

# ETIKA CSR GLOSSARY of Business and Human Rights

The CSR-field is full of complex terms. The goal of this glossary is to provide clarity around human rights terms.

#### **Human Rights**

Human Rights are the expression of our intrinsic human dignity, which preexist any law. They were put in writing in the Universal Declaration of Human Rights from 1948. However, they existed before and they would continue existing even if that Declaration was to be abolished.

## **Due Diligence**

Human Rights Due Diligence is a process that includes assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed.

#### **Labor Standards**

Labor Standards are internationally accepted standards of work. The International Labor Organization (ILO), which is a UN-organization consisting of employees, employers and trade unions, decides on these standards. Countries that are UN-members normally ratify these standards and translate them into labor rights.



# **Labor Rights**

Labor Rights are what each country decides to grant to their citizens to promote working conditions that suit their economy and society. They are usually based on the Labor Standards of the ILO.

# **Supplier Code of Conduct**

A Supplier Code of Conduct contains the principles and requirements that suppliers are expected to act upon with regards to ethical business practices, health and safety, labor and human rights and the environment.

# **Supplier Risk**

Supplier risk refers to any risk relating to the operation or organisation of a supplier that may potentially have a negative impact on the buying company. In CSR, the risks are linked to governance, social and environmental factors.

### **Forced Labor**

The essence of forced labor, human trafficking and debt bondage, is that the person is not treated as a human being, but as merchandise. The person is no longer a subject, but an object that is exploited to generate profits.

#### **Child Labor**

Child labor is any work performed by minors which has a negative impact on their mental, social and health development and which violates children's fundamental rights to education, health, protection and participation.



### **Light Work**

Light Work is work that children mostly between 13 and 15 years are allowed to perform. Due to its nature and allocated time, is not harmful but rather supports children's healthy development of maturity and responsibility.

### **Equal Treatment**

Equal treatment has its roots in the Universal Declaration of Human Rights that states that all humans are born equal in dignity and rights. Discrimination happens when people are treated worse, excluded, or preferred based on personal characteristics, such as age or gender.

#### **Freedom of Association**

Gives employees and employers the right to form an organisation of their own choice or join an existing organisation. Nobody can be forced to join an organisation.

### **Social Audit**

A social audit is a formal assessment of an organization against a standard or code of conduct. The goal is to verify that the principles and requirements of the standard or code of conduct are implemented in practice and to identify potential for improvements.



# **About ETIKA**

Etika was founded by Federica Suess and Veronica Rubio and was born out of the desire to simplify Corporate Social Responsibility (CSR).

ETIKA offers practical and easy to implement CSR-scripts, strategies, guidelines, and training resources.

We have worked with organizations from the food, tools, packaging and home supplies and chemical sectors and support CSR-managers, buyers, and quality managers to fulfill CSR-requirements in a hands-on way.

We cover all aspects of CSR and are mainly focused on helping companies respect human rights and labor standards in the supply chain.

If you want to know more about ETIKA resources, such as our human rights and labor standards expert training, check out our website.

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