel, extractives and information and communication technologies sectors. The sectoral assessment of the SIHTI project has used the latest version of the CHRB methodology, published in January 2020.

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15 1) Corporate Human Rights Benchmark Methodology 2020 for the Agricultural Products, Apparel and Extractives Industries; 2) Corporate Human Rights Benchmark Methodology 2020 for the Information and Communications Technology Manufacturing Industry; 3) CHRB Core UNGP Indicator Assessment for Companies in All Sectors.

In addition to the sectoral methodology, the CHRB developed a narrower methodology in 2019 for all sectors, focusing on the key issues of the UN Guiding Principles (Core UNGP Indicators). This methodology has been used by parties other than the CHRB in Ireland and Germany (and Finland) in 2019.<sup>16</sup> In 2020, it has been used in Belgium, Ireland, Denmark, Germany and Scotland.<sup>17</sup> In addition, in November 2020, the CHRB published its own global assessment in accordance with this methodology.<sup>18</sup> In addition to the sector-specific methodology, this Core UNGP Indicators methodology was also used in the SIHTI project.

### 3.1.2 Sample

The CHRB's sectoral methodology has been developed and used in particular to assess the implementation of human rights responsibilities by large companies. The methodology focuses in particular on the production of raw materials and the manufacturing of products (see Table 1 below). The majority of Finland's largest companies operate in sectors other than agricultural products, apparel, extractives and information and communication technology. In order to obtain a sufficient sample and thus an overall picture of the level of implementation of the human rights responsibility in Finnish companies, companies from other sectors were included in the SIHTI project sample by using the CHRB's Core UNGP Indicators.

A total of 78 Finnish companies were included in the sample, 29 of which were assessed using CHRB's sectoral methodology and 49 with Core UNGP Indicators. Based on discussions with the steering group in the early stages of the project, SMEs were excluded from the sample, as the CHRB methodology has been developed in particular for the assessment of larger companies. Furthermore, it would have been difficult to compare the results obtained by SMEs with those of larger companies. The TE500 list, published annually by Talouselämä, comprising 500 companies with the largest revenue in Finland, was used to determine the sample. Companies with their headquarters in Finland were included in the sample from the 2019 TE500 list.

16 Hogan, F.B, Rhodes, M.L., Murphy, S.P. & Lawlor, M. 2019: Irish Business & Human Rights: Benchmarking compliance with the UN Guiding Principles. Trinity College Dublin, The University of Dublin. School of Management and Law & Business & Human Rights Resource Centre 2019: Respect for Human Rights. A Snapshot of the Largest German Companies.

FIANT Consulting Oy & 3bility Consulting, Words to Deeds - Study on Operationalization of the UN Guiding Principles on Business and Human Rights among Listed Companies in Finland, 2019. <https://www.ihmisoikeuskeskus.fi/Bin/8444383/Words+to+Deeds.pdf>

17 So far, only the Danish study has been published: The Danish Institute for Human Rights 2020: Documenting Business Respect for Human Rights. A Snapshot of Large Danish Companies.

18 <https://www.worldbenchmarkingalliance.org/publication/chrb/>



Of the 12 companies included in the sample from the agricultural product sector, five were food stuff companies, three were retail companies and four were forest sector companies. In the global review of the CHRB, companies in the forest sector have not been included, but it was decided to include them in the sample of the SIHTI project, as they represent a significant group of companies in the Finnish corporate context with respect to both revenue and direct human rights impacts (in Finland and globally). Based on the preliminary analysis carried out before the actual assessment, the methodology developed for the agricultural product sector was deemed to be largely suitable also for the assessment of companies in the forest sector.

It was decided to include in the sample not only Finnish extractives companies but also foreign companies operating in Finland. The importance of the extractives sector in Finland has grown in recent years (e.g., excavation volumes have increased in the last three consecutive years). In addition, mining activities and their environmental impacts, as well as risks and challenges related to human rights, have also been discussed in public in Finland. A total of six extractives companies were included in the study.

Six companies from the apparel sector were included in the sample. In Finland, there are very few apparel companies as defined by the CHRB whose business in this sector would constitute a significant part of the business. For this reason, the sample includes all companies in the sector on the TE500 list.

Five companies were included in the sample from the ICT sector. In line with the CHRB definition, production and manufacturing of various ICT products form an integral part of the assessed companies' businesses. Nokia was not included in this study, as it has been and will continue to be assessed as part of the global assessment of the CHRB<sup>19</sup>.

The sample of the assessment using the Core UNGP Indicators included the 49 largest companies on the TE500 list, excluding the companies included in the sectoral review, financial and insurance companies, as well as the Finnish subsidiaries of foreign groups that focus on the marketing and sales of group products in Finland. Financial and insurance actors were not included in the sample, as it would have required a more in-depth assessment of how well the indicators take into account, for example, the complexity of value chains in these sectors. It was not possible to carry out this assessment and potentially modify the methodology to suit these areas within the scope of this study.

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19 CHRB's ICT sector assessment report 2019: <https://www.corporatebenchmark.org/sites/default/files/2019-11/CHRB2019KeyFindingsReport.pdf>. The results of the CHRB's narrower assessment implemented with core UNGP indicators in 2020 are available at <https://www.worldbenchmarkingalliance.org/publication/chrb/>.

**Table 1:** Sectors covered by CHRB methodologies and the project's sample size

Sector as defined by the CHRB	Sample size	Notes
a) Agricultural products sector: raw material production and processing, including related supply chains.	12 companies	
c) Extractives sector: exploration, development, production, decommissioning and closure.	6 companies	The CHRB methodology does not cover processing, refining, marketing or end-use of extractive resources.
b) Apparel sector: material production and manufacture of apparel products, including related supply chains.	6 companies	The CHRB methodology does not cover the distribution or retailing of apparel products.
d) ICT sector: production and manufacturing of ICT products and the related supply chains.	5 companies	The CHRB methodology does not cover the distribution and retailing of ICT equipment and software or other information technology services.
e) Other sectors: The 49 largest companies on the TE500 list, excluding the companies included in the sectoral review, financial and insurance companies and the Finnish subsidiaries of foreign groups that focus on the marketing and sales of group products in Finland.	49 companies	Assessment with the CHRB Core UNGP Indicators that measure the implementation of the UN Guiding Principles

### 3.1.3 Material used

In accordance with the CHRB methodology, the implementation of corporate human rights responsibility was assessed in the report on the basis of publicly available information. This policy is based on the principle of transparency contained in the UN Guiding Principles requiring companies to communicate openly and actively about their commitment to human rights, their human rights risks and impacts, and related actions. Basing the assessment on publicly available information also enables a more comprehensive sample compared to methodologies involving companies more extensively. Key sources of information included the companies' own websites, financial and non-financial reports, other public documents and statements, such as policy commitment documents (e.g. Codes of Conduct, Supplier Codes of Conduct), values, guidelines and other relevant documents. In line with the CHRB methodology, the data contained reports relevant to indicators, such as annual reports, sustainability reports and human rights related reports for the last three years.

In the sectoral assessment, the companies were able to publish documents related to their human rights performance at the beginning of the assessment process and at the data completion stage, either on their own website or on the SIHTI project website. This additional published information was also taken into account in the assessment.

The analysis of the report also utilised the information on revenue, ownership base and industry classification provided by the TE500 list (data concerning 2019). In addition to these, information was collected on company memberships in various global and national corporate responsibility networks. With respect to global business networks, a list of memberships compiled by the CHRB was used, totalling 19 memberships, such as UN Global Compact, ICMM (International Council on Mining and Metals), WBCSD (World Business Council for Sustainable Development) and RSPO (Roundtable on Sustainable Palm Oil) (see appendix 1 to the report). The list of global memberships was also supplemented by checking whether the companies are members of the Better Cotton Initiative, Amfori BSCI or Fair Wear. In relation to national responsibility networks, it was verified whether the company was a member of FIBS or the Finnish Network for Sustainable Mining.

### 3.1.4 Interaction with the companies

The sector-specific methodology of the CHRB also includes an engagement process with the assessed companies. Information about the SIHTI project was sent to the 29 companies that participated in the sector-specific assessments. In addition, the companies received an invitation to webinars in Finnish and English, held in June, where the objectives, methodology and schedule of the SIHTI project were presented. The webinars, followed by a message sent to companies, indicated that the company had the opportunity to supplement information related to its human rights performance on its own website or on the project's disclosure platform within a period of one month.

Company-specific tentative assessment results were sent to each company at the end of August. The companies had the opportunity to discuss the results with a member of the project's research team, and at this stage they also had the opportunity to publish additional information for approximately one month. The additional information was used to finalise the assessment results.

The narrower assessment that used the Core UNGP Indicators did not include an engagement phase with companies. These core indicators measure the fundamentals of the implementation of UN Guiding Principles in business processes and transactions. Therefore, the methodology assumes that the information is available in public materials and no additional information is requested separately from the companies.

### 3.1.5 Assessment process

Both in the CHRB's sectoral and the narrower methodologies the assessments were conducted with a number of indicators, grouped under different measurement themes against which the publicly available information on the company's human rights performance was analysed (see section 3.1.6 on the content of the indicators). Each indicator consisted of levels 1 and 2, for which specific criteria had been defined. The maximum score for one indicator was 2 points. Based on the assessment, indicator-specific weighted and thematic total scores were calculated for the companies, which were converted to percentage points. A more detailed description of the scoring principles and their calculation models can be found in the CHRB Methodology documents. The final company-specific assessment results were sent to the companies before this report was published.

In order to ensure coherence in the interpretation of the CHRB indicators and the related criteria, and in scoring, the researcher team held numerous internal quality assurance meetings during the assessment process. The project team experts also played an important role in quality assurance and in ensuring coherent interpretation of indicators. In some questions, the researcher team also consulted with the CHRB to ensure that the results of the assessment would be as consistent as possible with the assessments carried out by the CHRB.

In order to ensure the consistency of the interpretations and the quality of the results, the researcher team paid particular attention to the systematic documentation of the interpretation of indicators and criteria and the justifications for the scores given. This strong emphasis on quality assurance was essential particularly because the terminology used by companies in their communications does not always correspond to the language of human rights documents and the UN Guiding Principles.

### 3.1.6 On the content of the CHRB methodology's indicators

#### A) Indicators used in the sectoral assessment

The indicators of the sectoral assessment of the CHRB are grouped under six different measurement themes.

**Table 2:** Structure of the CHRB's sectoral assessment

Theme	Focus	Number of indicators	Maximum proportion of total score (%)
A	Governance and policy commitments	9–10	10
B	Embedding respect and human rights due diligence	14	25
C	Remedies and grievance mechanisms	7	15
D	Company human rights practices	8–21	20
E	Response to serious allegations	3	20
F	Transparency	3	10

#### Theme A. Governance and policy commitments

The theme was divided into two sub-themes, of which A.1 focused on the company's **operative policy commitments** and A.2 on **how the implementation of the commitments is managed**. With regard to the commitments, it was assessed, for example, whether the company is committed to respecting human rights including human rights of workers, to engaging with its stakeholders, including potentially and actually affected stakeholders and/or their legitimate representatives, and to remedying adverse human rights impacts. In addition to indicators common to all sectors, the theme included sector-specific indicators that assessed how the company is committed to:

- respecting the rights of children, women and migrant workers (agricultural, apparel and ICT sectors)
- respecting land, natural resources and water rights (agricultural products sector)
- respecting security and safety related human rights (extractives sector)
- respecting the rights of indigenous peoples (extractives sector)
- responsible mineral procurement (ICT sector)

In managing the implementation of the commitments, the commitment of the top management of the company was assessed: for example, whether the company's policies

were approved by the board of directors, how responsibilities related to human rights issues were divided among senior management, how senior management handle human rights issues and whether human rights issues are taken into account in the incentive schemes of senior management.

The number of indicators for theme A varied by industry. There were 9 in the extractives and apparel sectors and 10 in the agricultural products and ICT sectors.

### Theme B. Embedding respect and human rights due diligence

Theme B was also divided into two sub-themes: Embedding respect for human rights in company culture and management systems (B.1) and human rights due diligence (B.2).

In **embedding human rights responsibility**, it was assessed how human rights issues have been integrated into the company's internal systems and processes. The indicators were used to assess, for example, whether the company has described how responsibilities related to human rights issues have been divided at the senior management level, how the day-to-day management of human rights issues has been divided across the company's various functions, how human rights risks have been integrated into the company's risk management, how human rights policies are communicated to the company's employees and other parties, and how the implementation of policies related to human rights is monitored.

In the second sub-theme, i.e., **human rights due diligence**, the focus was on how the company recognises and assesses its human rights risks and impacts, how the results of the human rights impact assessments have been integrated into the company's operations and processes, how the effectiveness of measures related to human rights risks and impacts is monitored and assessed, and how the company communicates its measures related to human rights risks and impacts to third parties and those affected. The focus of the assessment is on system-level processes with which the company ensures that it is aware of its human rights risks and impacts and takes up-to-date action to minimise them.

### Theme C. Remedies and grievance mechanisms

Theme C assessed the extent to which the company offers **remedying measures to address the harm caused by human rights impacts**. The purpose of the indicators was to assess the extent to which the company has appropriate processes to address grievances and concerns in a timely manner. The indicators assessed, for example, what types of grievance mechanisms or channels the company has in place for its employees and external stakeholders, how accessible these channels are from the viewpoint of the

users, how willing the company is to participate in other grievance mechanisms and what approach it has to taking remedying measures.

### Theme D. Company human rights practices

Theme D focused on certain **sector-specific practices involving human rights**. The focus was particularly on practices aimed at proactively preventing typical sector-specific human rights risks and their adverse impacts. The indicators were used to assess, for example, whether employees are paid a living wage, how the company's supply chains have been mapped and disclosed, how the use of child labour is prevented (e.g. age verification), how the company communicates about its occupational health and safety related incidents and targets, and how land ownership issues are assessed and processed.

In the extractives sector, the thematic indicators focused on the companies' own mining activities (including joint ventures). For the agricultural products, apparel, and ICT sectors separate indicators were used to assess the company's own operations and to assess the practices related to the supply chain. In these sectors the supply chain practices were assessed for all companies<sup>20</sup>, while the company's own operations were assessed if the company had production or manufacturing of its own.

The number of indicators under theme D in different sectors was as follows:

- In the extractives sector, a total of 8 indicators.
- In the agricultural products sector, a total of 11 indicators, if the company was assessed only for practices related to supply chains. If the company's own operations were also assessed, the total number of indicators was 20.
- In the apparel sector, a total of 10 indicators, if the company was assessed only for practices related to supply chains. If the company's own operations were also assessed, the total number of indicators was 18.
- In the ICT sector, a total of 13 indicators, if the company was assessed only for practices related to supply chains. If the company's own operations were also assessed, the total number of indicators was 21.

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<sup>20</sup> According to the guidelines submitted by the CHRB to the researchers of the SIHTI project on 14 April 2020, the basic assumption for the methodology is that all companies have a supply chain.

### Theme E. Response to serious allegations

Theme E investigated how the company **responded to serious allegations from external sources** in which the company was said to have or suspected to have caused serious adverse human rights impacts. In accordance with the CHRB criteria, serious adverse effects may be related to, for example, child labour, forced labour, discrimination, freedom of association, collective bargaining, working hours, indigenous rights, etc. The indicators assessed, for example, whether the company has publicly responded to the allegations and whether it has taken the necessary steps to eliminate the adverse effects.

The CHRB methodology uses databases provided by Vigeo Eiris, RepRisk and the Business and Human Rights Resource Center (BHRRC) as the source of information for the allegations. The latter of these is the only publicly accessible database. In the SIHTI project, accusations were sought from the BHRRC database, Finnwatch reports and other public sources.

The theme E included three indicators. If the company did not have any allegations for the preceding three years, the indicators were not used in the assessment, and the company was scored for this theme based on the average of the four previous themes (A–D).

### Theme F. Transparency

In theme F, companies were given credit for **openly sharing information related to human rights**. The indicators took into account the scores received by the company in the preceding themes (A–E) and weighted some previous indicators (for example, an indicator where the company gave examples of human rights issues discussed in the company's board of directors, or an indicator where the company gave a practical example of its remedying actions). Scores were given also if the company applied an internationally recognised reporting practice (Global Reporting Initiative, Sustainability Accounting Standards Board or UN Guiding Principle Reporting Framework).

#### b) Core UNGP indicators

The core UNGP indicators include three measurement themes and a total of 13 indicators (see Table 3). All of the indicators are also included in the sectoral methodology presented above.



**Table 3:** Structure of the Core UNGP Indicators assessment

Theme	Focus	Number of indicators
A	Governance and policy commitments	4
B	Embedding respect and human rights due diligence	6
C	Remedies and grievance mechanisms	3

Theme A assessed the companies' commitment to respecting human rights and human rights of workers, commitment to stakeholder engagement and commitment to remedy.

Theme B focused on how the companies have implemented the different stages of the human rights due diligence process. The indicators assessed the processes companies have in place for identifying human rights risks and impacts, assessing the risks and impacts identified, integrating assessment results and taking action, monitoring and evaluating effectiveness of measures taken related to human rights risks and impacts, and reporting on different stages. One indicator assessed the human rights related share of roles and responsibilities at the level of the company's senior management as well as between the different functions within the organisation.

Theme C focused on the types of grievance channels or mechanisms the companies have in place for employees and external stakeholders and communities. The third indicator focused on remedying the adverse impacts.

### 3.1.7 Comparison with other studies using the CHRB methodology

The results of the sectoral assessment have been compared to some extent with the results of the 2019 CHRB assessment. However, this comparison has been affected by some limitations. In the SIHTI sample the number of companies per sector was quite small, and therefore the comparison is only indicative. At the same time, the sector-specific sample of this study could not have been increased further, as the companies that met the sector-specific criteria of the CHRB on the TE500 list in Finland were all included in the sample.

To date, assessments using the Core UNGP indicators have been published for Germany (2019), Ireland (2019) and Denmark (2020).<sup>21</sup> Other reports completed in 2020 were still to be published when this report was written. Only very limited comparison was made with these assessments. This was because the sample of these assessments was based on different types of criteria. For example, companies have been selected not only on the basis of revenue, but also on the basis of their supply chains (companies with supply chains in low and middle-income countries). There have also been differences in approaches. For example, the Danish assessment also included an engagement phase with companies while, in this assessment, the engagement phase was used in accordance with the CHRB methodology only for the sectoral assessment.

### 3.2 Interview study on disclosing information on the companies' human rights responsibility

In addition to assessing the implementation of human rights responsibility in Finnish companies, the SIHTI project examined the views of the companies on publishing information related to their human rights performance. This was done through structured telephone interviews, which lasted 15–20 minutes. The interviews focused on the companies' experiences and challenges in publishing information and on ways to support companies in publishing more information related to their human rights responsibilities.

Both companies involved in the sectoral assessment and companies assessed with the Core UNGP Indicators were included in the interview study sample. This was to ensure that the sample would represent different sectors as diversely as possible. In addition, the tentative assessment results of the companies were taken into account when determining the sample. Based on the tentative results, the companies were divided into three categories: an assessment score higher than average, an average assessment score, and lower than the average. Companies from all categories were included in the sample, with a weighting on companies with below-average and average scores.

Representatives of a total of 20 companies were interviewed. The aim was to reach the company's director in charge of responsibility matters for the interview. In two interviews, there was another person present in addition to the main interviewee. The interviews were mainly conducted in Finnish, except one in English. More detailed information on the interview study can be found in Appendix 2.

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21 Hogan, F.B, Rhodes, M.L., Murphy, S.P. & Lawlor, M. 2019: Irish Business & Human Rights: Benchmarking compliance with the UN Guiding Principles. Trinity College Dublin, The University of Dublin. School of Management and Law & Business & Human Rights Resource Centre 2019: Respect for Human Rights. A Snapshot of the Largest German Companies.  
The Danish Institute for Human Rights 2020: Documenting Business Respect for Human Rights. A Snapshot of Large Danish Companies.

## 4 The level of human rights performance in Finnish companies

### 4.1 Results of sectoral assessments

#### 4.1.1 Agricultural products sector

##### a) Sample

The CHRB's agricultural products indicators focus on the production and processing of raw materials for agricultural products as well as on the related supply chains<sup>22</sup>. The indicators do not cover the distribution or sale of agricultural products.

The report examined eight companies in the agricultural products sector. Five of these were foodstuff companies and they were assessed both from the perspective of their own operations and supply chains of agricultural products. The remaining three were retail companies which were assessed only for their supply chains of agricultural products. The companies included in the review are quite large in Finland's context, but their revenue varies significantly, from the smallest company's 2019 revenue of 921 million euros to the largest one's 10.7 billion euros<sup>23</sup>. Although most of the assessed companies have a strong business focus in Finland, all companies except one also have own operations in other countries (see Table 4).

The assessed companies participate in various international and/or national responsibility initiatives. Two of the companies are members of the UN Global Compact, two are members of the Consumer Goods Forum, two are committed to the Better Cotton Initiative, while six are involved in the Roundtable for Sustainable Palm Oil. In addition, four companies are members of the amfori BSCI. All companies except for one in the sample are also members of the Finnish corporate responsibility network FIBS.

In line with the CHRB methodology, the assessed companies had the opportunity to discuss their tentative results with the researcher and to submit existing public information or to publish additional information to support the assessment. Seven of the companies in the agricultural products sector discussed their tentative results with

22 <https://www.corporatebenchmark.org/sites/default/files/CHRB%202020%20Methodology%20AGAPEX%2028Jan2020.pdf>

23 The TE500 list published in June 2020 as the source

a researcher. Five companies published additional information on the SIHTI project's disclosure platform, and two companies submitted information already published to support the report.

In the SIHTI project, four forest sector companies were also assessed using the agricultural product indicators. However, the results of these companies have been analysed separately, since their business activities differ significantly from those of the other companies assessed with the agricultural products indicators. The decision to analyse the results of the forest sector companies as a separate group was also based on the significance of this sector in the Finnish business environment (see chapter 3.1.2 of the report).

**Table 4:** Information on the companies included in the sectoral assessment of the agricultural products sector

Company	Sector	Ownership	Revenue (EUR million)	Location of the company's operations	Object of assessment
Alko Oy	Trade	Government	1144	Finland	Supply chain of agricultural products
Atria Oyj	Food	Listed	1451	Finland, Sweden, Denmark, Estonia, Russia	Own operations and supply chain
Fazer Group	Food	Family-owned company	1097	Finland, Sweden, Russia, Estonia, Latvia, Lithuania	Own operations and supply chain
HKScan Oyj	Food	Listed	1744	Finland, Sweden, Denmark, Estonia Lithuania, Latvia	Own operations and supply chain
Kesko Oyj	Trade	Listed	10720	Finland, Sweden, Norway, Estonia, Latvia, Lithuania, Poland, Belarus	Supply chain of agricultural products
Paulig Group	Food	Family-owned company	921	Belgium, Sweden, Finland	Own operations and supply chain
SOK-yhtymä	Trade	Cooperative	7496	Finland, Estonia, Russia	Supply chain of agricultural products
Valio Oy	Food	Cooperative	1787	Finland, Russia, Baltic countries, Sweden, USA, China	Own operations and supply chain

## b) Results

The average of the total score of the agricultural products sector is 26.7%. However, the overall score per company varies significantly, with the highest result being 40.8% and the lowest 12.3% (see Table 5).

Looking at the average scores, the highest thematic results were in theme A, which assesses human rights policy commitments and Board level accountability, and in theme B, which assesses embedding respect in the operations of the company and human rights due diligence. The weakest overall results were related to grievance mechanisms and remedy (theme C).

**Table 5:** Measurement theme performance of the agricultural products sector

Measurement themes and thematic maximum percentage scores	% scores								
	Alko	Atria	Fazer	HK Scan	Kesko	Paulig	SOK	Valio	Average
Theme A as a whole (max. 10%)	3.1	1.8	3.1	2.9	2.7	2.0	4.4	3.7	3.0
A.1. Policy commitments (max. 5%)	1.4	1.4	2.7	2.5	2.3	1.6	3.1	3.3	2.3
A.2. Board level accountability (max. 5%)	1.7	0.4	0.4	0.4	0.4	0.4	1.3	0.4	0.7
Theme B as a whole (max. 25%)	8.6	2.7	4.5	3.6	11.8	7.6	13.6	7.6	7.5
B.1. Embedding respect for human rights in company culture and management systems (max. 10%)	3.6	2.7	3.9	3.6	6.8	4.5	5.5	3.2	4.2
B.2. Human rights due diligence (max. 15%)	5.0	0.0	0.6	0.0	5.0	3.1	8.1	4.4	3.3
C. Remedies and grievance mechanisms (max. 15%)	0.8	0.8	4.2	4.2	2.5	1.7	3.3	2.1	2.4
D. Company human rights practices (max. 20%)	5.3	1.5	3.0	4.3	5.5	5.0	6.5	6.5	4.7
E. Response to serious allegations (max. 20%)	4.9	2.5	4.7	5.1	6.8	5.2	8.1	5.0	5.3
F. Transparency (max. 10%)	4.0	3.0	1.8	4.0	4.5	4.1	4.9	4.5	3.9
<b>Total score (max. 100%)</b>	<b>26.7</b>	<b>12.3</b>	<b>21.2</b>	<b>24.1</b>	<b>33.9</b>	<b>25.6</b>	<b>40.8</b>	<b>29.3</b>	<b>26.7</b>

***Commitment to human rights and board level accountability***

The average score of the agricultural products companies on Theme A (Policy commitment and Board level accountability) is 3.0%, the maximum score being 10%.

The companies' overall level of commitment to respecting human rights is quite good, but the commitment to respecting workers' rights varies from one company to another, the most common shortcoming being explicit commitment to respecting the workers' right to collective bargaining. *However, the assessed companies are relatively large in terms of number of employees and their personnel is divided across several countries. This makes the commitment to respecting workers' rights an important indicator in addition to the general respect for human rights.*

Respect for the rights of vulnerable groups specific to the sector, including children, women and migrant workers, and respect for the human rights related to land ownership, natural resources and water, was fairly weak throughout the sample. The commitments and/or actions related to stakeholder engagement have, on the other hand, been fairly well or well taken into account the assessed companies. On the other hand, it is also worth noting that none of the companies in the sample expresses its commitment to remedying the adverse effects according to the CHRB criteria, and only one company is committed to respecting the rights of human rights defenders.

When assessing the Board level commitment to the realisation of human rights policy commitments, the average of the results was 0.7% (max. 5%). In all of the companies, human rights policy commitments have been approved by the Board or the CEO, but only in one company a board level public statement regarding respect for human rights in their business had been made. Furthermore, only in one company the board of directors discusses human rights responsibility related issues on a regular basis. None of the companies, on the other hand, clearly link the remuneration system of the members of the board of directors to the performance indicators related to the implementation of human rights responsibility.

***Embedding respect and human rights due diligence***

Theme B assesses the company's way of embedding human rights responsibility in internal systems and processes (sub-theme B.1) and the realisation of the company's human rights due diligence. The average of the overall score of the theme is 7.5% (max. 25%). The results were relatively better in indicators related to embedding human rights responsibility compared to indicators related to the implementation of human rights due diligence.

The average of the scores in subtheme B.1 is 4.2% (max. 10%). Company-specific results show that the two largest companies in the sample meet the subtheme's indicator criteria

best. The large volume and extent of the business requires robust internal processes, strong risk management and supply chain management, which is also reflected in the results of the theme. Looking at individual indicators reveals that the companies in the sample score better across the board for communicating human rights commitments to suppliers and business partners and for taking these commitments into account in business relationships compared to internal stakeholders. This raises the question of the extent to which human rights responsibility issues are considered to be mainly related to supply chains in companies rather than to their own operations. It is also noteworthy that none of the assessed companies met the indicator criteria concerning management's remuneration system.

Theme B.2 assesses the implementation of human rights due diligence. The average score in the sub-theme is 3.3% (max. 15%), but there are significant differences between company-specific results. Three of the companies are still in a very early stage or have not yet begun to implement human rights due diligence systematically. However, there are also companies that already have a systematic process for identifying and assessing human rights risks, but the integration of the results of the assessments into the company's operations or the monitoring of these activities has not yet begun.

### ***Remedies and grievance mechanisms***

In the theme assessing the companies' approach to remedy and grievance mechanisms, the average score was 2.4%, the maximum score being 15%.

Based on the results, all of the assessed companies have grievance channels for internal stakeholders, but there are significant differences between the companies in whether a grievance channel is available to external stakeholders or whether it is accessible, especially from the perspective of vulnerable stakeholders. For example, none of the companies in the sample has involved vulnerable stakeholders in the design or monitoring of grievance channels. In addition, none of the companies shared information about their cooperation with state-based grievance mechanisms or explained their approach to remedy.

### ***Human rights practices***

Theme D assesses human rights risks critical to the sector and what steps the company has taken to minimise the actualisation of these risks in its own practices. The average score of the assessed companies was 4.7%. However, there is again dispersion in the company-specific scores in the theme. When looking at the results, it should also be noted that in this theme, five food stuff companies have been assessed from the perspective of both their own operations and the supply chain, while three retail companies have been assessed only from the perspective of the supply chain only.

Six out of eight companies provide some information on the supply chain of agricultural products (e.g. origin of the raw material). On the other hand, all the assessed companies have committed themselves to prohibit child labour, but only one company is committed to verify the age of job applicants in its own operations. Only four companies have some practices in place to prevent forced labour in line with the CHRB criteria. On the other hand, all the assessed companies have fairly well taken into account aspects related to occupational health and safety in the supplier requirements. However, the transparency of reporting on cases of supplier injury or death is still weak. None of the assessed companies met the indicator criteria for the implementation of land rights, but the companies are considerably further along in identifying and taking into account the risks associated with water use.

Food stuff companies (5) were assessed from the perspective of both their own operations and supply chains. The criteria for indicators related to the companies' own operations raised questions and comments during the assessment process. Some companies' felt that the indicators assess statutory self-evident issues, which is why matters related to the provision of payslips or freedom of association, for example, have not been considered in the ethical principles of companies or other policies or guidelines. These country-context-related perspectives are discussed in more detail in chapter 4.3 of the report.

### ***Response to serious allegations***

In accordance with the CHRB criteria, serious adverse impacts may be related to, for example, child labour, forced labour, discrimination, freedom of association, collective bargaining, working hours, or the rights of indigenous peoples. In the last three years, a serious allegation, as per the CHRB criteria, has been made against only one of the assessed agricultural products companies. This allegation was related to the realisation of workers' rights. The indicators in the theme assess, for example, whether the company has publicly responded to the allegations and whether the company has taken the necessary steps to eliminate the adverse impacts. For the other seven companies, the score for this measurement theme has been calculated on the basis of the results of the previous themes. The average of the scores is 5.3%, with a maximum of 20%.

### ***Transparency***

In this theme, companies are given credit based on the transparency shown in previous themes and for using internationally recognised reporting frameworks. The average of the scores of the agricultural products sector actors is 3.9%, with a maximum of 10%.

### **c) Comparison with the results of the global CHRB assessment**

In its global assessments, the CHRB has assessed companies from the agricultural products sector three times since 2017. In 2019, the CHRB assessment included 57 companies in the agricultural products sector, with an overall average score of 24.2%. Although the



companies included in the SIHTI project sample were assessed for the first time using the CHRB methodology, the average of the total scores (26.7%) is slightly higher than for the companies involved in the international comparison<sup>24</sup>. Companies being assessed by CHRB for the first time have generally achieved significantly lower scores than those who have been assessed previously. In 2019, the average of the scores of the agricultural products companies included in CHRB's assessment for the first time was 13%.

When comparing the theme level results with the results of the 2019 CHRB global assessment, the average of the scores related to the human rights commitments of Finnish agricultural products companies and the board level accountability (theme A) is fully in line with the global average. In the embedding of human rights responsibility and human rights due diligence (theme B), Finnish companies are slightly ahead of the global level, while when assessing grievance mechanisms and remedy (theme C), they are slightly behind the global average. Human rights practices (theme D) are fairly close to the results of global assessment. The results related to the transparency of reporting (theme F) are also very similar to the results of the global assessment.

It is not feasible to compare the results of the global assessment with the results of theme E on responding to serious allegations, as only some companies have a serious allegation that meets the criteria over the last three years, and the scores of the other companies have been calculated on the basis of the CHRB calculation formula.

### 4.1.2 Forest sector

#### a) Sample

The project assessed the human rights performance of four forest sector companies with the CHRB agricultural products indicators<sup>25</sup>. As explained in the previous chapter, the indicators focus on raw material production and processing of agricultural products as well as related supply chains. The indicators do not cover the distribution or sale of agricultural products. Although forest sector actors have not previously been included in CHRB's global assessments, it was decided in the SIHTI project to include forest sector actors in the sample, as they represent a significant group of companies in the Finnish corporate context with respect to both revenue and direct human rights impacts (in Finland and globally). Consequently, taking them into account was considered important in order to realise the project's objective of obtaining an overall picture of the level of implementation of human rights responsibility of Finnish companies.

24 <https://www.corporatebenchmark.org/sites/default/files/2019-11/CHRB2019KeyFindingsReport.pdf>

25 <https://www.corporatebenchmark.org/sites/default/files/CHRB%202020%20Methodology%20AGAPEX%2028Jan2020.pdf>

Although the same methodology was used for the agricultural products sector and the forest sector, the results of the latter have been analysed separately in order to enable meaningful comparison within the sector, as there are significant differences between the forest sector and the other companies assessed with the agricultural products indicators, especially from a business perspective.

The assessed forest sector companies are among Finland's largest companies, with annual revenue ranging from EUR 2.9 billion to EUR 10.2 billion<sup>26</sup>. As shown in the table below (Table 6), all the companies have a strong global presence.

All of the forest sector companies were assessed from the perspective of both their own operations and the supply chains of agricultural products.

The assessed forest sector companies participate in various international and/or national responsibility initiatives. They are all members of the UN Global Compact, and three of them have signed the *CEO Water Mandate*. In addition, one of the companies is also a member of the *World Business Council for Sustainable Development* and the *Global Business Initiative*. All companies are also members of the Finnish corporate responsibility network FIBS.

In line with the CHRB methodology, the assessed companies have the opportunity to discuss their tentative results with the researcher and to submit existing public information or to publish additional information to support the assessment. Three of the forest sector companies discussed preliminary results with a researcher. In addition, two companies published additional information on the SIHTI project's disclosure platform, and one company shared already published information to support the assessment.

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26 The TE500 list published in June 2020 as the source

**Table 6:** Information on the companies included in the sectoral assessment of the forest sector

Company name	Ownership	Revenue in Finland (EUR million)	Location of the company's operations
Ahlstrom-Munksjö Oyj	Listed, family enterprise	2916	14 countries, including USA, France, Sweden, Brazil, Germany
Metsä Group	Cooperative	5473	Finland, Sweden, Poland, Germany, Slovakia, Russia, Estonia, UK
Stora Enso Oyj	Listed, state	10055	17 countries, including Finland, Sweden, China, Poland, Germany, Russia, Brazil, Uruguay, USA
UPM-Kymmene Oyj	Listed	10238	12 countries, including Finland, Germany, China, USA, Uruguay

**b) Results**

The average total score in the forest sector is 41.9%. However, there is a significant dispersion in the overall score per company (see Table 7), with the best overall result at 63.0% and the weakest at 20.1%. The highest scores are awarded to large companies with many global functions of their own as well as global supply chains.

In relative terms, the highest thematic results were obtained in the theme on embedding human rights responsibility in the company's operations and the implementation of human rights due diligence (theme B). The overall scores related to human rights policy commitments and board level accountability as well as grievance mechanisms and approach to remedy were fairly good, while the weakest scores were seen in the human rights practices (theme D).

***Human rights policy commitments and board level accountability***

The average of the scores for theme A (human rights policy commitments and board level accountability) is 4.1%, the maximum being 10%.

The overall commitment to respecting human and human rights of workers' is at a good level in all the assessed companies. On the other hand, there is a significant dispersion in the results of other indicators related to commitments. Respect for the rights of vulnerable groups specific to the sector, including children, women and migrant workers, and the results on respect for the rights related to land ownership, natural resources and water, was fairly weak throughout the sample. Furthermore, only one of the assessed forest sector companies has expressed its commitment to remedying the adverse impacts, and none of them is committed to respecting the rights of human rights defenders.

There is also a great deal of dispersion in company-specific results when assessing the board level accountability to human rights responsibility and its implementation. In all companies, senior management have approved human rights policy commitments, but only in two companies the board of directors have regularly discussed issues related to the implementation of human rights commitments. None of the companies clearly links the remuneration system of the members of the board of directors to the performance indicators related to the implementation of human rights responsibility.

**Table 7:** Measurement theme performance of the forest sector

Measurement themes and maximum percentage scores	% scores				
	Ahlstrom-Munksjö	Metsä Group	Stora Enso	UPM	Average
Theme A as a whole (max. 10%)	2.8	2.6	6.1	4.7	4.1
A.1. Policy commitments (max. 5%)	2.0	2.2	3.6	3.0	2.7
A.2. Board level accountability (max. 5%)	0.8	0.4	2.5	1.7	1.4
Theme B as a whole (max. 25%)	5.6	6.5	23.6	21.3	14.3
B.1. Embedding respect for human rights in company culture and management systems (max. 10%)	5.0	5.2	8.6	8.2	6.8
B.2. Human rights due diligence (max. 15%)	0.6	1.3	15.0	13.1	7.5
C. Remedies and grievance mechanisms (max. 15%)	2.1	5.0	9.6	5.8	5.6
D. Company human rights practices (max. 20%)	2.0	4.0	4.3	5.0	3.8
E. Response to serious allegations (max. 20%)	4.0	5.7	12.5	14.3	9.1
F. Transparency (max. 10%)	3.5	3.9	6.9	5.7	5.0
<b>Total score (max. 100%)</b>	<b>20.1</b>	<b>27.7</b>	<b>63.0</b>	<b>56.7</b>	<b>41.9</b>

### ***Embedding respect and human rights due diligence***

Theme B assesses the company's way of embedding human rights responsibility in internal systems and processes and the realisation of the company's human rights due diligence. The average of the scores in the theme is 14.3%, the maximum being 25%.

In indicators related to the embedding of human rights responsibility, forest sector companies received good scores on their ways of communicating about human rights commitments internally and externally and on how they take human rights commitments

into account in the selection of business partners and/or subcontractors. Three out of four companies also train their staff on human rights matters. Two companies are also very advanced in identifying vulnerable stakeholders and involving these groups in matters related to the implementation of human rights responsibility. However, it is noteworthy that none of the assessed companies met the indicator criteria assessing the management's remuneration system.

The average of the results of subtheme B.2 (human rights due diligence) is 7.5% (max. 15%), but there is a significant dispersion between companies, as two companies receive full or almost full scores. On the other hand, the other two companies in the sample are still at an early stage in the systematic implementation of human rights due diligence. Reports from the two forerunner companies show that they have used external expert support both to identify and assess their human rights risks and to develop risk management and related processes.

### ***Remedies and grievance mechanisms***

Theme C assesses grievance mechanisms and their accessibility and the company's approach to remedy. The average of the scores is 5.6%, the maximum being 15%.

Looking at indicator-specific scores, all companies in the sector have grievance mechanisms for both internal and external stakeholders. However, there are differences between the companies in ensuring the accessibility of the mechanisms, especially for vulnerable stakeholders. It is also worth noting that only one company received points from the indicator that assesses the engagement of vulnerable stakeholders in the development of grievance mechanisms. In addition, none of the companies shared information about their cooperation with state-based grievance mechanisms, and only one communicated about its approach to remedy.

### ***Human rights practices***

In the theme assessing practices related to the most typical human rights risks in the sector, the average of the scores of forest sector companies is 3.8%, and the deviation between company-specific results is relatively small. It must also be noted that the companies that have performed significantly better in other themes do not stand out as forerunners in this theme.

The highest scores were achieved in water management practices related to the companies' own operations, which is in line with the sector's comprehensive efforts to reduce the water intensity of the sector. However, in seven of the twenty indicators of the theme, none of the companies in the sample met the criteria even partially. These indicators relate, for example, to taking respect for human rights into account in

procurement practices or including living wage requirements or the prohibition of forced labour in supplier requirements.

When assessing human rights practices, the commitment of the forest sector's companies to using certified wood must be taken into account. This was also strongly highlighted in discussions with the companies. All of the assessed companies either use only wood approved by the FSC and/or PEFC certification schemes or have set a 100% certification target for the wood they use. Although certification improves and enhances the traceability of raw materials, it would still be good for companies to consider how comprehensive respect for human rights is integrated into the companies' own practices, which could also be used to address possible shortcomings in certification systems.

### ***Response to serious allegations***

In accordance with the CHRB criteria, serious adverse impacts may be related to, for example, child labour, forced labour, discrimination, freedom of association, collective bargaining, land rights or the rights of indigenous peoples. There was one company among the assessed forest sector companies, against which a serious allegation, as per CHRB criteria, had been made in the past three years. This allegation was related to the implementation of land rights. The indicators in the theme assess, for example, whether the company has publicly responded to the allegations and whether the company has taken the necessary steps to eliminate the adverse impacts. For the other three companies, the scores for the theme have been calculated on the basis of the results of the previous themes. The average of the scores is 9.1%, with a maximum of 20%.

### ***Transparency***

In this theme, companies were given credit based on the transparency shown in previous themes and the use of internationally recognised reporting frameworks. The average of the scores of the forest sector actors is 5.0%, with a maximum of 10%.

### **c) Comparison with the results of the global CHRB assessment**

The results of the global CHRB assessments cannot be compared with the results of the forest sector companies, as the CHRB indicators have not previously been used for this sector. However, the average of the overall scores is the highest within the SIHTI project sample.

### 4.1.3 Extractives sector

#### a) Sample

The CHRB indicators developed for the extractives sector companies focus on assessing the human rights performance in exploration, development, production, decommissioning and closure, but not processing, refining, marketing or end-use of extractive resources<sup>27</sup>.

The SIHTI project assessed with the CHRB methodology six extractives companies on the TE500 list with mining activities<sup>28</sup>. Half of the companies assessed are Finnish companies with headquarters in Finland. In addition, three foreign companies with significant mining activities in Finland were included in the sample, the mines of these companies having the largest mining volumes in Finland. For example, Agnico Eagle Finland's Kittilä mine is the largest gold mine in Europe, and the Yara Finland Siilinjärvi phosphate mine is significant on a European scale, phosphate being a so-called critical raw material according to EU definitions. As the responsibility work of the foreign companies included in the sample is largely developed and steered at the global level, with the country level organisations playing a more operational role, the SIHTI project's analysis has taken into account not only the mining activities carried out in Finland but also the organisation and its extractives activities as a whole.

The participation of the assessed companies in international and national responsibility initiatives varies. Three are members of the UN Global Compact, and two participate in the *Voluntary Principles on Security & Human Rights* initiative. In addition to the above-mentioned memberships, one company has signed the *CEO Water Mandate* and is also a member of the World Business Council for Sustainable Development. At the national level, half of the companies are members of the Finnish Network for Sustainable Mining. Two companies are not involved in any of the above mentioned responsibility initiatives.

In line with the CHRB methodology, the assessed companies have the opportunity to discuss their tentative results with the researcher and to submit existing public information or to publish additional information to support the assessment. Three of the companies in the extractives sector discussed tentative results with a researcher. One company published additional information on the SIHTI project's disclosure platform, and two companies shared already published information to support the assessment.

27 <https://www.corporatebenchmark.org/sites/default/files/CHRB%202020%20Methodology%20AGAPEX%2028Jan2020.pdf>

28 It is noted that for three of the assessed companies, the primary focus of their business operations is in other areas than mining.

**Table 8:** Information on the companies included in the sectoral assessment of the extractives sector

Company name	Ownership	Location of mining activities	Revenue in Finland (EUR million) <sup>29</sup>
Outokumpu Oyj	Listed	Finland (Kemi)	6403
Yara (Yara Suomi Oy)	Foreign-owned	Brazil, Ethiopia, Finland (Siilinjärvi)	789 <sup>30</sup>
Boliden (Boliden Kevitsa Mining Oy)	Foreign-owned	Ireland, Sweden, Finland	211 <sup>31</sup>
Finnish Minerals Group	State-owned	Finland (TerraFame mine in Sotkamo and Keliber Oy's operations in Central Ostrobothnia)	310
Agnico Eagle (Agnico Eagle Finland Oy)	Foreign-owned	Canada, Mexico, Finland (Kittilä)	234 <sup>32</sup>
Afarak Group Oyj	Listed	South Africa, Serbia, Turkey	145

29 Based on the TE500 list published in June 2020.

30 Yara's global revenue in 2019 was USD 12.9 billion.

31 Boliden's global revenue in 2019 was 49,936 million Swedish crowns

32 Agnico Eagle's global revenue in 2019 was USD 2.49 billion.



**Table 9:** Measurement theme performance of the extractives sector

Measurement themes and maximum percentage scores	% scores						
	Afarak	Boliden	Outokumpu	Yara	Suomen Malmijalostus	Agnico Eagle	Average
A. Governance and policy commitments (max. 10%)	0	3.0	1.6	5.2	3.6	5.1	3.1
A.1. Policy commitments (max. 5%)	0	1.7	1.6	2.7	1.1	1.7	1.5
A.2. Board level accountability (max. 5%)	0	1.3	0	2.5	2.5	3.3	1.6
B. Embedding respect and human rights due diligence (max. 25%)	0	4.1	3.0	8.3	0	6.6	3.7
B.1. Embedding respect for human rights in company culture and management systems (max. 10%)	0	4.1	3.0	4.5	0	2.3	2.3
B.2. Human rights due diligence (max. 15%)	0	0	0	3.8	0	4.4	1.4
C. Remedies and grievance mechanisms (max. 15%)	1.7	1.7	2.5	9.2	5.0	2.1	3.7
D. Company human rights practices (max. 20%)	1.3	11.9	9.3	7.2	7.1	10.6	7.9
E. Response to serious allegations (max. 20%)	0.5	6.2	5.0	9.1	4.3	6.6	5.3
F. Transparency (max. 10%)	0.3	2.5	4.1	6.1	1.3	3.8	3.0
<b>Total scores</b>	<b>3.7</b>	<b>29.3</b>	<b>25.4</b>	<b>45.0</b>	<b>21.3</b>	<b>34.8</b>	<b>26.6</b>

**b) Results**

The average of the total scores of the extractives companies was 26.6%. The scores per company varied significantly between the weakest and the best companies, with the difference being 41.3 percentage points. At the same time, none of the assessed companies received more than half of the maximum score. The companies with the highest overall scores are all foreign companies.

Looking at theme-specific scores, the highest scores were obtained from the theme assessing the companies' human rights practices, although the average score was less than half of the maximum score. In themes measuring human rights policy commitments

and board level accountability, the results were also slightly better than in other areas. The weakest results by far were related to the implementation of human rights due diligence.

### ***Policy commitments and board level accountability***

The average of the scores in the theme on human rights policy commitments and board level accountability for the extractives sector is 3.1%, while the maximum is 10%.

All of the companies except for one are publicly committed to respecting human rights. At least to some extent, ILO Fundamental Principles and Rights at Work have also been taken into account in the public policy commitment documents of these companies, while the gaps are in many cases related to the freedom of association and the right to collective bargaining. All of the assessed companies except for one also had general commitment to engage with stakeholders. The lowest scores were related to commitment to remedy and commitment to respecting the rights of human rights defenders.

In the case of sector-specific human rights commitments, the scores overall remained rather weak. Two of the companies had a commitment related to security and human rights, one had a clear commitment to respecting the rights of indigenous peoples, while one company required respect for these rights from its partners, even though this issue was not included in the company's own commitments. One company had an explicit commitment to respecting the right to water.

The weak public commitment to security and human rights may partly reflect the fact that the mining activities of three assessed companies take place in Finland or elsewhere in Europe in areas where security related human rights problems have been very limited. However, one of the companies lacking these human rights commitments is active in areas where the risk is significant. Furthermore, the absence of a commitment related to the rights of the indigenous peoples of two Finnish companies may reflect the fact that the companies do not have mining activities in areas inhabited by indigenous peoples. Similarly, with respect to some companies, a low level of commitment to the right to water can be seen as reflecting the strong national legislation on water management in Finland and other European Union countries, such as Sweden and Ireland, which is why companies engaged in mining activities in these countries invest strongly in these matters without seeing this as a human rights issue.

The scores related to board level accountability varied, such that the best company received half of the maximum score, while two companies were left completely without a score. Public speeches or other statements from Board members or CEO were found

for only one company, and only one company clearly links the Board level remuneration system to performance indicators related to human rights performance.<sup>33</sup>

### ***Embedding respect and human rights due diligence***

In theme B, which assesses the company's way of embedding human rights responsibility in internal systems as well as implementation of human rights due diligence, the overall average of the scores of the companies is 3.7%, which is relatively low, the maximum being 25%.

For four of the six companies assessed, information was found concerning embedding human rights responsibility in the company's core functions. The lowest results were obtained in human rights training organised for employees and in monitoring the implementation of human rights commitments. The highest overall result was obtained when assessing the consideration of human rights performance in the selection, continuation and development of business partnerships. Half of the assessed companies showed quite systematically that they took human rights issues into account in the management of their partnerships, but no information related to this was found for the other companies.

Half of the companies showed they engaged in dialogue on human rights related issues with potentially affected stakeholders, such as indigenous or other communities. All these companies are foreign companies. Two Finnish companies that are engaged in mining activities in Finland clearly have stakeholder dialogue e.g. with local communities, but no information can be found in publicly available material whether in this dialogue, attention would be paid to the human rights risks and impacts.

As a whole, the results related to human rights due diligence are weak. Only one of the assessed companies has systematically started to integrate the different stages of human rights due diligence into its activities so that it regularly identifies its human rights risks and, on this basis, implements human rights assessments, the results of which guide its actions to minimise human rights risks and to address possible human rights impacts. Another company has also started the assessment and monitoring of its human rights risks and impacts with focus on *safety and human rights*, while a more comprehensive mapping and assessment of corporate-level human rights risks and impacts is still lacking. For others, no information was found on the implementation of the different stages of the human rights due diligence process.

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33 With regard to Yara, it should be noted that according to the *Norwegian Code of Practice for Corporate Governance*, the remuneration of companies' boards of directors must not be tied to the company's performance.

The weak results in the implementation of human rights due diligence reflect a rather early stage in the systematic implementation of the UN Guiding Principles among the assessed companies. For the companies whose mining activities concentrate on Finland and the Nordic countries, this may also reflect the high significance of statutory environmental impact assessment processes (EIA processes) in the assessment of the environmental, social and economic impacts of mining activities. At the same time, it is noteworthy that the human rights perspective has not yet been systematically integrated into these EIA processes.

### ***Remedies and grievance mechanisms***

In the theme assessing remedies and grievance mechanisms, the average of the scores is 3.7%, with a maximum of 15%.

All of the assessed companies had at least some kind of channel for employees to raise their concerns and grievances about human rights risks and impacts. For all external parties potentially affected by the companies' human rights impacts, there was some form of grievance mechanism in four out of the six assessed companies, whereas the feedback mechanisms of two companies had limited the scope of the issues that could be reported, so that it remained unclear whether all human rights impacts could be reported through them.

For other indicators related to remedies and grievance mechanisms, the scores were clearly weaker. Half of the companies prohibited retaliation against the complainants, while none shared information on cooperation with state-based grievance mechanisms, and only one company shared information on its approach to remedying measures.

### ***Human rights practices***

In the assessment of human rights practices that are central to mining activities, the results are better than in the preceding themes. The average of the scores is 7.9%, with a maximum of 15%.

The highest scores were obtained from reporting information on income and tax payments. The companies also shared information well about their targets and statistics related to occupational health and safety. Four companies out of the six also shared information about their water and sanitation practices. However, the challenge was that companies engaged in activities other than mining had not itemised water management data on mining activities e.g. in responsibility reports.

The weakest scores were in indicators related to land rights, the rights of indigenous peoples, including the free, prior, and informed consent (FPIC), as well as security related

practices<sup>34</sup>. In the context of Finland and the Nordic countries, the weak results related to [land rights](#) may be explained by strong national legislation regulating land management and land use, which is why the companies do not necessarily report on these issues separately. However, it should be noted that some of the assessed companies have mining activities in geographical areas where the risks associated with land rights are considerably higher. Two companies are systematically developing their approach to [security and human rights](#). Similarly to land rights, companies mainly operating in Finland and the Nordic countries do not report on related measures, which reflects the low risks associated with security and violence in these operating environments. At the same time, one company operating in higher-risk countries nevertheless does not report on security and human rights measures. Naturally, practices relating to the [rights of indigenous peoples](#) are lacking in companies that do not operate in areas inhabited by indigenous peoples, which has also been taken into account in the scoring. Two other companies remain without a score for this indicator, while two companies share information on how the rights of indigenous peoples are taken into account in their mining activities.

### ***Response to serious allegations***

In accordance with the CHRB criteria, serious adverse impacts may be related to, for example, child labour, forced labour, discrimination, freedom of association, collective bargaining, land rights or the rights of indigenous peoples. An allegation has been made against only one of the assessed companies in the last three years, and it was related to the freedom of association of workers. For the other companies, the scores in this theme are based on the average of the previous themes. The average of the scores is 5.3%, with a maximum of 20%.

### ***Transparency***

In this theme, the companies have been given credit mainly based on the transparency shown in previous themes. The average of the theme is 3.0%, with a maximum of 10%.

### **c) Comparison with the results of the global CHRB assessment**

In its global assessments, the CHRB has assessed extractives sector companies three times since 2017. In 2019, 56 extractives companies were involved in the CHRB assessment. In the SIHTI project, the average of the total scores of companies in the extractives sector (26.6%) is quite close to the average of the scores of the global CHRB assessment, which was 29% in 2019. It should also be noted that, on average, the companies involved in the CHRB assessment for the first time have achieved significantly lower results than

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34 For example, prevention and management of threats of violence against communities, employees or other stakeholders.

those previously included in the assessment. The average of the scores of the companies included for the first time in the CHRB global assessment was 18% in 2019<sup>35</sup>.

In the thematic review, the scores of the SIHTI project are in line with the CHRB scores for themes assessing human rights policy commitments and board level accountability, as well as for remedies and grievance mechanisms. Compared to the global CHRB results much better results are achieved in the theme of sector-specific practices, while the results in embedding human rights responsibility and human rights due diligence are clearly lower than the results of the global assessment.

#### 4.1.4 Apparel sector

##### a) Sample

The CHRB indicators developed for the assessment of the apparel sector focus on production and manufacturing, but not on the distribution and retailing of apparel products.

The project assessed six companies using CHRB's apparel sector indicators. Five companies from the consumer products sector and one retail company were included. Three companies were assessed from the perspectives of both their own operations and supply chain. The remaining three companies were assessed only from a supply chain perspective, as they do not have their own clothing and accessories production according to the CHRB criteria.

The apparel sector sample included the three smallest companies in the entire project sample, one small and two medium-sized companies. Two companies are listed companies, two companies are foreign-owned, and two are family-owned companies.

The SIHTI project also looked at the companies' commitment to or participation in international responsibility initiatives. Two of the companies in the sample are members of the UN Global Compact, one is a member of the Sustainable Apparel Coalition, one is committed to the Ethical Trade Initiative. One company is committed to the Better Cotton Initiative. In addition, four companies are members of the amfori BSCI. Four of the companies are also members of the Finnish corporate responsibility network FIBS.

In line with the CHRB methodology, the assessed companies have the opportunity to discuss their tentative results with the researcher and to submit existing public

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35 <https://www.corporatebenchmark.org/sites/default/files/2019-11/CHRB2019KeyFindingsReport.pdf>

information or to publish additional information to support the assessment. Four of the companies published additional information during the assessment.

**Table 10:** Information on the companies included in the sectoral assessment of the apparel sector <sup>36</sup>

Company name	Ownership	Basis of assessment	Revenue (EUR million)	Number of personnel
Amer Sports Oy	Foreign ownership	Own activities and supply chain	2921	9541
Stockmann Oyj Abp	Listed company	Supply chain	960	4891
L-Fashion Group Oy (Luhta)	Family-owned company	Own activities and supply chain	244	1601
Sievin jalkine Oy	Family-owned company	Own activities (Finland) and supply chain	123	527
Re Child Wear Group Oy (Reima)	Foreign ownership	Supply chain	141	464
Marimekko Oyj	Listed company	Supply chain	125	442

## **b) Results**

The average total score of the apparel sector is 18.9%. There is a significant dispersion in the company-specific overall scores, with the highest overall score at 35.3% and the weakest at 0.0%. A more detailed picture of the results of the apparel sector can be obtained from the measurement theme specific results.

### ***Policy commitments and board level accountability***

The average of the scores of the theme on human rights commitment and board level accountability is 2.2% while the maximum is 10%.

The theme is divided into two subthemes, of which the first, A.1, examines the commitment to respecting human rights. The average score of subtheme A.1. of companies in the apparel sector is 1.6% (max. 5%).

Apart from one company, the apparel companies had made policy commitments to respecting human rights and also human rights of workers. Commitment to the ILO Fundamental Principles and Rights at Work were found in the policy documents of the companies, but there were some shortcomings in the explicit commitment to the workers'

<sup>36</sup> Source of company data: TE list June 2020.

right to collective bargaining. More dispersion emerged in the indicators assessing respect for the human rights of certain specific groups, stakeholder engagement and the commitment to remedy.

The average score in the theme on board level accountability was 0.6% (max. 5%). Although human rights commitments are mostly approved and signed by the Board or the CEO, based on the review, regular board level discussion focusing in particular on material human rights risks and impacts is still rare. Only one company's board of directors or management team had financial incentives related to sustainability (including human rights).



**Table 11:** Measurement theme performance of the apparel sector

Measurement themes and maximum percentage scores	% scores						Average
	Luhta	Marimekko	Reima	Amer Sports	Stockmann	Sievin Jalkine	
A. Governance and policy commitments (max. 10%)	0.0	4.4	3.5	2.0	2.6	0.9	2.2
A1 Policy commitments (max. 5%)	0.0	2.7	3.1	0.8	2.2	0.9	1.6
A2 Board level accountability (max. 5%)	0.0	1.7	0.4	1.3	0.4	0.0	0.6
B. Embedding respect and human rights due diligence (max. 25%)	0.0	10.4	4.2	3.0	11.0	1.6	5.0
B1 Embedding respect for human rights in company culture and management systems (max. 10%)	0.0	4.8	3.6	3.0	4.1	1.6	2.8
B2 Human rights due diligence (max. 15%)	0.0	5.6	0.6	0.0	6.9	0.0	2.2
C Remedies and grievance mechanisms (max. 15%)	0.0	1.7	0.0	1.7	2.9	0.0	1.0
D Company human rights practices (max. 20%)	0.0	6.1	3.9	3.6	6.7	3.6	4.0
E Response to serious allegations (max. 20%)	0.0	5.7	3.9	3.3	6.9	2.0	3.6
F Transparency (max. 10%)	0.0	5.0	3.6	1.4	5.3	2.8	3.0
<b>Total score (max. 100%)</b>	<b>0.0</b>	<b>33.2</b>	<b>19.1</b>	<b>15.0</b>	<b>35.3</b>	<b>10.9</b>	<b>18.9</b>

***Embedding respect and human rights due diligence***

Theme B assesses the company's way of embedding human rights responsibility in internal systems and processes and the implementation of human rights due diligence (B.2). The average of the overall scores of the theme in the apparel sector is 5.0%, with a maximum of 25%. However, when looking at the results more in detail, it is important to take into account the two clearly different sub-themes.

The average of the scores in sub-theme B.1 is 2.8% (max. 10%). Based on the scores of the subtheme, it can be said that the assessed companies communicate their human rights commitments fairly well to their own personnel as well as their business partners

and subcontractors. Four companies also train their own staff in human rights issues. The majority of the companies in the sample also take human rights issues into account in the selection of business partners and subcontractors. The implementation of human rights commitments in the supply chains was mostly well-monitored, but the monitoring was weaker in terms of the companies' own operations.

Theme B.2 assesses the implementation of human rights due diligence. The average overall score in the sub-theme is 2.2% (max. 15%). However, there is significant dispersion in the company-specific scores. Three of the companies did not meet the requirements of the sub-theme at all. However, three companies had started identifying human rights risks, which suggests an increased understanding of the importance of a systematic human rights due diligence process. Two of the companies had also assessed the identified risks and made changes to their operating practices to minimise the risks.

#### ***Remedies and grievance mechanisms***

Theme C assesses the company's grievance mechanisms and access to them as well as the company's approach to remedy. The average of the scores of the apparel sector companies was 1.0%, while the maximum was 15%.

Only half of the companies have a channel for reporting abuses and adverse human rights impacts in their own activities and supply chains. However, there were significant differences in the channels with respect to their accessibility and how the users' anonymity was ensured. Only one company has a channel open also to other external stakeholders, such as local communities. Only one company is committed to not impede access to state-based grievance mechanisms, while none of the companies reported their approach to remedy.

#### ***Company human rights practices***

Theme D assesses human rights risks critical to the sector and how the company has tried to minimise the actualisation of these risks in its own practices. The average of the scores of the assessed companies was 4.0%, while the maximum was 20%.

Four companies out of the six provide at least some information related to their supply chains, and three companies publish information about their main suppliers. Only two companies include the payment of a living wage in their supplier requirements. On the other hand, although five companies out of the six are committed to prohibit child labour, only one has included age verification requirements for suppliers. None of the companies, on the other hand, meet the indicators for prohibiting forced labour, and only two companies have policies or procedures to ensure regular weekly working hours.

***Response to serious allegations***

In accordance with the CHRB criteria, serious adverse impacts may be related to, for example, child labour, forced labour, discrimination, freedom of association, collective bargaining, land rights or the rights of indigenous peoples. In the last three years, there have been no serious allegations that have met the CHRB criteria against the apparel companies. In the theme E, the company's way of responding to the allegation is assessed. As there were no allegations, the scores for the apparel companies were calculated on the basis of the results of themes A–D. On this basis, the average of the scores of the apparel sector in this measurement theme was 3.6%, while the maximum was 20%.

***Transparency***

In this theme, companies were given credit based on the transparency shown in previous themes and the use of globally recognised reporting frameworks. The average of the scores of the apparel sector actors is 3.0%, with a maximum of 10%.

**c) Comparison with the results of the global CHRB assessment**

CHRB's global assessments have included apparel sector companies three times since 2017. In 2019, the CHRB assessment included 53 companies in the apparel sector, with an overall average score of 25%. The average of the total scores of the companies included in the SIHTI project sample (18.9%) is thus lower compared to the companies included in the global comparison. On average, the companies included in the CHRB assessment for the first time have, however, achieved significantly lower results than those previously included in the assessment. The average of the scores of the companies included in the assessment of the apparel sector for the first time was 16% in 2019<sup>37</sup>.

The following observations can be made when comparing the measurement theme specific assessment results in the apparel sector with the results of the CHRB global assessment. In the indicators assessing human rights commitments and board level accountability (theme A), the results of Finnish apparel sector companies are in line with the results of the CHRB assessment. In the embedding respect and human rights due diligence (theme B), Finnish companies are behind the global level, as is the case with the indicators on remedies and grievance mechanisms (theme C). Human rights practices (theme D) are fairly similar in Finnish companies and in the global sample, with both results below 5% (max. 20%). In the transparency of reporting (theme F), the results of Finnish companies are also very similar to the the global assessment.

It is not meaningful to compare the results of theme E on response to serious allegations with the results of the global assessment, as none of the apparel sector companies in the

37 <https://www.corporatebenchmark.org/sites/default/files/2019-11/CHRB2019KeyFindingsReport.pdf>

sample of the SIHTI project had a serious allegation meeting the CHRB criteria during the preceding three years, which is why their scores in this theme have been calculated on the basis of the results of other thematic sections.

#### 4.1.5 ICT sector

##### **a) Sample**

The CHRB indicators developed for assessing the ICT sector focus on the human rights performance of companies producing and/or manufacturing ICT products and/or having related supply chains. The distribution or retailing of ICT equipment and software or other information technology services is not included.

The report included five ICT companies whose revenue in 2019 varied between EUR 160 million and EUR 1.7 billion (see Table 12). Among the assessed companies, HMD Global is relatively new, since it was established as a start-up company at the end of 2016.

Four of the assessed companies have their own manufacturing of ICT products. Human rights practices related to own device manufacturing were assessed especially under the measurement theme D in addition to practices related to the supply chains. As HMD Global did not have its own equipment production but only contract manufacturers, the assessment of human rights practices under the measurement theme D was carried out only for the supply chain.

Of the ICT assessed companies, one is a member of the UN Global Compact and also a member of the Finnish corporate responsibility network (FIBS). One of the companies is registered as a supplier with the Responsible Business Alliance (RBA), and its production facilities are audited in accordance with RBA standards. RBA includes electronics, retail, automotive and toy companies. It offers its members a common code of conduct for ethical guidelines as well as training and assessment tools for developing corporate responsibility, especially in supply chains. Three of the assessed companies do not participate in the above-mentioned initiatives, but one of them nevertheless refers to the RBA guidelines in its own code of ethics.

**Table 12:** Information on the companies included in the sectoral assessment of the ICT sector

Company name	Ownership	Location of the company's own production facilities	2019 revenue in Finland (EUR million)
HMD Global Oy	Foreign-owned	No in-company equipment production	1,700
Scanfil Oyj	Listed, family enterprise	Finland, Estonia, Sweden, Germany, Poland, USA, China	579
Salcomp Oyj	Foreign-owned	Brazil, India, China	550
Vaisala Oyj	Listed	Finland, France, USA, China	404
Polar Electro Oy	Family-owned company	The information was not publicly available	160

As noted above, the assessment was based on publicly available information. In the case of ICT companies, the amount of publicly available information varied considerably. In addition to the website, information on two companies was found in annual reports (2017–2019), interim reports for 2020 and policy guidelines related to corporate responsibility. For one company, only sustainability reports for 2017 and 2018 provided information in addition to websites and policy guidelines. There were no annual, sustainability or other reports available for two companies, only information on the website. One of these companies reported some of its activities on its website, and some of the policies guiding the company's activities were also published. The website of another company, on the other hand, contained very little information on the company's corporate responsibility related work or the company's operations in general. The companies published some additional information during the verification process of the tentative results. Three companies supplemented information on their websites and/or commitments and/or published their existing commitments. In addition, the companies reported on the processes they were about to launch or had launched to improve existing commitments or to better communicate their human rights issues. Obtaining additional information clearly increased the score for one company, with very minor changes for three other companies.

## **b) Results**

The overall company-specific scores of the ICT sector varied quite a lot. The overall score of two companies exceeded 25%, and remained below 10% for the other three, with the lowest overall result being only 0.6% (see Table 13). The average total score of the ICT sector was 13.0%. There were also many company-specific variations in the measurement theme specific results. When looking at theme specific averages, the highest scores were obtained from remedies and grievance mechanisms (theme C) and human rights policy commitments made in theme A1 in particular, while the results related

to board level accountability (theme A.2) remained rather weak. Based on the scores obtained, the weakest themes were practices related to human rights (theme D) and the implementation of human rights due diligence under theme B (theme B.2).

**Table 13:** Measurement theme performance of the ICT sector

Measurement theme and maximum percentage scores	Percentage scores (%)					
	HMD Global	Salcomp	Scanfil	Vaisala	Polar Electro	Average
Theme A as a whole (max. 10%)	3.1	1.3	0.4	2.4	0.0	1.4
A.1. Policy commitments (max. 5%)	2.7	1.3	0.0	1.6	0.0	1.1
A.2. Board level accountability (max. 5%)	0.4	0.0	0.4	0.8	0.0	0.3
Theme B as a whole (max. 25%)	3.1	2.5	0.2	8.3	0.0	2.9
B.1. Embedding respect for human rights in company culture and management systems (max. 10%)	2.5	2.5	0.2	5.2	0.0	2.1
B.2. Human rights due diligence (max. 15%)	0.6	0.0	0.0	3.1	0.0	0.8
C. Remedies and grievance mechanisms (max. 15%)	6.7	1.7	1.3	2.5	0.0	2.4
D. Company human rights practices (max. 20%)	4.7	0.5	0.5	2.9	0.3	1.8
E. Response to serious allegations (max. 20%)	5.4	2.0	0.8	5.1	0.1	2.7
F. Transparency (max. 10%)	3.1	1.1	0.7	4.1	0.3	1.9
<b>Total score (max. 100%)</b>	<b>26.1</b>	<b>9.0</b>	<b>3.8</b>	<b>25.4</b>	<b>0.6</b>	<b>13.0</b>

#### **Policy commitments and board level accountability**

The average of the scores of the theme on human rights policy commitment and board level accountability for the extractives sector is 1.4% while the maximum is 10%.

Three of the five ICT companies had a clear general commitment to human rights. Out of the ILO Fundamental Principles and Rights at Work, there was quite good commitment to non-discrimination and the prohibition of child labour and forced labour, but some companies did not unequivocally commit to freedom of association and the right to collective bargaining. A commitment to respecting freedom of association and the right to collective bargaining would be important, as the Finnish companies included in

the assessment have either their own manufacturing, contract manufacturers or other subcontracting in countries where shortcomings in the implementation of these rights have also been identified among ICT companies.

None of the assessed companies were clearly committed to remedy. In addition, commitment to engage with affected stakeholders or to respect the rights of human rights defenders was very weak.

The commitments to sector-specific human rights risks were also assessed under measurement theme A. The ICT sector companies committed very poorly to most sector-specific rights, such as the rights of women, children and migrant workers. On the other hand, the companies had a slightly better commitment to responsible mineral procurement (in particular to the OECD Code of Conduct). One of the assessed companies was clearly committed to responsible procurement with respect to both conflict minerals (tin, tantalum, tungsten and gold) and other minerals. In addition, two companies were at least partly committed to responsible procurement of conflict minerals. The commitment to responsible procurement of conflict minerals may reflect the fact that legislation related to conflict minerals has been in preparation for several years, and the companies have prepared for future regulation. In the EU, the so-called Conflict Minerals Regulation was adopted in spring 2017, and on the basis of this, the Finnish government's proposal for a national law was approved by the parliament in December 2020.

With respect to the indicators on board level accountability, the ICT companies received very low scores, with a thematic average of 0.3%. The scores came mainly from the fact that for some companies the policies including human rights commitments have been approved by the Board or the CEO.

### ***Embedding respect and human rights due diligence***

In theme B, which assesses the company's way of embedding human rights responsibility in internal systems and processes, as well as the implementation of human rights due diligence, the overall average of the scores of the companies is 2.9%, with the maximum at 25%.

In embedding human rights responsibilities, it was assessed how human rights issues have been integrated into the company's internal systems and processes. Most of the assessed ICT companies monitored the implementation of their policies at least in their own operations. To some extent, commitments on human rights were communicated to employees who were also trained on the topic. On the other hand, human rights risks were rather poorly integrated into the companies' risk management, and human rights related responsibilities at the executive management group level as well as allocation of

day-to-day responsibility, resources and decision-making processes across the relevant functions of the companies were hardly described.

In processes related to human rights due diligence (theme B.2.), the ICT companies were only at an early stage (average 0.8%, with a maximum of 15%). Only two of the companies had identified their human rights risks and impacts. There were no descriptions of how the companies carried out human rights assessments related to their key human rights risks and their impacts. Some measures had been taken in one company on the basis of identified human rights risks. Since the due diligence process was generally at an early stage, the companies had not yet been able to integrate measures for addressing human rights risk and impact into their global systems, to monitor them and to assess the effectiveness of these actions. Therefore, the scores for this measurement theme remained low overall.

### ***Remedies and grievance mechanisms***

In the theme C (remedies and grievance mechanisms), the average of the ICT sector's scores is 2.4%, with a maximum of 15%.

Most ICT companies had a grievance channel or channels in which concerns or violations related to human rights could be reported. These channels existed especially for the companies' own employees, and two of the companies had also opened the channel to the employees of supply chains and other external stakeholders. To some extent, the accessibility of the channels from the viewpoint of the notifiers remained unclear. For example, it was not always clear whether the channel was available in the main languages of the countries where the company had its own employees. In one case, the channel was an e-mail address, in which case it may not be accessible to everyone (not all potential external users of the channel have access to e-mail for filing a report). In most of the grievance channels, the notification could be made anonymously, and the companies also committed themselves to non-retaliation. The companies did not say much about human rights grievances received through the channels, and none of the companies explained their approach to remedy.

### ***Company human rights practices***

Theme D assessed the practical measures taken by the companies to proactively prevent adverse human rights impacts (especially with respect to key human rights risks in the sector). The average of the scores of the ICT sector companies in this measurement theme was 1.8% while the maximum was 15%.

ICT companies were assessed in terms of their practices related to living wage, child and forced labour, freedom of association and collective bargaining, procurement decisions, mapping of direct and indirect suppliers, health and safety, women's rights, working



hours and the supply chain of minerals. In this section, these practices were assessed not only from the perspective of the supply chain, but also from the perspective of the company's own operations, if it had manufacturing of its own. ICT companies disclosed their own practices very scarcely. The use of child labour was prohibited in all companies, but only one company reported that it would verify the age of job-seekers. It therefore seems that a strong commitment to prohibiting child labour has not yet manifested very concretely in practice.

Two of the companies reported in relation to forced labour that they refrain from restricting workers' movement (for their own employees and for those in the supply chain). One of these companies also required its suppliers not to impose any financial burdens from the workers' salaries, such as recruitment fees, which could contribute to a situation similar to forced labour. Two of the companies had also imposed clear occupational health and safety requirements on their suppliers. In addition, two companies disclosed some information regarding their mineral supply chain practices.

### ***Response to serious allegations***

In accordance with the CHRB criteria, serious adverse impacts may be related to, for example, child labour, forced labour, discrimination, freedom of association, collective bargaining, health, safety and land rights. No such serious allegations have been made against the assessed ICT companies during the past three years. As there were no allegations, the scores were calculated using the averages of the scores of measurement themes A–D, producing the average score of 2.7% for the ICT companies, with a maximum score of 20%.

### ***Transparency***

In the assessment of transparency, the points awarded to the company in themes A–E were taken into account, thus giving additional credit for those companies that openly disclose information related to human rights. The average of the ICT companies in this theme was 1.9%, while the maximum was 10%.

### **c) Comparison with the results of the global CHRB assessment**

In the SIHTI project, the results of the ICT sector are in line with the CHRB's assessment results, although caution should be exercised with this comparison due to the differences in the sample sizes. The first CHRB comparison in the ICT sector in 2019 included 40 companies. Two thirds of them received less than 20% of the total score, and three of the companies with the highest scores received slightly more than 40% of the total maximum<sup>38</sup>.

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38 <https://www.corporatebenchmark.org/sites/default/files/2019-11/CHRB2019KeyFindingsReport.pdf>

In the CHRB assessment carried out in 2019, the thematic scores were higher overall than in the SIHTI project, but in the same way as in SIHTI, the highest scores in the CHRB assessment were given for remedies and grievance mechanisms (theme C) and for theme A on the human rights policy commitments and board level accountability<sup>39</sup>. Similarly in the CHRB results, the implementation of human rights due diligence (theme B.2) did not score very high, as the report on the key CHRB findings states that half of the companies assessed did not get any points in theme B.2.

#### 4.1.6 Cross-sectoral comparison

The overall results of sector-specific assessments were compared with each other in order to gain an understanding of the extent to which the level of human rights performance varies between different sectors and what the key differences and/or similarities are between sectors. In the analysis the small sample size of the sector-specific assessments (4–8 companies) was taken into account.

**Table 14:** The average measurement theme specific scores of the sectors and the overall scores of the global CHRB assessment of 2019

Sector	Average measurement theme specific scores (%)								Average overall scores (max. 100%)	CHRB assessment overall score average (%)
	A.1 (max. 5%)	A.2 (max. 5%)	B.1 (max. 10%)	B.2 (max. 15%)	C (max. 15%)	D (max. 20%)	E (max. 20%)	F (max. 10%)		
Agriculture	2.3	0.7	4.2	3.3	2.4	4.7	5.3	3.9	26.7	24.2
Forest	2.7	1.4	6.8	7.5	5.6	3.8	9.1	5.0	41.9	n/a
Extractives	1.5	1.6	2.3	1.4	3.7	7.9	5.3	3.0	26.6	29.0
Apparel	1.6	0.6	2.8	2.2	1.0	4.0	3.6	3.0	18.9	25.0
ICT	1.1	0.3	2.1	0.8	2.4	1.8	2.7	1.9	13.0	17.8
<b>Average score for all companies</b>	<b>1.8</b>	<b>0.9</b>	<b>3.5</b>	<b>2.8</b>	<b>2.8</b>	<b>4.6</b>	<b>5.0</b>	<b>3.3</b>	<b>24.8</b>	<b>24.3</b>

<sup>39</sup> CHRB does not itemise sub-themes A.1 and A.2 in its reporting of the results.

From the perspective of the average total scores, the forest sector is a relatively clear forerunner in the sample of the SIHTI project, although the average still remains below 50% of the maximum score. The total scores of the extractives (26.6%) and agricultural products sectors (26.7%) are at the same level, while the results of the apparel and ICT sectors are weaker, remaining in the range 10–20%.

The results of the theme measuring human rights policy commitments (A.1.) are fairly similar in the agricultural products and forest sectors, while the ICT, apparel and extractives sectors receive lower scores. Results related to board level accountability (A.2.) remain rather weak in all sectors, while in the sub-theme B.1 (*Embedding respect for human rights in company culture and management systems*), the results of the forest sector are clearly better than those of the apparel, ICT and extractives sectors in particular.

Sub-theme B.2. focuses on the implementation of human rights due diligence and is therefore a key theme for the implementation of the UN's Guiding Principles. When analysing the scores of the sectors, the high score of the forest sector stands out clearly. This is due to the fact that two of the assessed forest sector companies are already very far along in the systematic implementation of human rights due diligence. The agricultural products sector, where retail operators in particular are relatively far along in identifying and assessing risks (i.e. in the first stages of human rights due diligence), stands out as the second-best sector with respect to human rights due diligence. In the ICT, extractives and apparel sectors, the systematic implementation of human rights due diligence in the assessed companies is still at an early stage on average.

In theme D (human rights practices), the extractives industry is given by far the highest average compared to the other sectors. It is also interesting to note that the forest sector, which in other themes is the best performing, measured by average, only ranks fourth in human rights practices.

The ICT sector has the weakest scores in all themes except for theme C (remedies and grievance mechanisms), where the apparel sector has a significantly weaker score compared to the other sectors.

### ***Comparison of sectoral results with the results of the CHRB global assessment***

Table 14 above shows the average industry scores of the CHRB 2019 global assessment. Looking at the averages, it can be noted that the results of the SIHTI project are largely in line with the results of the assessment carried out by the CHRB. The average total score of all sectors in the SIHTI sample is 24.8%, whereas the corresponding figure in the 2019 CHRB assessment was 24.3%. If the forest sector's score is excluded from the average of the SIHTI sample, the profile of the companies in the sample will be more similar to the

profile of the companies in the CHRB sample. Excluding the forest sector, the average of the SIHTI companies is 22.1%, which is slightly below the global average.

When comparing the results of this assessment and those of the CHRB, it should be noted in addition to the differences in sample size that the majority of the companies in the CHRB's assessment, with the exception of ICT sector companies, have also been included in the previous assessments in 2017 and 2018. In the CHRB assessments, companies have generally improved their results compared to their previous year's results.

## 4.2 Results for the Core UNGP Indicators

### 4.2.1 Results of the assessment conducted with the Core UNGP Indicators

#### a) Sample

In the SIHTI project, the Core UNGP Indicators developed by the CHRB were used to assess the level of human rights performance of 49 Finnish companies in order to obtain an overall picture of the human rights performance of large Finnish companies. Compared to the sector-specific assessment, the set of indicators is considerably narrower, including only 13 indicators. It focuses on the companies' human rights policy commitments, the implementation of human rights due diligence, and remedies and grievance mechanisms. Due to the differences between the indicator sets of the sectoral assessment and this narrower assessment as well as the scoring used in them, it is underlined that the percentage scores of the assessment with the Core UNGP Indicators are not directly comparable to the scores of the sectoral assessment.

The assessed companies are listed in the TE500 list published in 2019<sup>40</sup> and are among the 100 largest companies, representing a total of 22 sectors. Measured by revenue, the size of companies varies from EUR 566 million to EUR 15.8 billion, and by the number of employees from 52 to 58,369<sup>41</sup>. More than half of the companies are listed companies, while family-owned and State-owned companies are also well represented. The heterogeneity associated with the sectors, size and ownership of the assessed companies reflects the Finnish corporate context well. More detailed information on the assessed companies can be found in Appendix 3 of the report.

40 The sample was defined at the start of the SIHTI project in April 2020, when only the data published in 2019 were available.

41 The TE500 list published in June 2020 has been used as the source.

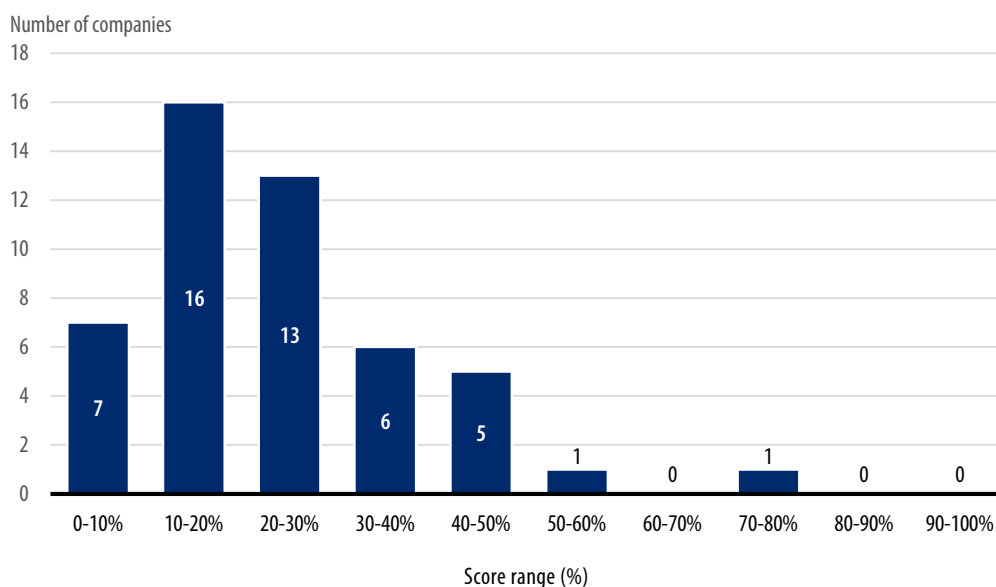
## b) Results

In the assessment using the Core UNGP Indicators, the average of the total scores of the assessed companies is 23.9%, with the maximum at 100%. Figure 3 below shows that almost half (23) of the assessed companies achieved an overall score of 20% at the most, with the median at 21.2%, and that only two companies achieved more than 50%. The deviation within the total scores of the sample is 78.8%, which is the total score of the company that was most successful in the assessment, while there were three companies that received a score of zero.

On the level of measurement themes, the highest results were obtained in the themes assessing the companies' human rights policy commitments as well as grievance mechanisms, where the average of scores were one third of the maximum scores. By far the weakest results were related to the implementation of human rights due diligence, as the average score was approximately one tenth of the possible maximum and the median score was very low.

Company-specific information on the measurement theme specific scores of the assessment can be found in appendix 4 of the report.

**Figure 3:** Breakdown of total scores by score range of the companies assessed with the Core UNGP Indicators (n=49)



**Table 15:** Results of the assessment using the Core UNGP Indicators (49 companies)

Theme	Average (%)	Median (%)
A) Governance and policy commitments (max. 31%)	11.0	9.6
B) Embedding respect and human rights of due diligence (max. 46%)	5.3	1.9
C) Remedies and grievance mechanisms (max. 23%)	7.6	7.7
<b>Total scores (max. 100%)</b>	<b>23.9</b>	<b>21.2</b>

***Governance and policy commitments***

The majority of the companies assessed (43/49) are publicly committed to respecting human rights in their businesses. However, there are six companies in the sample without such a public commitment. At the same time, almost one fourth of the companies (12/49) are committed not only to human rights but also to the UN's Guiding Principles on Business and Human Rights.

A clear majority (40/49) of the companies assessed are also, at least in some way, committed to respecting human rights of workers. However, a significantly smaller proportion of them (10/49) are explicitly committed to the Fundamental Rights and Principles at Work in their own activities and supply chains. Furthermore, only one company is explicitly committed to ILO working time standards and occupational safety and health in both its own activities and its supply chains.

A large majority of the assessed companies (41/49) is also committed to dialogue with stakeholders potentially affected by their human rights impacts, or demonstrate that they are doing so in practice. However, evidence was found for only three companies that they have engaged in dialogue with these stakeholders in developing their human rights approach. The companies are clearly the least committed to remedy, as such commitment was found in only four companies.

***Embedding respect and human rights due diligence***

The indicator used to measure how human rights responsibility is embedded in the company's core functions assesses to what extent human rights responsibility is taken into account in the organisation's internal division of roles and responsibilities at management and operational levels. For 45% of the companies assessed, there was at least some information about taking human rights into account in the division of roles and responsibilities, while four of the companies received full scores from this indicator. However, more than half of the companies disclosed no information on these matters.

In the implementation of human rights due diligence, which is central to the UN's Guiding Principles, the companies on average seem to be still at a very early stage. More than half of the companies (29/49) had not published any information on their human rights due diligence process. At the same time, a significant proportion (21/49) had already started to map and identify their human rights risks and impacts to some extent. However, the number of forerunners who have progressed further in the implementation of the different stages of the process remains rather small. Six companies share information in line with the indicator criteria on how they have proceeded from identifying their human rights risks and impacts to assessing them, and how they have taken the assessment results into account in the development of their work. However, only one company had disclosed information on its processes and progress at all stages of the human rights due diligence process, from the identification and assessment of human rights risks and impacts to the monitoring of and learning from measures taken to proactively prevent and reduce these risks and impacts.

### ***Remedies and grievance mechanisms***

The results of the assessment show that the majority of the companies assessed (43/49) have at least some kind of channel for employees to report human rights impacts and related concerns, while ten companies receive full scores from the indicator. Evidence of grievance channels open to all external stakeholders that can be used to report human rights impacts and concerns was found in fewer companies. The related indicator yielded points to over half of the companies assessed (26/49), but no company scored full points.

The weakest result of the section was related to the assessment of the company's approach to remedy and its further development. No information in publicly available material was found for any of the companies examined in relation to this. This result is in line with the fact that few companies are publicly committed to remedy.

## **4.2.2 Results of the Core UNGP Indicators across the full project sample**

The Core UNGP Indicators are also included in the sectoral assessments. Although there are minor differences in the definitions of these indicators between the methodology of the Core UNGP Indicators, the methodology of the agricultural products, apparel and extractives sectors as well as the methodology of the ICT sector, these differences are small enough to allow for an indicative comparison between these assessments<sup>42</sup>.

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42 As the percentage score calculation model for core UNGP indicators differs from the score calculation model for sector-specific assessments, the comparison is made on the basis of unweighted, so-called raw points, the calculation criteria of which are the same for all indicators.

When examining the results of the Core UNGP Indicators at the level of the whole project sample, the average of the overall scores shows that a large number of the companies have already started implementing the UN's Guiding Principles, but not a lot of progress has yet been made. In relation to these indicators, with the exception of theme C focusing on remedies and grievance mechanisms, the results of the companies assessed with industry-specific indicators are on average slightly better than the results of the companies assessed with the Core UNGP Indicators alone. However, it should be noted that the results of the sector-specific assessments also differ within the sectors, and that the strong results of the forest sector in particular increase the overall average of the sector-specific assessments.

In addition, at the level of the whole project sample, the highest results are in the commitment to human rights (theme A) and in remedies and grievance mechanisms (theme C), where the high score is mainly due to the grievance mechanisms offered by the companies. At the same time, the overall results of theme B, which assesses the human rights due diligence process, are rather weak both for the companies assessed with the narrower set of indicators and for the companies assessed with sector-specific indicators.



**Table 16:** Measurement theme specific average scores for the Core UNGP Indicators in the different sub-samples of the assessment. The percentage scores in the table are not comparable to the percentage scores in the sector-specific assessment.

THEME	Averages of scores from core UNGP indicators (%)							
	Entire sample	Companies assessed with core UNGP indicators (49 companies)	All sectoral assessments (29 companies)	Agricultural products (8 companies)	Forest (4 companies)	Extractives (6 companies)	Apparel (6 companies)	ICT (5 companies)
A) Governance and policy commitments (max. 31%)	12.5	11.0	15.1	17.8	22.1	12.2	16.7	6.5
B) Embedding respect and human rights due diligence (max. 46%)	7.1	5.3	10.2	10.1	26.9	5.4	9.3	3.8
C) Remedies and grievance mechanisms (max. 23%)	7.6	7.6	7.5	7.2	13.9	9.0	3.2	6.2
<b>Total scores (max. 100%)</b>	<b>27.2</b>	<b>23.9</b>	<b>32.8</b>	<b>35.1</b>	<b>63.0</b>	<b>26.6</b>	<b>29.2</b>	<b>16.5</b>

### **Comparison with similar studies elsewhere**

As indicated in Chapter 3 of the report, the results of the assessment using the Core UNGP Indicators cannot be directly compared with assessments done using these indicators in other countries, due to differences in methodology and particularly in the sample. In general terms, however, the results of the assessments completed in Ireland and Germany in 2019 show that the implementation of the UN Guiding Principles is not yet very advanced in these countries either. Studies conducted in Denmark in 2020 also show that although the companies assessed have progressed in the implementation of these

principles, significant development needs remain, especially in the implementation of human rights due diligence.<sup>43</sup>

The need to invest in the implementation of human rights due diligence also emerges in the assessment carried out by the CHRB with the Core UNGP Indicators in 2020, the results of which concerning the agricultural products, extractives, apparel and ICT sectors are somewhat better than the results of the companies in the sectoral assessment in the SIHTI project<sup>44</sup>.

### 4.2.3 Significance of ownership base and revenue in assessment results

#### A) Ownership

Given the central role of the state in the human rights system and therefore also in the implementation of the UN Guiding Principles on Business and Human Rights, it is worth looking at what the level of human rights performance in State-owned companies looks like compared to other companies.

When comparing the results related to the Core UNGP Indicators of **State-owned companies**<sup>45</sup> to the results of companies with a different ownership, or to the sample as a whole, it is clearly shown that these companies do not, on average, fall within the category of forerunners in the implementation of UN Guiding Principles, but that their results are somewhat below the average of the sample as a whole. When looking at State majority-owned companies<sup>46</sup>, the results are better but still only slightly above the average in the sample.

Although all of the assessed State majority-owned companies have at least generally committed to respecting human rights, they have not, on average, progressed very far in implementing human rights due diligence. Three of the six fully State-owned companies in the sample did not get any points on the core UNGP indicators assessing the implementation of human rights due diligence, while the best of these companies

43 Hogan, F.B, Rhodes, M.L., Murphy, S.P. & Lawlor, M.2019: Irish Business & Human Rights: Benchmarking compliance with the UN Guiding Principles. Trinity College Dublin, The University of Dublin. School of Management and Law & Business & Human Rights Resource Centre 2019: Respect for Human Rights. A Snapshot of the Largest German Companies.  
The Danish Institute for Human Rights 2020: Documenting Business Respect for Human Rights. A Snapshot of Large Danish Companies.

44 <https://assets.worldbenchmarkingalliance.org/app/uploads/2020/11/WBA-2020-CHRB-Key-Findings-Report.pdf>

45 The sample included: Veikkaus Oy, Finland Post, Gasum Oy, VR Group, Alko Oy and Suomen Malmijalostus Oy.

46 The sample included: Veikkaus Oy, Finland Post, Gasum Oy, VR Group, Alko Oy, Suomen Malmijalostus Oy, Neste Oyj, Fortum Oyj, Finnair Oyj and Fingrid Oyj

scored 11.5% in this category (max. 46%). Some kind of grievance mechanism for own employees can be found in all the assessed State majority-owned companies, but all of these companies have less than half of the maximum score for theme C, while companies fully owned by the State remain at about one third of the maximum.

**Table 17:** Results for the Core UNGP Indicators of State-owned companies compared to companies with other forms of ownership.

Ownership	Number of companies	Average of percentage scores (%)				
		A. Governance and policy commitment (max. 31%)	B. Embedding respect and human rights due diligence (max. 46%)	C. Remedies and grievance mechanisms (max. 23%)	Total score (max. 100%)	Total score dispersion
State (100%)	6	10.3	2.9	6.7	19.9	7.7% to 28.8%
State majority-owned *)	10	13.3	7.1	9.2	29.6	7.7% to 78.8%
Other	68	12.4	7.1	7.3	26.9	0% to 94.2%
All	78	12.5	7.1	7.6	27.2	0% to 94.2%

\*) Also includes companies fully owned by the State

## B) Volume of revenue

When looking at the possible link between the results of the Core UNGP Indicators of the whole sample and the level of revenue of the assessed companies, it appears that the first third of the companies with the highest revenue have on average somewhat better overall results than other companies. Taking into account the sample size, at the level of measurement themes, the differences are relatively small in theme A, focusing on commitment to human rights, and in theme C focusing on grievance mechanisms and remedy. However, the results of companies with higher revenue are clearly better in theme B, focusing on the implementation of human rights due diligence. This shows that larger companies on average have progressed further than smaller ones in developing their processes related to human rights due diligence. However, it should be noted that there are still four companies among the largest companies that do not get any score for the Core UNGP Indicators in theme B.

**Table 18:** Scores of companies for the Core UNGP Indicators categorised by the revenue of the companies

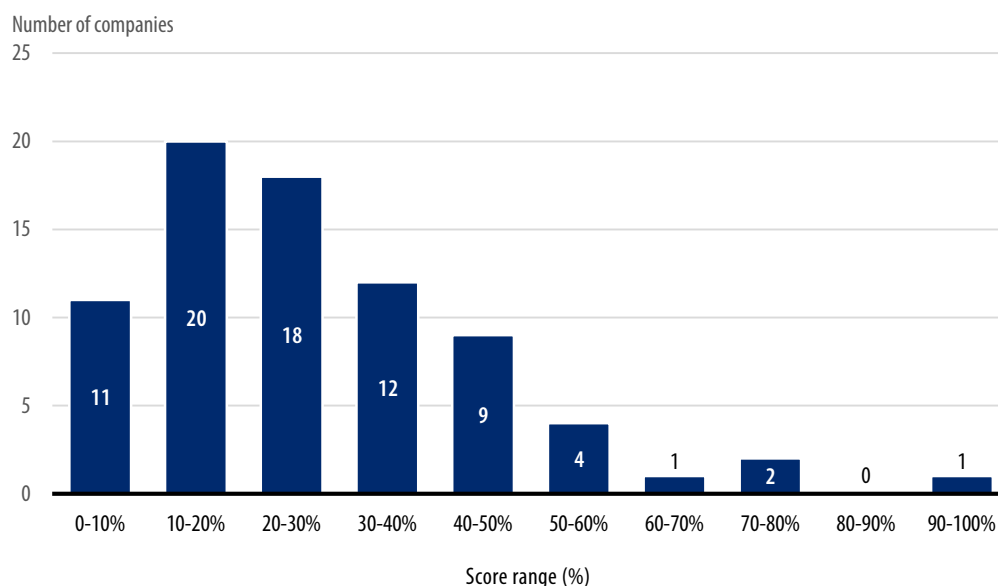
Ranking in order of revenue	Number of companies	Average of percentage scores (%)			
		A. Governance and policy commitment (max. 31%)	B. Embedding respect and human rights due diligence (max. 46%)	C. Remedies and grievance mechanisms (max. 23%)	Total score (max. 100%)
1–26	26	14.8	11.4	9.2	35.4
27–52	26	12.6	5.4	7.5	25.5
53–78	26	10.1	4.5	6.0	20.7
All	78	12.5	7.1	7.6	27.2

## 4.3 Overall analysis of the results and conclusions

### 4.3.1 The level of human rights performance in Finnish companies

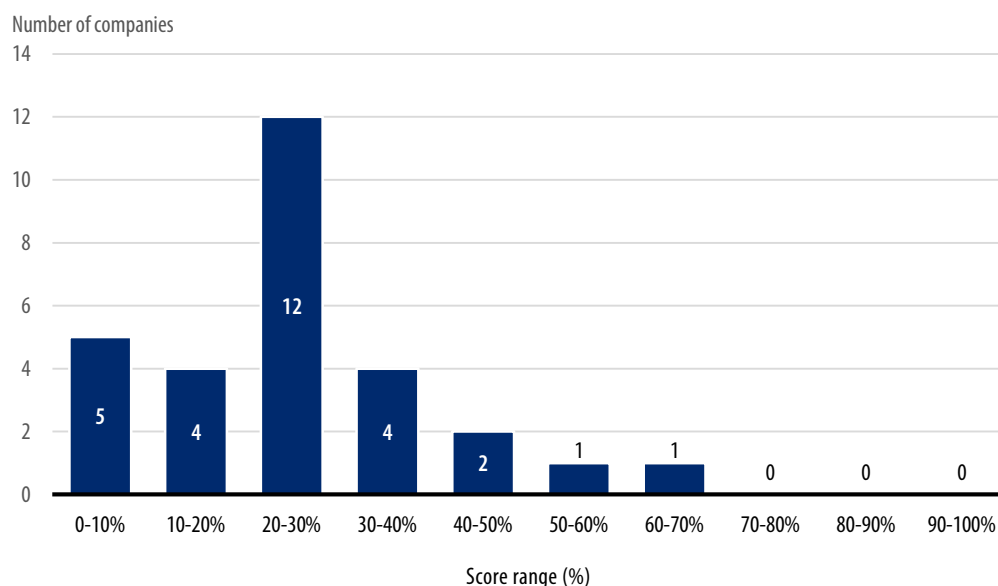
The results of the assessment done using the CHRB methodology show that although Finnish companies have quite broadly, at least on a general level, committed themselves to respecting human rights, the systematic integration of human rights responsibility and its monitoring as part of their core activities is still largely at an early stage. This is clearly reflected in the results of the Core UNGP Indicators, with an average of 27.2% for the whole sample. Although the 78 companies assessed show significant dispersion, a clear majority of the companies (49/78) remain at less than 30% of the maximum score in their overall results. In addition, there are five companies that are completely without a score in the assessment. Although there are a few clear forerunners, only one company reaches the best score range, even though this narrower set of indicators focuses on issues of fundamental importance for the implementation of the UN Guiding Principles on Business and Human Rights.

**Figure 4:** Breakdown of total scores of the whole sample for the Core UNGP Indicators by score range (n=78 companies)



The overall results of the more comprehensive sectoral assessments are in line with the assessment carried out with the Core UNGP Indicators. The average of the total score of the 29 companies participating in the five sectoral assessments is 24.8%, which is very close to the average of the 2019 CHRB global assessment. Although there are differences in the results between the sectors and there is significant dispersion in the results of the whole sample, almost half of the companies assessed are quite close to the average, and more than a quarter are well below the average (see Figure 5). The analysis of the sector-specific overall scores therefore confirms the conclusion that, although companies have started to integrate human rights responsibility into their sustainability and corporate responsibility work, this work has not yet progressed in such a way that the UN Guiding Principles would be systematically taken into account in the various functions and practices of the companies.

**Figure 5:** Breakdown of total scores of the comprehensive sectoral assessments by score range (n=29 companies)



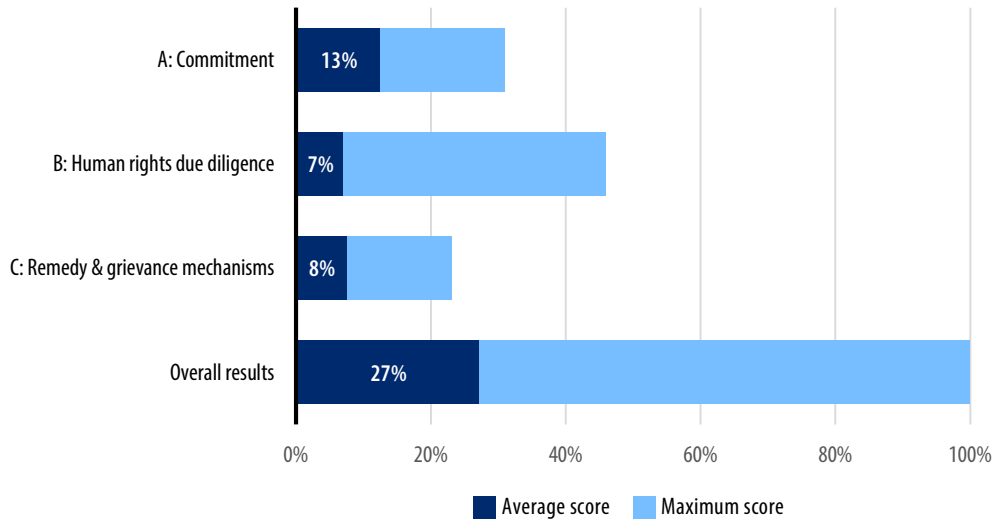
The thematic analysis of the overall scores shows that the majority of the companies (70/78) are at least generally committed to human rights. However, there are still several companies (8) that have not made such a commitment in their public policy guidelines. Furthermore, although the companies are very well committed to workers' rights in general, a significant proportion of them are not yet systematically and explicitly committed to ILO's Fundamental Principles and Rights at Work, which are central to their human rights responsibility, both in their own operations and in their supply chains. The results were particularly weak in terms of commitment to remedy. Some commitment to remedy was found in only one in ten companies.

At the practical level, the companies' commitment to human rights can be seen particularly in training of their employees on related policies, to some extent in the companies' risk management, and especially in the management of supply chains and the monitoring and auditing of the corporate social responsibility of business partners. These issues related to embedding human rights responsibility in business were assessed more in depth in the sectoral assessments. However, in all of the assessments carried out, the greatest gaps and challenges were found in the implementation of human rights due diligence. A clear majority of the assessed companies lacked any processes for identifying and assessing their human rights risks and impacts or for taking the results of the assessments into account in the company's operations (41/78), or the development of these processes was only just starting (16/78). There were forerunners among the

assessed companies who have started developing and implementing their human rights due diligence processes, focusing on the highest-risk areas in their business operations. Although these risks were most often related to supply chains, human rights risks related to the companies' own activities, such as occupational health and safety, or the safety and other rights of service users, were also reflected in information shared by the companies about their human rights due diligence processes. However, there were also companies that did not see any significant human rights risks in their business activities, which raises questions about the coverage and quality of the conducted risk assessments.

The results of the study show that the companies have at least some form of grievance channels for reporting human rights concerns and abuses in general (68/78), but the sample included companies (10/78) for which there was no evidence of the existence of such a channel or mechanism. There were considerably fewer grievance channels open to all stakeholders potentially affected by the companies' human rights impacts (39/78). However, more detailed sector-specific assessments provided only scarce information on how the potential users of the grievance channels have participated in their development, how the users are protected from possible retaliation measures or how the users are informed about the grievance-handling process. Companies were particularly poor at informing about their processes and approach to remedy. Information about this was found from only one company in the whole sample (78 companies).

The sector-specific assessments also assessed practices related to human rights risks typical of the sector. The level of the related overall thematic scores varied between the different sectors, but on average the overall average score of the companies assessed was slightly better than the results of CHRB's global assessment. For the extractives sector companies, for example, the higher than average scores can be explained by requirements in national legislation related to water management, transparency in reporting business results or occupational safety, among other things, which in the Nordic countries in particular cover or exceed the human rights standards. On the other hand, the results of this measurement theme raise an important issue of companies not reporting about so-called self-evident issues. Such issues include, for example, a living wage, good wage payment practices, or the fact that the company does not use child labour or forced labour. Although these have largely not been significant risks in Finland, it is important to consider these issues as the companies' own business operations become more global and the operating environment in Finland also changes.

**Figure 6:** Average scores of the Core UNGP Indicators by measurement theme (n=78 companies)

### 4.3.2 Factors affecting the human rights performance of Finnish companies

Based on the results of the assessment and the written material analysed during the assessment work, certain factors can be identified that clearly influence the human rights performance of the assessed companies.

As shown above, a clear link was found between [revenue and the implementation of human rights due diligence](#). The higher the company's revenue, the better it scored with the indicators assessing the implementation of human rights due diligence. On the one hand, high revenue can be seen as providing sufficient resources for the systematic implementation of human rights due diligence. On the other hand, the operations of high-revenue companies are often extensive and the number of personnel is high, which means that the identification, assessment and monitoring of human rights risks and impacts related to own operations will play an important role. However, revenue did not seem to have a significant connection with the level of human rights performance as a whole.

The material analysed during the project and the results of the assessment show that [companies that have invested in strengthening internal expertise and competence](#) in human rights issues and ensured sufficient internal and external [expert resources](#) are forerunners in the corporate human rights performance. This was reflected in particular in the results of the indicators that assessed the systematic implementation of human rights due diligence. In the same way, strengthening expertise and ensuring sufficient resources also support the embedding of respect for human rights in the company's core functions, which was assessed for the companies included in the sector-specific assessments.



However, expertise and resources do not automatically translate into strong human rights practices. This is an area where the assessed companies still have work to do in order to find suitable practices for their own business that include respect for human rights.

[Competition or other external pressure](#) experienced by the companies emerges in the material examined in the report as a factor accelerating the human rights performance. An extensive consumer interface seems to push companies forward in the implementation of their human rights responsibilities, especially among retailers and some of the companies in the food and apparel sectors. On the other hand, the two largest companies in SIHTI project's forest sector sample seem to stimulate one another in developing and strengthening their human rights responsibilities. In the extractives sector, for example, pressure from the Canadian state to consider indigenous peoples or the international *Voluntary Principles on Security and Human Rights* initiative push forward the human rights responsibility of extractives companies. External research projects, such as the SIHTI project itself, have also created external pressure to improve the transparency of companies related to human rights responsibility.

When looking at the implementation of human rights due diligence, the sample included companies that reported that they may have been carrying out the identification and assessment of human rights risks and impacts several years ago, but based on publicly available information, the process of human rights due diligence did not seem to have progressed much from this stage. However, [it is important to view the human rights due diligence process as a living and continuous process](#) in which the regular identification and assessment of human rights risks and impacts leads to measures to prevent and mitigate the identified risks and in which the implementation and effectiveness of these measures are also monitored.

The sector-specific assessments included several indicators focusing on critical human rights risks typical of the sector. In the assessment work and discussions with the companies, it became clear that many of these risks are not identified by the companies as human rights issues or as relevant themes that should be disclosed in Finland's context or in terms of company's own operations, even if the operations are outside Finland. Such issues included determining and paying a living wage, various practices that reduce the incidence of forced labour, such as refraining from restricting workers' movement or providing payslips, and land use rights or security issues in the extractives sector. This perspective highlights the need to discuss in more detail the extent to which and the types of matters in which the low level of human rights risks can still be regarded as [self-evident](#) in the context of Finland and the Nordic countries. At the same time, it should be noted that almost all of the companies also have activities in countries where local legislation or, in particular, its implementation does not guarantee the implementation of these rights in the same way.

The challenges associated with taking local legislation into account are partly also reflected in the “When in Rome, do as the Romans do” approach. A concrete example of this is related to freedom of association and the right to collective bargaining, which are excluded from the rights of employees in certain countries in which Finnish companies operate, manufacture and/or source. In the case of freedom of association and the right to collective bargaining, companies’ commitments may therefore contain separate references to taking into account the limitations of local law. This can be seen to reflect that many companies have not yet considered what their active role could and should be in respecting human rights in line with the UN Guiding Principles. These principles, however, require companies to go beyond the requirements of local legislation in situations where the legislation does not comply with human rights standards.

When analysing the policy commitments made by the companies or their supplier guidelines, attention was paid to the companies’ tendency to rely on model ethical standards, supplier guidelines or audit requirements made by a third party. Such third parties may often have a wide-ranging understanding of the risks in the sector, which is reflected in the content of these models. However, an important analysis and risk identification phase will be left out, if the company relies fully on models coming from the outside. Additionally, external models may also have inadequate or even erroneous interpretations in terms of the realisation of labour rights, which, as the model is adopted, will then also be transferred to the companies’ praxis<sup>47</sup>. It would therefore be important to stop and think about what the standard or guidelines adopted mean in concrete terms in the company’s own business, taking into account the personnel and geographical context, and, above all, what concrete changes the company needs to make in order to adopt the standard or guidelines in the company’s operations in practice.

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47 For example, in the Code of Conduct offered by the Responsible Business Alliance, the freedom of association and the right to collective bargaining have been formulated in such a way that if the company uses these formulations in its own CoC, it remains unclear whether the company is committed to respect these rights in all different contexts and places, as required by ILO’s Fundamental Principles and Rights at Work.

## 5 Why do the companies not disclose information on their human rights responsibility?

The second research question of the SIHTI project focuses on assessing the experiences and challenges of Finnish companies in publicly disclosing information related to their human rights responsibility. The more detailed research questions set out in the project plan were:

- What are the key reasons for Finnish companies not to publicly disclose information related to the realisation of their human rights responsibility?
- What would be the best ways to support Finnish companies in publicly disclosing information related to the realisation of their human rights responsibility?

For this purpose, the project team interviewed the sustainability managers, sustainability directors or other representatives for responsibility issues of 20 companies included in the sample of the SIHTI project. Of the interviewees, 11 were from the companies included in the sectoral assessment, while nine were companies assessed with the core UNGP indicators.

The interview itself consisted of five open questions asking the respondents' experiences and potential challenges with publicly disclosing information related to human rights responsibility and ideas about possible factors that support disclosing information related to human rights responsibility. Five statements were also made to the respondents, which they had to assess on a four-step scale (agree, somewhat agree, somewhat disagree, disagree)<sup>48</sup>.

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<sup>48</sup> A list of the companies interviewed, the background information of the interviewees and the interview questions and statements can be found in Appendix 2.

## a) Findings

### ***Level of public disclosure related to human rights responsibility and factors affecting it***

In the interviews, the respondents' were asked for views on how well their company publicly discloses information related to their human rights performance. As a whole, the responses emphasised that communicating about human rights responsibility is a process with [continuous room for improvement and learning](#). Two respondents pointed out that the [identification of feasible indicators for human rights responsibility](#) is challenging, which is reflected in whether correct and relevant information is used as a basis for disclosure. Seven respondents felt that communicating about the human rights responsibilities of their companies is [rather poor or superficial](#). Three companies reported that communicating about human rights responsibility is mediocre or that it is being done to [some degree](#). Seven companies estimated that they communicate fairly well about human rights responsibility, but that it involves continuous work and learning. Four of the respondents also pointed out that the SIHTI project has enabled them to understand what kind of information should be disclosed, for example in connection with internal guidelines or human rights practices. One of the respondents said that their company is publishing this information next year for the first time.

The interviewees were also asked which issues may have increased the need to publish information on the implementation of human rights responsibility. Thirteen respondents highlighted the [pressure and need, among stakeholders and in public debate, for information](#). In particular, customers, owners and investors emerged among the stakeholders. As a whole, the responses reflected an [increase in the requirement of transparency](#), which some respondents connected with the implementation of the UN Guiding Principles on Business and Human Rights adopted in 2011. The respondents (6) also pointed out that companies are currently under continuous assessment either in various benchmarks or in studies (such as SIHTI), which has increased the need for more open communication. The [development of regulation](#) that defines corporate responsibility in Finland, the EU and the countries in which the companies operate was also pointed out in six responses.

Five respondents also highlighted [issues and/or changes within the company](#), such as the company's values, adopting a human rights policy commitment or expanding business operations, as factors increasing the disclosure of information related to human rights responsibility. There were also individual mentions about the pressure to keep pace with competitors, increased understanding and reputation management, and the role of communication in preventing possible adverse human rights impacts.

### ***Key challenges in publicly disclosing information related to human rights responsibility***

The interviewees were also asked about the challenges with publicly disclosing information related to human rights responsibility. There was a great deal of dispersion

in the responses. On the one hand, it was perceived that there are no content-related challenges with the disclosure of information per se. Instead, it is mainly to do with factors outside the theme, such as the fact that the [stakeholders have not expressed interest in detailed information](#). On the other hand, if stakeholders raise questions, they may be replied directly, and this information is not actually publicly disclosed.

The responses also pointed out that the [challenges with public disclosure are largely related to prioritisation and resourcing](#). Two respondents pointed out that there are no challenges related to the publication of information, especially with the company's operations based only in Finland.

However, a majority of the respondents highlighted challenges faced by the company. Four respondents raised [challenges related to lack of information and its collection and truthfulness](#). Three respondents highlighted [challenges related to measurement](#) and hoped for a uniform model that could be used to compare and unify the information publicly disclosed by companies. Two respondents pointed out that not all information can be published due to the confidentiality of information related to the supply chain (e.g. audit reports from individual suppliers or factories). The responses also highlighted [challenges related to the incomplete nature of information](#). Companies are hesitant to disclose incomplete information, for example on identified human rights risks, unless further measures or "process plans" can be disclosed at the same time.

On the other hand, [the lack of top level commitment](#), the management's caution in human rights issues, lack of courage and limitations of internal understanding were brought up as issues hindering human rights disclosures. The complexity of terminology related to human rights responsibility and the entire context emerged in three responses. One of the respondents said that it would be difficult to handle and communicate about a possible human rights violation.

#### ***Areas of human rights responsibility perceived to be difficult to disclose publicly***

The respondents were also asked whether the company has a specific area of human rights responsibility that is difficult to communicate about. In the responses, the [challenges of communication related to global supply chains](#) received the most comments, with visibility to a long chain being possibly inadequate or information not being available, for example, with respect to all raw materials. On the one hand, it was also pointed out that there is hesitation to even mention shortcomings in information related to supply chains, as this may easily show the company in a bad light. On the other hand, five respondents considered the fact that [the theme as a whole feels difficult](#), partly because the adequate level of transparency remains unclear or the indicators on human rights responsibility are vague. The respondents pointed out that it is therefore easier to communicate about individual issues, such as the realisation of equality or safety.

Four responses highlighted the [difficulties in communicating about possible human rights violations](#). The responses revealed that it is difficult to convince the management of companies that other companies also have risks, areas to develop and challenges in matters of human rights responsibility. In addition, four responses highlighted [difficulties in communicating about human rights impacts related to the company's operations in Finland](#), either because the company does not have sufficient internal understanding to view human rights issues as important in the Finnish context as well, or because human rights are perceived as self-evident in Finland. In six replies it was pointed out that [communication has not been considered difficult](#), for example because production is done entirely within the company (or everything that people want to know about can be told about), but one of the respondents stated that obtaining sufficient information has been considered so difficult that the collection of information has not been done at all.

***Measures supporting the public disclosure of information related to human rights responsibility***

The interviews also asked the respondents' views on what would support their companies in disclosing more information on their human rights responsibility. Six replies highlighted [wishes for a uniform definition of the publicly disclosed information](#). The responses gave the impression that the companies do not currently have a common understanding of what information related to their human rights performance is relevant, or what is understood to fall in the category of human rights to begin with. It was estimated that the reason for this is that the content of the UN Guiding Principles and the requirements they set for companies are not sufficiently known. Six replies also pointed out that [concrete recommendations, guidelines and reporting models](#) would support the publication of information.

Five replies highlighted the [development of legislation related to corporate responsibility](#) as a driving force for the publication of information related to human rights responsibility. On the other hand, three respondents said that [the company's internal understanding and competence should be strengthened](#) in order to communicate about the theme externally. However, five replies also highlighted the fact that there is actually no reason that would prevent further disclosure and there is no need for specific support measures. The respondents felt that [there was not enough demand for the information](#), but also highlighted that they did not necessarily have sufficient understanding of the need to publicly disclose detailed information. Then again, the fact was highlighted that more information should be disclosed if operating in countries with higher risk.

**Table 19:** Distribution of responses to statements in the interviews

Statement	Response scale			
	Agree	Somewhat agree	Somewhat disagree	Disagree
1. Publicly disclosing information related to the realisation of human rights responsibility is an important part of the company's responsibility work and communication.	13	6	1	0
2. My company publicly discloses sufficient information on the implementation of human rights responsibility.	3	11	3	3
3. Finnish companies publicly disclose sufficient information on the implementation of human rights responsibility.	1	8	8	2
4. My company engages in active dialogue with various stakeholders on how we communicate about the realisation of our human rights responsibilities.	3	7	8	2
5. My company has sufficient resources and expertise related to human rights responsibility and related communication.	3	8	8	1

**b) Conclusions**

Based on the interviews, it can be concluded that the main reasons why Finnish companies do not publicly disclose information on the realisation of their human rights responsibility are related to either factors external to the company, factors internal to the company or to thematic factors related to human rights responsibility.

**Factors external to the company** include the experience that publicly disclosing information is not meaningful or does not really interest anyone or that the stakeholders do not put particular pressure on disclosure, and the experience that there is not a sufficiently clear or commensurate model for reporting on human rights responsibilities. The emphasis on transparency contained in the UN Guiding Principles did not emerge in the interviews in this context.

Based on the interview data, more **factors internal to the company** can be identified. Most of these factors are related to ensuring sufficient resources and competence. Insufficient resources make it difficult to collect information related to the realisation of human rights responsibility and to ensure that the information is correct. In particular, uncertainty

with information related to global supply chains means that the companies prefer not to communicate at all, if there is not full certainty about the quality of the information collected.

As an internal factor, the material also highlighted the lack of commitment by the management and caution in human rights issues. The lack of management ownership may also be reflected in perceived uncertainty, especially in relation to incompleteness of the company's human rights responsibility related processes or to the communication of possible risk factors.

**Thematic factors** are related to the experience that communicating about human rights responsibility is generally considered difficult. The difficulties are related to the terminology used, the lack of clear indicators, and uncertainty about the level of transparency required. On the one hand, on the basis of the material, the context of Finland and the self-evident nature of the implementation of human rights are factors that complicate the public disclosure of information.

The means used by companies to support the public disclosure of information on human rights responsibility are naturally linked to the factors described above. Concrete guidelines and reporting models and, in particular, defining a harmonised model of the information to be disclosed would support companies in communicating information on human rights responsibility, even if the company's internal resources were inadequate. On the other hand, development of legislation related to corporate responsibility and an increase in possible regulation would most likely also be a catalyst for senior management.



## 6 Suitability of the CHRB methodology as a monitoring tool in Finland

Based on the experience of the assessments carried out using the CHRB methodologies, the project analysed the strengths and weaknesses of the methodologies as tools for monitoring corporate human rights responsibility. In addition, consideration was given to how and to what extent the methodologies could be suitable for more regular monitoring in Finland in the future.

### ***Sectoral assessments***

The sectoral methodology provide comprehensive tools for a thorough assessment of the level of implementation of corporate human rights responsibility in the sectors selected by the CHRB. It looks at the implementation of the UN Guiding Principles in the various operations of companies from a wide range of perspectives. In addition, it inspects how the companies take into account at practical level the key human rights risks of their sector and act in the event of possible serious allegations regarding human rights impacts. CHRB has developed this methodology over a long period of time, and the aim has been to ensure that they are in line as comprehensively as possible with various international best practices.

CHRB's industry-specific methodology is intended as a tool for external assessment. At the same time, however, the indicators used and their criteria indicate concretely to the companies what the implementation of the UN Guiding Principles require of them in practice. The assessments carried out provide the companies with a comprehensive analysis of the issues they should pay attention to in their human rights policy commitments and in the implementation and monitoring of these commitments in different areas of their business operations, and thus provide milestones for developing their own responsibility work. This perspective emerged clearly in discussions with the companies during the project's engagement phase.

As an important added value in the Finnish context, the industry-specific methodology draws the attention of companies and other relevant parties to typical human rights risks of the assessed sectors, and to the need to reconsider whether certain risks can continue being perceived minimal in the context of Finland and, more broadly, in Europe. Although many of these risks are governed by very strict national legislation in Finland, it is clear that many human rights risks that were previously almost non-existent are increasing in

the business operations of companies as the context of Finland constantly changes, the mobility of workers increases and the globalisation of companies continues.

The industry-specific comprehensive methodology has been developed in particular for the assessment of large global actors, and it is not known that they have previously been applied on this scale at national level, including also smaller companies in the sample. The assessments carried out in the SIHTI project strengthen the understanding that the methodology is primarily suitable for monitoring the human rights performance of large global companies and for global comparison in the selected sectors. The following challenges are associated with the use of this comprehensive methodology to national level monitoring of corporate human rights performance in the Finnish context:

- In Finland’s business context, the number of companies in the sectors covered by CHRB’s sector-specific methodology remains very limited, which is reflected in the sample of the SIHTI project. At the same time, due to the sectoral focus of the methodology, a large number of significant Finnish companies are excluded from the assessment. This undermines the relevance of sectoral comparisons at national level. Although Finland has large, global companies for which the methodology is well suited, for smaller companies operating in Finland, albeit large on a Finnish scale, the level of details and requirements of the methodology is high, and caution must be exercised when comparing their results with the global actors assessed in the CHRB assessments in particular.
- The use of sector-specific methodology for regular for example annually conducted national level monitoring is rather heavy and resource-intensive. An average of three working days is required for a researcher to assess one company. In order to ensure the quality of the assessments, it is essential that the researchers have a very comprehensive and deep understanding of corporate human rights responsibility.

### ***Core UNGP Indicators***

The narrower assessment carried out with the Core UNGP Indicators focuses on issues central to the implementation of the UN Guiding Principles, as it focuses on basic-level human rights policy commitments, the implementation of human rights due diligence, and remedies and grievance mechanisms. As the indicators focus on the core processes of the companies’ human rights responsibility, they provide a fairly good picture of the stage at which the assessed companies are, especially in developing and implementing their human rights due diligence process.

The Core UNGP Indicators are extensively suited to the assessment of different sectors, which in Finland’s context enables a much more comprehensive assessment compared

to the sector-specific assessments. In addition, the indicators focus on the basic elements of the UN Guiding Principles, which should be taken into account in the activities of all companies, which is why the method is better suited to looking at companies other than just the large ones. The methodology is much more lightweight to implement than the sector-specific assessments, as the number of indicators is significantly lower. Moreover, it does not include the engagement phase with the assessed companies, as the review focuses on the basic issues on which the UN Guiding Principles require companies to communicate transparently<sup>49</sup>. From these points of view, the Core UNGP Indicators methodology would therefore be very well suited to the comprehensive and regular monitoring of corporate human rights responsibilities at a national level.

However, when using the Core UNGP Indicators methodology for international comparisons, caution should be exercised and special attention should be paid to the comparability of the assessments carried out in different countries.

### ***Publicly available information as the basis for assessments***

The CHRB methodologies are based on publicly available information. [On the one hand, this policy is based on the principle of transparency contained in the UN Guiding Principles, which requires companies to communicate openly and actively about their commitment to human rights, their human rights risks and impacts, and the related actions.](#) In addition, being based on publicly available information the methodologies also enable a more comprehensive sample than assessments that involve companies more extensively. It takes less working time to carry out an individual assessment, which enables a wider sample. On the other hand, companies who would not necessarily be included in assessments that would require their consent or an active role in the execution of the assessment, can also be included.

At the same time, it is clear that the results of assessments based on publicly available information are indicative and do not provide the absolute truth about the human rights performance of an individual company. Especially in comprehensive sector-specific assessments, it is clear that some issues are left unassessed by the evaluator, especially if the company does not actively participate in the assessment process by publishing supplementary information. On the other hand, the CHRB methodologies include the idea that the methodologies themselves push companies to disclose more openly information on their human rights performance, which in turn also requires them to take action on these issues. Indeed, the results from the global assessments carried out by the CHRB have shown that on average, company-specific assessment results have improved for

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49 In 2020, the Danish Human Rights Institute carried out an assessment with the Core UNGP Indicators in Denmark, including the engagement of companies. However, the engagement did not have a significant impact on the final results of the assessment.

companies that have already participated in the assessment several times. The realisation of this logic in the Finnish context as well would require regular repetition of the assessments.

With the assessments based on publicly available information, the consistency of the interpretations made by researchers is at the centre of ensuring their reliability and comparability, and it needs to be systematically addressed, especially the first time that assessments are carried out. In ensuring consistency, the expertise of the researchers in matters of corporate human rights responsibility is also central. In the SIHTI project, strong efforts have been made to ensure the coherence of interpretations, and the basic idea has been to follow the CHRB methodology and interpretation models as closely as possible.

Indicators related to human rights policy commitments in particular easily raise questions about how much the methodology requires companies to use human rights terminology. Some may fear that this will lead to the companies' real efforts at ensuring respect for human rights being ignored in the assessment if the right terminology is not used. In the CHRB methodology, particular attention is paid to the use of human rights terminology when assessing companies' commitment to human rights (theme A). Although clinging to individual choices of words may seem unnecessary at first sight, it is important to note that human rights have a strong legal basis in international human rights treaties. At the same time, companies also assess their own commitments related to human rights and other corporate responsibility issues from a legal perspective. Therefore, when assessing companies' human rights commitments, these legal links cannot be ignored and it is necessary to pay attention to the terminology used. The other sections of the CHRB methodology do not in that way focus on the terminology used, but on the practical actions of companies. Although, in the case of individual actions, companies may not necessarily explicitly refer to human rights, the results of the assessment show that a significant number of companies that are systematically integrating human rights responsibility into their own business also clearly demonstrate this in their reports and on their website.

***On the use of the CHRB methodology in future monitoring of the human rights responsibility of Finnish companies***

As shown above, [the CHRB's Core UNGP Indicators would be well suited to the regular monitoring of the implementation of human rights responsibilities of Finnish companies, as these indicators focus on the key issues of the UN Guiding Principles](#). This view is particularly supported by the fact that the indicators can be used extensively to assess different sectors and companies of different sizes. This would enable a sufficiently comprehensive sample in Finland's corporate context, where there are relatively few companies in individual sectors and where the size of the companies already varies significantly among the 100 largest companies. As the methodology is based only on

publicly available information, regular monitoring could be carried out with reasonable resources. On the other hand, a sector-specific assessment could be suitable for monitoring that would be carried out every few years, as it enables more comprehensive information on the implementation of corporate human rights responsibility.

There are also development needs in the CHRB methodologies and indicators. This is natural, taking into account, the scope and multidimensional nature of the issues to be assessed, the continuous changes in the operating environment and the simultaneous need to develop the indicators to be as unambiguous and accurate as possible.

Analysis on the suitability of the Core UNGP Indicators in Finland's corporate context brings up the question on whether the usability of this methodology in the analysis of companies' downstream value chains could be strengthened. At present, the methodology concentrates primarily on supply chains and the company's own operations the focus being strongly on the process of human rights due diligence and, understandably, on workers' rights. It does not assess the quality of the processes in question, nor do the criteria of the indicators further classify the types of human rights risks that should be taken into account in these processes. For example, in the assessment of companies providing services, such as health and care services or telecommunications and communications companies, the methodology per se does not pay attention to the extent to which the companies take into account the human rights risks associated with the services they offer, in the implementation of human rights due diligence. When further developing the methodology and considering possible further studies, it would be good to consider taking into account the special features of the human rights responsibility of service-producing companies in more detail. In addition, it should be considered in the further development of the core UNGP indicators how to improve their suitability for assessing the implementation of human rights responsibility in complex value chains in the financial and insurance sector.

## 7 Conclusion

The UN Guiding Principles on Business and Human Rights were adopted unanimously in the UN Human Rights Council in 2011. The principles guide companies in the implementation of their human rights responsibility, and also set related expectations for them. These expectations focus on companies' policy commitments, processes, practices and reacting to adverse human rights impacts.

The methodology developed by the CHRB was used in the SIHTI project, as it could be used to assess how companies meet these expectations of the Guiding Principles. Based on the results of the study, it can be stated that [a majority of the 78 Finnish companies assessed are still in the early stages of implementing their human rights responsibility](#). This is reflected in the fact that 52 of the companies assessed remain below 30% of the maximum score in the assessment using the Core UNGP Indicators. Although there are a few clear forerunners, only one company reaches the best score range, even as this narrower set of indicators focuses on issues of fundamental importance for the implementation of the UN Guiding Principles.

What can be considered a positive result is that the majority of Finnish companies are generally committed to respecting human rights, and the majority are also committed to respecting the ILO Fundamental Principles and Rights at Work. At the same time, however, there are still several companies that are not explicitly committed to these rights in their own business operations and supply chains. It should also be noted that only a small proportion of Finnish companies are publicly committed to remedy if they find that they have caused or contributed to adverse human rights impacts. This can be seen as reflecting the fact that companies are still at an early stage in concretising their human rights responsibility and in understanding what the commitment to respect human rights means in practice.

Human rights due diligence is a key process in the implementation of a company's human rights responsibility. It enables the company to identify, prevent, mitigate and address the adverse human rights impacts of its activities. The results of the study show that for the majority of Finnish companies, this process has not yet been started at all and that for many it is at a very initial stage. Only a few companies have regularly identified the key human rights risks and impacts of their activities, carried out related human rights impact assessments, and integrated the assessment results into their internal functions and processes.

However, there are also forerunners among Finnish companies. Although companies that have progressed furthest in human rights due diligence are often large companies, the study indicated that there are also smaller companies that have actively tackled human rights risks that are relevant to their own business, both in supply chains and in their domestic operations.

The UN Guiding Principles expect companies to put in place effective operational-level grievance mechanisms. Effective grievance mechanisms are channels through which all people and communities potentially affected by human rights impacts in business can report their concerns and claim their rights. They are an important source of information for businesses to learn about and to intervene in their human rights impacts and to use this information for learning within the organisation.

It is positive that a large number of Finnish companies have some kind of channel or mechanism for reporting human rights concerns and abuses. At the same time, there is a need to develop grievance channels specifically intended for third parties and to ensure that they are accessible, in particular to vulnerable stakeholders. The results of the study also clearly show that companies do not yet have a clear approach to remedy in general.

The discussion on the corporate responsibility to respect human rights is strongly and rightly focused on so-called high-risk countries. However, it is clear that human rights risks also exist increasingly in the Finnish context. The results of the sector-specific assessments highlighted an important issue, ignoring the so-called self-evident issues in the monitoring and reporting of human rights risks in companies. Such self-evident issues include, for example, a living wage, good payment practices, or the fact that the company does not use child labour or forced labour. As the operating environment changes, it is increasingly important to discuss to what extent these issues can be taken for granted in Finland or other low-risk countries.

The UN's Guiding Principles require companies to go beyond the requirements of local legislation in situations where the legislation does not comply with human rights standards. However, the assessment showed that many companies have not yet considered what their active role could and should be in respecting human rights in these more challenging country contexts. A concrete example of this is related to freedom of association and the right to collective bargaining, which is excluded from the rights of workers in certain countries in which Finnish companies operate, manufacture and/or source. In the case of freedom of association and the right to collective bargaining, companies' commitments may therefore contain separate references to taking into account the limitations of local law. At the same time, there are companies that have developed processes and practices to ensure respect for these rights also in challenging country contexts.

The UN Guiding Principles strongly emphasise the importance of transparency. Companies are expected to communicate openly about the management of their human rights risks. The results of the assessment show that Finnish companies disclose relatively little information on the realisation of their human rights responsibility. This is partly because companies find it difficult to report on human rights issues, and there is a need for both clear recommendations and more resources. One reason that companies perceive is that there is not enough demand for information. The interviews conducted also revealed that lack of commitment by senior management makes transparent reporting more difficult.

The results of the study show that Finnish companies are largely still at an early stage in the implementation of UN Guiding Principles. The recurring assessments carried out by the CHRB have shown that regular monitoring engages companies to improve processes, mechanisms and practices related to their human rights responsibility. For this reason, it is important to consider how the human rights performance of Finnish companies could be promoted at national level through regular monitoring.

The sectoral assessment methodology developed by the CHRB provides a very comprehensive picture of the implementation of corporate human rights responsibility. However, this methodology has only been developed for certain sectors and especially for large companies. For this reason, in the context of Finland, the number of companies that can be assessed with this methodology is rather small, and it is thus more difficult to form a broader overall picture of the performance of Finnish companies. It also requires a lot of resources and time to carry out sectoral CHRB assessments.

The study has indicated that CHRB's Core UNGP Indicators are well suited to assessing the human rights performance of Finnish companies, as they focus on the basic elements of the UN Guiding Principles and are suitable for different industries and also for companies of all sizes. With the help of Core UNGP Indicators, it would be relatively easy and efficient to monitor e.g. annually how Finnish companies make progress in these matters. On the other hand, a sector-specific assessment could be suitable for monitoring that would be carried out every few years, as it enables more comprehensive information on the implementation of corporate human rights responsibility.

The results of the study indicate that the state of human rights performance of Finnish companies is largely at the same level as the results in the global assessments of the CHRB. Regular monitoring could, for its part, contribute to encouraging Finnish companies to make active progress in their human rights performance in accordance with the UN Guiding Principles.



# Appendices

## Appendix 1. Corporate responsibility networks and organisations listed by the CHRB

<b>BSR</b>	Business for Social Responsibility
<b>CEO Water Mandate</b>	The UN Global Compact's global network of corporate water stewards
<b>CERES</b>	Ceres is a sustainability nonprofit organisation working with the most influential investors and companies to build leadership and drive solutions throughout the economy
<b>CGF</b>	Consumer Goods Forum
<b>CSR Europe</b>	Corporate Social Responsibility Europe
<b>ETI</b>	Ethical Trade Initiative
<b>FLA</b>	Fair Labour Association
<b>GBI</b>	Global Business Initiative
<b>GNI</b>	Global Network Initiative
<b>GRI</b>	Global Reporting Initiative
<b>ICMM</b>	International Council on Mining and Metals
<b>IPIECA</b>	International Petroleum Industry Environmental Conservation Association
<b>RBA</b>	Responsible Business Alliance
<b>RSPO</b>	Roundtable on Sustainable Palm Oil
<b>SAC</b>	Sustainable Apparel Coalition
<b>UNGC</b>	UN Global Compact
<b>VPs</b>	Voluntary Principles on Security and Human Rights
<b>WBCSD</b>	World Business Council on Sustainable Development
<b>WEP</b>	Women's Empowerment Principles

## Appendix 2. Interview study

### a) List of the interviewed companies

TE ranking	Company	Sector	Assessment methodology
77	DNA Oyj	Telecommunications	Core UNGP Indicators
62	Fiskars Group	Consumer products	Core UNGP Indicators
17	Fortum Oyj	Energy	Core UNGP indicators
79	Helen Oy	Energy	Core UNGP Indicators
30	Kemira Oyj	Chemistry and plastics	Core UNGP Indicators
447	Marimekko Oyj	Consumer products	Sectoral (apparel)
64	Mehiläinen Oy	Health and care services	Core UNGP Indicators
15	Metsä Group	Forest	Sectoral (agricultural products)
78	Paulig Group	Food	Sectoral (agricultural products)
362	Polar Electro Oyj	Electronics	Sectoral (ICT)
48	Posti Group	Transport and forwarding	Core UNGP Indicators
411	RE Child Wear Group Oy (Reima)	Consumer products	Sectoral (apparel)
107	Scanfil Oyj	Electronics	Sectoral (ICT)
11	SOK	Trade	Sectoral (agricultural products)
12	St1 Nordic Oy	Oil trade	Core UNGP Indicators
203	Finnish Minerals Group	Metal and extractives	Sectoral (extractives)
6	UPM-Kymmene Oyj	Forest	Sectoral (agricultural products)
40	Valio Oy	Food	Sectoral (agricultural products)
85	Yara (Yara Suomi Oy)	Chemistry and plastics	Sectoral (extractives)
25	YIT Oyj	Construction	Core UNGP Indicators

**b) Interview questions**

1. How well does your company, in your view, disclose publicly information related to the implementation of human rights responsibility?
2. What are the key challenges that make it difficult to publicly disclose information related to human rights responsibility?
3. What issues may have increased the need to publicly disclose information on human rights responsibility?
4. What would support your company in disclosing more information on the implementation of human rights responsibility?
5. Do you feel that your company has an area of human rights responsibility that is difficult to communicate about?

**c) Statements**

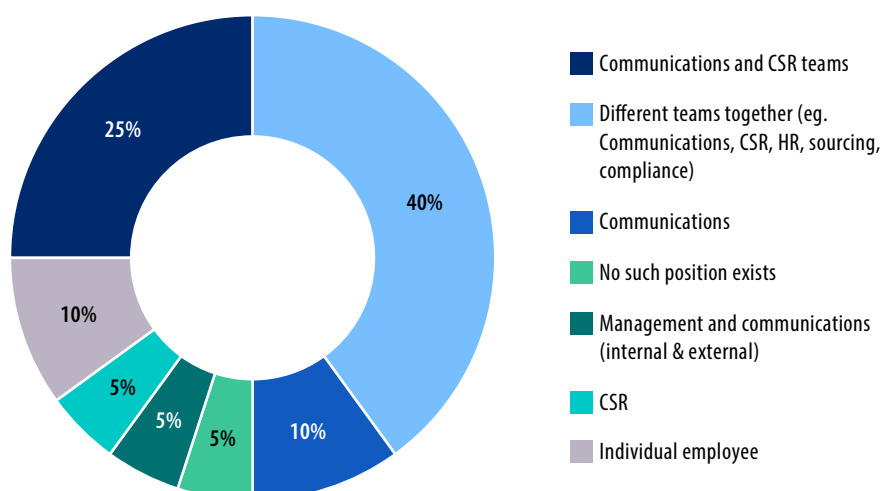
Response scale: Agree – Somewhat agree – Somewhat disagree – Disagree

1. Publishing information related to the realisation of human rights responsibility is an important part of the company's responsibility work and communication.
2. My company discloses publicly sufficient information on the implementation of human rights responsibility.
3. Finnish companies disclose publicly sufficient information on the implementation of human rights responsibility.
4. My company engages in active dialogue with various stakeholders on how we communicate about the realisation of our human rights responsibilities.
5. My company has sufficient resources and expertise related to human rights responsibility and communication about it.

**d) Background information on respondents**

Position	Number	% of respondents
Sustainability director	7	33%
Sustainability manager	4	19%
Head of communications and sustainability	3	14%
Other director	3	14%
Managing director	1	5%
Corporate responsibility specialist	1	5%
Human rights manager	1	5%
Procurement engineer	1	5%

Time in position	Number	% of respondents
Less than 1 year	3	15%
1–5 years	16	80%
6–10 years	0	0
Over 10 years	1	5%

**e) Who is responsible for communications related to human rights responsibility in the respondents' companies?**

## Appendix 3. Companies assessed with Core UNGP Indicators

The sample for the assessment was determined on the basis of the TE500 list published in June 2019, which was based on 2018 revenue. The table also shows the ranking on the latest TE500 list published in June 2020 (based on 2019 revenue).

# TE-500 2018	# TE-500 2019	COMPANY NAME	SECTOR
2	2	Neste Oyj	Oil trade
7	8	Kone Oyj	Machinery and industrial products
10	12	St1 Nordic Oy	Oil trade
14	16	North European Oil Trade Oy	Oil trade
16	17	Fortum Oyj	Energy
17	18	Wärtsilä Oyj Abp	Machinery and industrial products
20	25	YIT Oyj	Construction
21	23	Valmet Oyj	Machinery and industrial products
22	21	Cargotec Oyj	Machinery and industrial products
23	22	Metso Oyj (currently Metso Outotec Oyj)	Machinery and industrial products
24	26	Konecranes Oyj	Machinery and industrial products
25	45	Veikkaus Oy	Consumer services
26	24	Huhtamäki Oyj	Diversified and others
27	27	Finnair Oyj	Transport and forwarding
29	30	Kemira Oyj	Chemistry and plastics
33	36	Caverion Oyj	Business services
37	39	Wihuri International Oy	Diversified and others
39	38	Elisa Oyj	Telecommunications
43	48	Posti Group Oyj	Transport and forwarding
44	42	Tieto Oyj (currently TietoEVRY Oyj)	Information technology
45	47	Nokian Tyres	Chemistry and plastics
46	43	Oriola Oyj	Wholesale trade
51	52	Supercell Oy	Consumer products
52	80	Sanoma Oyj	Communication
53	31	Uros Oy	Information technology
55	70	VR-Group Ltd	Transport and forwarding

# TE-500 2018	# TE-500 2019	COMPANY NAME	SECTOR
56	53	Outotec Oyj (currently Metso Outotec Oyj)	Metal and extractives
57	59	Uponor Oyj	Chemistry and plastics
58	58	Gasum Oy	Energy
59	60	Veho Oy Ab	Automotive trade
61	62	Fiskars Oyj Abp	Consumer products
66	66	Orion Oyj	Health technology
68	65	SRV Yhtiöt Oyj	Construction
72	79	Helen Oy	Energy
73	64	Mehiläinen Oy	Health and care services
74	77	DNA Oyj	Telecommunications
78	76	Tokmanni Oyj	Retail
80	84	Fingrid Oyj	Energy
81	86	Lassila & Tikanoja Oyj	Business services
84	103	Cramo Oyj	Business services
85	87	Planmeca Oy	Health technology
86	67	Terveystalo Oyj	Health and care services
88	96	Lehto Group Oyj	Construction
90	95	Ramirent Oy	Business services
94	106	Kauppahuone Laakkonen Oy	Automotive trade
95	118	Attendo Oy	Health and care services
96	93	3Step It Group Oy	Information technology
97	101	Valmet Automotive Oy	Machinery and industrial products
100	111	Luvata Oy	Metal and extractives

## Appendix 4. Results of the companies assessed with the Core UNGP Indicators

Company name	Percentage scores (%)			
	A) Governance and policy commitments (max. 31%)	B) Embedding respect and human rights due diligence (max. 46%)	C) Remedies and grievance mechanisms (max. 23%)	Total score % (max. 100%)
Neste Oyj	28.8	36.5	13.5	78.8
Kone Oyj	9.6	5.8	5.8	21.2
St1 Nordic Oy	7.7	0	0	7.7
North European Oil Trade Oy	17.3	3.8	11.5	32.7
Fortum Oyj	13.5	1.9	13.5	28.8
Wärtsilä Oyj Abp	13.5	0	5.8	19.2
YIT Oyj	9.6	5.8	13.5	28.8
Valmet Oyj	19.2	21.2	11.5	51.9
Cargotec Oyj	13.5	11.5	13.5	38.5
Metso Oyj (currently Metso Outotec Oyj) <sup>50</sup>	17.3	13.5	9.6	40.4
Konecranes Oyj	13.5	7.7	5.8	26.9
Veikkaus Oy	3.8	0	3.8	7.7
Huhtamäki Oyj	13.5	3.8	9.6	26.9
Finnair Oyj	9.6	3.8	13.5	26.9
Kemira Oyj	13.5	13.5	11.5	38.5
Caverion Oyj	9.6	3.8	3.8	17.3
Wihuri International Oy	5.8	0	0	5.8
Elisa Oyj	17.3	11.5	11.5	40.4
Posti Group Oyj	15.4	3.8	9.6	28.8

<sup>50</sup> In the assessments of Metso Oyj and Outotec Oyj, human rights commitments were assessed on the basis of publicly available policy documents of Metso Outotec Oyj.

Company name	Percentage scores (%)			
	A) Governance and policy commitments (max. 31%)	B) Embedding respect and human rights due diligence (max. 46%)	C) Remedies and grievance mechanisms (max. 23%)	Total score % (max. 100%)
Tieto Oyj (currently TietoEVRY Oyj)	13.5	7.7	9.6	30.8
Nokian Tyres	15.4	9.6	7.7	32.7
Oriola Oyj	9.6	0	5.8	15.4
Supercell Oy	0	0	0	0
Sanoma Oyj	7.7	0	9.6	17.3
Uros Oy	0	0	0	0
VR-Group Ltd	9.6	0	7.7	17.3
Outotec Oyj (currently Metso Outotec Oyj)	17.3	13.5	9.6	40.4
Uponor Oyj	11.5	0	5.8	17.3
Gasum Oy	9.6	1.9	3.8	15.4
Veho Oy Ab	7.7	0	9.6	17.3
Fiskars Oyj Abp	13.5	1.9	5.8	21.2
Orion Oyj	9.6	3.8	11.5	25.0
SRV Yhtiöt Oyj	7.7	11.5	9.6	28.8
Helen Oy	11.5	0	5.8	17.3
Mehiläinen Oy	9.6	0	7.7	17.3
DNA Oyj	5.8	0	5.8	11.5
Tokmanni Oyj	19.2	19.2	9.6	48.1
Fingrid Oyj	19.2	11.5	11.5	42.3
Lassila & Tikanoja Oyj	9.6	11.5	11.5	32.7
Cramo Oyj	11.5	11.5	5.8	28.8
Planmeca Oy	9.6	0	1.9	11.5
Terveystalo Oyj	9.6	0	5.8	15.4
Lehto Group Oyj	0	0	3.8	3.8



Company name	Percentage scores (%)			
	A) Governance and policy commitments (max. 31%)	B) Embedding respect and human rights due diligence (max. 46%)	C) Remedies and grievance mechanisms (max. 23%)	Total score % (max. 100%)
Ramirent Oy	9.6	5.8	13.5	28.8
Kauppahuone Laakkonen Oy	0	0	0	0
Attendo Oy	13.5	0	5.8	19.2
3Step It Group Oy	9.6	0	11.5	21.2
Valmet Automotive Oy	7.7	0	9.6	17.3
Luvata Oy	9.6	1.9	0	11.5
<b>Average</b>	<b>11.0</b>	<b>5.3</b>	<b>7.6</b>	<b>23.9</b>

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