

## BUSINESS AND HUMAN RIGHTS IN TIMES OF COVID-19

### INTRODUCTION

The COVID-19 pandemic is posing an unparalleled threat to the social and economic fabric of countries worldwide. Alarming statistics providing insights into the extent of the damage are routinely being released, including about the number of people infected and of COVID-19 related fatalities.<sup>1</sup> Many States have had to take extraordinary measures to protect the health and well-being of the population, often at great cost to local and national economies. Workplace closure measures have been ubiquitous. Businesses have been facing loss of revenue and bankruptcy at an unprecedented scale, resulting in millions of jobs being lost or employees being furloughed. It is estimated that in the second quarter of 2020 alone, the loss in working hours globally was equivalent to 400 million full-time jobs.<sup>2</sup>

As bleak as such statistics are they fail to capture the disproportionate harm befalling those in situations of vulnerability and marginalization. Although the impact of the crisis has affected nearly all workers, some groups have been particularly hard hit, including young people, older persons, refugees, migrant workers, persons with disabilities, and indigenous peoples.<sup>3</sup> Data from the International Labour Organization (ILO) have highlighted the disproportionate impact on women and revealed “alarming trends that threaten to exacerbate existing disparities and eliminate the modest gains achieved in recent years in terms of gender equality in the labor market.”<sup>4</sup> Many workers throughout supply chains, and those employed in the informal sector (disproportionately women), have faced particular hardship in part due to lack of various forms of social protection such as unemployment assistance.<sup>5</sup>

Both States and business have a critical role to play in preventing and mitigating the human rights impact of the crisis in the business context, and in ensuring that the measures taken to support the economic recovery are carried out with respect for human rights. As with States, the business community has been and will be judged by how it is responding to this historic crisis and addressing the needs of those most vulnerable.

The Business and Human Rights agenda is central to the immediate crisis response and to recovery efforts and building back better. With their focus on preventing and addressing the most salient human rights risks, particularly for those at heightened risk of vulnerability or marginalization, the UN Guiding Principles on Business and Human Rights (UNGPs) provide a roadmap for action by both States and business. While the situation created by COVID-19 is unprecedented, the response can and must be grounded in existing human rights standards and guidance such as the UNGPs.

This note provides a brief and non-exhaustive overview of some key considerations and recommendations for action based on the UNGPs’ three-pillar “Protect, Respect and Remedy” framework. At the end of the note are some useful resources developed by other actors to further guide action.

The COVID-19 situation is dynamic and the crisis is still unfolding in different ways around the world. This note, including the listed resources, will be updated on an ongoing basis to reflect evolving understanding and learning about the Business and Human Rights implications and responses to the crisis.

## UNGPs PILLAR I: THE STATE DUTY TO PROTECT HUMAN RIGHTS

The first pillar of the UNGPs on the State Duty to Protect Human Rights is grounded in States' existing human rights obligations set out in international law. To meet their duty to protect human rights against business-related human rights impacts as outlined in the UNGPs, States must put the needs of people at the heart of response and recovery efforts involving business. This implies that:

- States should **ensure that any measures taken to alleviate the economic impact of COVID-19 place the protection of workers, particularly those in the most precarious and vulnerable situations, at the core.**<sup>6</sup> Many governments have rightly included a larger safety net for these groups as part of their COVID-19 relief packages, for instance
  - Thailand distributed funds to those working in the informal sector and others not normally covered by social security;<sup>7</sup> and
  - The Maldives increased protections for migrant workers, including those in an irregular situation, by ensuring that they can access necessary services (e.g., health services) without needing to present a work permit or documentation.<sup>8</sup>
- States should **utilize a smart mix of legal and policy measures to require and enable business enterprises to respect human rights when responding to the COVID-19 crisis.**
  - State interventions to alleviate the economic impact of COVID-19 in the form of economic aid, stimulus packages, or other targeted interventions for business enterprises should stipulate that beneficiary companies respect human rights throughout their operations. For instance, Denmark conditioned some aid on companies following the UNGPs and paying tax liabilities.<sup>9</sup>
  - Some governments have been clear that economic aid should go to only those companies that pay their fair share of taxes, and that the aid must be used to benefit employees and not be diverted to pay bonuses to management, pay out dividends, or buy back stock. For example, countries such as Poland and France barred firms registered in offshore tax havens from its coronavirus bailout.<sup>10</sup>
  - State conditions could also ensure “that workers are not put at health and safety risk, are allowed sick leave with pay, and not exploited with the justification of crisis and emergency.”<sup>11</sup>
- States should **seek to enhance cooperation** to address challenges associated with the pandemic. The coronavirus is not bound by States' borders, nor are the business-related human rights risks associated with it.

- Members of multilateral institutions should encourage those institutions to promote business respect for human rights and help States meet their duty to protect against human rights abuse by business enterprises, including through technical assistance, capacity-building and awareness-raising.<sup>12</sup> Some international organizations have joined forces to promote the rights of workers facing precarious situations. For example, in May 2020, the International Maritime Organization, ILO, and International Civil Aviation Organization issued a joint statement seeking to ensure that seafarers, aviation personnel, and other key transport workers are properly protected, can access medical treatment, and are able to repatriate.<sup>13</sup>

## UNGPs PILLAR II: THE CORPORATE RESPONSIBILITY TO RESPECT HUMAN RIGHTS

Independently of whether and how governments are meeting their human rights obligations in responding to COVID-19, **all businesses have a responsibility to respect human rights even in times of economic hardship and public health crises**. The responsibility to respect human rights requires business to **know and show** that they have taken all reasonable measures to prevent and mitigate any human rights impacts from their COVID-19 responses.<sup>14</sup> This implies that:

- **Respecting the rights of one's direct employees is necessary but not sufficient.** Of course, all businesses should be ensuring the health and safety of its workers (particularly when they are required to work during the pandemic) as well as international labour standards; however, to respect human rights, businesses must address all those impacted by their activities. This often includes day labourers, non-contract workers, temporary employees, workers in the gig economy and other forms of precarious work situations, those working throughout supply chains, as well as customers and communities. For example, a multinational clothing company made a commitment to its garment manufacturers early on in the crisis to receive and pay for its orders rather than invoke force majeure clauses, which helped secure the livelihoods of workers throughout its supply chain.<sup>15</sup>
- **Business should conduct human rights due diligence** to identify, prevent, mitigate, and account for how they address their adverse human rights impacts during the pandemic.<sup>16</sup>
  - Any measure a company takes in response to, or during, the crisis (e.g., changing orders or unavoidable downsizing) should be subject to a **careful assessment of its human rights impacts**.
  - Companies should consider their sector and operating context to **identify the most salient human rights issues** and should **first seek to prevent and mitigate those impacts that will be most severe**. Different companies have faced different issues in times of COVID-19. For instance, the most typical risks for a clothing company will be involvement in labour rights abuses through its supply chain; whereas, the right to health of both employees and customers may be particularly salient for companies in the hospitality sector. Some social media companies have identified risks associated with misinformation and have put in place processes to remove or flag demonstrably

false or misleading claims that could adversely impact individuals or communities.<sup>17</sup> By focusing efforts on stopping the most severe harms facing those most vulnerable, companies will help do their part to minimize the worst effects of the pandemic.

- Human rights impact assessments should **involve meaningful consultation with potentially affected groups** and **pay special attention to any particular impacts on individuals that may be at heightened risk of vulnerability or marginalization**. This will ensure that human rights risks to those most vulnerable will be properly identified and that measures to prevent or mitigate such risks will be effective.
  - **Companies should find creative ways to prevent or mitigate potential impacts, including through increasing and using their leverage over business relationships that may be causing or contributing to harm.**<sup>18</sup> Some companies have demonstrated innovation by shifting their production lines to develop equipment and supplies essential for fighting COVID-19.<sup>19</sup> Such actions have not only helped address the pandemic directly, they have enabled companies to retain employees. Several companies have demonstrated leadership by cutting pay to those at the top to preserve jobs at the bottom.<sup>20</sup> To address potential harms to vulnerable populations, some companies have allowed special opening hours for older persons in stores, organized community support networks for the vulnerable, or postponed collection of rent for those without income.<sup>21</sup> Further, some institutional investors have jointly urged companies to act responsibly, including with respect to their suppliers, amid the pandemic.<sup>22</sup>
- Where a business enterprise identifies – whether through its human rights due diligence process or other means – that it has caused or contributed to adverse impacts, its responsibility to respect human rights requires **active engagement in remediation**, by itself or in cooperation with other actors.

## UNGPs PILLAR III: ACCESS TO REMEDY

Since the onset of the pandemic, reports of workers being required to work in unsafe conditions, wrongful terminations, and reprisals against union leaders and others challenging the lack of on-the-job protective equipment are prevalent.<sup>23</sup> When human rights abuses like these take place, international human rights law and the UNGPs are clear: those affected must have access to effective remedy through legitimate processes.

The effectiveness of State-based judicial and non-judicial grievance mechanisms, as well as non-State-based grievance mechanisms, is important at all times to ensure that those subjected to business-related human rights abuse can obtain remedy. In times of crisis, the effectiveness of such mechanisms is even more important so that they are able to address the new and urgent issues that arise.

- **Those responsible for designing and operating State-based and non-State-based grievance mechanisms should ensure a baseline level of effectiveness in line with the UNGPs** (recommended actions for how to enhance the effectiveness of grievance mechanisms can be found in the reports of UN Human Rights' Accountability and Remedy Project).<sup>24</sup>

- Designers and operators of grievance mechanisms should also **consider other ways of enabling safe access to their processes** to ensure that all of those entitled to remedy do not face additional barriers due to the pandemic.
  - Mechanisms should make use of multiple channels of communication, including through the use of video conferencing and other online methods.<sup>25</sup> For instance, Singapore courts expanded the use of video and telephone conferencing to protect court users and staff, and developed a guide for parties to understand how to use these methods.<sup>26</sup>
  - Where in-person access is required (e.g., for rights holders who do not have access to virtual means of communication), mechanisms must ensure safe means of physical access. In the Republic of Korea, courts restricted the number of people who could be in each room, imposed social-distancing and mask-wearing rules, installed thermal cameras at court building entrances, and installed transparent screens in front of judges to prevent the potential spread of the virus.<sup>27</sup>
- States, and those developing and operating non-State-based grievance mechanisms, should **ensure that the scope of grievances admissible at mechanisms includes the types of harms that have been arising during the pandemic** (e.g., grievances relating to health and safety, labour rights, etc.). In the province of Sindh, Pakistan, the labour department and workers and employers organizations agreed to activate a tripartite mechanism to receive complaints related to non-payment of wages during Pakistan’s COVID lockdown.<sup>28</sup>
- Those seeking to access any sort of grievance mechanism **must be protected from reprisals**.<sup>29</sup> Targeted layoffs of union leaders and other forms of reprisals against those raising grievances have been a real concern during the pandemic.
  - **States must protect rights holders from reprisals**, including by third parties, and investigate, punish and redress any such abuse.
  - Companies must understand that **grievances will not go away simply by attacking those speaking up**; instead, harms will be compounded and grievances will escalate if left unaddressed, with dire consequences for those being harmed and serious reputational, financial and/or legal consequences for the companies involved. By taking grievances seriously, empowering those raising issues, and remediating those harmed, companies will better ensure that they are putting people first, are respecting human rights, and will weather the storm brought on by COVID-19.

## BUILDING BACK BETTER

The pandemic has exposed and exacerbated the inequalities and vulnerabilities that are endemic to most current business models. **The tragedy of the pandemic paradoxically gives us the opportunity to address them**, and to

build a future of greater shared prosperity and shared security, where human rights are properly at the heart of business models.

States and business should **ensure COVID-19 responses contribute to building back better in the longer term**, including by tackling poverty, inequalities and underinvestment in healthcare and other public services, to build a more inclusive and sustainable world, including for future generations.

While a range of different interventions will be needed, the following recommendations – if implemented – would go a long way towards achieving the aim of building back better:

- To address systemic inequalities, State actions in response to COVID-19 should include **strengthening worker protections and labor rights** (e.g., minimum wage, paid sick leave), **rectifying gender inequalities in the world of work** (e.g., anti-discrimination laws, greater protections for workers in the informal sector), **increasing social safety nets for all workers and their families** (e.g., health and unemployment insurance), and expanding revenue to fund social protection and other measures aimed at the most vulnerable through **addressing tax injustice** (e.g., preventing the use of tax havens).
- As business enterprises adapt to meet the challenges faced by COVID, they should seek to **fully embed respect for human rights throughout their operations**, ensuring sustainable practices across value chains. This means securing concepts such as a **living wage** and a **paid sick leave** for workers, but also looking beyond one's formal employees such that all those impacted by the business' policies and practices are not placed in vulnerable situations. In line with the Sustainable Development Goals, business should **strengthen global partnerships** and **encourage and promote human rights through the sharing of resources, knowledge and visionary thinking** to help create new systems to transition to a more sustainable future. Relevant examples include the COVID-19 Technology Access Pool<sup>30</sup> and the COVID-19 High Performance Computing Consortium.<sup>31</sup>

## USEFUL RESOURCES

- UN Guiding Principles on Business and Human Rights, available at [https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR\\_EN.pdf](https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf).
- UN Secretary General, COVID-19 Response Portal, available at <https://www.un.org/en/coronavirus/un-secretary-general> (which contains links to the reports and policy briefs by the UN Secretary General regarding COVID-19).
- For a list of other COVID-19 guidance notes produced by UN Human Rights covering other relevant human rights challenges, please go to OHCHR, *COVID-19 and its human rights dimensions*, available at <https://www.ohchr.org/EN/NewsEvents/Pages/COVID-19.aspx>.
- UN Working Group on Business and Human Rights, *Ensuring that business respects human rights during the COVID-19 crisis and beyond: The relevance of the UN Guiding Principles on Business and Human Rights*, available at <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=25837&LangID=E>.
- ILO, *COVID-19 and the world of work*, available at <https://www.ilo.org/global/topics/coronavirus/lang--en/index.htm>.
- UNDP, COVID-19 Pandemic, available at <https://www.undp.org/content/undp/en/home/coronavirus.html>.
- WHO, COVID-19 Dashboard, available at <https://covid19.who.int/>.
- OECD, COVID-19 Portal, available at <https://www.oecd.org/coronavirus/en/>.
- Business and Human Rights Resource Centre, COVID-19 Portal, available at <https://www.business-humanrights.org/en/big-issues/covid-19-coronavirus-outbreak/>.
- Human Rights Watch, *Protecting Economic and Social Rights During and Post-COVID-19* (June 2020), available at <https://www.hrw.org/news/2020/06/29/protecting-economic-and-social-rights-during-and-post-covid-19>.
- IHRB, *Respecting Human Rights in the Time of the COVID-19 Pandemic* (April 2020), available at <https://www.ihrb.org/focus-areas/covid-19/report-respecting-human-rights-in-the-time-of-covid19>.
- Shift, *The Global Pandemic Reveals what it will take for Stakeholder Capitalism to Succeed: a Focus on the Most Vulnerable People* (May 2020), available at <https://shiftproject.org/covid-stakeholder-capitalism/>.
- Better Buying, *Guidelines for “Better” Purchasing Practices Amidst the Coronavirus Crisis and Recovery* (April 2020), available at <https://betterbuying.org/wp-content/uploads/2020/04/Better-Buying-Special-Report-COVID-19-Guidance-for-Brands-and-Retailers.pdf>.
- Business Fights Poverty, *Business and COVID-19: Response Framework and Action Mapping Tool*, available at <https://businessfightspoverty.org/business-and-covid-19/>.



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<sup>1</sup> WHO, COVID-19 Dashboard, available at <https://covid19.who.int/>.

<sup>2</sup> ILO, *ILO Monitor: COVID-19 and the world of work. Fifth edition: Updated estimates and analysis* (June 2020), p. 1, available at [https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/documents/briefingnote/wcms\\_749399.pdf](https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/documents/briefingnote/wcms_749399.pdf).

<sup>3</sup> See United Nations, *Policy Brief: The World of Work and COVID-19* (June 2020), pp. 11-13, available at [https://www.un.org/sites/un2.un.org/files/sg\\_policy\\_brief\\_covid\\_world\\_of\\_work\\_and\\_covid-19\\_june\\_2020.pdf](https://www.un.org/sites/un2.un.org/files/sg_policy_brief_covid_world_of_work_and_covid-19_june_2020.pdf).

<sup>4</sup> ILO, *ILO Monitor: COVID-19 and the world of work. Fifth edition: Updated estimates and analysis* (June 2020), pp. 8-11.

<sup>5</sup> United Nations, *Policy Brief: The World of Work and COVID-19* (June 2020), pp. 5, 11-13.

<sup>6</sup> See e.g., World Bank Group, *Social Protection and Jobs Responses to COVID-19: A Real-Time Review of Country Measures* (July 2020), available at <http://documents1.worldbank.org/curated/en/454671594649637530/pdf/Social-Protection-and-Jobs-Responses-to-COVID-19-A-Real-Time-Review-of-Country-Measures.pdf>; socialprotection.org, *Social protection in times of COVID-19 newsletters*, available at <https://socialprotection.org/connect/communities/social-protection-responses-covid-19-task-force/4-newsletter-social-protection>; ILO, *ILO welcomes Singapore port's new measures to help seafarers and ease crew rotations* (September 2020), available at [https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS\\_754542/lang--en/index.htm](https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_754542/lang--en/index.htm).

<sup>7</sup> See e.g., Bangkok Post, *Cash goes to 13.4m non-formal workers* (May 2020), available at <https://www.bangkokpost.com/business/1914400/cash-goes-to-13-4m-non-formal-workers>.

<sup>8</sup> See e.g., raajje.mv, *COVID-19: Special clinic for expatriate workers established at Hulhumale' preschool* (March 2020), available at <https://raajje.mv/72934>; Mayors Migration Council, *Cities and Municipalities' inclusive responses in the face of COVID-19* (July 2020), available at <https://www.mayorsmigrationcouncil.org/news/cities-and-municipalities-inclusive-responses-in-the-face-of-covid-19>.

<sup>9</sup> See e.g., *Aftale om hjælpekapper til lønmodtagere og virksomheder mv. i forbindelse med gradvis genåbning af Danmark* (April 2020), Bilag 13, available at <https://fm.dk/media/17874/aftale-om-hjælpekapper-til-lønmodtagere-og-virksomheder-mv-i-forbindelse-med-gradvis-genåbning-af-danmark-1.pdf>.

<sup>10</sup> See e.g., Business Insider, *France is barring firms registered in offshore tax havens from its government coronavirus bailout, following similar bans in Denmark and Poland* (April 2020), available at <https://www.businessinsider.com/france-coronavirus-bailout-tax-haven-registered-subsidies-ineligible-020-4?r=US&IR=T>.

<sup>11</sup> UN Working Group on Business and Human Rights, *Ensuring that business respects human rights during the Covid-19 crisis and beyond: The relevance of the UN Guiding Principles on Business and Human Rights*, available at <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=25837&LangID=E>.

<sup>12</sup> See e.g., European Parliament resolution of 17 April 2020 on EU coordinated action to combat the COVID-19 pandemic and its consequences (2020/2616(RSP)), art. 34, available at [https://www.europarl.europa.eu/doceo/document/TA-9-2020-0054\\_EN.pdf](https://www.europarl.europa.eu/doceo/document/TA-9-2020-0054_EN.pdf); ILO, *ILO welcomes COVID-19 seafarers' rights agreement* (July 2020), available at [https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS\\_750510/lang--en/index.htm](https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_750510/lang--en/index.htm); Human Rights Watch, *Protecting Economic and Social Rights During and Post-Covid-19* (June 2020), Section 3: International assistance, available at <https://www.hrw.org/news/2020/06/29/protecting-economic-and-social-rights-during-and-post-covid-19> (providing examples of assistance from development finance institutions).

<sup>13</sup> ICAO-ILO-IMO: A Joint Statement on designation of seafarers, marine personnel, fishing vessel personnel, offshore energy sector personnel, aviation personnel, air cargo supply chain personnel, and service provider personnel at airports and ports as key workers, and on facilitation of crew changes in ports and airports in the context of the COVID-19 pandemic (May 2020), available at [https://www.ilo.org/wcmsp5/groups/public/---ed\\_dialogue/---sector/documents/genericdocument/wcms\\_745870.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_dialogue/---sector/documents/genericdocument/wcms_745870.pdf).

<sup>14</sup> For a compilation of company actions attempting to address COVID-19 challenges in a rights-respect way, see Business Fights Poverty, *Business and COVID-19: Response Framework and Action Mapping Tool*, available at <https://businessfightspovetry.org/business-and-covid-19/>.

<sup>15</sup> See e.g., IHRB, *Respecting Human Rights in the Time of the COVID-19 Pandemic* (April 2020), pp. 27, 35-36, available at [https://www.ihrb.org/uploads/reports/Respecting\\_Human\\_Rights\\_in\\_the\\_Time\\_of\\_the\\_COVID-19\\_Pandemic\\_alternate\\_-\\_IHRB.pdf](https://www.ihrb.org/uploads/reports/Respecting_Human_Rights_in_the_Time_of_the_COVID-19_Pandemic_alternate_-_IHRB.pdf); Worker Rights Consortium, *COVID-19 Tracker: Which Brands Are Acting Responsibly toward Suppliers and Workers?*, available at <https://www.workersrights.org/issues/covid-19/tracker/>.

<sup>16</sup> See e.g., Business and Human Rights Resource Centre, *Human rights guidance & tools for companies during COVID-19*, available at <https://www.business-humanrights.org/en/latest-news/human-rights-guidance-tools-for-companies-during-covid-19/>.

<sup>17</sup> See Twitter, *Coronavirus: Staying safe and informed on Twitter* (April 2020), available at [https://blog.twitter.com/en\\_us/topics/company/2020/covid-19.html#protecting](https://blog.twitter.com/en_us/topics/company/2020/covid-19.html#protecting); see e.g., IHRB, *Respecting Human Rights in the Time*



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of the COVID-19 Pandemic (April 2020), p. 39; New Age, *5 global apparel brands assure Bangladesh of not cancelling orders* (March 2020), available at <https://www.newagebd.net/article/103511/5-more-global-brands-assure-not-cancelling-export-orders>.

<sup>18</sup> See e.g., Business and Human Rights Resource Centre, *COVID-19 Apparel Action Tracker*, available at <https://covid19.business-humanrights.org/en/tracker/>; Pillar Two, *How can hospitals & other healthcare service providers respect human rights during COVID-19, & how can the business community support them?* (Aug. 2020), available at <https://www.pillar-two.com/featured-insights/2020/8/12/how-can-hospitals-and-other-healthcare-service-providers-respect-human-rights-during-covid-19-and-how-can-the-business-community-support-them>.

<sup>19</sup> See e.g., United Nations, *Never waste a crisis: Corporations invest to 'recover better' from COVID-19* (June 2020), available at <https://www.un.org/en/coronavirus/never-waste-crisis-corporations-invest-%E2%80%98recover-better%E2%80%99-covid-19>; IHRB, *Respecting Human Rights in the Time of the COVID-19 Pandemic* (April 2020), pp. 39-40.

<sup>20</sup> See e.g., Yahoo Finance, *Here's a list of CEOs taking pay cuts amid the coronavirus crisis* (March 2020), available at <https://uk.finance.yahoo.com/news/heres-a-list-of-ce-os-taking-pay-cuts-amidst-the-coronavirus-crisis-171206258.html?guccounter=1>; GroundUp, *Covid-19 shows us that executive pay cuts are possible* (April 2020), available at <https://www.groundup.org.za/article/covid-19-shows-us-executive-pay-cuts-are-possible/>.

<sup>21</sup> See e.g., Business Insider, *Here are all the major grocery-store chains around the world running special hours for the elderly and vulnerable to prevent the coronavirus spread* (March 2020), available at <https://www.businessinsider.com/coronavirus-stores-special-hours-elderly-vulnerable-list-2020-3?r=US&IR=T>; IHRB, *Respecting Human Rights in the Time of the COVID-19 Pandemic* (April 2020), p. 27.

<sup>22</sup> See e.g., Business and Human Rights Resource Centre, *Investor statement on coronavirus response*, available at <https://www.business-humanrights.org/en/latest-news/investor-statement-on-coronavirus-response/>.

<sup>23</sup> See e.g., Business and Human Rights Resource Centre, COVID-19 Portal, available at <https://www.business-humanrights.org/en/big-issues/covid-19-coronavirus-outbreak/>.

<sup>24</sup> OHCHR, *Accountability and Remedy Project: Improving accountability and access to remedy in cases of business involvement in human rights abuses*, available at <https://www.ohchr.org/EN/Issues/Business/Pages/OHCHRaccountabilityandremedyproject.aspx;A/HRC/32/19;A/HRC/32/19/Add.1;A/HRC/38/20;A/HRC/38/20/Add.1;A/HRC/44/32;A/HRC/44/32/Add.1>.

<sup>25</sup> See e.g., Norton Rose Fulbright, *COVID-19 and the global approach to further court proceedings, hearings* (April 2020), available at <https://www.nortonrosefulbright.com/en-ca/knowledge/publications/bbfeb594/covid-19-and-the-global-approach-to-further-court-proceedings-hearings>.

<sup>26</sup> See Singapore Supreme Court, *Guide on the Use of Video Conferencing and Telephone Conferencing* (Aug. 2020), available at <https://www.supremecourt.gov.sg/docs/default-source/module-document/2020-08-06---guide-to-video-conferencing.pdf>.

<sup>27</sup> See IBA, *Impact of COVID-19 on Court Operations & Litigation Practice* (June 2020), pp. 62-64, available at <https://www.ibanet.org/Document/Default.aspx?DocumentUid=E9A83AEF-6B17-4A54-815F-1C6E0D600163>.

<sup>28</sup> See e.g., The News International, *Tripartite mechanism activated to mitigate impact of COVID-19 lockdown on workers* (March 2020), available at <https://www.thenews.com.pk/print/636776-tripartite-mechanism-activated-to-mitigate-impact-of-covid-19-lockdown-on-workers>.

<sup>29</sup> See e.g., IFC, *Addressing Increased Reprisals Risk in the Context of COVID-19* (June 2020), available at [https://www.ifc.org/wps/wcm/connect/topics\\_ext\\_content/ifc\\_external\\_corporate\\_site/sustainability-at-ifc/publications/publications\\_tipsheet\\_covid-19\\_reprisals](https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/sustainability-at-ifc/publications/publications_tipsheet_covid-19_reprisals).

<sup>30</sup> World Health Organization, *International community rallies to support open research and science to fight COVID-19* (May 2020), available at <https://www.who.int/news-room/detail/29-05-2020-international-community-rallies-to-support-open-research-and-science-to-fight-covid-19>.

<sup>31</sup> COVID-19 High Performance Computing Consortium, available at <https://covid19-hpc-consortium.org/>.