

BASELINE EXPECTATIONS AND GOOD PRACTICES

for the Development and
Assessment of the Reconciliation
Action Plans (RAPs) of
Companies in British Columbia



UNION OF
BRITISH COLUMBIA
INDIAN CHIEFS



RRII
Reconciliation & Responsible
Investment Institute



WEST COAST
Environmental Law





The Lhíhló:ya (dragonfly) is presented as a way to show themes of adaptability, manoeuvring between worlds and togetherness. The root word of Lhíhló:ya is lhílt, which is to weave, as the body of the dragonfly looks similar to a needle for weaving.

The Lhíhló:ya navigates between the air and water, as well as between the spirit and physical worlds, with speed and precision – a gift that can translate to metaphorical values.

Lhíhló:ya reflections in our work can be related to weaving together input from multiple views and directions.

This piece pairs Coast Salish design elements and contemporary colours, portraying the Lhíhló:ya with human hands in the place of wings, reminding us of the possibilities when we weave together our own views, from many angles.



Credits

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Xémóntalot Carrielynn Victor (Stahlo Coast Salish, mixed European) is based in XwChí:yóm (Cheam), S'ólh Téméxw ("our land"). She is a descendant of Coast Salish ancestors that have been sustained by S'ólh Téméxw since time immemorial and Western European ancestors that settled around northern Turtle Island beginning in the 1600s. Carrielynn was born and raised in S'ólh Téméxw and nurtured by many parents, grandparents, aunts and uncles. Along with owning an art practice, Carrielynn maintains communal roles as a linguist and plant practitioner.

ACKNOWLEDGEMENTS

This research was supported by Resolution 2024-46 of the [Union of British Columbia Indian Chiefs](#) (UBCIC) to examine Reconciliation Action Plans (RAPs) and other Indigenous Reporting Products, in the interest of assessing their alignment with the [United Nations Declaration on the Rights of Indigenous Peoples](#).

UBCIC, the Reconciliation and Responsible Investment Institute and West Coast Environmental Law (WCEL) recognize the foundational work of [Reconciliation Australia's Reconciliation Action Plan Framework](#)ⁱⁱ and the Canadian Council for Indigenous Business's [Partnership Accreditation in Indigenous Relations](#)ⁱⁱⁱ, which have informed and inspired the Baseline Expectations and Good Practices.

We also extend our gratitude to all those who participated in our RAP discussion gatherings and rightsholder engagements for contributing their wisdom, time and labour to the development of these Baseline Expectations and Good Practices.

TERRITORY ACKNOWLEDGEMENT

We respectfully acknowledge that the Reconciliation and Responsible Investment Institute, the Union of British Columbia Indian Chiefs and West Coast Environmental Law carry out our work across the territories of many Indigenous Nations. Our offices are located on the traditional, ancestral and unceded territories of the xʷməθkʷəy̓əm (Musqueam) Nation, Skwxwú7mesh Úxwumixw (Squamish Nation) and səliłwətat (Tsleil-Waututh Nation) in Vancouver, British Columbia, and on the traditional territories of many Nations, including the Mississaugas of the Credit First Nation, the Anishinaabe, the Haudenosaunee and the Wendat in Toronto, Ontario. We recognize that these lands have been home to Indigenous Peoples since time immemorial and that colonialism, dispossession and injustice are ongoing. As we pursue our work both nationally and internationally, we commit to listening, learning and engaging in actions that advance reconciliation and support Indigenous-led solutions.

DISCLAIMER

This guidance is provided for informational purposes only and does not constitute investment advice, legal advice or a recommendation to buy or sell any financial product or service. The information contained herein is not intended to be relied upon as a basis for making investment or legal decisions. Readers are advised to seek independent financial and legal counsel before acting on any information presented in this report. While reasonable efforts have been made to ensure the accuracy of the information, no representation or warranty, express or implied, is made as to its completeness or accuracy under applicable Canadian law. The Reconciliation and Responsible Investment Institute, the Union of British Columbia Indian Chiefs and West Coast Environmental Law are solely responsible for the content of this report.

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About

Reconciliation and Responsible Investment Institute

The Reconciliation and Responsible Investment Institute (RRII) is an independent, Indigenous-led non-profit organization that mobilizes institutional investors to use their capital and influence to promote Indigenous economic reconciliation, including developing vibrant Indigenous economies and realizing positive economic outcomes for Indigenous Nations and businesses.

For more information on RRII, visit rrii.org



Union of British Columbia Indian Chiefs

The UBCIC is a member-driven, political advocacy non-profit organization comprised of over 140 First Nations and was formed in 1969. The UBCIC is mandated to work towards the implementation, exercise, and recognition of our inherent title and rights, and treaty rights, and to protect our lands, waters and resources through the exercise and implementation of our own laws and jurisdiction. UBCIC strives to uphold the principles and standards articulated in the *United Nations Declaration on the Rights of Indigenous Peoples* for the establishment and maintenance of a universal framework of minimum standards for the survival, dignity, well-being, and rights of Indigenous Peoples. We have, and we continue to, carry out this mission in a number of ways.

For more information on UBCIC visit www.ubcic.bc.ca



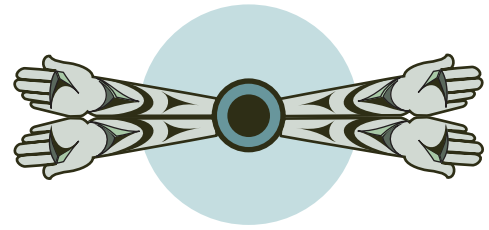
West Coast Environmental Law

West Coast Environmental Law (WCEL) is a non-profit group of environmental lawyers, strategists and communicators dedicated to safeguarding the environment through law. Since 1974, we have successfully worked with communities, non-governmental organizations, the private sector and all levels of government, including First Nations governments, to develop proactive legal solutions to protect and sustain the environment

For more information on WCEL, visit www.wcel.org



Introduction



A Reconciliation Action Plan (RAP) is the most common form of Indigenous Reporting Product (IRP).¹ A RAP is a forward-looking document developed and used by organizations to articulate and operationalize their commitments to reconciliation with Indigenous Peoples.

RAPs were first introduced in Australia in 2006 by the independent not-for-profit organization [Reconciliation Australia](#), and nearly a decade later, the concept was adopted in Canada,^{iv} with the first plan published in 2016. The production of RAPs by Canadian companies has substantially increased since the identification of 215 unmarked graves at the site of the former Kamloops Indian Residential School in 2021. Since then, several major Canadian companies have announced that they would produce RAPs and have shared the resulting plans publicly. These plans have primarily focused on the economic elements of Indigenous reconciliation, as outlined by the [Truth and Reconciliation Commission of Canada's \(TRC's\) Call to Action #92](#), including improving Indigenous Peoples' access to jobs, training, education and procurement opportunities, and providing Indigenous cultural awareness education for management and staff.

For additional information on the origins of RAPs and the current state of RAPs in Canada, we encourage you to read [Reconciliation Action Plans in Canada: Origins, Issues and Opportunities](#).

Unlike in Australia, RAP development in Canada is done without any form of oversight or standards. As a result, Indigenous leaders, legal experts, investors and other stakeholders have identified several concerning trends and issues with Canadian RAPs, including unclear expectations for Indigenous rightsholder participation; inconsistent adoption and integration of key principles; ambiguous commitments, targets and timelines; and irregular reporting. This can lead to incomplete and misleading disclosure of heightened risk factors² related to Indigenous rights violations. This document was created to provide clear Baseline Expectations and Good Practices for RAPs that have been informed by and developed with Indigenous rightsholder leadership to ensure the recognition and respect of Indigenous rights, title and interests.

For additional information on issues with corporate communications on Indigenous relations in both required securities disclosures, and voluntary reporting we encourage you to read *Living in a Material World: Turning Corporate Indigenous Relations Communications from Token to Tangible* (Kung and El-Mikati, 2026).

¹ In this paper, we focus on Reconciliation Action Plans (RAPs) as the most common form of Indigenous Reporting Product (IRP), but the analysis and recommendations apply to all IRPs.

² Five risk factors include financial, legal, reputational, operational and political risk. For more information, see the glossary; Eugene Kung and Joanna El-Mikati, *Living in a Material World: Turning Corporate Indigenous Relations Communications from Token to Tangible*, 2026; and Emil Sirén Gualinga, Michelle Cook, Summer Blaze Aubrey, Moira Birss, Roshan Krishnan, Christen Dobson, Shona Hawkes and Eugene Kung, *Respecting Indigenous Rights: An Actionable Due Diligence Toolkit for Institutional Investors*, April 2023, Amazon Watch, <https://respectingindigenousrights.org/>.



Who Is the Audience for the Baseline Expectations and Good Practices?

This document was created for companies operating in British Columbia that are developing and assessing RAPs.

How Were the Baseline Expectations and Good Practices Developed?

The development of this document is supported by UBCIC Resolution 2024-46 to examine RAPs and other IRPs in the interest of assessing and ensuring their alignment with the [*United Nations Declaration on the Rights of Indigenous Peoples*](#) (UN Declaration). The Baseline Expectations and Good Practices shared within have been informed by and developed with Indigenous rightsholders.

UBCIC and the Reconciliation and Responsible Investment Institute (RRII) hosted two facilitated gatherings of Indigenous rightsholders, organizations and allies, in 2023 and 2024, respectively, that featured guiding questions on the emergence and status of RAPs in Canada. Insights from these gatherings, along with supplemental research on RAP issues and opportunities, were synthesized into a discussion paper for Indigenous rightsholders and presented to collaborating partners and leadership at the UBCIC Chiefs Council meeting in June 2025 for review and discussion. Several subsequent rightsholder engagement sessions were held in the fall of 2025, and the guidance and feedback received from these sessions, in addition to feedback received at the February 2026 UBCIC Chiefs Council meeting, informed the development of the Baseline Expectations and Good Practices.

The RAP guideline focus areas—truth-telling, education, Indigenous rights and rightsholder engagement, economic reconciliation and environmental stewardship—reflect the priorities and feedback received throughout the rightsholder engagement sessions. The critical importance of truth-telling and education was consistently recognized by participants as laying the foundation for RAP development and bringing context, capacity and clarity to a company's goals and commitments by linking action and responsibility to the spirit and intent of the document.

The strategic integration of existing relevant frameworks was also identified throughout the rightsholder engagements as an area of importance. To avoid redundancy and streamline efforts, selected activities from existing relevant frameworks, including [*Reconciliation Australia's RAP Framework*](#)^{vi} and the Canadian Council for Indigenous Business's [*Partnership Accreditation in Indigenous Relations*](#),^{vii} have been integrated into the Baseline Expectations and Good Practices.



What We Heard

The following is a summary of key themes from these engagements, reflected and synthesized into the Baseline Expectations and Good Practices that follow.

- 1 A company's self-reflection and truth-telling should be based in and reflect its own unique and ongoing history, as well as that of the sector and industry it operates in.
- 2 Education programs, such as cultural competency training, are a good start, but allocating the majority of resources to education without proportional investment into action and operational change can limit impact and risk performativity.
- 3 Any RAP needs to be responsive to the unique needs of the communities it impacts, as well as the unique historical and ongoing impacts of the company and its industry and shape its meaningful commitments and action plans accordingly.
- 4 To have meaningful and effective Indigenous rightsholder engagement:
 - Community engagement for RAPs shouldn't be extractive, one-way transactions. Reciprocity and articulation of a company's intention for long-term relationships are the foundation for real reconciliation.
 - Participation should be opt-in, with companies providing adequate notice and compensation for labour.
 - Where appropriate, engagement opportunities and RAPs can be disseminated through political organizations (e.g., Assembly of First Nations, UBCIC, Tribal Councils, Nation-specific policy teams) and/or community-accessible spaces to ensure that those with contact on the land and experiencing impacts are reached and able to opt in.
 - The process should be informed by an impact assessment that looks at past, current and future harms and impacts to Indigenous rights, title and interests—both at the company level and across the sector or industry—and includes a plan for redress.
 - There should be meaningful accountability mechanisms in place (e.g., ongoing feedback and grievance mechanisms)—a common and significant shortcoming.
 - It may be appropriate or necessary for companies to carry out local or regionally appropriate engagements and action plans (e.g., to enable RAPs that are alive to the cumulative impacts of a company or industry on biomes, watersheds, etc.). This is a practical way for national companies to develop community-driven RAPs and engage in ways that are consistent with local Indigenous needs, protocols, practices, guidelines, grievances and laws.
 - It is okay to move slowly and at the speed of trust, but there should be real community-focused action behind setting intentions.
- 5 There are levels of accountability that are tied to how much resourcing a company dedicates to operationalizing and implementing its RAP commitments and addressing feedback resulting from Indigenous engagement and grievance mechanisms.



Baseline Expectations and Good Practices

This section is organized into five focus areas:

- Truth Telling
- Education
- Indigenous Rights and Rightsholder Engagement
- Economic Reconciliation
- Environmental Stewardship

Each focus area includes activities ranging from Baseline Expectations to Good Practices to support the development and implementation of RAPs.

● **BASELINE EXPECTATIONS**

The minimum standard or requirement needed to ensure compliance. These are typically established as a starting point against which future progress will be measured.

● **GOOD PRACTICES**

A stronger, more advanced standard. These would typically reflect higher due diligence, critical self-reflection, applied learnings and measurable improvements over time.

Truth-Telling

Truth-telling provides the basis from which RAPs can be meaningfully developed and reconciliation advanced. Truth-telling acknowledges the historical silencing of injustices and the ongoing impacts of colonization on Indigenous Peoples³ and demonstrates the company's process of self-reflection and communication of its historical and current impact on, or intersections with, Indigenous rights, title and interests. It establishes the foundation upon which any credible action plan should be developed to address.

A RAP should demonstrate a company's self-reflection and openly articulate its position on Indigenous rights, title and interests by...

BASELINE EXPECTATIONS	GOOD PRACTICES
Providing a clear articulation of the company's position on reconciliation and Indigenous rights that includes a transparent acknowledgement of the company's unique past, present and future impact on, or intersection with, Indigenous rights, title and interests (e.g., a public policy statement).	Providing a clear commitment from the company on reconciliation and Indigenous rights that includes the UN Declaration; free, prior and informed consent; and the TRC Calls to Action, in addition to other reconciliation frameworks and Indigenous guidance and principles.
Disclosing the status of its Indigenous relations—including historical and ongoing disputes with rightsholder groups on the company's activities and the company's position and approach to addressing these impacts.	Expanding on the acknowledgement of past, present and future impact beyond the individual company to recognize the impact of the sector and industry the company operates in on Indigenous rights, title and interests.
Showing the linkages between the past and current actions of the company; feedback received during rightsholder engagements; and the goals, commitments and targets laid out in the plan.	Where applicable, acknowledging and addressing the company's role in mitigating these impacts, including actioning sector- and industry-specific UN Declaration Articles; TRC Calls to Action; and any further Indigenous guidance, grievances or concerns.
	Assessing the financial, operational, legal, reputational and political risk with intent to disclose.
	Demonstrating the application and integration of the risk assessment into the goals, commitments and targets laid out in the plan.
	Committing to share company learnings with near/peer companies. (e.g., annual reporting, networking).

³ Reconciliation Australia, *What Is Truth-Telling?*, July 2025, https://www.reconciliation.org.au/wp-content/uploads/2025/07/FACTSHEET_What-is-Truth-telling_web.pdf.

A RAP should demonstrate organization-wide support for the plan by...

BASELINE EXPECTATIONS

Providing a public statement of endorsement from company leadership (e.g., senior executives and leadership, the board of executives, the board of directors, etc.).

Identifying the company leaders and groups tasked with ensuring the successful development, deployment, implementation and ongoing maintenance of the plan (e.g., the board of executives, senior executives and leadership, management, working group, etc.).

Developing a process for how the commitments in the RAP will be operationalized and implemented across the company.

Reviewing internal corporate policies, procedures and disclosures to identify potential Indigenous rights violations and intersections with RAP commitments.

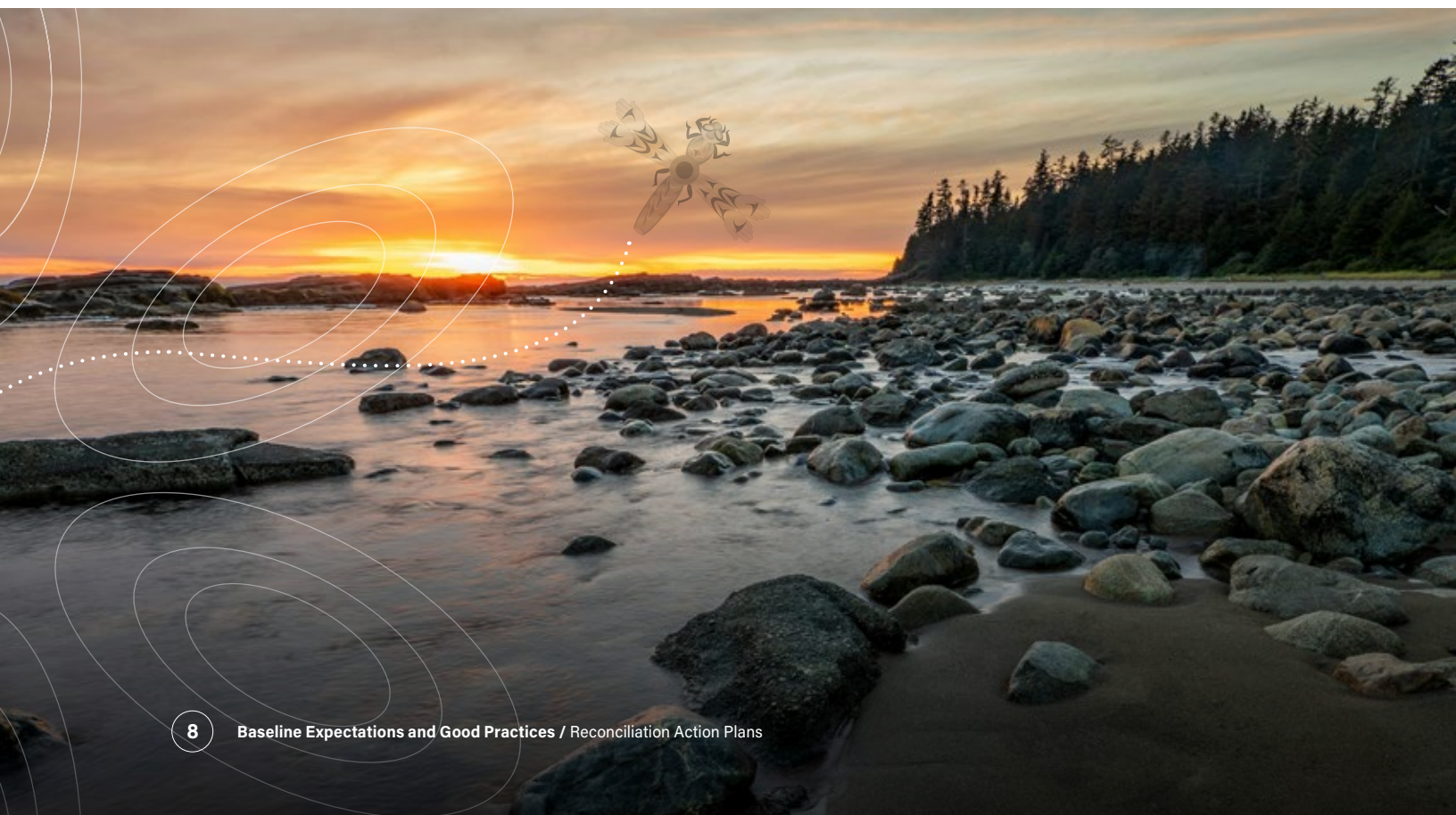
GOOD PRACTICES

Committing to regular and public reporting on RAP commitment progress and activities (e.g., annual reporting).

Committing to assess and update the RAP on a designated frequency (e.g., every three to five years).

Developing a plan to align relevant internal corporate policies, procedures and disclosures with RAP commitments (e.g., due diligence, human rights and labour rights policies).

Identifying the approach and parties responsible for operationalizing and implementing the plan across the company's various lines of business, operations and practices, and reporting back outcomes and needs to company leadership.





Education

Education provides the basis from which RAPs can be meaningfully developed and reconciliation advanced. Education enables and supports the advancement and spreading of knowledge and truth. A company's commitment to education may look like learning or training opportunities for staff on reconciliation and Indigenous history.

A RAP should include details of a company's plan to provide staff with training and materials on Indigenous history, culture, rights, title and interests, including...

BASELINE EXPECTATIONS	GOOD PRACTICES
Identifying the relevant learning needs of staff.	Regularly assessing and updating the training to ensure relevance of information and to ensure that learning outcomes are being achieved (e.g., every three to five years).
Providing Indigenous cultural competency training to all staff and integrating cultural competency training into new employee onboarding programming.	Customizing training to support staff with specific skills and learnings useful in the operationalization and implementation of RAP commitments.
Educating staff on the company's impacts on Indigenous rights, title and interests—both past and present—and the impacts of the sector and industry in which the company operates.	
Ensuring that the internal rollout of the RAP is supported by a clear strategy for integration across teams and departments.	

Plan Development

Plan development refers to the process of developing the RAP, including embedding critical governance functions to reflect guidance and continuous oversight, and identifying and engaging with impacted and interested Indigenous rightsholders and groups on issues, including, but not limited to:

- Indigenous Rights and Rightsholder Engagement
- Economic Reconciliation
- Environmental Stewardship



Indigenous Rights and Rightsholder Engagement

The meaningful integration of Indigenous rights in RAP development involves incorporating rightsholder guidance and feedback into the final document. Participation in these processes is voluntary. The provision of clear communication of opt-out options is strongly recommended.

The RAP should demonstrate that guidance and insight from impacted or interested Indigenous rightsholders and groups was sought by...

BASELINE EXPECTATIONS	GOOD PRACTICES
Detailing the Indigenous rightsholder and group engagement process (e.g., terms of agreement, compensation, resourcing, etc.). Committing to meeting the evolving minimum legal standards set out by Canadian courts on meaningful consultation and accommodation. Identifying and acknowledging the contributions of Indigenous rightsholders and groups in the RAP document, unless otherwise requested (e.g., an acknowledgements page). Committing to provide regular updates to the engaged Indigenous rightsholders and groups on the RAP, as well as on company progress toward RAP goals, targets and benchmarks.	Involving company leadership in Indigenous engagement initiatives. Stating the company's commitment to redress and its intentions to develop long-term relationships with communities, beyond preliminary engagement or accountability mechanism feedback. 1. Where appropriate and mutually decided upon: 2. Identifying and tailoring the engagement processes to the rightsholder group's protocols. 3. Incorporating Indigenous rightsholder and group attestation. 4. Co-developing a set of protocols, principles and values with the impacted Indigenous rightsholders that are reflected in the RAP and honoured throughout the co-development relationship. 5. Contracting an Indigenous issues expert or establishing a committee of impacted Indigenous rightsholders to consult on areas of impact and to develop plans for redress that are common to multiple rightsholding Indigenous communities.

A RAP development process should demonstrate that efforts have been made to substantively incorporate Indigenous rightsholder and group feedback, guidance and other principles by...

BASELINE EXPECTATIONS	GOOD PRACTICES
Where appropriate, identifying within the RAP document where and how the perspectives, priorities and preferences of the engaged Indigenous rightsholders and groups have been integrated into commitments, activities, targets and timelines. Identifying where and how Indigenous principles and guidance such as the UN Declaration and the TRC Calls to Action have been incorporated into the RAP's commitments, activities and targets.	Identifying where and how Indigenous principles and guidance such as <i>Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls</i> and the <i>National Indigenous Economic Strategy for Canada</i> have been incorporated into the RAP's commitments, activities, and targets. This should include any industry- and sector-specific calls to action by Indigenous bodies or rightsholders. Disclosing steps taken to address the issue, including any policy and/or operational changes. Providing a clear grievance or accountability mechanism that enables ongoing Indigenous rightsholder feedback, outlines how this feedback will be considered internally and explains how the company will adapt its approach to address and resolve grievances on an ongoing basis.

Economic Reconciliation

Economic reconciliation refers to activities outlined in the TRC's Call to Action #92. It may include a company's plan to attract, retain, support and empower Indigenous employees internally; its plan to review hiring processes and employment data; partnerships with Indigenous business owners and entrepreneurs; commitments to Indigenous procurement; and commitments to broadly contribute to sustainable economic growth and the participation of Indigenous Peoples.

A RAP should demonstrate support for improved Indigenous employment and economic outcomes by...

BASELINE EXPECTATIONS	GOOD PRACTICES
Committing to identifying and eliminating barriers to Indigenous employment, procurement and retention within the company. Committing to Indigenous employee and supplier candidate recruitment activities.	Planning for participation in Indigenous-led business programs that support and advance RAP commitments, activities and targets. Planning for regular public reporting of company progress on Indigenous employment, procurement and retention activities (e.g., <i>Partnership Accreditation in Indigenous Relations</i>).

Environmental Stewardship

Environmental stewardship refers to a company’s recognition of the real or potential environmental issues facing Indigenous Peoples. This might look like involvement in Indigenous-led sustainability initiatives or the integration of regular sustainability reporting, environmental assessments, consultation and community feedback mechanisms.

A RAP should incorporate Indigenous rights and environmental stewardship considerations by...

BASELINE EXPECTATIONS	GOOD PRACTICES
Identifying how, if applicable, the plan has been informed by real or potential Indigenous rights and environmental risks arising from the company’s operations or activities. Outlining steps taken by the company to mitigate rights violations and environmental harm.	If applicable, planning for the development of Indigenous rightsholder-informed risk mitigation programs. Amending practices and policies to uphold Indigenous rights and to eliminate or reduce the violation of those rights. Funding and engaging with rightsholder-led stewardship initiatives and adjusting company practices to support these efforts where appropriate.



The background of the page is a photograph of a paved road winding through a dense forest. A white dotted line starts from a small, stylized graphic of four hands joined at the palms in the upper left, curves across the middle of the page, and ends near a large, faint, concentric oval graphic that resembles an eye in the center. The title 'Future Considerations' is written in large white text on the left side of the page.

Future Considerations

An additional, complementary piece raised during engagement sessions was the desire for a set of Indigenous-led guiding values, protocols and principles for engagement that all companies would commit to when developing a RAP. This would include, but not be limited to, upholding specific provisions of the UN Declaration (e.g., Articles 30 and 32), as well as language recognizing the nationhood, sovereignty and self-determination of Indigenous Peoples through their own systems of government. While this is outside the scope of this paper, it is an important future consideration.



Appendix

Glossary: Key Terms and Concepts

The following key terms and concepts are fundamental to understanding and implementing the Reconciliation Action Plan (RAP) guidance.

Economic reconciliation

Indigenous economic reconciliation refers to the process of addressing and redressing the economic marginalization of Indigenous Peoples by restoring their rights to self-determination, land, resources, and economic participation. It involves education of stakeholders about the history of Indigenous Peoples in Canada; transforming existing systems, policies, and relationships to support Indigenous-led economic development; equity in employment and procurement; and shared prosperity grounded in respect for Indigenous rights, laws, and knowledge systems.

True economic reconciliation must uphold the goals and visions articulated by Indigenous leaders and their communities. Ultimately, economic reconciliation means self-determination, specifically across (yet not limited to) the following domains⁴:

- Equitable access to opportunities for economic development
- Ability to make long term revenue and govern usage
- Ability to pursue and ensure the economic viability of Indigenous communities
- Ability to pursue and ensure the economic viability of Indigenous communities
- Opportunity to participate fully in Canada's economy, both domestically and internationally

Economic reconciliation is a subset of reconciliation and cannot be a distraction or substitute from fundamental issues of rights recognition and governance.

Education

provides the basis from which RAPs can be meaningfully developed and reconciliation advanced. Education enables and supports the advancement and spreading of knowledge and truth. A company's commitment to education may look like learning or training opportunities for staff and the board on truth and reconciliation and Indigenous history.

⁴ Indigenous Services Canada, *Economic Reconciliation Roundtable I: What We Heard*, modified July 22, 2024, Government of Canada, <https://www.sac-isc.gc.ca/eng/1712932096213/1712932133185>.

Environmental stewardship

Environmental stewardship is the responsible use and protection of the environment.⁵ Among companies, it may refer to recognition of how their operations intersect with and impact environmental issues facing Indigenous Peoples. This might look like involvement in Indigenous-led sustainability initiatives and the integration of regular sustainability reporting, environmental assessments, consultation and community feedback mechanisms.

Free, prior and informed consent (FPIC)

Free, prior and informed consent (FPIC) is the right of Indigenous Peoples to give, withhold and withdraw their consent to projects that may affect their lands, territories, resources, cultures or rights. “Free” means consent is given voluntarily, without coercion, intimidation or manipulation. “Prior” means consent is sought well in advance of any authorization or commencement of activities, with adequate time for Indigenous decision-making processes. “Informed” means all relevant information—on the nature, scope, purpose and potential impacts of a proposal—is shared in a culturally appropriate, accessible and transparent way. FPIC is not merely a process of consultation—it is a substantive right grounded in Indigenous Peoples’ inherent rights to self-determination, participation in decision-making and control over their traditional lands and ways of life. It is affirmed throughout [the United Nations Declaration on the Rights of Indigenous Peoples, including Articles 10, 11, 19, 28, 29 and 32.](#)

Implementing

Applying a RAP to tangible actions on the ground across the company.

Indigenous groups

A broad term referring to collectives, including, but not limited to:

+ Rightsholding Indigenous groups:

- **Indigenous rightsholders:** Nations, communities or groups that hold inherent collective rights.
- **Indigenous governing bodies:** Rightsholders including, but not limited to, First Nations bands and hereditary or other traditional forms of governance.
- **Consultative bodies:** Rightsholders have been identified by a Nation’s own legal traditions as the appropriate group for consultation and engagement, including, but not limited to Indigenous governing bodies, knowledge holders and decision makers.

+ Other Indigenous groups:

- **Indigenous political organizations:** Organizations comprised of rightsholders, but who are not rightsholders themselves.
 - **Indigenous civil society organizations:** Represent, or advocate on behalf of rightsholders interests.
 - **Indigenous industry groups:** Focus on particular industries or issues.
 - **Indigenous businesses:** Companies that are majority owned and operated by Indigenous Peoples, including First Nations, Inuit and Métis Nations and/or communities, or individuals.
-

⁵ Agnes Pawlowska-Mainville, “Environmental Stewardship in Canada,” *The Canadian Encyclopedia*, October 22, 2020, <https://www.thecanadianencyclopedia.ca/en/article/environmental-stewardship-in-canada>.

Indigenous Peoples

Culturally distinct groups whose ancestors were the original inhabitants of a territory. In this guidance, the term “Indigenous Peoples” refers to the peoples Indigenous to Canada, which includes First Nations, Inuit and Métis Peoples.

Indigenous Reporting Product (IRP)

An Indigenous Reporting Product is a document designed to share information and insight on a company’s commitments, plans and operations, as well as their real or potential impact on or intersection with Indigenous rights, title, and interests. Examples include Indigenous relations policies, company statements, Indigenous corporate disclosures, sustainability reporting and Reconciliation Action Plans (RAPs).

Indigenous Rights

Indigenous rights refer to Aboriginal rights, which are recognized in [Section 35 of Canada's Constitution Act, 1982](#) and informed by the country’s ratification of the [United Nations Declaration on the Rights of Indigenous Peoples Act](#) in 2021. These rights are held collectively by Canadian Indigenous groups and include inherent and treaty rights and Aboriginal title. Examples of Indigenous rights include the right to self-government, the right to practice one’s culture and language and the right of access to traditional territories. Other specific Indigenous rights will vary by the location in Canada and the circumstances of a group.

Indigenous Rightsholders

In this guidance, Indigenous rightsholders refer to Indigenous Nations, communities or groups in Canada that hold inherent collective rights, as recognized in section 35 of the *Constitution Act, 1982*, such as title, self-determination and treaty rights, based on the distinct group status.

Operationalizing

Planning, strategizing, and allocating resources to RAP commitments.

Plan Development

Plan development refers to the process of developing the RAP, including embedding critical governance functions to reflect guidance and continuous oversight, and identifying and engaging with impacted and interested Indigenous rightsholders and groups on issues, including, but not limited to:

- Indigenous Rights and Rightsholder Engagement
 - Economic Reconciliation
 - Environmental Stewardship
-

Reconciliation

The Truth and Reconciliation Commission of Canada (TRC) defines reconciliation as the ongoing process of establishing and maintaining respectful relationships between Indigenous and non-Indigenous Peoples in Canada. It requires awareness of the past, acknowledgment of the harm that has been inflicted, atonement for the causes and action to change behaviour. Reconciliation involves addressing the legacy of residential schools and the broader impacts of colonialism, and it is rooted in principles of mutual respect, recognition of rights, and partnership. The TRC has emphasized that reconciliation is not a single event, but a multi-generational journey that must involve all sectors of Canadian society, including governments, institutions, corporations and individuals.

Reconciliation Action Plan (RAP)

A Reconciliation Action Plan (RAP) is a forward-looking document developed by a company to outline its commitments, goals and plans in support of reconciliation with Indigenous Peoples. RAPs often include frameworks that detail the companies planned actions, performance metrics and timelines to build respectful relationships, deepen cultural understanding, and develop meaningful collaborative and economic opportunities with Indigenous groups and businesses. In Canada, RAPs incorporate and build upon the [Calls to Action](#) set out by the Truth and Reconciliation Commission of Canada (TRC). Call to Action #92 sets out specific commitments for the corporate sector in Canada, as follows:

92. We call upon the corporate sector in Canada to adopt the United Nations Declaration on the Rights of Indigenous Peoples as a reconciliation framework and to apply its principles, norms, and standards to corporate policy and core operational activities involving Indigenous Peoples and their lands and resources. This would include, but not be limited to, the following:
- I. *Commit to meaningful consultation, building respectful relationships, and obtaining the free, prior, and informed consent of Indigenous peoples before proceeding with economic development projects.*
 - II. *Ensure that Aboriginal peoples have equitable access to jobs, training, and education opportunities in the corporate sector, and that Aboriginal communities gain long-term sustainable benefits from economic development projects.*
 - III. *Provide education for management and staff on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal-Crown relations. This will require skills based training in intercultural competency, conflict resolution, human rights, and anti-racism.*
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Risk factors

Risk factors are well established categories of business risk that often overlap, including the following:⁶

- **Legal risk** arises from a company's failure to comply with laws, regulations or contractual obligations, resulting in litigation, fines or penalties. Legal risk includes upholding constitutionally protected Aboriginal rights.
- **Operational risk** is the potential for loss resulting from inadequate or failed internal processes, people and systems, or from external events—for example, delay or disruption due to Indigenous opposition.
- **Financial risk** refers to the potential for losing money or failing to maintain financial stability due to market fluctuations, credit issues, poor liquidity or divestment due to poor Indigenous relations.
- **Reputational risk** is the risk of loss, such as reduced revenue or increased regulatory scrutiny, caused by negative public opinion or a decline in trust resulting from poor Indigenous relations.
- **Political risk** is the likelihood that political actions, political instability or changes in government policy will negatively affect business operations or investments.

Truth-telling

Truth-telling provides the basis from which RAPs can be meaningfully developed and reconciliation advanced. Truth-telling acknowledges the historical silencing of injustices and ongoing impacts of colonization on Indigenous Peoples⁷ and demonstrates a company's process of self-reflection and communication on its historical and current impact on, or intersections with, Indigenous rights, title, and interests.

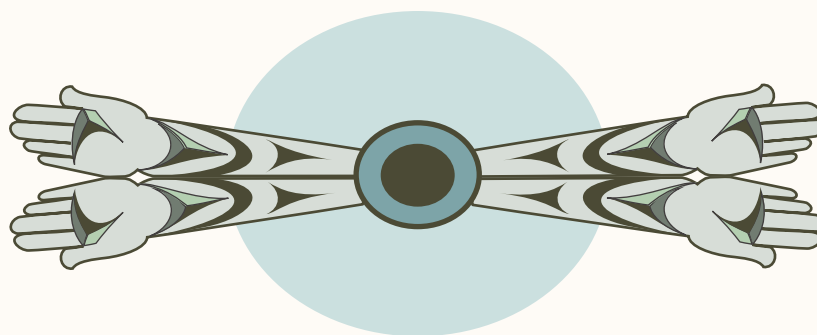
6 Emil Sirén Gualinga, Michelle Cook, Summer Blaze Aubrey, Moira Birss, Roshan Krishnan, Christen Dobson, Shona Hawkes and Eugene Kung, *Respecting Indigenous Rights: An Actionable Due Diligence Toolkit for Institutional Investors*, April 2023, Amazon Watch, <https://respectingindigenousrights.org/>.

7 Reconciliation Australia, *What Is Truth-Telling?*, July 2025, https://www.reconciliation.org.au/wp-content/uploads/2025/07/FACTSHEET_What-is-Truth-telling_web.pdf.

United Nations Declaration on the Rights of Indigenous Peoples (UN Declaration)

The *United Nations Declaration on the Rights of Indigenous Peoples* (UN Declaration) is a comprehensive international human rights instrument on the rights of Indigenous Peoples around the world.

- + Article 32.2 of the UN Declaration recognizes the principle of Free, Prior and Informed Consent (FPIC). *See the definition of free, prior and informed consent above.*
- + The UN Declaration is not legally binding; rather, it serves as an international Indigenous rights standard that should be used as a reference and guide in the analysis of existing laws and future legislation.
- The *United Nations Declaration on the Rights of Indigenous Peoples Act* came into effect on June 21, 2021, in Canada, to strengthen the federal government's relationship with Indigenous Peoples. Section 5 of *The Act* requires the Government of Canada, in consultation and cooperation with Indigenous Peoples, to take all necessary measures to ensure that Canadian laws are consistent with UN Declaration principles. The federal government's *Declaration Action Plan*, released in 2023, outlines steps for implementing the UN Declaration across sectors, in partnership with Indigenous Peoples. In 2024, the *National Council for Reconciliation Act* came into force, fulfilling the Truth and Reconciliation Commission of Canada's (TRC's) Call to Action #53 by establishing an independent, Indigenous-led council to monitor national progress on reconciliation.
- Provincial governments have also taken legislative steps to advance reconciliation and racial equity. British Columbia became the first province or territory to pass legislation implementing the UN Declaration, followed by the Northwest Territories in October 2023. Meanwhile, in Ontario, UN Declaration-related bills have been introduced, and Quebec's Public Inquiry Commission on Relations between Indigenous Peoples and Certain Public Services in Québec (the Viens Commission) has strongly urged the provincial government to enshrine the UN Declaration within its legislative framework. Together, these frameworks establish a legal foundation for corporate responsibility in advancing reconciliation—both independently and through processes like racial equity audits.





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