Request for Proposal

Consultancy Service for Drafting and Compiling Report - Business & Human Rights: A Business Perspective on Sustainability Reports (Volume II)

<table>
<thead>
<tr>
<th>Location</th>
<th>New Delhi</th>
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<tr>
<td>Application Deadline</td>
<td>21-08-2023</td>
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<tr>
<td>Post Level</td>
<td>Consultant</td>
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<tr>
<td>Language Required</td>
<td>English</td>
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<tr>
<td>Duration of the Contract</td>
<td>25-08-2023</td>
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<td>Start Date</td>
<td>25-11-2023</td>
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1. Background

Business and Human Rights (BHR), is fast evolving as an area of focus with respect to business continuity, resilience and competitiveness. A growing number of businesses today are recognizing BHR as a competitive advantage and a necessary condition from a future proofing perspective. However, given the complexity and the magnitude of the topic, businesses are in want of support and guidance on understanding and more importantly the implementing BHR principles. In addition to this there is a growing expectation from stakeholder groups such as regulatory bodies, investors, civil society from businesses to perform on ESG parameters.

The BHR framework – Protect, Respect and Remedy - was crystallised in 2011, when the United Nations Human Rights Council unanimously endorsed the Guiding Principles on Business and Human Rights (UNGP). As per the Guidelines, it is the duty of State to protect human rights, responsibility of businesses to respect human rights and responsibility of both State and businesses to provide effective remedial mechanisms in case of human rights violations occurring out of business operations. The UNGP are recognised as the global standard of practice and expectation from States and businesses.

Since 2011, BHR has been discoursed and endorsed. The European Union (EU) and member States (Germany, Norway, Netherlands, Austria, Belgium) have/are tabling laws pertaining mandatory human rights and environment due diligence. Australia, Japan and the United States are reviewing regulations pertaining business transparency on human rights and accountability. In the developing world, Thailand, Malaysia, Indonesia, Kenya, Colombia are introducing guidelines around human rights and environment due diligence.
The institutional investors are also endorsing the BHR agenda. The investors have moved from the traditional style of investing to investing in businesses demonstrating principles of human rights, environment and good governance across operations. In 2021, the Environment Social Governance (ESG) inflow stood at a voluminous estimate of at least USD 330 Billion.\(^1\) As per the 2021 EY Global Investor Survey, 74 percent of institutional investors were likely to ‘divest’ based on poor Environment, Social & Governance (ESG) performance indicators.\(^2\)

To profile companies, investors are relying on sustainability reports, comprising disclosures ESG indicators. In the recent years multiple reporting frameworks have emerged to enable profiling of companies. In India, the Business Responsibility & Sustainability Report (BRSR) was launched in 2020, requiring top 1000 listed companies (by market capitalization) to report on 9 Principles that rest on India’s ESG framework, the National Guidelines on Responsible Business Conduct (NGRBC). Principle 5 of the Report, specifically focuses on BHR initiatives.

In line with the *Business & Human Rights Journal: Volume I*, this sequel (*Volume II*) aims to break down BHR principles for businesses and support with pragmatic uptake. While the first Volume compiled good BHR practices/initiatives by 5 businesses, this Volume specifically focuses on BHR practices vis-à-vis sustainability reporting. The purpose is to assess information filed by top 100 companies (by market capitalisation) under Principle 5 (BHR) of the BRSR, and thereby create pointers/guidelines for improved data filing. Further, the Report will map the linkage between BRSRs and key global sustainability reports by identifying overlaps in scope, applicability and key disclosures. Such clear linkage will enable companies understand the relation between key sustainability reports vis-à-vis BRSR, thereby make case for effective reporting.

### 1.1 Objective

The objective of this Report is to analyse information filed by top 100 companies (by market capitalization), specifically under Principle 5 (BHR) under the BRSR, and subsequently draft empirical guidelines on how companies can draft concise, clear and complete reports. It is envisaged, reference to such guidelines will enable companies demonstrate their sustainability initiatives in a comprehensive yet sharp manner. Further, the Report will throw light on the linkage/overlaps

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3. [mZYPursk.pdf](https://bhrnetwrk.com)
between BRSR and global sustainability reports. The linkage will enable companies understand how the sustainability reports relate to one another and thereby the importance of filing accurate reports. The objectives may be understood as:

- Analyse top 100 BRSRs (FY 2021-2022):
- Draft Guidelines for companies on how to draft comprehensive and accurate BHR Disclosures
- Map the linkage between BRSR and key sustainability reports

2. Duties and Responsibilities

2.1 Scope & Methodology

The scope of the assignment is limited to top 100 BRSRs (filed in FY 2021-2022), Principle 5. This will be a desk research. The writing should to be simple, clear and analytical. The Report is to be structured as:

i. Chapter I: Executive Summary – A compilation of purpose and key findings that emerged from the Study. The Executive Summary should also elucidate why sustainability reports are important for businesses (for eg: improved access to markets, investors, visibility). The Chapter should be no more than 1000 words.

ii. Chapter II: Principle 5: BRSR Analysis – Brief explanation on what the Principle 5 expects from businesses, followed by detailed expense on what is being reported. This information being reported by companies should be analysed on the following (but not limited to) parameters: (i) Objectivity in information provided (ii) Completeness of information (iii) Conciseness (iv) Accuracy (v) Sources

iii. Chapter III: Guidelines for Comprehensive P.5: Bases the analysis, provide clear guidelines (in bullets) on how businesses can effectively and efficiently file information under P.5 of the BRSR. Link the guidelines with examples that emerge from the analysis (eg: good practices).

iv. Chapter IV: BRSR and Sustainability Reports: An analysis of how BRSR aligns and/or overlaps with key sustainability reports, namely – OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023), Global Reporting Initiative, EU Corporate Sustainability Reporting Directive. The purpose of this Chapter will be make clear linkage between BRSR and global frameworks, to demonstrate that companies reporting on BRSR are also covering global frameworks, which ultimately enhances their visibility and increases market access. The linkage should include (but not be limited) to the following indicators – (i) Coverage (value chain) (ii) Scope (governance, environment, social), (iii) Grievance Redressal Mechanisms (iv) Penalties (v) Mandatory Human Rights Due Diligence
v. Chapter V: Conclusion: Brief summary (in bullets) on key takeaways and recommendations that emerge from the synthesis.

The assignment will entail the following methodology:

i. Preparatory Phase – Create clear frameworks and approach. The activities will include (but not limit to):
   - Create Terms of Reference for the Essays and Analysis Chapter
   - Identification of the top 100 BRSRs
   - Research Plan with clear scope and timeline

ii. Research & Analysis Phase – Undertake detailed research and analysis
   - Desk research
   - Analysis of information disclosed in Principle 5 of top 100 listed companies
   - Analysis of good practices
   - Mapping of Principle 5 BRSR with key global sustainability frameworks

iii. Drafting
   - Report writing

3. Expected Outputs & Deliverables

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<tr>
<th>S.No</th>
<th>Deliverable/Output</th>
<th>Due Date</th>
<th>Review &amp; Approvals Required</th>
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<tbody>
<tr>
<td>i.</td>
<td>Research Plan</td>
<td>04-09-2023</td>
<td>Business &amp; Human Rights Unit, CRB</td>
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<td>ii.</td>
<td>Draft Report (Chapter II &amp; III)</td>
<td>09-10-2023</td>
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<td>iii.</td>
<td>Draft Report (Chapter IV &amp; V)</td>
<td>27-10-2023</td>
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<td>iv.</td>
<td>Draft Complete Report</td>
<td>15-11-2023</td>
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<td>v.</td>
<td>Final Report</td>
<td>25-11-2023</td>
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4. Institutional Arrangement

i. The Consultant/Organisation shall work under the overall guidance of the Business and Human Rights Unit, CRB

ii. Fortnightly reporting will be required, and each deliverable shall be presented to the Business and Human Rights Unit for review and approval
iii. CRB will not provide any facilities or support, the Business and Human Rights Unit may provide guidance.

5. Duration

The timeline for the assignment is 3 months. The work will commence in August 2023 and conclude in November 2023.

6. Duty Station

i. It is not required for the Consultant/Organisation to physically visit the CRB office in New Delhi. The Consultant/Organisation may set-up a schedule to engage with the project team through video conference or other remote communication tools.

ii. Travels, if needed, to be undertaken by the Consultant/Organisation at their expense.

7. Competencies

i. Demonstrate overall understanding of Environment, Social, Governance (ESG) trends, globally.

ii. Demonstrate overall understanding of BHR, the global legislations, trends, practices and sustainability reporting frameworks.

iii. Proven track record in systematically obtaining data (primary and secondary), analysing data, drafting succinct reports.

iv. Proven track record in engaging with businesses for multi-discipline, cross sector and cross country research and incidental activities.

v. Fluency in written and oral English is essential. Working knowledge of a South Asian language is an advantage

8. Required Documents

i. Letter of Confirmation of Interest and Availability commenting on the ability to start the assignment by August 2023.

ii. Curriculum Vitae (of lead and 2 team members, if applicable) indicating all past experience from similar projects, as well as the contact details.

iii. Technical Proposal, including a suitability statement for the assignment and overall methodology for the assignment, including work samples.
iv. Financial Proposal that indicates the all-inclusive fixed total contract price, supported by a breakdown of costs. The term “all-inclusive” implies that all costs (professional fees, communications, consumables, etc.) that could be incurred by the consultant in completing the assignment, are already factored into the fee submitted in the proposal.

9. Payment Schedule

Payments shall be done upon verification of completion of deliverables and approval by Finance Manager, CRB. The payment schedule will be as follows:

i. First Tranche (30%): Upon submission and approval of Deliverable 1
ii. Second Tranche (40%): Upon submission and approval of Deliverable 3 & 3
iii. Third Tranche (30%): Upon submission and approval of Deliverable 5

10. Evaluation Model and Criteria

Proposals will be evaluated based on the following methodology:

i. Cumulative Analysis:
   • The award of the contract shall be made to the consultant whose offer has been evaluated and determined as a) responsive/compliant/acceptable; and b) having received the highest score out of set of weighted technical criteria (70%) and financial criteria (30%).
   • The technical criteria consists of qualification review (relevant experience, work samples, language etc.)
   • Financial score shall be computed as a ratio of the proposal being evaluated and the lowest priced proposal received by CRB for the assignment.

ii. Technical Criteria for Evaluation (Maximum 70 points)
   • Criteria 1: Relevant experience in BHR (max 30 points)
   • Criteria 2: Relevant experience in sustainability reports (max 20 points)
   • Criteria 4: Reporting and Project drafting experience (max 20 points)

Only candidates obtaining a minimum of 49 points (70% of the total technical points) would be considered for the Financial Evaluation. For those passing technical evaluation above, offers will be evaluated per the Combined Scoring method: a) Technical evaluation (70%) b) Financial evaluation (30%). The proposals receiving the Highest Combined Score will be awarded the contract. Incomplete proposals will not be considered.
The short-listed candidates may be contacted, and the successful candidate will be notified. Duly filled proposals may only be emailed in PDF format to: nandini@c4rb.in, neha@c4rb.in, shubham@c4rb.in