

► Reference to the MNE Declaration since 2017

International Labour Conference Resolutions		
Session	Resolution	Reference
107 th Session (2018)	Conclusions concerning effective ILO development cooperation in support of the Sustainable Development Goals	► The private sector, including micro-, small and medium-sized enterprises, is instrumental in ensuring growth, investment and the creation of decent and productive employment, and in providing social protection, underpinning the achievement of the SDGs, particularly SDG 8. Moreover, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and the conclusions concerning the promotion of sustainable enterprises (2007) constitute essential tools. ()
109 th Session (2021)	Global call to action for a human- centred recovery from the COVID- 19 crisis that is inclusive, sustainable and resilient	Foster more resilient supply chains that contribute to protection of and respect for human rights in line with the three pillars of the UN Guiding Principles on Business and Human Rights and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; supported by sustainable international trade and investment.
110 th Session (2022)	Conclusions concerning the third recurrent discussion on employment	Support enterprises in achieving decent work in global supply chains, through promoting implementation of the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) and the United Nations Guiding Principles on Business and Human Rights, including in relation to transparency, human rights due diligence, grievance and remedy.

Recommendati	ion	Reference
Recommendation, 2		 Members should, in consultation with the most representative employers' and workers' organizations, adopt inclusive measures in order to promote full, productive, freely chosen employment and decent work and income-generation opportunities through, as appropriate, creating incentives for multinational enterprises are cooperate with national enterprises in order to create productive, freely chosen employment and decent work and to undertake human rights due diligence with a view to ensuring respect for human and labour rights, taking into account the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. Members should take measures, in particular in countries in which there are foreseeable risks of conflict or disaster, to build resilience, in consultation with employers' and workers' organizations and other stakeholders, to prevent, mitigate and prepare for crises in ways that support economic and social development and decent work, through actions such as prevention and mitigation of adverse effects, including through business continuity management in both the public and the private sector, taking into account the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up (1998).
Governing Bod	y Decisions	
Session	Decision	Reference
329 th Session (March 2017)	Decision on the seventh item on the agenda: Recommendations of the tripartite ad hoc working group concerning the review of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy text, annex and addenda and the interpretation procedure (GB.329/POL/7)	► The Governing Body took note of the report of the ad hoc working group figuring in the Appendix to document GB.329/POL/7, and approved the revised Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) and its revised Introduction contained in the Annex of the report and requested the Director-General to communicate the revised MNE Declaration and its revised Introduction to governments, requesting them to communicate them to employers' and workers' organizations with a view to further transmission to multinational enterprises and workers' representatives concerned; ()
332 nd Session (March 2018)	Decision on the sixth item on the agenda: Review of the MNE Declaration follow-up mechanism comprising promotional activities and an information-gathering	► The Governing Body took note of the information contained in document GB.332/POL/6 and requested the Office to take into account its guidance on enhancing the further recognition and implementation of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration).

system (GB.332/POL/6)

Session	Decision	Reference
335 th Session (March 2019)	Decision on the twelfth item on the agenda: Follow-up to the resolution concerning remaining measures on the subject of Myanmar adopted by the Conference at its 102nd Session (GB.335/INS/12)	 Having considered the report submitted by the Director-General, the Governing Body encouraged the Government to promote decent work through responsible investment policies in line with the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; ()
337 th Session (October-November 2019)	Decision on the third item on the agenda: Promotional activities concerning the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and related developments outside of the ILO (GB.337/POL/3)	► The Governing Body invited the Director-General to take into account its guidance on enhancing the further recognition and implementation of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and assistance to member States, the social partners, and enterprises on its implementation.
341 st Session (March 2021)	Decision on the fifth item on the agenda: Promotional activities with regard to the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and related developments outside the ILO (GB.341/POL/5)	➤ The Governing Body requested the Director-General to take into account the guidance provided when exploring options to further strengthen the visibility of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and its implementation by ILO Member States, regional and international organizations and enterprises, and to provide an update on these promotional activities at a future session of the Governing Body.

Regional Meeting Outcome Documents			
Meeting	Document	Reference	
10 th European Regional Meeting (October 2017)	Istanbul Initiative for the Centenary: Future for Decent Work for strong and responsible social partnership in Europe and Central Asia	In order to seize the opportunities and address the challenges relating to the future of work, the Office should promote the implementation of the revised Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy .	
19 th American Regional Meeting (October 2018)	Panama Declaration for the ILO Centenary: The future of work in the Americas	▶ Building a better future of work requires action in multiple areas. Therefore, it is necessary to develop the following policy priorities: Policies to promote a just transition in the framework of the conclusions concerning achieving decent work, green jobs and sustainable development, adopted at the 102nd Session of the International Labour Conference (2013). Promote the Protocol of 2014 to the Forced Labour Convention, 1930, and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (March 2017), in agreement with the tripartite constituents of the Governing Body of the ILO.	
14 th African Regional Meeting (December 2019)	Abidjan Declaration - Advancing Social Justice: Shaping the future of work in Africa	Building on the human-centred approach to the future of work, the main priorities for the African region will be built around the Centenary Declaration. We thus commit to strengthening the capacities of all people to benefit from the opportunities of a changing world of work through continuing to promote the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy with strong emphasis on supporting the tripartite constituents	
Sectoral Meeting O	Sectoral Meeting Outcome Documents		
Meeting	Document	Reference	
Meeting of Experts to adopt Guidelines on Decent Work and Socially Responsible Tourism (February 2017)	ILO Guidelines on decent work and socially responsible tourism	► The guidelines are based on principles derived from the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) (adopted in 1977, revised in 2000, 2006 and 2017).	

Meeting	Document	Reference
Tripartite Meeting on issues relating to Migrant Fishers (September 2017)	Conclusions on the promotion of decent work for migrant fishers	▶ Promoting social dialogue, in all its forms, based on freedom of association and the right to collective bargaining and other fundamental principles and rights at work, is an essential means for promoting good industrial relations, sustainable economic development and decent work in the fishing sector, including for migrant fishers. () The ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) and the UN Guiding Principles on Business and Human Rights are international frameworks that support compliance through social dialogue. The ILO's founding instruments recognize the need for social dialogue between governments, workers' and employers' organizations as key to the governance of work.
Tripartite Meeting of Experts to identify possible action to promote decent work and protection of fundamental principles and rights at work for workers in export processing zones (EPZs) (November 2017)	Conclusions adopted by the Tripartite Meeting of Experts to promote Decent Work and Protection of Fundamental Principles and Rights at Work for Workers in Export Processing Zones (EPZS)	► EPZs are often linked to global supply chains. The strategies companies employ for sourcing may also impact the rights of workers in EPZs in significant ways. All companies have a responsibility to respect workers' rights and use their leverage to take steps to ensure that the rights of workers in their supply chains are also respected and that workers have access to remedy when their rights are violated, as advocated for in the UN Guiding Principles on Business and Human Rights and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration). ()
Global Dialogue Forum on Challenges for Decent and Productive Work Arising from Digitalization in the Chemical and Pharmaceutical Industries (December 2018)	Points of consensus adopted by the Global Dialogue Forum on Challenges for Decent and Productive Work Arising from Digitalization in the Chemical and Pharmaceutical Industries	 Governments, employers and workers' organizations and multinational enterprises are recommended to observe the principles of the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and the United Nations Guiding Principles on Business and Human Rights.

Meeting	Document	Reference
Meeting of experts on cross-border social dialogue (February 2019)	Conclusions adopted by the Meeting of Experts on Crossborder Social Dialogue	 Cross-border social dialogue, including among actors in supply chains, contributes to the effective implementation of many international instruments such as the ILO Conclusion Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration), the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises. The MNE Declaration, which is consistent with the UNGPs, emphasizes that all enterprises should carry out human rights due diligence with the meaningful consultation of relevant stakeholders including workers' organizations. While respecting the autonomy of, and in consultation with, the social partners, national labour administrations can play an important role in making cross-border social dialogue initiatives relevant and inclusive, and their outcomes effective. Governments should promote an enabling environment for cross-border social dialogue and promote all aspects of the MNE Declaration; whenever meaningful or relevant in the national context, appoint national focal points on a tripartite basis, or make use of similar processes, for the effective promotion of the MNE Declaration and for the facilitation of the involvement of the social partners in relation to the principles of the MNE Declaration; Workers' and employers' organizations should raise awareness about the voluntary company-union dialogue facilities under the MNE Declaration for the discussion of issues of mutual concern; Guided by the diverse needs and realities of its tripartite constituents and recognizing its unique convening power, the ILO should provide support, as appropriate, in the form of promotional campaigns and advocacy, including through Strengthen efforts to promote the MNE Declaration, placing priority on identifying and maintaining, with tripartite involvement, a list of facilitators for the company-union dialogue and the establishment and training of national focal points.
Sectoral meeting on promoting decent work and safety and health in forestry (May 2019)	Conclusions on promoting decent work and safety and health in forestry	▶ The Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) sets out principles in the fields of employment, training, conditions of work and life, and industrial relations which governments, employers' and workers' organizations and multinational enterprises are recommended to observe on a voluntary basis; (). Governments of host countries should promote good social practice in accordance with the MNE Declaration among multinational enterprises operating in their territories. Governments of home countries should promote good social practice in accordance with the MNE Declaration among their multinational enterprises operating abroad, having regard to the social and labour law, regulations and practices in host countries as well as to relevant international standards.

Meeting	Document	Reference
Meeting of Experts to Adopt Guidelines on the Promotion of Decent Work and Road Safety in the Transport Sector (September 2019)	Guidelines on the promotion of decent work and road safety in the transport sector	 Non-State based grievance mechanisms are operational-level mechanisms that should be designed, in line with the United Nations Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) and the OECD Guidelines for Multinational Enterprises. Private compliance initiatives and the efforts of other stakeholders to promote workplace compliance can support but cannot replace the effectiveness and efficiency of public governance systems. Businesses have a responsibility to respect labour rights in their operations and governments have the duty to implement and enforce national laws and regulations The United Nations Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) and the OECD Guidelines for Multinational Enterprises provide guidance for implementing responsible business conduct.
Technical meeting on the future of work in the automotive industry (February 2021)	Conclusions adopted by the Technical meeting on the future of work in the automotive industry	Governments, employers' and workers' organizations and multinational enterprises are recommended to observe the principles of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and the United Nations Guiding Principles on Business and Human Rights.
Technical meeting on the future of decent and sustainable work in urban transport services (September 2021)	Conclusions adopted by the Technical meeting on the future of decent and sustainable work in urban transport services	► Governments have the duty to adopt, implement and effectively enforce national laws and regulations to ensure that fundamental principles and rights at work and ratified international labour Conventions apply to all workers, also taking into account their obligations under other international labour standards. () Public and private UPT enterprises should respect human rights in line with the three pillars of the United Nations Guiding Principles on Business and Human Rights and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.
Meeting of Experts on safety and health in textiles, clothing, leather and footwear (October 2021)	Code of practice on Safety and health in textiles, clothing, leather and footwear	 Governments, employers' and workers' organizations and all enterprises, including multinational enterprises, in the textiles, clothing, leather and footwear industries should observe the principles of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration). Multinational and national enterprises, wherever the principles of the MNE Declaration are relevant to both, should be subject to the same expectations in respect of their conduct in general and their social practices in particular.

Meeting	Document	Reference
Technical meeting on the future of work in aquaculture in the context of the rural economy (December 2021)	Conclusions on the future of work in aquaculture in the context of the rural economy	■ Governments have the duty to adopt, implement and effectively enforce national laws and regulations and ensure that fundamental principles and rights at work and ratified international labour Conventions are applied to all workers in the aquaculture sector, taking into account their obligations under other international labour standards. () All enterprises should respect human and labour rights in their supply chains consistent with the United Nations Guiding Principles on Business and Human Rights and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.
Technical meeting on the impact of digitalization in the finance sector (January 2022)	Conclusions adopted by the Technical meeting on the impact of digitalization in the finance sector	Governments have the duty to adopt, implement and effectively enforce national laws and regulations and to ensure that fundamental principles and rights at work and ratified international labour Conventions protect and are applied to all workers in the financial services sector, taking into account their obligations under other international labour standards. Governments, employers, and workers should respect the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.
Meeting of Experts to revise the 1992 code of practice on safety and health in construction (February 2022)	Code of practice on safety and health in construction	(The ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy is referenced as one of ILO codes of practice, guidelines and relevant publications.)
Technical meeting on COVID-19 and sustainable recovery in the tourism sector (April 2022)	Conclusions adopted by the Technical meeting on COVID-19 and sustainable recovery in the tourism sector	 Governments, employers' and workers' organizations and all enterprises, including multinational enterprises, in the tourism sector should observe the principles of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.

Other ILO Policy Documents		
Meeting	Document	Reference
L'atelier tripartite sous- régional sur le «Renforcement du rôle et de l'impact des institutions nationales de dialogue social en Afrique pour une gouvernance économique et sociale plus efficace et juste» (2017)	Déclaration d'Abidjan sur le renforcement du rôle et de l'impact des institutions nationales de dialogue social pour une gouvernance économique et sociale plus efficace et juste	Nous nous engageons à considérer l'opportunité de nommer les points focaux nationaux tripartites prévus par la Déclaration tripartite de l'OIT sur les entreprises multinationales révisée en mars 3 2017, par exemple par le biais de commissions, sous notre égide, en charge du dialogue social avec les entreprises multinationales.
Global Conference on the Sustained Eradication of Child Labour (2017)	Buenos Aires Declaration on Child Labour, Forced Labour and Youth Employment	 Acknowledging, in the fight against child labour and forced labour, the relevance of the ILO's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. Recognizing that enterprises should respect human rights, encourage them, in line with the ILO's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and the UN Guiding Principles on Business and Human Rights, to carry out due diligence in their supply chains in order to identify, prevent, mitigate and account for how they address adverse human rights impacts of their activities, particularly in relation to child labour and forced labour.
5th Global conference on the elimination of child labour (May 2022)	Durban Call for Action on the Elimination of Child Labour	 Recognizing the responsibility of businesses and their contribution to the elimination of child labour and forced labour by carrying out due diligence in their operations and supply chains and ensuring responsible and sustainable business practices that address the root causes of child labour and forced labour, in line with the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, (). ending child labour in supply chains by promoting and supporting transparency, due diligence and remediation in private and public supply chains and procurement policies, including those of multilateral organizations, in line with the UN Guiding Principles on Business and Human Rights and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; mitigating child labour risk, ().

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Meeting	Document	Reference
G20 Labour and Employment Ministers Meeting (2017)	Ministerial Declaration: "Towards an Inclusive Future: Shaping the World of Work"	 We reaffirm our commitment to international guidelines and frameworks such as the UN Guiding Principles on Business and Human Rights (UN Guiding Principles), the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO MNE Declaration), the ILO Conclusions concerning decent work in global supply chains (adopted by the 2016 International Labour Conference), and the OECD Guidelines for Multinational Enterprises (OECD Guidelines) for countries that adhere to them. We underline the importance of providing access to remedy. We will encourage the establishment of non-judicial grievance mechanisms and welcome the development of national focal points to promote the use of the ILO MNE Declaration and its principles whenever appropriate. ()
G20 Leader's Summit (2017)	G20 Leaders' Declaration: Shaping an Interconnected World	▶ Global Supply Chains can be an important source of job creation and balanced economic growth. However challenges for achieving an inclusive, fair and sustainable globalisation remain. In order to achieve sustainable and inclusive supply chains, we commit to fostering the implementation of labour, social and environmental standards and human rights in line with internationally recognised frameworks, such as the UN Guiding Principles on Business and Human Rights and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. () We will work towards establishing adequate policy frameworks in our countries such as national action plans on business and human rights and underline the responsibility of businesses to exercise due diligence. We will take immediate and effective measures to eliminate child labour by 2025, forced labour, human trafficking and all forms of modern slavery. ()
SADC Meeting of Ministers responsible for employment and labour and social partners (2018)	Ministerial Declaration "Horizon Decent Work: Advancing Coherence, Connectivity and Inclusivity", Meeting of SADC Ministers for Employment and Labour and Social Partners	Undertake to explore the ratification of international labour standards and their full implementation to complement national legislations and other international commitments such as the ILO Declaration on Fundamental Principles and Rights at Work, the UN Guiding Principles on Business and Human Rights, and ILO Tripartite Declaration of Principles concerning Multi-National Enterprises (MNEs) and Social Policy of 2017 in order to address decent work issues in all work circumstances, including cross-border supply chains.

Meeting	Document	Reference
G7 Social Ministers' Meeting (2019)	G7 Social Tripartite declaration	► The role of enterprises being instrumental regarding the respect of decent work, quality employment and equal opportunities, we commit to promote Responsible Business Conduct, including human rights due diligence in accordance with the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for MNEs and the ILO MNE Declaration .
G7 Trade Meetings (2021)	2021 Trade Ministers' Statement on Forced Labour	We commit to further enhancing clarity and predictability for businesses. We further commit to promote guidance on human rights due diligence, including but not limited to responsible recruitment practices, in line with the OECD Guidelines for Multinational Enterprises and Due Diligence Guidance on Responsible Business Conduct, including at sector levels; the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and ILO general principles for fair recruitment; the IOM's ethical recruitment standards; and the UNGP. () We commit to promote, within the relevant multilateral institutions such as the UN, ILO and OECD, common definitions and guidance to collect and share data and evidence on forced labour, and facilitate business compliance with international labour standards and international standards on responsible business conduct throughout global supply chains.
26th UN Climate Change Conference of the Parties (COP26) (2021)	Just Transition Declaration	▶ We recognise that transitions also impact businesses in supply chains and the health, environmental and broader social and economic interests of those economically reliant on those supply chains. () We urge businesses to ensure their supply chains are free of human rights abuses, including through carrying out corporate due diligence in line with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights and the ILO's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. We also intend to consider the wider environmental, health, social and employment impacts of the operation of global supply chains, including the importance of building climate resilience into supply chains across all industries.
B7 Germany (2022), G7 Germany: Labour 7 Dialogue (2022)	B7-L7 Joint Statement	▶ The B7 and L7 commit to Responsible Business Conduct in accordance with the UN Guiding Principles on Business and Human Rights, the OECD Guidelines and the ILO MNE Declaration . Human Rights due diligence and remedy, including effective operational-level grievance mechanisms in line with the UN Guiding Principles of Business and Human Rights, are fundamental parts of Corporate Responsibility to respect human rights.

International Organization Documents		
Organization	Document	Reference
International Organisation of Employers (IOE)	IOE Centenary Manifesto (2020)	Employer and business organisations are an important bridge for companies that are ready and willing to partner with the public sector and UN agencies. () At this historic milestone, IOE pledges to Intensify efforts to promote and implement the UN Guiding Principles on Business and Human Rights, and the ILO MNE (multinational and national enterprises) Declaration.
European Union (EU)	Council Conclusions on Human Rights and Decent Work in Global Supply Chains (2020)	 Corporate due diligence, in particular human rights due diligence, is key for responsible supply chain management in line with the UN Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and the OECD Guidelines for Multinational Enterprises. To bundle leverage and expertise it is essential to have a common understanding of due diligence requirements across sectors, sizes of businesses and countries, in line with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. Calls on the European Commission to launch an EU Action Plan by 2021 focusing on shaping global supply chains sustainably, promoting human rights, social and environmental due diligence standards and transparency and which takes the experiences and lessons learned from the COVID-19 pandemic into account. This supports the coherent implementation of the UN Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and the OECD Guidelines for Multinational Enterprises. The Action Plan should address the needs of those at the beginning of global supply chains, often in developing countries, and thus complement an updated decent work agenda.
European Union (EU)	Action plan on Human Rights and Democracy 2020-2024 (2020)	Support multi-stakeholder processes to develop, implement and strengthen standards on business and human rights and due diligence, and engage with development banks and international financial institutions. Promote regional projects, peer learning, exchanges of good practice and internationally recognised guidelines and mechanisms, such as those in the UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises and the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy.

Organization	Document	Reference
European Union (EU)	Communication of the Commission on decent work worldwide for a global just transition and a sustainable recovery (2022)	International commitments and guidance, including e.g. the 2011 UN Guiding Principles on Business and Human Rights, the 2011 OECD Guidelines for Multinational Enterprises and the 2017 ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, reflect rising concerns that globalisation is not always happening in a sustainable manner and address the role of business corporations in this regard.
European Union (EU)	Communication of the Commission on The power of trade partnerships: together for green and just economic growth (2022)	➤ TSD chapters also promote the ratification of the unratified fundamental ILO Conventions and have a broad range of commitments and cooperation provisions on issues such as labour rights, social dialogue, decent working conditions and the promotion of responsible business conduct, in line with the relevant international instruments, such as the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, and the UN Global Compact.
European Union (EU)	Proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937	► The concept of human rights due diligence was specified and further developed in the OECD Guidelines for Multinational Enterprises which extended the application of due diligence to environmental and governance topics. The OECD Guidance on Responsible Business Conduct and sectoral guidance are internationally recognised frameworks setting out practical due diligence steps to help companies identify, prevent, mitigate and account for how they address actual and potential impacts in their operations, value chains and other business relationships. The concept of due diligence is also embedded in the recommendations of the International Labour Organisation (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.