

# CORPORATE HUMAN RIGHTS DUE DILIGENCE PROTOCOL

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## 1. Purpose and principles of the Protocol

The main purpose of the Corporate Human Rights Due Diligence Protocol (hereinafter, the Protocol) is to ensure the practical application of the provisions of NH Hotel Group's Human Rights Policy approved by the Board of Directors on 29 July 2020, which establishes the guidelines for the respect and protection of Human Rights in NH Hotel Group applicable to all its professional activities, regardless of the country or region in which they are carried out.

NH Hotel Group (hereinafter, "NH Hotel Group" or "the Company"), is aware that Human Rights, as universal guarantees aimed at protecting people against any act that undermines their freedom and dignity, constitute an indispensable responsibility in the Company's actions, and a necessary condition for achieving responsible growth based on maximising the positive impact of the Company's activity on the economy, society and the environment.

Through this Protocol, NH Hotel Group, as a global company that operates under the highest ethical and moral standards, recognises that the link between Human Rights (hereinafter, HR) and its business model is full and indivisible, and reaffirms its commitment to the respect and promotion of HR by establishing the basis of its corporate HR due diligence system.

The Protocol is developed taking as a reference the United Nations Guiding Principles on Business and Human Rights and its pillars "protect, respect and remedy", the commitments established in the NH Hotel Group's Human Rights Policy, the Coperama Code of Conduct (purchasing platform 100% part of NH Hotel Group) and the basic principles of action of the NH Hotel Group's Code of Conduct.

It defines the conduct to be prevented and the measures to be developed to ensure compliance with HR in the global scope of NH Hotel Group's operations, as well as the guidelines to respond appropriately to the alleged materialisation of adverse impacts on HR, establishing the following principles of action:

- I. To ensure fair, dignified and equitable treatment of employees, customers, suppliers, contractors, local communities and all persons involved in the NH Hotel Group's activities (hereinafter referred to as Stakeholders).
- II. Avoid incurring legal, reputational and civil liability risks due to current or potential adverse impacts on HR in the global scope of NH Hotel Group's operations
- III. Respond to potential adverse impacts on HRDs with remediation measures that are proportionate, feasible and culturally acceptable to affected Stakeholders.

Promote disclosure and transparency in efforts to ensure respect for HR throughout the NH Hotel Group value chain.

The purpose of the Protocol is to ensure that these principles are effectively implemented throughout the NH Hotel Group's operations and in its relationship with all stakeholders, beyond compliance with applicable national legislation.

The approval and implementation of this Protocol ensures that the NH Hotel Group has a corporate HR Due Diligence system in place to identify, prevent, mitigate and respond to potential and actual adverse impacts on HR in its global operations.

## 2. Scope of application and enforcement

### 2.1. Territorial

This Protocol has a global scope for the entire corporate structure of NH Hotel Group, comprising a portfolio of 8 description of its business model can globally recognised brands (NH Hotels, NH Collection, nhow, Tivoli, Anantara, Avani, Elewara and OAKS), grouping more than 361 properties operating under 4 different operating regimes (owned, leased, managed and franchised), operating 55,371 rooms, in 29 countries, with the help of 12,850 employees. A more detailed be found on the corporate website [www.nh-hotels.com](http://www.nh-hotels.com).

### 2.2. Obligated Subjects

The application of the Protocol covers all activities carried out directly by NH Hotel Group, those carried out indirectly by third parties that maintain commercial, business or institutional relations with the Company, and also potential omissions within its sphere of responsibility.

This Protocol shall apply to the following persons, whether natural or legal persons, as the case may be:

- Employees of NH Hotel Group's corporate offices and owned, leased and managed hotels, employees working in franchised hotels within NH Hotel Group's portfolio, trainees and NH Hotel Group executives; regardless of the type of contract that determines their employment or commercial relationship, the position they occupy or the geographical area in which they work.
- Management owners, franchisees, customers, customers, suppliers, contractors, shareholders and any other stakeholders who, although not specifically mentioned in this Protocol, have a direct relationship with NH Hotel Group's centres or operations, to the extent that this document may be applicable to them and provided that the Company has the capacity to make it effective.

Unless a separate reference is made in this Protocol, the persons referred to in paragraph I shall be referred to as "Team Members".

All natural and legal persons referred to in the two preceding paragraphs shall be collectively referred to as the "Parties under obligation".

### 2.3. Responsibility for compliance with the Due Diligence Protocol

All regulated entities are subject to compliance with the following obligations:

- To be familiar with the Protocol and make their decisions in accordance with its principles and guidelines.
- In addition, they must responsibly report any indication of the existence of processes and actions that contravene the provisions of the Protocol, through the Ethics Channel set up within the NH Hotel Group Code of Conduct on the Company's intranet and on the corporate website ([codeofconduct@nh-hotels.com](mailto:codeofconduct@nh-hotels.com)).

All Officers have the following duties:

- Communicate the Protocol to their teams.

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- Lead by example.
- Support their teams in its interpretation and application.
- Establish in a timely manner mechanisms to ensure the implementation of the Protocol in their areas of responsibility.

### 3. Frame of Reference

This Protocol is based on the contents of the documents included in the international reference framework below and must be interpreted in the context of the internal reference standards contained in the NH Hotel Group's Human Rights Policy and the applicable legislation in force.

- Universal Declaration of Human Rights (United Nations, 1948).
- UN Guiding Principles on Business and Human Rights (United Nations, 2011).
- OECD Guidelines for Multinational Enterprises (OECD, 2011).
- ILO Declaration on Fundamental Principles and Rights at Work and its Follow-Up (ILO, 1998).

A full list of international reference standards and national and international regulations applicable to this Protocol can be found in Annex II.

### 4. Phases of the Corporate Due Diligence Protocol

To ensure the proper implementation of this Protocol, a series of phases have been articulated, listed below, detailing the processes and guidelines established to operate under a human rights due diligence system.

#### 4.1. Identification and assessment of Human Rights risks

In order to facilitate compliance with the NH Hotel Group's Human Rights Policy and to define the context in which it should be applied through the Protocol, in 2020 the Company carried out a Global Human Rights Risk Analysis (hereinafter, the Analysis) with the collaboration of an external team of experts.

The Analysis focuses on identifying the HR risks to which the Stakeholders directly and indirectly involved in the NH Hotel Group's activity and value chain are exposed.

Once the Social Actors and the potential risks of violation of the Human Rights set out in the United Nations Universal Declaration of Human Rights have been identified, the Analysis proceeds with the evaluation of the degree of severity and probability of occurrence of each risk and ends with the Territorial Framework Analysis.

In the Analysis, 46 risks have been identified, of which 20 refer to risks that extend throughout the NH Hotel Group's value chain and that may adversely impact Team Members' HR.

The severity level assessment exercise, carried out according to the variables recommended by the UN Guiding Principles on Business and Human Rights: severity, scope, difficulty of repair and probability, has resulted in the identification of the HR cited in the NH Hotel Group's

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Human Rights Policy and which are especially protected by the commitments and guidelines set out therein.

The Social Actors identified in the analysis are classified into four main groups. Three of them are made up of individuals whose HR could be negatively impacted by the actions or omissions of NH Hotel Group, and a fourth is made up of third parties with whom the Company has a relationship that could lead to possible violations:

- Team Members
- Local Communities
- Customers
- Business Partners

Finally, the Territorial Framework Analysis, based on the levels of protection, promotion and respect for HR in the countries in which the Company operates, provides a clear picture of the existing HR context in each territory, which the Business Units must study in greater detail and in a more specific manner according to the specific local and temporal context applicable.

- The Level of Protection is represented on a Global Map that allows visualising the level of HR protection existing in each country according to its performance in the indicators established by the global HR scenario elaborated by the United Nations High Commissioner for Human Rights.
- The Level of Promotion is represented on the HR Due Diligence Tables. Due Diligence Tables (see Annex II), which identify the requirements and obligations in terms of respect for and compliance with HR that companies operating in each territory must follow.
- The Level of Respect is represented through the identification of HR Risk Factors associated with the political, social and economic context of each territory, which need to be managed with the ultimate goal of preventing or mitigating the adverse impacts of NH Hotel Group activities on local communities.
- The last stage of identification and assessment of HR risks shall be developed at operational level by each Business Unit according to their specific conditions and contexts, reviews shall be carried out every three years and ad-hoc for relevant events (mergers and acquisitions, construction of new facilities, start-up of operations in a new country/region and in areas classified as high risk in the Analysis).

This will shape the identification of risks at that level of activity enabling the development of appropriate prevention and mitigation measures.

### 4.2. Prevention and mitigation measures

The ultimate aim of this phase is the integration of adequate and effective processes to guarantee Human Rights Due Diligence in the development of the Company's operations and throughout its value chain. The ultimate aim of this phase is to integrate adequate and effective processes to ensure HR Due Diligence in the Company's operations and throughout its value chain.

The HR risk prevention and mitigation measures to be developed for the application of this Protocol shall be defined by each Business Unit, taking into account the results of the identification and assessment of HR risks (Phase 4.1. of this Protocol).

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These measures shall be developed and applied in all the companies and other entities that make up NH Hotel Group, under the responsibility of their respective Business Units, according to the regulations and considerations of the territories in which they operate, based on the indications of the NH Hotel Group Corporate Guide for the Protection of Human Rights.

To ensure the effectiveness of these measures, the Business Units will assign the necessary resources and responsibilities to guarantee their correct management.

### 4.3. Response and Remediation plan

NH Hotel Group is aware that, even under the implementation of best business practices, the risk of generating or contributing to the generation of adverse impacts on HR is permanent. Therefore, when the materialisation of an adverse impact on HR has not been foreseen or avoided, we must respond to the affected Stakeholders and develop remediation measures where appropriate.

The response and remediation plan includes the establishment, by each Business Unit, of dialogue processes with Stakeholders in all countries where NH Hotel Group companies and other entities operate. This includes complaint mechanisms so that they can communicate and resolve their queries, complaints or proposals in relation to the respect of their HR in the scope of these operations.

Complaint mechanisms may be established ad-hoc at the operational level for those cases that require it or may be processed through existing channels within the Company, such as the NH Hotel Group's Code of Conduct Complaints Channel accessible to all Stakeholders at [codeofconduct@nh-hotels.com](mailto:codeofconduct@nh-hotels.com).

The communication or complaint must be made by the affected person or a third person who has knowledge of the acts of HR violation, and in both cases they must identify themselves.

In the event of a proven adverse impact, the NH Hotel Group shall address the origin of the cause of the impact and the degree of influence that the Company has had on its materialisation, providing or collaborating in its remediation in cases that require it, through a legitimate and non-judicial process in the first instance.

Remediation must be a substantive result that allows counteracting or repairing adverse impacts, which may take different forms, as long as it follows the criteria of transparency, equity, accessibility, compatibility and foreseeability.

In those cases in which the NH Hotel Group is required to act in response to adverse impacts occurring within a relationship with third parties, the provision of an adequate response will depend on the influence and level of control that the NH Hotel Group had at the time of the impact on the company or entity that directly generated the impact.

### 4.4. Monitoring and reporting

Las Business Units y demás entidades que componen NH Hotel Group, reportarán en materia de DD.HH. al Comité de Cumplimiento de NH Hotel Group.

El Comité de Cumplimiento estará a cargo del seguimiento de la correcta implementación del Protocolo por parte de las Business Units con el propósito de averiguar si:

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- The potential risks of HR violations identified and the direct and indirect impacts that could be caused by their materialisation are covered.
- Risk prevention and mitigation mechanisms are adequate.
- Social Actors potentially affected by the risks are protected, or at least action is taken to ensure that their HR are not violated.
- The same guidelines are respected in Business Relationships.

The Business Units must also develop a human rights scoreboard that will enable them to monitor the degree of effectiveness of the risk prevention and mitigation measures developed for the implementation of the Protocol (see Phase 4.2. of the Protocol).

As evidence of having achieved the level of HR due diligence required by this Protocol, it is necessary for the Business Units to identify appropriate means of monitoring.

### 4.5. Dissemination and accountability

Group NH shall take appropriate measures to ensure that all Covered Entities are aware of the content of the Protocol and understand its scope. To this end, the Human Resources Department shall be responsible for disseminating the HR Due Diligence Protocol.

In the event of the materialisation of adverse impacts on HR in which the Company has taken part, the Compliance Committee shall publicly report on the response and remediation measures adopted.

The NH Hotel Group's commitment to transparency aims to go beyond accountability, seeking to share knowledge, experiences and new challenges that may be useful for the community, based on learning and the firm will to improve.

## 5. Implementation of the Protocol

The Business Units and the rest of the Subjects Bound by this Protocol have at their disposal the NH Hotel Group's Corporate Guide for the Protection of Human Rights, which explains in detail the different phases of the Protocol and the measures recommended for its application.

In making decisions that may jeopardize compliance with this Protocol, Team Members shall consider:

- The legality of the action.
- Your ability to take it.
- The potential impact on the media.
- Compatibility with the principle of business integrity and other suitability criteria reflected in NH Hotel Group's Code of Conduct.

In case of doubt, Team Members must reach a consensus on the decision with the Managers and visit the Compliance section on the NH Hotel Group intranet.

NH Hotel Group considers its Business Partners to be an indispensable part of its commitment to respect Human Rights and aspires to respect and promote them in all its business relationships



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through the Responsible Purchasing Policy, the Coperama Code of Conduct and the NH Hotel Group Code of Conduct, which integrate the basic principles of NH Hotel Group's actions, including respect for Human Rights, and whose acceptance is an essential requirement for the establishment of any relationship with the Company.

To ensure compliance with the guidelines of the Protocol in business relationships and to minimise the risks of human rights violations throughout the value chain, the application of the Protocol by Team Members will include compliance with due diligence duties in all the relationships they establish in the professional business environment and joint collaboration on the following points:

- Respect for Human Rights by NH Hotel Group's Business Partners within the framework of compliance with the Protocol.
- The NH Hotel Group areas in charge of the Business Partner selection processes shall apply the criteria set out in the Protocol and in NH Hotel Group's Human Rights Policy in said processes, and shall be obliged to do so with impartiality and objectivity.
- Establishment of corrective and/or disciplinary measures.

NH Hotel Group will have monitoring mechanisms in place to assess HR performance and identify potential risks in collaboration with Business Partners.

HR breaches caused by Business Partners may be considered as grounds for contractual termination and oblige the offending party to repair the damages resulting from such breach.

## 6. Exceptions to the Protocol

This Protocol does not provide for exceptions to its application. However, the Business Unit requesting an exception to the application of this Protocol must seek written authorisation from the NH Hotel Group Compliance Committee, stating the reasons for doing so.

## 7. Validity

This Protocol is applicable after its approval by the Board of Directors of the NH Group on the date indicated at the beginning of this document, and shall be applicable from that moment onwards.

Its content is complemented with the provisions of the NH Hotel Group Code of Conduct, the Procedure for reporting, processing and resolving complaints contained in the aforementioned Code, the Coperama Code of Conduct and the NH Hotel Group Human Rights Policy, as well as with the other rules regulating the conduct, processes and operations carried out by the Parties Bound by this Protocol.

Taking into account that NH Group operates in different countries, in the event that the content of the Protocol differs from local rules and regulations, the Binding Parties shall preferably apply the stricter standard.

## 8. Evaluation, revision and updating of the Protocol

The Compliance Committee shall periodically review this Protocol, at least once every three years, taking into consideration the annual reports and the suggestions of its Regulated Entities, and shall propose to the Audit and Compliance Committee that it submit to the Board of Directors any changes and adaptations it deems appropriate.

## 9. Compliance with the Protocol

All Covered Subjects must comply with and contribute to compliance with this Protocol.

In this regard, non-compliance with the Protocol must be reported through the Whistleblower Channel (codeofconduct@nh-hotels.com) established within the NH Hotel Group Code of Conduct, which allows Obligated Parties to report any breach of the Protocol confidentially and without fear of retaliation.

The procedure for reporting and handling potential breaches and complaints of the Protocol shall be administered by the SVP- Senior Vice President of Audit of the NH Group (hereinafter the "Complaints Manager"). This person shall act independently and report regularly to the Compliance Committee and the NH Audit and Control Committee.

Whistle-blowing shall preferably be submitted electronically through the Whistle-blowing Channel specifically set up for this purpose, both on NH's intranet (<http://employeeportal.nh-hotels.com>) and through NH's corporate website ([www.nh-hotels.com](http://www.nh-hotels.com) Social Responsibility section. Corporate Social Responsibility and Sustainability), so that they can be transmitted to the Complaints Manager.

Additionally, complaints may be sent by post to the attention of NH's SVP Internal Audit, address Santa Engracia 120, 28003 Madrid, Spain.

The Whistleblower Manager will analyse the information submitted, request the relevant evidence and submit the results of the investigation to the Compliance Committee and the NH Audit and Control Committee, all in accordance with the NH Group Code of Conduct Whistleblower Reporting Procedure and section 4.3 of this Protocol.

In order for a complaint to be received and considered valid, the following elements must be present:

- Identification details of the Complainant.
- Arguments or truthful and precise evidence to support the complaint.
- The person or group denounced.

Violations of this Protocol shall be sanctioned, if appropriate, through the sanctioning regime that corresponds to the Obligated Parties that have caused or collaborated in the breaches, in accordance with the seriousness of the breaches and within the legal framework applicable in the jurisdiction in which they have been committed.

## 10. Acceptance

The set of principles and guidelines included in this Protocol are in line with the basic principles of action included in the NH Group's Code of Conduct, the NH Group's Responsible Purchasing Policy and the Coperama Code of Conduct, whose individual acceptance by the Covered Parties is mandatory.

NH Group shall adopt the necessary measures to give effect to the set of principles and guidelines that make up this Protocol, disseminating its content among the Parties Subject to the Code of Conduct and resolving any doubts that its application may generate.

To this end, it shall endeavour, as far as possible, to ensure that the Obligated Parties commit to their application, so that said principles and guidelines, together with the applicable regulations in each case, govern the performance of their activities within the NH Group or their commercial, business or institutional relations with it.

No one, regardless of his or her position in NH Hotel Group, is authorised to request a Subject Bound by the Protocol to contravene what is set forth therein. No Subject Bound by the Protocol may justify conduct that violates the Protocol or malpractice on the grounds of a superior order or ignorance of the contents of the Protocol.

## APPENDIX 1. Definitions

- NH Hotel Group: referring to NH Hotel Group S.A. and its subsidiaries.
- NH Hotel Group Human Rights Policy: NH Hotel Group's mandatory internal rule that establishes the basic principles of action for the respect and protection of Human Rights in the Company, applicable to all its professional activities, regardless of the country or region in which they are carried out.
- NH Hotel Group's Corporate Human Rights Due Diligence Protocol: internal procedure aimed at guaranteeing the practical application of the provisions of NH Group's Human Rights Policy at a global level, in all its operations and its value chain. It establishes the phases to be followed for the development of a HR due diligence system in accordance with the UN Guiding Principles, defining the territorial scope of the system and its scope of application for all stakeholders with whom the Company has a commercial, business or institutional relationship.
- Business Partners: any legal entity or individual with whom the Company has or plans to establish some kind of business relationship.
- NH Hotel Group's Global Human Rights Risk Analysis: internal tool with the aim of facilitating compliance with NH Hotel Group's Human Rights Policy, analysing and defining the context in which the human rights framework is applied through the bases established in the Protocol. It focuses on the identification of HR risks to which Stakeholders, directly and indirectly involved in NH Group's activity and value chain, are exposed. \*It has been developed in 2020 with the collaboration of an external team of experts.
- Territorial Framework Analysis: analysis process developed within the scope of the NH Group's Global HR Risk Analysis, which analyses the national levels of protection, promotion and respect for HR, defining the HR risk factors to be taken into account in the Company's countries of operation at the time of its preparation.
- NH Hotel Group Corporate Guide for the Protection of Human Rights: an internal tool available to NH Group Team Members, whose main objective is to facilitate the understanding and correct development of the HR due diligence system by applying the guidelines of this Protocol.

## APPENDIX II. Expansion of the Frame of Reference section

### International reference standards, conventions and treaties

- United Nations Universal Declaration of Human Rights (UN, 1948).
- United Nations Guiding Principles on Business and Human Rights (UN, 2011).
- OECD Guidelines for Multinational Enterprises (OECD, 2011).
- The Core Conventions of the International Labour Organisation (ILO, 1998).
- International Tourism Partnership Human Rights Goals and Forced Labor Principles (ITP, 2018).
- The United Nations Declaration on the Rights of Indigenous Peoples (UN, 2007).
- The Women's Business Principles for the Empowerment of Women (UN, 2016).
- The International Covenant on Economic, Social and Cultural Rights (UN, 1966).
- The International Covenant on Civil and Political Rights (UN, 1966).
- The International Convention on the Elimination of All Forms of Racial Discrimination (UN, 1965).

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- The Convention on the Elimination of All Forms of Discrimination against Women (UN, 1979).
- The Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (UN, 1984).
- The International Convention on the Rights of the Child (UN, 1989).
- The International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families (UN, 1990).
- The Convention on the Rights of Persons with Disabilities (UN, 2006).
- International Convention for the Protection of All Persons from Enforced Disappearance (UN, 2006).
- United Nations World Tourism Organization Framework Convention on Tourism Ethics (UNWTO, 2019).
- United Nations World Tourism Organization Global Code of Ethics for Tourism (UNWTO, 1999).
- The United Nations Global Compact (UN, 2000).

## EUROPEAN UNION (UE)

In Europe, the main judicial and quasi-judicial bodies responsible for defining and monitoring states' compliance with their regional human rights obligations are the European Court of Human Rights and the European Committee of Social Rights, both established within the Council of Europe. In addition, the Council of Europe's Commissioner for Human Rights serves as an independent monitor, highlighting issues of concern in the region.

The Council of Europe is an intergovernmental organisation with 47 member states; it is completely separate from the European Union. The connection with the European Union is that the European Union itself, its 27 member states and the candidate countries, must ratify the European Convention for the Protection of Human Rights and Fundamental Freedoms.

- The European Convention for the Protection of Human Rights and Fundamental Freedoms (Treaty of Rome, 1950).
  - II. The European Court of Human Rights (Strasbourg, 1959)
  - The European Committee of Social Rights (Strasbourg, 1965).
  - Commissioner for Human Rights of the Council of Europe (Strasbourg, 1999)
  - Charter of Fundamental Rights of the European Union (Nice Charter, 2000).
  - Treaty on the Functioning of the European Union, to which the Nice Charter was annexed in its 2009 revision (Lisbon Treaty), thus becoming binding on EU Member States.
  - Official proclamation of the UN Guiding Principles on Business and Human Rights by the EU (2011).
  - Official request for the development of National Action Plans on Business and Human Rights by the EU to its Member States (2012).
  - EU Action Plan for Human Rights and Democracy 2015-2019.
  - Directive 2014/95/EU on non-financial reporting and diversity (2014).
  - VII. EU Action Plan for Human Rights and Democracy 2020 - 2025.
- Action plans and national regulation on HR due diligence required of companies

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The following are the National Action Plans (NAPs), applicable legislation and regulations aimed at promoting respect for human rights in the business environment in the countries where NH Group operates.

EUROPEAN COUNTRY	DUE DILIGENCE	YEAR	BINDING FOR BUSINESSES
<b>Andorra</b>	NA (not available)		
<b>Austria</b>	<u>Directive 2014/95/EU</u> <sup>1</sup>	2014	SI
<b>Belgium</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>Plan d'action national Entreprises et Droits de l'Homme</u>	2017	NO
<b>Czech Republic</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>National Action Plan for Business and Human Rights Czech Republic</u>	2017	NO
<b>France</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>National Action Plan on Business and Human Rights France</u>	2017	NO
	<u>Duty of Vigilance Law</u>	2017	SI
<b>Germany</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>Draft law for Corporate Due Diligence in Human Rights</u>	DRAFT	SI
	<u>National Action Plan on Business and Human Rights Germany</u>	2016	NO
<b>Hungary</b>	<u>Directive 2014/95/EU</u>	2014	SI
<b>Ireland</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>National Action Plan for Business and Human Rights</u>	2017	NO
<b>Italy</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>National Action Plan for Business and Human Rights</u>	2016	NO
	<u>LEGISLATIVE DECREE December 30, 2016, no. 254</u>	2016	SI
<b>Luxembourg</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>Plan d'action national du Luxembourg</u>	2018	NO
<b>Poland</b>	<u>Directive 2014/95/EU</u>	2014	SI

<sup>1</sup> All EU member states are obliged to transpose Directive 2014/95/EU on disclosure of non-financial information and diversity into their legislation. To date, the EU database records that 100% of the countries to which it applies have transposed the legislation.

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	<u>National Action Plan on Business and Human Rights</u>	2017	NO
<b>Portugal</b>	<u>Directive 2014/95/EU</u>	2014	SI
<b>Romania</b>	<u>Directive 2014/95/EU</u>	2014	SI
<b>Switzerland</b>	<u>Responsible business initiative</u>	DRAFT	SI
	<u>Implementation of the UN Guiding Principles on Business and HHRR (Plan Nacional)</u>	2016	NO
<b>Slovakia</b>	<u>Directive 2014/95/EU</u>	2014	SI
<b>Spain</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>National Action Plan on Business and Human Rights</u>	2017	NO
	<u>Implementation of the UN Guiding Principles on Business and HHRR (Plan Nacional)</u>	2016	NO
<b>Netherlands</b>	<u>Directive 2014/95/EU</u>	2014	SI
	<u>National Action Plan on Business and Human Rights</u>	2014	NO
	<u>Child Labour Due Diligence Law</u>	2019	SI
<b>United Kingdom</b>	<u>Good Business - Implementing the UN Guiding Principles</u>	2016	NO
	<u>Companies Act</u>	2006	SI
	<u>UK Modern Slavery Act</u>	2015	SI

AMERICAN COUNTRY	DUE DILIGENCE	YEAR	BINDING FOR BUSINESSES
<b>Brazil</b>	NA		
<b>Argentina</b>	NA		
<b>Chile</b>	<u>Plan de Acción Nacional de Empresas y Derechos Humanos</u>	2017	NO
<b>Colombia</b>	<u>Plan de Acción Nacional de Empresas y Derechos Humanos</u>	2015	NO

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<b>Cuba</b>	NA		
<b>Dominican Republic</b>	NA		
<b>Ecuador</b>	NA		
<b>Haiti</b>	NA		
<b>Mexico</b>	NA		
<b>Panama</b>	NA		
<b>Peru</b>	NA		
<b>Uruguay</b>	NA		
<b>USA</b>	<u>United States Code, (28 U.S.C. § 1350; ATS) / Alien Tort Claims Act (ATCA)</u>	1980	SI
	<u>California Transparency in Supply Chains Act</u>	2012	SI
	<u>US Dodd Frank Act on conflict minerals</u>	2012	SI
	<u>Reformed Section 307 of the US Tariff Act 1930 contra el trabajo forzoso</u>	2016	SI