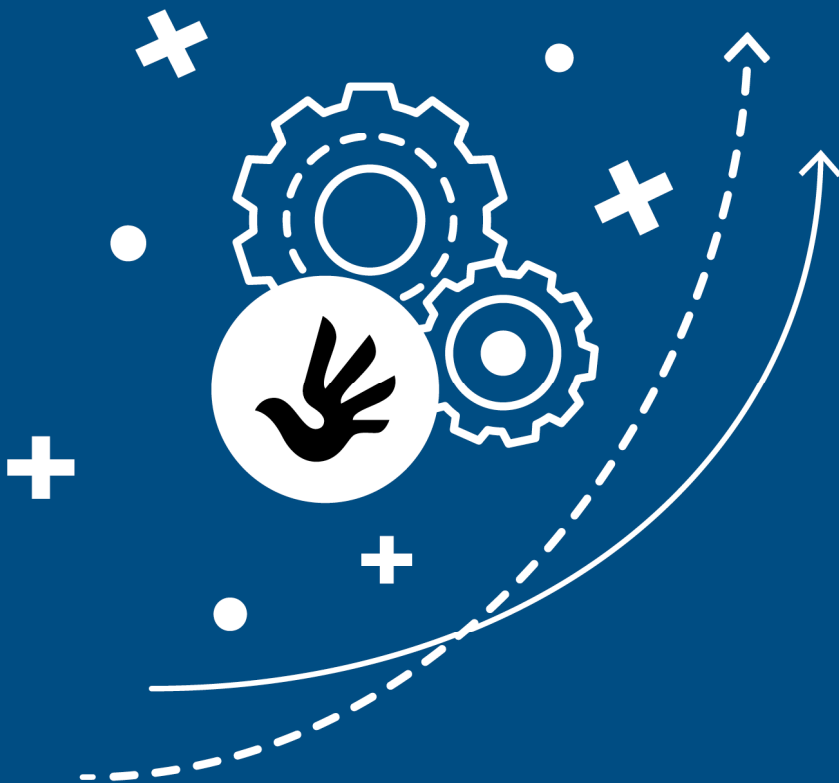




Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

UN Guiding Principles on Business and Human Rights

Swiss National Action Plan
2024–27



Foreword

When companies incorporate human rights in their business activities, this benefits society, the environment and the companies themselves. It is crucial for all companies to respect human rights, not only for reasons of regulatory compliance, but also to promote growth and sustainable development. By integrating human rights due diligence, companies will achieve numerous strategic advantages, such as an improved reputation, enhanced competitiveness and better market access, greater resilience, higher productivity and product quality, and increased appeal as employers.

The Federal Council expects companies active in Switzerland and abroad to carry out their activities in compliance with the UN Guiding Principles on Business and Human Rights and to conduct human rights due diligence. In pursuit of this objective, the Federal Council supports companies through targeted instruments, as well as advice, training and networking opportunities. Following an evaluation, the National Action Plan on Business and Human Rights (NAP) for 2020–23 has been replaced by the NAP for the 2024–27 period. This update enabled the NAP to be adapted to new circumstances, especially regulatory developments. It is designed to promote implementation of the UN Guiding Principles, and it sets out new measures aimed at ensuring that both the federal government and Swiss companies – regardless of their size, structure, sector and sphere of activity – make respect for human rights a core operational concern.



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1. Background

UN Guiding Principles on Business and Human Rights

The UN Guiding Principles on Business and Human Rights (referred to below as the 'UN Guiding Principles') were unanimously adopted by the Human Rights Council in 2011. They clearly describe the various and complementary roles that the state and companies must play in order to prevent their activities from having any adverse human rights impacts. The UN Guiding Principles are based on three pillars:

1. The obligation of states to respect, protect and implement human rights and fundamental freedoms (state duty to protect)
2. The responsibility of companies to respect human rights, which includes exercising due diligence (corporate responsibility)
3. The responsibility of states and companies to ensure those affected by human rights abuses have access to effective remedy (access to remedy).



Legal framework in Switzerland and the EU

In view of new legal provisions pertaining to due diligence and the publication of information, Switzerland has significantly strengthened its smart mix of binding and non-binding measures. Given its close economic relationship with the EU, Switzerland is particularly attentive to changes in EU regulations. The following list provides an overview of the regulatory landscape in Switzerland and the EU.

New provisions on transparency in non-financial affairs and on due diligence and transparency obligations in relation to minerals and metals from conflict-affected areas and child labour

Since 1 January 2022, large Swiss companies have had a legal obligation to report on the risks that they pose with respect to the environment, social issues, workers' concerns, human rights and corruption, as well as on the measures taken to address those risks. Companies that pose risks in the sensitive areas of child labour or conflict minerals are subject to specific and more extensive due diligence and reporting obligations. Provisions to this effect have been incorporated into the fifth part of the Swiss Code of Obligations (CO) (see Article 964a ff.), and an ordinance on due diligence and transparency duties in connection with minerals and metals from conflict-affected areas and child labour (DDTrO) was adopted.

European Corporate Sustainability Due Diligence Directive (CSDDD)

In May 2024, the EU Council and the European Parliament adopted the CSDDD directive, which entered into force on 25 July 2024. In December 2023, Switzerland conducted a study on the impact of the new EU directive on Swiss companies.

Corporate Sustainability Reporting Directive (CSRD)

The obligation for companies to prepare sustainable development reports took effect in the EU on 5 January 2023. This directive updates and strengthens the rules on the corporate and environmental information that companies must disclose. To ensure Swiss law remains aligned at the international level, on 26 June 2024 the Federal Council initiated a consultation on new provisions governing corporate reporting. In keeping with the standards in effect in EU member states, the proposed rules will require a larger number of companies to publish reports on the risks their activities pose with respect to the environment, human rights and corruption, as well as on the measures taken to counter these risks¹.

EU regulation banning products made with forced labour

The new European regulation 'Prohibiting Products Made with Forced Labour on the Union Market' was adopted by the European Parliament on 23 April 2024 and entered into force at the end of 2024. At the moment the regulation takes effect, a three-year transitional period begins, after which the European Commission and the member states will be subject to the new obligations. In recent years, several parliamentary proposals aimed at prohibiting the importation of products made with forced labour have been discussed in Switzerland. More recently, parliamentary initiative 21.427 Gredig,² from 2021, 'Combating forced labour by expanding the duty of due diligence', pushed to expand the scope of due diligence and transparency duties set out in the indirect counter-proposal to the initiative concerning multinationals responsible for forced labour. That initiative was put on hold by the legal affairs committees of the Council of States and the National Council.

¹ [Nachhaltige Unternehmensführung: Bundesrat schlägt strengere Regeln für Berichterstattung vor, 26.6.2024](#)

² [21.427 | Combating forced labour by expanding the duty of due diligence | Object | The Swiss Parliament \(parlament.ch\)](#)

Objectives of the National Action Plan

Respecting human rights is a concern not just for supply chains around the world, but also in Switzerland. The aim of the NAP is to strengthen the implementation of human rights due diligence by companies based in Switzerland and active in Switzerland and/or abroad. Human rights due diligence is one of the core responsibilities of companies. The Federal Council expects all companies to set up such procedures in accordance with their size, their sector and their position in the supply and value chains. It also expects companies to explicitly address the impact of their activities on women, children and vulnerable groups.

Moreover, the Federal Council is committed to developing appropriate incentives to encourage companies to respect human rights and supports the implementation of applicable laws and standards. International norms such as the UN Guiding Principles and the OECD guidelines for multinational enterprises underpin both domestic and international laws in the area of corporate responsibility. They serve as an important guide for companies in terms of legal compliance, and the NAP helps them to prepare for current and future regulations. The Swiss National Contact Point for responsible business conduct also supports business enterprises on implementing responsible conduct. In response to Dittli postulate 23.4062,³ the Federal Council will present a report containing an analysis of SME needs, existing instruments, and measures that could be taken to help SMEs handle the impact of new European and international environmental, social and governance (ESG) regulations.

2. Updating the National Action Plan for the 2024–27 period

External evaluations of the National Action Plan 2020–23

The NAP 2024–27 takes into account two evaluation reports and various new legal provisions. These two reports analysed the action plan⁴ and the implementation by Swiss companies of due diligence for responsible business conduct.⁵

Evaluation results

The support services provided by the Federal Administration have had an impact on business practices. However, the NAP could be strengthened by improving its impact indicators, developing a more rigorous implementation plan and bolstering cooperation between the various agencies of the Federal Administration.

As a result of the evaluation, four priority action areas for the NAP 2024–27 were identified:

1. Enhancing the consistency of policies and instruments concerning business and human rights and concerning responsible business conduct
2. Accounting for future action areas (such as new risks in relation to human rights, and regulatory developments)

³ [23.4062 | Helping Swiss SMEs apply ESG directives | Matters | Swiss Parliament](#)

⁴ Report on the evaluation of the National Action Plan on Business and Human Rights 2020–23 (in German), available here: www.nap-bhr.admin.ch

⁵ Report on the study on the implementation of due diligence instruments for responsible business conduct (in German), available here: www.nap-bhr.admin.ch

3. Increasing the 'leverage effect' of the measures contained in the NAP and improving impact measurements
4. Bolstering and strengthening the support provided by all stakeholders.

The updated NAP, for the 2024–27 period, incorporates these priority action areas into the three pillars underpinning the UN Guiding Principles.

Updating the measures contained in the NAP 2020–2023

The external evaluation determined that over 80% of the measures set out in the NAP 2020–23 have been implemented. Most services, tools and initiatives remain in place. Six measures, however, have been updated and strengthened:

Original measures	Updated measures	Responsibility
<i>Measure 5: Multi-stakeholder initiatives on business and human rights</i>	The Federal Administration facilitates a deeper dialogue among stakeholders, including business associations and civil society, through panel discussions and discussion platforms. The aim of this initiative is to promote constructive collaboration through practical solutions designed to improve respect for human rights in business activities. Switzerland plays an active role in supporting various multi-stakeholder initiatives, including the cocoa, gold, textiles and coffee sectors, and in implementing the Voluntary Principles on Security and Human Rights and the International Code of Conduct for Private Security Service Providers. These efforts, which supplement the new legislative measures, seek to maximise the positive impact of companies on the ground while promoting social and environmental sustainability.	FDFA, EAER
<i>Measure 7: Reduction in human rights risks associated with gold extraction and trading</i>	Starting on 1 January 2022, Swiss-based companies must comply with due diligence obligations as well as with reporting obligations if they import and process minerals and metals from conflict-affected areas (see Article 964j ff. of the Code of Obligations, and the DDTro). The Federal Administration informs the private sector of the applicable legal provisions.	FDFA, FDF, EAER, FDHA
<i>Measure 9: Human rights due diligence by federal government-associated businesses</i>	The Federal Administration will support federal government-associated limited companies and will work with boards of directors to discuss human rights-related requirements and promote the implementation of the UN Guiding Principles.	FDF, EAER, DETEC

<p>Measure 12: Criteria under the core ILO conventions of the International Labour Organisation (ILO) in public procurement at the federal level</p>	<p>The Federal Administration provides an updated tool for analysing the risk of non-compliance with the core ILO labour rights for each country.</p> <p>Staff responsible for procurement are familiar with human rights due diligence, as a way of encouraging bidding companies to adopt responsible practices.</p>	<p>FDF, DETEC, EAER</p>
<p>Measure 18: Consistency between trade agreements and protection of human rights</p>	<p>Evaluations of the impact on sustainable development, which also cover human rights-related aspects, are conducted on a case-by-case basis for new free trade agreements, once preliminary risk assessments have been completed.</p>	<p>EAER</p>
<p>Measure 27: Promoting efforts to end all forms of child exploitation in supply chains</p>	<p>Since 1 January 2022, companies based in Switzerland have been required to comply with due diligence obligations as well as with reporting obligations if there is reasonable suspicion that the products or services they offer were produced or supplied with the involvement of child labour (see Article 964j ff.CO and DDTro). The Federal Administration supports the implementation of these legal obligations by providing an analytical tool and cooperating with child labour-related platforms set up by international organisations.</p>	<p>EAER, FDJP</p>

3. New measures contained in the NAP 2024–27

The updated NAP, for the 2024–27 period, contains 10 new measures that cover the three pillars underpinning the UN Guiding Principles.

Pillar I: State duty to protect human rights

Measure 1: The UN Guiding Principles have been strengthened in two new areas: the digital space and new technologies

Emerging technologies like artificial intelligence (AI) can boost economic growth and job creation, but they also pose human rights-related risks. In order to protect human rights in the digital space, Switzerland takes part in multilateral processes aimed at developing appropriate standards. The federal government will support efforts aimed at companies and states to promote guidelines on the application of the UN Guiding Principles in the digital space and in new and emerging technologies, in part through a UN guide on the risks of generative AI.

Objective	Indicator	Responsibility
Implementation of the UN Guiding Principles is strengthened in two new areas: the digital space and new technologies.	<p>New multilateral instruments, such as the UN Global Digital Compact, cite the UN Guiding Principles.</p> <p>Guidelines on the best way of incorporating the UN Guiding Principles into new and emerging technologies (e.g. in AI and neurotechnologies) are produced and published by the Swiss government with the support of outside partners.</p>	<p>FDF/STS</p> <p>EAER/SECO</p> <p>DETEC/OFCOM</p> <p>FDJP/FOJ</p>

Measure 2: Contribute to the implementation of the UN Guiding Principles in support of promotion activities

The Federal Administration will encourage actors engaged in promotion activities (e.g. trade missions) to make an even greater effort to implement human rights due diligence. The inclusion of companies in trade missions could be used as a platform for encouraging the private sector to apply the UN Guiding Principles. Actors engaged in promotion activities will be informed of this.

Objective	Indicator	Responsibility
<p>Raise awareness among federal and cantonal agencies in charge of promotion activities, as well as chambers of commerce, of human rights due diligence.</p> <p>Encourage companies to conduct human rights due diligence in relation to their international business activities.</p>	<p>Support is provided to federal and cantonal agencies in charge of promotion activities, as well as to chambers of commerce, in managing human rights-related risks (awareness-raising, training, guidance, etc.).</p> <p>Companies that take part in trade missions systematically receive information on the implementation of the UN Guiding Principles.</p>	<p>EAER/SECO</p>

Pillar II: Corporate responsibility to respect human rights

Measure 3: Promote human rights in training, governance and business practices

In order to promote a responsible corporate culture that respects human rights, several overlapping initiatives are implemented. Universities and other institutions that provide business administration and management training are informed of the 'business and human rights' issue so that they will familiarise future business leaders with the concept of corporate responsibility. In parallel, the private sector is actively informed of legal obligations and international standards, with a focus on regulatory developments in Switzerland and abroad. Sector-based dialogues, with the support of business associations, are carried out in priority sectors that have been identified as having particular responsibility in the area of human rights. Lastly, greater emphasis is placed on promoting due diligence among senior managers and boards of directors, including within SMEs, so that human rights will be incorporated into corporate governance at all levels. The combined effect of these activities is to help prevent abuses and promote responsibility and transparency.

Objective	Indicator	Responsibility
<p>The rectors of Swiss higher education institutions are informed of the 'business and human rights' issue. They are familiar with the underlying concern, which is that business and economics students should be taught, as part of their curriculum, the importance of respect for human rights.</p> <p>The private sector is informed of human rights-related legal obligations and international standards.</p> <p>The sector-based dialogue for enhancing the accountability of companies in priority sectors is strengthened.</p> <p>Human rights due diligence is promoted in the private sector.</p>	<p>Documentation appropriate to the target audience is sent to the higher education institutions in question. Based on needs, and upon invitation, the NAP is presented to interested higher education institutions/training programmes during an information meeting.</p> <p>Information meetings on legal obligations and international standards are held.</p> <p>Sector-based dialogues are held, with the active participation of priority sectors and target sectors. Recommendations are adopted following the dialogues.</p> <p>Companies, including SMEs, have received information on due diligence and the role of senior managers and boards of directors.</p>	<p>EAER/SECO</p> <p>FDJP/FOJ</p> <p>FDFA/STS</p> <p>EAER/SERI</p>

Measure 4: Promote human rights due diligence in relation to the energy transition

According to the International Labour Organization (ILO) definition, the just transition seeks to ensure that the efforts expended to make the economy greener are as fair and inclusive as possible for everyone affected, while creating opportunities for decent work and leaving no one behind. Human rights due diligence stands as a precious contribution to the just transition, in particular with regard to supply chains for new sources of energy. To help companies implement human rights due diligence in relation to this transition, the Federal Administration will organise events with relevant sectors, in conjunction with outside partners.

Objective	Indicator	Responsibility
<p>Companies implement human rights due diligence as part of measures to combat climate change.</p>	<p>A multi-stakeholder dialogue and other events with the relevant sectors are organised by the Federal Administration, in conjunction with outside partners.</p>	<p>EAER/SECO</p> <p>FDFA/STS</p> <p>FDFA/SDC</p>

Measure 5: Investment, financing and consultancy services

Investments and financing have a special role to play in terms of their influence and leverage effect on companies. For this reason, the NAP has also been prepared for actors in the areas of investment, financing and consultancy services. Financial institutions can promote sustainable financial services and thus contribute to respect for human rights, while consultancies can help companies integrate the UN Guiding Principles into their activities.

By working together closely, financial actors can promote high human rights standards throughout global value chains and, in so doing, contribute to a more sustainable business environment.

Objective	Indicator	Responsibility
Finance and investment actors are aware of their influence in promoting respect for human rights in business activities and use available means to promote sustainability.	Awareness-raising events are held, and specific information is made available.	EAER/SECO FDFA/STS FDF/SIF

Measure 6: Take women and children into account in the due diligence process

Women and children in particular can be affected by the negative repercussions of business activities on human rights. In conducting due diligence, companies have to pay special attention to them. The Federal Administration will express its expectations that companies address the impact of their activities on all groups, including women, children and people at risk.

Objective	Indicator	Responsibility
In conducting due diligence, companies address the impact of their activities on women and children.	The Federal Administration expresses its expectations that special attention is paid to women and children in relation to human rights due diligence.	FDFA/STS EAER/SECO

Measure 7: Sport and human rights

Numerous international sports federations are based in Switzerland, which is a founding member of the Centre for Sport and Human Rights. As part of its duty to protect human rights, Switzerland has a major role to play in sport. The federal government, together with the Centre for Sport and Human Rights, will remain in dialogue with all stakeholders in the sporting world, including Swiss-based international sports federations in particular, and will help them adopt and apply human rights-related policies. It will also remain in dialogue with states that host major sporting events, sharing with them best practices and lessons learned so that they recognise their role in protecting human rights whenever they host sporting events.

Objective	Indicator	Responsibility
International sports federations incorporate human rights into their governance and operations. The governments of other states recognise their role in protecting human rights whenever they host sporting events.	Swiss-based actors in the sport ecosystem, including international sports federations, adopt and implement human rights policies. Host states take part in an annual dialogue organised by Switzerland in order to discuss challenges and best practices.	FDFA/STS

Pillar III: Access to remedy

Measure 8: Map and analyse obstacles preventing access to grievance mechanisms

Judicial and non-judicial grievance mechanisms will be exhaustively mapped out in order to inventory and demonstrate their complementary nature, as part of the effort to improve access to information and show what forms of remedy are available for victims of human rights abuses. In parallel, obstacles preventing access to these mechanisms will be identified and analysed with respect to the effectiveness

criteria contained in the UN Guiding Principles, while also taking gender considerations into account. The aim of this holistic approach is to improve the effectiveness and inclusivity of remedy mechanisms while increasing trust in the human rights protection system.

Objective	Indicator	Responsibility
Raise the visibility of judicial and non-judicial grievance mechanisms for victims of human rights abuses and analyse obstacles.	Judicial and non-judicial mechanisms are mapped out and the end result is published. The mapping process includes an analysis of the extent to which the mechanisms are complementary and an analysis of obstacles preventing access to grievance mechanisms.	FDFA/STS EAER/SECO

Measure 9: Encourage the private sector to set up grievance mechanisms

One of the expectations set out in the UN Guiding Principles is that companies should provide access to remedy for victims of business-related human rights abuses. When it comes to implementing the UN Guiding Principles, the federal government can play a role by helping companies, business associations and multi-stakeholder initiatives to create and put in place grievance mechanisms.

Switzerland will support the Centre for Sport and Human Rights in designing and promoting a guide on access to remedy in order to help sports bodies create regulations that ensure access to effective remedy and to grievance mechanisms for victims of abuse in sport.

Objective	Indicator	Responsibility
Non-state grievance mechanisms can be used to address human rights issues.	Advice is available on the NAP website and is shared by the Federal Administration with companies. Existing grievance mechanisms are put in place by Swiss-based companies, multi-stakeholder initiatives and sports federations.	FDFA/STS EAER/SECO

Measure 10: Handling of complaints from human rights defenders

Switzerland supports human rights defenders, including in cases of business-related abuses. A standard operating procedure for analysing and monitoring communications will be developed to ensure that reports submitted by human rights defenders and civil society organisations, and those submitted in connection with special procedures involving Swiss companies, are systematically addressed.

Objective	Indicator	Responsibility
Reports received from human rights defenders and civil society organisations, and in connection with special procedures involving Swiss companies, are systematically addressed.	A standard operating procedure for analysing and monitoring communications is in place.	FDFA/STS

4. Implementation, monitoring and evaluation

The measures defined in this National Action Plan should be implemented within four years. The steps in this process are based on the recommendations of the UN Working Group on Business and Human Rights.

A monitoring and oversight system will be set up. Its task will be to examine the progress of the various measures using a logframe.

SECO and the FDFA will continue to monitor the implementation of the UN Guiding Principles, both in Switzerland and abroad. SECO and the FDFA will also continue to keep interest groups and the public regularly apprised of the progress made.