

# REPORTING FRAMEWORK

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## BEATA FARACIK



Beata Faracik, LL.M., is a lawyer, human rights and business expert and President of the Board of the Polish Institute for Human Rights and Business.

# Language for Action: Translating the Reporting Framework into Polish to Improve Company Practice

*Update: December 2015: The implementation guidance to the UNGP Reporting Framework is also now available in Polish. [Click here to download the PDF.](#)*

*21 September 2015* — If you don't have the words to describe a certain concept or reality, how can you talk about it, much less take action to address it? Without the words, the issue is not named, and if the issue is not named, it doesn't exist – and you can't manage it.

This is the challenge of implementing the UN Guiding Principles on Business and Human Rights (UNGPs) in Poland, where companies had, up to this point, little guidance on implementation in our language. For the last several years, reporting by Polish companies about general sustainability has, for the most part, improved. Yet at the [Polish Institute for Human Rights and Business](#) (PIHRB), we found ourselves frustrated with numerous descriptions of philanthropic activities or community engagement that wholesale ignored how these companies may be negatively impacting people's human rights through their own activities and business relationships. Overall awareness of this potential for negative impact – and the need to prevent or mitigate it, as expected under the UNGPs – was and remains fairly low amongst most Polish companies.

By investing in the translation of the UN Guiding Principles Reporting Framework, we supported the development of Polish language to talk about how companies can practice their responsibility to respect human rights. The Reporting Framework provides critical guidance on both human rights management and communication and transparency that further builds companies' capacity to practice respect for human rights, following [our translation into Polish of the UNGPs](#) last year.

The translation process clearly showed that Polish speakers were lacking equivalents of a number of key concepts that are critical for corporate implementation of the UNGPs, like human rights due diligence. We realized the lack of Polish language for these concepts is a significant barrier that inhibits companies' ability not only to implement processes to manage human rights issues, but to even have a conversation about them.

We hope to change this situation by providing Polish companies with Polish-language guidance on how to report on how they respect human rights. The UN Guiding Principles Reporting Framework and its implementation guidance, which we plan to make available in Polish this autumn, helps companies by asking the right questions to build their understanding of what human rights are and how they relate to their everyday operations. We hope that as companies become more familiar with the UNGP Reporting Framework we will also see improvement in the quality of their reporting, which is critical for transparency and accountability as well as preparedness for regulations such as the [EU non-financial reporting Directive](#). The UNGP Reporting Framework's focus on questions about how the company makes profit – its operations – and not on how it spends it – philanthropy – can trigger a breakthrough for Polish companies to be able to implement the UN Guiding Principles and practice respect for human rights.

*The [Polish Institute for Human Rights and Business](#) (PIHRB) is an independent and impartial think tank offering advanced expertise in human rights and business, labour law and relations, social unrest, stakeholder engagement and corporate social responsibility (CSR), as well as educational and awareness raising programmes.*

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