Navigating Conflict Risk

Integrating International Humanitarian Law into Heightened Human Rights Due Diligence

Guidance for Business



Australian Red Cross

RMIT UNIVERSITY Business and Human Rights Centre

With support of:

UNDP

The development of this guidance has benefited from the expertise and collaboration of several partners. We acknowledge the Australian Red Cross International Humanitarian Law (IHL) Program for its leadership in advancing understanding of IHL and its practical application. We also recognise the contribution of RMIT University's Business and Human Rights Centre for its work at the intersection of responsible business conduct and complex operating environments. This guidance builds on the framework set out in the United Nations Development Programme (UNDP)-UN Working Group's Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide (the UNWG-UNDP Guide), and benefited from input and review provided by the United Nations Development Programme (UNDP), in particular, Siniša Milatovic and Olena Uvarova. UNDP does not endorse any entity, brand, product, or service. We also thank those colleagues in industry, academia, and international organisations who kindly reviewed earlier drafts of this report.

Copyright Australian Red Cross © 2026. All rights reserved. Manufactured in Australia

Authors: Jonathan Kolieb (RMIT University) and Claire Cayzer (Australian Red Cross)

Designed by Tom Brunton

Preferred citation

Jonathan Kolieb, Claire Cayzer, Navigating Conflict Risks: Integrating International Humanitarian Law into Heightened Human Rights Due Diligence Guidance for Business (2026) Australian Red Cross, RMIT University

Contents

Executive Summary **4**

How to use this guidance **6**

Part 1: Understanding IHL and its relevance to business **8**

1.1 Introduction 8

1.2 International humanitarian law (IHL) 10

1.3 When to integrate IHL into hHRDD 14

1.4 Why integrate IHL into hHRDD? 15

Part 2: Integrating IHL into hHRDD **16**

2.1 From HRDD to hHRDD: Applying the IHL Lens 16

2.2 Conducting IHL-informed hHRDD 17

Building organisational capacity for IHL-informed hHRDD 18

Identifying triggers for IHL-informed hHRDD 20

Impact identification and assessment 22

Acting on findings 26

Monitoring and tracking 30

Communicating 32

Stakeholder engagement 34

Grievance mechanisms and remedy 38

Part 3: Practical tools and quick-reference resources **41**

3.1 International Humanitarian Law at a Glance for Business 42

3.2 IHL and hHRDD: A One-Page Explainer for Companies 43

3.3 The hHRDD Process 44

3.4 Applying an IHL Lens to hHRDD 45

3.5 Operationalising IHL-Informed hHRDD: Roles and Responsibilities 46

Further resources **48**

Glossary of key terms **50**

Endnotes **51**

Executive Summary

Businesses increasingly operate in, source from, or are otherwise connected to conflict-affected and high-risk areas (CAHRAs). These environments may be characterised by armed conflict, political instability, violence, institutional fragility, or systemic risks to human rights, creating heightened risks for businesses, their personnel, and the communities with which they interact. Business decisions about operations, suppliers, security arrangements, financing, and business partnerships can therefore have significant consequences and expose companies to substantial legal, operational, financial, and reputational risks. In certain circumstances, business activities may even cause, contribute to, or be directly linked to violations of international humanitarian law (IHL), including war crimes, creating potential exposure to criminal or civil liability under applicable law.

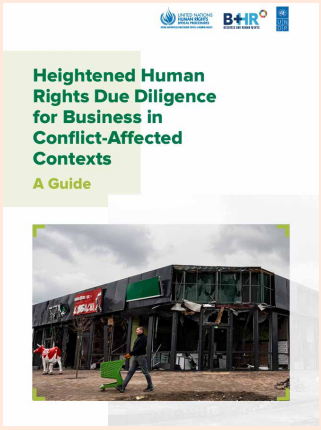
International standards on responsible business conduct make it clear that companies operating in, or in relation to, CAHRAs should undertake heightened human rights due diligence (hHRDD).[1] Unlike standard human rights due diligence, hHRDD requires companies to consider not only actual and potential impacts on people, but also how their activities may affect conflict dynamics, including whether they may exacerbate, influence, sustain, or otherwise impact the conflict.

IHL is an important part of hHRDD. IHL is the body of international law that seeks, for humanitarian reasons, to limit the effects of armed conflict by protecting persons who are not, or are no longer, participating in hostilities and restricting the means and methods of warfare.[2] In situations of armed conflict and military occupation, IHL provides a distinct legal framework that introduces risks, protections, and considerations that may not be fully addressed through human rights due diligence alone. These include risks to civilians and other protected persons, civilian objects and infrastructure, risks arising from links to military operations and security arrangements, the military or dual use of products and services, and potential involvement in serious violations of IHL, including war crimes.

The trigger for hHRDD, however, is not the existence of armed conflict itself. Companies should undertake hHRDD when they are exposed to a conflict-affected or a high-risk context. While IHL applies as a matter of law in situations of armed conflict and military occupation, companies operating in high-risk environments should not wait until conflict has fully materialised before considering IHL-related risks. Decisions made before the outbreak or escalation of armed conflict, including decisions relating to investment, procurement, security arrangements, technology, supply chains, business relationships and stakeholder engagement, may later become highly relevant to risks of civilian harm, influencing conflict dynamics, and the company's overall risk exposure. Early consideration of IHL can therefore strengthen preparedness and support more informed decision-making as conditions evolve.

While international standards on responsible business conduct already make it clear that businesses should respect IHL and consider it as part of hHRDD in CAHRAs, there is limited practical guidance on how companies can integrate IHL considerations into hHRDD in practice. This guidance seeks to address that gap by explaining how relevant IHL considerations can be integrated into existing hHRDD processes to better identify, assess, and address conflict-related risks. It does not create a separate due diligence process or new expectations for business.

Building on the framework set out in the United Nations Development Programme (UNDP)-UN Working Group's Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide (the UNWG-UNDP Guide), as well as the UN Guiding Principles on Business and Human Rights and OECD guidance on responsible business conduct, this guidance applies an IHL lens across the hHRDD process.[3]



In doing so, this guidance seeks to help companies:

- identify risks to civilians and other protected persons;
- understand how their activities, products, services and business relationships may influence conflict dynamics;
- prevent and mitigate harm and reduce the risk of involvement in violations of IHL, including war crimes;
- make more informed decisions about entering, remaining in, modifying, suspending, or responsibly exiting operations;
- strengthen governance, accountability and stakeholder trust; and
- better manage legal, operational, financial, and reputational risks.

By strengthening their understanding of how business activities interact with conflict dynamics and affect civilians and other protected persons, companies can identify conflict-related risks earlier, make more informed and responsible decisions, and take practical steps to prevent and mitigate harm.



This guidance builds on and complements a wider body of work on business and IHL, including Australian Red Cross and RMIT University's *Doing Responsible Business in Armed Conflict: Risks, Rights and Responsibilities* and *Seven Indicators of Corporate Best Practice in International Humanitarian Law*, as well as the ICRC, Australian Red Cross and French Red Cross publication *Private Businesses and Armed Conflict: An Introduction to Relevant Rules of International Humanitarian Law*.[4]

How to use this guidance

This guidance is intended for business leaders, legal and compliance teams, operational and procurement staff, and advisers supporting companies operating in, sourcing from, or otherwise connected to conflict-affected and high-risk areas (CAHRAs).

The guidance has been designed to be relevant across industries, company sizes, and the spectrum of conflict-affected and high-risk contexts, from situations of instability and escalating violence through to active armed conflict and military occupation. However, no single guidance document can capture every operational context, business model, conflict dynamic, or legal complexity that companies may encounter in practice.

Accordingly, this guidance should not be considered legal advice. Companies should seek independent advice tailored to their specific circumstances, operations, business relationships, and areas of potential exposure.

Our aim is not to provide definitive answers for every situation, but to help companies strengthen their capacity to identify, assess, and manage conflict-related risks, integrate IHL into heightened human rights due diligence (hHRDD), and make more informed and responsible decisions in complex operating environments.

This is a practical resource rather than a linear report. Readers may choose to read it from beginning to end or navigate directly to the sections most relevant to their role, sector or operating context.

Part 1	Part 2	Part 3
Understanding IHL and its relevance to business introduces international humanitarian law (IHL), explains what IHL is and when it applies, and outlines why it should be considered as part of hHRDD in conflict-affected and high-risk areas.	**Integrating IHL into hHRDD** is the core of this guidance. It explains how an IHL lens can be applied across each element of the hHRDD process and provides practical considerations and questions to support implementation and decision-making.	**Practical tools and quick-reference resources** contains a suite of standalone implementation tools, including a one-page introduction to IHL, a quick explainer on IHL-informed hHRDD, a visual overview of the hHRDD process, a summary of key IHL considerations across each stage of hHRDD, and role-specific guidance for implementing IHL-informed hHRDD in practice.

Readers looking for practical implementation support may wish to begin with Part 3 and return to Parts 1 and 2 as needed.

Acronyms

Acronym	Definition
CAHRA	Conflict-Affected and High-Risk Area
ESG	Environmental, Social, and Governance
HRDD	Human Rights Due Diligence
hHRDD	Heightened Human Rights Due Diligence
IAC	International Armed Conflict
ICoC	International Code of Conduct for Private Security Service Providers
ICoCA	International Code of Conduct Association
ICRC	International Committee of the Red Cross
IHL	International Humanitarian Law
IHRL	International Human Rights Law
NIAC	Non-International Armed Conflict
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
PMSC	Private Military and Security Company
UNDP	United Nations Development Programme
UNGPs	United Nations Guiding Principles on Business and Human Rights
UNWG	United Nations Working Group on Business and Human Rights
VPSHR	Voluntary Principles on Security and Human Rights

Part 1:

Understanding IHL and its relevance to business

1.1 Introduction

Operating in, sourcing from, or otherwise being connected to conflict-affected and high-risk environments is no longer an exceptional circumstance for business. The number and severity of contemporary armed conflicts continue to rise, with the International Committee of the Red Cross (ICRC) noting that the number of armed conflicts has more than doubled over the past 15 years, with around 130 conflicts active at the start of 2026.[5] Relatedly, the global corporate operating environment has become increasingly volatile and complex. Businesses operating in previously stable environments now face conflict-related disruptions, while growing demand for critical minerals, infrastructure, technology, and services is driving increased business activity in conflict-affected and high-risk areas (CAHRAs).

Many companies, in sectors such as mining, energy, agribusiness, financial services, technology, defence and logistics, maintain operations, contracts, suppliers, customers or have investors with exposure to CAHRAs.[6] The nature and complexity of contemporary armed conflict, characterised by protracted armed conflicts, urban warfare, the privatisation of security, and the militarisation of digital infrastructure, multiplies the points of contact between commercial activity and the conduct of hostilities.

Corporate decisions, whether to invest, supply, contract, partner, remain, or withdraw, can influence conflict dynamics for better or worse. Companies face acute challenges in these contexts, including protecting people from harm, maintaining lawful operations, managing complex partnerships and supply chains, and making difficult decisions about whether and how to continue engagement as contexts deteriorate.

Many companies lack the necessary knowledge, tools, and legal clarity to navigate these challenges responsibly. Businesses often grapple with complex questions about their roles, responsibilities, and exposure under international law, particularly where there is a connection (or 'nexus') between their activities and an armed conflict.

This includes the heightened risk that both direct and indirect business activities (through supply chains, contractors, customers, security arrangements, or other business relationships) may cause, contribute to, or be directly linked to serious human rights abuses or violations of international humanitarian law (IHL).

Defining a CAHRA

There is no universally accepted definition of a 'conflict-affected or high-risk area' (CAHRA). For the purposes of this guidance, CAHRA refers to a context marked by armed conflict, political instability, violence, institutional fragility, or systemic risks to human rights. This includes situations of international or non-international armed conflict and military occupation, as well as post-conflict environments and contexts experiencing rising tensions, civil unrest, repression, or other forms of instability where violence may escalate. A CAHRA is characterised by weakened rule of law, limited state capacity, contested authority, and patterns of serious or widespread human rights abuses, creating an environment in which risks to people are heightened.

Gisovu, Rwanda. View of a tea plantation. Photo: ICRC/S.N.

What is human rights due diligence (HRDD)?

Human rights due diligence (HRDD) is the process through which businesses identify, prevent, mitigate, and account for how they address actual and potential adverse human rights impacts across their operations and value chains.

Since 2011, HRDD has been articulated in the United Nations Guiding Principles on Business and Human Rights (UNGPs) and further elaborated through guidance from the United Nations system, including the UN Working Group on Business and Human Rights (UNWG) and the United Nations Development Programme (UNDP).[7]

The UNGPs require all business enterprises to respect human rights and to conduct human rights due diligence to identify, prevent, mitigate and account for adverse human rights impacts.[8]

This framework has subsequently been reflected in a range of international standards and legal frameworks, including the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the OECD Due Diligence Guidance for Responsible Business Conduct, and emerging mandatory due diligence legislation in a number of jurisdictions.[9]

The Commentary to Guiding Principle 12 of the UNGPs (which clarifies that this responsibility extends to all internationally recognised human rights) explains that, depending on circumstances, business enterprises may need to consider additional standards, in particular international humanitarian law (IHL), in situations of armed conflict.[10] This makes it clear that IHL forms part of the normative framework relevant to businesses operating in conflict-affected contexts.

What is heightened human rights due diligence (hHRDD)?

Heightened human rights due diligence (hHRDD) involves assessing and addressing potential impacts on both people and conflict dynamics, guided by international law, including international human rights law and international humanitarian law.

hHRDD is an enhanced form of HRDD designed for businesses operating in CAHRAs.[11] It recognises that conflict creates heightened risks to people and that business activities may influence conflict dynamics, directly or indirectly. As a result, hHRDD requires companies to adopt a more proactive and conflict-sensitive approach to identifying and addressing risks and impacts.

In 2020, the UNWG observed that 'more than ever, the most egregious human rights abuses take place in conflict-affected areas and other situations of widespread violence and, conversely, that human rights abuses spark or intensify conflict'.[12] Indeed, in CAHRAs, standard HRDD processes are insufficient to fully respect human rights because standard HRDD does not identify or address company actions that may cause, sustain, or intensify conditions (such as armed conflict or the risk thereof) in which both serious human rights abuses and violations of IHL are more likely and more consequential. These environments therefore require a heightened approach to due diligence.

The UNWG and UNDP's '*Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide*' (the UNWG-UNDP Guide) builds on this foundation. The UNWG-UNDP Guide does not introduce a new form of due diligence. Rather, it operationalises the principle already embedded in the UNGPs that the higher the risk, the more sophisticated and demanding the due diligence required.[13]

In addition to the UNGPs, UNWG-UNDP and OECD guidance and IHL itself, businesses operating in conflict-affected contexts should be aware of a number of complementary standards. These include the Voluntary Principles on Security and Human Rights (VPSHR), the Montreux Document on Private Military and Security Companies, and the International Code of Conduct for Private Security Service Providers (ICoC), together with its oversight mechanism, the International Code of Conduct Association (ICoCA).[14] While these instruments are not themselves sources of IHL, they provide practical guidance for managing conflict-related risks, particularly those arising from security arrangements.

IHL introduces a distinct set of legal concepts, risks, and protected interests that are not fully captured by standard human rights analysis alone. Understanding these additional considerations requires an understanding of IHL, its scope of application, and its relevance to business.

1.2 International humanitarian law (IHL)

What is IHL?

International humanitarian law (IHL), also known as the 'laws of war' or the 'law of armed conflict', is a branch of international law that seeks, for humanitarian reasons, to limit the effects of armed conflict. It protects individuals who are not, or are no longer, participating in hostilities and restricts the means and methods of warfare.[21]

At its core, IHL seeks to strike a balance between military necessity and humanitarian considerations. It does not prohibit armed conflict, nor does it determine whether an initial use of force is lawful. Rather, it regulates how armed conflict must be conducted once it exists.

While IHL is reflected in numerous treaties, most notably the 1949 Geneva Conventions and their Additional Protocols, as well as in customary international law, the framework as a whole is underpinned by a small number of core principles. These principles guide both the interpretation and application of IHL and are fundamentally aimed at limiting the suffering caused by armed conflict.[22]

The Core Principles of IHL



Humanity – Humanity limits the infliction of suffering, injury, or destruction that is not necessary to accomplish legitimate military purposes. Human dignity must be respected at all times.



Military Necessity – A party to an armed conflict may use only that degree and kind of force, not otherwise prohibited by IHL, that is required to achieve the legitimate purpose of the armed conflict, namely the complete or partial submission of the enemy at the earliest possible moment with the minimum expenditure of life and resources.



Distinction – The parties to the conflict must, at all times, distinguish between civilians and combatants. Attacks may only be directed against combatants. Attacks must never be directed against civilians.



Proportionality – It is prohibited to launch an attack that may be expected to cause incidental loss of civilian life, injury to civilians, damage to civilian objects, or a combination thereof, which would be excessive in relation to the concrete and direct military advantage anticipated.



Precautions – In conducting military operations, constant care must be taken to spare the civilian population, civilians, and civilian objects. All feasible precautions must be taken to avoid, and in any event to minimise, incidental loss of civilian life, injury to civilians, and damage to civilian objects.



Baghdad, Latifya, Iraq. The ICRC distributed steel frames and plastic sheeting to 215 farmers to install greenhouses, restart their agribusinesses, and generate a sustainable income. Photo: ICRC/Hussein Alwan Mseer Shimir Amal

When does IHL apply?

IHL applies in situations of armed conflict, including:

- **international armed conflicts**, which occur between States; and
- **non-international armed conflicts**, which occur between a State and an organised armed group, or between such groups, provided the requisite thresholds of organisation and intensity are met.[15]

IHL also applies in situations of military occupation, including where no active hostilities are taking place. Occupation exists when territory is placed under the effective authority and control of a hostile foreign State, and the relevant rules of IHL continue to apply for as long as the occupation persists.[16]

The application of IHL depends on the factual situation on the ground and does not depend on whether any or all of the parties recognise or deny the existence of an armed conflict.[17] In practice, this means that IHL may apply even where parties dispute whether an armed conflict exists. Because conflict situations can change rapidly, assessments of the applicability of IHL should be kept under review and may need to evolve as circumstances change.

Where does IHL apply?

Generally speaking, IHL applies wherever an armed conflict or military occupation exists. In international armed conflicts, IHL generally applies throughout the territory of the States party to the conflict, including occupied territory and conflict-related operations conducted in another State's territory. In non-international armed conflicts, IHL generally applies throughout the territory of the parties to the conflict, whether or not active fighting is taking place in a particular area. Where hostilities spill over into a neighbouring State, IHL applies in the areas affected by those hostilities.

Who and what does IHL protect?

IHL protects people who are not, or are no longer, participating in hostilities. This includes civilians, the wounded and sick, prisoners of war, detainees, and medical and humanitarian personnel.

IHL also protects certain objects and places, including hospitals, medical facilities and transports, humanitarian relief operations, cultural property, and civilian infrastructure. The protection of civilians and civilian objects is a central feature of the legal framework.

The distinctive red cross, red crescent, and red crystal emblems are also protected under IHL. These emblems identify people, facilities, and transports that are entitled to special protection under the law.



What does IHL prohibit?

Among other things, IHL prohibits:

- failing to distinguish between civilians and civilian objects, and military objectives;
- directing attacks against civilians or civilian objects;
- carrying out indiscriminate attacks;
- attacking persons who are no longer participating in hostilities;
- torture and other forms of cruel, inhuman, or degrading treatment;
- taking hostages; and
- the use of means or methods of warfare that cause unnecessary suffering.

Serious violations of IHL may amount to war crimes and can give rise to individual criminal responsibility under international and domestic law. War crimes include, among other things, intentionally directing attacks against civilians or civilian objects, torture and other forms of ill-treatment, taking hostages, unlawful killings, sexual violence, and intentionally impeding humanitarian relief. Companies and their personnel may also face criminal or civil liability where business activities cause, contribute to, or are directly linked to such violations.[18]

What is the difference between IHL and international human rights law?

IHL and international human rights law (IHRL) are distinct but complementary bodies of international law. IHRL applies in both peace and armed conflict, whereas IHL applies in situations of armed conflict and military occupation. During armed conflict, both frameworks may apply simultaneously, with IHL providing the more specific rules governing issues such as the conduct of hostilities, detention, humanitarian access, and the protection of civilians and civilian objects.

Not all conflict-affected and high-risk areas are situations in which IHL applies. In contexts that do not meet the threshold of armed conflict or military occupation, IHRL remains the applicable legal framework, along with domestic law. However, companies operating in such environments should remain alert to the possibility that conditions may deteriorate and that IHL may become applicable to their operations, activities, products, services, or business relationships.

IHL's relevance to business

IHL establishes rights and obligations that affect everyone involved in or affected by armed conflict, including civilians, humanitarian actors, and business actors. While companies are generally not parties to armed conflict, IHL is directly relevant to their conduct where commercial activities support, enable, or influence the conduct of hostilities or otherwise affect protected persons and conflict-affected populations.

Individuals may incur criminal responsibility under international law for certain serious violations of IHL, including war crimes. This creates potential exposure for companies and their personnel to criminal or civil liability under applicable international or domestic law where business activities cause, contribute to, or are directly linked to such violations.

IHL is relevant to businesses in two important ways. First, it provides protections for civilians and civilian objects. This will often include company personnel, facilities, infrastructure, equipment, and other assets that are not military objectives. These protections help safeguard people and property from the effects of hostilities.

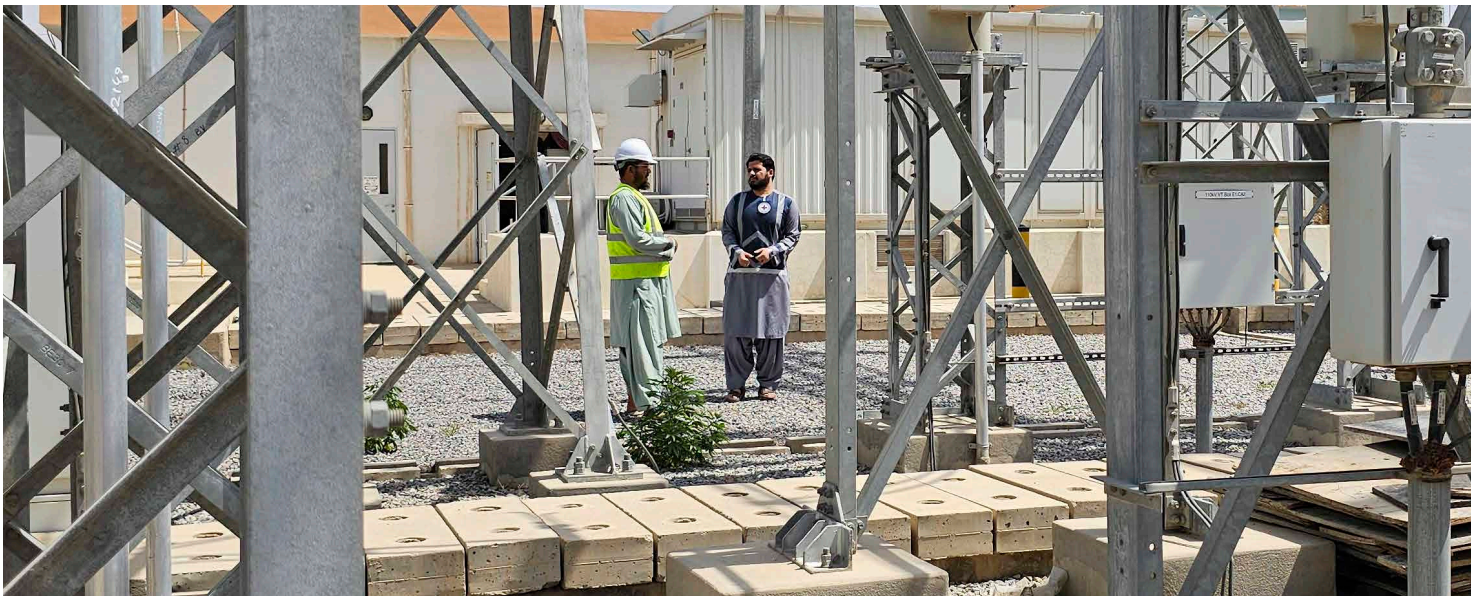
Second, IHL establishes rules and constraints that become relevant where business activities support, enable, or influence the conduct of hostilities, or otherwise affect people living in situations of armed conflict. Corporate activities can affect conflict dynamics both directly and indirectly, including through business relationships and value chains. As a result, business operations may influence risks to civilians and other protected persons, as well as the broader humanitarian impacts of armed conflict.

Business activities may also create risks where they are, or may be perceived as, directly supporting a party to a conflict. As noted above, company personnel and assets will ordinarily be protected under IHL as civilians and civilian objects. However, those protections may be lost in certain circumstances, including where personnel directly participate in hostilities or where civilian assets are used for military purposes. In such cases, personnel and assets may become lawful targets of attack. In practical terms, this can expose company personnel, assets, and operations to a heightened risk of attack, damage, or other harm in the course of military operations.

One area where these risks are particularly pronounced is in relation to private military and security companies (PMSCs), whose activities may bring them into close proximity to the use of force or the conduct of hostilities. In these contexts, the Montreux Document on Private Military and Security Companies provides a useful reference point, recalling applicable international legal obligations and setting out good practices for States and PMSCs.[19]

While IHL primarily binds States and parties to a conflict, respect for IHL is increasingly reflected in internationally recognised standards of responsible business conduct.[20] As a result, businesses operating in conflict-affected contexts are expected to consider and address IHL-related risks through their operations, partnerships, and supply chains.

For more information about IHL, please see the Further Resources section of this guidance, particularly the publication *'Doing Responsible Business in Armed Conflict: Risks, Rights and Responsibilities'*, which explains how IHL is relevant to business and outlines the legal, operational, and reputational risks, rights, protections, and responsibilities that companies may encounter in conflict-affected environments.



Kandahar province, Mirwais hospital, Afghanistan. In November 2023, the ICRC installed a hybrid solar power system that supplies electricity to the hospital for up to 23 hours a day. The surplus is used to supply the city grid. Photo: ICRC/ Mohammad Masoud Samimi

1.3 When to integrate IHL into hHRDD

Companies operating in, sourcing from, or otherwise connected to conflict-affected and high-risk areas should undertake heightened human rights due diligence (hHRDD).

The trigger for hHRDD is not armed conflict itself, but exposure to a conflict-affected or high-risk context. Armed conflict, military occupation, instability, escalating violence, political fragility, serious human rights abuses, or other indicators of heightened conflict risk may all justify a heightened due diligence response.

Not all CAHRAs are situations in which IHL applies. IHL generally applies only in situations of armed conflict and military occupation. However, companies operating in high-risk areas should not wait until armed conflict has fully materialised before considering IHL-related risks.

Conflict situations often emerge gradually. Business decisions made before the outbreak of armed conflict, including decisions relating to investment, procurement, security arrangements, infrastructure, technology, supply chains, business relationships and stakeholder engagement, may later become highly relevant to a company's exposure to conflict-related harms and IHL risks. Companies operating in high-risk areas should therefore begin assessing how their activities could potentially interact with conflict dynamics, how IHL may become relevant if conditions deteriorate, and whether existing governance, policies, contracts, training, monitoring and escalation mechanisms would be adequate in the event of armed conflict. Integrating relevant IHL considerations into hHRDD at an early stage is also a prudent risk-management measure, enabling companies to identify and address emerging risks before a situation reaches the threshold of armed conflict or military occupation.

This guidance does not propose different forms of hHRDD for different types of CAHRAs. Companies should undertake hHRDD across all conflict-affected and high-risk contexts. What differs is the nature and intensity of the risks being assessed. Some IHL-specific questions in this guidance will be most relevant where armed conflict or military occupation already exists. Others, particularly those relating to governance, risk identification, security arrangements, business relationships, monitoring and preparedness, may be equally relevant in high-risk environments where conflict has not yet emerged but remains a credible possibility.

The table below provides a simplified overview of how the application of an IHL lens may vary depending on the context.

Situation	What should a company do?
Normal operating environment	Conduct standard human rights due diligence (HRDD).
High-risk area, instability, escalating violence, risk of conflict	Conduct heightened human rights due diligence (hHRDD) and apply an IHL lens to identify **potential** conflict-related risks, strengthen preparedness, and assess how IHL may become relevant to operations, products, services and business relationships.
Armed conflict or military occupation	Conduct heightened human rights due diligence (hHRDD) and apply an IHL lens to identify **actual and potential** conflict-related risks, strengthen preparedness, and assess how IHL is, or may become, relevant to operations, products, services and business relationships.

1.4 Why integrate IHL into hHRDD?

Companies should integrate IHL into hHRDD for the following reasons.

Risk management

Human rights analysis alone may not capture all the legal, operational, and reputational risks that arise in situations of armed conflict and military occupation.

IHL introduces additional considerations, including risks relating to civilian protection, the conduct of hostilities, military use of products and services, and potential links to serious violations such as war crimes. Limited understanding of these issues among corporate decision-makers remains a significant source of risk for businesses operating in CAHRAs.[23] Integrating IHL considerations into hHRDD helps companies identify, assess, and manage these risks more effectively.

Alignment with international standards

The UN Guiding Principles, the OECD Guidelines for Multinational Enterprises, and other leading guidance on responsible business conduct expressly reference IHL as an applicable standard in conflict-affected contexts.[24] A hHRDD process that omits IHL is, by definition, incomplete on the very terms of the international frameworks it purports to implement. Mandatory due diligence regimes (e.g. EU Corporate Sustainability Due Diligence Directive) increasingly require businesses to assess and address adverse impacts in CAHRAs.[25]

Legal exposure

Recent developments in international and domestic criminal law have substantially expanded the prospect of corporate and individual liability for IHL violations, including increasing exposure of corporate personnel to prosecution for war crimes.[26] The Lundin Energy proceedings in Sweden[27], the Lafarge proceedings in France[28], and the proliferation of national legislation incorporating war crimes into domestic codes[29] make the legal risk concrete. IHL-informed due diligence is an important preventative tool for managing this exposure and strengthening compliance frameworks.

Operational risk and personnel safety

IHL provides specific protections for public and private property, medical objects, humanitarian relief and persons not taking direct part in hostilities. A business that understands these protections is better placed to rely on them to safeguard its personnel and assets, to design operations in ways that preserve civilian status, and to avoid actions (such as direct support for one party to a conflict) that would jeopardise that status thereby exposing personnel and property to an attack.

Reputational and stakeholder expectations

Investors, civil society organisations, employees and consumers increasingly hold businesses to account for their conduct in conflict-affected contexts. Recent corporate decisions to enter, remain in, or exit such markets have been scrutinised through an explicitly IHL-informed lens. Businesses without IHL fluency are at a disadvantage in managing this scrutiny.

Avoiding harm

Most fundamentally, IHL exists to protect civilians and limit suffering during armed conflict. Integrating IHL into hHRDD is a meaningful way for businesses to operationalise the do-no-harm principle frequently affirmed in their codes of conduct, sustainability reports and human rights policies. Adherence to IHL can help businesses minimise their adverse impacts on conflict dynamics and reduce the risk of harm to civilians, including injury or death.

Beyond its role as a body of law, IHL embodies a set of principles aimed at protecting civilians and reducing human suffering. While IHL applies only in situations of armed conflict, the values and considerations that underpin it can assist companies in identifying and mitigating risks to people in a wider range of fragile and high-risk environments. Viewed in this way, an understanding of IHL can support not only legal compliance, but also more informed and responsible business decision-making.

Why an IHL lens is essential to hHRDD

Standard human rights due diligence (HRDD) provides a strong foundation for identifying and addressing adverse impacts on people. However, in conflict-affected and high-risk areas, HRDD alone may not capture a number of actual or potential conflict-specific risks and legal considerations.

An IHL lens helps reveal:

- **Dual-use risks:** Products, services, assets, infrastructure, or data intended for civilian purposes may also be used for military purposes. In some circumstances, this may increase the risk of civilian harm or contribute to violations of international humanitarian law. For example, vehicles, warehouses, fuel, communications systems, ports, airports, mapping tools, artificial intelligence tools, or other company facilities and services may be used to support military operations.
- **Links to military operations:** Business activities may become connected to military operations in ways that are not immediately obvious. For example, a company may provide goods, services, facilities, technology, financing, transportation, data, or security arrangements that support a party to a conflict
- **Risks to personnel and assets:** Where a company is perceived to be supporting, enabling, or benefiting a party to a conflict, its personnel, facilities, vehicles, equipment, or other assets may face increased risks of attack, damage, disruption, requisition, or other conflict-related harm.
- **Exposure to serious violations and war crimes risks:** Certain activities, products, services, or business relationships may create direct or indirect links to conduct that could amount to war crimes or other serious violations of IHL.
- **Impacts on conflict dynamics:** Business activities may not only affect people, but also influence conflict dynamics, including by exacerbating tensions, enabling armed actors, or affecting access to essential resources, or contributing to conditions that prolong or intensify conflict.

Part 2:
Integrating IHL into hHRDD

2.1 From HRDD to hHRDD: Applying the IHL Lens

Part 1 of this guidance explained what international humanitarian law (IHL) is and why companies operating in conflict-affected and high-risk areas (CAHRAs) should consider IHL as part of their due diligence processes.

As mentioned in Part 1, companies operating in, sourcing from, or otherwise connected to CAHRAs should undertake hHRDD and apply an IHL lens as part of that process. Companies should not wait until armed conflict has fully materialised before considering IHL-related risks. While some of the questions in this Part will be more relevant in situations of armed conflict or military occupation, many are equally relevant in high-risk environments, where they can help companies identify potential and emerging risks, strengthen preparedness, and build the systems and capabilities needed to respond if conditions deteriorate.

IHL-informed hHRDD does not require a separate due diligence system. Rather, it involves incorporating relevant IHL considerations into each element of hHRDD so that companies can identify, assess, prevent, mitigate and account for conflict-specific risks, including risks to civilians and other protected persons.

This guidance follows the UNWG-UNDP hHRDD framework and illustrates how an IHL lens can be applied across each stage of the process.

The elements of hHRDD

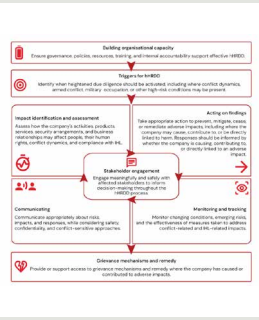
Classifying and delineating the different elements of hHRDD differs among guidance documents, but generally speaking, hHRDD includes the following key steps:

- **Preliminary step:** Triggers for conducting hHRDD
- **Step 1:** Identifying and assessing both (i) adverse impacts on people, including human rights harms affecting individuals and communities in the conflict, and (ii) adverse impacts on the conflict itself, including how the enterprise's activities may cause, contribute to, or be directly linked to conflict dynamics. This includes a comprehensive conflict analysis.
- **Step 2:** Acting on findings, including ceasing activities that cause harm, exercising leverage to mitigate contributions, and pursuing responsible exit strategies where necessary.
- **Step 3:** Monitoring and tracking the effectiveness of measures taken to address conflict and human rights risks.
- **Step 4:** Communicating with stakeholders about how risks and impacts are being addressed.

Crucially, hHRDD is facilitated and supported through two additional enabling factors:

- **Building organisational capacity,** including senior leadership commitment, organisational culture, governance systems, policies, training, and resources, to conduct and sustain effective hHRDD over time; and
- **Stakeholder engagement,** including with affected communities.

In addition, it is recognised that grievance mechanisms and access to remedy are appropriate outcomes of hHRDD. Indeed, the OECD guidance classifies it as an element of hHRDD.[30] Together, these eight elements are the core components of an hHRDD process



The following graphic provides a visual overview of the hHRDD process. For ease of use this figure is reproduced in Part 3 as a one-page standalone reference tool.

(See Part 3.3: The hHRDD Process)

2.2 Conducting IHL-informed hHRDD

For each element of hHRDD, this section identifies:

- what is expected of companies at that particular stage of the hHRDD process;
- how an IHL lens complements the hHRDD analysis; and
- why IHL considerations matter.

For each element of the hHRDD process, this section also includes a detailed table containing practical implementation guidance through both strategic questions (focused on governance, systems and oversight) and operational questions (focused on implementation and day-to-day decision-making).



The following graphic summarises the key IHL considerations discussed in this section. For ease of reference, it is reproduced as a full-page reference tool in Part 3.4: Applying an IHL Lens to hHRDD.

Australian aid warehouse. Photo: Australian Red Cross/Frank Souter

Building organisational capacity for IHL-informed hHRDD

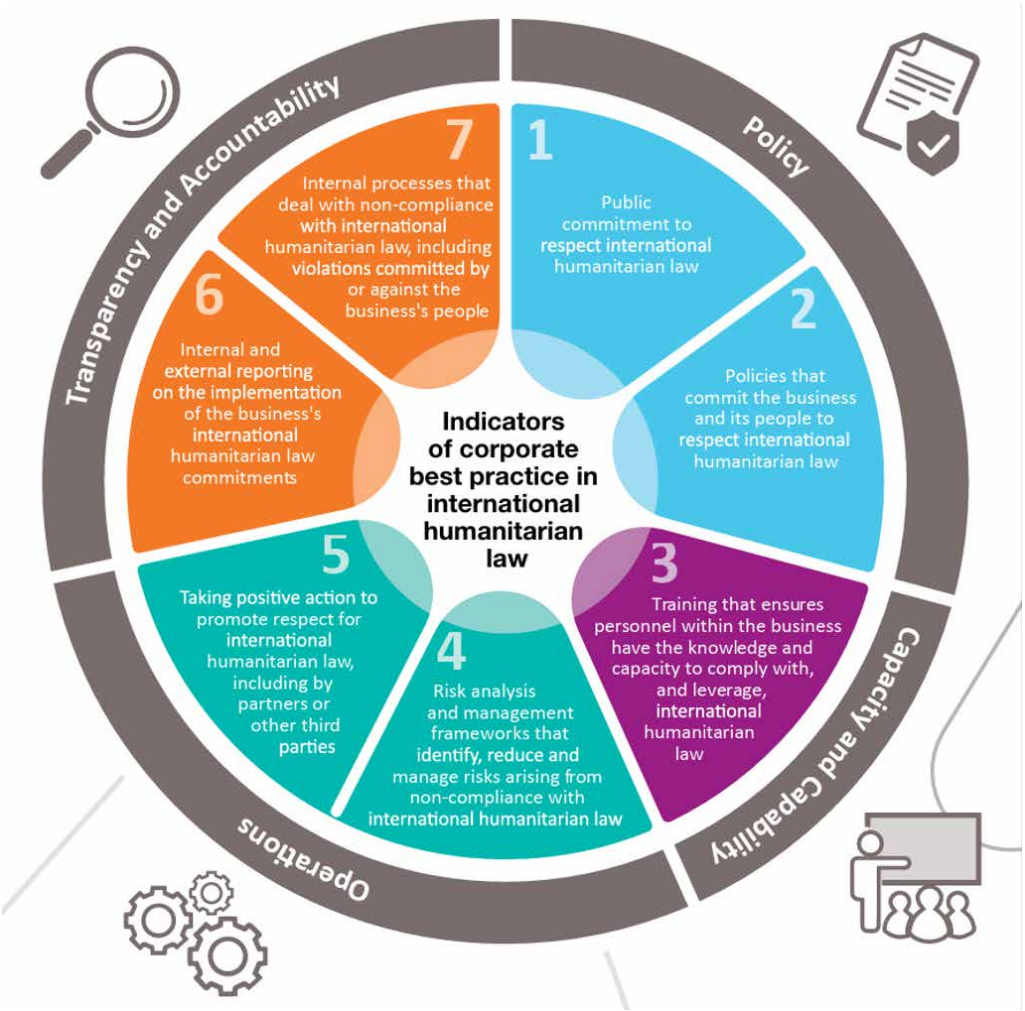
The UNWG-UNDP Guide identifies building organisational capacity and skills as an important component of effective hHRDD.[31] Companies need appropriate governance, policies, processes, resources and expertise in place to identify, assess, and address heightened risks in conflict-affected contexts.

How does an IHL lens complement this step?

Applying an IHL lens requires companies to build the capability to identify and manage conflict-related risks and understand how their activities may interact with armed conflict. This means ensuring that IHL considerations are embedded in governance arrangements, policies, business processes, training and accountability mechanisms, rather than treated as a stand-alone compliance exercise.

Companies operating in conflict-affected contexts often need to make decisions quickly and under conditions of uncertainty. Establishing appropriate governance, policies, expertise and accountability mechanisms in advance helps ensure that IHL considerations are identified, escalated and addressed when they are most needed.

Previous work by Australian Red Cross and RMIT University identified seven indicators of corporate best practice in IHL, including leadership commitment, policy integration, operational implementation, capability building and accountability.[32] These indicators provide a useful framework for assessing organisational readiness for IHL-informed hHRDD.



Seven indicators of corporate best practice in international humanitarian law
(previously published by Australian Red Cross-RMIT University)

Why does this matter?

Effective IHL-informed hHRDD requires more than awareness of IHL. It requires governance, systems and people capable of applying it in practice.

Building organisational capacity for IHL-informed hHRDD		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Institutional commitment		
Top-level commitment to IHL	• Has the board adopted an explicit commitment to respect IHL and IHRL in conflict-affected contexts? This may be part of the company's human rights policy, code of conduct, responsible business conduct framework, or other board-approved policies.	• Do the board and senior leadership regularly consider and act on IHL-related risks relevant to the company's operations or business relationships?
IHL oversight embedded in governance frameworks	• Is IHL integrated into relevant governance frameworks, including human rights, risk management, security, procurement and other decision-making policies and processes?	• How are IHL-related issues escalated and treated within risk management processes? • Are IHL risks treated as core enterprise risks, or handled ad hoc at operational level, or both?
Willingness to act on IHL-related risks	• Are there clear decision-making frameworks for responding to IHL risks, including mechanisms to suspend, modify or exit operations when deemed necessary?	• How have we acted in practice when facing IHL risks? Are activities continuing without conditions despite known risks?
Policies and strategies		
IHL reflected across corporate policies	• Do company policies (security, supply chain, procurement, HR, sustainability, ethics etc) explicitly incorporate the promotion of and respect for IHL?	• Where in our policies do the words 'international humanitarian law', 'Geneva Conventions' or 'armed conflict' actually appear, and what do they require of staff? • How are these requirements reflected in the guidance, procedures, training and tools provided to different parts of the organisation?
Private security governance embedded in policy	• Do procurement and security policies require alignment with the Voluntary Principles on Security and Human Rights (VPSHR), the Montreux Document and the International Code of Conduct for Private Security Service Providers (ICoC) by default?	• Do our security contracting standards incorporate the relevant requirements and expectations of the VPSHR, the Montreux Document and the ICoC, and do relevant staff understand how to implement those requirements when engaging armed security providers in a CAHRA?
IHL informs governance of high-risk activities	• Are IHL considerations integrated into policies for procurement, contracting and high-risk activities (security, dual-use, technology, financial services)?	• Do our procurement and contracting templates include IHL-related clauses by default? Are staff responsible for procurement, contracting and contract management trained to identify and apply those clauses?
IHL-informed hHRDD integrated into key business processes	• Is IHL-informed hHRDD embedded in relevant processes, such as risk management, investment and crisis management protocols?	• Are IHL risks assessed at key decision points (e.g. entry into markets, partnerships, major transactions)?
Human resources, training and culture		
Relevant personnel trained on IHL	• Are personnel in conflict-relevant roles (including procurement, supply chain, security, country management and legal) trained on aspects of IHL relevant to their work?	• When did our security managers or compliance leads last receive IHL training? From whom?
IHL training is practical and role-specific	• Is IHL training operational (scenario-based, role-specific, refreshed periodically) rather than theoretical?	• Could our teams effectively apply IHL in realistic scenarios? Could we run a tabletop exercise tomorrow on a real-world scenario (e.g. in which armed actors demand access to our facility), and would our team know what to do? If not, who can we reach out to in order to support this?
A culture of IHL awareness and reporting	• Are there clear processes, protections, and expectations for reporting incidents or concerns related to IHL violations, including appropriate whistleblower protections?	• Do staff understand and use reporting mechanisms to report incidents or escalate promptly in practice?
External IHL expertise utilised	• Are external IHL, conflict analysis, and responsible business conduct specialists drawn upon for training and advisory support?	• Do relevant teams have access to, and draw on, credible external guidance when confronting complex CAHRA/IHL issues?
Transparency and accountability		
Disclosure of approach and performance on IHL issues	• How current, accessible and informative are public disclosures on our company's efforts to operationalise commitment to respect IHL?	• Is public reporting on IHL-related risks, governance arrangements and responses kept current and updated as circumstances change?
Accountability mechanisms visible and credible	• Are governance structures and accountability for IHL risks clearly defined and communicated internally and externally?	• How is accountability for IHL risks allocated, tracked and demonstrated in practice? • Can stakeholders understand how IHL-related decisions are made, and where accountability lies?

Identifying triggers for IHL-informed hHRDD

The UNWG-UNDP Guide ties the trigger for hHRDD not to any formal designation of armed conflict, but to the context in which a company operates. Companies should conduct hHRDD when operating in, sourcing from, or otherwise being connected to a CAHRA.[33] The UNWG-UNDP Guide adopts a precautionary approach: where it is uncertain whether such a context is present, companies should assume it is and proceed with hHRDD ('if in doubt, carry it out').[34]

Once hHRDD is underway, companies should scale the scope and depth of their due diligence according to their involvement with actual or potential harm and their leverage over those responsible, while prioritising the most severe and volatile risks.

How does an IHL lens complement this step?

In addition to identifying whether a company is operating in, sourcing from, or otherwise connected to a CAHRA, companies should consider whether their activities, products, services or business relationships are connected to circumstances in which IHL applies or may reasonably become relevant.

This includes considering whether the company may be linked to armed conflict, military occupation, escalating conflict dynamics, or other circumstances that warrant an IHL-informed assessment.

Why does this matter?

Companies should not wait until armed conflict is obvious or formally recognised before considering whether hHRDD and an IHL lens may be required. Conflict situations are often fluid and difficult to classify. Early consideration of IHL can help companies identify and address conflict-related risks before they escalate, ensuring that due diligence keeps pace with rapidly changing conditions.

Establishing clear criteria for when IHL-informed hHRDD should be activated, together with defined responsibilities and escalation processes, helps ensure that companies can respond consistently and effectively when conflict-related risks emerge or intensify.

Recall: Defining a CAHRA

A **'conflict-affected or high-risk area'** (CAHRA) refers to a context marked by armed conflict, political instability, violence, institutional fragility, or systemic risks to human rights.

This includes situations of international or non-international armed conflict and military occupation, as well as post-conflict environments and contexts experiencing rising tensions, civil unrest, repression, or other forms of instability where violence may escalate.

A CAHRA is characterised by weakened rule of law, limited state capacity, contested authority, and patterns of serious or widespread human rights abuses, creating an environment in which risks to people are heightened.

Recall: When does an IHL lens become relevant?

Companies should distinguish between two related questions:

1. Does IHL apply?

IHL applies as a matter of law in situations of international armed conflict, non-international armed conflict, and military occupation. Where a company's operations, products, services or business relationships are linked to these situations, IHL should be explicitly integrated into hHRDD.

2. Should we nonetheless begin assessing risks through an IHL lens?

Companies operating in high-risk areas should not wait until armed conflict or military occupation has fully materialised before considering IHL-related risks. Conflict often develops gradually, and decisions made before conflict emerges, including those relating to governance, security arrangements, procurement, contracting, stakeholder engagement and business relationships, may later become highly relevant to conflict-related harms. Applying an IHL lens early helps companies identify emerging risks, strengthen preparedness, and build the systems, capabilities and decision-making processes needed to respond effectively if conditions deteriorate.

IHL-informed triggers for hHRDD?		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
IHL-informed triggers for hHRDD	• Has the company identified a defined set of conflict and risk-based triggers that automatically activate hHRDD across the business, and are these triggers documented in policy? • Has the company committed to the 'if in doubt, carry it out' principle, such that uncertainty about whether heightened conflict-related risks or the legal thresholds for IHL applicability are present defaults to activating hHRDD, rather than deferring it?	• Are we operating in, sourcing from, or in a business relationship connected to a context where IHL applies or may become relevant, including where there are active hostilities, organised armed actors, military occupation, or signs of escalating violence? • How does the company identify and monitor contexts where IHL may apply, and what sources are used to determine when triggers are met? • Does the company rely on authoritative sources to identify conflict situations and occupations?
IHL-informed hHRDD triggers go beyond presence of active hostilities	• Does the company recognise that conflict-related risks requiring IHL-informed hHRDD can arise without active hostilities, including in situations of belligerent occupation, ceasefires, and post-conflict settings where the risk of recurrence persists, and has it communicated this to operational leadership? • Does the company maintain an internal watch-list of conflict and IHL-related early warning indicators (e.g. amassing of weapons by non-State groups, records of serious IHL violations, hate speech against protected groups, restrictions on humanitarian access, displacement, attacks on civilians or civilian infrastructure)?	• How are early warning indicators identified, reviewed, and used to monitor evolving IHL risks across operating environments? • Is the company's list of 'early warning indicators' reviewed at regular intervals? • For operating environments affected by armed conflict or at risk of conflict, has the company identified relevant conflict actors and assessed their record of compliance with IHL and other relevant international standards?
Monitoring actors in CAHRAs and dynamic legal contexts	• Does the company identify relevant conflict actors and consider their record of compliance with IHL when assessing triggers?	• How does the company assess the applicable legal context (including occupation) and track conduct of relevant actors in practice?
Clear processes for IHL-informed trigger determinations	• Are roles, responsibilities, and decision making processes for determining IHL triggers clearly defined, including who has authority to determine that a trigger has been met and who must be notified once it is activated?	• When a trigger event occurs is there an operational playbook that activates within a set timeframe, and have country teams been briefed on it?

IHL-informed impact identification and assessment

At this step of the hHRDD process, companies are required to understand the broader context in which they operate and identify actual and potential adverse impacts arising from their activities, products, services, and business relationships.

The UNWG-UNDP Guide places significant emphasis on conflict analysis, which involves understanding the profile, actors, causes and dynamics of the conflict.[35] This includes looking at the political, social and security environment, identifying key actors, including state security forces, non-state armed groups, private security providers, and other local power holders, and understanding the underlying drivers of tension or grievance. Companies should analyse how their activities might affect local communities, access to resources, safety and security. Companies should also assess whether conflict actors connected to their operations, security arrangements, supply chains, or business relationships have a documented history of serious human rights abuses or IHL violations, as this may significantly increase the company's exposure to conflict-related risks.

How does an IHL lens complement this step?

Impacts on conflict and on people

hHRDD requires companies to identify impacts on people and impacts on the conflict itself. An IHL lens helps companies identify categories of impact that conventional human rights analysis may miss, including risks arising from security arrangements, dual-use products and services, support to conflict parties, and activities that may sustain or exacerbate conflict dynamics. Some of these risks arise only where armed conflict or military occupation exists. Others, including risks associated with security arrangements, conflict dynamics, business relationships, and the potential military use of products or services, may emerge earlier and should be assessed in other high-risk environments as part of preparedness and risk management.

Public and private security arrangements often require particular scrutiny because their activities, access to weapons, relationships with conflict actors, and use of force may directly affect civilians, influence conflict dynamics, or create links to IHL violations. Companies should therefore specifically assess the conduct, training, oversight, and accountability of security providers as part of IHL-informed impact identification and assessment.

Protected persons and objects

Under hHRDD, companies are expected to identify risks of harm to people, including workers, customers and communities, and pay particular attention to groups that may be at heightened risk of particular types of discrimination and violence, such as women, children, Indigenous peoples and displaced populations. Companies are also expected to look at risks linked to suppliers, customers, business partners, and subcontractors.[36]

The civilian population and civilian objects are protected under IHL. Only military personnel and military objectives can be the subject of attack. However, IHL identifies categories of persons and objects entitled to special protection. These include the wounded and sick, medical personnel and facilities, humanitarian workers and relief supplies, prisoners of war, detainees, and objects indispensable to the survival of the civilian population. The hHRDD focus on groups that may face heightened risks of harm should expressly account for categories of persons and objects afforded specific protection under IHL, alongside the non-discrimination and equality considerations identified under applicable IHRL.[37] An IHL lens therefore requires particular attention to risks affecting civilians, protected persons, civilian objects and infrastructure, and business activities that could support hostilities.

Prioritisation through an IHL lens

The UNGPs require prioritisation of identified impacts by severity (scale, scope and irremediability).[38] In conflict affected contexts, the IHL framework provides additional indicators of severity, particularly through the lens of grave breaches of the Geneva Conventions, war crimes, and other serious violations of IHL that may constitute war crimes. Examples may include intentionally directing attacks against civilians, civilian objects, humanitarian personnel, or medical facilities, as well as other serious violations of IHL. Where such risks are identified, they should generally be treated as among the highest-priority risks for assessment and response.

Why does this matter?

An IHL lens helps companies assess impacts not only on people, but also on the conflict itself. It helps companies identify conflict-specific risks that may otherwise be overlooked.

This includes risks to civilians and other protected persons, civilian objects and infrastructure, activities that may support military operations, and business relationships or security arrangements that may create links to serious IHL violations or contribute to conflict dynamics.

IHL-informed impact identification and assessment		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Impacts on conflict and on people		
Understand the type of conflict-affected or high-risk area/s the company is exposed to	• Has the company assessed whether its operations or supply chains are linked to an international armed conflict, non-international armed conflict, or occupation, drawing on credible external sources where appropriate?	• Which specific countries, regions, subnational territories in our footprint are currently classified as situations of armed conflict or military occupation? • Are our country managers and security teams able to recognise indicators that a situation may involve armed conflict or occupation, and know when to escalate for further assessment?
Conflict classification kept current as situations evolve	• As CAHRAs are dynamic contexts, does the company review its classification of the conflict/high-risk situation regularly?	• How is the applicable legal context of a CAHRA reviewed in practice?
Past conduct and compliance with IHL by relevant conflict actors	• Do we consider whether relevant conflict actors have a history of IHL violations and what risks this creates for the company?	• Are actors connected to our activities implicated in serious IHL violations, and how does this affect our risk assessment?
Conflict analysis draws on authoritative IHL sources	• Is the conflict analysis informed by credible and authoritative sources, such as United Nations reports, Commissions of Inquiry, WarWatch, media sources, and independent legal advice?	• What sources of information do we use to understand the conflict and relevant actors, and how do we assess the reliability of this information?
Likelihood of company assets being used for military purposes	• Could any of the company's products, services, infrastructure or data be repurposed for military use or integrated into military systems?	• Could our products, vehicles, assets, services or data be used by parties to the conflict in support of military operations? • Do we assess the intended and potential end use of our products or services, including whether they could be diverted or repurposed for military use?
Risks that the company's operations, products, services or assets may contribute to violations of IHL, directly or indirectly	• Could any of the company's products, services or facilities be used by a party to a conflict in ways that violate IHL? • Do corporate governance frameworks clearly allocate responsibility for identifying and managing IHL-related risks?	• How are risks of direct or indirect contribution to IHL violations assessed in practice? • Could weapons provided to security providers be used by parties to the conflict in hostilities or IHL violations?
Financial contribution sustaining parties to a conflict	• Does the company conduct enhanced scrutiny of payments to governments, tax royalties or counterparties in conflict settings?	• Do we understand whether taxes, royalties, fees or other payments made by the company may contribute to, benefit, or otherwise be linked to conflict actors or serious IHL violations?
Corporate activities expose civilians to harm	• Does the company assess whether its operations, products, services or business relationships could increase risks to civilians or civilian infrastructure?	• Could our operations create risks of incidental harm to civilians? • Are our operations located near military objectives, or otherwise exposed to incidental harm from hostilities?
Business relationships create risk to civilians	• Are there procedures to assess and screen suppliers, contractors and partners for links to conflict actors or involvement in alleged IHL violations?	• Do suppliers, distributors, contractors, customers, joint venture partners, security providers, or other business partners have connections to armed groups or parties to the conflict? How are these links identified and addressed in practice?
Subcontracting creates IHL risks	• Do contracts require that any sub-contracting by a security provider be approved in advance and that sub-contractors meet the same IHL, ICoC and vetting standards, with the primary provider remaining accountable?	• Do we know whether our security providers sub-contract, and to whom? Are IHL and ICoC obligations and vetting flowed down to sub-contractors, and do we retain audit visibility over the providers actually deployed on our sites and routes?
Corporate assets or services being used, requested, or appropriated by armed actors	• Does the company have escalation protocols for requests, requisition, or use of company assets by State or non-State armed groups that incorporate IHL considerations?	• Have our facilities or vehicles (e.g. trucks, warehouses, fuel, construction equipment, accommodation or medical facilities) been requested by, requisitioned by, or used by armed actors? How was this managed?
Security arrangements contributing to hostilities	• Could the company's security arrangements involve direct or indirect support to parties to the conflict?	• How do we ensure our security arrangements do not contribute to hostilities? Do we have oversight over the acquisition and use of weapons by security providers?
Public security forces and IHL compliance	• Where public security forces are engaged to support company operations, are there appropriate safeguards, agreements, and oversight mechanisms consistent with the Voluntary Principles on Security and Human Rights (VPSHR)? • Are arrangements relating to payments, equipment, training, logistical support, and cooperation with public security forces assessed for IHL and human rights risks?	• Do formal arrangements or Memorandums of Understanding with public security forces address the protection of civilians, use of force, accountability, and respect for human rights and, where relevant, IHL? • How do we monitor and respond to allegations of misconduct or IHL violations by public security forces connected to our operations? • How are payments, equipment, training, or other support provided to public security forces tracked and reviewed?

IHL-informed impact identification and assessment		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Private security providers and IHL compliance	• Does the company have a framework to ensure private security providers comply with IHL and relevant security standards?	• Are providers appropriately vetted, trained and monitored for IHL compliance? • Is the security provider a member of, or certified under, relevant International Code of Conduct Association (ICoCA) mechanisms where applicable?
Risks related to property, land or resources that may engage IHL prohibitions (e.g. pillage)	• Do due diligence processes include checks on the provenance of assets, land, or resources acquired in conflict-affected areas?	• How do we verify that assets we acquire or use are not linked to unlawful appropriation, seizure or displacement?
Consideration of IHL rules on displacement and destruction of property	• Do policies address risks related to forced displacement, land use, and damage or destruction of civilian property in conflict settings?	• Could our projects, land use, or security arrangements contribute to displacement, property loss, or restrictions on return?
Protected persons and objects		
Identification and prioritisation of IHL and IHRL-protected categories in conflict and/or impact assessments	• Has the company adopted an approach to conflict analysis that explicitly recognises IHL- and IHRL-protected persons and groups, as well as specific protection needs such as access to food, water and medical care?	• Are there civilians or other protected persons within our area of operations (e.g. displaced persons, detainees, wounded persons), and how may they be affected by our activities? • Could our operations affect the ability of civilians or other protected persons to access goods and services essential to their survival and well-being, such as water, food, electricity and medical care?
Risks to the civilian protected status of company personnel and assets	• Does the company assess and manage risks that its activities, personnel or assets could support, or be perceived as supporting, a party to the conflict or military activities?	• Are any of our assets at risk of being treated as military objectives because of how they are configured, branded, or used?
Risk of company-induced displacement	• Does the company assess and mitigate risks that its activities may cause or contribute to forcible displacement?	• How could our operations, land use, or security arrangements contribute to displacement of civilians in practice, and how is this identified and addressed?
Respect protected civilian objects, and civilian infrastructure	• Do risk frameworks identify and appropriately prioritise risks involving damage to civilian infrastructure (such as energy, water and communications systems) in conflict settings?	• How are nearby IHL-protected sites (such as hospitals, clinics, schools, or humanitarian facilities) near our operations mapped and considered in our activities?
Assessment of impacts on IHL-protected groups adequately assessed	• Does the company's impact assessment consider differential impacts on IHL-protected groups (e.g. women, children, the wounded and sick, the displaced and the detained)?	• Are there sites that protected groups frequent (e.g. schools, child protection facilities or maternity services) in our operational footprint that warrant heightened protective consideration?
Protections for humanitarian and medical actors understood and upheld	• Do corporate policies address engagement with humanitarian organisations and safeguard their neutrality and independence?	• Do our operations risk interfering with humanitarian access, supply routes, or the delivery of essential services to affected populations? • Do our interactions with humanitarian or medical partners risk undermining their neutrality, safety, or ability to operate?
Understanding how to maintain IHL-protected status	• Do policies address the proper use of protected emblems and the need to avoid actions that could undermine the protected status of civilians, and civilian objects?	• Are staff and partners aware of how to maintain and communicate protected status in practice?
Prioritisation through an IHL lens		
Impacts linked to serious violations of IHL treated as the highest priority	• Does the company's risk and impact prioritisation frameworks treat connection to potential war crimes or grave breaches of IHL as the highest severity tier?	• Have we identified any potential connection between our operations or supply chains and acts that could amount to war crimes?
Escalation pathways aligned with the severity of IHL risks	• Are there clear escalation protocols to senior leadership where risks involve potential war crimes or severe IHL risks, such as harm to civilians?	• How are severe risks escalated and acted on in practice, and are there clear timeframes for escalation and response?
Scale, scope and irremediability of harm in CAHRAs assessed through an IHL lens	• Do our severity assessments incorporate IHL concepts, including widespread or systematic harm to civilians and destruction of protected objects?	• Could identified impacts result in large-scale civilian harm, irreversible damage, or long-term deprivation of essential services?



Popasna District, Bilohorivka, Ukraine. Maintaining the water pipeline network. Photo: ICRC/Olena Loshakova

IHL-informed acting on findings

Once impacts are identified, the company must act. The UNGPs and UNWG-UNDP Guide structure the action obligation around the cause-contribute-link analysis: a company that **causes** an impact must cease and remediate it; a company that **contributes** to an impact must cease the contribution and use any leverage available to mitigate the residual impact; a company directly **linked** to an impact through a business relationship must use leverage to seek to prevent or mitigate the impact.[39]

For the purposes of this guidance, leverage refers to a company's ability to influence the behaviour of another actor, including through contractual arrangements, commercial relationships, engagement, incentives, collaboration, or, where necessary, disengagement.[40]

How does an IHL lens complement this step?

An IHL lens helps companies assess not only whether impacts are harmful, but whether continued activity may create, contribute to, or become linked to serious IHL violations. It may therefore require companies to modify activities, strengthen mitigation measures, suspend operations, or pursue responsible disengagement.

Cause: avoiding direct IHL violations

A company causes an IHL violation when its acts or omissions, in and of themselves, are sufficient to result in the violation. This may arise through its own operations, personnel, security arrangements, products or services. Examples may include private security personnel who attack civilians, or technology companies that knowingly provide data that is used to identify, target, and attack protected persons. Even less direct conduct may amount to causation in some circumstances. Where risks of direct involvement in serious IHL violations are identified, the priority should be to prevent the activity from occurring and, where relevant, provide for or cooperate in remediation. In some circumstances, direct involvement in serious IHL violations may expose company personnel, managers, and executives to individual criminal responsibility[41], as well as exposing companies to civil, regulatory and, where applicable, criminal liability.[42]

Contribute: complicity risk and leverage

A company may contribute to an IHL violation where its conduct facilitates, enables, incentivises or otherwise materially assists the conduct of another actor. Complicity in war crimes may expose individuals to criminal liability under international or domestic law and may also create civil, regulatory or reputational risks for companies. Where contribution is identified, the company must cease its contribution and use any available leverage to mitigate any remaining impact.[43] Leverage may be exercised through contractual requirements, audit rights, training, monitoring, corrective action plans, engagement with business partners, industry collaboration, or, where necessary, suspension or termination of the relationship.

Link: managing business relationships connected to IHL violations

Direct linkage arises where a company is connected, through its operations, products or services, to an adverse impact caused by a party with whom it has a business relationship. In conflict contexts, linkage commonly arises through supply chain relationships, joint ventures, licensees, financial counterparties and distribution partners. For example, a company may be directly linked to adverse impacts where it supplies products or services to a customer involved in serious IHL violations, or where a supplier, contractor or subcontractor connected to its operations is implicated in such conduct. Companies should also be alert to the risk that contractors or suppliers may delegate work to subcontractors that have not been adequately vetted, creating exposure to IHL risks further down the value chain.[44] Even where a company has no direct relationship with the subcontractor, it may still be directly linked to adverse impacts arising from the subcontractor's conduct and may, in some circumstances, contribute to those impacts through inadequate oversight or management of the relationship.

Accountability and cooperation

Where company activities, personnel, contractors, or business relationships may be connected to serious IHL violations, actions the company may take include preserving relevant evidence, reporting incidents where appropriate, and cooperating with competent investigations. Companies should also consider whether engagement with authorities could expose victims, witnesses, employees, or communities to reprisals, particularly where the authority concerned is a party to the conflict.

Exit: responsible disengagement

In some cases, the only credible response to identified IHL risks is to exit the relationship, the territory, or the operation. The UNWG-UNDP Guide, the UN Working Group, and guidance from the Office of the United Nations High Commissioner for Human Rights (OHCHR) on responsible disengagement emphasise that exit must itself be conducted responsibly, as sudden withdrawal can leave workers, communities, partners and human rights defenders exposed.[45] Companies should therefore assess both the risks of remaining and the potential adverse consequences of withdrawal and seek to minimise harm throughout the disengagement process.

Why does this matter?

An IHL lens helps companies determine not only whether harm is occurring, but whether continued involvement risks causing, contributing to, or becoming linked to serious IHL violations. In other high-risk contexts, the same analysis can help companies identify emerging risks and take preventative action before harms escalate or armed conflict develops.

In conflict settings, decisions about whether to continue, modify, suspend or exit activities can have significant consequences for people and communities. An IHL lens helps companies identify when mitigation is sufficient, when leverage should be exercised, and when continued involvement may no longer be appropriate.



Popasna District, Bilohorivka, Ukraine. Maintaining the water pipeline network. Photo: ICRC/Olena Loshakova

IHL-informed acting on findings		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Avoiding Direct IHL Violations		
Corporate conduct directly resulting in an IHL violation	• Does the company expressly prohibit its personnel and contractors from any conduct that could constitute a war crime or other IHL violation? • Are use-of-force rules, contractual requirements, and operational protocols designed to prevent security personnel from becoming directly involved in hostilities?	• How do we identify current or foreseeable activities where our personnel, contractors or systems could directly harm civilians, and how are those harms mitigated? • Could any of our operations (inc. security, logistics) directly breach IHL rules? If so, what is our response? • Do our contracts, rules on the use of force, training, and operational protocols clearly define the role and limits of security personnel and seek to prevent direct participation in hostilities? • If our private security guards are pulled into hostilities, what is our protocol, and is it written, trained, and tested? • Do personnel understand the implications that direct participation in hostilities may have for civilian protection and the status of company personnel and assets? • If we receive a request from any party to a conflict to make our facilities, vehicles or systems available for military operations, who decides, and on what basis is that decision made?
Management of interactions with conflict actors aligned with IHL escalation, refusal and stop-work procedures where IHL violations are reasonably foreseeable	• Are there documented company procedures for who engages with conflict actors and under what conditions?	• If a request is made by a party to the conflict (e.g. use of facilities, systems, or vehicles), do staff know how to respond and refuse where it is reasonably appropriate to do so to avoid harm to civilians and/or loss of civilian status for corporate personnel and assets? • Have we documented refusals of requests inconsistent with IHL? Can we evidence those refusals if questioned later?
On-the-ground personnel and contractors trained and prepared in IHL	• Do training programmes ensure staff and contractors understand IHL risks, including in high-pressure or rapidly evolving situations? • Do personnel and contractors have meaningful access to training, sufficient time to complete it, and management support to apply it in practice?	• If our personnel or contractors (e.g. private security) are drawn into hostilities, do they have clear, tested protocols to disengage and avoid unlawful conduct?
Contingency protocols in place for escalation into direct involvement in hostilities	• Do we have pre-defined response plans for scenarios where company personnel, assets, or operations risk direct involvement in hostilities?	• What happens in practice if security personnel, facilities, or systems are drawn into conflict dynamics? Are there clear steps to respond? If necessary, are there clear steps to cease or withdraw?
Risk of Complicity in IHL Violations and Leverage		
Company activities facilitate IHL violations by others	• How are links between company activities and third party IHL violations identified and assessed?	• Are any of our customers, partners, suppliers or government counterparties alleged to have committed IHL violations? If so, what is our specific contribution to those alleged violations and what actions do we take to address those violations and mitigate any harm caused?
Screening of high-risk business partners	• Does the company screen and monitor customers, suppliers, and government partners for alleged involvement in IHL violations?	• Are any business partners linked to alleged IHL violations? If so, could our activities, products or services enable, support or otherwise contribute to the relevant conduct?
Respect for IHL embedded in contracts	• Do our contracts include IHL-aligned safeguards (e.g. end-use restrictions, no-diversion clauses, audit and termination rights)?	• Can we restrict, suspend, or condition the use of our products or services where misuse risks arise?
Effective leverage to prevent or mitigate harm arising from IHL violations	• Does the company have leverage tools (contractual conditions, suspension, public statement, joint advocacy) to address situations where a business partner may be involved in, or where our relationship may contribute to, IHL-related harm?	• How are leverage tools applied to prevent or mitigate harm in practice?
Escalation and response measures clearly defined	• Are there processes to cease contribution, escalate, and respond where risks of complicity are identified?	• How would we take steps to modify, suspend, or withdraw from relationships where contribution risks are present?
Decisions and actions related to IHL risks documented and reviewed	• Are company leverage efforts, decisions and outcomes relating to IHL risks tracked and reviewed?	• Can we demonstrate that we have acted to reduce or prevent contribution to IHL violations over time?

IHL-informed acting on findings		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Managing Business Relations Connected to IHL Violations		
Direct links to IHL harms through business relationships	• How are supply chains and business partnerships in high-risk areas identified?	• Do we know who our suppliers beyond the first tier, distributors, and joint venture partners are in CAHRAs?
Assessment of IHL risks across business relationships	• Does the company exercise due diligence over the IHL conduct of joint venture partners, licensees, distributors and other business relationships? • Where linkage to IHL violation/s is identified, does the company have a defined process response framework, including responsibilities, timeframe and graduated responses (engagement, conditions, suspension, termination)?	• When IHL concerns are raised amongst partners or business relations, do we assess them promptly, and escalate to senior management when appropriate?
IHL risk embedded in commercial decision-making	• Do procurement, partnership, investment and contracting processes include an IHL screen?	• Have we declined, adjusted, restricted or ended business relationships where unacceptable IHL risks could not be mitigated?
Leverage and expectations related to adherence to IHL norms clearly communicated to business partners	• Do contracts and engagement processes set out expectations regarding IHL compliance and responsible conduct?	• Are we actively engaging partners to prevent or mitigate risks, and are they responding to those expectations?
Responsible Disengagement		
Defined red lines for necessary exit due to IHL risk	• Does the company have clear IHL-related red lines that would trigger consideration of exit or suspension of activities (e.g. risk of involvement in serious IHL violations)?	• How are our current operations assessed against these IHL-related thresholds? • If we decided today to exit a CAHRA, what would happen to our local workforce? Would the new owner's record on IHL be better or worse than ours?
Framework for responsible exit incorporates IHL concerns	• Does the company's disengagement plan assess whether exit may itself increase the likelihood of IHL violations adversely impacting workers, contractors, and downstream risks such as to communities, or related to environmental harm?	• Have we communicated potential exit scenarios to local stakeholders, governments and partners in advance, where it is safe to do so? • If we exited today, would employees, contractors, and local communities be exposed to greater or lesser risks of being victims of IHL violations? • If we exited today, could withdrawal result in loss of essential services for civilian populations in conflict-affected areas?
IHL considerations factor into asset sales or transfers	• Do processes assess the IHL track record of potential buyers, partners, or successors before transfer of assets or operations?	• How is the IHL risk profile of new owners or partners evaluated?

IHL-informed monitoring and tracking

hHRDD requires companies to monitor and track the effectiveness of the measures they take on an ongoing basis. These processes enable a company to assess whether conflict-related risks are evolving, whether mitigation measures remain effective, and whether additional action is required.

How does an IHL lens complement this step?

In conflict-affected and high-risk areas, monitoring should focus on identifying changes in conflict dynamics, patterns of civilian harm, the behaviour of armed actors, and other developments that may alter a company's risk profile or require a reassessment of impacts and mitigation measures. Information may be difficult to obtain, access may be constrained, and the reliability of available sources may vary.

Tracking should focus on whether the company's responses are working in practice. An IHL-informed approach requires companies to monitor not only whether relevant policies and processes are being implemented, but also whether their activities, business relationships, security arrangements, or supply chains are contributing to, linked to, or affected by IHL-related risks. IHL provides specific reference points against which effectiveness can be assessed, including risks to civilians and other protected persons, impacts on civilian objects, the conduct of security providers, and changes in the behaviour of armed actors operating in areas connected to the company's activities.

Monitoring and tracking should draw on both internal and external sources of information and be capable of identifying changes in conflict conditions that require reassessment of impacts, mitigation measures, or business decisions.

IHL-aware indicators and metrics

Tracking should not be limited to inputs and process metrics (training completion rates, policy updates, contract amendments etc) but should include indicators that test whether IHL-relevant outcomes are improving or deteriorating in connection with the company's activities. These include use-of-force incidents by security providers, civilian complaints connected to company sites or supply routes, changes in the presence or conduct of armed actors near operations, and disruptions to humanitarian access in areas where the company operates. Where private security providers are used, monitoring should be systematic rather than incident driven. Use-of-force incidents should be logged, reviewed, investigated where appropriate, and acted upon, and the conduct of security providers should be assessed against relevant external sources and monitoring mechanisms, including those established through the International Code of Conduct Association (ICoCA), where applicable.

Indicators should be reviewed against external data sources, such as UN reports, media reporting, and civil society monitoring, rather than relying solely on internal reporting. Where a deterioration in IHL-relevant indicators is identified, companies should reassess existing impact assessments, mitigation measures, and action plans rather than waiting for the next scheduled review.

Independent verification and assurance

While self-assessment remains important, it may not always be sufficient in conflict-affected and high-risk areas. Internal reporting in CAHRAs is vulnerable to information gaps, access constraints, and the understandable tendency of operational teams to minimise problems that could trigger costly responses. Independent verification, including by reputable human rights and humanitarian organisations, specialist IHL legal advisers, or credible audit firms with conflict expertise, strengthens the credibility of tracking and exposes blind spots that internal processes may miss. Companies should establish formal channels through which independent reviewers can raise IHL-related concerns directly with senior leadership, including where those concerns implicate the conduct of the company's own personnel or security providers. Findings from independent reviews should be reported to the board, acted upon within a defined timeframe, and tracked to closure.

Why does this matter?

An IHL lens helps companies monitor not only whether due diligence processes are functioning, but whether conflict-related risks are changing and whether mitigation measures are actually reducing the risk of harm to civilians and other protected persons.

In conflict-affected and high-risk areas, conditions can deteriorate rapidly. Monitoring enables companies to identify emerging risks, reassess existing assumptions, and adapt their responses before adverse impacts escalate. Using outcome-focused indicators, external information sources, and independent review can help companies identify blind spots and respond more effectively to evolving IHL-related risks.

IHL-informed monitoring and tracking		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
IHL-aware indicators and metrics		
Measurement of outcomes relevant to IHL, not just processes	• Has the company developed indicators that test for adverse IHL outcomes connected to its activities?	• What metrics and evidence have we collected that tell us whether civilians, protected persons or civilian objects are being harmed in connection with our operations or supply chains?
Use of diverse and reliable data sources for IHL-related risks	• Does the company combine internal data with independent external sources (e.g. UN, civil society, academic monitors) to monitor IHL-related risks?	• How is our internal incident data cross-referenced against public reporting on conflict dynamics and IHL violations from UN missions, or local human rights NGOs?
Capturing both incidents and patterns of IHL-related risks and violations	• Are corporate tracking systems structured to detect both incidents and patterns related to IHL risks, and to feed back into impact assessment and action?	• Are we detecting repeated incidents (e.g. at facilities) that suggest systemic issues rather than isolated events?
Tracking IHL impacts across key interfaces	• Does the company have clear processes for monitoring IHL impacts linked to operations, supply chains, and security arrangements?	• Are we tracking specific risk points (e.g. use-of-force incidents at our perimeter, on our supply routes and in connection with our security arrangements), and recording outcomes for affected persons?
Independent verification and assurance		
Independent verification processes of impact assessments of activities integrate IHL	• Has the company commissioned independent IHL-aware reviews of its CAHRA operations?	• When did we last commission an independent IHL-aware review of any of our CAHRA operations, and what changed as a result?
Engagement with credible, external IHL expertise to engage and review conflict impact assessment	• Does the company engage with UN agencies, IHL academic and legal experts as part of its assurance work?	• Do we have effective channels through which independent reviewers can provide input and flag IHL-related concerns directly to managers and escalate directly and safely, including to the board?
Findings from external IHL experts integrated into corporate decision-making	• Are outputs from independent reviews of exposure to IHL risks reported on and prompt correct action and governance oversight?	• How are identified gaps or risks in our exposure to IHL concerns acted on promptly, tracked, and improvements documented over time?

IHL-informed communicating

hHRDD requires companies to communicate how they identify and address adverse human rights impacts. The UNGPs provide that the form and frequency of communication should be proportionate to the severity of the risks and impacts involved.[46] In higher-risk environments, including conflict-affected contexts, stakeholders may reasonably expect more detailed information about the company's due diligence processes, findings, and responses.

How does an IHL lens complement this step?

In conflict-affected contexts, communication serves both an accountability and a risk-management function. Effective communication can help demonstrate that a company is identifying and responding to conflict-related risks, while also enabling affected stakeholders to understand decisions that may affect them.

An IHL-informed approach requires companies to communicate meaningfully about conflict-related risks and responses without creating additional risks for individuals or communities. This requires balancing transparency with conflict sensitivity. Companies should be transparent about their due diligence processes, identified risks, and actions taken, while ensuring that disclosures do not expose employees, community members, human rights defenders, humanitarian actors, business partners, or other stakeholders to retaliation, intimidation, or harm.

Communication should not be viewed solely as a reporting exercise. It is an important mechanism through which companies explain their due diligence processes, identified risks, decisions and responses to affected stakeholders and other audiences. Communication also supports accountability, transparency and trust. While communication may generate feedback and further information, the systematic identification of stakeholders, consultation and learning from stakeholder perspectives are addressed under stakeholder engagement.



Benina. Libya. The ICRC holds a relief distribution. 3,800 persons receive tarpaulins against rain and humidity, blankets, mattresses, kitchenware and hygiene items. Photo: ICRC/Fares Elabeid

Public reporting and disclosure

The UNWG-UNDP Guide expects companies operating in CAHRAs to communicate not only their policies and processes, but also how conflict-related risks have informed their due diligence and decision-making. Generic reporting that relies primarily on broad commitments while providing little insight into the conflict-related risks identified, actions taken, and lessons learned is unlikely to provide stakeholders with meaningful information about how those risks are being managed.

Companies should therefore consider communicating, where appropriate:

- the conflict-related risks identified through due diligence;
- the steps taken to assess and address those risks;
- material changes to operations, business relationships or security arrangements arising from those risks;
- the challenges encountered in implementing mitigation measures; and
- how the effectiveness of mitigation measures is being evaluated.

Where companies have modified operations, suspended activities, exercised leverage, disengaged from business relationships, or taken other measures in response to serious IHL-related risks, reporting on those decisions can strengthen accountability and demonstrate how due diligence findings informed action.

Companies preparing Environmental, Social and Governance (ESG), sustainability, modern slavery, or other public disclosures may also benefit from sector-specific guidance on reporting conflict-related risks and IHL considerations, including the DCAF-ICRC-RMIT guidance on the Global Reporting Initiative (GRI) Standards and conflict-affected contexts.[47]

Transparency is not, however, unconditional.[48] Companies should balance disclosure against legitimate confidentiality, privacy, legal and security considerations and ensure that information sharing does not expose individuals or communities to retaliation, intimidation or other harm. A conflict-sensitive and 'do no harm' approach should guide these decisions. At the same time, these considerations should not be used to avoid meaningful communication altogether. Excessive caution can undermine effective due diligence by limiting transparency, accountability and engagement with affected stakeholders. Companies should therefore seek to communicate as openly as possible about conflict-related risks and responses while appropriately managing legitimate legal, privacy and security concerns.

Providing accessible and conflict-sensitive information to affected stakeholders

Beyond public reporting, companies should communicate directly with affected stakeholders about risks and impacts connected to their activities where appropriate.[49] This is distinct from public disclosure and requires ongoing efforts to ensure that affected stakeholders are informed about issues that may affect them.

In conflict-affected contexts, such communication should be designed carefully. Companies may not always have the expertise, local knowledge or relationships necessary to engage directly with affected communities in a safe and effective manner. Where appropriate, companies should seek advice from local civil society organisations, community representatives, humanitarian actors, or other trusted intermediaries with established relationships and contextual knowledge. Doing so can help reduce consultation fatigue, improve the quality of engagement, and support a conflict-sensitive approach.

Communication should address conflict-related risks and company responses in language that affected stakeholders can understand and meaningfully assess. Communication channels should be adapted to local conditions, taking account of displacement, literacy levels, language barriers, limited connectivity, restricted movement, and the presence of armed actors.

Why does this matter?

An IHL lens helps companies communicate transparently about conflict-related risks and responses while ensuring that disclosures and communications do not cause additional harm.

In conflict-affected contexts, poor communication can undermine trust, obscure serious risks, expose individuals to retaliation, and limit a company's ability to identify emerging impacts. Effective communication supports accountability, improves decision-making, strengthens stakeholder relationships, and helps ensure that companies receive information necessary to identify and address evolving IHL-related risks.

IHL-informed communicating		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Public reporting and disclosure		
Transparent communications about conflict-related and IHL risks	• Does the company report publicly on its operations in conflict-affected and high-risk areas, and the IHL considerations it has assessed?	• Does our most recent annual or sustainability report identify by name the CAHRA contexts in which we operate, or do we rely on aggregated categories that obscure the issue? • What is needed to enable transparency in identifying CAHRAs as a salient and material risk?
Reporting aligns with relevant standards and expectations on IHL risks and management of them	• Does reporting align with applicable mandatory due diligence regimes (such as the European Union Corporate Sustainability Due Diligence Directive) and relevant voluntary frameworks (such as the Voluntary Principles on Security and Human Rights, the United Nations Guiding Principles Reporting Framework, and the Global Reporting Initiative Standards), including in relation to conflict-related and IHL-relevant risks?	• If and when investors ask us about exposure to CAHRAs and IHL risks, can we provide concrete and useful information that goes beyond restating policy?
Disclosure and public communication balanced with safety and IHL considerations	• Are there internal protocols to calibrate reporting to avoid endangering personnel, communities or human rights defenders?	• How are risks of harm arising from disclosure (for instance through misinterpretation, weaponisation or misuse of disclosed information) assessed and managed?
Communicating with affected stakeholders		
Engaging with affected communities on IHL risks and responses	• Are there protocols to communicate with affected communities about IHL-related risks and company responses in a manner that is transparent, conflict-sensitive and consistent with community safety?	• How do we determine what information should be communicated publicly, directly to affected stakeholders, or kept confidential for safety, legal or operational reasons?
Communication with stakeholders safe and appropriate	• Are communication channels designed to be IHL-aware, accessible, secure, and conflict-sensitive?	• How do we ensure information about company decisions, changes to operations, or identified risks is communicated to affected stakeholders in an accessible, culturally appropriate, and conflict-sensitive way?

IHL-informed stakeholder engagement

While closely related, IHL-informed communicating and the enabling factor of IHL-informed stakeholder engagement serve distinct functions within hHRDD.

IHL-informed communicating focuses on how a company communicates about its risks, impacts, and responses, including public reporting and direct communication with affected stakeholders.

By contrast, **stakeholder engagement** is an ongoing process that informs every stage of hHRDD. It concerns how a company identifies, consults, and learns from stakeholders, including affected communities, workers, civil society organisations, humanitarian actors, business partners, security providers, and, where necessary, parties to a conflict. Stakeholder engagement helps companies identify risks, understand impacts, test assumptions, and develop appropriate responses.

Communication explains what the company has done; stakeholder engagement helps determine what the company should do.

Stakeholder engagement is therefore a critical enabling factor across the entire due diligence cycle.

How does an IHL lens complement this step?

An IHL lens helps companies identify which stakeholders may be particularly exposed to conflict-related harm and whether engagement processes themselves could create or exacerbate risks. IHL also provides a framework for identifying categories of persons who may be entitled to specific protections in situations of armed conflict, helping companies recognise stakeholder groups whose perspectives and experiences may be particularly important to understanding conflict-related risks. These may include civilians living near operations, internally displaced persons, refugees, detainees and their families, Indigenous peoples, medical personnel, humanitarian actors, and persons dependent on access to land, water, housing or other resources connected to company activities.

In conflict settings, stakeholder engagement cannot be assessed solely by the number of meetings held or stakeholders consulted. Companies should consider whether engagement processes are safe, inclusive, conflict-sensitive, and capable of identifying information relevant to IHL-related risks.

The UNWG-UNDP Guide identifies two dimensions that are particularly relevant in conflict-affected contexts: engagement with affected stakeholders and engagement with armed actors.[50]

Engaging affected stakeholders

Meaningful stakeholder engagement is a foundational expectation of both the UNGPs and the UNWG-UNDP Guide.[51] In conflict-affected contexts, engagement is often one of the most important sources of information about conflict dynamics, civilian impacts, access constraints, security incidents, and other IHL-relevant risks that may not be visible through internal reporting or external monitoring alone.

At the same time, conflict can create significant barriers to safe engagement. Stakeholders may fear retaliation, surveillance, intimidation, displacement, or other adverse consequences associated with speaking to a company. In some circumstances, engagement itself may increase risk.

For this reason, engagement should be conflict-sensitive and guided by a 'do no harm' approach. This means understanding how engagement activities may interact with local conflict dynamics and taking steps to avoid exacerbating tensions or increasing risks to participants.[52] Companies should carefully assess whether direct engagement is safe and appropriate in the circumstances. Where direct engagement may expose individuals or communities to risk, companies should consider alternatives such as trusted local intermediaries, civil society organisations, community representatives, humanitarian actors, independent experts, or remote engagement mechanisms. In some circumstances, direct engagement may not be appropriate at all.

Companies should also recognise that some groups may face heightened barriers to participation or experience conflict-related harms differently because of factors such as gender, age, disability, displacement status, ethnicity, indigeneity, detention status, or dependence on land, housing, water or other natural resources. Engagement processes should be designed to account for these differences.

Engaging security providers and armed actors

Companies operating in CAHRAs may engage with a range of security actors, but these relationships are not all the same and should be assessed separately.

- **Public security forces and State armed actors:** Companies may engage with public security forces through formal security arrangements, memoranda of understanding, or operational coordination. While such engagement may be necessary to protect personnel, assets, or operations, it can create heightened risks where public security forces are implicated in human rights abuses or violations of IHL.[53]
- **Private military and security companies (PMSCs) and other private security providers:** Companies may contract security providers to protect personnel and assets in high-risk environments. Given their potential use of force and interactions with local communities and conflict parties, these relationships require enhanced due diligence and oversight. Companies should assess relevant policies, training, accountability mechanisms, grievance processes, and alignment with applicable law and recognised security-sector standards.[54]
- **Non-State armed groups and other organised armed actors:** Engagement with organised armed groups presents distinct challenges and should only occur where necessary and subject to appropriate safeguards, governance and legal advice. Such engagement may affect conflict dynamics and create legal, security and reputational risks. Companies should carefully assess the purpose, necessity and potential consequences of any engagement.[55]

Where engagement with conflict parties occurs, companies should ensure that interactions are documented, conflict-sensitive, and linked to legitimate business and risk-management objectives. Rather than positioning themselves as arbiters of the conflict, companies should focus on managing risks connected to their operations and business relationships and on expectations relating to compliance with applicable legal obligations and civilian protection.

Why does this matter?

An IHL lens helps companies engage with stakeholders in ways that improve understanding of conflict-related risks while avoiding actions that may expose individuals or communities to additional harm.

In conflict-affected contexts, stakeholder engagement is often the primary means through which companies become aware of emerging risks, unintended impacts, and changing conflict dynamics. Poorly designed engagement processes can undermine trust, exclude vulnerable groups, distort risk assessments, or place stakeholders at risk. Effective stakeholder engagement supports better decision-making throughout the due diligence process and strengthens a company's ability to identify and respond to IHL-related risks.

IHL-informed stakeholder engagement		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Engaging affected communities		
Engagement with stakeholders most affected by conflict and IHL risks	• Does the company's stakeholder engagement reach stakeholders most affected by conflict and IHL risks (including, where relevant, displaced persons, wounded persons, bereaved families and affected communities)?	• Do affected stakeholders have access to safe and accessible channels through which they can raise concerns, provide information about conflict-related risks, and receive appropriate follow-up? • How do we determine whether engagement with conflict-affected communities should occur directly or through trusted intermediaries, and how are safety, conflict-sensitivity and effectiveness considered in that decision?
Protecting stakeholders when engaging with the company	• Are there robust safeguards to protect affected stakeholders from retaliation (by armed actors or others) when engaging with the company? • Has the company assessed whether engagement with affected stakeholders could expose individuals or communities to retaliation, intimidation, surveillance, or other harm?	• What concrete protective measures (anonymity, choice of meeting place, off-site engagement) do we offer to community representatives to mitigate risks from armed actors or others, and ensure safe and secure engagement with communities? • Could engagement with the company itself create risks for affected stakeholders by signalling a relationship with the company to armed actors or other parties to the conflict? • Are there circumstances in which direct engagement should be avoided altogether, delayed, or conducted through trusted intermediaries in order to reduce risks to affected individuals or communities?
Sensitivity to conflict dynamics in how stakeholders are engaged	• Are engagement approaches designed to be sensitive to conflict dynamics?	• Could our engagement activities exacerbate tensions, create perceptions of bias, or expose certain groups to risk? If so, how could this be managed?
State security actors (including public security forces and armed forces)		
Engagement with public security and State armed actors	• Has the company adopted principles and protocols for engagement with public security and State armed actors, including arrangements consistent with applicable law, IHL, and the Voluntary Principles on Security and Human Rights (VPSHR)?	• How does the company ensure engagement with public security and state armed actors remains transparent, appropriately governed, and is not perceived as taking sides in the conflict?
IHL issues raised in engagement with public security and State armed actors	• Do engagement protocols provide for discussion of IHL concerns relevant to company operations, including civilian protection, use of force, humanitarian access, and protection of civilian objects?	• How are IHL concerns raised, documented, and followed up in interactions with public security and State armed actors?
Non-State armed actors		
Engagement with non-State armed actors	• Has the company established clear governance arrangements, decision-making authority, and escalation procedures for engagement with non-State armed actors?	• How does the company ensure engagement is grounded in legitimate business and safety needs, informed by IHL, and does not confer actual or perceived support to a party to the conflict?
IHL issues raised in engagement with non-State armed actors	• Do engagement protocols provide for discussion of relevant IHL concerns, including civilian protection, humanitarian access, and protection of medical and humanitarian activities?	• How are IHL concerns raised and documented when interacting with non-state armed actors, and how are any commitments or assurances monitored?
Private security providers / PMSCs		
Engagement with private security providers (PMSCs)	• Does the company have processes to ensure private security providers are selected, contracted, and managed in accordance with IHL and relevant security-sector standards, including the Montreux Document and the International Code of Conduct for Private Security Service Providers (ICoC)?	• How does the company oversee and engage with private security providers to ensure their conduct remains consistent with contractual requirements, IHL, and company expectations?
IHL issues raised in engagement with private security providers	• Do engagement and oversight processes address use of force, training, civilian protection, accountability, sub-contracting, and incident reporting?	• How are concerns relating to the conduct of private security personnel identified, raised, documented, and addressed in practice?



Adra, Syria. ICRC Warehouse. Photo: ICRC/Rima Kamal

IHL-informed grievance mechanisms and remedy

Access to effective grievance mechanisms and remedy is a core expectation under the UNGPs and OECD Guidelines.[56] Companies are expected to establish or participate in mechanisms that enable concerns to be raised, addressed, and, where appropriate, remedied. This is particularly important in conflict-affected contexts, where state institutions may be weakened, inaccessible, or unable to provide effective avenues for redress.

How does an IHL lens complement this element?

An IHL lens highlights that grievances arising in conflict settings may involve conduct connected to armed conflict, including allegations of serious harm to civilians, abuses by public or private security providers, interference with humanitarian activities, damage to civilian objects, displacement, detention-related concerns, or other conflict-related harms.

Conflict settings can also create significant barriers to accessing remedy. People may be displaced, unable to travel safely, reluctant to report concerns, or fearful of retaliation. As a result, grievance mechanisms and remedy processes must be designed and implemented in ways that are conflict-sensitive, accessible, safe, and capable of responding appropriately to conflict-related risks.

Importantly, company-level grievance mechanisms are not a substitute for judicial processes, criminal investigations, or other independent accountability mechanisms. Where serious violations of international law are alleged, company processes should operate without prejudice to the role of competent authorities and judicial institutions.

Designing IHL-informed grievance mechanisms

The UNGPs set out effectiveness criteria for non-judicial grievance mechanisms, including legitimacy, accessibility, predictability, equity, transparency, rights-compatibility, and engagement.[57] In conflict-affected settings, these requirements take on additional significance.

Grievance mechanisms should be accessible not only to employees and contractors, but also, where relevant, to communities, civilians, displaced persons, and others affected by the company's operations, security arrangements, products, services, or business relationships.

Companies should recognise that conflict creates unique barriers to access. Displacement, restricted movement, insecurity, language barriers, distrust of institutions, fear of retaliation, and limited communications infrastructure may all prevent affected persons from raising concerns safely. Mechanisms should therefore provide multiple reporting channels and include safeguards to protect confidentiality and complainant safety.

Personnel responsible for receiving and assessing complaints should also be capable of recognising conflict-related and IHL-relevant concerns and escalating them appropriately. Allegations involving serious harm, use of force by security personnel, risks to civilians, interference with humanitarian activities, or similar matters may require specialised review, escalation, or investigation processes.

Where complainant safety cannot be adequately protected through direct engagement, companies should consider alternative pathways, including trusted third-party organisations, community-based mechanisms, or other locally appropriate channels.

Remedy in conflict settings

Where a company causes or contributes to adverse impacts, it is expected to provide for or cooperate in appropriate remedy.[58] Depending on the circumstances, remedy may include restitution, rehabilitation, compensation, public acknowledgement, apologies, guarantees of non-repetition, or other appropriate measures.

In conflict-affected contexts, companies may not be able to rely on functioning institutions to support remedy processes. Courts, regulators, complaints bodies, and administrative systems may be weak, inaccessible, or absent. This may increase the practical importance of company-level grievance mechanisms as one of the few available avenues through which affected persons can raise concerns and seek redress. Companies should therefore consider how affected persons can access remedies in practice and whether additional measures are needed to overcome barriers created by conflict.

Remedy should also be conflict sensitive.[59] A remedy process that appears appropriate in a stable environment may unintentionally create risks in a conflict setting. For example, disclosure of identities, public participation requirements, compensation decisions, or community-level remedy processes may expose individuals to retaliation, deepen social tensions, or create perceptions of favouritism. Companies should therefore assess the potential consequences of proposed remedies and seek to avoid creating new harms.

Where serious violations of international law, including potential war crimes, are alleged, company-level grievance mechanisms should not displace independent accountability processes. States retain primary responsibility for investigating and prosecuting international crimes. Company-level grievance mechanisms should operate alongside, rather than replace, judicial and other legitimate accountability processes.[60] Companies should avoid obstructing access to judicial or other legitimate accountability mechanisms and should consider appropriate steps to preserve relevant information, cooperate in good faith with legitimate investigations where legally appropriate,

and support affected persons' access to independent avenues of redress. Company-level remedy and legal accountability may operate in parallel and should not be treated as alternatives. Companies should ensure that internal grievance processes do not require complainants to waive legal rights, confidentiality rights, or access to other legitimate mechanisms as a condition of receiving remedy.

Companies should also ensure that remedy processes take account of the differing impacts conflict may have on particular groups, including women, men, girls and boys, displaced persons, detainees and their families, persons with disabilities, Indigenous peoples, and others who may face heightened barriers to accessing remedy.

In conflict settings, grievance mechanisms are often one of the few channels through which affected people can raise concerns and seek redress. If these mechanisms are inaccessible, unsafe, or poorly designed, significant harms may go unidentified and unaddressed. Effective grievance mechanisms support accountability, improve risk identification, strengthen due diligence processes, and help companies respond appropriately when harm occurs.

Why does this matter?

An IHL lens helps companies ensure that grievance mechanisms and remedy processes remain accessible, safe and effective in conflict-affected contexts, while recognising that company-level remedy cannot replace independent accountability where serious violations of international law may be involved.

IHL-informed grievance mechanisms and remedy		
IHL issue	**Strategic IHL questions**	**Operational IHL questions**
Engaging affected communities		
Grievance mechanisms accessible to those affected by IHL related harm	• Are operational-level grievance mechanisms accessible to persons affected by IHL-related harms, including non-employees affected by the company's activities?	• If someone affected by an IHL related incident (e.g. a civilian who alleged that one of our security contractors fired on them) sought to lodge a complaint with the company today, could they realistically access our mechanism and receive a response? Who would respond?
Grievance mechanism/s effectively identify and handle IHL related complaints	• Are mechanisms staffed and designed to recognise IHL-relevant complaints (e.g., attacks on civilians, conflict-related sexual violence, attacks on humanitarian operations)?	• How are IHL related complaints identified, prioritised, and handled by our staff in practice? • Are staff trained to manage such complaints in a trauma-informed manner that protects complainant safety and confidentiality?
Grievance mechanism practically accessible in conflict settings	• Are channels designed to account for barriers such as displacement, language, literacy, gender norms, and limited connectivity?	• Could our grievance channel be physically reached, e.g. by displaced persons, people with restricted mobility or limited access to communication tools?
Grievance mechanism confidential, safe from external interference or retaliation	• Are mechanisms designed to ensure confidentiality and protect complainants from retaliation?	• How are risks of retaliation against complainants using the mechanism identified and mitigated? • Do individuals feel safe raising complaints, particularly where allegations involve security actors or conflict related harm?
Remedy in Conflict settings		
Remedies offered are meaningful and proportionate to IHL-related harms	• Does the company offer remedy that is meaningful in the specific context and appropriate to the nature and severity of IHL-related harm (compensation, restitution, public acknowledgement, guarantees of non-repetition)?	• How is remedy tailored to the gravity of specific IHL-related harm, and how does it take into consideration the context and needs of vulnerable groups?
Approach to remedy in conflict-affected contexts encourages accountability	• Is remedy designed to support, rather than substitute for or undermine, judicial or other accountability mechanisms?	• How does the company facilitate (or at least not obstruct) victims' ability to pursue accountability for IHL-related harms through other mechanisms? • Does the company have appropriate protocols and channels for engaging with competent judicial, regulatory, or investigative authorities, and for reporting serious incidents where appropriate, while safeguarding affected persons from retaliation or further harm? • Where State-based, reparations, transitional justice, administrative compensation, or other legitimate accountability mechanisms exist, how does the company support affected persons' access to those processes where appropriate? • When potential war crimes or other serious IHL violations are alleged, are responsibilities for evidence preservation, reporting, and cooperation with investigations clearly assigned and understood?



Bangui, Central African Republic. The ICRC cooperates with the Central African water distribution company (SODECA) to build a water system 3.5 kilometers long. Photo: ICRC/Virginie Nguyen Hoang



Part 3:
Practical tools and quick-reference resources

Parts 1 and 2 of this guidance explain why international humanitarian law (IHL) matters to business and how an IHL lens can be integrated into heightened human rights due diligence (hHRDD). Part 3 translates that guidance into practical, quick-reference implementation tools.

The tools in this section are designed to help companies, investors, advisers, and other practitioners operationalise IHL-informed hHRDD within existing governance, risk management, compliance, human rights, security, procurement, and operational processes. They can be used independently, alongside existing due diligence frameworks, or in conjunction with the detailed guidance in Part 2.

Which tool should I use?

- **3.1 International Humanitarian Law at a Glance for Business**: A one-page introduction to IHL, including when it applies, the core principles of IHL, key protections, and why it is relevant to business.
- **3.2 IHL and hHRDD:** A Quick Explainer for Companies: A concise overview of IHL-informed hHRDD for readers seeking a rapid introduction to the key concepts and expectations.
- **3.3 The hHRDD Process:** A visual overview of the heightened human rights due diligence process, showing the key steps and enabling factors and how they relate to one another.
- **3.4 Applying an IHL Lens to hHRDD:** A single-page reference tool illustrating the key IHL considerations relevant to each element of hHRDD.
- **3.5 Operationalising IHL-Informed hHRDD:** Roles and Responsibilities: This sets out how boards, senior leaders, legal and compliance teams, human rights and sustainability practitioners, procurement and supply chain professionals, security personnel, country managers, investors and others can contribute to effective implementation of IHL-informed hHRDD.

As conflict situations evolve, companies should revisit these tools regularly and reassess assumptions, risks, mitigation measures, and governance arrangements.

3.1 International Humanitarian Law at a Glance for Business

What is international humanitarian law?

International humanitarian law (IHL), also known as the 'laws of war' or the 'law of armed conflict', is a unique branch of international law that seeks, for humanitarian reasons, to limit the effects of armed conflict. It protects individuals who are not, or are no longer, participating in hostilities and restricts the means and methods of warfare.

While IHL primarily regulates the conduct of parties to armed conflict, it is highly relevant to businesses whose operations, products, services, supply chains, security arrangements, or business relationships intersect with armed conflict or military occupation.

When does IHL apply?

IHL applies in situations of armed conflict and military occupation. Armed conflicts may be international (between States) or non-international (between a State and an organised armed group, or between such groups, where the required thresholds of organisation and intensity are met). IHL applies based on the facts on the ground, regardless of whether the parties recognise the existence of an armed conflict.

Not all conflict-affected and high-risk areas (CAHRAs) are situations in which IHL applies. However, companies operating in CAHRAs should undertake hHRDD and integrate relevant IHL considerations to identify and assess actual or potential conflict-related risks.

The principles of IHL

IHL is founded upon the following core principles:

- **Humanity:** Humanity limits the infliction of suffering, injury, or destruction that is not necessary to accomplish legitimate military purposes.
- **Military necessity:** A party to an armed conflict may only use that degree and kind of force, not otherwise prohibited by IHL, that is required to achieve the legitimate purpose of the armed conflict, namely the complete or partial submission of the enemy at the earliest possible moment with the minimum expenditure of life and resources.
- **Distinction:** The parties to the conflict must, at all times, distinguish between civilians and combatants. Attacks may only be directed against combatants. Attacks must never be directed against civilians.
- **Proportionality:** It is prohibited to launch an attack that may be expected to cause incidental loss of civilian life, injury to civilians, damage to civilian objects, or a combination thereof, which would be excessive in relation to the concrete and direct military advantage anticipated.
- **Precautions:** In conducting military operations, constant care must be taken to spare the civilian population, civilians, and civilian objects. All feasible precautions must be taken to avoid, and in any event to minimise, incidental loss of civilian life, injury to civilians and damage to civilian objects.

Who and what is protected under IHL?

IHL protects people who are not or are no longer taking part in hostilities, including:

- civilians,
- the wounded, sick, and shipwrecked,
- prisoners of war and detainees, and
- medical and humanitarian personnel.

It also protects certain objects and places, such as:

- medical and humanitarian facilities, transport, and equipment, and
- civilian objects and infrastructure and cultural property.

The emblems are also protected

The red cross, red crescent and red crystal are international emblems of protection in situations of armed conflict. They identify military medical personnel and facilities and other persons and objects designated by States under IHL to use the protection of the emblem.

What is prohibited under IHL?

IHL prohibits:

- targeting civilians or civilian objects,
- attacking people who are no longer part of the fight,
- torture and other forms of ill-treatment,
- using means or methods of warfare that cause unnecessary suffering, and
- failing to distinguish between military objectives and civilians, among other things.

What are war crimes?

War crimes are the most serious violations of IHL, for which individuals may be held criminally responsible under international or domestic law. Examples include attacks against civilians, torture, hostage-taking, conflict-related sexual violence, and the recruitment or use of child soldiers.

Why is IHL relevant to businesses?

Business activities, products, services, supply chains, security arrangements, investments, and commercial relationships can affect people living in situations of armed conflict or military occupation. Companies may also face legal, operational, financial, and reputational risks where their activities cause, contribute to, or are directly linked to civilian harm or other adverse impacts associated with armed conflict.

Understanding IHL can help companies identify and manage conflict-related risks, make informed business decisions, and support efforts to minimise harm to civilians and other protected people.

For further information, please see:

redcross.org.au/ihl/business-and-ihl/

3.2 IHL and hHRDD: A One-Page Explainer for Companies

1. What is IHL-informed hHRDD?

Conflict-affected and high-risk areas require companies to conduct heightened human rights due diligence (hHRDD) by assessing and addressing not only impacts on people, but also impacts on conflict dynamics, including whether their activities may sustain, exacerbate, or otherwise influence conflict.

IHL-informed hHRDD is hHRDD conducted with an international humanitarian law (IHL) lens across each stage of the due diligence process. It helps companies identify, assess, and address conflict-specific risks and impacts, including impacts on people and conflict dynamics, and the risk that business activities may cause, contribute to, be directly linked to, or otherwise be associated with violations of IHL.

IHL-informed hHRDD is not a separate due diligence process. It involves integrating IHL considerations into existing hHRDD processes.

2. Why does IHL informed hHRDD matter?

Businesses operating in, sourcing from, or otherwise connected to conflict-affected and high-risk areas (CAHRAs) can affect civilians, humanitarian operations, conflict dynamics, and the conduct of hostilities. Failure to identify and manage these risks can result in:

- harm to civilians and affected communities,
- operational disruption and security incidents,
- legal exposure, including risks associated with war crimes and other serious violations of IHL,
- reputational damage and stakeholder scrutiny, and
- risks to personnel, assets and business continuity

3. When should you conduct IHL-informed hHRDD?

Situation	What should a company do?
Normal operating environment	Conduct standard human rights due diligence (HRDD).
High-risk area, instability, escalating violence, risk of conflict	Conduct heightened human rights due diligence (hHRDD) and apply an IHL lens to identify **potential** conflict-related risks, strengthen preparedness, and assess how IHL may become relevant to operations, products, services and business relationships.
Armed conflict or military occupation	Conduct heightened human rights due diligence (hHRDD) and apply an IHL lens to identify **actual and potential** conflict-related risks, strengthen preparedness, and assess how IHL is, or may become, relevant to operations, products, services and business relationships.

If in doubt, carry it out. Where there is uncertainty about whether conflict-related risks exist, companies should take a precautionary approach and apply hHRDD.

4. What standard HRDD may miss without an IHL lens

In conflict-affected contexts, standard HRDD may not fully identify risks relating to civilians and protected persons, links to military operations, dual-use products and services, public and private security arrangements, or exposure to serious violations of IHL, including war crimes.

An IHL lens also helps companies assess whether their activities, products, services, investments, security arrangements, or business relationships could create risks that are not immediately apparent through a human rights lens alone. This includes risks associated with support to conflict actors, impacts on humanitarian activities or essential civilian infrastructure, and the heightened consequences of decisions to enter, remain in, modify, or exit operations in conflict-affected contexts.

An IHL lens helps companies identify and manage these risks more effectively.

5. What should companies do?

Companies operating in, sourcing from, or otherwise connected to CAHRAs should undertake IHL-informed heightened human rights due diligence (hHRDD). IHL informed hHRDD does not require a separate due diligence process. Rather, it involves integrating conflict-specific and IHL-related considerations across each element of hHRDD:

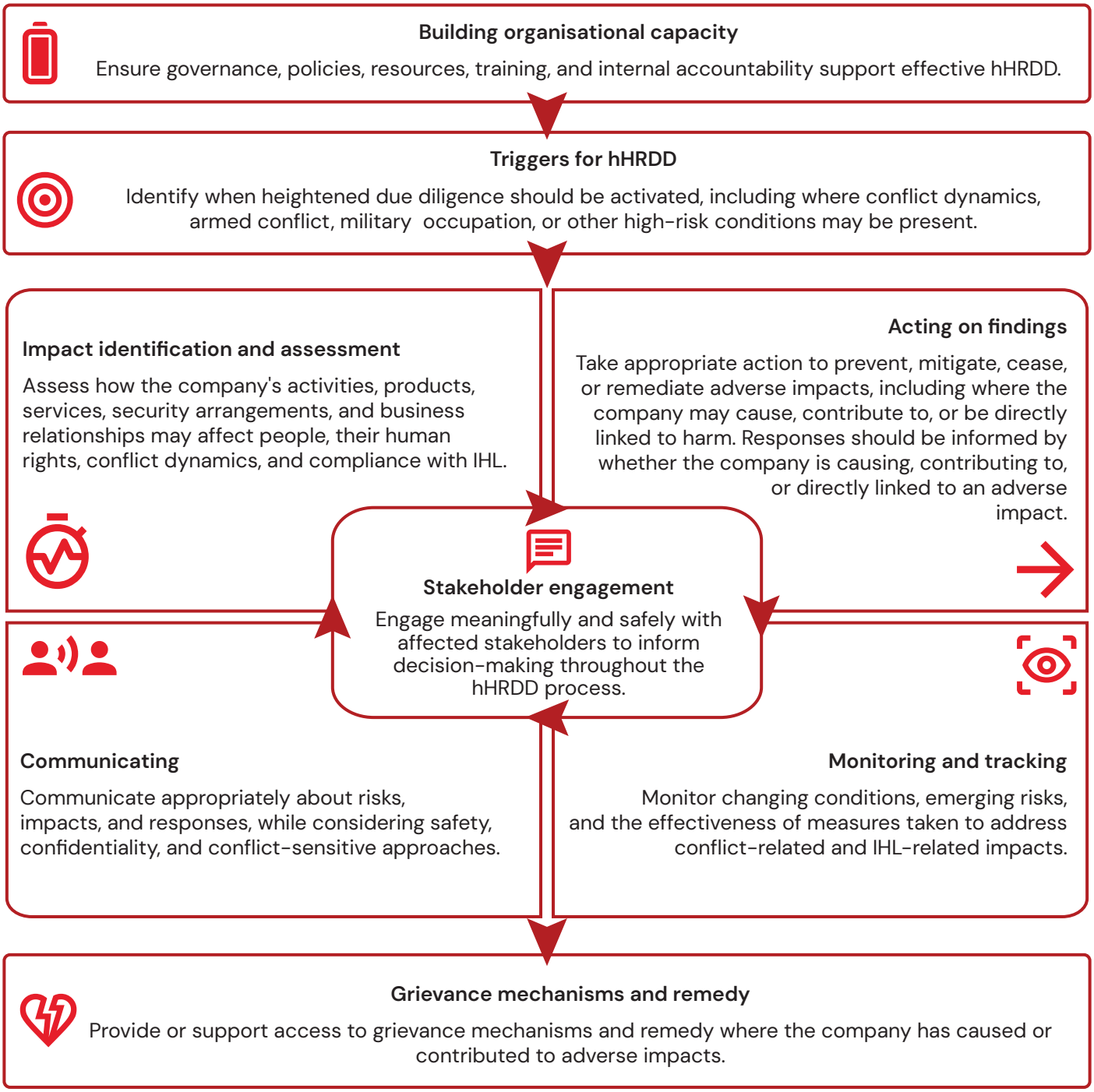
- **Building organisational capacity:** Ensure governance, policies, resources, training, and internal accountability support effective IHL-informed hHRDD.
- **Triggers for hHRDD:** Identify when heightened due diligence should be activated, including where conflict dynamics, armed conflict, military occupation, or other high-risk conditions may be present.
- **Impact identification and assessment:** Assess how the company's activities, products, services, security arrangements, and business relationships may affect people, conflict dynamics, and compliance with IHL.
- **Acting on findings:** Take appropriate action to prevent, mitigate, cease, or remediate adverse impacts, including where the company may cause, contribute to, or be directly linked to harm. Responses should be informed by whether the company is causing, contributing to, or directly linked to an adverse impact.
- **Monitoring and tracking:** Monitor changing conditions, emerging risks, and the effectiveness of measures taken to address conflict-related and IHL-related impacts.
- **Communicating:** Communicate appropriately about risks, impacts, and responses, while considering safety, confidentiality, and conflict-sensitive approaches.
- **Stakeholder engagement:** Engage meaningfully and safely with affected stakeholders to inform decision-making throughout the hHRDD process.
- **Grievance mechanisms and remedy:** Provide or support access to grievance mechanisms and remedy where the company has caused or contributed to adverse impacts.

3.3 The hHRDD Process

This process map illustrates the core elements of heightened human rights due diligence (hHRDD) and how they interact. Although hHRDD frameworks are described differently across guidance documents, they generally include triggers, impact identification and assessment, action, monitoring and tracking, and communication. These elements are supported by organisational capacity-building and stakeholder engagement, alongside grievance mechanisms and access to remedy, which together help companies identify and address conflict-related human rights and IHL risks.

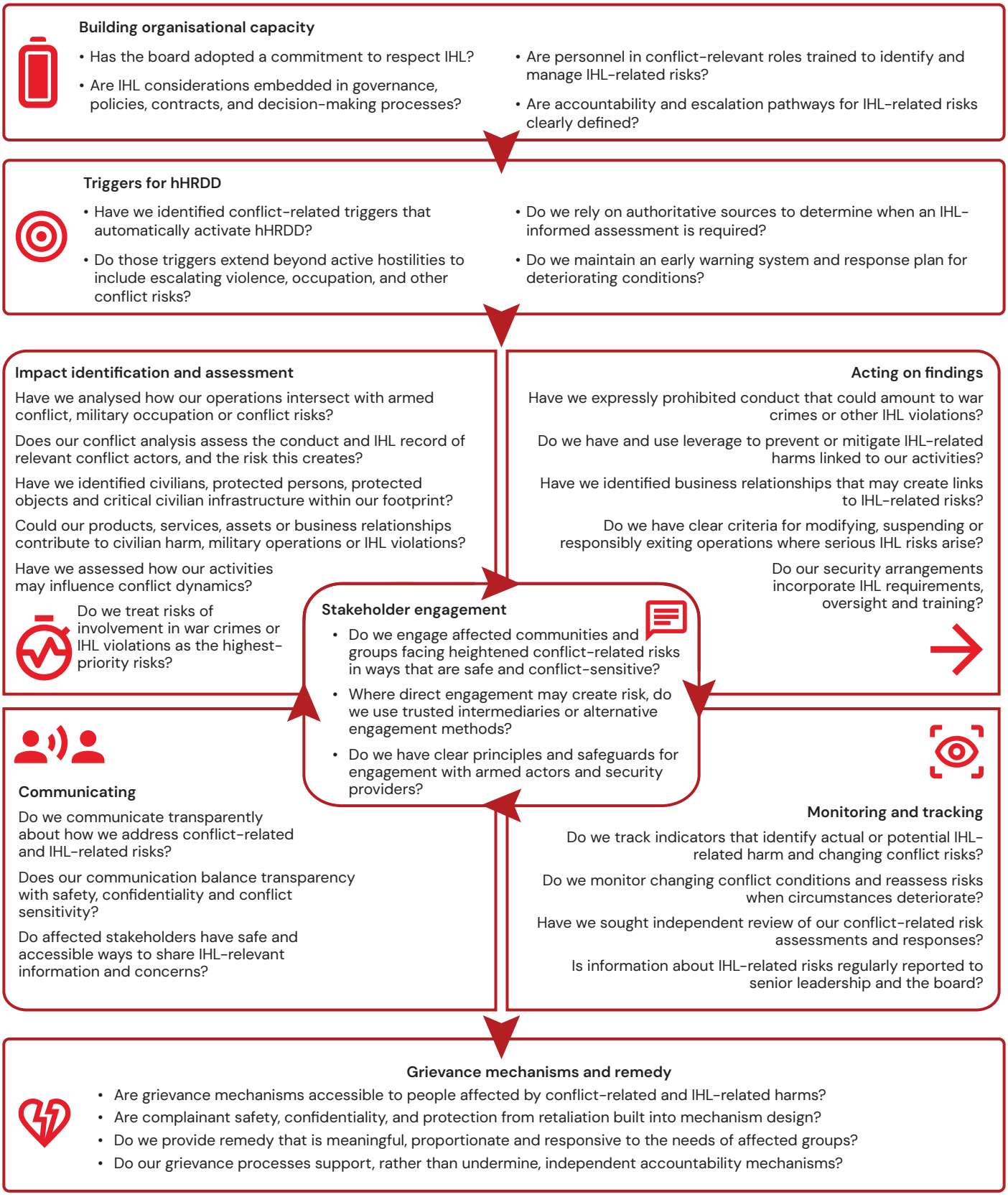
Heightened Human Rights Due Diligence

Expectation for Companies Exposed to Conflict-Affected and High-Risk Areas



3.4 Applying an IHL Lens to hHRDD

This graphic sets out illustrative questions that companies may ask when applying an international humanitarian law (IHL) lens to the heightened human rights due diligence (hHRDD) process.



3.5 Operationalising IHL-Informed hHRDD: Roles and Responsibilities

Integrating international humanitarian law (IHL) into heightened human rights due diligence (hHRDD) is a core component of responsible business conduct in conflict-affected and high-risk areas. Understanding and managing IHL-related risks requires companies to consider not only their impacts on people, but also how their activities may interact with the dynamics of armed conflict and expose them to legal, operational and reputational risks.

Effective implementation therefore depends on coordinated action across the business. Responsibility for integrating IHL into hHRDD does not sit with a single function. It is distributed across governance, legal, operational, commercial and investment roles, each of which plays a distinct part in identifying, assessing and responding to risk, including through engagement with relevant external expertise where needed.

The following outlines how key corporate functions can contribute to implementing IHL-informed hHRDD in practice.

Ultimately, businesses do not operate in conflict-affected and high-risk areas without influencing, or being influenced by, the surrounding environment. Their decisions, including whether to invest, contract, supply, remain, or exit, can influence both risks to civilians and the dynamics of conflict itself. Integrating IHL into hHRDD helps companies navigate these realities more responsibly, strengthening their ability to prevent harm and manage risk, reduce the likelihood of their people being involved in IHL violations, including war crimes, and act with credibility in the most challenging operating environments.

For boards and senior executives	• Adopt an explicit board-level commitment to respect IHL in conflict-affected operations, aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the United Nations Working Group on Business and Human Rights and United Nations Development Programme, *Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide* (UNWG–UNDP Guide). • Ensure that the audit, risk or sustainability committee receives regular reporting on conflict-affected operations and IHL-related risks. • Review the company's policies and procedures for IHL gaps and commission targeted updates. • Ensure the company has access to appropriate internal or external IHL expertise and training.
For human rights, sustainability and compliance teams	• Update conflict analysis and hHRDD processes and templates to include IHL-specific questions, as suggested in this guidance. • Map current operations and supply chains against situations classified as armed conflict or military occupation by authoritative IHL sources (e.g. WarWatch, World Bank, European Union, United Nations). • Integrate IHL-aligned clauses into contracts, particularly with security providers, distributors and joint venture partners, including requirements relating to compliance, incident reporting, audit rights and termination for serious breaches. • Establish a dedicated escalation pathway for IHL-relevant risks, incidents, and grievances.
For security, supply chain and country managers	• Identify and map both military objectives and protected persons, objects and sites in proximity to business operations. • Ensure that personnel in conflict-relevant roles receive regular, scenario-based IHL training. • Ensure security arrangements align with IHL and relevant security-sector standards. • Document and escalate instances where requests or actions could place the company in an IHL-incompatible position.
For procurement and supply chain managers	• Conduct enhanced due diligence on suppliers, contractors and subcontractors operating in, or connected to, conflict affected and high-risk areas. • Screen for links to conflict actors, diversion risks, and serious IHL violations. • Strengthen traceability, monitoring and contract management processes. • Assess, document, and escalate identified IHL-related risks through appropriate governance channels.
For investors and financial sector institutions	• Screen portfolios for exposure to conflict-affected and high-risk areas and assess how investees integrate IHL into hHRDD. • Assess whether investee companies may cause, contribute to, or be directly linked to conflict-related harms, including serious violations of IHL. • Use shareholder engagement, voting, and capital allocation to reinforce expectations regarding responsible conduct in conflict-affected contexts.



Anbar Province, Heet, Iraq. The ICRC, in cooperation with Anbar water directorate, rehabilitated the water treatment plant that serves Heet and surrounding villages. Photo: ICRC/ Hussein Alwan Mseer Shimir Amal

Further resources

For additional resources, publications, training opportunities, tools, and updates relating to business and international humanitarian law, visit the Australian Red Cross Business and IHL resource hub:

redcross.org.au/ihl/business-and-ihl/

Online training on IHL for business



War, Law and Business

A free interactive e-learning module developed by Australian Red Cross and RMIT University that places participants in the role of a company executive operating in a conflict-affected environment. The module introduces the fundamentals of IHL and explores practical business decision-making in situations of armed conflict.

Go to module

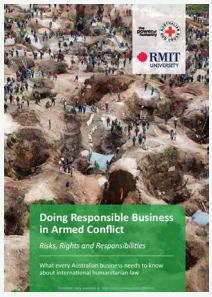


FutureLearn: International Humanitarian Law for Business

A four-week online course from RMIT University exploring how armed conflict creates unique risks for businesses and how IHL can be used to support responsible decision-making and risk management.

Go to module

Additional Australian Red Cross and RMIT University publications on business and IHL

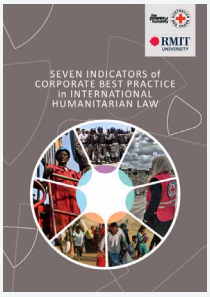


Doing Responsible Business in Armed Conflict: Risks, Rights and Responsibilities

(Jonathan Kolieb and Fauve Kurnadi, Australian Red Cross and RMIT University, 2020)

An introduction to the legal, operational, reputational and human rights risks businesses may encounter in armed conflict, and the practical steps companies can take to operate responsibly.

Read now

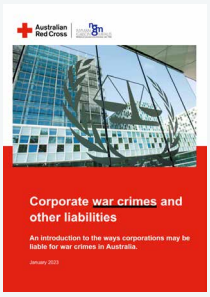


Seven Indicators of Corporate Best Practice in International Humanitarian Law

(Jonathan Kolieb and Fauve Kurnadi, Australian Red Cross and RMIT University, 2021)

A practical framework to help companies integrate IHL into governance, risk management, training, human rights due diligence, and accountability processes.

Read now



Corporate War Crimes and Other Liabilities

(Australian Red Cross, 2023)

An introduction to the ways corporations and their personnel may be exposed to criminal or civil liability in connection with war crimes and other serious violations of international humanitarian law. The publication explains relevant Australian legal frameworks and highlights practical risk considerations for businesses operating in conflict-affected contexts.

Read now

Foundational instruments

- **UN Guiding Principles on Business and Human Rights (UNGPs) (2011):** ohchr.org/en/publications/reference-publications/guiding-principles-business-and-human-rights
- **Geneva Conventions of 1949 and Additional Protocols of 1977 and 2005:** icrc.org/en/law-and-policy/geneva-conventions-and-their-commentaries
- **UN Working Group on Business and Human Rights,** *Business, Human Rights and Conflict-Affected Regions: Towards Heightened Action* (A/75/212, 2020): docs.un.org/en/A/75/212
- **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct** (2023): mneguidelines.oecd.org/

Operational guidance and tools

- ***UNDP and UN Working Group on Business and Human Rights***, *Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide* (2022): undp.org/publications/heightened-human-rights-due-diligence-business-conflict-affected-contexts-guide
- **UNDP**, *Heightened Human Rights Due Diligence: Training Facilitation Guide* (2025): undp.org/publications/heightened-human-rights-due-diligence-training-facilitation-guide
- **ICRC, Australian Red Cross and French Red Cross**, *Private Businesses and Armed Conflict: An Introduction to Relevant Rules of International Humanitarian Law* (2025): shop.icrc.org/private-businesses-and-armed-conflict-an-introduction-to-relevant-rules-of-international-humanitarian-law-pdf-en.html
- **OECD**, *Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* (3rd ed., 2016): oecd.org/en/publications/2016/04/oecd-due-diligence-guidance-for-responsible-supply-chains-of-minerals-from-conflict-affected-and-high-risk-areas_g1g65996.html
- **The Montreux Document on Private Military and Security Companies** (2008): .icrc.org/en/publication/0996-montreux-document-private-military-and-security-companies
- **International Code of Conduct Association (ICoCA):** https://icoca.ch/
  - **ICoCA Certification and Due Diligence Resources:** https://icoca.ch/what-we-do/certification/
- **Voluntary Principles on Security and Human Rights (VPSHR)** https://www.voluntaryprinciples.org/
  - Including: "Conflict Analysis Tool for Companies" (2022)
- **TrustWorks**, *How to do Heightened Human Rights Due Diligence:* trustworksglobal.com/wp-content/uploads/2025/05/TrustWorks-Brief-3-How-to-do-hHRDD.pdf
- **Global Business Initiative on Human Rights (GBI)**, *Guidance Briefing on Heightened Human Rights Due Diligence:* gbihr.org/images/docs/GBI_Guidance_briefing_on_heightened_human_rights_due_diligence_Nov_2025.pdf
- **DCAF,** Security and Human Rights Knowledge Hub: securityhumanrightshub.org/
  - Including:
    - DCAF Private Security Contract Guidance Tool. securityhumanrightshub.org/contract-guidance-tool
    - DCAF and ICRC, Security and Human Rights Toolkit, securityhumanrightshub.org/toolkit

Glossary of key terms

Armed conflict	A situation of armed violence that reaches the threshold for the application of international humanitarian law (IHL). Armed conflicts may be international or non-international in nature.
Business relationship	Relationships with business partners, entities in a company's value chain, suppliers, contractors, subcontractors, customers, joint venture partners, investees, and other entities directly linked to its operations, products, or services.
Civilian	Any person who is not a member of the armed forces of a party to an armed conflict or otherwise does not have combatant status under IHL. In situations of doubt, a person must be considered a civilian.
Civilian object	Any object that is not a military objective. Civilian objects may include homes, schools, hospitals, businesses, places of worship, and civilian infrastructure.
Conflict-affected and high-risk area (CAHRA)	An area affected by armed conflict, widespread violence, political instability, repression, institutional weakness, insecurity, or other circumstances that create heightened risks of serious human rights abuses and adverse impacts.
Conflict analysis	A systematic assessment of the actors, causes, drivers, dynamics, and impacts of a conflict and the ways in which a company's activities may interact with them.
Conflict dynamics	The patterns, relationships, incentives, and factors that influence how a conflict develops, escalates, de-escalates, or persists over time.
Conflict sensitivity	An approach that seeks to understand the interaction between an organisation's activities and the conflict context and to avoid exacerbating conflict while maximising opportunities to contribute positively to peace and stability.
Direct participation in hostilities	Specific acts carried out by civilians that are likely to adversely affect the military operations or military capacity of a party to a conflict and that have a direct connection to the hostilities.
Grave breaches	Particularly serious violations of the Geneva Conventions and Additional Protocol I that give rise to specific obligations on States to investigate and prosecute offenders.
Heightened human rights due diligence (hHRDD)	A strengthened form of human rights due diligence required in conflict-affected and other high-risk contexts. It focuses on severe risks to people, conflict dynamics, and heightened risks of involvement in serious human rights abuses or violations of IHL.
Human rights due diligence (HRDD)	An ongoing process through which a business identifies, prevents, mitigates, and accounts for how it addresses its actual and potential adverse human rights impacts.
International armed conflict	An armed conflict between two or more States, including situations of partial or total occupation of the territory of a State.
International humanitarian law (IHL)	Also known as the law of armed conflict or the laws of war, IHL is the body of international law that seeks, for humanitarian reasons, to limit the effects of armed conflict by protecting persons who are not or are no longer participating in hostilities and restricting the means and methods of warfare.
International human rights law (IHRL)	The body of international law that protects the rights and freedoms of all individuals. Unlike IHL, it applies at all times, including during armed conflict, subject to certain limitations.
Military objective	An object that, by its nature, location, purpose, or use, makes an effective contribution to military action and whose destruction, capture, or neutralisation offers a definite military advantage in the circumstances ruling at the time.
Non-international armed conflict	An armed conflict occurring between a State and one or more organised armed groups, or between such groups, where the required thresholds of organisation and intensity are met.
Occupation	A situation in which territory is effectively placed under the authority and control of a hostile foreign State.
Protected objects	Objects that receive special protection under IHL, including medical facilities and transports, humanitarian relief operations, cultural property, and other specially protected sites and objects.
Protected persons	Persons afforded protection under IHL, including civilians, the wounded and sick, prisoners of war, detainees, medical personnel, humanitarian personnel, and others protected by the Geneva Conventions and their Additional Protocols.
State	A sovereign entity recognised under international law that has a defined territory, a permanent population, a government, and the capacity to enter into relations with other States.
War crimes	Serious violations of IHL that give rise to individual criminal responsibility under international or domestic law. Examples include intentionally directing attacks against civilians, torture, hostage-taking, unlawful deportation, and recruiting or using child soldiers.

Endnotes

1 Office of the United Nations High Commissioner for Human Rights (OHCHR), Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework, UN Doc A/HRC/17/31 (2011), https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf; United Nations Development Programme (UNDP) and United Nations Working Group on Business and Human Rights, Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide (2022), https://www.undp.org/publications/heightened-human-rights-due-diligence-business-conflict-affected-contexts-guide; United Nations Working Group on Business and Human Rights, "Business, Human Rights and Conflict-Affected Regions: Towards Heightened Action", UN General Assembly, UN Doc A/75/212 (21 July 2020) https://documents.un.org/doc/undoc/gen/n20/194/11/pdf/n2019411.pdf); Organisation for Economic Co-operation and Development, OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023), https://mneguidelines.oecd.org/mneguidelines; OECD, Due Diligence Guidance for Responsible Business Conduct (2018), https://www.oecd.org/en/publications/oecd-due-diligence-guidance-for-responsible-business-conduct_15f5f4b3-en.html; OECD, Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (3rd ed, 2016), https://www.oecd.org/content/dam/oecd/en/publications/reports/2016/05/oecd-due-diligence-guidance-for-responsible-supply-chains-of-minerals-from-conflict-affected-and-high-risk-areas-g2g97e81/9789264252479-en.pdf.

2 International Committee of the Red Cross (ICRC), "What is International Humanitarian Law?" (July 2004), https://www.icrc.org/en/doc/assets/files/other/what_is_ihl.pdf.

3 UNDP-UNWG (n 1); UNWG, 'Towards Heightened Action' (n 1).

4 International Committee of the Red Cross (ICRC), Australian Red Cross and French Red Cross, "Private Businesses and Armed Conflict: An Introduction to Relevant Rules of International Humanitarian Law" (2025), https://shop.icrc.org/private-businesses-and-armed-conflict-an-introduction-to-relevant-rules-of-international-humanitarian-law-pdf-en.html; Australian Red Cross and RMIT University, "Doing Responsible Business in Armed Conflict: Risks, Rights and Responsibilities" (2020), https://www.securityhumanrightshub.org/media/pdf/resources/doing-responsible-business-in-armed-conflict-final-publication-web.pdf; Jonathan Kolieb and Fauve Kurnadi, Seven Indicators of Corporate Best Practice in International Humanitarian Law (Australian Red Cross, 2021), https://www.redcross.org.au/globalassets/html-sites/ihl/war-law-and-business/arc-war-law-and-business.hyperesources.2023/7-indicators-of-corp-best-prac-final-2021.pdf.

5 International Committee of the Red Cross, "Humanitarian Outlook 2026: A World Succumbing to War" (2025), https://www.icrc.org/en/article/humanitarian-outlook-2026.

6 Recent analysis suggests that exposure to CAHRAs is widespread across large multinational companies, reflecting the globalised nature of modern value chains and investment portfolios. See TrustWorks Global, "CAHRAs 101: An Introduction to Identifying Conflict-Affected and High-Risk Areas for Companies and Investors" (2026), https://trustworksglobal.com/cahras_101_brief/. Corporate proximity to human rights harms in such contexts may also create significant legal, operational, reputational and financial risks for companies and investors. See Heartland Initiative, Wespath Benefits and Investments and Schroders, "The Saliency-Materiality Nexus: Addressing Systemic Risks to People and Portfolios in a Turbulent World" (2024), https://heartland-initiative.org/wp-content/uploads/2024/09/The-Saliency-Materiality-Nexus.pdf.

7 UNGPs (n 1); UNDP-UNWG (n 1).

8 UNGPs (n 1), Principles 11, 15 and 17; Office of the United Nations High Commissioner for Human Rights (OHCHR), "Corporate Human Rights Due Diligence: Identifying and Leveraging Emerging Practices," https://www.ohchr.org/en/special-procedures/wg-business/corporate-human-rights-due-diligence-identifying-and-leveraging-emerging-practices.

9 OECD MNE Guidelines (n 1); OECD Due Diligence (n 1); European Union, Directive (EU) 2024/1760 of the European Parliament and of the Council on Corporate Sustainability Due Diligence [2024] OJ L 2024/1760, https://eur-lex.europa.eu/eli/dir/2024/1760/oj.

10 UNGPs (n 1) Commentary to Principle 12.

11 UNDP-UNWG (n 1).

12 UNWG 'Towards Heightened Action' (n 1), para 2.

13 UNDP-UNWG (n 1); UNGPs (n 1) Commentary to Principle 17.

14 Voluntary Principles on Security and Human Rights, https://www.voluntaryprinciples.org; Swiss Confederation and International Committee of the Red Cross, "The Montreux Document: On Pertinent International Legal Obligations and Good Practices for States Related to Operations of Private Military and Security Companies During Armed Conflict" (2008), https://www.icrc.org/en/publication/0996-montreux-document-private-military-and-security-companies; International Code of Conduct for Private Security Service Providers (ICoC), https://icoca.ch/the-code; International Code of Conduct Association (ICoCA), https://icoca.ch.

15 ICRC-ARC-FRC 'Private Business and Armed Conflict' (n 4).

16 ICRC-ARC-FRC 'Private Business and Armed Conflict' (n 4).

17 International Committee of the Red Cross (ICRC), 'How is the Term "Armed Conflict" Defined in International Humanitarian Law?', Opinion Paper (March 2008), https://www.icrc.org/sites/default/files/external/doc/en/assets/files/other/opinion-paper-armed-conflict.pdf; Prosecutor v Tadić, Decision on the Defence Motion for Interlocutory Appeal on Jurisdiction, IT-94-1-A (Appeals Chamber, 2 October 1995), [70], https://www.icty.org/x/cases/tadic/acdec/en/51002.html.

18 Australian Red Cross, "Corporate War Crimes and Other Liabilities: An Introduction to the Ways Corporations May Be Liable for War Crimes in Australia" (2023), https://www.redcross.org.au/globalassets/cms/ihl/corporate-war-crimes-and-other-liabilities.pdf.

19 Montreux Document (n 14).

20 UNGPs (n 1); UNDP-UNWG (n 1); OECD MNE Guidelines (n 1).

21 For further discussion of these core principles and their practical application in business contexts: ICRC-ARC-FRC 'Private Business and Armed Conflict' (n 4), pp 15–26.

22 ICRC 'What is IHL?' (n 2).

23 TrustWorks, "Parallel Duties: Navigating International Humanitarian Law and Heightened Human Rights Due Diligence in Conflict-Affected Areas, Responsible Business in Conflict-Affected Areas Series" Brief 4 (May 2025), https://trustworksglobal.com/brief4-ihl-hhrdd-conflict-areas/; Pollard, M., F. Kurnadi and C. Beytout-Lamarque, "What Private Businesses Need to Know About International Humanitarian Law" ICRC Humanitarian Law & Policy Blog (26 November 2024), https://blogs.icrc.org/law-and-policy/2024/11/26/what-private-businesses-need-to-know-about-international-humanitarian-law/.

24 UNGPs (n 1); OECD Due Diligence (n 1); OECD Mineral Supply Chains (n 1).

25 UNGPs (n 1); OECD Due Diligence (n 1); OECD Mineral Supply Chains (n 1); EU (n 9).

26 ARC 'Corporate War Crimes' (n 18).

27 Business & Human Rights Centre, Lundin Energy lawsuit (re Sudan), https://www.business-humanrights.org/en/latest-news/lundin-energy-lawsuit-re-sudan/.

28 Business & Human Rights Centre, Lafarge lawsuit (re Syria), https://www.business-humanrights.org/en/latest-news/lafarge-lawsuit-re-syria/.

29 See, for example: ICRC, National Practice Database – National Implementation of IHL, which compiles domestic legislation and case law implementing war crimes and related offences across jurisdictions (https://ihl-databases.icrc.org/en/national-practice); and examples of domestic incorporation of war crimes into criminal law, including Division 268 of the Australian Criminal Code Act 1995 (Cth).

30 OECD Due Diligence (n 1).

31 UNDP-UNWG (n 1) pp 48–49 and Annex C; OECD Due Diligence (n 1) pp 16–20.

32 Kolieb and Kurnadi 'Seven Indicators' (n 4).

33 UNDP-UNWG (n 1), particularly pp 22-30 and Annex C.

34 UNDP-UNWG (n 1) pp 25–31, 37–39 and 45–47; UNWG 'Towards Heightened Action' (n 1) paras 30–35.

35 UNDP-UNWG (n 1) pp 22–29.

36 UNDP-UNWG (n 1) particularly pp 26–30 and Annex C; OECD Due Diligence (n 1).

37 UNDP-UNWG (n 1) p 29.

38 UNDP-UNWG (n 1) p 30.

39 UNDP-UNWG (n 1) p 32; UNGPs (n 1) Principles 13 and 19 and associated Commentary.

40 UNGPs (n 1).

41 Rome Statute of the International Criminal Court, arts 25 (Individual Criminal Responsibility) and 28 (Responsibility of Commanders and Other Superiors), https://ihl-databases.icrc.org/en/ihl-treaties/icc-statute-1998/. See also International Committee of the Red Cross (ICRC), Business and International Humanitarian Law: An Introduction to the Rights and Obligations of Business Enterprises under International Humanitarian Law (2006), https://www.icrc.org/sites/default/files/external/doc/en/assets/files/other/icrc_002_0882.pdf.

42 International Committee of the Red Cross (ICRC), 'Corporate Responsibility and Liability for Violations of International Humanitarian Law' (2002), International Review of the Red Cross, 84(846) pp 221-240; Rome Statute (n 41) arts. 25 and 28.

43 UNGPs (n 1) Principle 19 and Commentary; UNDP-UNWG (n 1).

44 United Nations Working Group on Business and Human Rights, Taking Action to Address Business-Related Human Rights Abuse: Guidance on Business Relationships (2023); see also OHCHR, "Business and Human Rights", https://www.ohchr.org/en/business-and-human-rights.

45 UNDP-UNWG (n 1); UNWG 'Taking Action' (n 44); OHCHR 'Business and Human Rights' (n 44).

46 UNGPs (n 1) Principle 21 and Commentary.

47 Kolieb, J., A.M. Burdzy, C. Voillat, J. Mohedano, "Security, Conflict and Sustainability: Strengthening the GRI Sustainability Standards for Corporate Reporting on Conflict-Affected and High-Risk Areas," DCAF-Geneva Center for Security Sector Governance, International Committee of the Red Cross and RMIT University, https://www.securityhumanrightshub.org/resources/security-conflict-sustainability-gri-standards.html.

48 UNDP-UNWG (n 1).

49 UNGPs (n 1) Principle 21 and Commentary.

50 UNDP-UNWG (n 1), p40.

51 UNGPs (n 1) Principle 18 and Commentary; UNDP-UNWG (n 1).

52 Conflict sensitivity is generally understood as: (i) understanding the conflict context; (ii) understanding the interaction between an organisation's activities and that context; and (iii) acting upon that understanding in order to avoid negative impacts and maximise positive impacts. See Conflict Sensitivity Consortium, "How to Guide to Conflict Sensitivity" (2012), https://www.conflictsensitivity.org/wp-content/uploads/2015/04/6602_HowToGuide_CSF_WEB_3.pdf.

53 See generally: Voluntary Principles (n 14).

54 Relevant frameworks include: Montreux Document (n 14); ICoC (n 14); and guidance, certification, monitoring and complaints mechanisms administered by the International Code of Conduct Association (ICoCA), https://icoca.ch/.

55 For discussion of business engagement in conflict-affected contexts and associated risks, see UNWG 'Towards Heightened Action' (n 1); OECD Due Diligence (n 1).

56 UNGPs (n 1) Principles 22, 29 and 31; OECD MNE Guidelines (n 1).

57 UNGPs (n 1) Principle 31 and Commentary.

58 UNGPs (n 1) Principle 31 and Commentary.

59 UNGPs (n 1) Principle 22 and Commentary.

60 UNGPs (n 1) Principles 26-31 and Commentary; UNDP-UNWG (n 1).

For additional resources or further information:

- **redcross.org.au/ihl**
- **rmit.edu.au/bhright**
- **undp.org/rolhr/business-and-human-rights**