

standards do not create new legal obligations for states or corporations, they describe in greater detail the implications for companies of states' legal duties arising under human rights treaties as discussed above in chapter 1. The UN Framework and UNGPs have been given further effect in Council of Europe member states via the Committee of Ministers' 2014 Declaration and 2016 Recommendation on Human Rights and Business.

The rest of this section outlines the general approach taken by the UNGPs and the Council of Europe Recommendation to the corporate responsibility to respect human rights. Subsequent sections in this chapter consider the guidance ventured by the UNGPs and Council of Europe Recommendation, along with other relevant standards, on how companies should operationalise this responsibility in practice.

2.2.1. Corporate respect for human rights under the UN framework

Echoing the UDHR, the UN Framework recognises the role of business enterprises as "organs of society", albeit they are specialised to perform "economic functions". Self-evidently, businesses are not public bodies, and cannot be fixed with a set of human rights obligations identical to those of governments, given their different constitutional and legal status, resources and competences (UNHRC 2008: 16).

The UN Framework also acknowledges that the diversity of businesses, including in terms of size, industry sector, corporate structure and operating location, poses a challenge for articulating or indeed legislating a single standard of responsibility for human rights for all companies. Taking this into account, the UNGPs counsel a procedural approach to implementation of the corporate responsibility to respect human rights. This takes the form of "human rights due diligence", a process encompassing "the steps a company must take to become aware of, prevent and address adverse human rights impacts" (UNHRC 2008: 17) that can be adapted to all types of business irrespective of their specific characteristics (see further Section 2.4 below).

2.2.2. Corporate respect for human rights under the UNGPs

Within these broad contours, the UNGPs relating to the corporate responsibility to respect human rights fall into two categories:

- ▶ "Foundational Principles" addressing the definition, scope and extent of the corporate responsibility to respect human rights (UNGPs 11-15); and
- ▶ "Operational Principles" that articulate in greater depth the policies and procedures that businesses need to adopt to ensure that they respect human rights in practice, in particular by implementing a process of "human rights due diligence" (UNGPs 16-24).