

Human Rights in Multinational Enterprises according to their Sustainability Reports

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- We analyze the evolution of the main indicators of Sustainability Reports registered in the Global Reporting Initiative (GRI), for Multinational Enterprises, especially those indicators relating to Human Rights.
- Through descriptive and predictive statistical techniques, such as decision trees, we have obtained evidence that the development of sustainability reporting has increased during the recent economic crisis.
- It is also noteworthy that the best predictors by preparation of sustainability reports with these indicators, belong to certain regions, such as Europe and Asia. This is followed by the sectors, most notably Transport, Waste Management, Water Utilities, Education, Health, New Technologies related to Renewable Energy, and other sectors such as Agriculture, Construction, Energy or Infrastructure.
- Our models also predict that global likelihood that in these reports an express declaration of accession to the UN Global Compact is included, is 38%; 14% for OECD standards for Multinational Enterprises, and 15% in ISAE 3000 certification.

