



Bridging integrity,
human rights and
the Sustainable
Development Goals

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Nicolas Hocq and Vanessa Hans
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Bridging integrity, human rights and the Sustainable Development Goals

Over the past decade, growing awareness of the interconnectedness between corruption, human rights and sustainable development has led to important shifts in how companies approach risk and corporate responsibility. The pressure on companies to take action around the topic of human rights has significantly increased. Similar to the field of bribery 20 years ago, the regulatory landscape is shifting away from soft law towards mandatory human rights due diligence regulations.

Companies in almost all industries continue to be challenged when it comes to addressing the jigsaw of varying international and national standards. But this also presents opportunities for companies to meet the expectations of stakeholders by convening to identify joint solutions aiming at levelling the playing field. In response to this momentum, the Basel Institute on Governance has taken a leading role in exploring how Collective Action can serve as a bridge between the anti-corruption and human rights agendas in the business context.

The Institute's work in this space is grounded in the belief that integrity and respect for human rights are mutually reinforcing and that collaboration is essential for making progress on both. These efforts contribute directly to the advancement of the Sustainable Development Goals (SDGs), notably SDG 16 on peace, justice and strong institutions. They also support broader SDG targets related to inclusive economic growth, decent work and responsible business conduct.

Integrity and human rights: from parallel conversations to integrated approaches

In 2020, the Basel Institute initiated a series of roundtable discussions aimed at understanding how companies are approaching anti-corruption and human rights within their compliance and sustainability strategies. More than 50 companies participated, representing a wide range of industries and levels of experience.

The roundtable discussions and bilateral consultations sought to identify potential synergies between companies' anti-corruption and human rights approaches and to uncover challenges. Participants also shared ideas for tackling the increasing expectations that regulators, investors and other stakeholders place on companies.

Building on the tried and tested Collective Action methodology of the Institute, this initiative created a safe and constructive environment for companies to reflect on internal structures, exchange experiences and consider how to align anti-corruption compliance and human rights due diligence while recognising the distinct nature of each field.

The roundtables and bilateral consultations revealed a number of common challenges. Participants highlighted the following key points:

PERSISTENT INTERNAL SILOS BETWEEN COMPLIANCE AND SUSTAINABILITY FUNCTIONS

Anti-corruption is typically managed by compliance teams, while human rights remain under the corporate social responsibility (CSR) or sustainability umbrella. Breaking down these silos and fostering regular, constructive exchange was identified as an urgent priority.

RAPIDLY CHANGING STAKEHOLDER EXPECTATIONS

Companies noted a sharp increase in attention to human rights from regulators, clients, public lenders and investors. The speed at which expectations are evolving was described as a significant pressure point. The situation is not unlike the increasing stakeholder expectations around anti-corruption compliance experienced in previous years.

DIFFERING LEVELS OF MATURITY AND UNDERSTANDING

While some industries – especially those that are more heavily regulated or have a history of human rights controversies – have developed strong internal frameworks, others are still in the early stages. This unevenness is similarly found in anti-corruption compliance. It can be a barrier to coordinated progress across industries.

LACK OF OWNERSHIP AND BOARD-LEVEL OVERSIGHT

In some companies, it remains unclear who is responsible for assessing human rights risks. In many cases, there is no formal oversight from the executive or board level. This undermines implementation and resource allocation. It may also lead to inefficiencies within the wider framework of anti-corruption, human rights and sustainability risk management.

CHALLENGES IN ASSESSING HUMAN RIGHTS RISKS

Companies struggle with the conceptual shift from a traditional risk assessment approach focused on “risk to business” to one centred on “risk to people”. This, combined with limited in-house expertise, makes it difficult to identify and respond to risks in supply chains that affect human rights and/or people’s exposure to the negative impacts of corruption.

GAP BETWEEN POLICY AND IMPLEMENTATION

Most companies have developed human rights policies – either as standalone documents or integrated into broader environmental, social and governance (ESG) frameworks which also cover anti-corruption. However, without strong leadership support and operational follow-through, these policies often remain aspirational.

SUPPLY CHAIN CHALLENGES

Many suppliers and third parties do not fully understand how human rights requirements affect their business relationships. Companies highlighted the need for clearer communication, as well as capacity-building initiatives and whistleblowing mechanisms. Much can be learned from existing efforts around anti-corruption compliance.

A COMPLEMENTARY BUT DISTINCT APPROACH

While participants acknowledged the synergies between anti-corruption and human rights, there was a shared understanding that these topics should not be completely merged. Instead, they should be approached as interconnected elements within an overarching risk and compliance strategy, each requiring specialised expertise.

The Collective Action roundtable approach proved to be a powerful driver of reflection and change. The discussions revealed not only the need for better alignment between anti-corruption and human rights efforts, but also a growing demand for accountability and transparency. Companies are increasingly expected to demonstrate how they are addressing integrity and sustainability challenges, not only through internal processes but also through public disclosure.

This evolution is driven in part by new ESG-related regulations, such as the EU's Corporate Sustainability Reporting Directive, and a global shift in stakeholder expectations. Companies are under pressure to establish governance structures that adequately address both anti-corruption compliance and broader environmental, social and governance (ESG) topics, including human rights.

For companies, this means that internal reflection must increasingly be accompanied by clear, credible and measurable corporate disclosure.

Increased transparency through corporate disclosure

Disclosure of anti-corruption efforts is not a new issue. Increased transparency through disclosure can be useful to build trust with external

stakeholders, mitigate reputational risks and identify best practices. While corporate disclosure does not guarantee implementation, the increased transparency generated by such requirements is a positive step for greater accountability and can prompt new approaches.

The Institute has been looking at innovative approaches to corporate disclosure for anti-corruption compliance which can help provide inspiration for wider ESG-related reporting: effectiveness indicators, corporate culture and engagement in anti-corruption Collective Action.

One such approach is a set of effectiveness indicators for anti-corruption compliance, developed through a Collective Action initiative in partnership with Norges Bank Investment Management (NBIM) and a group of leading healthcare companies.

While initially co-developed with companies in the health sector, these indicators offer value to companies across industries. They serve as a starting point for companies interested in measuring the effectiveness of their compliance programmes. The indicators are grouped into five themes: culture, risk management, third parties, compliance function and oversight. They combine qualitative and quantitative metrics.

A particular focus lies on corporate culture which plays a pivotal role in the effectiveness of any compliance programme. The indicators help companies establish a baseline to assess the perceptions of integrity within their organisation and provide methodologies to monitor how that culture evolves over time. They also encourage companies to consider how visibly leaders are communicating on ethics, how ethics is reflected in performance management systems and whether integrity is embedded in decision-making.

Another indicator of corporate culture is active engagement in anti-corruption Collective Action. This recognises that collaboration with peers, civil society and in some cases government is both a signal of commitment and a driver of meaningful change.

Measuring corporate culture remains a challenge, but these indicators offer a practical starting point. They support companies in shaping a culture of integrity and in demonstrating their efforts to external stakeholders, whether through ESG reporting, investor communication or peer benchmarking.

Through this work, the Basel Institute is encouraging companies to move beyond check-box compliance by embedding ethics and integrity into governance structures, leadership behaviour and daily operations.

Lessons learned

Here is what we can learn from the Basel Institute's engagement with companies over the past years:

- **Institutional silos remain a major barrier.** Even in companies with advanced compliance and risk management systems, anti-corruption and human rights are often addressed separately. Creating spaces for joint reflection and action is essential.
- **There is no one-size-fits-all solution.** Companies vary widely in their level of preparedness and internal structure. Tailored guidance, flexible tools and peer exchange are key to supporting meaningful progress.
- **Corporate culture is a fundamental factor.** Whether addressing bribery or human rights, a company's culture plays a critical role in shaping outcomes. Encouraging leadership buy-in, open dialogue and shared accountability is essential.
- **Collective Action remains a powerful enabler.** In contexts where companies face common challenges, working together offers a pathway to more coherent standards, more resilient practices and stronger impact.

The Basel Institute will continue to build on this work by facilitating further dialogue, supporting the effective implementation of policies and measures, and by contributing to the development of integrated approaches that promote both business integrity and respect for human rights. In doing so, it remains committed to strengthening private-sector contributions to the Sustainable Development Goals, in particular those that seek to promote inclusive, just and corruption-free societies. 🌟

BRIDGING INTEGRITY, HUMAN RIGHTS AND THE SDGS

“Business integrity, anti-corruption Collective Action, and human rights are increasingly seen as interconnected pillars for building responsible global value chains. As awareness grows, companies are recognizing that tackling corruption isn’t just about compliance – it is also about protecting human rights and fostering fairer systems. Corruption undermines ethical business practices while fueling exploitation and inequality. When companies address these risks, they also contribute to more transparent and accountable environments that respect human dignity.”

Cristina Ritter, Head of Anticorruption and Governance,
United Nations Global Compact