

OUTLIERS ESG & SUSTAINABILITY CENTRE™

Social & Human Rights Toolkit™

Manage social impact, human capital and human rights

HR / Sustainability / Procurement · Flagship Edition 2026

Outliers Professionals Ltd — ESG & Sustainability Centre Resource Library

1. Executive Overview

This toolkit helps you manage social impact, human capital and human rights — health & safety, DEI, labour, human-rights due diligence and supplier ESG — drawing on the UN Guiding Principles and ISO 26000.

This toolkit is part of the Outliers ESG & Sustainability Centre™ and is anchored to GRI, ISSB, TCFD and the GHG Protocol (by name). It gives boards, sustainability teams and assurance providers an applied, end-to-end kit to set, deliver, measure and disclose ESG performance in this domain.

2. Objectives

The outcomes this toolkit helps you achieve:

- Manage health, safety and wellbeing
- Advance diversity, equity and inclusion
- Respect labour and human rights
- Perform human-rights due diligence
- Manage ESG in the supply chain

3. Governance

Social and human-rights performance is owned by HR, sustainability and procurement, overseen by the board / ESG committee:

Layer	Role
Board / ESG Committee	Oversees ESG strategy, risk and disclosure
Executive / CSO	Owns ESG and the operating model
Sustainability function	Runs ESG programmes and reporting
Business & functions	Deliver ESG in operations
Assurance / internal audit	Provides assurance over ESG

4. Control / Management Framework

The framework manages social impact, human capital and human rights — health & safety, DEI, labour, human-rights due diligence and supplier ESG — drawing on the UN Guiding Principles, the UN Global Compact and ISO 26000 by name.

Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Basic, unstandardised	Structured & governed	Measured & assured	Strategic & value-creating

5. Roles & Responsibilities

Role	Responsibility
HR	Own human capital and DEI
Sustainability	Own human rights and supplier ESG
Procurement	Operate supplier ESG
EHS	Own health & safety
Board / ESG Committee	Oversee social performance

6. Risk-Control / Topic Matrix (sample)

Illustrative matrix of ESG topics/risks and the management responses. Full working versions ship as editable XLSX with owners, scores, targets and RAG.

Ref	Topic / Risk	Management Response	Owner	Freq	Type
S-01	Health & safety	Management system and controls	EHS	Ongoing	Preventive
S-07	DEI	Plan, targets and monitoring	HR	Quarterly	Preventive
S-08	Human rights	Due diligence and grievance	Sustainability	Annually	Preventive
S-10	Supply chain	Supplier ESG assessment	Procurement	Quarterly	Detective

7. Sample Controls / Actions

- Health & safety managed to a system
- DEI plan and targets operating
- Labour and human rights respected
- Human-rights due diligence performed
- Supplier ESG assessment operating

8. Measurement & Testing Approach

Measure performance against targets and test the reliability of ESG data and controls. Use the assessment scale: Effective / Partially effective / Ineffective for controls, and verified/estimated/unverified for data.

Area	Procedure	Basis	Frequency
Health & safety	Review incidents, controls and trends	Full	Monthly
DEI	Check DEI metrics against targets	Sample	Quarterly
Supplier ESG	Review supplier assessments and remediation	Sample	Quarterly

Record results in the relevant workbook (e.g. ESG KPI Workbook, ESG Data Collection Workbook) and track gaps to closure.

9. Implementation Roadmap

Phase	Focus	Outcome
Phase 1	Assess social and human-rights risks	Risk picture
Phase 2	Implement DEI, H&S and due diligence	Operating programmes
Phase 3	Roll out supplier ESG	Managed supply chain
Phase 4	Measure and report	Disclosed performance

10. Templates

This toolkit is supported by the following editable templates and working files in the Resource Library:

- Social Sustainability Policy
- Diversity, Equity & Inclusion Plan Template
- Human Rights Due Diligence Template
- Supplier ESG Assessment (XLSX)
- Health & Safety Management Template

11. Checklists

- Health & safety management system operating

- Safety performance tracked
- DEI plan and targets in place
- Labour standards applied
- Human-rights due diligence performed
- Grievance mechanism live
- Supplier ESG assessment operating
- High-risk suppliers remediated

12. Board Reporting Examples

Standard ESG report: executive summary · performance vs target (RAG) · key metrics · risks & actions · decisions sought.

Metric	Current	Target	RAG	Action
Lost-time injury rate	1.2	≤0.5	Amber	Strengthen safety
Women in leadership	29%	≥40%	Amber	Advance DEI
Suppliers ESG-assessed	62%	≥80%	Amber	Extend assessment
Human-rights issues	0	0	Green	Maintain

13. Board / ESG Committee Reporting

Illustrative one-page summary for the board / ESG committee (replace with live data):

Item	Status	Commentary
Social & human rights	Amber	Programmes operating; targets in progress
Health & safety	Amber	Improving; below target
Supply chain	Amber	Assessment extending
Decisions sought	—	Approve DEI and supplier-ESG plans

14. RAG Examples

How to read the RAG status used across this toolkit and its workbooks:

RAG	Meaning	ESG interpretation	Action
Green	On track	Performance at or above target; well managed	Maintain and monitor
Amber	Watch	Performance below target or partially managed	Improve and re-measure
Red	Off track	Significantly below target or unmanaged risk	Escalate and act

Notes & Disclaimer

This resource is a professional ESG and sustainability template, not assurance, legal, investment or regulatory advice. It is anchored to GRI, ISSB (IFRS S1 & S2), TCFD, SASB, the UN SDGs, the UN Global Compact, the GHG Protocol, ISO 14001, ISO 26000 and CDP, and to FRCN, NGX, SEC, the CBN Sustainable Banking Principles and NAICOM — referenced by name only, with no copyrighted standard content reproduced. Calibrate topics, metrics, targets, factors and thresholds to your organisation and confirm requirements against the current standards and applicable regulation. Bracketed fields [like this] and sample entries are editable, illustrative placeholders; emission factors and figures are not authoritative.