**Questionnaire**

If the Government’s response is “yes” to any of the questions below, the Working Group would be grateful if further details, references or links to the relevant policy, legislation, regulation or documents could be appended, if possible. **Please send the response by 1 September 2015** to [wg-business@ohchr.org](mailto:wg-business@ohchr.org).   
Please use the following subject line in the email response: “[Country name] SURVEY 2015 Forum”. The Working Group will post responses on the web site of the 2015 Forum on Business and Human Rights[[1]](#footnote-1) unless respondents indicate that their submission should be treated confidentially.

**RESPONSE BY THE GOVERNMENT OF DENMARK**

**A. General update**

*(This information is sought to update findings from the Working Group’s 2014 survey.[[2]](#footnote-2) If the Government responded to this question in 2014 and there are no updates, this part can be skipped)*

1. Please indicate any specific steps taken by the State to implement the Guiding Principles on Business and Human Rights since they were endorsed by the Human Rights Council in June 2011.
2. Do these efforts include a plan to develop or update a State national action plan on Business and Human Rights (or another Government-lead plan to promote responsible business practice), and does such plan refer to the UN Guiding Principles and the guidance developed by the Working Group?[[3]](#footnote-3) If yes, please indicate:
   1. The Government department(s) taking the lead and involved in developing such plan and coordinating its implementation?
   2. Whether different stakeholders, including business associations and civil society organizations, have been involved in developing the plan, and whether there is an institutional platform for such engagement and participation?

*Answer: Reference is made to the response provided to the Working Group’s 2014 survey by the Government of Denmark.*

**B. Business enterprises owned or controlled by the State**

1. Does the Government have policies and/or regulations and/or guidance in place that address the need for enterprises that are owned or controlled by the State to implement respect for human rights throughout their operations?

*Answer: Yes*.

If yes, do these include:

1. Requirements or expectations for State-owned enterprises to undertake human rights due diligence?
2. Provisions for human rights due diligence relating to activities in other countries/abroad?
3. Requirements to report on human rights risks and/or impacts, and if so on what issues?

*Answer: On 10 April 2015 the Danish Ministry of Finance published its new Policy on State Ownership, which contains a separate chapter on CSR. References are made to the legal obligations in non-financial reporting including human rights.*

*The Policy states that social responsibility is of particular relevance to state-owned companies and each company's management must develop appropriate policies.*

*There is also guidance as to where state-owned enterprises can find more information on international guidelines on corporate social responsibility.*

*The following recommendations are made:*

*• The state-owned companies must do their CSR-reporting at least once a year, including in annual reports.*

*• In state-owned companies the board of directors at least once a year discusses the company's work with CSR, including in areas in which the company may have a policy or where existing policies should be revised.*

*• In state-owned companies the board of directors must where relevant consider adopting a tax-policy.*

*• The larger state-owned companies should join the United Nations Global Compact, if, due to the nature of the company's business, it is relevant.*

*• In larger minority-owned companies the relevant Minister shall work to ensure that the company joins the UN Global Compact, if, due to the nature of the company's business activities, it is relevant.*

1. Does the Government have any policies and/or regulations and/or guidance with regard to joint ventures involving the Government (e.g. in the extractive sector)? If yes, do these also apply to joint venture partners?

*Answer: The Policy on State Ownership mentioned above applies to joint ventures involving the Government when such joint ventures are characterized as an enterprise. The Policy also applies to state owned enterprises taking part in a joint venture.*

*The ability of the Government to ensure the implementation of the recommendations in the Policy depends on the ownership structure and the specific legal framework.*

1. Are publicly owned funds (e.g. pension or sovereign wealth funds) required or expected to include human rights risks in fund management criteria?

*Answer: In 2010 the Danish Government published a guide on responsible investments, which applies to all investors.*

*The Danish Council for Corporate Responsibility published a guide on responsible investment in state bonds in December 2013. This guide also applies to Danish municipalities and other public investors and specific references are made to the UN Guiding Principles on Business and Human Rights.*

*The Danish ATP Group is one of Europe's largest pension providers. The ATP Group is not a publicly owned fund, but a statutory, independent institution with the purpose of administering Danish pension schemes. In 2006 the ATP Group signed up to the UN-supported Principles for Responsible Investment (PRI), and joined the UN Global Compact in 2011.*

1. Do publicly owned or controlled financial institutions (e.g. export credit agencies, official investment insurance agencies or development finance institutions) have safeguard policies that refer to human rights? If yes, do they have human rights due diligence requirements for clients that benefit from financial or advisory support?

*Answer: Denmark’s Export Credit Agency (EKF) has a number of policies that refer to human rights; including a CSR policy, an Environmental and social sustainability policy, a Business and ethics policy, and a procurement policy. EKF defines human rights as set out in the International Bill of Human Rights, and screen and perform due diligence based on these rights. EKF screens transactions for human rights impacts and acts upon the findings. Where relevant, due diligence is performed of transactions with regards to human rights impacts.*

*The Danish Investment Fund for Developing Countries (IFU) is a development finance institution providing share capital participation, loans and guarantees on commercial terms to the private sector in developing countries and emerging markets. IFU's strategic objective is to be Denmark's main engine for shaping and enhancing sustainable and profitable private sector growth opportunities in developing countries in collaboration with Danish know-how, risk capital and commercial enterprises. IFU has a sustainability policy, which sets the framework for the environmental, social and governance (ESG) requirements in IFU’s investee companies, IFU-managed funds and their investee companies. The aim of the policy is to achieve high sustainability standards. IFU has signed up to the UN Global Compact principles. IFU promotes these principles, and through its investments, IFU strives to create shared value by amongst others respecting and promoting all basic human rights, including labour rights and occupational health and safety, and address adverse human rights impacts that the investment may cause or contribute to. This includes providing for or cooperating in the remediation of affected individuals and communities.*

*IFU asks its investment partners to use UN Global Compact Self Assessment Tool, (*[*http://www.globalcompactselfassessment.org/*](http://www.globalcompactselfassessment.org/)*) which covers a broad range of human rights issues relevant to the majority of businesses. The tool is a screening tool and in line with the UN Guiding Principles on Business and Human Rights. IFU is planning to integrate the UN Guiding Principles on Business and Human Right in its statutes later this year.*

1. Please indicate any other practices or lessons learned that the Government would like to share in relation to the human rights responsibilities of business enterprises owned or controlled by the State.

*Answer: The Danish NCP (National Contact Point) underwent an OECD peer review in the spring of 2015. Please find enclosed the peer review report from May 2015.*

1. [www.ohchr.org/2015ForumBHR](http://www.ohchr.org/2015ForumBHR). [↑](#footnote-ref-1)
2. Available at: <http://www.ohchr.org/EN/Issues/Business/Pages/ImplementationGP.aspx> [↑](#footnote-ref-2)
3. The Working Group’s Guidance on National Action Plans on Business and Human Rights is available at:

   <http://www.ohchr.org/EN/Issues/Business/Pages/NationalActionPlans.aspx>. This page also includes a list

   of countries that have developed national action plans or indicated plans to do so. [↑](#footnote-ref-3)