



Permanent Mission of Italy
UN - Geneva

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NOTE VERBALE

The Permanent Mission of Italy to the United Nations Office and other International Organizations in Geneva presents its compliments to the Office of the United Nations High Commissioner for Human Rights (OHCHR) and, following the Letter AL ITA 5/2025 dated 2 July 2025 by the Working Group on the issue of human rights and transnational corporations and other business enterprises, the Special Rapporteur on the promotion and protection of human rights in the context of climate change; the Special Rapporteur on the human right to a clean, healthy and sustainable environment, the Special Rapporteur on the right to food, the Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health, the Working Group on the rights of peasants and other people working in rural areas and the Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes has the honour to transmit herewith Italy's reply.

This Permanent Mission would be grateful for kindly confirming receipt of this Note Verbale and of the attached document.

The Permanent Mission of Italy to the United Nations Office and other International Organizations in Geneva avails itself of this opportunity to renew to the Office of the United Nations High Commissioner for Human Rights the assurance of its highest consideration.

Geneva, - 4 SEP. 2025



Office of the United Nations
High Commissioner for Human Rights
GENEVA

ITALY



Ministero degli Affari Esteri
e della Cooperazione Internazionale

COMITATO INTERMINISTERIALE PER I DIRITTI UMANI

Italy's Reply to UN Joint Communication AL ITA 5/2025

3 September 2025

Italy's Reply

Italy renews its commitment to strengthen the open and mutual dialogue with the UN Human Rights Machinery and its bodies and mechanisms to enhance the promotion and protection of human rights. Further to UN Special Rapporteurs' joint communication (AL ITA 5/2025) dated July, 2nd 2025, the Government of Italy wishes to provide the following information limited to questions from 3 to 5.

• General framework

In the UN 'Protect, Respect and Remedy' Framework, the Human Rights Council approved in 2011 the Guiding Principles on Business and Human Rights (UNGPs) as a soft law instrument that introduces important functional elements for the prevention and management of any negative effects on the enjoyment of human rights resulting from business activities.

Within this framework, Italy has been in 2016 one of the first countries to adopt a National Action Plan on Business and Human Rights (NAP BHR), now in its second edition for the five-year period 2021-2026, the contents of which are elaborated below.

Through the current National Action Plan for Business and Human Rights¹, Italy is willing to contribute to improving the human rights situation worldwide in accordance with the UN 2030 Agenda for Sustainable Development. In this context, the 2nd NAP BHR aims to be an evolving and increasingly effective voluntary functional tool in the light of the 17 Sustainable Development Goals (SDGs) as well as the contextual challenges arising globally.

Within the framework of Italy's ongoing commitment to promote and protect human rights, current NAP BHR intends to strengthen the implementation of the UNGPs through a series of voluntary and complementary measures, referring in particular to:

- the systematic promotion of BHR issues in all relevant international fora as an integral part of a universal vision of Human Rights, sustainable development, democracy and the *rule of law*. In this context, the application of the UNGPs should be promoted also in relation to the 17 SDGs of the UN 2030 Agenda (in particular SDGs n. 4, 5, 8, 10, 12, 16, 17) and the contents introduced by the UNGPs 10+ project initiated by the relevant *UN Working Group on Business and Human Rights*;
- the attention provided to issues and practices related to the protection of the environment, health, decent work and '*Human Rights Defenders*', also in the face of the new challenges posed by the gig economy and in the context of the *National Recovery and Resilience Plan* (NRRP), in correlation with the challenges of multi-dimensional post-Covid-19 reconstruction;

The following national priorities of the 2nd NAP BHR and related planned measures are in place and are monitored:

- [#1.] strengthening the process to outline a regulatory framework for human rights due diligence, in accordance with international standards and developments in the EU, in order to identify, prevent and mitigate risks and manage possible human rights violations by business companies;
- [#7]. extended planning and implementation of supervisory actions and information initiatives for the prevention of offences and the promotion of legality in the field of outsourcing of entrepreneurial activities and subcontracting chains, aimed at guaranteeing adequate protection for workers and effective awareness of their rights;

¹ <https://cidu.esteri.it/attivita/secondo-piano-dazione-nazionale-su-impresa-e-diritti-umani-2021-2026/>

[#8.] consolidation of Italy's role in the context of international cooperation processes for human rights-based development, with a view to achieving the sustainable development goals set out in the UN 2030 Agenda ²;

[#9.] promotion of protection of the ecosystem and environmental sustainability processes, taking into consideration the impact of business companies' actions on communities and people in the medium and long term.

- **National monitoring mechanism**

The implementation of past and new commitments has been and is attributed to a special coordinating body, the *Working Group on Business and Human Rights* (GLIDU), set as a branch of the *Inter-ministerial Committee for Human Rights* (CIDU)³, whose members are representatives of the central Administrations concerned and which is convened twice a year.

The 59 planned measures undertaken in the 2nd NAP BHR for the best implementation of the UNGPs have been put under monitoring through the introduction, appropriate use and updating of adequate indicators, so that they may effectively guide the legislative, regulatory and administrative actions at the domestic level, albeit in open and constructive dialogue with the business world

Targeted dialogue with non-institutional stakeholders is in place in a consultative manner. A specific consultative group has been usually convened in an open dialogue setting with the GLIDU. Its participants (business associations, trade unions, non-governmental organizations, civil society, human rights defenders, experts in the field and the academic world) are invited to share their views and contributions on the issue.

* * *

- **On the three specific questions**

Legislative Decree No. 231/2001 rewards companies committed to the virtuous exercise of general organisational powers as a crime prevention measure and contributes to broader awareness about legality requirements of business economic activities. It has been reinforced through Legislative Decree No. 24/2023, implementing EU Directive 2019/1937, which regulates the protection of persons who report violations of national or EU law harming public interest, the integrity of public administrations or private entities.

On a general note, the Italian legal system includes mechanisms that guarantee access to judicial remedies for individuals who consider themselves victims of an infringement of fundamental rights perpetrated by a company. Therefore, the issue of the alleged infringement of human rights may constitute grounds for initiating a civil action claiming monetary / non-monetary compensation for damages, or a criminal action eventually entailing condemnation also from the compensation perspective.

It should be noted that civil liability of companies takes up the scheme of the compensatory liability resulting from the injury of a right of others governed by Articles 1218 and 2043 of the Civil Code. Moreover, it should be noted that the abovementioned Legislative Decree No. 231/2001 has provided the Italian legal system with adequate tools to combat corporate crime in its most sophisticated manifestations, by introducing the possibility of affirming the criminal/administrative liability of legal persons and imposing sanctions for offences committed by those who hold top management positions within the company and for those committed by its employees. A 'binary' system of sanctions is envisaged which provides for the imposition of monetary and interdictory sanctions.

Furthermore, yet in compliance with Legislative Decree No. 231/2001, the regulation of the criminal liability of a legal entity provides for exemption from liability if the entity has adopted and has effectively implemented organisational, management, and control models suitable for preventing

² See the two *Voluntary National Reviews* of Italy (VNRs, year 2017 and year 2022): <https://hlpf.un.org/countries/italy>

³ <https://cidu.esteri.it/>

offences. This has fostered an overall improvement in compliance levels within companies, especially the larger ones.

Additionally, Legislative Decree No. 254/2016, implementing EU Directive 2014/95, has introduced the obligation for Public Interest Entities (PIE) to publish a non-financial statement for the disclosure of non-financial information. This procedure is ruled by the *Commissione Nazionale per le Società e la Borsa* (CONSOB), as the public Authority responsible for regulating Italian financial markets⁴.

By its Executive Determination No. 115/2024, CONSOB provided a list of large companies and groups of companies (in particular those publishing non-financial statements between 1 January and 25 September 2024) supervising their disclosure of non-financial information. In this monitoring exercise, CONSOB worked on a sample of companies, in order to analyse the effective inclusion of the human rights dimension in non-financial reports⁵.

Within the Italian juridical framework, also several *non-judicial* mechanisms coexist. These are placed side by side to the judicial system and are characterized by structural and operational features that are easier and more accessible as well as faster and less expensive, while granting independence and effectiveness. This category includes the *National Contact Point* (NCP) in charge of promoting the implementation of the *OECD Guidelines for Multinational Enterprises* by Italian companies of all sizes and sectors.

The Italian NCP established in 2002 by art. 39 of Law No. 273/2002, under the Ministry of Economic Development (now *Ministry of Enterprises and Made in Italy*) whose main role is to further the effectiveness of the non-binding *OECD Guidelines for Multinational Enterprises* (Guidelines)⁶.

The Italian NCP convenes annually a Multistakeholder Committee to define, together with companies, stakeholders and institutions the best strategies to promote the OECD Guidelines.

The Italian NCP furthers the *Guidelines* effectiveness also by handling the specific instances submitted by stakeholders alleging that an enterprise's non-observance of the OECD Guidelines causes or risks to cause a negative impact. By offering its good offices, i.e. through mediation and conciliation, the NCP helps the parties find a consensual solution, compliant with the *Guidelines*⁷.

CONCLUSION

We take this opportunity to reiterate our firm willingness to continue cooperating fully with all UN Special Procedures.

⁴ More in detail, the CONSOB plays a key role in supervising and monitoring the application of the Decree No. 254/2016: it governs the publication and submission of non-financial statements by companies; it supervises the correct preparation and publication of the statement, ensuring that companies comply with the obligations set out in the Decree; it has issued specific regulations to govern some specificities of non-financial reporting obligations, also introducing a differentiated regime for listed companies; it defines and applies penalties for companies that do not comply with the obligations; it ensures the transparency and fairness of companies operating in financial markets.

⁵ An additional list was published via Executive Resolution No. 127/2025 for disclosures made between 1 January and 31 December 2024: <https://www.consob.it/web/area-pubblica/soggetti-che-hanno-pubblicato-la-dnf#:~:text=Il%20decreto%20legislativo%20n.,definiti%20nel%20decreto%20legislativo%20n>.

⁶ The Guidelines are a set of non-binding principles and standards for responsible business conduct elaborated by the OECD and directed to multinational enterprises and all companies operating on international markets. Their core aim is to guide operations towards a responsible business conduct in the global market, integrating environmental and social sustainability into business models and mitigating the risk of negative impacts.

⁷ <https://pcnitalia.mise.gov.it/index.php/en/ncp>. In past years the NCP has managed a specific instance (prot n. 00161324.10-07-2020) submitted to the Italian NCP on behalf of the Ikeinghenbiri Community versus ENI International S.p.A., concerning alleged violations of Chapter VI (Environment) of the OECD Guidelines. The NCP started the Initial Assessment immediately after receiving the complaint: on the 28th September 2020 the company informed the NCP that NAOC and the Ikeinghenbiri Community were trying to reach an agreement outside the NCP, therefore the NCP suspended the procedure; on 4 December 2020, ENI S.p.A. communicated that an agreement had been reached between NAOC and the Ikeinghenbiri Community. The NCP informed the parties that it would consider the case as formally closed if no objection was raised by 30th April 2021. No objection was raised and thus the NCP closed the case.