





# **Balancing people and** processes: Integrating business goals with human rights

August 2025





Businesses do not operate in a vacuum—they impact real people every day: workers, communities, consumers.

Recognising this impact means taking responsibility for it. Safeguarding human rights is not a checkbox—it is a commitment to ensuring that business decisions do not come at the cost of human dignity.

A thorough human rights assessment helps identify where harm could occur and what can be done to prevent it. It brings people and processes into the same frame—so that growth, resilience, and responsibility move forward together.

### **How Grant Thornton Bharat can help**

Our ESG practice provides tailored solutions to help businesses at every stage of their journey in safeguarding human rights. Backed by deep industry experience, we support clients in risk identification, compliance, and designing effective remedial measures.

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# Review and development of human rights policy

Human rights policy is a document adopted by a company that outlines guidelines and processes to help identify, prevent, or mitigate human rights risks. It also includes measures to remediate any adverse human rights impact.



### Why this matters:

- Showcases responsibility of all business functions to uphold human rights
- · Builds stakeholder trust in the organisation
- Demonstrates the company's commitment to supporting human rights



### What we offer:

- Review human rights policy to assess company's approach, ensure compliance with international/national standards, and identify areas for improvement
- Develop human rights policy to incorporate key aspects of the UN Guiding Principles on Business and Human Rights, including risk mitigation measures and grievance redressal

### Human rights due diligence

Human rights due diligence is a process through which businesses identify, prevent, and mitigate potential and actual adverse human rights impacts related to their operations, products, and services.



#### Why this matters:

- Drives responsible and ethical business practices
- Meets national and international legal requirements
- Helps protect people from rights violations



#### What we offer:

- Human rights risk assessment (HRRA):
   Identifies human rights risks associated with businesses and typically focuses on broader sectors/ activities
- Human rights impact assessment (HRIA):
   Assesses human rights impact of a specific business activity or project along with access to redressal mechanisms

# These assessments follow a structured methodology that includes:



Building knowledge through a review of available company documents and policies, such as operations, process owners, code of conduct, diversity and inclusion, etc.

Mapping risks by selecting key indicators to help identify potential areas of concern. Indicators include safety, gender, diversity, inclusion, etc. This stage may utilise different frameworks, such as RIGHTS.

Assessing risks using identified indicators and review of documents. Key impact areas are listed and mapped on a severity scale to help develop a risk matrix.

Discussing key findings with management to understand the mitigation plans in place. Based on insights from all the above stages, an in-depth report is prepared, which includes recommendations for mitigation strategies.

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### Standalone human rights assessments

Standalone human rights assessments focus on a particular issue, process, location, or event—providing businesses with precise and context-specific insights.



### Why this matters:

- · Highlights challenges linked to processes, local context, vulnerabilities, and affected groups
- Helps businesses operate efficiently and responsibly



### What we offer:

- Value chain-wide assessment: Addresses challenges and risks across the product or service lifecycle—from initial design and creation to delivery and post-delivery. Enables a better understanding of potential risks to the business and its stakeholders
- **Situational assessment:** Identifies human rights negligence during critical business events like entry, exit, mergers or closures. Helps ensure protection of human rights during any transition or shift
- **Issue-specific assessment:** Identifies areas of concerns for businesses and addresses unique challenges faced by a specific group of people. Covers issues like child rights, labour rights, employee rights
- Site-specific evaluation: Analyse key human rights conditions at a specific location or operational site by factoring in local context, including unique characteristics, vulnerabilities, and relevant human rights issues in relation to the business



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## We are

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