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**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development**

Written statement submitted by China Foundation for Human Rights Development, a non-governmental organization in special consultative status*

The Secretary-General has received the following written statement, which is circulated in accordance with Economic and Social Council resolution 1996/31.

[7 August 2026]

* Issued as received, in the language of submission only.



China's New National Human Rights Action Plan Strengthens Corporate Human Rights Responsibilities

On June 11, 2026, the Chinese government issued the National Human Rights Action Plan of China (2026-2030), in which the issue of business and human rights has been further strengthened. The new Action Plan incorporates business and human rights into a dedicated section on “Guiding the Healthy Development of Emerging Human Rights” and explicitly states in its introduction the need to improve corporate social responsibility guidelines, follow the United Nations Guiding Principles on Business and Human Rights, and improve enterprises’ awareness and capacity for human rights due diligence. Compared with the previous Action Plan, the positioning of business and human rights within China’s national human rights policy framework has been elevated, making it one of the highlights of the new Action Plan.

1. First, moving from principle-based advocacy to institutional development, the rules on corporate social responsibility have become more specific. The new Action Plan explicitly calls for the implementation of existing laws, including the Ecological and Environmental Code of the People’s Republic of China, the Company Law of the People’s Republic of China, and the Labor Law of the People’s Republic of China, as well as the formulation and improvement of laws, policies, judicial measures, and guidance systems relating to corporate social responsibility. Enterprises are required to avoid causing human rights violations and to address adverse impacts that they cause or contribute to. In the future, corporate human rights responsibilities will become increasingly embedded into specific institutional areas, including corporate governance, employment practices, environmental protection, supply chain management, government procurement, information disclosure by listed companies, and overseas investment compliance, thereby forming a more binding responsibility framework.

2. Second, moving from corporate self-regulation to due diligence management, human rights due diligence requirements have become clearer. The new Action Plan encourages enterprises to publicly release their social responsibility policies and commitments, conduct assessments of risks arising from their own operations and supply chains, improve complaint handling mechanisms, and strengthen mandatory information disclosure system for listed companies. Compared with the previous Action Plan, this change places greater emphasis on procedural obligations. At the same time, this approach is highly consistent with current trends in Environmental, Social and Governance (ESG). The “social” dimension of ESG itself encompasses human rights-related issues, including labor rights, equal employment opportunities, consumer protection, community impacts, and labor standards throughout supply chains. The Action Plan explicitly proposes integrating ESG concepts into global development strategies based on China’s national conditions and business realities, abiding by the United Nations Global Compact, and following the United Nations Guiding Principles on Business and Human Rights. This demonstrates that future corporate social responsibility practices will profoundly influence enterprises’ strategic decision-making, risk management, compliance systems, and disclosure practices.

3. Third, moving from overseas compliance under the “going global” strategy to high-quality Belt and Road development, the Action Plan promotes the concrete implementation of corporate social responsibility overseas. The new Action Plan specifically emphasizes following the guideline of open, green and clean cooperation and pursue the goal of high-standard, people-centered and sustainable cooperation in advancing high-quality Belt and Road cooperation. It encourages market participants in this initiative to fulfil their corporate social responsibilities in investment, assistance, and economic and trade activities, and to implement the Guidance for Chinese Enterprises to Fulfil Their Social Responsibilities Overseas and the Guidance on Integrity and Compliance for Chinese Enterprises Operating Overseas. Currently, Chinese enterprises are deeply involved in global cooperation in infrastructure, energy, minerals, manufacturing, and the digital economy. However, within the international economic and trade environment, supply-chain human rights reviews, environmental and labor standards, ESG ratings, transnational litigation, and import restriction measures are increasingly common. If enterprises are unable to demonstrate that

their supply chains and overseas projects comply with fundamental human rights, labor, and environmental standards, they may face operational challenges, including market access barriers, increased financing costs, contractual risks, and reputational damage. By emphasizing the implementation of human rights due diligence in foreign economic and trade cooperation and investment activities, the new Action Plan will help strengthen Chinese enterprises' overseas compliance capabilities and better enable them to respond to evolving global supply chain governance requirements and international market rules.

4. Fourth, moving from domestic normative guidance to global human rights governance, the Action Plan contributes to the development of a more comprehensive discourse framework on business and human rights. In Chapter VII, "Actively Promoting Global Governance on Human Rights", the new Action Plan retains the commitment to constructively participate in negotiations on the UN business and human rights treaty. According to the evaluation report on the implementation of the previous Action Plan, over the past five years, more than one thousand Chinese enterprises have joined the United Nations Global Compact and continued to participate in intergovernmental working meetings. These practices have laid a foundation for China's further engagement in international exchanges and cooperation in the field of business and human rights. Through international dialogue, treaty negotiations, and the sharing of experiences, China will actively contribute its perspectives and practices to the global development of business and human rights.

Overall, the new Action Plan demonstrates a higher-level positioning, more detailed institutional design, a more comprehensive governance pathway, and stronger practical orientation regarding business and human rights. It marks a new stage in China's business and human rights initiatives characterized by greater systematization, institutionalization, and practical implementation. It also reflects the Chinese government's commitment to fulfilling the state duty to protect human rights under the United Nations Guiding Principles on Business and Human Rights, while promoting enterprises' responsibility to respect human rights.
