B4Ukraine Declaration

devastating impacts of Russia's The and unjustified unprovoked war aggression against Ukraine continue to shock the world. Russia is committing war crimes, crimes against humanity and violating international humanitarian law through civilians civilian attacks on and infrastructure, including mass executions, sexual violence, torture, and forcible transfer of civilians. Tens of thousands have been killed and millions of Ukrainians have been forced to flee their homes, creating one of the largest humanitarian disasters and refugee crises of modern times.

The consequences of Russia's military aggression, including disruptions to food and energy supplies, have resulted in human suffering and financial hardship in Ukraine and around the world. Russia's aggression has undermined the rules-based order necessary to safeguard the international community and the global economy.

We, a coalition of civil society organizations, strongly condemn the continuing Russian military invasion. We are united by a common purpose: to block access to the economic and enabling financial resources aggression, which is an attack on the rulesbased international order itself. In creating business B4Ukraine, we appeal to the community to support the people and territorial integrity of sovereign democratic by abiding by the calls expectations set forth in this document and associated guidelines.

We call on companies that have terminated or suspended their business operations and relationships in Russia to stand by those commitments until the territorial sovereignty of Ukraine within internationally recognized borders is restored and accountability is imposed for war crimes and the destruction of Ukrainian infrastructure and property. We also call on companies which have not yet terminated or suspended their operations to do so immediately until the above mentioned conditions are met.

We expect companies to demonstrate public support for Ukraine, opposition to Russia's continued war of aggression, and alignment with the UN Guiding Principles on Business and Human Rights (UNGPs) and OECD Guidelines for Multinational Enterprises (OECD Guidelines).

As part of their responsibility to respect human rights, we call on companies - whether or not in sectors subject to compliance with sanctions and export controls - to undertake heightened human rights due diligence. Companies should identify, assess, prevent, and mitigate their actual or potential adverse impacts on human rights and the conflict due to their business operations and relationships in Russia. Along with this process, companies should consider Russia's other violations of international law, including its occupations of Georgian and Moldovan territories, systemic abuses of its population, and complicity in human rights harms in other parts of the world. Conducting due diligence not only helps companies to identify and diminish human rights risks, but also addresses the potential financial risks operational, and associated with the ongoing conflict.

We further expect companies to communicate clearly how the due diligence process informed their decision to terminate or suspend their operations, as well as the conditions under which they will or will not return to the Russian market. Companies claiming to provide essential goods and services also have a responsibility to clarify the criteria and process they used to reach that conclusion.

In light of their responsibilities under the UNGPs and OECD Guidelines, we expect companies to provide access to remedy for all those adversely affected by their operations, which caused, contributed to, or were directly linked to human rights harms. We urge companies to contribute to humanitarian relief and the post-conflict reconstruction of Ukraine.

We expect companies to uphold these commitments until Ukraine's sovereignty and territorial integrity are restored and accountability imposed for war crimes and the destruction of Ukrainian infrastructure and property.