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# Evaluation Report of the Human Rights Strategy Submitted by 2026 FIFA World Cup Bidders

## Morocco Bid



## About this Report

This report was written by three members of BSR’s human rights team—Aude Ucla, Jean-Baptiste Andrieu, and Salah Hussein—with additional guidance and insights provided by Margaret Jungk and John Hodges. Any errors that remain are those of the authors.

The purpose of the report is to provide an external assessment of the Human Rights Strategy submitted by the Member Association of Morocco for the 2026 Fédération Internationale de Football Association (FIFA) World Cup. It is intended to inform FIFA about the Morocco bid team’s understanding of the human rights risks related to the hosting and staging of the 2026 FIFA World Cup in Morocco, including legacy and post-event activities, and the robustness of the proposed strategy to address these risks and hold a competition in accordance with human rights expectations, particularly the [United Nations Guiding Principles on Business and Human Rights](#) (UNGPs).

This report has been developed at the request of FIFA and follows the evaluation structure that was proposed by FIFA’s Sustainability & Diversity Department. It provides an independent analysis of three key aspects of the Human Rights Strategy proposed in the Morocco bid:

- » Quality of the human rights risk-assessment: This section of the report reviews the Morocco bid’s identification and assessment of the risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities, with which the Member Association of Morocco may be involved through its own activities or as a result of its business relationships.
- » Meaningfulness of the stakeholder engagement: This section of the report reviews how the Morocco bid drew on internal and external expertise and involved consultations with potentially affected groups and other stakeholders as part of the development of its Human Rights Strategy.
- » Quality of the proposed measures to address and remediate the risks identified: This section of the report reviews the measures that the Morocco bid proposes in order to prevent and mitigate any risks of adverse human rights impacts that have been identified, as well as how the Member Association intends to provide for or cooperate in appropriate and effective grievance mechanisms for individuals and communities whose human rights may be impacted by the Member Association’s own activities or as a result of its business relationships.

To perform this assessment, BSR reviewed the relevant documents submitted by the Morocco team including:

- » Morocco National Human Rights Council’s and Jordan National Center for Human Rights independent study assessing how the national context, including the national legislation and legal practice, may impede or enable the Member Association’s ability to host and stage the competition in a manner that respects all internationally recognized human rights;
- » Member Association team’s bid book Chapter E on Sustainable Event Management, chapter 23 on human rights and labor standards;

- » Member Association team’s detailed Human Rights Strategy identifying and assessing any risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities.

In addition, BSR asked in writing a series of clarification questions to the Morocco team on the content of the bid and received general input from two members of FIFA’s Human Rights Advisory Board.

## **DISCLAIMER**

The authors wrote this evaluation report with total independence. The analysis reflects BSR’s specific expertise in business and human rights matters and local context knowledge. It draws on the BSR team’s experience devising human rights strategies for companies and organizations operating in various sectors, including the organization of mega sporting events.

BSR’s findings are based on the information included in the documents submitted by the Morocco team. The BSR team did not conduct field research or engage stakeholders outside of FIFA.

BSR will not be held liable for any direct or consequential loss arising from reliance on the information contained herein.

For the avoidance of any doubt, BSR’s mandate was limited to evaluating the strategy provided by the bidder and did not extend to an analysis of the commitments and guarantees provided by the Moroccan Government and host cities. The commitments and guarantees of the Government and host cities are of relevance to the present evaluation only to the extent that they are seen to significantly influence the robustness of the proposed strategy by the bidder.

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# Executive Summary

This report presents an independent evaluation of the Human Rights Strategy submitted by the Member Association of Morocco in completion of FIFA's new bidding process for the 2026 FIFA World Cup.

## Context and Methodology

The most popular sport on the planet, football unites the world from kids in underserved communities to elite football professionals playing in the world's most spectacular sports arenas. Through its central value of fair play, football promotes the principles of mutual respect and equal treatment that unite people around the globe. While a football match can be a communal and joyful experience for millions, if not billions, of people, organizing major competitions such as the World Cup is a complex operation that affects the lives of many—from construction workers building the required sports and transport infrastructures to spectators, journalists, and football players participating in the event and football fans around the globe watching the games on television. To ensure the World Cup leaves only a positive mark on people, FIFA reviewed and enhanced the process of selecting the football associations that will have the privilege of hosting the 2026 World Cup. For the first time, FIFA is requiring the football associations to respect international human rights and labor standards and to align with the United Nations Guiding Principles on Business and Human Rights (UNGPs). This evaluation report is intended to inform FIFA about the bid teams' understanding of the human rights risks related to the hosting and staging of the competition, including legacy and post-event activities, and the robustness of the proposed strategy to address these risks and hold a competition in accordance with human rights expectations.

## Evaluation Findings

As per FIFA's new bid requirements, the Fédération Royale Marocaine de Football (Member Association) team proposed a Human Rights Strategy that summarizes the identification and assessment of human rights impacts in connection with hosting and staging the competition. This strategy is based on an independent study that details how the national legislation and legal practice in the host country could impede or enable the host country to deliver the World Cup in a manner respectful of human rights. The information contained in these documents provides a basic risk-assessment of human rights risks associated with hosting the competition in Morocco. It also suggests good measures to conduct ongoing due diligence and remedy potential negative impacts, consistent with expectations set out in the UNGPs. Information on stakeholder engagement conducted as part of the design of the strategy remains insufficient, and at this stage it does not fully support a meaningful engagement, notably because the scope of the stakeholders involved remains limited.

It should be noted that Morocco National Human Rights Council (CNDH) was heavily involved in the design of the strategy proposed by the Member Association and conducted the Independent Context Analysis required as part of the bid together with Jordan National Center for Human Rights (NCHR). The organization has diligently documented gaps and weaknesses of the national legal frameworks that can generate human rights risk and is very transparent about those in the document. This is

valuable because the gaps are factored into the due diligence and remediation measures proposed in the strategy.

However, both the independent context analysis and the human rights strategy lack consideration of topics highlighted as potential human rights risks in key international documents covering mega sporting events (i.e., Institute for Human Rights and Business (IHRB) Mega Sporting Events Resources), while still relevant in the national country context. Such unexplored risks include discrimination against lesbian, gay, bisexual, transgender, and intersex (LGBTQ) communities; privacy rights for communities, workers, and volunteers; impact of the competition on water during the construction phase and the event, particularly because the country risk is flagged as high risk by a number of reputable organizations, including the World Resources Institute and the World Health Organization. Lack of acknowledgement and mitigation measures to protect LGBTQ communities is a notable issue because under Article 489 of the Moroccan penal code, sexual acts between people of the same sex are punishable by six months to three years in prison.

#### Overall Assessment

- Quality of the risk assessment conducted by the Member Association: Basic
- Meaningfulness of stakeholder engagement: Basic
- Quality of the proposed measures to address and remediate risks: Good

## ASSESSING HUMAN RIGHTS RISKS

Despite reviewing a comprehensive range of national and international frameworks, the impact assessment conducted to inform the Human Rights Strategy process is basic because it remains relatively high-level, and a number of the risks and rights-holders commonly associated with mega sporting events have not been taken into consideration. The report also provides very little information on the risk-assessment methodology followed to identify salient impacts, particularly the use of impact assessment indicators such as severity, likelihood, and remediability. The absence of reference and qualification of the specific risks for LGBTQ communities is particularly problematic because Article 489 of the Moroccan penal code, which prohibits sexual acts between people of the same sex, is not aligned with international human rights standards and conventions.

## ENGAGING STAKEHOLDERS ON HUMAN RIGHTS

Despite the setting up of a dedicated committee made up of representatives from a range of relevant organizations, stakeholder engagement is basic and does not cover the scope of issues or represent the full spectrum of rights-holder groups that should be taken into consideration as part of the Human Rights Strategy for hosting the World Cup. In particular, participation in the process by local and international human rights organizations from civil society is missing, as is direct engagement with key rights-holders groups including LGBTQ communities and ethnic and other religious minorities. In addition, the bid documents do not include minutes of meetings or a comprehensive list of all the stakeholders engaged.

## **ADDRESSING HUMAN RIGHTS RISKS**

The public commitment and proposed measures to address human rights risks and remedy potential negative impacts are good and align well with the expectations set in the UNGPs. They embed well human rights considerations into the Member Association's internal processes and in the relationships with its business partners. The importance of involving stakeholders is also well recognized. However, potential adverse impacts on LGBTQ communities and ethnic and religious communities in particular are not addressed because they have not been identified in the risk assessment. The remediation plan proposed in the Human Rights Strategy is strong, particularly because it commits the Member Association to developing effective grievance mechanisms that are legitimate, accessible, predictable, equitable, and transparent, thus satisfying the effectiveness criteria outlined in Principle 31 of the UNGPs.

## Context and Methodology

The most popular sport on the planet, football unites the world from kids in underserved communities to elite football professionals playing in the world's most spectacular sports arenas. Through its central value of fair play, football promotes the principles of mutual respect and equal treatment that unite people around the globe. While a football match can be a communal and joyful experience for millions, if not billions, of people, organizing major competitions such as the World Cup is a complex operation that affects the lives of many—from construction workers building the required sports and transport infrastructures to spectators, journalists, and football players participating in the competition and football fans around the world watching the games on their televisions. To ensure the World Cup leaves only a positive mark on the people, FIFA reviewed and enhanced the process of selecting the football associations that will have the privilege of hosting the 2026 World Cup. For the first time, FIFA is requiring the associations to respect international human rights and labor standards and to align with the United Nations Guiding Principles on Business and Human Rights. This evaluation report is intended to inform FIFA about the bid teams' understanding of the human rights risks related to the hosting and staging of the competition, including legacy and post-event activities, and the robustness of the proposed strategy to address these risks and hold a competition in accordance with human rights expectations.

### Business and Human Rights

The international human rights regime is our world's "code of conduct on the ethical treatment of people." It spans all political, cultural, and ideological differences around the world and represents a global consensus on the basic dignity, freedoms, and needs of every person on our planet. Human rights therefore are not something granted to individuals; they are intrinsic to being human.

Companies can impact human rights in many ways. As global operators, they can have wide-reaching impacts across the world, both positive and negative. Until the adoption of the United Nations Guiding Principles on Business and Human Rights (UNGPs) in 2011, it was not always clear who was responsible for preventing human rights abuses by companies. The adoption of the UNGPs provided a much-needed clarification between the responsibility of states to protect human rights by passing laws that prevent violations and making sure those laws are implemented and the responsibility of companies to respect human rights by refraining from violating human rights, even when laws and regulations are absent or not enforced.

At the time of their adoption, the UNGPs were described by UN High Commissioner for Human Rights Zeid Ra'ad Al Hussein as “the global authoritative standard, providing a blueprint for the steps all states and businesses should take to uphold human rights.” Since then the expectations of the UNGPs have been incorporated into all existing standards and responsibility frameworks. Stakeholders and civil society organizations in particular are now using them to hold companies accountable, and some countries have started incorporating similar expectations into national regulatory frameworks that make companies’ responsibility to respect human rights the guiding star for responsible business.

## **THE EXPECTATIONS OF THE UN GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS**

The UNGPs consist of 31 principles designed to implement the UN “Protect, Respect, and Remedy” framework on the issue of human rights with respect to transnational corporations and other business enterprises. Unanimously endorsed by the UN Human Rights Council, the UNGPs encompass three pillars outlining how states and businesses should implement the ‘Protect, Respect, Remedy’ framework:

- » The state duty to protect human rights against human rights abuses through regulation, policymaking, investigation, and enforcement.
- » The corporate responsibility to respect human rights; that is, to avoid infringing on the human rights of others through their activities or business relationships, and to address harms with which they are involved.
- » The need for victims of business-related human rights abuses to access effective remedy. Both states and enterprises have a role to play in enabling this.

The UNGPs affirm the fundamental responsibility of companies to respect the human rights of all those that are potentially affected (workers, communities, consumers) by their operations and by their business relationships, and to provide a blueprint for companies to do so that specifies the policies and processes companies need to have in place to ensure that they respect human rights including:

- » A policy commitment to meet their responsibility to respect human rights;
- » An ongoing process of due diligence to assess the human rights context, identify who may be affected, and project how the proposed activity and associated business relationships could have adverse human rights impacts on those identified. In addition, the process integrates the findings into decision-making and actions in order to prevent and mitigate the risks, tracks the effectiveness of the measures, and communicates efforts.

- » Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.

The UNGPs expand on the factors that companies should take into consideration when developing due diligence measures and remediation mechanisms. They assert that companies should pay particular attention to marginalized or vulnerable groups (e.g., migrants, disabled, indigenous, ethnic minorities, women, children, and LGBTQ) and insist on the importance of involving meaningful consultation with potentially affected groups and other relevant stakeholders. The UNGPs offer some guidance for companies that operate in countries where the laws and regulations do not align with the international human rights regime. In such contexts, companies are expected to respect the principles of internationally-recognized human rights to the greatest extent possible in the circumstances, and to be able to demonstrate their efforts in this regard.

## **THE INCREASING STAKEHOLDER AND REGULATORY PRESSURE**

The UNGPs do not impose any legal obligations on companies. As such, they are an instrument of soft law. While the UNGPs are not an enforceable standard, the responsibility of companies to respect human rights is not something they can decide to switch on and off. None of what they do through their sustainability or philanthropic programs relieves them of their responsibility to respect all human rights.

Since their adoption, the UNGPs have been reflected in other international standards including the UN Global Compact, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the International Finance Corporation (IFC) Performance Standards, and ISO 26000 Social Responsibility Guidance. They have also been endorsed by business and industry associations representing thousands of companies and millions of workers around the world. In addition, civil society organizations use the UNGPs to hold companies accountable and push for transparency on their practices, including in their supply chains. In recent years, civil society groups are increasingly ranking companies on their human rights impacts, and investors are beginning to ask companies hard questions beyond the policy field, reinforcing the status of the UNGPs as the authoritative global standard for corporate respect for human rights.

In parallel, a mandatory legal framework for respecting human rights has been expanding through the adoption of a series of human rights reporting and due diligence legislations. This includes domestic as well as extended regulations abroad through extraterritorial legislation, such as U.K.'s Modern Slavery Act, EU's nonfinancial reporting directive, and France's corporate duty of vigilance law. These efforts point to a certain future: the enforcement of widespread expectations that businesses must respect human rights.

## **FIFA's Expectations on Human Rights**

FIFA has been affected by allegations about human rights abuses in connection with its events and relationships. Since the selection of Russia and Qatar to host the World Cup in 2018 and 2022, media and civil society have increasingly criticized FIFA for its lack of adequate corporate governance and internal control systems to identify and manage the significant adverse impacts the competition can have on individuals and communities, particularly when it takes place in countries where legislation contradicts the international human rights regime. FIFA has taken important steps in response to these concerns, including the incorporation of human rights considerations in World Cup bid requirements, which this report is evaluating.

## **FIFA'S HUMAN RIGHTS CONSIDERATIONS AND BID REQUIREMENTS**

In 2011, not long after the selection of Russia and Qatar to host the World Cup in 2018 and 2022, FIFA decided to review the adequacy of its bidding requirements for the 2026 Men's Football World Cup. In 2015 FIFA sought technical support from the Office of the UN High Commissioner for Human Rights on the UNGPs in relation to bidding documents for the 2026 Men's World Cup. Later that year, FIFA asked John Ruggie, the author of the UNGPs, to provide recommendations for further embedding the principles into FIFA's policies and practices. In 2016, FIFA adopted a new provision in the FIFA Statutes (art. 3) that states: "FIFA is committed to respecting all internationally recognized human rights and shall strive to promote the protection of these rights." FIFA then established a Human Rights Advisory Board composed of eight international human rights experts that commented on the development of FIFA's first human rights policy in May 2017. The board worked closely with the administration on the revised 2026 bidding documents that require the implementation of human rights and labor standards by the bidding Member Associations, the government, and other entities involved in the organization of the tournament, such as those responsible for the construction and renovation of stadiums, training sites, hotels, and airports.

In practice, Member Associations bidding to host the 2026 World Cup were asked to provide a bid book including a Chapter E on Sustainable Event Management as well as a detailed Human Rights Strategy for the competition. The strategy was required to include the following elements:

- » A comprehensive report identifying and assessing risks of adverse human rights impacts in connection with the hosting and staging of the competition. This report needs to be complemented and informed by a study on how the national legislation and legal practice in the host country/countries may impede or enable the bidder's ability to host and stage the competition in accordance with internationally recognized human rights. This study needs to be developed by an independent and competent institution approved by FIFA.
- » Detailed information on how the bidders will (a) embed respect for human rights in their operational policies and procedures as well as in their relationships with third parties, (b) implement an ongoing due diligence process to identify, prevent, mitigate, and account for how they address adverse impacts on human rights, and (c) ensure access to effective remediation where adverse human rights impacts occur in relation to the tournament.

The bidding member associations were also required to submit to FIFA a summary report outlining the stakeholder engagement process implemented as part of the strategy development. In addition to these requirements relating to the responsibilities of the bidding member association, FIFA also required the bidders to submit human rights-related commitments and guarantees from governments, as well as signed contracts with stadium, training sites, hotel and airport authorities that include detailed human rights clauses. The evaluation of these additional documents is not subject to the present evaluation.

## **FIFA'S REQUEST FOR AN INDEPENDANT EVALUATION OF THE BID**

On the basis of the enhanced bidding requirements, FIFA recruited BSR to conduct an external evaluation of the human rights strategies submitted by the bidders for the 2026 World Cup and to develop propositions for a set of measures to be included in the so-called Corrective Action Protocol.

The Corrective Action Protocol is a set of measures designed to further enhance the successful bidder's human rights strategy. It is defined by FIFA and its implementation is mandatory under the terms of the Hosting Agreement. This report has been developed at the request of FIFA and follows the evaluation structure that was proposed by FIFA's Sustainability & Diversity Department. It provides an independent analysis of three key aspects of the Human Rights Strategy proposed in the Morocco bid:

- » Quality of the human rights risk assessment: This section of the report reviews the Morocco bid's identification and assessment of the risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities, with which the Member Association of Morocco may be involved through its own activities or as a result of its business relationships.
- » Meaningfulness of the stakeholder engagement: This section reviews how the Morocco bid drew on internal and external expertise and involved consultations with potentially affected groups and other stakeholders as part of the development of its Human Rights Strategy.
- » Quality of the proposed measures to address and remediate the risks identified: This section reviews the measures that the Morocco bid proposes to prevent and mitigate any risks of adverse human rights impacts that have been identified, as well as how the Member Association intends to provide for or cooperate in appropriate and effective grievance mechanisms for individuals and communities whose human rights may be impacted by the Member Association's own activities or as a result of its business relationships.

To perform this assessment, BSR reviewed the relevant documents submitted by the Morocco team including:

- » Morocco National Human Rights Council's (CNDH) independent study assessing how the national context, including the national legislation and legal practice, may impede or enable the Member Association's ability to host and stage the competition in a manner that respects all internationally recognized human rights. This study was co-signed with Jordan National Center for Human Rights (NCHR), as per FIFA's requirement;
- » Morocco team's bid book Chapter 23 on human rights and labor standards; and
- » Morocco team's detailed Human Rights Strategy identifying and assessing any risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities.

In addition, BSR asked the Morocco team in writing a series of clarification questions on the content of the bid and received general input from two members of FIFA's Human Rights Advisory Board.

## **BSR'S EVALUATION METHODOLOGY**

On the basis of FIFA's proposed evaluation criteria and given the limited time frame available to complete the evaluations, BSR developed a simple evaluation framework and methodology that enabled BSR's team to review the bids of the United team and the Morocco team in a way that was comparable, relying on exactly the same level of information.

### FIFA Proposed Criteria for the Evaluation

#### Quality of the risk assessment

- » Quality of the independent context analysis
- » Quality of the risk assessment conducted by the Member Association

#### Meaningfulness of stakeholder engagement

#### Quality of the proposed measures to address and remediate risks

For each main criterion proposed by FIFA, the framework developed by BSR relied on four to seven indicators that defined a series of expectations. Information included in the bid documents was then reviewed and organized within this framework and rated according to a four-tier scale: Insufficient, Basic, Good, Very Good. The information included in the bid was then assessed by a member of BSR's team against each indicator, and a justification to support the ranking was provided. The ranking and justification were then reviewed by another member of BSR's team. Once both analyses were completed, all members of BSR's team collectively reviewed the rankings and justifications to align and calibrate the final findings. On this basis, BSR proposed an overall ranking for each of the main criteria based on the same scale and developed a detailed narrative explanation to support it.

## Assessing Human Rights Risks

Despite reviewing a comprehensive range of national and international frameworks, the impact assessment conducted to inform the Human Rights Strategy process is Basic because it remains relatively high-level and a number of the risks and rights-holders commonly associated with mega sporting events have not been taken into consideration. The report also provides very little information on the risk-assessment methodology followed to identify salient impacts, in particular the use of impact assessment indicators such as severity, likelihood, and remediability. The absence of reference and qualification of the specific risks for LGBTQ communities in particular is problematic because Article 489 of the Moroccan penal code, which prohibits sexual acts between people of the same sex, is not aligned with international human rights standards and conventions.

## Quality of the Independent Context Analysis

### **LEGAL FRAMEWORKS REVIEWED AND SOURCES OF INFORMATION**

The UNGPs stipulate that states must protect against human rights abuse within their territory and/or jurisdiction and that this requires taking appropriate steps to prevent, investigate, punish, and redress such abuse through effective policies, legislation, regulations, and adjudication. Companies do not operate in a vacuum and it is important that they understand the national legal frameworks in which they operate because they provide the principal legal protection of human rights and may impede or enable the Member Association's ability to host and stage a competition in a manner that respects internationally recognized human rights.

The legal frameworks reviewed by Morocco National Human Rights Council (CNDH) and Jordan National Center for Human Rights (NCHR) are comprehensive, covering a broad mix of international instruments and national-level laws relevant to the issues associated with hosting the competition that have been identified. The review also includes a brief overview of relevant government-led initiatives as well as ratification of key international principles addressing impacted human rights. The report also provides a good level of information about the challenges and weaknesses of national frameworks, and includes reference to specific shortcomings (e.g., absence of a specific law to anticipate remediation for damages caused to the environment).

### National Legal Frameworks Analyzed

- Law No. 19-12, published in O.G. No. 6493 of 22 August 2016, relating to the employment of domestic workers
- Draft Law No. 76-15 of 13 February 2018, governing the CNDH and its oversight of violations of the rights of the child
- Law No. 103-13 relative to combating violence against women
- Framework law 97/13 on the protection and promotion of the rights of persons with disabilities
- National mechanism for the prevention of torture (MNP)

However, the report does not take into consideration three important vulnerable groups that can be particularly affected by the staging of mega sporting event: LGBTQ communities—homophobia being identified as a general risk for mega sporting events; ethnic minorities such as Berber communities; and religious minorities including Jewish communities. Similarly, some topics appear to be missing from the analysis including discrimination, access to safe water, and privacy rights. In addition, information included in the report pertaining to working condition frameworks overall is not very developed and does not provide the depth of analysis that would reflect the bid's detailed understanding of impacts of the broader context on health and safety, working hours, living wage, or of the importance of the informal economy overall on the ability of the Member Association to host and stage a competition. Finally, the report does not include a review or a comment about how local or municipal-level frameworks come into play.

The report includes the review of legal frameworks relevant for a number of issues identified as salient in the context of the organization of a mega sporting event, organized around the nine broad categories below:

- » **Civil and political rights** (freedom of expression, right to access information, freedom of association, right of peaceful protest)
- » **Criminal law and international human rights instruments** (death penalty, arbitrary detention, prevention of torture)
- » **Economic and social rights** (labor rights including minimum wage, efforts to combat trafficking, health and safety, right to work, collective bargaining rights)
- » **Right of ownership and expropriation** (right of ownership and adequate housing)
- » **Corporate social responsibility** (environment, business and human rights, reproductive rights, gender-based violence)
- » **Rights of women** (gender equality)
- » **Rights of children** (violence and sexual violence, education, child labor)
- » **Rights of foreigners** (entry, right to work, working conditions, access to information, asylum, nondiscrimination)
- » **Rights of persons with disabilities** (nondiscrimination, education, employment)

For each of these nine areas, the report also makes broad references to international frameworks relevant across these issues, including nine UN conventions, ILO conventions and recommendations, and the OECD National Contact Point. Reports and recommendations from those international institutions, including the UN Human Rights Committees or the Special Rapporteur on trafficking in persons, for the period 2000-2018 are also listed and detailed. The analysis also includes a brief overview of relevant international frameworks ratified by Morocco.

The report has been written and builds heavily on the expertise of the CNDH and NCHR, which are accredited as “A” status National Human Rights Institutions (NHRI) by the International Coordinating Committee (ICC), which means that they are in full compliance with the Paris Principles<sup>1</sup> and can therefore be considered as human rights expert organizations. On some specific issues, the Independent Context Analysis also refers to information from national organizations (see box).

Yet, the Independent Context Analysis does not include reference to reports or comments from reputable international civil society organizations focusing on human rights and active in Morocco, such as Human Rights Watch or Amnesty International, as well as from the media, which would have brought additional perspectives on the country context.

#### Sources of Information Referenced

- CNDH
- OHCHR and UN Committees reports
- Moroccan national press syndicate for civil and political rights
- AMIT (Moroccan association of labor inspectors) for economic and social rights
- Economic, Social and Environmental Council for CSR
- AMANE association (local NGO fighting children sexual abuse) and UNICEF for right of children

Legal experts and civil society organizations with relevant human rights expertise have not been involved in this review either. In particular, engagement with a wide array of human rights and legal experts on the salient risks identified has not been documented and does not appear to have fed into the risk analysis beyond the information provided by the CNDH and NCHR. Furthermore, while the CNDH and the stakeholders listed clearly exhibit authority and expertise in the areas they cover, they do not represent a wide cross-section of experts on human rights and legal issues relevant to the risks identified. Finally, there are many mentions of statistics or relevant data points throughout the report, but many of them lack precise sources or are a little dated.

## EFFECTIVENESS OF THE NATIONAL AND LOCAL ENFORCEMENT AND REMEDIATION MECHANISMS

The UNGPs emphasize states’ responsibility to enforce laws that are aimed at, or have the effect of, requiring business enterprises to respect human rights. Merely listing a set of rules is not enough to ensure their application and consequently the implementation of human rights standards is closely

<sup>1</sup> The international standards adopted by the UN General Assembly in 1993 to frame the work of NHRIs and broadly accepted as the test of their legitimacy and credibility.

watched at several levels. Law enforcement is the responsibility of different agencies at either the national or regional level, such as the police, the courts, or government agencies (labor inspection for instance). The effectiveness of these agencies can be negatively impacted by corruption, lack of sufficient resources (insufficient number of labor inspectors for instance), or lack of judicial independence, which can impede the Member Association's ability to host and stage a competition in a manner that respects internationally recognized human rights.

The Independent Context Analysis provides some consideration of the effectiveness of enforcement mechanisms and associated practical implications. Notably, the report provides relevant information including statistics and data points—e.g. number of employees working in the informal economy—as well as comments from the CNDH or other relevant stakeholders, including trade unions, regarding the implementation of legal provisions in the country. For economic and social rights, it is noted that penalties generally lack dissuasive effect and that the time to hand down decisions remains excessive. Unfortunately, the analysis is limited to a few anecdotal references across the text that mainly refer to labor issues. It generally lacks a more holistic review of the quality of enforcement mechanisms such as the independence of the judiciary, law enforcement, inspection regimes, etc., and in particular how these mechanisms relate to the protection of the rights of women, minorities, and other vulnerable groups. There is also no detailed information on the issue of enforcement at the local level because the analysis remains at the country level. Yet, the report includes recommendations from the CNDH and other relevant institutions such as the Economic, Social and Environmental Council to improve enforcement mechanisms, which provide a good level of transparency on the challenges that the country faces.

In addition to what is presented in the Independent Context Analysis, Chapter E of the Sustainable Event Management report also provides a review of upcoming actions to be taken by the king of Morocco to continue the consolidation of the rule of law, including the creation of an institution (Diwan al Madhalim) to support the work of bodies active in the field of human rights and to encourage government departments to promote this movement.

## Quality of the Impacts Assessment Conducted

### COMPREHENSIVENESS OF THE IMPACTS ANALYSED

Risks of negative human rights impacts associated with the organization of mega sporting events are wide ranging, from forced labor and working condition violations in the construction of stadiums and associated infrastructure to discrimination based on participants' gender, race, and sexual orientation, to child labor and sexual harassment in the merchandise supply chain, to name a few. They also vary across the phases of the event. It is commonly accepted that there are three distinct phases that can be taken into consideration: preparation, staging, and legacy.

The risk assessment presented in the strategy is consistent with the issues developed and analyzed in the Independent Context Analysis and includes six high-level themes (see box below). Risks presented under "rights of women," "rights of children," "rights of foreigners," and "rights of persons with disabilities" in the Independent Context Analysis have been mainly aggregated under "discrimination" in the strategy. The assessment across the themes remains relatively general—and much less detailed than in the Independent Context Analysis—and mixes different levels of analysis from broad categories of impacts (discrimination) to very specific rights (right to ownership) to segments of activities (value chain and subcontracting). Additionally, the reference and analysis of

how these impacts affect differently key rights-holders remains sporadic. Similar to the Independent Context Analysis, the risk assessment presented in the Human Rights Strategy adequately reviews risks highlighted as relevant in key international documents covering mega sporting events, such as the IHRB's Mega Sporting Events Resources.

#### List of Impacts Reviewed

- Discrimination (children, women, persons with disabilities, migrants, volunteers)
- Security of persons and violations of their physical integrity
- Freedom of expression and peaceful assembly
- Labor law
- Value chain and subcontracting
- Right of ownership

Unexplored risks include:

- » Discrimination against LGBTQ
- » Privacy rights for communities
- » Working conditions of workers and volunteers; assessment of risks associated with working conditions is insufficiently developed and does not provide detailed information on risks associated specifically with health and safety, working hours, wage, and the prevalence of informal economy in the country
- » Impact of the competition on water (during construction phase and event); this is a country risk flagged by a number of reputable organizations, including the World Resources Institute and the World Health Organization.

Finally, the Human Rights Strategy also lacks a sufficient level of information regarding the identification of the impacts analyzed. While it is clear that the CNDH was involved in this phase, we do not have enough information regarding how other stakeholders and vulnerable right holders were involved to identify relevant impacts.

## ATTENTION TO RIGHTS-HOLDERS

The UNGPs state that the process of identifying and assessing any actual or potential adverse human rights impacts should involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the nature and context of the operation. Rights-holders are indeed the actual experts when it comes to deciding if they will be potentially negatively impacted by a project or business activities—even though some groups may be unaware of their rights. When it comes to mega sporting events, a broad set of rights-holder groups can be at risk, from workers involved in construction to journalists covering the event, as well as volunteers, communities living near the event infrastructures, and even the football players.

The Human Rights Strategy mentions several groups of vulnerable rights-holders relevant to consider for the competition (see box). However, the details of the mapping, detection, and prioritization process of the rights-holders identified are not disclosed in the report, and it is unclear on which basis they were identified. In addition, some rights-holder categories frequently mentioned in diverse reports from reputable organizations working on sports and human rights have not been taken into consideration. This is the case for LGBTQ communities as well as for other minorities (ethnic and religious), players, spectators, journalists, and political dissidents and activists, who are not considered in the risk assessment.

#### List of Rights-Holders Considered

- Children
- Women
- Persons with disabilities
- Migrants (refugees, asylum claimants, people in an irregular situation)
- Volunteers
- Workers through the life cycle of the World Cup (including supply chain workers from other countries)
- Communities

It should be noted that the absence of reference to the specific risks for LGBTQ communities is particularly problematic because Article 489 of the Moroccan penal code, which prohibits sexual acts between people of the same sex, is not aligned with international human rights standards and conventions. This has immediately been denounced by the media during the bidding phase. Ahmed El Haij, president of the Moroccan Association for Human Rights, is reported to have declared that Morocco's human rights report presented to the FIFA is intentionally silent on an issue that Morocco well knows is a crime on its soil.

## PROPOSED IMPACT ASSESSMENT METHODOLOGY

In traditional risk assessment, risk factors include both the consequences of an event (its severity) and its probability. In the context of human rights risk, the interpretative guide of the UNGPs insists that severity is the predominant factor and that it should be judged by their scale, scope, and irremediable character. Probability may then be relevant in helping prioritize the order in which potential impacts are addressed in some circumstances. In addition to this, the UNGPs specify that a proper due diligence approach should consider actual and potential human rights impacts that are caused by the companies; impacts that companies contribute to; and impacts that are directly linked to companies' operations, products, or services through business relationships, including both contractual and noncontractual relationships. Finally, the UNGPs also insist on the importance of dialogue with potentially affected stakeholders throughout the design, implementation, and review of impact assessment process.

The report provides very little information on the risk-assessment methodology followed to identify salient impacts, in particular the use of impact assessment indicators such as severity, likelihood, and irremediability. The reports do not give any indication whether criteria suggested in the UNGPs were taken into consideration, or whether any alternative methodology was used to prioritize the impacts associated with the competition. The report simply mentions that to prioritize actions with regard to preventing and dealing with negative impacts, the Member Association identified the human rights and stakeholders most likely to be impacted by the activities related to the organization and hosting of the 2026 FIFA World Cup. While this indicates that the Member Association engaged in the process of identifying potential risks, there is no indication of a detailed investigation of these risks and prioritization once identified. In the risk assessment there are some anecdotal or sporadic references to likelihood and severity. For example, the reports mention that there is a low likelihood for the right of ownership to be impacted because the parcels of land where the main sites would be built are already owned by the public authorities. As mentioned above, such methodology has not been used consistently for each of the six impact areas assessed. There is also a limited effort to identify how rights-holders could be impacted throughout the life cycle of the competition. For example, the report mentions that fans or other actors could display sexist behavior toward women, but it provides little detail. Finally, the impact assessment lacks a comprehensive and consistent mapping of potential risks and impacts across all phases of the competition. Instead this is again provided in a sporadic manner and does not cut across all impact areas.

#### Depth of Analysis of the Impacts

The Human Rights Strategy provides a very high-level analysis for most issues with the exception of its coverage of discrimination, which is well documented yet missing consideration of additional groups of vulnerable rights-holders. For instance, with regard to security of persons and violations of their physical integrity, there is no mention of risks associated with terrorism threat.

## Engaging Stakeholders on Human Rights

Despite the setting up of a dedicated Committee made up of representatives from a range of relevant organizations, stakeholder engagement is basic and does not cover the scope of issues or represent the full spectrum of rights-holder groups that should be taken into consideration as part of the Human Rights Strategy for hosting the Football World Cup. In particular, participation in the process by local and international human rights organizations from civil society is missing, as well as direct engagement with key rights-holder groups including LGBTQ communities as well as ethnic and other religious minorities. Finally, the bid documents do not include minutes of the meetings or a comprehensive list of all the stakeholders engaged.

### Quality of the Mapping of the Stakeholders

#### **CATEGORIES OF STAKEHOLDERS CONSIDERED**

Stakeholders can be defined as any individuals who may affect or be affected by an organization's activities including operations, products, or services. Stakeholders to the FIFA 2026 World Cup are likely to be wide ranging, from volunteers and fans participating in the event to contract workers in the merchandise supply chains. They can also be vocal and influential, such as prominent international human rights NGOs or trade unions, or more vulnerable and not voicing their concerns or even unaware of their rights, such as local communities evicted for construction of infrastructures or migrant workers. Engaging with potentially affected stakeholder groups is essential to ensure the legitimacy, quality, and ultimate effectiveness of the company's approach.

The Human Rights Strategy mentions that the Member Association established a Sustainable Development and Human Rights Committee, including several organizations from civil society representing people who could be negatively impacted by the competition, such as people with disabilities, children and youths, as well as institutions and groups of individuals. Forming such a committee is an interesting measure to ensure a formal and ongoing stakeholder engagement that provides legitimacy and credibility to the Human Rights Strategy in the long term.

### Sustainable Development and Human Rights Committee—Members

- Mr. Moulay Hafid Elalamy, Minister of Industry, Trade, Investment and the Digital Economy, Chairman of the Bid Committee and representative of the government;
- Mr. Fouzi Lekjaa, President of the Fédération royale marocaine de football (FRMF);
- Mr. Rachid Talbi El Alami, Minister of Youth and Sports;
- Ms. Nezha El Ouafi, Secretary of State for sustainable development within the Ministry of Energy, Mines and Sustainable Development;
- Mr. Driss Yazami, President of the National Human Rights Council (CNDH);
- Mr. Nizar Baraka, President of the Economic, Social and Environmental Council (CESE);
- Mr. Said Belkhayat, Vice-president of the Mohammed VI Sports Champions Foundation;
- Mr. Abderrahim Ksiri, Coordinator of the Moroccan Alliance for Climate and Sustainable Development;
- Ms. Ihssane Merouani, representative of the Mohammed VI Foundation for Environmental Protection;
- Mr. Mohamed Boudra, President of the National Association of Community Council Presidents;
- Mr. Kamal Lahbib, coordinator of the Moroccan Coalition for Climate Justice;
- Mr. Abd Almjid Makni, GS of the Collective for the Promotion of the Rights of Persons with Disabilities;
- Mr. Jamal El Amrani, President of Junior Chamber International Morocco;
- Ms. Yousra Madani, coordinator of WWF Morocco;
- Mr. Hicham El Amrani, CEO of the Bid Committee.

However, the report then only mentions a limited list of 15 stakeholders that have not been adequately categorized beyond the names of their organizations, and do not represent a sufficient cross-section of stakeholders potentially impacted by the competition—particularly the most vulnerable stakeholders such as LGBTQ and other minorities. While the expertise and reputation CNDH is well recognized, the breadth and scope of the 15 stakeholders engaged is limited in its diversity, representativeness, and geographic locations. There is particularly a lack of civil society representatives from the human rights communities both at the local level and the international level.

## **IDENTIFICATION OF VULNERABLE GROUPS**

Companies are required to give particular attention to the rights and needs of, as well as the challenges faced by, individuals from groups or populations that may be at heightened risk of becoming vulnerable or marginalized, and with due regard to the different risks that may be faced by women and men in particular. This specific identification and engagement of the most vulnerable stakeholders is important because the political and socio-economic context and overall risk context can vary significantly for certain vulnerable groups as compared to the majority of the population.

The Human Rights Strategy identifies a limited number of vulnerable groups, including people with disabilities, children and youths, women, and migrants. The report does not provide information as to how these groups were identified. As mentioned in the sections above, the risk assessment and the mitigation measures lack consideration of vulnerable groups that are commonly identified as at risk of being impacted by such a large sport competition, notably LGBTQ and other ethnic and religious minorities.

## **PRIORITISATION OF THE STAKEHOLDERS ENGAGED**

In the literature on stakeholder engagement it is often suggested that companies rely on criteria such as level expertise of stakeholders and their respective influence on success and failure of a given project. However, a robust human rights-based approach must consider the risk stakeholders face of being negatively impacted as well as the severity of the impact. This allows companies to identify not only the most influential stakeholders but also other affected groups, in particular the most vulnerable. Other criteria can include legitimacy of the stakeholder group, their willingness to engage, and whether they have direct contact to affected and vulnerable groups.

Through the CNDH, the Member Association engaged a number of organizations from civil society and institutions. Within Morocco, the stakeholders identified appear to demonstrate a good level of expertise and influence, albeit within a narrow cross section of topics and issues covered by their respective organizations. Some organizations also represent a collective of vulnerable stakeholder groups (e.g., the Collective for the Promotion of the Rights of Persons with Disabilities). However, neither the Human Rights Strategy nor the Chapter E of the Sustainable Event Management report provide information on which methodology was applied to prioritize engagement with those specific stakeholders. As a result, certain vulnerable groups (noted in the above sections) have not been included in the engagement and their views are not reflected in the Human Rights Strategy.

Mapping of the Stakeholders Engaged to Vulnerable Rights-Holders and Issues													
	Rights-holders						Issues						
	Children	Women	Persons with disabilities	Migrants	Volunteers	Workers	Communities	Discrimination	Security of persons and violations of their physical integrity	Freedom of expression and peaceful assembly	Labor law	Value chain and subcontracting	Right of ownership
Minister of Industry, Trade, Investment and the Digital Economy							●	●		●			
Member Association					●								
Minister of Youth and Sports	●		●					●					
Secretary of State for sustainable development within the Ministry of Energy, Mines and the Sustainable Development							●						●
National Human Rights Council (CNDH)	●	●	●	●	●	●	●	●	●	●	●	●	●
Economic, Social and Environmental Council (CESE)	●	●	●				●	●	●		●	●	●
Mohammed VI Sports Champions Foundation			●					●					
Moroccan Alliance for Climate and Sustainable Development							●						
Mohammed VI Foundation for Environmental Protection							●						
National Association of Community Council Presidents							●						●
Moroccan Coalition for Climate Justice							●						
Collective for the Promotion of the Rights of Persons with Disabilities			●					●					
Junior Chamber International Morocco	●												
WWF Morocco							●						
CEO of the Bid Committee													

## Quality of the Engagement with Stakeholders

### TYPE AND ADEQUACY OF ENGAGEMENT

In the context of the UNGPs, stakeholder engagement refers to an ongoing process of interaction and dialogue between an enterprise and its potentially affected stakeholders that enables the enterprise to hear, understand, and respond to their interests and concerns, including through collaborative approaches. The UNGPs also give some guidance on which forms of engagement are preferred in the context of human rights due diligence and highlight that companies need to go beyond a singular event or unilateral communication. To meaningfully inform due diligence and mitigation and

remediation strategies, stakeholder engagement processes should be inclusive, participatory, accessible, transparent, credible, culturally appropriate, context-specific, and gender-sensitive.

### Good Practice: Creation of a Dedicated Committee

Creating a committee with 15 representatives from different organizations to have oversight and inform the Human Rights Strategy associated with the FIFA World Cup in the long run can definitely be highlighted as a good practice. This demonstrates the Member Association's commitment to build a participatory approach and take different interests into account. This adds to the credibility of the overall approach, notably because CNDH is a member of this committee. It will be interesting to see how this evolves and whether this group will play a steering committee role and oversee implementation of the Human Rights Strategy if Morocco is selected to host the competition.

The Human Rights Strategy refers to a series of very interesting stakeholder engagement processes, some that have already been implemented, some that are projected:

- » A Sustainable Development and Human Rights Committee was created in February 2018, with a mission to prepare opinions and recommendations and to clarify the decisions regarding environmental and social stakes relative to the organization and running of the 2026 World Cup. The strategy mentions that the committee would be extended to new stakeholders such as the representatives of the main trade unions and associations of employers, associations protecting the rights of children and women, representatives of judges and lawyers, etc., in keeping with the progress of the event's organization and in case of the identification of new negative impacts. As described in the bid documents, the committee potentially represents the following rights-holder groups: communities, youth and children, and persons with disabilities
- » The proposed development of an online dialogue system and an operational complaint mechanism that will enable the stakeholders to raise their concerns. This is anticipated to strengthen the dialogue with stakeholders and the communities affected, or potentially affected, by the activities related to organizing and hosting the competition
- » The participation in international platforms and forums intended to discuss and share best practices in the field of sports (e.g. Mega-Sporting Events Platform) to benefit from the experience and recommendations of certain stakeholders.

Yet, while those types of interaction seem adequate to prepare for the competition, we cannot judge the quality of engagement based on the information provided in the different documents supporting the bid. In their current form and description, these documents appear insufficient in terms of the type and quality of the engagements presented. We would notably expect more information about the context-specific and participatory engagement with vulnerable rights-holder groups as well as consultations with a wider scope of stakeholders during the bidding phase, including human rights civil society organizations, to inform both the risk assessment and the mitigation strategy.

## **ENGAGEMENT WITH VULNERABLE GROUPS**

Engaging vulnerable groups may require specific engagement options, because they can be extremely poor, illiterate, and not necessarily accustomed to “traditional” modes of engagement (e.g., workshops, webinars, etc.). In addition, while the UNGPs expects processes that are inclusive, participatory, accessible, transparent, credible, culturally appropriate, context-specific, and gender-sensitive, direct engagement should be prioritized provided that it does not endanger people’s human rights. In this latter case, reasonable alternatives can be sought in case direct engagement is not possible. Such alternatives can be engagement with representatives of affected groups, human rights experts, trade unions, community organizations, or international organizations.

The reports provide very little information beyond the inclusion of certain organizations in the Sustainable Development and Human Rights Committee, which can include organizations that potentially represent vulnerable groups, such as the Collective for the Promotion of the Rights of Persons with Disabilities. None of the documents provided as part of the bid provide information on how other vulnerable groups were engaged or will be engaged in the future.

## Addressing Human Rights Risks

The public commitment and proposed measures to address human rights risks and remedy potential negative impacts are good and align well with the expectations set in the UNGPs. They embed well human rights considerations into the Member Association's internal processes and in the relationships with its business partners. The importance of involving stakeholders is also well recognized. However, potential adverse impacts on LGBTQ communities and ethnics and religious communities in particular are not addressed because they have not been identified in the risk assessment. The remediation plan proposed in the Human Rights Strategy is strong, notably as it commits the Member Association to developing effective grievance mechanisms that are legitimate, accessible, predictable, equitable, and transparent, which satisfies the effectiveness criteria outlined in Principle 31 of the UNGPs.

## Quality of the Human Rights Management Systems

### **ROBUSTNESS OF THE PUBLIC COMMITMENT**

The UNGPs explain that as the basis for embedding their responsibility to respect human rights, companies should express their commitment to meet this responsibility through a statement of policy that:

- a) Is approved at the most senior level of the business enterprise;
- b) Is informed by relevant internal and/or external expertise;
- c) Stipulates the enterprise's human rights expectations of personnel, business partners, and other parties directly linked to its operations, products, or services;
- d) Is publicly available and communicated internally and externally to all personnel, business partners, and other relevant parties;
- e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.

This public commitment is important in the context of the FIFA World Cup as it sets out expectations to embed human rights considerations in the preparation, hosting, and legacy phases, not only for the football Member Association but also for all potential partners as well as for governments.

The public commitment included in the Human Rights Strategy is robust and aligns well with the expectations set out in the UNGPs. Notably, the Member Association commits to observing all internationally recognized human rights—with reference to rights listed in the UDHR and ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy. The Member Association also commits to proactively avoid human rights abuses and abuses by business partners in all aspects of the activities related to the different phases of the competition. It includes specific implementation commitments for three areas of risk: labor law, discrimination, and security, even if clearer analysis of salience would have been helpful to support this choice of issues. Finally, the public commitment is part of the Morocco bid and signed by the Member Association president. The only policy aspect missing is the reference to the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social, and Cultural Rights (ICESCR), but this does not materially impact the quality of the commitment.

How the Member Association Public Commitment Fulfills UNGP Expectations	
Include <b>signature from high-level</b> executive / CEO	The commitment is signed by Fouzi Lekjaa, president of the Member Association
Demonstrate that the policy is <b>informed by expertise</b> (relevant internal and/or external) and knowledge (Human Rights Impact Assessments or other studies)	The commitment—and the whole strategy—is informed by the CNDH and the risk assessment conducted as part of this process (though high level)
<b>Scope</b> of commitment applies to company's <b>own operations and business partners</b>	The commitment applies to all Member Association employees, commercial partners, and other parties linked to it through its activities, products, and services
Commitment to <b>communicating</b> policy and human rights practice, internally and externally to all personnel, business partners, and other relevant parties	There is no explicit commitment to communicate, but this is definitely integrated in both the Human Rights Strategy and Chapter E (e.g., through a responsible procurement policy)
Link and articulate with <b>other policies</b> and company commitments	The commitment does mention that the Member Association will ensure that the existing internal policies and procedures are consistent with the content of this commitment, and will strive to integrate respect for human rights upstream of its management processes
Proclaims respect <b>for all human rights</b> (including countering any tacit misassumptions that the policy relates only to labor rights)	The commitment mentions respect for all internationally-recognized human rights
Defines human rights by <b>referencing international standards—UDHR</b> (best practice: also reference ICCPR, ICESCR, ILO Core Conventions)	The commitment refers to the International Bill of Human Rights and the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy

How the Member Association Public Commitment Fulfills UNGP Expectations	
Where possible, commit to go beyond “respect” to strategically <b>promote human rights</b>	There is a clear reference to making every effort in order to promote diversity in football
If human rights assessment has been done, <b>identify specific areas</b> of biggest risks and opportunity.	The commitment highlights labor law, discrimination, safety as key areas of risks
Specific <b>implementation commitments</b> , including training, awareness-raising, and activities requiring heightened due diligence (e.g., vulnerable groups, conflict zones, high risk activities, etc.).	Implementation commitments are referenced through the Human Rights Strategy and Chapter E, for example, awareness-raising and anti-discrimination training in collaboration with government authorities, associations for the defense of victims of discrimination, or the CNDH, particularly through its National Institute for Human Rights Training (INFDH)
<b>Grievance Mechanisms</b> referenced	The commitment references legitimate and appropriate processes intended to remedy any negative impacts on human rights, in connection with the Member Association’s activities

The Member Association’s commitment could be further supported with integration of the following elements in the strategy if Morocco is selected to host the World Cup:

- » Hierarchy of respect for international human rights principles where national law does not align (notably to protect LGBTQ rights)
- » Clearly delineated “show-stoppers” and zero-tolerance areas for interactions with business partners
- » Clear governance structure for human rights issues (including, for instance, a role of steering committee for the committee of stakeholders gathered to inform the strategy)
- » Commitment to continually updating the human rights approach

## COMPREHENSIVENESS OF THE DUE DILIGENCE MEASURES PROPOSED

The UNGPs state that in order to identify, prevent, mitigate, and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. This process:

- (a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products, or services by its business relationships;
- (b) Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations;
- (c) Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise’s operations and operating context evolve.

Through human rights due diligence, the Member Association will identify the information needed to understand the specific human rights risks associated with hosting the FIFA World Cup (through the three phases described in the prior sections) as well as the actions it needs to take to prevent and mitigate them.

The measures disclosed under the due diligence section of the Human Rights Strategy are generally comprehensive and follow the requirements set out in the UNGPs, including embedding of expectations; identification, prevention, and remedy where risk is identified; use of leverage to improve remedy, tracking, verification, and consideration of effectiveness; and finally, implementation of a grievance mechanism.

Stakeholder engagement is also largely part of the proposed measures, though only projected at this stage. Overall, the due diligence measures proposed in the strategy are proportionate to the level of risk associated with each of the six issues developed in the report. Across the issues, the due diligence measures aim at integrating considerations for human rights in the Member Association's internal processes and in its relationships with business partners. The Human Rights Strategy also shows a good level of consistency between the legal framework gaps and weaknesses identified by the CNDH and NCHR and the measures proposed in the Human Rights Strategy to positively influence the government. For instance, on freedom of expression and peaceful assembly, the Human Rights Strategy commits the Member Association to encourage government authorities to adopt a code of conduct for the agents in charge of applying the law and to recall the basic principles that will ensure that these agents respect and protect human dignity and the basic rights of people, where the Independent Context Analysis noted concerns from the CNDH at the excessive and disproportionate use of force to disperse an unauthorized yet peaceful gathering. Yet, it should be noted that due to the complexity, breadth, and scope of the competition, in addition to the long road ahead, implementation of this due diligence mechanism cannot be fully assessed at this time because it remains just a strategy/approach and has not yet been implemented.

#### Good Practice: Alignment with National Action Plan

Chapter E, Section 23 integrates the National Action Plan on Democracy and Human Rights 2018-2021 (PANDDH) into the due diligence mechanism for the future, establishing that this framework will be part of the ongoing due diligence mechanism for the games over the next several years.

Due diligence measures could be strengthened by considering additional issues and rights-holders that are missing from the risk assessment, as highlighted in prior sections of this report. Broadening the scope of stakeholders engaged could notably help achieve this.

## QUALITY OF THE REMEDIATION MEASURES PROPOSED

The UNGPs states that where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes. Remediation can take a variety of forms, including an apology, provisions to ensure negative impacts will not recur, compensation (either financial or another form, such as in the case of land acquisition) for the harm, cessation of a particular activity or relationship with a business partner, etc. To ensure adequate remediation is given, it is important to set up effective grievance mechanisms for affected rights-holders.

Overall, the remediation proposed in the Human Rights Strategy is strong. Notably, the Human Rights Strategy commits the Member Association to developing effective grievance mechanisms that are legitimate, accessible, predictable, equitable, and transparent, which satisfies the effectiveness criteria outlined in the Principle 31 of the UNGPs (Effectiveness Criteria for Nonjudicial Grievance Mechanisms). The report also insists that the proposed mechanisms will be rights compatible, a source of continuous learning, designed in collaboration with relevant stakeholders, and aligned with existing nonjudicial recourse possibilities (e.g., CNDH, National Contact Point, Kingdom's Mediator Institution).

However, it should be noted that the mitigation strategy lacks specific provisions across three aspects:

- » Measures presented for discrimination are strong, but the report lacks dispositions for specific groups of vulnerable rights-holders (such as LGBTQ and ethnic minorities) as highlighted above in the mapping.
- » With respect to the security of persons, there are no specific provisions associated with risks of terrorism, which is identified by relevant sources as a material risk for mega sporting events.

Finally, measures regarding expropriation and forced eviction are not sufficiently strong because they merely reference free prior and informed consent (which is only one of the expectations set in the IFC Performance Standard on Land Acquisition and Involuntary Resettlement, for instance, along with appropriate compensation, grievance mechanism, etc.), even though the associated risk has been identified as relatively low.

#### Remediation Framework Proposed in the Bid

While the strategy proposes a clear due diligence framework, remediation measures are not clearly categorized nor developed in a consistent manner across all areas of risks. Nevertheless, measures proposed include the following aspects:

- Specific commitments (e.g., in favor of nondiscrimination)
- Creation of dedicated committees to oversee specific issues
- Implementation of specific policies
- Monitoring and audits (e.g., of suppliers' working conditions)
- Inclusion of specific provisions in business contracts
- Awareness-raising trainings and seminars
- Setting up and cooperating with the complaint mechanisms for persons and communities whose human rights may be impacted by the Member Association activities
- Ensuring that appropriate and effective measures are implemented in order to identify and respond to alleged violations of human rights by the Member Association's business partners for the competition

Similar to due diligence, mitigation measures are, at this time, forward looking, and therefore their effectiveness in practice cannot be fully vetted.

While the measures associated with remediation detailed in the Human Rights Strategy are based on existing grievance mechanisms—notably the grievance mechanisms of the CDNH, the OECD National Contact Point, and Morocco's Mediator Institution—they also include some innovative approaches such as the role of the Sustainable Development and Human Rights Committee, or the setting up of an online dialogue system, and carrying out awareness-raising operations. The Committee has a dual role: provide recommendations to build the action plan and oversee its implementation. The online dialogue system will enable stakeholders to raise their concerns and would also bring transparency on the overall engagement process and on how stakeholders' input is integrated within the strategy.

## Quality of the Stakeholder Input in the Human Rights Strategy

### STAKEHOLDER INPUT TO DATE

Stakeholder engagement, including with vulnerable rights-holder groups, is essential to identify impacts through the three phases of the FIFA World Cup and to define mitigation measures effectively. This is also an important dimension to guarantee that the actions proposed by the Member Association are legitimate and credible.

Overall, the documents included in the bid provide little information on the stakeholder engagement conducted to date and how their input was integrated into the risk assessment and the development of the strategy to address and mitigate human rights risks. No mapping of stakeholders identified as relevant through this process or specific information on input provided by those stakeholders and how it was factored in both the risk assessment and proposed mitigation measures was included. However, a very significant stakeholder, the CNDH, has been closely involved in the bidding process and has performed the Independent Context Analysis together with the NCHR, which brings a lot of legitimacy and credibility to the proposed Human Rights Strategy. This is particularly relevant because the Independent Context Analysis is very transparent about the challenges that Morocco faces when it comes to human rights, and this has been considered in the measures proposed to address risks.

### FORSEEN STAKEHOLDER INPUT

Beyond identification of salient human rights risks, stakeholders' input can help define innovative solutions to address negative human rights impacts and to promote human rights through the competition. Continuous engagement will also be essential to legitimize the approach the Member Association will build over the next eight years.

The Human Rights Strategy commits the Member Association to engage with appropriate stakeholders for all the mitigation measures proposed across most of the six issues developed in the document. Notably, the Member Association undertook to encourage and work with the government to accelerate the preparation and adoption of a national action plan on business and human rights that would comply with the UNGPs. Reference to collaboration with the government authorities to implement efficient complaint mechanisms (judicial and nonjudicial) is also made. The report also highlights measures involving awareness-raising operations with all third parties (host cities, managers of stadiums and training sites, hotel operators, airport authorities, etc.) on the need to adopt and apply internationally-recognized human rights. Furthermore, the strategy commits the Member Association to transparent communications regarding individuals who have raised grievances

specifically but also regarding the public more generally, including through specific committee meetings and reporting on impact assessments prepared for specific projects.

At this stage, it is unclear how main trade unions have been engaged, which would have been expected as a number of risks of negative impacts are associated with working conditions, notably during the preparation phase, and with value chain and subcontracting.

## Conclusions

FIFA set an important milestone by including human rights responsibilities in article 3 of its statutes and by developing human rights requirements for the 2026 Football World Cup.

This report is intended to help the FIFA Council and Congress to take human rights considerations into account when allocating the 2026 Football World Cup, alongside other criteria such as infrastructural and commercial potential. In line with the UN Guiding Principles on Business and Human Rights, we have addressed human rights questions in our evaluation mainly through the narrow lens of preventing negative impacts (the “Do No Harm” approach). Beyond this, the bid team may voluntarily commit to actively promoting certain human rights (the “Do Good” approach), using the FIFA Competition as an opportunity to enhance or further a culture of human rights in host countries.

## About BSR

BSR is a global nonprofit organization that works with its network of more than 250 member companies and other partners to build a just and sustainable world. From its offices in Asia, Europe, and North America, BSR develops sustainable business strategies and solutions through consulting, research, and cross-sector collaboration. Visit [www.bsr.org](http://www.bsr.org) for more information about BSR's 25 years of leadership in sustainability.

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