

Promoting and Advancing CSR Guidance

Canadian extractive sector firms are at the leading edge of innovative CSR practices and reporting. Still, the Government recognizes that practical guidance is needed to help companies integrate CSR practices into all aspects of their extractive sector operations, and to report credibly on their efforts. It also recognizes that the guidance needed by exploration, mining, and oil and gas firms may differ. To meet these needs, Canada will continue to create, advance, promote and share practical guidelines, standards, tools and other resources on CSR.

Do Better Than the Minimum

Where host country requirements differ from the international standards listed below, the Government of Canada expects Canadian companies to meet the higher, more rigorous standard.

Advancing International CSR Guidelines

Internationally recognized CSR guidelines and standards are important for companies operating abroad. They provide information on all the considerations that can improve companies' economic, environmental and social performance, including respecting human rights. By establishing common expectations internationally, they help companies and stakeholders benchmark performance, levelling the playing field and facilitating continuous improvement across the extractive sector as a whole. For these reasons, the Government of Canada has been engaged in the development and advancement of key international CSR standards, and has also been working with international partners to encourage standardized CSR reporting.

Building on Canada's steadfast engagement, the Government will continue to be involved in the development, promotion and dissemination of widely-recognized international CSR performance and reporting guidelines, with the expectation that Canadian companies will align their practices as applicable. Canada will promote the following international guidance to Canadian extractive companies operating abroad, including two fundamental documents introduced since 2009:

- **OECD Guidelines for Multinational Enterprises (MNEs):** The [OECD Guidelines for MNEs](#) provide recommendations for responsible conduct on a broad range of business activities and are applicable to all sectors. Canada was one of the original signatories to the 1976 [OECD](#) Declaration on International Investment and Multinational Enterprises, and the associated Guidelines. Canada continues to be an active supporter and promoter of the Guidelines, having participated in their periodic updates and contributed to the development of implementation guidelines of particular interest to the extractive sector. Updates in 2011 brought in chapters related to human rights and due diligence, areas pertinent to the extractive sector.
- **United Nations (UN) Guiding Principles on Business and Human Rights (GPs)** (new to the Strategy in 2014): The [Guiding Principles](#) (GPs) operationalize the Protect, Respect and Remedy Framework first presented to the UN Human Rights Council in 2008 by the Special Representative on Business and Human Rights, Dr. John Ruggie. The GPs identify distinct but complementary responsibilities of companies and governments regarding human rights, resting on three pillars: 1) the state duty to protect against human rights abuses by third parties, including business; 2) the corporate responsibility to respect human rights through due diligence; and 3) ensuring greater access to effective remedies for victims. Co-sponsored by Canada, the GPs were unanimously endorsed by the Human Rights Council in June 2011, and have since been referenced in a number of international standards, including the OECD Guidelines for MNEs. Canada has supported work to develop the GPs since 2005 and continues to promote and align its efforts with them.