Research Project 2025–2026 | May 2026
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CORPORATE ACCOUNTABILITY AND HUMAN RIGHTS DUE DILIGENCE IN TIMES OF CRISIS

A Case Study of Multinational Companies' Exit Strategies From Russia

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This report was produced with the support of Araminta and RightsCoLab

ABSTRACT

This report examines how multinational corporations discharged their human rights responsibilities when withdrawing from the Russian market following the full-scale invasion of Ukraine in February 2022. Drawing on desk research, systematic keyword analysis of corporate disclosures spanning 2013–2024, consultations with stakeholders such as individuals and organisations with expertise on, and a direct interest in the human rights impacts of corporate exits, including civil-society advocates for affected workers and communities, academic experts in business and human rights, and practitioners with first-hand experience of operations in conflict-affected jurisdictions, direct company outreach, and an assessment of successor companies and asset buyers, it evaluates whether corporate disengagement was conducted in accordance with international human rights standards, or whether the manner of exit created new or aggravated risks for affected rights-holders.

The findings are present against the benchmarks of the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, and emerging standards on heightened human rights due diligence (hHRDD) in conflict-affected contexts and high-risk areas (CAHRAs). The six companies examined — Renault, Volkswagen, Carlsberg, Heineken, H&M Group, and Inditex — represent three sectors (automotive, beverages, and apparel/retail) and provide a basis for cross-sectoral comparative analysis.

A central and original finding of this research is that all six companies treated Russia as a growth market throughout the period following Russia's 2014 annexation of Crimea, with human rights considerations absent or marginal in their corporate reporting throughout this period. When the full-scale invasion of 2022 forced rapid disengagement, none of the six companies had conflict-sensitive hHRDD frameworks in place.

ACKNOWLEDGEMENTS

This research would not have been possible without the generosity, expertise, and commitment of a wide community of individuals and organisations who gave their time and knowledge to support this work.
The research team is deeply grateful to Joanne Bauer, Adjunct Professor of International Affairs at Columbia University's Institute for the Study of Human Rights, and Co-Founder of Rights CoLab, for her invaluable supervision, intellectual guidance, and unfailing support throughout the research process. Her expertise and encouragement shaped every dimension of this report.

We wish to express particular gratitude to Lamin Khadar, Head of Human Rights and Social Corporate Sustainability at Statkraft, for his generous support in the preparation of this report.

We extend our sincere thanks to the Business and Human Rights Resource Centre and B4Ukraine, whose engagement with this research and commitment to sharing it with the broader community reflects the collaborative spirit that drives progress in the field of corporate accountability. Their publications, frameworks, and advocacy work provided essential foundations for this analysis.

We are grateful to all civil society organisations, academic experts, legal scholars, corporate practitioners, and human rights advocates who agreed to meet with us, share their knowledge, reflect on their experience, and advise on both the substance and the methodology of this research. Their perspectives enriched the analysis in ways that documentary research alone could not achieve. We are particularly mindful of those who engaged with us despite the sensitivity of the subject matter and the constraints on open discussion imposed by the current environment.

We also wish to acknowledge all those who supported the distribution of the anonymous employee questionnaire across professional networks, community groups, and personal contacts in the hope of reaching workers whose voices this research sought to amplify. That those voices remain largely unheard is not a reflection of indifference but of the very conditions this report documents.

Finally, the research team wishes to express its appreciation to all those who responded to our outreach and to those who did not, for demonstrating, in their different ways, why this research remains necessary.

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Section 1: Introduction

The Russian Federation's full-scale invasion of Ukraine on 24 February 2022 triggered a corporate response of unprecedented scale and speed. Within three months, nearly 1,000 multinational companies had announced their intention to exit, suspend, or scale back operations in Russia — a phenomenon without historical precedent in the post-Cold War era of globalised commerce.

This mass withdrawal exposed a fundamental tension at the heart of contemporary corporate governance: the immediate obligation to protect shareholder value through asset preservation versus the long-term imperative of corporate accountability derived from internationally recognised standards of Human Rights Due Diligence.

The conflict also served as a critical stress test for the concept of stakeholder capitalism, the proposition, most prominently articulated in instruments such as the World Economic Forum's 2020 Davos Manifesto ("The Universal Purpose of a Company in the Fourth Industrial Revolution") and operationalised in successive EU disclosure and due-diligence instruments, including the Non-Financial Reporting Directive (2014/95/EU), its successor the Corporate Sustainability Reporting Directive (Directive (EU) 2022/2464), and the Corporate Sustainability Due Diligence Directive (Directive (EU) 2024/1760), that corporations bear responsibilities to a broader set of stakeholders beyond shareholders. The Russian context made these commitments suddenly operational and costly, exposing the gap between Environmental, Social, and Governance (ESG) rhetoric and substantive accountability.

This report makes three principal contributions. First, it documents the pre-2022 conduct of the six case study companies, establishing that the failure of Heightened Human Rights Due Diligence (hHRDD) was not a sudden crisis response failure but a years-long pattern of deliberate disregard for an escalating conflict context.

All six companies continued to expand in Russia after 2014, deepening their exposure and making a responsible exit significantly harder when it became unavoidable — and, under the conditions that followed February 2022, in many respects impossible.. Second, it provides a systematic comparative analysis of the six exits through the lens of hHRDD compliance. Third, it documents transparently the outcomes of direct company outreach and an employee survey that, despite exhaustive distribution efforts, received no responses, which is itself a substantive finding about the barriers facing affected workers and the state of corporate accountability in this domain.

Section 2: Research Questions, Methodology and Adaptations

This section sets out the research questions, the two-phase research design, the keyword analysis of corporate reports, the consultation programme, direct outreach to companies and asset buyers, the anonymous employee questionnaire, and the methodological adaptations made in response to engagement barriers.

Research Questions

The report is guided by the following core questions:

- Was corporate disengagement from Russia conducted responsibly in human rights terms?
- Did companies implement Heightened Human Rights Due Diligence (hHRDD) appropriate to a conflict-affected context?
- Did companies assess and account for the human rights records of asset buyers and successor companies?
- What were the direct and indirect impacts on employees and other rights-holders following divestment?
- What lessons can be drawn for future responsible disengagement in conflict and crisis contexts?

2.1 Research Design and Case Selection

We designed the study as a three-phase comparative research project conducted between September 2025 and April 2026, spanning three phases:

- Phase 1 (September–November 2025): Desk research, legal framework analysis, stakeholder mapping, and systematic keyword analysis of corporate reports
- Phase 2 (December 2025–February 2026): Outreach, expert consultations, questionnaire distribution, and data collection
- Phase 3 (February–April 2026): Comparative analysis, adapted data collection, and report drafting

2.2 Case Study Selection

We selected the six case-study companies — Renault, Volkswagen, Carlsberg, Heineken, H&M Group and Inditex — on the basis of their significant Russian market presence before 2022, the public profile of their exits and the availability of successor-company information, and grouped them by sector (automotive, beverages, apparel/retail) to enable cross-sectoral comparison while controlling for sector-specific variables.

2.3 Phase 1: Desk Research

Phase 1 comprised two components: legal and normative framework analysis, and a systematic keyword analysis of corporate reports.
Legal framework analysis examined the UNGPs, the OECD Guidelines for Multinational Enterprises (2011, updated 2023), the EU Corporate Sustainability Due Diligence Directive (CS3D or CSDDD) the French Loi de Vigilance, the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG), and the evolving Russian legislative environment from 2022 onwards.
The keyword analysis covered the annual and ESG/sustainability reports of all six companies for 2013–2024 — over sixty documents in total — applying a structured three-group framework: Group 1 (operational/financial Russia and Ukraine references), Group 2 (generic HRDD and sustainability language), and Group 3 (conflict-specific and hHRDD language). The AI-assisted prompts are reproduced in Annex B.

The central finding is that across all six companies, Russia and Ukraine appear in corporate reports throughout 2013–2021 consistently and primarily in financial, operational and commercial contexts; conflict-specific hHRDD language is absent in relation to Russia prior to 2022, despite the 2014 annexation of Crimea triggering UNGP Principle 7. This finding is documented in detail in Section 4.

2.4 Phase 2: Stakeholder Engagement

2.4.1. Expert Consultations

Between October 2025 and February 2026, we undertook a structured programme of consultations with civil society organisations, academic experts, and practitioners, whose collective input informed the research framework, analytical approach, and methodology throughout this report.

We also consulted: an academic specialist in international law at a European university (theoretical framing of hHRDD in Section 3); a senior human-rights adviser at a major European energy company (practitioner perspective); the Heartland Initiative; the Clean Clothes Campaign (written input on supply-chain and labour-rights practices in retail and fashion, informing the H&M and Inditex assessments in Section 4); an expert on indigenous-peoples' and labour rights in Russia (context on workers from 2022 onwards and the constraints on reporting violations); and two anonymised consultations — with a digital-security specialist and a Russian labour-rights organisation — which informed the questionnaire design, participant-protection protocol, GDPR-compliant data handling and the legal-environment assessment.

2.4.2 Corporate Outreach

Between January and February 2026, we contacted all six case-study companies from the dedicated research account. Each company received a formal letter setting out the research scope and the specific hHRDD questions, with an undertaking to reproduce responses in full and unedited and to document non-responses. We approached over thirty named contacts across investor relations, sustainability, communications, legal and senior leadership.

Only three companies provided any response. Volkswagen issued two formal declinations; Renault Group's Corporate Press Department redirected us to a public web form; Inditex provided four responses — three from its Communications Division redirecting to publicly available materials, and a fourth (19 February 2026) constituting a partial substantive reply. That fourth reply confirmed that the €57 million pre-sale capital injection was used for employee salaries and store-lease obligations during the March 2022–April 2023 hiatus, and cited CEO Óscar García Maceiras's statement that conditions for the brands' return to Russia are "not currently in place". It addressed two of the five accountability questions in Section 4; the remaining three — including the fate of the employees not transferred (Inditex's own correspondence reports "over 9,000" at suspension and "around 4,000" transferred, leaving over 5,000 unaccounted for) and the human-rights safeguards in the Daher Group sale agreement — remain unanswered. H&M, Heineken and Carlsberg did not respond. The ten-question letter and the follow-up are reproduced in Annex C.

2.4.3 Asset Buyer and Successor Company Outreach

We contacted four of the five identified asset buyers; we deliberately did not contact NAMI — the Russian state-owned entity that acquired Renault's AvtoVAZ stake — to avoid drawing the Russian state's attention to the research and its participants.
Of the four asset buyers contacted, none provided a substantive response. Arnest Group issued automated registration acknowledgements (AGR-393710, AGR-393711, AGR-394907, AGR-394908) but did not engage substantively. Art-Finance LLC/Avilon generated an automated acknowledgement of receipt. VG Invest/Baltika and Daher Group/Azadea did not respond in any form.

2.4.4 Worker and Trade Union Questionnaires

We designed and distributed an anonymous 17-question questionnaire — the most original research instrument in this study — targeting former employees of the six exited companies and current employees of successor companies. The questions covered union representation, communication of the exit decision, employment-contract changes, transition support, post-transfer working conditions (including exposure to mobilisation pressure and the "Max" application - the Russian state messenger), and impact on families and communities.

We distributed the questionnaire in Russian and English across four channels: LinkedIn, Facebook community groups, Telegram and personal contacts. The instrument and security protocol were GDPR-compliant (with deletion of all personal data committed by 31 July 2026) and developed in consultation with a digital-security adviser.
Despite this, the questionnaire received no responses. This is the most significant constraint on the research and is itself an analytically important finding: it reflects the Russian legislative environment from 2022 onwards (including laws restricting disclosure of information about military-related operations), the risks for former employees of Western companies, and the broader climate of fear of Russia's wartime domestic policies. It independently corroborates the Na Ravnykh (На равных) consultation on structural constraints on worker voice.

2.5 Challenges Encountered

Challenge 1: Limited Corporate Response

Despite outreach to over thirty named contacts, three companies — Carlsberg, Heineken and H&M — did not respond at all; of the three that did, Renault provided no substantive engagement, and Volkswagen issued formal declinations only. Inditex's four responses were largely non-substantive, though the 19 February 2026 reply provided partial factual information on the pre-sale capital injection and on re-entry conditions. No company engaged substantively with the core hHRDD questions. This confirms empirically that voluntary disclosure on Russia exit implementation consistently falls short of the standards required by the UNGPs and the OECD Guidelines.

Challenge 2: No Questionnaire Responses

The anonymous employee questionnaire — the most original and potentially most powerful tool in this research — received zero responses despite wide, persistent, multi-channel, bilingual distribution and activated personal networks. This is the most significant limitation of the study and a substantive finding in itself, reflecting the severe constraints on worker voice in Russia. The six-month research timeline, sufficient for desk research and outreach, was insufficient for building the trust and networks among affected worker communities that are typically required before individuals in high-risk environments engage with external researchers. The zero-response rate is therefore not a definitive finding about the impossibility of such engagement but a signal that sustained, longer-term research with deeper community networks remains both necessary and potentially productive.

2.6 Adapted Research Strategy

In response to the engagement barriers described above, we adapted the the research strategy in two principal ways:

2.6.1 Enhanced Open-Source and AI-Assisted Analysis

In response to the engagement barriers, we deepened the documentary analysis: we completed the systematic keyword analysis of all company reports for the full 2013–2024 period, extended the analysis of publicly available data, media coverage and regulatory filings, and applied AI-assisted tools to the structured review of corporate documents. The AI prompts are reproduced in Annex B.

2.6.2 Asset Buyer and Successor Company Assessment

We added a systematic assessment of the five asset buyers as an additional analytical dimension, introduced in response to corporate non-engagement and no questionnaire responses, rather than as part of the original research design. It involved identifying what was sold and to whom, assessing buyers' publicly available human-rights commitments and policies, evaluating responsible-exit measures, and analysing post-acquisition information on worker conditions.

2.7 Scope and Limitations

This study covers six case study companies across three sectors for the period 2013–2024. Findings are based on publicly available corporate disclosures, verified media reports, regulatory filings, and stakeholder consultation outputs.

The deliberate exclusion of NAMI from outreach, the zero questionnaire response rate, and the non-substantive character of company responses mean that the assessment of worker outcomes relies on publicly available information and inference rather than direct evidence. These limitations are reflected in the qualified assessments throughout Section 4.

Section 3: Legal and Normative Analysis

The assessment of corporate conduct in this report rests on an integrated legal and normative framework, which includes the UNGPs, OECD Guidelines, and the B4Ukraine framework (B4Ukraine being a coalition of Ukrainian and international civil-society organisations tracking corporate exits from Russia).

Its starting point is the UN Guiding Principles on Business and Human Rights (UNGPs, 2011), which establish an independent corporate responsibility to respect human rights regardless of state enforcement.
In conflict-affected territories, the UNGPs require heightened human rights due diligence (hHRDD), covering impacts on both individuals and the conflict itself and integrating international humanitarian law.

Where a company causes or contributes to harm, it owes remedies; where it is only directly linked, it must exercise leverage or, in situations of severe violations, terminate the relationship. Under the guidance of the UN Working Group, sustained operation without effective leverage amid widespread violations converts "direct linkage" into "contribution" — directly applicable to Russia since 2022. Russia's 2014 annexation of Crimea already triggered hHRDD; none of the six case-study companies applied it before 2022.

Because Russia's 2022 invasion constituted the crime of aggression, companies face an additional obligation under the interpretation of UNGP Principle 23(c): to assess and mitigate any connection to the war effort.
The Act mandates that companies with central administration or branches in Germany ensure human rights and environmental standards are met throughout their entire supply chain

The B4Ukraine "Business of Leaving" framework distinguishes a "Clean Break" exit, which fulfils the responsible-disengagement criteria in full, from continued or nominal presence in the Russian market in which one or more of those criteria fails. In this report, we use "Phantom Exit" as a shorthand for the latter end of that spectrum, providing the evaluative backbone of the next section of this paper.

The OECD Guidelines for Multinational Enterprises (2011, updated 2023) reinforce these duties through a three-question impact test, and the 2023 update subjects the decision to disengage itself to HRDD.

At the regulatory level, the EU Corporate Sustainability Due Diligence Directive (CS3D, 2024) makes hHRDD binding for the first time; the French Loi de Vigilance (2017) and the German Supply Chain Due Diligence Act (LkSG, in force 2023) are its binding national precursors.

CSDDD operationalises hHRDD indirectly through Article 8(3) (prioritisation by severity and likelihood) and Recital 34 (heightened attention for conflict-affected and high-risk areas), but does not codify the structured responsible-disengagement obligations — buyer due diligence, contractually binding workforce protections, severance of supply-chain continuity with the successor entity, refusal of buy-back and re-entry mechanisms, and transparent disclosure of exit terms — that the 2023 OECD Commentary, UNGP Principle 19 and the B4Ukraine "Business of Leaving" framework provide; the implications of that gap for the six case-study companies, all of which fall within CSDDD scope from 26 July 2029 (with national transposition due by 26 July 2028), are set out in the Conclusion and in Annex A.3.1.

Volkswagen and Renault, the two case-study companies whose home-jurisdiction regimes (LkSG and Loi de Vigilance respectively) imposed binding due-diligence obligations during the period under review, referenced these instruments in their reporting but, as Section 4 shows, applied neither in a conflict-sensitive manner to Russia.

Responsible disengagement is emerging as a distinct standard requiring buyer due diligence, contractually binding workforce protections, severance of supply-chain ties with successor entities, and transparent disclosure.
The most recent articulation of this standard — B4Ukraine's 2026 report Redefining "Responsible Exit" in the Context of the Crime of Aggression, developed with the Business and Human Rights Centre, the University of Essex Human Rights Centre, the Kyiv School of Economics and the Investor Alliance for Human Rights — defines responsible exit as a time-bound, rights-based disengagement that (1) immediately reduces foreseeable harm to people; (2) avoids causing or contributing to international crimes or serious human rights abuses; (3) is grounded in heightened, conflict-sensitive HRDD and transparent stakeholder engagement; (4) prevents the transfer of value or capability to actors reasonably likely to commit abuses; and (5) provides remedy and support for affected workers and communities.

Finally, Russia's post-February 2022 legal environment — criminalisation of public information about military operations, expropriation decrees against "unfriendly" investors (applied to Carlsberg in July 2023), and the documented post-sale deterioration of workforce conditions (former Volkswagen Kaluga plant under its new owner Avilon/AGR Automotive) — both constrains employee testimony and qualifies the workforce-protection assessments in Section 4.

The full treatment of each instrument, with citations and Russia-specific relevance, is set out in Annex A.

Section 4: Findings — Company-Level Analysis

4.1 Corporate Conduct Prior to the 2022 Invasion

The period between 2014 and 2022 saw two parallel developments. Human rights risks in Russia escalated steadily, while the international standards governing corporate conduct in conflict-affected contexts were still taking shape. For companies operating in Russia, this created a difficult navigation problem.
This report argues that the obligation to implement hHRDD arose long before 2022, in some respects as early as when companies entered the Russian market. Instead of responding to an escalating risk environment, all six companies expanded their operations, deepened their ties with the Russian state, and increased their exposure.

Russia as a High-Risk Market Long before 2022

The first comprehensive framework for heightened human rights due diligence was set out in the 2020 report of the UN Working Group on Business and Human Rights. It identifies, among other things, triggers that oblige companies to initiate the process. They include armed conflict and a record of serious violations of international human rights and humanitarian law. The Russian market demonstrated both triggers long before the full-scale invasion of February 2022.
Targeted companies entered the Russian market during a period already marked by serious human rights concerns and ongoing armed conflicts. Volkswagen opened a representative office in 1993 and launched full production at its Kaluga plant in 2007; Renault entered through a joint venture in 1998. Heineken, Carlsberg, Inditex, and H&M followed in the 2000s. All entered before or during the Chechen Wars — conflicts extensively documented by international organisations as involving widespread civilian casualties, extrajudicial killings, forced disappearances, and torture.

The picture that emerged over the following decade worsened. Russia has been classified as a high-risk area, and two of its regions as conflict-affected, by the CAHRA List, an independent monitoring project maintained by RAND Europe that tracks conflict-affected and high-risk areas for responsible business conduct. That classification cites extensive documentation by OHCHR, Amnesty International, and Human Rights Watch of systematic restrictions on freedom of expression, arbitrary detention and ill-treatment of journalists, political opponents, and civil society activists, progressive closure of public space, and intensifying surveillance and control of online services. All these trends were developing prior to 2022.

The conflict that prompted the mass corporate disengagement of 2022 did not begin that year either. Russia's military intervention in eastern Ukraine and the annexation of Crimea in 2014 were events that, assessed against current standards, clearly required hHRDD. The complicating factor here is that the standards governing corporate conduct in conflict-affected contexts were themselves still developing. What was required of companies in 2014 was not identical to what is required today, and that distinction matters for any fair assessment.

The Evolution of hHRDD Standards: What Was Required of Companies

The foundations of hHRDD were laid by the UN Guiding Principles already in 2011. Although the UNGPs do not use the term explicitly, nor do they prescribe a formalised process, they establish the principle from which hHRDD derives: "the higher the risk, the more complex the processes", as UNWG clarifies.
Subsequent developments progressively formalised this standard. The 2020 report of the UN Working Group on Business and Human Rights provided the first comprehensive hHRDD framework, identifying the triggers that oblige companies to apply it and the companies' obligations to respond. The UNDP followed in 2022 with a dedicated practical guide. The standard has since been incorporated into the updated OECD Guidelines for Multinational Enterprises (2023) and even given binding force, for example, by the EU Corporate Sustainability Due Diligence Directive (CS3D, 2024).

The fact that hHRDD was not fully formalised until after 2014 raises a legitimate question about the extent to which companies were obliged to apply it to their Russian operations during the intervening period. This report argues that the obligation existed nonetheless, drawing on the principle of "unwritten social standard of care" affirmed by Dutch courts in the landmark climate liability case Milieudefensie v. Shell.
Both the court of first instance and the Court of Appeal relied on an unwritten social standard of care derived from a wide range of sources, including the UNGPs. Applying this standard, the court found that Shell was in breach of what is broadly recognised under unwritten law – namely, the obligation to take meaningful action to counter dangerous climate change by reducing CO2 emissions (paras. 4.1.3–4.1.4, first instance judgment). The Court of Appeal, while setting aside the specific 45% emissions reduction target imposed at first instance, upheld the underlying obligation (para. 7.27). Critically for the purposes of this report, the Court of Appeal described this standard as universal in scope, applicable not only to climate responsibility but to human rights obligations more broadly, which it identified as the wider normative framework from which the standard derives (para. 7.24).
On this basis, the UNGPs' proportionate approach to human rights risk, in place since 2011, was sufficient to require companies to take preparatory measures in response to an escalating conflict and human rights context, including before or at the point of market entry. The six companies examined in this report did not do so.

"Business As Usual": Growing in the Market

Despite the escalating risk environment, the six companies responded to the events of 2014 not with reassessment but with continued commitment to the Russian market. Unlike in 2022, none made public statements addressing the conflict as a human rights concern. As the analysis below demonstrates, where companies acknowledged the situation at all, their disclosures framed it in financial and operational terms rather than as a trigger for heightened due diligence.

Between 2014 and 2016, Volkswagen consistently expanded its production facilities: in 2014, it launched full production of the Škoda Rapid in Kaluga; in 2015, it opened a new engine plant; and in 2016, it established a new body shop. Even as tensions escalated, the company made several public statements reinforcing its intentions. In March 2014, Volkswagen announced it would "stick with ambitious expansion plans in Russia even as European leaders consider sanctions". On 29 April 2014, it reaffirmed the growing expansion: "The Volkswagen Group has established a strong position in recent years. Our good start to the current fiscal year is additional proof of this. We must now continue improving our position and maintain our successful course as part of the systematic implementation of our Strategy 2018." Only in the summer-autumn of 2014 did Volkswagen reduce production due to economic pressures from the weakening rouble and declining demand.

Renault's behaviour on the market was similar. Just months after Russia's annexation of Crimea, in July 2014, the company rebranded Avtoframos as Renault Russia. In Renault's own words, it was done to "promote and strengthen the brand's image in Russia." In 2016, Renault went further, securing a controlling two-thirds stake in AvtoVAZ in addition to the share acquired in 2008.
Inditex and H&M also expanded. In 2015, Russia ranked among Inditex's top markets for expansion, alongside Italy, France, and Poland. It also brought its low-cost brand Lefties to Russia. H&M launched an online shop in Russia the same year. While the trajectory of H&M's physical store expansion is difficult to track precisely, by November 2022, the company operated 172 stores – approximately double its presence at market entry in 2009. Neither company issued public statements regarding the 2014 annexation, and both appeared to view the economic crises, particularly the weakening rouble, as opportunities rather than risks. In 2016, Russia's Ministry of Industry and Trade invited foreign retailers to relocalize production to Russia.

Inditex expressed readiness to do so. H&M's response at the time is unknown, though the company was reconsidering this in 2021. However, neither company ultimately implemented production in Russia. Brewing companies approached post-2014 more cautiously. Heineken executives expressed concern about the political situation and potential boycotts, but stopped short of withdrawal. Carlsberg expected lower profits and by January 2015 closed two of its ten Russian breweries due to "the difficult macroeconomic environment and unbalanced regulation and taxation." The pullback proved temporary. By 2018, the year Russia hosted the FIFA World Cup, both brewers had resumed expansion: Heineken added brands through licensing agreements, while Carlsberg reported 2% volume growth and operating margins exceeding 20%.

Making Deals with the State

Beyond expansion, companies deepened their ties with the Russian state and state-owned enterprises. In January 2014, just months before the annexation of Crimea, the company provided over 3,000 vehicles to the Sochi Olympics Organising Committee. In June 2017, Volkswagen and the state-controlled GAZ Group signed a comprehensive cooperation agreement covering contract assembly of passenger cars, engine supply for GAZ light commercial vehicles, and potential strategic partnerships for Volkswagen Truck & Bus. The company continued building state relationships: signing an export promotion agreement with the Federal Customs Service in January 2018, concluding a Special Investment Contract (SPIC) with the Ministry of Industry and Trade in June 2019, and signing a memorandum of understanding with state-backed Sber in June 2021. When asked about potential U.S. sanctions against GAZ Group in April 2018, Volkswagen's CEO stated the company would review its business relationships but "would not call into question [its] commitment to the Russian market." By October 2018, Russian Deputy Prime Minister Dmitry Kozak said Volkswagen was considering purchasing a stake in GAZ Group to help it circumvent U.S. restrictions.
Renault's engagement with the Russian state extended to the military-industrial sector. In 2012, Renault and Nissan agreed to create a joint venture with Rostec – Russia's state defence and technology conglomerate – to hold their interests in AvtoVAZ, completing the deal in 2014. This partnership tied Renault directly to an entity deeply involved in Russia's defence industry.

The Human Rights Implications of Growth and State Partnerships

Business expansion is not, in itself, a human rights concern. The problem documented here is different: it concerns what expansion in a conflict-affected context reveals about a company's state of preparedness and what it requires. We rely upon the following well-established standards.

1. Companies operating in conflict-affected areas are expected to implement hHRDD as an active, ongoing process, not passive monitoring.

Immediate exit is not required; disengagement is a last resort (OECD Guidelines 2023, para. 25). But companies are expected to develop responsible exit strategies and maintain the capacity to act on them (UN Working Group, 2020, para. 65). None of the six companies disclosed evidence of such planning, and their conduct in the market suggests none existed. Continued expansion, and in particular, the deepening of ties with state actors, point to the opposite.

Each of the state-linked agreements documented above created concrete barriers to exit. Volkswagen's cooperation agreement with GAZ introduced severe barriers through long-term production interdependencies. Its export promotion agreement with the Federal Customs Service created operational dependence on state-controlled preferences.

The Special Investment Contract with the Ministry of Industry and Trade imposed the most significant constraint: exit required approval from a government commission, a requirement embedded in Russian law. Renault's joint venture with Rostec, which gave it control of AvtoVAZ and its 45,000 workers, also created some exposure. One of the risks has already had real consequences: a Russian court froze Volkswagen's assets in a dispute initiated by GAZ following the company's attempted exit.

2. Companies must not cause or contribute to human rights abuses through their commercial relationships (UNGP Principles 11, 13; OECD Guidelines, Chapter IV). Where a direct link exists between a company's operations and human rights harm, the company is not automatically liable, but it is required to use its leverage to prevent or mitigate that harm (UNGP Principle 19).

This report does not seek to establish the legal liability of any of the six companies for specific human rights violations. However, the nature of some of the relationships documented above raises questions about complicity in serious human rights abuses.

In particular, Renault's joint venture with Rostec constitutes, at a minimum, a direct link to harm. More broadly, as the Essex Business and Human Rights Project has argued, maintaining economic relationships with a state that commits serious breaches of international law risks normalising an illegal situation, and normalisation itself is a factor in determining whether a business has contributed to harm.

These relationships should have been identified through hHRDD and should have triggered a response. That response, under the applicable standards, meant using available leverage — through contractual safeguards, human rights conditions attached to commercial agreements, or collective action with peers — to prevent or mitigate harm (UNGP Principle 19; OECD Guidelines, Chapter IV, para. 23). No evidence of any such efforts is available for companies under our review.

4.2 Quality of hHRDD Before and During the Exit Process

Given the gradual development of formal hHRDD standards relative to the period under review, the analysis sought not only formalised hHRDD processes but also their constituent elements: isolated references, risk gradations, or indications of conflict-sensitive framework. Given the volume of material reviewed, the analysis records only what was found, not what was absent.

Did Companies Demonstrate hHRDD Processes?

Of the six companies reviewed, all had some form of due diligence framework in place, but only a few contained elements that could be characterised as hHRDD, and none covered direct operations in a conflict-affected context comprehensively.

Renault and **Volkswagen** had the most institutionalised HRDD structures, both driven by legislative obligations rather than proactive conflict-risk management. Renault's Vigilance Plan included a dedicated internal team and a supplier risk mapping system, classifying sites as "low," "medium," "high," or "very high" risk, and covering conflict minerals traceability and compliance with OECD, UN, and ILO guidelines (Annual Report 2020, p. 231–232). Volkswagen maintained a human rights due diligence management system for supply chain risk from at least 2020, developed largely in preparation for the German Supply Chain Due Diligence Act (Annual Report 2021, p. 143). However, no evidence of hHRDD processes applied to Russian operations was found in either company's reporting.

Carlsberg and **Heineken** demonstrated a more explicit conceptual understanding of hHRDD. Carlsberg's ESG Report 2022 uses the language of enhanced due diligence in high-risk markets directly (p. 68). Heineken maintained a supplier risk mechanism including enhanced due diligence provisions (Annual Report 2019, p. 152) and a high-risk approach in its Human Rights Policy Implementation Guidelines.

H&M mentioned heightened human rights due diligence directly but did not disclose what the process involved (Salient HR Issues 2021, p. 2).
Inditex showed the weakest case: the company reported updating its due diligence model from 2016 (Annual Report 2016, p. 30), but no evidence of a formalised hHRDD process was found.

Did Companies Implement hHRDD in Response to the Russian Market?

Across all six companies, no evidence was found of a comprehensive hHRDD process applied to Russia in response to either the 2014 annexation or the 2022 invasion.

Carlsberg's response was the most documented: the company activated an emergency response team and focused its Sustainability Advisory Board on Russia and Ukraine following the 2022 invasion (ESG Report 2022, pp. 68, 80). However, the detailed enhanced due diligence documented for Myanmar (ESG Report 2023, p. 9) was not replicated for Russia, and the response was reactive rather than the result of prior planning. **Heineken** described Russia as "one of our largest markets globally" (Annual Report 2018, p. 22) but no evidence was found that its enhanced due diligence provisions were activated for Russian operations at any point between 2014 and March 2022.

Renault conducted supplier audits in Russia but discontinued them after 2021, with no disclosure of findings or follow-up measures (Annual Report 2020, p. 232). **Volkswagen** identified Russia as a high-risk country as early as 2013 (Sustainability Report 2013, p. 43) and included a Russia-Ukraine conflict section in annual reports from 2021, but maintained an economic framing throughout. Its exit statement cited sanctions and mobilisation rather than human rights (Annual Report 2022, p. 144).

H&M acknowledged in 2021 that armed conflict required heightened due diligence (Salient Human Rights Issues 2021, p. 2) but did not specify which markets or what was done in Russia. **Inditex's** reports contain no HHRDD language in relation to Russia, and the only relevant disclosure found was that "The Group continues to permanently analyse the evolution of the conflict and its complex implications and implement plans to mitigate its impact, especially in relation to its workforce in the affected markets" (Annual Report 2021, pp. 96, 132, 472).

Responsible Exit Measures in Reporting

All six companies described their disengagement in broadly responsible terms. The substance behind those descriptions was not disclosed.

Heineken stated that it continued reduced operations during the transition period to "minimise the risk of our company being nationalised and to ensure the ongoing safety and well-being of our employees" while seeking "to transfer our business to a new owner" (Annual Report 2022, p. 4). The company noted that the divestment was carried out "in accordance with international and national legislation," but no further detail on the human rights dimensions of the exit process was found. **Carlsberg** committed to full disposal of its Russian business in March 2022 but completed the transaction only in 2024. Russia was excluded from ESG reporting from 2022 on the grounds that the Russian business was presented separately as held for sale (ESG Report 2022, p. 3), meaning that the company's conduct during the entire divestment period is not reflected in any ESG disclosure reviewed.

H&M paused sales in Russia and Belarus on 2 March 2022 and announced a full wind-down on 18 July 2022 (Annual and Sustainability Report 2022, p. 74). The company states that its exit from Russia was conducted as responsibly as possible, without disclosing further details (Annual and Sustainability Report 2022, page 6).

Inditex had referenced responsible disengagement from suppliers as a general policy since at least 2018: "when we decide to stop working with a supplier for whatever reason, that disengagement must be achieved in a responsible way and with a view to minimizing its impact" (Annual Report 2018, p. 108). No evidence was found, however, that these supplier-level commitments were applied or adapted to govern exit from Inditex's direct operations in Russia.

Taken together, across all six companies, the analysis found either no formalised hHRDD processes at all, or processes whose application to the Russian market was not disclosed, even where such frameworks were described in detail elsewhere in the same reports. Responsible exit measures were similarly largely absent from corporate reporting. This points to inadequate preparation for an escalating risk environment, and a failure to meet the disclosure obligation under UNGP Principle 21.

4.3 Corporate Conduct Post the 2022 Invasion

After the start of the full-scale invasion, companies began divesting their Russian assets.
The reasons they stated were different, ranging from explicit condemnation of the war to purely operational concerns.
VW, Carlsberg and Heineken framed their exit as a direct response to Russia's aggression, showing their condemnation.
Renault, H&M, and Inditex framed their exits in terms of business sustainability rather than moral condemnation, with Renault avoiding any mention of the aggression.

All companies withdrew from the Russian market gradually, with some finalising their exit as late as 2024 (see Carlsberg case). Strikingly, several companies left the door open to return: Renault negotiated a six-year buyback option, while Inditex stated it could return "if circumstances change."

What Happened to the Companies' Assets after 2022?

Renault

Renault's Russian operations were concentrated in two principal assets. The first was Renault Russia, formerly Avtofamos, a Moscow-based manufacturing plant that produced vehicles under the Renault brand for the domestic market. The second, and significantly larger, was a 67.69 per cent controlling stake in AvtoVAZ, held through a joint venture with Rostec. AvtoVAZ operated production facilities in Togliatti, Izhevsk, and other sites, manufacturing vehicles under the Renault, Nissan, Lada, and Datsun brands. Together, the two assets employed approximately 45,000 people and were supported by an extensive dealer network and logistics infrastructure across Russia.
In May 2022, Renault transferred both assets to Russian state entities. The AvtoVAZ stake was transferred to NAMI (the Central Research and Development Automobile and Engine Institute) for a symbolic price of one rouble, with a six-year buyback option. The Moscow plant was transferred to the City of Moscow. The principal beneficiary of both transactions was the Russian state.
Both assets have performed poorly under their new ownership. The former Renault Russia plant was relaunched as a production site for the revived Moskvich brand. At AvtoVAZ, which continues to produce Lada vehicles, workforce reductions have been documented. Reporting by Novaya Gazeta indicates that both assets are considered loss-making despite the negligible acquisition price. In 2025, AvtoVAZ was placed under international sanctions, adding to the operational difficulties it had already faced.

Volkswagen

VW's Russian operations comprised two legal entities: Volkswagen Rus and Volkswagen Bank Rus. Volkswagen Rus operated an assembly plant in Kaluga, a contract manufacturing arrangement at the GAZ facility in Nizhny Novgorod, warehouse and logistics infrastructure, and a dealer network. Total employment across these assets stood at approximately 3,000 people.
The two entities were disposed of separately. Volkswagen Bank Rus was sold to Russian banker Igor Kim. Volkswagen Rus was acquired in May 2023 by Art-Finance LLC, a company owned by Andrey Pavlovich and affiliated with the Russian automotive dealer group Avilon. No repurchase option was included in either transaction. Within a month of the sale of Volkswagen Rus, the acquiring entity rebranded as AGR Automotive Group and initiated a wider corporate restructuring.

The former Kaluga plant now produces vehicles under the Tenet brand, a Russian-Chinese brand developed to fill the production capacity left by Volkswagen's departure. Production at the Nizhny Novgorod GAZ facility ceased entirely. The site is expected to resume production in 2026, with vehicles under the revived Volga brand planned to be manufactured there in partnership with China's Geely.

Carlsberg

Carlsberg's Russian operations were held through Baltika Breweries, which operated eight production facilities producing beer under the Baltika brand and employed approximately 8,400 people.
Carlsberg had been in the process of selling Baltika to an unnamed buyer when a presidential decree placed the company under external state management, and criminal proceedings on fraud were opened against two of its senior managers. Carlsberg subsequently agreed to sell the assets to AO VG Invest. The identity of the transaction's beneficiaries remains opaque: the acquisition was financed through borrowed funds, and an investigation by the Anti-Corruption Foundation links the real financing and control behind the deal to Gennady Timchenko, a Russian billionaire and one of Vladimir Putin's closest business associates, who has been under Western sanctions since 2014.
All eight breweries continue to operate under the Baltika brand. The Carlsberg brand itself is no longer used in Russia; however, through arbitration proceedings in Russian courts, Baltika retained the rights to produce and sell several international brands, including Holsten, Kronenbourg, Tuborg, and Seth & Riley's Garage.

Heineken

Heineken's Russian operations were held through its subsidiary United Heineken Breweries, which operated 7 breweries in St Petersburg, Nizhny Novgorod, Novosibirsk, Sterlitamak, Yekaterinburg, Irkutsk, and Khabarovsk, together with offices and warehouse infrastructure across the country. The breweries produced beer under the Heineken brand portfolio as well as local brands, including Bochkarev and Okhota. The company employed approximately 1,800 people at the point of sale.
In August 2023, the assets were sold to Arnest Group, Russia's largest producer of aerosol products, for a nominal price of one euro. As part of the transaction, Arnest assumed responsibility for repaying approximately €100 million in intragroup debt owed by the Russian subsidiary to Heineken's head office. All seven breweries continue to operate. All international brand licences were withdrawn. The entity produces only local and regional brands, including Bochkarev and Okhota. The entity has since been fully rebranded and now operates as Bochkarev Breweries. The company repaid its debt and subsequently increased its workforce to more than 2,400 employees.

Intidex

Inditex's Russian operations were held through seven legal entities operating under the Group's principal retail brands: Zara, Bershka, Massimo Dutti, Oysho, Pull & Bear, Stradivarius, and Zara Home. At the point of sale, the Group operated 514 stores across Russia and employed approximately 5,300 people.
The assets were acquired by Fashion and More Management DMCC, a UAE-registered company belonging to Daher Group, whose principals — Daher family — also own Azadea Group, which holds franchise arrangements for Inditex brands in other markets. Inditex is the only one of the six case study companies to have sold its Russian assets to a non-Russian buyer. The sale agreement included a re-entry clause: should Inditex decide to return to Russia, the buyer is contractually obliged to grant it a franchise immediately.
Of the 514 stores operating at the point of sale, 243 were transferred to the new owner, and 269 were closed. None of the original Inditex brand names was retained. The acquired stores now operate under new brands — MAAG, DUB, ECRU, and VILET — which, according to Inditex's 2023 Annual Report, are unconnected to the Inditex Group and managed independently by Daher Group.

H&M

H&M operated 172 stores across Russia, employing approximately 3,900 people. Following the suspension of sales in March 2022, the Group briefly reopened its stores to clear remaining stock before winding down its Russian operations entirely. All stores were closed, and no asset sale took place, despite the company's initial intention to find a buyer, making H&M's exit a straightforward operational wind-down with no identified successor.

The Rules of Withdrawal

The conditions under which companies exited Russia are directly relevant to assessing whether responsible disengagement was possible and what the absence of hHRDD processes may cost. In the Russian market the terms of exit were set largely by the Russian state, through both formal legal instruments and informal pressure, leaving companies with limited room for a move.

The first measure came within days of the invasion.
Presidential Decree No. 81 of 1 March 2022 established the central procedural barrier: any transaction with parties from "unfriendly states" required approval from the Government Commission on Foreign Investment Control, giving the Russian state a direct veto over every exit transaction.

Government Resolution No. 295 of 6 March 2022 set out the procedure by which the Commission would issue those approvals.
In December 2022, the Commission introduced further conditions: asset sales were subject to a mandatory discount of at least 50% of fair value, and sellers were required to contribute a minimum of 10% of the transaction value to the federal budget. By September 2023, the mandatory budget contribution had been raised to 15%; by October 2024, the discount requirement was raised to 60% and the budget contribution at 35%.

The Commission did not establish any criteria on buyer's profile and made no formal recommendations on allocation. The distribution of assets was nonetheless far from random. Major assets were mostly transferred toward a small number of large buyers: NAMI acquired both Renault's AvtoVAZ stake and Nissan's Russian operations; Avilon acquired both Volkswagen and Hyundai; Arnest Group, which bought Heineken's breweries, had separately acquired Ball Corporation's can manufacturing business.

The pattern suggests informal allocation rather than open-market competition. The Carlsberg case makes this explicit: the company's preferred transaction was blocked, and the state intervened directly to determine the outcome on its own terms.

The formal restrictions imposed by the Russian authorities, and the informal pressures that appear alongside them, substantially determined both the manner in which companies could exit and the buyers to whom assets were transferred. This does not mean that responsible disengagement was impossible, but it underscores, once more, the importance of hHRDD and advance preparation before the events of 2022.

4.4 HR Profile of Asset Buyers

Responsible disengagement, as defined by the 2023 OECD Commentary to Chapters II and IV and operationalised by the B4Ukraine "Business of Leaving" framework, requires that the decision to exit be preceded by due diligence — including buyer vetting, workforce impact assessment, and measures to ensure that successor entities do not perpetuate the adverse impact. This section assesses whether that condition was met.

Russian law imposes no requirement on businesses to conduct human rights due diligence in the sense understood by the UNGPs and other authoritative standards in contrast to the regulatory environments of the home jurisdictions of all six case study companies. That gap is reflected in the buyers' profiles.

Among the five buyers, **Pivovarni Bochkarev** demonstrates the most developed human rights profile: its public reporting includes a sustainability section, explicit human rights commitments, a standalone human rights policy, and a monitoring mechanism described as "a policy compliance control". This may reflect, at least in part, the fact that the Bochkarev brand was retained by the buyer, bringing with it institutional continuity.

The remaining buyers present no meaningful engagement with human rights standards. **Moskvich's** website contains no human rights commitments and no ESG section. Its compliance programme includes a risk assessment component and references international standards, but only in general terms. **AvtoVAZ** carries a social responsibility section but focuses mostly on employee benefits and labour conditions. **NAMI** publishes only an anti-corruption section. **Baltika's** website contains no current human rights or ESG commitments beyond a general statement that sustainability is among the company's priorities. Notably, sustainability reports from before 2020 remain publicly accessible, which indicates the framework was not carried forward under new ownership. **AGR** only includes a section on working conditions assessment. None of this amounts to human rights due diligence in any meaningful sense.

Regarding the buyer of Inditex's assets, the Daher Group or Fashion and More Management DMCC, no public website could be identified.

The pattern identified here: human rights standards in the UNGPs sense are absent across the buyer group. What exists in their place is a fragmented set of compliance instruments, labour practices, and ethics policies. None of the buyers provided substantive responses to the research team's correspondence.

The picture is compounded by several buyers' active links to the Russian war effort. Avilon and its owner Andrey Pavlovich, who acquired Volkswagen's Russian assets, were subsequently sanctioned by the United Kingdom for supplying vehicles to Russian security forces. A 2017 OCCRP investigation had documented a history of vehicle contracts with Russian special services. Tenet, operating out of the former Volkswagen Kaluga plant, offers preferential terms to military personnel. AvtoVAZ and Moskvich have both been sanctioned by Western governments for supporting Russian military personnel as well. Baltika has been reported to distribute its products in Russian-occupied Ukrainian territories, raising concerns about its contribution to the economic normalisation of an illegal occupation.

The profile of the asset buyers proves that by transferring assets to entities with no meaningful human rights commitments and, in several cases, demonstrable links to the Russian war effort, the six case study companies failed a fundamental condition of responsible disengagement.

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4.5 Protection of Employees and Other Rights-Holders

The transfer of assets to successor companies was accompanied, in several cases, by a concrete deterioration in workers' rights and conditions. This proved to be a direct consequence of disengagement conducted without adequate workforce protections.

The representative structures and trade union organisations that had operated under the former owners were dissolved or suppressed in the process. For example, IndustriALL Global Union, which had supported Volkswagen workers of Volkswagen, was designated "an undesirable organisation" by Russian authorities in 2024, exposing its former members and contacts to the risk of criminal prosecution. In turn, the successor structures in Russia that have replaced the former ones cannot, in this environment, be considered genuinely independent. Independent trade union activity in Russia carries risks of politically motivated prosecution.

The cases documented below illustrate the real consequences for workers. At AvtoVAZ, which now operates the former Renault production sites, the company has been reported to use prison labour, a practice that violates ILO Conventions No. 29 and No. 105 on forced and compulsory labour. The company has pursued mass legal claims against migrant workers who abandoned their positions citing poor working conditions. As production volumes fell sharply, the plant shifted to a four-day working week with corresponding wage reductions.

In one documented case, a worker was detained at the factory under Russian legislation targeting anti-war dissent. At the former Inditex stores now operated by the Daher Group, wages have fallen, additional labour rights violations have been recorded, and the deterioration in conditions has prompted mass resignations among staff.

The deterioration documented in this section is not a side effect to the exits examined in this report. Instead, it is a direct consequence of asset transfers to buyers with weak human rights profiles. Responsible disengagement cannot be assessed at the point of sale alone, its adequacy is visible only in what happens to assets and workers after the seller has left. In the cases examined here, what happened falls short of the standards of responsible exit.

Section 5: Insights and areas for further exploration

The propositions that follow are presented as insights and areas for further exploration drawn from the findings of this report, rather than as a formal set of prescriptive recommendations. They have not been vetted through the kind of structured stakeholder engagement, workshops or extensive one-on-one consultations with companies, governments, trade unions, civil-society organisations and OECD National Contact Points — that recommendations of this kind would warrant. The structured vetting of these propositions is set out as part of the next phase of work in Section 7 (Further research).

5.1 Multinational Corporations

1. Treat the first legally recognised conflict trigger as the start of hHRDD, not its moment of activation.
The keyword analysis of over sixty corporate documents for the period 2013–2024 establishes that none of the six companies applied conflict-specific hHRDD to Russia between 2014 and 2022, despite the clear requirement under ***UNGP Principle 7*** and the OHCHR/UNDP Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide (2022). Multinational corporations with significant operations in or near jurisdictions where a UNGP Principle 7 trigger event has occurred should integrate hHRDD into their governance processes from the moment the UNGP threshold is met, and should not defer conflict-sensitive analysis until escalation forces a disengagement decision.

2. Conduct buyer due diligence as an integral step of the exit process itself.
The 2023 update to the OECD Guidelines expressly requires that the decision to disengage be preceded by due diligence, including buyer vetting, worker and community impact assessment, and measures to ensure that successor entities do not perpetuate the adverse impact. The contrast between Heineken's selection of a buyer that accepted a contractually binding three-year employment guarantee and Inditex's transfer of operations to the Daher Group without disclosed human rights safeguards illustrates the practical stakes of this obligation. No asset transfer from a conflict-affected jurisdiction should be finalised without documented and publicly disclosed buyer due diligence.

3. Refuse buy-back and re-entry mechanisms that generate political leverage for the adversarial state.
Renault's sale of its 67.69% AvtoVAZ stake to NAMI for one symbolic rouble with a six-year buyback clause (Renault Group press release, 16 May 2022; Renault Group, 2022 Universal Registration Document). Corporate annual and sustainability reports should explicitly record the conflict-sensitive analysis conducted, the risks identified, and the mitigation measures adopted, in a manner that permits independent assessment. Fragmented references to generic HRDD processes, without specific application to the conflict context, do not satisfy the reporting obligation.

4. Secure contractually binding, independently monitored workforce protections at the point of sale.
Workforce protections should be written directly into the sale agreement, subject to independent verification, and communicated to affected workers in their own language through trusted intermediaries. Heineken's divestment from Russia offers a partial illustration: according to the company's official newsroom statement (theheinekencompany.com), the sale to Arnest Group included a three-year employment guarantee for the 1,800 employees transferred with the Russian business. This claim, however, rests solely on Heineken's unilateral public disclosure. Neither Heineken N.V. nor Arnest Group provided substantive responses to the research team's correspondence, and the terms, scope, enforcement mechanism, and verification status of the guarantee remain unconfirmed by either party. The example therefore demonstrates the form such a contractual safeguard can take, but not its operational adequacy or compliance in practice. Verification after a clean exit operates through a mechanism that survives the seller's withdrawal from the host jurisdiction.

The model this report proposes is a third-party monitor — an independent labour-rights organisation, audit firm or OECD National Contact Point-supervised oversight body — funded by the exiting company under a contractual mandate that runs for a defined period after completion of the divestment, with reporting obligations on the buyer enforceable in the seller's home jurisdiction or under an agreed arbitral seat outside the host state, and with public reporting by the seller on monitoring outcomes for the duration of the mandate. Where the host-state disclosure environment makes such public reporting unsafe for workers — as is the case in Russia from February 2022 onwards, where the principal legal risk for the successor entity arises not from breaching workforce clauses but from disclosing them (see Annex A.4.2) — the mechanism should default to aggregated, anonymised reporting from the monitor to the seller and to the seller's home-jurisdiction regulator, rather than to public reporting

5. **Sever operational, licensing, and supply-chain ties with the successor entity.**
Heineken's systematic phase-out of core international brand licences provides the clearest model in the study; arrangements that maintain substantive operational continuity through retained franchise agreements, licensing arrangements, spare-parts flows, or management continuity constitute "phantom exits"as defined in this report — failing one or more of the responsible-disengagement criteria distilled from the 2023 OECD Commentary, UNGP Principle 19 and the B4Ukraine "clean break" standard — and do not discharge the corporate responsibility to respect. Severance and post-exit involvement describe two different kinds of relationship and are not in tension. The ties a clean break requires the company to cut are operational, brand-licensing, supply-chain, spare-parts and management continuity — the relationships that perpetuate the adverse impact and would otherwise re-create complicity. The involvement a continuing responsibility to respect requires the company to retain is qualitatively different: an arm's-length, independently administered post-exit monitoring and grievance channel located in the seller's home jurisdiction, of the kind set out in point 4 above. After a clean exit, the company therefore discharges its responsibility to respect through (i) verifiable severance of the operational ties that would otherwise re-create complicity (UNGP Principle 19; B4Ukraine "clean break" criterion), and (ii) a funded, time-limited independent monitor plus a home-jurisdiction grievance channel accessible to affected workers, suppliers and community representatives (UNGP Principles 13 and 22).

6. Disclose the terms of exit transparently and in full. The near-universal failure of corporate transparency documented in Section 2 — three of six companies not responding, Renault redirecting to a web form, Volkswagen issuing formal declinations, and Inditex providing four responses only one of which engaged substantively, and only partly so, confirms that voluntary disclosure on exit implementation falls systematically short of the standards required by the UNGPs and the OECD Guidelines. Companies should publish the identity of the buyer, the material terms of the sale, the workforce protections secured, and the mechanisms for verification, as a matter of course and without the need for external enquiry.

7. Submit exit arrangements to independent verification. Heineken's assessment in this report despite its official statements and presumably "exemplary case" is qualified as "unverified" because its successor entity, Arnest Group, did not respond to our invitation to engage with the research. The absence of any verifiable information from successor entities means that even the most credible exit framework cannot currently be confirmed in practice. Even if the buyer had responded, self-reporting by the successor would not amount to independent verification. The case therefore illustrates a structural gap: a credible exit framework on paper leaves workforce and community outcomes unobservable once the seller exits the jurisdiction. Companies should seek and fund independent monitoring of workforce and community outcomes in the years following divestment, and should publish the results.

8. Establish accessible, protected channels for affected workers to report violations. The zero-response rate to the anonymous employee questionnaire described in Section 2.4.4 reflects both the Russian legislative environment from February 2022 onwards and the absence of corporate grievance mechanisms that function effectively for workers in hostile legal contexts. Companies with residual presence, franchise, or supply-chain relationships in the region should maintain grievance and remedy channels that are independent, secure, and not routed through entities subject to adversarial state pressure, in accordance with UNGP Principle 22.

Responsibility for these channels falls on both the seller and the buyer, with different functions assigned to each. (a) The buyer should be contractually required to operate a local grievance mechanism at the level of the acquired business, meeting the effectiveness criteria of UNGP Principle 31. (b) The seller should establish and maintain, in its home jurisdiction and independent of the successor, a grievance channel accessible to affected workers, suppliers and community representatives for a defined period after completion of the exit — not routed through any entity subject to adversarial-state pressure, and operating in parallel with the post-exit monitor set out in point 4 above. (c) Where the local enforcement environment makes the buyer's mechanism unsafe or non-credible — as is the case in Russia from February 2022 onwards, where workers face criminal-law risk under Articles 207.3 and 280.3 of the Russian Criminal Code for disclosure (Annex A.4.2) — the operative obligation reverts to the seller and is discharged primarily through the home-jurisdiction channel under (b).

5.2 Governments and Regulatory Bodies

1. Maintain the CS3D transposition and applicability timelines and resist further deferral.
Directive (EU) 2024/1760 places mandatory human rights and environmental due diligence on a binding footing for the first time, with Article 8(3) requiring prioritisation by severity and likelihood and Recital 34 singling out conflict-affected and high-risk areas for heightened diligence. The 2025 Omnibus I package has already postponed transposition to 26 July 2029 and phased applicability to 2028–2029. Further deferral would leave the normative gap documented in this report — in which all six companies failed to apply hHRDD to Russia despite the 2014 trigger — unremedied through the next cycle of conflict-sensitive exits.

2. Enforce existing national due diligence statutes in a conflict-sensitive manner.
France's Loi de Vigilance has applied to Renault Group throughout its Russian operations and its 2022 exit, and Germany's Lieferkettensorgfaltspflichtengesetz has applied to Volkswagen AG since its entry into force on 1 January 2023. The keyword analysis in Section 4 shows that referencing these instruments in annual reports did not translate into conflict-sensitive risk analysis of AvtoVAZ, Kaluga, or Nizhny Novgorod. Supervisory authorities, in particular BAFA in Germany, should treat operations in conflict-affected areas as a priority enforcement category, in line with BAFA's own 2023 guidance, and should test whether referenced compliance disclosures reflect substantive action.

3. Strengthen the role and resourcing of National Contact Points under the OECD Guidelines.
Chapter IV of the Procedural Guidance establishes NCPs as the principal non-judicial grievance mechanism for alleged breaches of the Guidelines, including the revised 2023 provisions on responsible disengagement. Adhering governments should ensure that their NCPs are resourced, independent, and empowered to adjudicate hHRDD failures in conflict-affected contexts, and that outcomes are publicly reported. The Telenor (Norwegian NCP) and Myanmar Metals (Australian NCP) cases are concrete examples of NCPs assessing the disengagement process, not just the exit decision.

4. Require mandatory, standardised disclosure of exit transactions from conflict-affected jurisdictions.
The opacity of the transactions documented in this report, partial disclosure by Inditex of the €57 million capital injection only in response to a follow-up letter; no substantive disclosure from Carlsberg, Heineken, or H&M; and no substantive response from any of the four asset buyers contacted, demonstrates that the present disclosure regime does not produce the information necessary for rights-holders, regulators, or civil society to assess the adequacy of exit arrangements. Regulators should establish a standardised disclosure obligation covering buyer identity, workforce protections, licensing and supply-chain arrangements, buy-back and re-entry provisions, and grievance mechanisms.

5. Regulate buy-back and re-entry arrangements involving sanctioned or adversarial states. The Renault/NAMI buy-back clause, and the subsequent $1.3 billion demand reported by AvtoVAZ and TASS in July 2025, show that buy-back rights can be weaponised by the acquiring jurisdiction. Regulators in the company's home jurisdiction — and, where applicable, under CS3D — should require that buy-back and re-entry provisions in exits from conflict-affected states be either prohibited or subject to mandatory pre-clearance against human rights and sanctions criteria.

6. Recognise the 2023 OECD update on responsible disengagement as enforceable standard.
The revised Commentary to Chapters II and IV requires that the decision to exit or disengage be itself preceded by due diligence. Governments adhering to the Guidelines should treat this provision as the operative standard in their supervision of in-scope undertakings and in the handling of specific instances, including in respect of exits already completed where the consequences for affected rights-holders are still unfolding.

7. Create regulatory space for independent research and civil society monitoring in conflict-affected contexts. The zero-response rate to the anonymous employee questionnaire described in Section 2.4.4 reflects the criminalisation of public information about military operations under Articles 207.3 and 280.3 of the Russian Criminal Code (as amended by Federal Law No. 32-FZ of 4 March 2022), and the broader climate of fear accompanying Russia's wartime domestic policies. Governments in the companies' home jurisdictions should support through funding, legal protection, and safe data-handling frameworks, independent research able to operate under these constraints, and should recognise the analytical significance of zero-response findings as evidence of structural barriers rather than as methodological failure.

8. Coordinate enforcement across jurisdictions.
The six case study companies are domiciled in France (Renault), Germany (Volkswagen), Denmark (Carlsberg), the Netherlands (Heineken), Sweden (H&M), and Spain (Inditex); their asset buyers are located in Russia, the United Arab Emirates, and Lebanon. The fragmentation of supervisory authority across these jurisdictions and the asymmetry between binding EU/national regimes and a Russian legal environment that, through Decree 302 of 25 April 2023 and the Government Commission regime under Decree 618, shapes the terms of every exit, requires coordinated action. Governments should use existing fora (OECD, UN Working Group on Business and Human Rights, EU supervisory networks) to align enforcement priorities and share information on exit transactions from conflict-affected states.

9. Address the enforcement gap created by hostile-state legal environments.
The documentary and legislative evidence in Annex A establishes that contractual workforce protections negotiated at the point of sale operate against a Russian enforcement environment in which the successor entity's principal legal risk arises not from breaching workforce clauses but from disclosing them. Governments should recognise this asymmetry in their regulatory design, including by holding the exiting company accountable for outcomes at the successor entity where contractual protections are rendered unenforceable by the local legal regime, in line with the UN Working Group's interpretation of "contribution" under UNGP Principle 13.

10. Treat the corporate connection to aggression as a distinct regulatory concern.
Because Russia's 2022 invasion constituted the crime of aggression, companies face an additional obligation under the interpretation of UNGP Principle 23(c) to assess and mitigate any connection to the war effort. Governments and regulators should treat this obligation as enforceable, including where exit arrangements through buy-back rights, retained licences, continuing tax contributions, or other means, leave a residual connection to the adversarial state.

5.3.Civil Society Organisations and Trade Unions

1. Build long-term partnerships with local journalists, grassroots media, and civil society actors inside high-risk jurisdictions to monitor workers at successor entities
The zero-response rate to the anonymous employee questionnaire in this study demonstrates that direct external outreach to workers in high-risk jurisdictions may not work. Engaging actors with physical presence and established local trust may offer a solution: local journalists, regional media, enterprise-level trade unions, and civil society organisations focused on labour conditions, both independent and state-aligned. The latter face less legal exposure, as do the workers who talk to them, under wartime disclosure laws. Building such connections takes years, not a single project cycle.

2. Independently assess asset buyers as part of responsible exit monitoring and make findings public.
Under the UNGPs and the 2023 OECD Guidelines, vetting the human rights record of the buyer is the responsibility of the exiting company. None of the six case-study companies demonstrated fulfilling this obligation. Civil society organisations may fill this gap by conducting and publishing independent assessments of buyers against human rights criteria. Making such assessments public before a transaction closes creates reputational pressure unlike post-hoc documentation.

3. When assessing whether a corporate exit was responsible, civil society organisations should treat buyer complicity in gross human rights violations as a substantive criterion.
An exit cannot be assessed as responsible solely on the basis of the seller's conduct if the buyer is affiliated with the aggressor state, has a documented record of human rights abuses, or is otherwise implicated in the harms the existing company sought to distance itself from. Transferring assets to such a buyer risks converting a nominal exit into a continued contribution to harm under UNGP Principle 13. The B4Ukraine "Business of Leaving" framework and the emerging responsible disengagement standard provide the normative basis for this criterion.

4. Trade unions should actively participate in the disengagement process.
Trade unions are the primary representatives of workers whose conditions are at stake in any divestment. None of the six case-study companies' exits involved documented union engagement. Trade unions should be informed about the sale agreement and safeguards, as well as should be able to influence the decision. Where companies refuse to engage, trade unions should disclose it.

5. Treat non-disclosure and non-engagement with civil society organisations as a substantive finding, and produce independent public documentation accordingly.
Under UNGP Principle 21, public communication on material human rights issues is itself part of the corporate responsibility to respect. Civil society organisations should hold companies to this standard, demanding disclosure of hHRDD processes, their implementation to specific markets, responsible exit measures and post-exit monitoring arrangements. Where companies refuse to engage, the absence of disclosure should be documented and published as a substantive finding in its own right, as this research demonstrates. Systematic non-disclosure across an entire sector, as documented here, is itself evidence of a structural accoun

Section 6: Further research

The findings of this report point to several directions for further research and stakeholder engagement, of which the Insights and areas for further exploration in Section 6 are a starting point rather than a closed prescription. Three priorities stand out.

First, the propositions set out in Section 6 should themselves be tested through structured engagement with the actors most concerned: representatives of the six case-study companies and other multinationals that exited Russia; relevant trade unions in the companies' home jurisdictions and at successor sites; civil-society organisations working on responsible disengagement (in particular B4Ukraine, the Business and Human Rights Resource Centre, the Heartland Initiative and others); national supervisory authorities under the LkSG, the Loi de Vigilance and, from 2028, the CSDDD; and the OECD National Contact Points. The recommendations should be refined in dialogue with these stakeholders rather than published as a final prescription.

Second, several substantive research avenues that this project could not pursue would meaningfully strengthen the evidence base. These include interviews with former employees of the exited companies now residing outside Russia; systematic analysis of specific instances filed against the six companies at OECD National Contact Points; examination of litigation and regulatory enforcement records across the six home jurisdictions; and longitudinal monitoring of successor entities' workforce, brand-licensing and supply-chain conduct in the years following divestment.

Third, the CSDDD/responsible-disengagement gap identified in the Conclusion warrants a dedicated study. As Directive (EU) 2024/1760 enters into force from 26 July 2029 (with national transposition due by 26 July 2028), comparative work on how its risk-based provisions are operationalised by supervisory authorities in conflict-affected contexts and on the relationship between the directive and the 2023 OECD Commentary on responsible disengagement — will be needed to ensure that the gap documented here does not persist in the next cycle of conflict-sensitive corporate exits.

Conclusion

The six companies examined in this report — Renault, Volkswagen, Carlsberg, Heineken, H&M Group, and Inditex — entered Russia between the 1990s and 2009, expanded there following the 2014 annexation of Crimea, and withdrew, in varying degrees, after the full-scale invasion of February 2022. Their collective experience constitutes the largest corporate accountability test of the post-Cold War era. This report has examined their conduct against the standards they publicly claimed to uphold, and has been transparent about the evidentiary limits within which its conclusions are advanced.

This research sought evidence that the six companies had conducted heightened human rights due diligence appropriate to a conflict-affected context: that they had assessed the escalating risk environment in Russia after 2014, integrated conflict-sensitive analysis into their governance structures, prepared exit scenarios, and, when the full-scale invasion forced disengagement, applied structured hHRDD to the exit process itself — including buyer vetting, workforce protection, and post-sale monitoring.

No such evidence was found in the publicly available record. The systematic keyword analysis of over sixty corporate reports for the period 2013 to 2024 established that Russia and Ukraine were referenced in every annual and ESG/sustainability report of the six companies, and that those references were confined to financial, operational and commercial subject-matter — revenue and market share, store and plant openings, regulatory compliance, supply-chain logistics. Human-rights and conflict-specific language never attached to those references; where generic HRDD or sustainability language appeared elsewhere in the same reports, it did not engage the Russian operating context. No evidence of conflict-sensitive hHRDD applied to Russian operations was found in any company's reporting prior to 2022, despite the 2014 annexation of Crimea constituting a clear trigger for heightened due diligence under the Commentary to UNGP Principle 17and the OECD Guidelines. Because Russia's 2022 invasion constituted the crime of aggression, the companies also faced an additional and distinct obligation under UNGP Principle 23(c) to assess and mitigate any connection to the war effort — an obligation that sits alongside, and is not reducible to, the standard hHRDD framework.

No evidence that any of the six companies treated this obligation as operative was identified in the documentary record. This reading is independently affirmed by B4Ukraine's 2026 responsible-exit framework, which states that, for businesses with operations in Russia, heightened human rights due diligence should have been engaged since the 2014 occupation of Crimea.

This analysis is based on publicly available information. Under the corporate responsibility to respect human rights set out in the UN Guiding Principles (Principle 21) and the OECD Guidelines for Multinational Enterprises (Chapter III), public communication on material human-rights issues, including the conduct of operations in conflict-affected jurisdictions and the terms of disengagement from them — is itself part of that responsibility. The absence of substantive public disclosure on the conduct examined in this report is therefore treated as a substantive finding rather than as a methodological limitation.

Our analysis of publicly available information supports the following: no evidence of conflict-sensitive hHRDD was identified in the public documentary record, and none was provided by the companies when sought. The structured outreach programme described in Section 2, directed to over thirty named contacts across all six companies, with questions specifically inviting disclosure of any due diligence processes conducted, produced no substantive engagement from any company. Three did not respond at all. Of those that did, none addressed the core accountability questions posed. If hHRDD processes existed and were not reflected in public reporting, the outreach programme provided a direct opportunity for companies to say so.

That opportunity was not taken. Corporate non-response does not constitute proof of absence, but it materially narrows the interpretive space available and lends additional weight to the conclusions drawn from the documentary record.

Within these evidentiary constraints, the documentary record supports a finding that is both specific and significant. The failure to apply hHRDD to Russian operations was not a sudden crisis response failure generated by the unprecedented pace of events in February 2022. It was the endpoint of a years-long pattern in which public human rights commitments and ESG disclosures coexisted with the systematic absence of conflict-sensitive analysis in the same reporting cycle. None of the six companies treated the 2014 annexation as the trigger for enhanced due diligence. All six continued to expand their Russian operations in the years that followed. Several deepened their institutional ties with state-owned entities. When the full-scale invasion made continued operation untenable, no company had a conflict-sensitive framework capable of guiding a responsible exit.

The exits that followed varied considerably in their approach and outcomes from Heineke's divestment with contractually binding workforce protections and a systematic phase-out of brand licences, to Renault's sale for a symbolic sum with a six-year buyback clause and no public disclosure on employee outcomes. Even the most structurally credible exit documented in this study, Heineken's, rests on unverified claims: neither Heineken nor its successor entity, Arnest Group, engaged with the research, and the workforce protections publicly announced therefore remain unconfirmed in practice.

The assessment of asset buyers and successor entities — an analytical dimension added specifically in response to the absence of company engagement, produced findings of independent significance. Across the five successor entities examined, none provided substantive responses to research outreach, and none could be assessed, on the basis of publicly available information, as having adequate human rights frameworks in place at the point of acquisition. In the case of Carlsberg, the forced placement of Baltika Breweries under Russian state external management by presidential decree in July 2023 represents a qualitatively distinct scenario: an exit not completed on the company's own terms but imposed by the state, leaving workforce outcomes entirely outside the company's control and beyond the reach of any contractual protection it might have sought to negotiate. The gap between stated exit commitments and verifiable outcomes at the successor level is a structural feature of the current accountability landscape that applies across all six cases, not a deficiency confined to the least transparent transactions.

Several significant avenues of inquiry were beyond the reach of a six-month research project conducted with the resources available. The anonymous employee questionnaire — the most original instrument in this study — received no responses. This reflects the profound structural barriers confronting workers in Russia who may wish to speak about their experience: the wartime criminalisation of disclosure under Federal Law No. 32-FZ of 4 March 2022, the professional and personal risks attendant on engagement with external researchers, and the broader climate of constraint accompanying Russia's domestic wartime policies.

It also reflects a constraint inherent to this study: building the networks and institutional trust that are typically necessary before individuals in high-risk environments will engage with external researchers requires a sustained time horizon that a six-month project cannot provide. The zero-response rate is therefore not treated as a definitive finding about the impossibility of such engagement, but as a signal that sustained, longer-term research with deeper community networks and greater resources remains both necessary and potentially productive.

Further avenues that this research could not pursue include: engagement with trade unions in the companies' home jurisdictions; systematic analysis of National Contact Point complaints and outcomes under the OECD Guidelines; interviews with former employees now residing outside Russia; examination of litigation and regulatory enforcement records across multiple jurisdictions; and longitudinal monitoring of successor company conduct over time. Each represents a substantive avenue for further inquiry. The findings of this report are, in that sense, a contribution to an emerging research agenda rather than its conclusion.

The normative landscape against which this report's findings fall is changing. Following the February 2026 Omnibus I reform, the EU CSDDD will make mandatory human rights and environmental due diligence binding on the EU's largest companies — those with more than 5,000 employees and over €1.5 billion in net worldwide turnover — from 26 July 2029 (with national transposition due by 26 July 2028). The 2023 OECD Guidelines update subjects the decision to disengage itself to due diligence for the first time.

These are meaningful developments. Yet the two companies with binding national due diligence obligations during the period under review — Renault under the Loi de Vigilance and Volkswagen under the LkSG — referenced those instruments in their annual reporting without applying them in a conflict-sensitive manner to Russia. The problem documented in this report is therefore not, primarily, the absence of applicable frameworks. The UNGPs have been in force since 2011. UNGP Principle 17 was available to every company examined throughout the period in question. The distinct obligation arising from Russia's commission of the crime of aggression under UNGP Principle 23(c) was equally available as an analytical and operational tool. The problem is the persistent gap, visible and documentable across years of corporate reporting, between the frameworks companies invoke and the analysis those frameworks require.

All six case-study companies are clearly within scope of the EU Corporate Sustainability Due Diligence Directive (Directive (EU) 2024/1760) at first applicability on 26 July 2028. Each is incorporated in an EU Member State and substantially exceeds both thresholds in Article 2(1)(a) (>5,000 employees and >€1.5 billion net worldwide turnover), on the basis of their most recently published annual reports: Volkswagen Group (614,082 employees excluding Chinese joint ventures, €322 billion revenue, 2024 Annual Report); Inditex (8 brands and 5,563 stores, €38.6 billion revenue, FY2024 Inditex Group Annual Report); Renault Group (more than 98,000 employees, €57.9 billion revenue, 2024 Universal Registration Document); H&M Group (96,457 full-time equivalent employees, SEK 234 billion / approximately €21 billion revenue, FY2024 full-year report); Heineken N.V. (more than 85,000 employees, €36.0 billion revenue, 2024 Annual Report); and Carlsberg Group (more than 40,000 employees, DKK 75 billion / approximately €10 billion revenue, 2024 Annual Report).

CSDDD does not, however, contain a self-standing regime for responsible disengagement of the kind that the Russia exits documented in this report would have required. Its operative provisions on heightened human rights due diligence are indirect: Article 8 requires identification and assessment of actual and potential adverse impacts with prioritisation by severity and likelihood (Article 8(3)); Recital 34 singles out conflict-affected and high-risk areas as warranting heightened attention; and Articles 10 and 11 require prevention and bringing-to-an-end of impacts, with termination or suspension of business relationships treated as a last-resort response under Articles 10(6) and 11(7) and conditional on specified circumstances and mitigation duties.
The directive thus reads heightened diligence in conflict-affected areas into a general risk-based methodology but does not codify the specific obligations that responsible disengagement now comprises in practice — buyer due diligence, contractually binding workforce protections, severance of supply-chain continuity with the successor entity, refusal of buy-back and re-entry mechanisms that create political leverage for the adversarial state, and transparent disclosure of exit terms.

Those obligations remain anchored in the 2023 update to the OECD Guidelines (Commentary to Chapters II and IV), in UNGP Principle 19 read together with the UN Working Group's interpretation of "contribution" under Principle 13, and in the B4Ukraine "Business of Leaving" framework, rather than in CSDDD itself. The applicability of CSDDD therefore brings a binding hHRDD baseline within reach of the six case-study companies from 2028 onwards, but it does not, by itself, resolve the responsible-disengagement gap that the present analysis documents.

Closing that gap is an obligation that belongs to the companies, to the regulators now empowered to act, and to the civil society organisations and researchers whose continued engagement with these questions this report is intended to support.

Annex A: Key legal Instruments

A.1 UN Guiding Principles on Business and Human Rights and Heightened Human Rights Due Diligence

The UN Guiding Principles on Business and Human Rights (UN Doc. A/HRC/17/31, 2011), authored by Special Representative John Ruggie and unanimously endorsed by the Human Rights Council in Resolution 17/4, are organised around the "Protect, Respect, Remedy" framework.

Pillar I addresses the state duty to protect (Principles 1–10); Pillar II establishes the independent corporate responsibility to respect human rights (Principles 11–24); Pillar III requires effective access to remedy (Principles 25–31). The corporate responsibility to respect applies to all enterprises, in all contexts, irrespective of size, sector, ownership or state enforcement capacity (Principle 14).

The operational test turns on three categories of involvement defined in Principle 13: a company may cause harm, contribute to it, or be directly linked to it through a business relationship. Principle 19 requires the use of leverage, capacity-building, or — where leverage fails and violations are severe — disengagement, scaled to the severity and proximity of the harm. Principle 22 establishes the obligation to provide remedy where the enterprise causes or contributes to an adverse impact.
In conflict-affected and high-risk areas (CAHRAs), Principle 23(c) requires compliance with international humanitarian law and the treatment of the risk of gross human rights abuses as a legal compliance issue. The UN Working Group on Business and Human Rights report to the General Assembly (A/75/212, 2020) and the UNDP/OHCHR Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide (2022) elaborate the four-step hHRDD cycle — assess impacts on people and on the conflict; integrate findings across functions; track effectiveness; and communicate externally. They also confirm that sustained presence without effective leverage in the face of widespread violations converts "direct linkage" into "contribution", triggering remedy obligations. This is the doctrinal hinge for the Russia assessment from 2022 onwards and, for operations in Crimea and Donbas, from 2014.

A.2 OECD Guidelines for Multinational Enterprises (2011, updated 2023)

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD/LEGAL/0144, 2011; substantially revised on 7 June 2023) are government-backed recommendations adopted by the 38 OECD members and 13 adhering non-members. Adhering governments are bound to establish and fund a National Contact Point (NCP) under Chapter IV of the Procedural Guidance. NCPs operate a non-judicial grievance mechanism through which unions, NGOs, affected communities and any other interested party may file a "specific instance" against a multinational domiciled in the adhering state.
Chapter IV (Human Rights) mirrors UNGP Principle 13's tripartite causal test through three questions: (i) do the enterprise's actions, omissions, products or services have an actual or potential adverse impact; (ii) do they increase the risk of that impact occurring; and (iii) are they alone sufficient to produce the impact.
Chapter II (General Policies) extends risk-based due diligence across environment, anti-corruption, consumer interests and disclosure, and Chapter III imposes specific disclosure obligations.

The 2023 update tightened three areas directly relevant to the Russia context: (1) technology-related impacts, including cyber-surveillance; (2) climate and environmental due diligence; and (3) responsible disengagement. The revised Commentary to Chapters II and IV now expressly requires that the decision to exit or disengage be itself preceded by due diligence, including buyer vetting, worker and community impact assessment, and measures to ensure that successor entities do not inherit and perpetuate the adverse impact. This provision is the normative basis for the distinction this report draws in Section 4 between a B4Ukraine-style "Clean Break" and what we term a "Phantom Exit", and directly frames the B4Ukraine "Business of Leaving" criteria.

A.3 EU and National Due Diligence Legislation

A.3.1 EU Corporate Sustainability Due Diligence Directive (CS3D)

Directive (EU) 2024/1760 of the European Parliament and of the Council on corporate sustainability due diligence was adopted on 13 June 2024 and published in the Official Journal on 5 July 2024 (OJ L, 2024/1760). It imposes mandatory human rights and environmental due diligence across an in-scope company's own operations, its subsidiaries, and its upstream and (in part) downstream "chain of activities" (Art. 1). The duty is articulated through Articles 5–11: integration into policies (Art. 7), identification and assessment of adverse impacts (Art. 8), prevention (Art. 10) and bringing to an end (Art. 11). Article 22 adds a binding climate transition plan obligation. Enforcement sits with designated supervisory authorities under Articles 24–26, with administrative penalties capped at 5% of net worldwide turnover (Art. 27) and a civil liability regime under Article 29.
Under the 2025 "Omnibus I" simplification package, the original timelines were postponed: Member States must now transpose CS3D by 26 July 2029, with first applicability to the largest companies (Art. 2(1)(a) — roughly ≥5,000 employees and €1.5 bn turnover) from 26 July 2029 (with national transposition due by 26 July 2028), phased down to smaller thresholds by 26 July 2029. Russia-specific relevance: although CS3D post-dates the invasion, Art. 8(3) requires prioritisation of impacts by severity and likelihood, and Recital 34 singles out conflict-affected and high-risk areas for heightened diligence — making continued relationships with Russian successor entities a clear early priority under CS3D risk-based methodology.

A.3.2 French Loi de Vigilance (2017)

Loi n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre was the world's first mandatory corporate human rights due diligence statute. Codified at Articles L.225-102-4 and L.225-102-5 of the Code de commerce, it applies to French-registered companies employing more than 5,000 persons in France or more than 10,000 worldwide, including their subsidiaries. Each in-scope company must publish a plan de vigilance identifying and mitigating risks to human rights, fundamental freedoms, health and safety, and the environment in its own operations, in those of controlled entities, and in the activities of suppliers and subcontractors with whom an established commercial relationship exists.
Civil liability attaches under Article L.225-102-5; parties with a legitimate interest may seek injunctions (mise en demeure) and damages. The Paris Judicial Court has exclusive first-instance jurisdiction since Law n° 2021-1729. Russia-specific relevance: Renault Group, as a French parent, has been subject to the Loi de Vigilance throughout its Russian operations and its 2022 exit. Its Vigilance Plans from 2020 onwards recognise the instrument but, as Section 4 demonstrates, do not translate it into conflict-sensitive action on AvtoVAZ or the Renault Russia sites.

A.3.3 German Lieferkettensorgfaltspflichtengesetz (LkSG, 2023)

The Gesetz über die unternehmerischen Sorgfaltspflichten in Lieferketten of 16 July 2021 (BGBl. I S. 2959) entered into force on 1 January 2023. It applies to companies with ≥3,000 employees in Germany, lowered to ≥1,000 from 1 January 2024 (§ 1). § 3 sets out the nine due diligence duties, including risk analysis (§ 5), preventive measures for the company's own business and for direct suppliers (§§ 6–7), remedial measures (§ 7(3)), a grievance mechanism (§ 8), and documentation and annual reporting to the Bundesamt für Wirtschaft und Ausfuhrkontrolle (BAFA) (§§ 10, 12). For indirect suppliers, due diligence is triggered by "substantiated knowledge" (§ 9). Administrative fines under § 24 reach €8 million or — for companies with annual turnover above €400 million — up to 2% of global annual turnover; serious breaches can disqualify from public procurement for up to three years.
Russia-specific relevance: Volkswagen AG has referenced the LkSG in its annual reporting since 2021. BAFA's 2023 guidance explicitly treats operations in conflict-affected areas as high-risk, requiring escalated diligence. Section 4's keyword analysis shows that LkSG compliance disclosures did not translate into conflict-sensitive risk analysis of the Kaluga or Nizhny Novgorod sites prior to the 2023 asset transfer.

A.4 Responsible Disengagement and the Russian Legal Environment

A.4.1 Responsible disengagement as an emerging standard

Responsible disengagement has crystallised as a distinct standard through three converging sources: the 2023 OECD Commentary to Chapters II and IV; the UNDP/OHCHR hHRDD Guide (2022), and the B4Ukraine "Business of Leaving" framework (2023).
Its five constitutive elements are: (1) buyer due diligence assessing the human rights record, sanctions exposure, and regime proximity of the purchaser; (2) contractually binding, independently monitored workforce protections preserving wages, severance, and non-retaliation post-sale; (3) severance of supply chains, brand licences, spare-parts flows, and management continuity with the successor entity; (4) refusal of buy-back or re-entry mechanisms that create political leverage for the adversarial state; and (5) transparent public disclosure of terms, buyer identity, and employee safeguards. The B4Ukraine "Clean Break" standard operationalises these criteria in full; what this report calls a "Phantom Exit" is an arrangement that fails one or more of them.

A.4.2 Russian legislative environment from February 2022

The Russian legislative environment from February 2022 materially constrains both corporate exit and independent verification of its consequences. Federal Law No. 32-FZ of 4 March 2022 inserted Articles 207.3 and 280.3 into the Criminal Code, criminalising the public dissemination of "knowingly false information" about the use of the Armed Forces and the public discrediting of them, with maximum penalties of 15 years' imprisonment. Presidential Decree No. 81 of 1 March 2022 introduced the "unfriendly states" regime; Decree No. 618 of 8 September 2022 subjected transactions involving shareholders from unfriendly states to Government Commission approval, with mandatory discounts (at least 50% of fair value from 2023) and "voluntary" contributions to the federal budget of 10% (later 15%) of the transaction value. Decree No. 520 of 5 August 2022 prohibited disposal of shares in 199 strategic-sector companies without presidential consent. Presidential Decree No. 302 of 25 April 2023 authorised the temporary external management of assets of unfriendly persons and was applied to Carlsberg's Baltika Breweries and Danone's Russian operations on 16 July 2023. Decree No. 647 of 21 September 2022 on partial mobilisation, together with documented post-sale deterioration of workforce conditions at the former Volkswagen Kaluga plant, completes the picture.
Taken together, these provisions are the legal substrate behind both Section 2.4.4's zero questionnaire response rate and the qualified nature of the workforce-protection assessments in Section 4. They also mean that any contractual protection negotiated at the point of sale, even when recorded in English-law governed documentation, operates against a Russian enforcement environment in which the successor entity's principal legal risk comes not from breaching workforce clauses, but from disclosing them.

Annex B: AI prompts

This Annex sets out the AI-assisted prompts used at each stage of the research, in the order in which they were applied. They are reproduced verbatim to support full methodological transparency and reproducibility. AI tools were used as a structured-search and text-extraction aid, every output produced by AI was verified against the underlying primary source before being relied on in the body of this report

B.1 Systematic keyword analysis of corporate annual and ESG/sustainability reports (2013–2024)

The systematic keyword analysis of over sixty corporate documents applied a structured three-group framework, run separately for each company and each reporting year. The Group 1 prompt captured operational/financial references to Russia and Ukraine; the Group 2 prompt captured generic HRDD and sustainability language; the Group 3 prompt captured conflict-specific and heightened HRDD language. The three groups were run as separate passes to avoid co-classification.

Prompt B.1.1 — Group 1 (operational/financial Russia and Ukraine references)

You are reviewing a corporate annual report or ESG/sustainability report. The company is one of: Renault Group, Volkswagen Group, Carlsberg Group, Heineken N.V., H&M Group, Inditex. The reporting year is between 2013 and 2024. Identify and quote every passage that references Russia and/or Ukraine in operational, financial, commercial or business-development contexts. For each passage, return: (1) document name and reporting year; (2) page number or document section; (3) verbatim quote, up to fifty words; (4) classification as one of operational / financial / commercial / market-entry / expansion / risk-disclosure / partnership / state-relationship. Do not paraphrase. Quote exactly.

Prompt B.1.2 — Group 2 (generic HRDD and sustainability language)

Identify and quote every passage in the report that uses generic human rights, sustainability, ESG, ethics, due-diligence, or supply-chain risk language. Include passages even if they do not mention Russia or Ukraine specifically. For each passage return: document name and reporting year; page or section;and classification as one of HRDD-framework reference / supply-chain due diligence / ESG disclosure / sustainability commitment / ethics statement / risk-management language / governance-code reference. Do not paraphrase.

Prompt B.1.3 — Group 3 (conflict-specific and hHRDD language)

Identify and quote every passage that uses conflict-specific human-rights-due-diligence language, i.e. references to conflict-affected and high-risk areas (CAHRAs), heightened due diligence (hHRDD), UNGP Principle 7, the 2014 annexation of Crimea, the 2022 invasion of Ukraine, sanctions exposure connected to the Russia/Ukraine conflict, war-effort exposure, or responsible-disengagement considerations. Return verbatim quotes only with document, year and page/section. Do not infer. If no such passages are present in the document, state explicitly: "No conflict-specific hHRDD language identified in this document."

Prompt B.1.4 — cross-document comparative consolidation

Given the outputs of the Group 1, Group 2 and Group 3 passes for all six companies for the period 2013–2024, produce a comparative summary table showing, per company and per reporting year: (1) count of Group 1 passages, (2) count of Group 2 passages, (3) count of Group 3 passages, (4) the ratio Group 3 / (Group 1 + Group 2 + Group 3) as a measure of the weight of conflict-sensitive language in the disclosure. Highlight cells in which Group 3 = 0 while Groups 1 or 2 are non-zero — i.e. the company discusses operational or HRDD matters but is silent on the conflict context.

B.2 Document and source discovery

Open-source discovery prompts were used to locate and verify (a) company press releases and regulatory filings on each exit, (b) media and civil-society reporting on the exits and successor entities, and (c) Russian legal instruments adopted from February 2022 onwards.

Prompt B.2.1 — company official sources

For the case-study company [Renault Group | Volkswagen Group | Carlsberg Group | Heineken N.V. | H&M Group | Inditex], identify every official company communication published between 1 January 2022 and 31 December 2024 that addresses the company's Russian operations or its exit from the Russian market. Include: press releases on the corporate newsroom, regulatory filings (Universal Registration Document, AGM materials, ESG / sustainability report, half-year and full-year results), CEO statements and Q&A transcripts. For each document return: official title, publication date, official URL on the company's domain (no aggregators), and a one-sentence indication of which exit-related question it speaks to. Where the document is hosted only on an archive (e.g. web.archive.org), explicitly flag this

Prompt B.2.2 — independent reporting and civil-society sources

For each of the six case-study companies, identify independent reporting that materially affects the assessment of the exit, prioritising Reuters, Financial Times, The Moscow Times, Kommersant, RBC, Vedomosti, Meduza, Novaya Gazeta Europe, The Insider, Doxa, OVD-Info, B4Ukraine and the Business and Human Rights Resource Centre. For each item return: outlet, headline, date, URL, and the specific factual claim it substantiates (e.g. transaction structure, workforce numbers, post-exit labour conduct). Do not rely on outlet aggregators; cite each item to the publishing outlet directly.

Prompt B.2.3 — Russian legal-environment research

Identify every Russian Federation legal instrument adopted between 24 February 2022 and 31 December 2024 that materially affects: (a) the procedure for foreign companies from "unfriendly states" to divest Russian assets; (b) the criminal-law environment around public information about military operations; (c) the treatment of corporate assets of "unfriendly" foreign investors (including temporary external state management). For each instrument return: official title and number; adoption date and in-force date; issuing body; one-paragraph summary; and a citation to the official Russian legal portal (publication.pravo.gov.ru) or Consultant.ru. Do not use English-language secondary summaries as the primary citation.

B.3 Asset buyer and successor company profile assessment

A systematic profile was built for each of the five identified successor entities: NAMI / AvtoVAZ, Art-Finance LLC / Avilon (AGR), VG Invest / Baltika, Arnest Group / Bochkarev, and Daher Group / Azadea. Outreach to NAMI was deliberately not conducted (Section 2.4.3); the profile for NAMI / AvtoVAZ relies on open-source assessment only.

Prompt B.3.1 — public-information profile of a successor entity

Build a public-information profile for the following asset buyer or successor entity: [name]. The entity acquired the Russian assets of [exiting case-study company] in [year]. Investigate and report on each of the following dimensions, sourcing every finding to a public, identifiable source. (1) Corporate registration and beneficial ownership (public registries, investigative journalism). (2) Publicly disclosed human-rights or sustainability policies (company website, annual reports if any). (3) Sanctions exposure under the EU, UK, US, Canada, Australia, Switzerland and Japan regimes, with designation date and listing rationale. (4) Documented links to the Russian state, security services or armed forces (OCCRP, sanctions designations, investigative journalism). (5) Documented labour-rights record at the acquired assets post-acquisition (trade-union reporting, civil-society reporting, court records). Where a finding cannot be sourced publicly, state explicitly: "No public information identified." Do not infer beyond what the source states.

B.4 Legal-framework comparative analysis

Prompt B.4.1 — instrument-by-instrument comparison

For each of the following instruments — UNGPs (2011); OECD Guidelines for Multinational Enterprises (2011, updated 2023); EU CSDDD (Directive (EU) 2024/1760); French Loi de Vigilance (Loi n° 2017-399); German LkSG (in force 1 January 2023); UNDP/OHCHR Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide (2022); B4Ukraine "Business of Leaving" framework (2023) — determine and quote: (1) whether the instrument codifies a responsible-disengagement obligation, and if so in which provision; (2) whether the instrument requires heightened due diligence in CAHRAs and in which provision; (3) whether the six case-study companies fall within the instrument's scope, and from what date; (4) the verbatim text of the key operative provisions with paragraph or article citations. Source each finding to the official text (Official Journal for EU instruments, Légifrance for French law, Gesetze-im-Internet for German law, OHCHR for UNGPs, OECD for the Guidelines).

B.5 Verification and source-checking

Every factual claim used in the body of the report was passed through a verification prompt before being accepted. Where a verification result was "PARTIALLY SUPPORTED", "UNSUPPORTED" or "SOURCE INACCESSIBLE", the claim was either reformulated, removed or flagged in the body as qualified.

Prompt B.5.1 — single-claim verification

Given the following claim and citation, verify: (1) whether the cited source exists at the URL provided; (2) whether the source is an official or primary source (or, if secondary, what primary source it relies on); (3) whether the verbatim text in the source supports the claim made. Return one of: SUPPORTED / PARTIALLY SUPPORTED / UNSUPPORTED / SOURCE INACCESSIBLE — with the relevant supporting (or non-supporting) quote from the source if accessible. Do not infer beyond the text in the source

B.6 Note on the use of AI in this research

AI tools were used to accelerate keyword search, document discovery and source verification across a corpus that would have been impractical to read in full within the research timeline (over sixty corporate documents, plus successor-entity profiles, Russian legal instruments, and the supporting media and civil-society record). Every quotation, figure, date and citation in the body of the report was checked against the underlying primary source by the research team before being relied on. No factual claim in this report rests on AI output alone.

Annex C: Corporate Correspondence example letters

First letter to the companies (template)

Public communication Officer, Partnership Officer, Regional Director
Heineken N.V.
Tweede Weteringplantsoen 21
1017 ZD Amsterdam
The Netherlands
16 January 2026

Dear Heineken Leadership Team,
We are writing to you as part of an international academic research project examining how multinational companies (MNCs) approached the complex task of responsibly suspending or ending operations in the Russian Federation following the full-scale invasion of Ukraine in February 2022. The project is a case study that focuses particularly on human rights due diligence (HRDD), employee protection, and responsible exit processes, as framed by the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, and the EU's evolving Corporate Sustainability Due Diligence Directive (CSDDD).

This research is supervised by Dr. Joanne Bauer, Adjunct Professor of International Affairs, Director of the Business and Human Rights Program at the Institute for the Study of Human Rights, and Cofounder of the Teaching BHR Forum. Dr. Bauer's leadership ensures academic rigor, objectivity, and adherence to international research ethics.

As part of this research, we are contacting several major MNCs that exited Russia during this period. We are contacting Heineken because your experience provides an instructive case study for the project. Given the scale of your operations in Russia, the complex timeline of your exit process, and your publicly stated commitment to responsible business conduct, we are particularly interested in how Heineken approached human rights due diligence (HRDD), employee protection, and responsible transition planning between early 2022 and the completion of your exit in 2023.
Your experience in navigating the intersection of legal constraints, employee protection, and due diligence obligations provides valuable insights for both academic research and practical guidance for companies facing similar crises in the future.

Our aim is to gain a deeper understanding of how companies navigated an unprecedented and highly dynamic environment, marked by sanctions, rapidly shifting legal and political conditions, appropriation of assets and other interference by the state, and heightened risks to workers and supply chains. We hope to learn from the challenges MNCs faced, the processes they put in place, the considerations that shaped their decisions throughout this period, and lessons learned for the future.
We hope to understand the internal reasoning, assessments, and practical constraints that informed your exit strategy. These insights will support the development of recommendations to help companies and policymakers strengthen responsible business conduct in future crises.
We recognise that Heineken operated under extremely challenging circumstances following February 2022. To learn from Heineken's experience, we would be grateful for information on how your HRDD processes guided your approach to:

- Preparing for the 2022 invasion;
- Safeguarding employees during this period;
- Assessing salient and material risks associated with remaining in Russia while working toward an exit;
- Identifying and vetting an appropriate buyer; and
- Designing a transition that minimized unintended adverse impacts on people and financial performance.

The questions below reflect the framework of our research and are designed to support an accurate and nuanced understanding of the company's experience.

1. Did Heineken implement heightened human rights due diligence, provided for by Principle 7 of UNGPs, before February 2022? Did it conduct an analysis of the ways in which company operations may contribute to human rights harms and conflict dynamics and did it conduct stakeholder engagement? Did it develop an exit strategy?

2. What human-rights due diligence processes did Heineken conduct between March 2022 and August 2023 to identify and mitigate risks to employees and other stakeholders?

3. What measures were taken to support and protect employees during the transition, particularly in the context of Russia's wartime legislation and military registration requirements?

4. Were specific safeguards included in the sale agreement to support a responsible handover for employees, suppliers, and other stakeholders?

5. Did Heineken provide voluntary resignation packages for employees who decided not to work under new ownership?

6. Does Heineken retain any mechanisms to monitor risks or ensure the continued protection of employees whose employment was transferred to the new owner?

7. What criteria guided the selection of Arnest Group as a buyer, and how did Heineken assess the buyer's capacity to ensure human rights protections for employees?

8. How did Heineken evaluate and mitigate the risk that ongoing operations during the transition period could contribute financially to state structures or wartime fiscal capacity?

9. Could you describe the main factors or constraints that influenced the timeline of Heineken's exit and how the company balanced legal, operational, and employee-related considerations?

10. Has Heineken carried out any internal review of lessons learned from the exit, particularly regarding HRDD and responsible decision-making in high-risk environments?

We would welcome the opportunity to speak with your team. Please confirm your availability by 30 January 2026. After this date, this letter and non-responses will be included in our research publication.

Sincerely,
Anna Sobko and Elena Lipatova
Researchers

Follow-up letter to the companies (template)

Subject: Follow-up on Request Regarding Human Rights Due Diligence

Dear Sir or Madam,

Thank you for your reply and for directing us to the information available on Inditex's website.

We fully appreciate the volume of requests your company receives and the need to protect confidential business information. At the same time, we would like to clarify that our inquiry does not concern confidential corporate strategy or internal organisational matters, but rather publicly relevant information related to Inditex's human rights due diligence obligations and their implementation in line with international standards and evolving European regulatory requirements, including the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and the EU Corporate Sustainability Due Diligence Directive. These human rights standards explicitly require companies to show their human rights performance through communication with affected stakeholders and civil society organisations.

We have carefully reviewed all publicly available documents and reports published by <COMPANY> including sustainability and corporate governance materials. However, we have not been able to identify information specifically addressing the company's approach to responsible, human-rights-compliant exit strategies from the Russian market. Our questions, which we have included again below for your convenience, aim to clarify how <COMPANY> assesses and addresses human rights risks in this context.

We believe that responding to these questions would contribute to greater corporate transparency and provide stakeholders with recommendations on how transnational companies should operationalise their human rights commitments in complex geopolitical situations. We believe that some companies can demonstrate a good example in this regard. Moreover, the results of this research, including your company's response alongside the responses of the other companies we have requested information from, will be shared publicly and with our partners, which include the Business and Human Rights Resource Centre and B4Ukraine, as part of broader efforts to promote responsible business conduct and informed public dialogue.

We therefore kindly ask whether it would be possible to provide any clarification or refer us to additional publicly available sources that may not be easily identifiable on your website. We fully respect the boundaries of confidentiality and would be grateful for any guidance you may be able to share.

Thank you again for your consideration. We remain at your disposal for any clarification regarding our research.
Yours sincerely,

Anna Sobko and Elena Lipatova
Researchers

Letter to the companies' assets buyers (template)

Dear Avilon Automotive Group Leadership / Art-Finance LLC Management,

I hope this message finds you well. I'm following up on my earlier letter regarding our research on business transitions in Russia.

We wanted to reach out again because we're genuinely interested in learning from Art-Finance LLC / Avilon Automotive Group's experience with acquiring Volkswagen's Russian automotive manufacturing and retail operations, including the associated workforce. We imagine this was quite an operational undertaking, and we'd value the opportunity to hear about how it actually unfolded.

Beyond the questions outlined in our previous letter, we're particularly curious about some of the practical, day-to-day aspects of the integration:

- How did the integration of employees from Volkswagen's operations into your company actually go? Were there particular challenges or unexpected successes in bringing people from an international automotive brand into your company culture?

- Were you generally able to maintain people in their existing positions and job levels, or did the transition require adjustments to roles and responsibilities?

- What has employee retention looked like since the acquisition? Have most former Volkswagen employees stayed with the company, or has there been turnover? If there's been turnover, what sense did you get about why people chose to leave or stay?

- What kind of onboarding or support did you provide to help employees navigate the transition from Volkswagen to your ownership? Were there particular initiatives that seemed to work well?

- Were there employees from Volkswagen's operations who weren't part of the transfer? If so, do you have any information about what happened to them?

- What were the biggest operational challenges in taking over such a complex automotive operation? How did you work through those?

We understand that transitions like these are complex and that not everything goes perfectly, we're interested in learning from the real experience, including what worked well and what proved challenging.
Even a brief, informal conversation, perhaps 20-30 minutes, would be incredibly helpful for our research.
We're happy to work around your schedule and can certainly offer confidentiality if that would be more comfortable.

Thank you for considering this. We believe that sharing practical experiences like yours can be valuable for companies facing similar situations.

I look forward to hearing from you.

Best regards,
Anna Sobko and Elena Lipatova
Researchers

About the Authors

Anna Sobko - Human Rights Lawyer and Political Affairs Expert

She is a lawyer specialising in international law and human rights, with extensive experience in political affairs across the United Nations system and diplomatic missions, including UNOCHA in Istanbul, the UN World Food Programme in Rome, FAO, and the French Embassies in Moscow and Dushanbe. Former human rights litigator at Memorial Human Rights Centre with successful representation before the European Court of Human Rights. Currently contributing as a researcher to the Platform for Peace and Humanity's Central Asia Programme.

Elena Lipatova - Human Rights Lawyer

Elena Lipatova has been involved in human rights work in Russia since 2019. She defended protesters in court, provided legal counsel to victims of political repression, and engaged with several human rights mechanisms (such as ECtHR, UN treaty bodies and special procedures). Her professional experience also includes working on issues concerning civilians detained by Russian authorities on the occupied territories of Ukraine with Odysseus human rights group. Currently, she is working as a strategic litigation lawyer at OVD-Info, an independent human rights group monitoring political repression in Russia.