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Agenda 2030 for sustainable development and the role of companies

A human right based approach to sustainable development

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Abstract

The purpose of this thesis is to analyze the understanding of human rights in Agenda 2030 and the role of companies by adopting a human rights-based approach to sustainable development. It applies a qualitative idea analysis of the primarily material where central concepts are operationalized by constructing a model of analysis based on dimensions. The dimensions of human rights as moral, politics and law, derives from previous research by the ethical theorist Elena Namli. A potential fourth dimension, the economic dimension of human rights, is further developed, applying research of the economists Dan Seymour and Jonathan Pincus. Furthermore, this research considers what Agenda 2030 indicates in terms of human rights obligations for companies and the impacts the perceived role of companies may have for human rights. Therefore, the theoretical framework is complemented by research of the political theorist Thomas Pogge's, and international lawyer Andrew Clapham’s ideas of human rights obligations for companies. The results show that Agenda 2030 encourages a multi-stakeholder approach and addresses companies as partners in order to achieve a sustainable development based on human rights. This can be regarded as an opportunity to enhance the respect, protection and fulfillment of human rights, inviting more actors to contribute in a complementary way to states. At the same time challenges remains in creating policies, accountability and monitoring mechanisms towards companies both in terms of human rights and companies’ performance on the SDGs. Until there is more legal clarity, the moral question of what is good and fair business practice becomes central.

Key words: Non-state actors, Private sector, Human rights, Human rights-based approach, Sustainable development, Corporate responsibility, Multi-stakeholder approach, Agenda 2030, Sustainable development goals, SDG Compass, United Nations, Human rights obligations, Idea analysis
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1 Introduction

With the accelerating globalization, it has become increasingly apparent that companies have an impact on human rights. According to international human rights law, states have an obligation to protect against violations, as well as respect and protect human rights. Recently, there are trends indicating that the classic idea of the state as a guarantor of human rights is changing. The privatization of former state services, the globalization of the economy and the interdependence between states, society and companies constitutes various processes which points towards this development. Furthermore, an increasing amount of international institutions, such as the United Nations, are encouraging the private sector to engage in partnership to achieve a sustainable development based on human rights. Agenda 2030 for sustainable development is one of the most recent and ambitious documents adopted by all of the 193 member states of the United Nations. Agenda 2030 sets the framework for sustainable development until year 2030 and contains 17 Sustainable Development Goals. These goals, universally applicable to all countries, aims towards mobilizing efforts to end all forms of poverty, fight inequalities and tackle climate change. What makes Agenda 2030 for sustainable development highly relevant for the field of human rights is that the agenda is explicitly grounded in international human rights treaties and confirms that the 17 Sustainable Development Goals seek to realize human rights of all. Agenda 2030 also reflects the human rights principles of non-discrimination and equality, addressed in the central pledge of the agenda, which is to *leave no one behind*, endeavoring to reach the furthest behind first.

Although Agenda 2030 is not legally binding, it can be argued that it represent a trend in the work for a sustainable development based on human rights. Additionally, Agenda 2030 encourages global partnership and states explicitly that the private sector is one of the stakeholders that are expected to contribute to realize the agenda. This can be seen as an indication that Agenda 2030 does not only represent a trend in how we work for sustainable development based on human rights, but also a trend that the United Nations calls for non-state actors in general and business in specific to cooperate to achieve a sustainable development and human rights for all.

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1 Amnesty International. Corporations. 2018
2 Clapham in Moeckli, 2014, p.541
3 United Nations. The Sustainable Development Agenda. 2015
4 The 2030 Agenda for Sustainable Development, A/RES/70/1, para. 72-91.
1.1 Problem, purpose and research question

In the preamble of Agenda 2030 the following statement is made: "All stakeholders: governments, civil society, the private sector, and others, are expected to contribute to the realization of the new agenda."6 The private sector is one of the major stakeholders recognized as key actors for the achievement of Agenda 2030 for a sustainable development. In terms of mobilizing all available resources to achieve the agenda, the private sector is specifically mentioned. In Sweden’s report to UN High Political Forum on sustainable development in 2017, the Swedish government emphasized that Agenda 2030 and the 17 Sustainable Development Goals (SDGs) could be regarded as "the world's largest order to the private sector". 7 Based on Agenda 2030, the UN Global Compact has further developed guidelines for companies to work with Agenda 2030 and the SDGs. The guidelines are developed in The Sustainable Development Goal compass (SDG Compass) - “the guide for business action on the SDGs”.8

In terms of potentially shared responsibility for sustainable development based on human rights, it is important to highlight that the states and non-state actors (such as business) are two different actors with distinct characters and rules. This can be associated with potential challenges but also possibilities. On one hand, an extension of human rights responsibility and obligations to corporations implicates “…a perceived danger of undermining or diluting the responsibilities of states”.9 On the other hand it can also be interpreted as if “…international financial institutions, and development agencies have to respect human rights in ways that complement the responsibilities of states, rather than replacing state obligations”.10 This is an ongoing debate and the understanding of what human rights is and how human rights should be conceived becomes central to the discussion. This thesis will therefore examine the understanding of human rights that is presented in Agenda 2030 and the SDG Compass, looking at four dimensions of human rights as law, moral, politics and economics. The main purpose of this thesis is to analyze Agenda 2030 and the arguments in the SDG Compass, in terms of the understanding of how human rights should be conceived and the role of companies. In order to do so the following research questions will be answered:

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6 United Nations. How will the sustainable development goals be implemented? 2015
7 Government Offices of Sweden. Sverige och Agenda 2030. 2017
8 United Nations Global Compact. SDG Compass: the guide for business action on the SDGs, 2015
9 Clapham in Moeckli, 2014, p.533
10 Ibid, 2014, p.533
Could it be argued that companies have human rights obligations according Agenda 2030 and the SDG Compass?

What understandings of human rights can be identified in Agenda 2030 and the SDG Compass in terms of how human rights should be conceived in relation to the perceived role of companies?

Considering the three dimensions of human rights as law, moral and politics, could it be reasonable to argue that human rights have a fourth dimension – economy?

What consequences can Agenda 2030, the SDG Compass and the perceived role of companies have for enhancing the respect, protection and fulfillment of human rights?

1.2 Material

This research will analyze two of the most recent UN documents for corporations in terms of achieving a sustainable development based on human rights. These two documents will serve as the primary material for this thesis. First, the UN document *Transforming our world: The 2030 agenda for sustainable development*11 (Agenda 2030) and the 17 sustainable development goals (SDGs) adopted by the UN Assembly in 2015, will be analyzed in terms of the idea of sustainable development based on human rights and the role of companies. However, it is unclear how Agenda 2030 unfolds the argument why companies should engage in a sustainable development based on human rights. Agenda 2030 only states that the private sector is a crucial partner to achieve this common ambition of a better world and that the baseline expectation is that companies should comply with relevant legislation. Therefore, I find it highly relevant to look at the *Sustainable Development Goal Compass - The guide for business action on the SDGs*12 (hereby the SDG Compass) developed by The Global Reporting Initiative, the UN Global Compact and the World Business Council for Sustainable Development in 2015, since I interpret it as if it intends to answer the question why. The SDG Compass will be analyzed in terms of the arguments provided for companies to align their strategies with the SDGs. Since this thesis search to analyze the role of companies working for a sustainable development based on human rights, both Agenda 2030 document and SDG Compass are a useful document to analyze, being among the most recent. Additionally, Agenda 2030 is signed by 193 countries which in itself is powerful and highlights

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11 The 2030 Agenda for Sustainable Development, A/RES/70/1, para. 72-91.
12 SDG Compass: the guide for business action on the SDGs, 2015, p.7
the relevance of analyzing these documents. In the background section Agenda 2030 and the SDG Compass will be presented more in detail. Previous research and theories on what human rights is and how they should be conceived will serve as the secondary material and the theoretical framework for analyzing the primary material (Agenda 2030 and the SDG Compass). The theories are further developed in the theory and background-section of this thesis.

1.3 Limitations

Agenda 2030 is inspired by several previous UN documents, such as the *Guiding Principles for Human Rights and Business: Implementing the United Nations ‘Protect, Respect and Remedy’ Framework*\(^{13}\), adopted by the UN Human Rights Council in 2011. As mentioned earlier, the purpose of this thesis is to analyze Agenda 2030 and the arguments in the SDG Compass, in terms of the understanding of how human rights should be conceived and the role of companies. It is beyond the scope of this thesis to look more closely into other already existing normative framework that addresses companies. I have chosen to focus on Agenda 2030 and SGD-compass since they are based on already existing normative frameworks, broadly recognized, and the most recent agenda for sustainable development based on human rights set by the UN.\(^{14}\) Furthermore, this thesis will not examine the 17 SDGs and the 169 targets in detail and its connections to human rights. Instead, this thesis will build upon already existing research on how Agenda 2030 is grounded in international human rights treaties, provided by the Danish Institute for Human Rights (DIHR).

Human rights obligations are in some ways distinct from other types obligations under international law. Though working within the system of international law, human rights treaties are different in the sense that they are agreements between states and the recipient is a third party. The third party consist of the individuals within the states “…territory and subject to its jurisdiction”.\(^{15}\) In general, human rights do not bind entities other than states, but in terms of the obligations of human rights it allows for certain degree of flexibility in their application.\(^{16}\) When it comes to non-state actors, states are responsible for entities that are acting in governmental

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14 SDG Compass: the guide for business action on the SDGs, 2015, p.10
15 ICCPR, Art 2
16 Joseph and Fletcher in Moeckli, 2014, p.120
capacity, under its jurisdiction or if it assumes an entities actions as its own.\textsuperscript{17} However, the extent of a state’s jurisdiction and human rights obligation is an evolving and complex concept.\textsuperscript{18} Therefore, this thesis will not focus on human rights obligations for states, but rather human rights obligations for non-state actors. Clapham highlights that the different use of the term non-state actor can be confusing in terms of comprehending the legal obligations involved and states that “\textit{...depending on the context, international law provides that states are either obliged to punish non-state actors, or alternatively, obliged to cooperate with them.”}\textsuperscript{19} Moving beyond the different understanding of the expression non-state actor, Clapham concludes that all non-state actors have the potential to violate or promote human rights.\textsuperscript{20} With this in mind, this thesis will focus on Clapham’s understanding of human rights obligations for companies as a non-state actor in specific, assuming the position that they have the potential to either violate or promote human rights.

1.4 Significance

The field of human rights is complex and dynamic, continuously evolving as society develops. The understanding of human rights that is revealed in Agenda 2030 and the SDG Compass may have an impact of our understanding of human rights and how they should be conceived, looking at its different dimensions. Setting the framework for sustainable development until year 2030, Agenda 2030 adopts a multi-stakeholder perspective on sustainable development based on human rights. Therefore, the main significance in this research is to study Agenda 2030 and the SDG Compass and to conduct a critical analysis of the perceived challenges and opportunities that the development of a multi-stakeholder perspective to sustainable development based on human rights may bring, building on previous research.

2 Background and previous research

2.1 Base-line for business and human rights

In 2011, the UN Human Rights Council adopted guidelines for human rights and business, the Guiding Principles for Human Rights and Business (UNGPs), based on the Principles of the UN

\textsuperscript{17} Joseph and Fletcher in Moeckli, 2014, p.123
\textsuperscript{18} Ibid, 2014, p.138
\textsuperscript{19} Clapham in Moeckli, 2014, p.532
\textsuperscript{20} Ibid, 2014, p.532
Global Compact. These principles focus on the state’s duty to *respect* and *protect* human rights and provide access to *remedy* in case of human rights violations. It further establishes the corporate responsibility to *respect* human rights.\(^{21}\) The UNGPs of the UN Global Compact reaffirms that there is a distinction between respecting human rights and a company’s efforts to promote and support human rights.\(^{22}\) The baseline expectation of business according to the existing framework is to “avoid infringing on human rights and that they (business) address any harms with which they are involved either through their own activities or as a result of their business relationship.”\(^{23}\) This means that companies must avoid infringing in others' human rights. Operatively, companies must act with due diligence to prevent and identify human rights violations.\(^{24}\) The evolving concept of due diligence in human rights laws can be seen as a way of ensuring accountability for human rights abuses in the private sphere.\(^{25}\) Other existing normative frameworks that apply universally to all companies further include: ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, UN Global Compact principles on Business. These framework serves as guidelines for responsible and ethical business conduct.\(^{26}\) Agenda 2030 and the SDG Compass rest on these frameworks and encourage all companies to “comply with all relevant legislation, uphold international recognized minimum standards and to respect universal rights.”\(^{27}\)

### 2.2 Agenda 2030

Agenda 2030 is a global plan of action for the people, the planet and the wealth of all our nations and sets the framework for the work towards a sustainable development based human rights.\(^{28}\) The resolution was agreed upon by 193 countries in the UN the 25\(^{th}\) of September 2015. It is called Agenda 2030 as the year 2030 is set to achieve the agenda. The agenda consists of 17 Sustainable Development Goals (SDGs) and 169 targets balancing the three dimensions of a sustainable development: social, economic and environmental. The SDGs are integrated and indivisible, in the

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\(^{22}\) SDG Compass: the guide for business action on the SDGs, 2015, p.10

\(^{23}\) SDG Compass: the guide for business action on the SDGs, 2015, p.10

\(^{24}\) DIHR. Human rights in follow-up and review of the 2030 Agenda for sustainable development, 2016

\(^{25}\) Joseph and Fletcher in Moeckli, 2014, p.138

\(^{26}\) SDG Compass: the guide for business action on the SDGs, 2015, p.10

\(^{27}\) SDG Compass: the guide for business action on the SDGs, 2015, p.10

\(^{28}\) The 2030 Agenda for Sustainable Development, A/RES/70/1, Preamble
sense that they are connected and create synergies between each other.

The SDGs are building on the momentum, success and lessons learned from the Millennial Development Goals 2000-2015 (MDGs). There are several differences between the SDGs and its precursor the MDGs. In a nutshell, the MDGs where largely focused on actions in developing countries. In contrast to the MDGs, the SDGs are designed to be universally applicable, for all countries and all people of the world. This means that Agenda 2030 is to be realized by all the countries, developed as well as developing countries. Furthermore, the SDGs cover more ground, with ambitions to address economic growth, inequalities, cities and human settlements, decent jobs, industrialization, ecosystems, oceans, energy, sustainable production and consumption, peace and justice. Moreover, the SDGs has a broader scope and are addressing the root causes of poverty and the need for a sustainable development for all people. Furthermore, balancing the three dimensions of sustainable development (social, economic and environmental), the SDGs aims to tackle climate change as an essential part to eradicate poverty and as a mean in itself. Another important aspect of Agenda 2030 is that, unlike other international documents developed by the UN, the SDGs where developed in the most inclusive, transparent and comprehensive process in the history of the UN. Input was gathered from a wide range of sectors of society and from all parts of the world. In 2014, the UN launched the early My World 2015-website where 8 million people worldwide voted for the goals they considered to be the most important. The process of setting the agenda for sustainable development was influenced by civil society representatives, researchers and politicians. Furthermore, over 1500 companies provided guidance and input.

The Agenda 2030 is guided by the purposes and principles of the Charter of the United Nations, including full respect for international law. It is also grounded in the Universal Declaration of Human Rights (UDHR), other international human rights treaties and instruments such as the Declaration on the Right to Development. However, the SDGs are not legally binding. Nevertheless, the countries who sign the resolution are expected to establish frameworks on

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29 United nations. Major groups and other stakeholders. 2018
30 SDG Compass: the guide for business action on the SDGs, 2015, p.7
31 The 2030 Agenda for Sustainable Development, A/RES/70/1, para. 3
32 United Nations. The Sustainable Development Agenda. 2015
33 SDG Compass: the guide for business action on the SDGs, 2015, p.7
35 SDG Compass: the guide for business action on the SDGs, 2015, p.7
36 The 2030 Agenda for Sustainable Development, A/RES/70/1, para. 10
national level to achieve the 17 SDGs relying on development plans, programs and policies. In order to monitor and measure the progress of the 17 SDGs and the 169 targets, the Economic and Social Council and the General Assembly have also adopted a set of global indicators. According to paragraph 90 in the Agenda 2030 resolution, Member States report to the UN at the annual High Level Political Forum on sustainable development in the voluntary national reviews (VNRs) every year. The VNRs provide a platform for follow-up and partnership to share experiences. Furthermore, it includes participation of “major groups and other relevant stakeholders”, including workers and trade unions, business and industry, etc.

Strategies to effectively mobilize financial resources for Agenda 2030 was set at the UN Development Finance Fund in Addis Ababa in 2015 and resulted in the Addis Ababa Action Agenda (AAAA). A multi stakeholder partnership was recognized as an important strategy to mobilize efforts and financial resources to achieve the 17 SDGs. It was determined that resources needed to be mobilized from both domestic and international sources, including founding from the public and private sector. According to UN estimates, the cost of financing the SDGs is $3 billion dollars, which is thirty times more than the total annual aid in the world. This means that in order to achieve the goals by the year 2030, the UN counts everyone responsible for achieving the goals - states, institutions, private companies, the world community and civil society organizations.

2.3 SDG Compass

The SDG Compass is a response to Agenda 2030 that provides guidelines and tools for businesses to engage with the SDGs, developed by the Global Reporting Initiative, the UN Global Compact and the World Business Council for Sustainable Development. The purpose of the guide is to support companies to align their strategies with the SDGs and to measure and manage their contributions. The guide is developed with the focus on large multinational companies. Small and medium-sized companies and other organizations are also invited to use it as a source of inspiration.
and guideline. It is designed for use on device level, but can be applied to product, location, division or regional level as required. 43

2.4 Previous research on a Human Rights Based Approach to development and Agenda 2030

This thesis adopts a Human Rights-Based Approach (HRBA) to development to connect Agenda 2030 and the SDGs with human rights. A HRBA to development was first adopted by the UN Development Group in 2003. In principle, the HRBA stipulates that “…development should further the realization of human rights, human rights standards should guide all development cooperation and programming in all sectors and in all phases and that development cooperation contributes to the development of the capacities of ‘duty-bearers’ to meet their obligations and/or of ‘rights-holders’ to claim their rights”.44 In terms of accountability the HRBA calls on states and other duty-bearers to be answerable for the observance of human rights and to comply with the legal norms and standards enshrined in human rights instruments.45 In terms of participation the HRBA acknowledge that every person and all peoples are entitled to active, free and meaningful participation in, contribution to, and enjoyment of civil, economic, social, cultural and political development in which human rights and fundamental freedoms can be realized. At the core of HRBA are the principles of equality and non-discrimination, affirming that all individuals are equal as human beings and are entitled to their human rights without discrimination. This requires that priority is given to those who are marginalized and excluded and most strongly affected by economic, social and political inequality.46

According to Alisa Clark, director at Global Vision Institute, the HRBA to development is not without inherent challenges. One of the main critique against the HRBA is the lack of understanding of the complexity of identifying human rights obligations of duty-bearers and underlying, and structural causes of the nonrealization of rights.47 Others also acknowledge that ”the enormity of the task of a shift in paradigms to the HRBA in terms of fundamental relationships and management”.48 These aspects will be kept in mind when analyzing Agenda

43 SDG Compass: the guide for business action on the SDGs, 2015 p.5
44 DIHR. Human rights in follow-up and review of the 2030 Agenda for sustainable development, 2016, p.12
45 DIHR. Human rights in follow-up and review of the 2030 Agenda for sustainable development, 2016, p.12-13
46 DIHR. Human rights in follow-up and review of the 2030 Agenda for sustainable development, 2016, p.13
47 Clark, 2012, p.237
The research of DIHR has examined how the SDGs interact with laws on human rights. The research shows that Agenda 2030 is explicitly grounded in the UDHR and other international human rights treaties. The implementation of the Agenda 2030 can therefore be argued to lend itself to a Human Rights- Based Approach (HRBA) to development. The research found that human rights instruments and labor standards are reflected in and inextricably linked to the SDGs and 155 of the 169 targets (more than 92%) with connections human rights law. According to DIHR, this illustrates that human rights instruments and the 2030 Agenda are tied together in a mutually reinforcing way where: “human rights offer guidance for the implementation of the 2030 Agenda, while the SDGs in turn contribute substantially to the realization of human rights.”

3 Method

3.1 Methodological approach

This thesis uses a qualitative idea analysis of Agenda 2030 and the SDG Compass. The idea analysis is conducted to analyze and connect the primary material to previous research and the theoretical framework. According to the political scientist Ludvig Beckman, an idea analysis can assume many different forms and the orientation depends on the chosen topic, purpose and research questions. In general, Beckman argues that an idea analysis is the systematic study of ideas and statements. The purpose of an idea analysis is to either describing, explaining or taking a stance to ideas or statement. The separate methodological approaches are more commonly analysed accordingly. According to Beckman, a more comprehensive study may have more than one purpose, but it is important that there is a main purpose in the study and the main purpose needs to be limited to one. In this thesis combining describing, explaining and taking a stance has methodological value because of the relatively comprehensive main purpose of analysing Agenda 2030 and the arguments in the SDG Compass, in terms of the understanding of how human rights

49 DIHR. Human rights in follow-up and review of the 2030 Agenda for sustainable development. 2016, p.11
50 DIHR. Human rights in follow-up and review of the 2030 Agenda for sustainable development. 2016, p.11
51 Beckman, 2005, p.44
52 Ibid, 2005, p.11
53 Ibid, 2005, p.9
54 Ibid, 2005, p.14
55 Ibid, 2005, p.14
should be conceived and the role of companies. This thesis will therefore combine describing, explaining and intends to take a stand to the material in different steps, with help from the previous research and theories on human rights and the role of private corporations. In order to connect Agenda 2030 and the SGDs with human rights, a Human Rights-Based Approach to sustainable development is adopted that stipulates that development and human rights are interlinked and mutually enforcing each other.56

The analysis is conducted in four steps: (1) The first step in the research is connected to the first research question whether it could be argued that companies have human rights obligations according to Agenda 2030. In this first step, this research assumes a position of arguing that human rights obligations can be extended to other entities than states by adopting a theoretical framework based on previous research. (2) The second step of the analysis is connected to the second research question on how human rights should be conceived and the role of companies, focusing on the arguments in the SDG Compass. This second step has mainly a descriptive and explanatory purpose, examining different arguments in the SDG Compass. The arguments in the SDG Compass will be examined more closely and analyzed with help of the theoretical framework of the four dimensions of human rights as moral, law, politics and economics. (3) The third step of the analysis is connected to the second research question on how human rights should be conceived and the role of companies as well, but is looking at Agenda 2030 and the SDG Compass from a broader perspective. Furthermore, this part analyzes whether it, according to the results of this thesis, can be argued that there is an economic dimension of human rights. (4) In the fourth part of the analysis, the potential implications of the different understanding of how human rights should be conceived and the role of companies according to Agenda 2030 and the SDG Compass, is explained and analyzed from a broader perspective. This part intends to provide answers for the potential consequences this understanding can have for human rights.

3.2 Model of analysis

Moving from theory towards an idea analysis requires the operationalization of central concepts. An operationalization of concepts is a way of making the concepts that are studied measurable to some extent.57 As argued by Kristina Boréus and Göran Bergström, an analysis apparatus in an

56 DIHR. Human rights in follow-up and review of the 2030 Agenda for sustainable development. 2016, p.12
57 Beckman, 2005, p. 24
idea analysis can be constructed in mainly two different ways: as dimensions or as ideal types.\textsuperscript{58} The methodological approach in this thesis is to construct an analysis apparatus based on dimensions. According to Beckman, dimensions can be designed to distinguish different claims, but also to distinguish different clarifications of statements.\textsuperscript{59} By formulating the analysis apparatus as different dimensions, the aim is to capture aspects of the statements in the primary material that is of special interest. Therefore, this thesis investigates various sections in the UN documents, where companies are addressed, with the objective to examine how the role of companies is framed with the help of the four dimensions of human rights.

Furthermore, Beckman highlights that the choice of dimensions needs to be adapted to the research.\textsuperscript{60} The apparatus of analysis in this thesis are four dimensions of human rights. The dimensions of human rights as moral, politics and law and how these dimensions relate and complement each other, derives from previous research provided by human rights theorists Patrick Macklem and Elena Namli.\textsuperscript{61} Dimensions are however not rigidly bound and can be expanded as per suggestion by Beckman.\textsuperscript{62} Therefore, a potential fourth dimension, the economic dimension of human rights, is further presented and developed by applying the research by the economists Dan Seymour and Jonathan Pincus. These four dimensions are presented separately and serves as four categories in the model of analysis of Agenda 2030 and the SDG Compass. The dimensions are complemented with the theory of institutional understanding of human rights by Thomas Pogge and the theory of non-state actors and human rights by Andrew Clapham. These theories will serve as a framework for analyzing whether companies can be regarded as having human rights obligations.

In an idea analysis where the analysis apparatus is constructed as dimensions, Beckham highlights that it is important to consider whether the dimensions are mutually exclusive and exhaustive. Dimensions that are not mutually exclusive can be problematic, since they capture the same statements. This can lead to repetition and may also confuse the reader. Another prerequisite for an analysis apparatus based on dimensions is that they are intentionally exhaustive. Although in this regard, Beckman argues that whether the dimensions are exhaustive or not does

\textsuperscript{58} Beckman, 2005, p. 25  
\textsuperscript{59} Ibid, 2005, p. 26  
\textsuperscript{60} Ibid, 2005, p.27–28  
\textsuperscript{61} Namli, 2014 and Macklem, 2015  
\textsuperscript{62} Beckman, 2005, p.27–28
not necessarily pose a problem depending on the research.\textsuperscript{63} To analyze human rights as the dimensions of \textit{moral}, \textit{politics} and \textit{law} can be argued to be a way of separating different understandings of human rights that is recognized in previous research. To add the dimension of \textit{economy} is motivated by exploring and potentially expanding the understanding of the dimensions of human rights, with the intention of creating an exhaustive list. In terms of the mutually exclusiveness of the chosen four dimensions, it could be argued that they are constructed in a complementary way. To some extent they capture similar statements and are not entirely mutually exclusive.

4 Theoretical framework

4.1 How should human rights be conceived?

The way we understand, administrate and interpret human rights have an impact on how we understand human rights and the duties and obligations that comes with them. The ethical theorists Elena Namli regards human rights as “\textit{a set of moral principles that inspire political action and constitute a basis for the legal protection of human rights}”.\textsuperscript{64} In this perspective, human rights concern moral as they invoke the moral dimensions of equality and human dignity. Human rights are political because there is room for abuse of power. The legal dimension of human rights includes both morality, politics and ideology. Human rights law cannot be legitimized without morality and politics and is to be seen as an important instrument and result.\textsuperscript{65} And yet, even though human rights from the perspective of law serves as both as means and ends, Namli argues that human rights cannot be reduced to conventionally and legally protected rights.\textsuperscript{66} According to the human rights theorist Patrick Macklem, human rights in international law are legal outcomes of a political contestation over the international legal validity of the exercise of certain forms of power. Consequently, when political claims are transformed to legal rights as an outcome of the elaboration of their purpose and nature, human rights in turn empower new political projects.\textsuperscript{67}

It can be argued that these perspectives of what human rights is and how they should be conceived connects the three dimensions of law, moral and politics of human rights. In the

\textsuperscript{63} Beckman, 2005, p. 26
\textsuperscript{64} Namli, 2014, p. 27
\textsuperscript{65} Ibid, 2014, p. 9
\textsuperscript{66} Ibid, 2014, p. 19
\textsuperscript{67} Macklem, 2015, p.20
following section these dimensions will be separated, described and unpacked, although the position of this thesis withholds and agree with thinkers, such as Namli, that the three dimensions should be regarded as connected and complementary. Furthermore, this thesis analyzes the potential of adding economy as a fourth dimension, using the research provided by the economists Dan Seymour and Jonathan Pincus.

In order to investigate the role of companies and human rights, this study takes inspiration from the political theorist Thomas Pogge's institutional understanding of human rights as well as the human rights lawyer and theorist Andrew Clapham’s ideas of human rights obligations for non-state actors. The theoretical framework provided by Pogge derives from his book "World Poverty and Human Rights" and is used to highlight those parts of the primary material where obligations and the responsibility of human rights are mentioned. I will use Clapham’s framework developed in the book “Human rights obligations of non-state actors” and research in the field of non-state actors and human rights law to further analyze the international challenges and potential for non-state actors and human rights, looking at companies as a non-state actor in specific.

4.1.1 Human rights as legal concepts

Legal theorists of human rights commonly take its departure from the idea that international law determines the existence of human rights. In this legal positivistic approach, human rights can in other words be understood as the rights prescribed by law. 68 For example, the human right to food exists since the International Covenant on Economic, Social and Cultural Rights enable such right. 69 International human rights law includes various sources and instruments, such as the UN human rights law, regional human rights law and customary international law. Public international law is addressed in national legislations through either direct incorporation or other expressions. Though not legally binding, the UDHR adopted in 1948, marked a structural transformation of the legal order to regulate the relations between individuals, groups and states. 70 Since UDHR was adopted, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights and several specialized human rights treaties addressing

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68 Seymour and Pincus 2008, p.390  
69 Macklem, 2015, p.18  
70 Ibid, 2015, p.3
specific categories has been adopted. Each treaty has its own monitoring body for state compliance in violation of its treaty obligations and some also have the authority to hear complaints brought by individuals, such as the Human Rights Committee. Parallel to the international human rights instrument, there are also regional human rights treaties and corresponding monitoring mechanisms in the Americas, Africa and Europe.  

Adding to this, judges all over the world are borrowing quite freely and with an increased regularity from regional, international and foreign sources “…to assist in their interpretative tasks”.  

4.1.2 Human rights as a moral concept

The moral dimension of human rights theory maintains that the dominant normative foundation of international human rights law consists of the moral entitlement “…that all human beings possess by virtue of our common humanity”. Because of their humanity, all human beings are further endowed with “a set of rights that imply obligations and duties in other people”. According to this approach, human rights exists independent and prior to positive international human rights law. This implies that even though a certain human right does not enjoy international or domestic legal protection, it does not take away the fact that it remains a human right. The determinant of what is a human right is based upon the abstract notion of what it means to be human being and the obligations these features bring about. Namli identifies two guiding moral norms that underlies the justification of human rights. The first is the principle of human dignity and the second is the principle of equal concern and respect. Namli argues that the main function of the principle of human dignity is to be a tool for ethical justification of social norms and critical evaluation of social conventions and policies. The main function of the principle of equal concern and respect is to make sure that weaker members are entitled to the same concern and respect, and when needed greater protection, than more powerful citizens.

Human rights rests upon the principles of universality, indivisibility, interdependence and that all human rights are of equal value. The critical debate on the universal aspiration of human

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71 Macklem, 2015, p.3–4
72 Ibid, 2015, p.5
73 Ibid, 2015, p.5
74 Seymour and Pincus, 2008, p.389
75 Macklem, 2015, p.5–6
76 Namli, 2014, p. 27
77 Ibid, 2014, p.10
78 Ibid, 2014, p.26
rights in moral accounts often highlights the practice of privileging certain human rights over others. When obligations are applied arbitrarily and states make their own priorities in conflict of rights there is a risk that human rights agreements are abused and that they lack compliance. Furthermore, Namli argues that when we assume that there is an abstract consensus and separating it from different contexts and scope of application, the political dimension of human rights risks to be undermined. Namli advocates for an open universalism that recognizes the political dimension, thus opening up for moral and legal criticism, as all policies can give rise to abuse of power. Therefore, universal human rights must be seen as open to detecting dominant tendencies.

4.1.3 Human rights as a political concept

According to Macklem, political theorist looks to the political conceptions that define the nature of human rights in terms of their discursive function in global politics. With this understanding, human rights is a social practice where participants appeal to or rely on human rights for “certain kinds of actions in certain circumstances”. The practice reveals that “human rights protect urgent individual interests against certain predictable dangers associated with the exercise of sovereign power”. Prudence demonstrates that humans are better able to prevent others from infringing on their lives, bodily integrity and agency when humans have basic protection, such as human rights. For these reasons, it is of interest of humans to create and demand human rights. Macklem therefore concludes that this requires political incentives and policy to coerce hostile states into compliance, using human rights language as a tool to condemn genuinely intolerable abuses. Macklem further agrees with Michael Ignatieff that the politics of human rights “…must reconcile moral ends to concrete situations and must be prepared to make painful compromises not only between means and ends, but between ends themselves.”

4.1.4 Human rights and economics

Seymour and Pincus argues that human rights theorists and economists historically have been

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79 Macklem, 2015, p.10–11
80 Namli, 2014, p.42–43
82 Macklem, 2015, p.14
83 Ibid, 2015, p.14
84 Ibid, 2015, p.14
85 Ibid, 2015, p.14
treating the issues in their isolated within academia. However, human rights theory and economic theories are not as incompatible as often presented. Although there are differences in approaches, technical and specialized vocabulary, there is an increased awareness among theorists that insufficient attention has been paid to potential complementariness.\textsuperscript{87} Seymour and Pincus highlights aspects where human rights theory and economic theory are linked and have the potential to complement each other. The following quote serves as an example: “...commitment to the autonomy of the individual and a methodology that approaches social questions through the aggregation of individual circumstances”.\textsuperscript{88} Economists acknowledge that rational agents motivate their microeconomic models taking in consideration at least some rights, such as for example property rights, which requires a legal infrastructure to protect them. Human rights theorist on the other hand recognizes that individuals cannot realize their rights without a minimum level of income. Seymour and Pincus therefore calls for a constructive dialogue where economist look beyond property rights and include other essential human rights and that human rights theorists use the tools of economist to analyze economic and social situations that affect the realization of human rights.\textsuperscript{89} Seymour and Pincus concludes that the disciplines of human rights and economics addresses and responds to each other’s shortcomings. According to Seymour and Pincus economist’s commitment to that voluntarily exchange generate optimal outcomes, but lacks tools to deal with issues of domination and exploitation.\textsuperscript{90} In this regard, human rights provides tools for the economic direction aligned by principles articulated in international law, and in turn the economic understanding provide tools to empower the realization of human rights more effectively.\textsuperscript{91}

4.2 Human rights obligations and companies

Pogge argues for an institutional understanding of human rights that broadens the circle of who shares responsibility for certain abuses and deprivations of rights. By adopting the theory of institutional understanding, anyone involved in maintaining an institutional order that contains a violation of a human right, whether it is legal in the country or not and regardless of whether the

\begin{itemize}
\item \textsuperscript{87} Seymour and Pincus, 2008, p.388–389
\item \textsuperscript{88} Ibid, 2008, p.388
\item \textsuperscript{89} Ibid, 2008, p.388–389
\item \textsuperscript{90} Ibid, 2008, p.391
\item \textsuperscript{91} Ibid, 2008, p.404
\end{itemize}
actor is directly involved or not, can be held responsible. Everyone therefore has a collective obligation not to support public institutions that violate human rights, especially the influential actors. In Pogge’s institutional view, human rights violations can only be done in public. In the current language of human rights, a person can only demand protection against "official" threats and violations. Thus, human rights can only protect individuals against violations from certain sources. The consequence of such interpretation has narrowed the content of possibilities, but it depends on how you look at it. Pogge argues that the language of human rights does not only implicates protection against official violations, but also against official disrespect. Pogge suggests that with an institutional understanding, human rights violations can be performed by any actor in an official position. Human rights can thus be violated by states and individuals in an official position such as police and military as well as by large companies.

Historically, human rights were written by states as a set of obligations for states and have since been developed along state-centric lines. Inherently, the developed monitoring mechanism providing for the accountability of states are based on rules of state responsibility. However, there are few instances of international tribunals where a corporation can be held accountable. Even so, states have adopted international documents addressed to corporations which specifically demands for human rights to be respected by any sort of business entity. UN Norms commentary specifically states that business entities shall have the responsibility to ensure that their activities “...do not contribute directly or indirectly to human abuses, and that they do not directly or indirectly benefit from abuses of which they were aware or ought to have been aware.” In that sense, international law already applies to corporations and their obligation not to assist or commit human rights abuses. Even though a lot of challenges remains in translating human rights obligations into actual accountability and monitoring mechanisms for corporations, Clapham argues that “...international legal obligations can exist independently of any international institution to enforce them...” According to Irene Khan, the former General Secretary of

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92 Pogge, 2008, p.178  
93 Ibid, 2008, p.70  
94 Ibid, 2008, p.65  
95 Ibid, 2008, p. 63–64  
96 Clapham in Moeckli, 2014, p.532  
97 Clapham, 2010, p. 266  
98 Khan, 2005, p.8  
99 Ibid, 2010, p.268  
100 Clapham in Moeckli, 2014, p.543  
101 Clapham, 2010, p. 267
Amnesty International, protecting human rights goes beyond the law and consists of values and principles that enhances the importance of corporate responsibility.\textsuperscript{102} According to Clapham, the enhanced importance of the concept of corporate responsibility is due to several factors. First, NGOs has showed an increased interest in reporting on the behavior of multinational organizations. Second, the UN and other international organizations have developed policy platforms and frameworks for companies to responsible and sustainable business practices. Third, is the growing number of complaints under the Alien Tort Statute Act (ACTA).\textsuperscript{103} The ATCA grants jurisdiction to US Federal Courts over "any civil action by an alien for a tort only, committed in violation of the law of nations or a treaty of the United States."\textsuperscript{104} Even though ACTA became a part of US legislation 1789, the effects remain real for transnational corporations today.\textsuperscript{105}

In his research, Clapham proposes a paradigm shift for understanding the power and usefulness of human rights in order to acknowledge that human rights can be applied to other entities beyond the state.\textsuperscript{106} Clapham predicts that we will see a paradigm shift when businesses are addressed as having responsibilities under international law of human rights, not only as partners.\textsuperscript{107} However, Clapham argues that this is already happening to some extension in the evolving are of international human rights law. The application of the ACTA gives a broader sense of the legal obligations for companies.\textsuperscript{108} Furthermore, there are treaties that addresses the behavior of a legal persons regarding financing trafficking, environmental crimes, corruption and terrorism. Some of these conventions defines \textit{person} as \textit{any natural or legal person}.\textsuperscript{109} Clapham sees this development of human rights law, as an opening towards the perception that other entities than states, and private corporations in specific, can be argued to have human rights responsibilities and obligations. Clapham further argues that instead of pointing at a legal vacuum it is rather a leap of imagination\textsuperscript{110} and that “…\textit{the law of state responsibility operates in a complementary way to the law that binds the corporations themselves}.”\textsuperscript{111}

\textsuperscript{102} Khan, 2005, p.3 \\
\textsuperscript{103} Clapham in Moeckli, 2014, p.543 \\
\textsuperscript{104} Global Policy Forum: Alien Tort Claims Act and Alien Tort Statute, No 16 \\
\textsuperscript{105} Clapham, 2010, p. 252 \\
\textsuperscript{106} Ibid, 2010, p.32 \\
\textsuperscript{107} Ibid, 2010, p. 270 \\
\textsuperscript{108} Ibid, 2010, p. 253 \\
\textsuperscript{109} Ibid, 2010, p. 267 \\
\textsuperscript{110} Ibid, 2010, p. 241 \\
\textsuperscript{111} Ibid, 2010, p. 244
Although Clapham argues for an adjustment of the system, he identifies challenges and a resistance among lawyers and governments to include non-state actors, and move away from the state-centric regime considering international law and human rights obligations. By extending human rights obligations to corporations, Clapham argues that there is “...a perceived danger of undermining or diluting the responsibilities of states”. On the subject of legitimacy, Clapham highlights a statement made by The Special Representative of the Secretary-General John Ruggie. Ruggie stated to the UN Commission on Human rights that corporations are not democratic public interest institutions. Making corporations co-equal duty bearers of human rights may therefore undermine the efforts to make governments responsible to their own citizens. Furthermore Clapham identifies two perceived problem, the problem of legitimacy and the problem of dilution. Clapham further suggest how it is possible to overcome these perceived problems that arise in the context of involving non-state actors as duty bearers of human rights obligations. According to Clapham the problem of legitimacy disappears when decoupling human rights from the idea that they emerge from a link between governments and its citizens. By looking at human rights as rights, rather than self-imposed governmental duties, it enables us to imagine human rights obligations for non-state actors. In this sense, Chapman argues that human rights as a project is better founded as protecting human dignity, rather than privileges grated by states. From the victim’s perspective, the problem of legitimacy may seem rather abstract. Whether it is the state, a rebel group or a private business corporation, inhumane and degrading treatment is an assault on human dignity no matter the actor. Considering the problem of dilution, Clapham argues that “International financial institutions, and development agencies have to respect human rights in ways that complement the responsibilities of states, rather than replacing state obligations.”

5 Analysis

5.1 Agenda 2030 and human rights obligations for companies

In the preamble of Agenda 2030 it is declared that: "All stakeholders: governments, civil society, the private sector, and others, are expected to contribute to the realization of the new agenda.  “

112 Clapham in Moeckli, 2014, p.532
113 Ibid, 2014, p.532
114 Ibid, 2014, s.532
115 Ibid, 2014, p.533
116 The 2030 Agenda for Sustainable Development, A/RES/70/1, Preamble
The private sector is explicitly addressed as one of the stakeholders that are expected to contribute and this can be interpreted as if Agenda 2030 encourage companies to assume certain responsibilities. Furthermore, it confirms a trend where companies as an entity is specifically asked to take their responsibility for a sustainable development. Even though Agenda 2030 is presented as an agenda for sustainable development it is important to highlight that it also seeks to achieve human rights. In the preamble of Agenda 2030 states the following:

They (the SDGs) seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. They (the SDGs) are integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental.117

According to the most recent research provided by DIHR, as presented in the background, more than 92 % of the 17 SDGs and the 169 targets are linked to internationally ratified documents on human rights. In terms of international human rights law, the SDGs relate to the social, economic and cultural rights, as well as civil and political and the right to development. In contrast to many other internationally ratified treaties on human rights, Agenda 2030 is signed by all the 193 member states of the UN. This in itself is very powerful in terms of mobilizing efforts to achieve a sustainable development based on human rights. Adopting a HRBA to Agenda 2030, it can be argued that Agenda 2030 have potential to impact our understanding of human rights and how they should be conceived. Even though governments are the main responsible for the implementation of Agenda 2030, it encourages a multi-stakeholder partnership with the ambition to:

Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries(...), encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.118

This statement is an indicator that Agenda 2030 foresees a strong role for the private sector in supporting a sustainable development based on human rights. One of the examples of this is that the agenda was created in an inclusive and transparent process where companies were one of the stakeholders that was invited to give input on the content of the agenda. The role of private business is further developed in Article 67:

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117 The 2030 Agenda for Sustainable Development, A/RES/70/1. Preamble
118 The 2030 Agenda for Sustainable Development, A/RES/70/1 para 17.16 and 17.17
Private business activity, investment and innovation are major drivers of productivity, inclusive economic growth and job creation. We acknowledge the diversity of the private sector, ranging from micro-enterprises to cooperatives to multinationals. We call on all businesses to apply their creativity and innovation to solving sustainable development challenges. We will foster a dynamic and well-functioning business sector, while protecting labor rights and environmental and health standards in accordance with relevant international standards and agreements and other on-going initiatives in this regard, such as the Guiding Principles on Business and Human Rights and the labor standards of ILO, the Convention on the Rights of the Child and key multilateral environmental agreements, for parties to those agreements.”

In Agenda 2030, companies are directly addressed as one of the stakeholders encouraged to actively contribute in their area of expertise to achieve the SDGs. Article 67 in the agenda, confirms the trend that the private sector is invited to participate in their best capacity as a partner to solve sustainable development challenges. By adopting a HRBA to development and Agenda 2030 it can also imply that this strong role is including to seek to achieve human rights of all. The question is what this means in terms of actual human rights obligations for the private sector as a non-state actor. Clapham argues that we will see a paradigm shift when the private sector is addressed as having responsibilities under international human rights law, and not only addressed as a partner. Even though Agenda 2030 is not a treaty of international human rights, the document is strongly addressing human rights in terms of the SDGs and targets that it includes. It is stated in Agenda 2030 that governments have the primary responsibility, although other stakeholders are expected to contribute. However, the private sector is only addressed as partners. Therefore it can be argued, in line with Clapham’s argument, that Agenda 2030 is so far only an invitation for companies to contribute to a sustainable development based on human rights as partners, but it does not imply any actual extended obligations other than the already existing framework.

Even though companies are only addressed as partners in Agenda 2030, which can be seen as a limitation in terms of actual accountability towards companies, Pogge provide another perspective on the sense of legal obligations for entities other than states. By adopting Pogge’s institutional understanding of human rights, it provides a theory where it can be argued that companies can be considered to have human right’s responsibilities and obligations. My interpretation of Pogge is that when rights claims is directed at the creators and maintainers of

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119 The 2030 Agenda for Sustainable Development, A/RES/70/1 para 67
social institutions, the perspective of who can be considered to hold an obligation to fulfill human rights expands. For example, it will not be valid for a company to passively pass on its production to country which, in an institutional manner, commits violations to its population. By observing a human right violation without actively intervening, the companies become accomplice in this logic. Furthermore, adopting Pogge’s institutional understanding, human rights provide protection, not only against official violations, but also against official disrespect. This implicates that human rights can be violated by any entity in an official position who perform an act of official disrespect. Companies are considered by Pogge to be public players in an official position. Furthermore, corporation are a major force in the world today, both in terms of economic and political power. Their actions effect our chances to achieve a sustainable development based on human rights, balancing the social, economic and environmental dimension. It can therefore be argued that companies are in an official position and creators and maintainer of social institutions, with the potential to violate human rights in terms of official violations and official disrespect. Adopting Pogge’s institutional understanding of human rights, I interpret it as if companies can be seen as having both human rights responsibilities and obligations according to Agenda 2030 as well. Another aspect is that Agenda 2030 can be considered as a part of a social institution, where companies (although only a few) has been invited to not just only be a part of actual creation of the agenda, but is also addressed as partner in the implementation of the agenda. By adopting Pogge’s institutional understanding of human rights, it provides for an argument why companies can be considered to have both human rights responsibilities and obligations according to Agenda 2030. Still, these are only assumptions and a lot of challenges remains in creating legal clarity of what Agenda 2030 means in terms of actual human rights obligations for companies.

Clapham highlights that human rights and the monitoring mechanisms has been developed along state-centric lines as a set of obligations written by states for states. Even so, international law applies to corporations and their obligation not to assist or commit human rights abuses, although challenges remains in creating accountability and monitoring mechanisms. Furthermore, international human rights law is an evolving area within international law. Clapham argues that recent development suggests that human rights obligations for other entities than states is expanding. One example of this is the ACTA, that Clapham argues gives a sense of the legal obligations for companies and is strengthening the perception that companies have responsibilities that stretches beyond the companies’ obligation not to assist or commit human rights abuses.
Another example are existing conventions stating that human rights violators can be defined as any natural or legal person, which challenges the understanding of human rights violators as states only.

I interpret both Pogge and Clapham as arguing for an expansion of obligations where more actors in society are expected to take responsibility and be regarded as guarantors for human rights. Again, when considering Agenda 2030 the private sector is regarded as partners. However, the multi-stakeholder approach can be argued as a first step for inviting other actors than states to contribute to a sustainable development based on human rights. Agenda 2030 and a HRBA to development may also indicate a trend to adopt a multi-stakeholder approach to human rights. In this regard, I find it important to highlight one of the main critique against a HRBA to development, which is that it lacks understanding of the complexity of identifying human rights obligations of duty bearers. Agenda 2030 do acknowledge a multi-stakeholder approach to achieve a sustainable development based on human rights. However, it can be argued that in many aspects there is a lot of uncertainties in identifying actual human rights obligations of the addressed duty bearers.

5.2 The SDG Compass and the dimensions of human rights

The SDG Compass is a guide that rest on the responsibility and recognition of all companies to “...comply with all relevant legislation, respect international minimum standards and address as a priority all negative human rights impacts”. Furthermore, it is stated in the SDG Compass that the success of the SDGs “...relies heavily on the action and collaboration by all actors”. As mentioned in the background, the SDGs primarily target governments and they are expected to translate Agenda 2030 into national action plans and policies. Furthermore, the SDGs are designed to create a common framework for sustainable development based on human rights for a wide range of sectors. In the SDG Compass it stated that “…the SDGs recognize the key role that business can and must play in achieving them”. Agenda 2030 call on business to solve sustainable development challenges using their creativity and innovation. The SGD-compass presents the SDGs as “…an opportunity for business-led solutions and technologies to be developed”. It is further stated that the companies play an important role in the advancing the sustainable development in our societies, by minimizing their negative impacts, and maximizing

120 SDG Compass: the guide for business action on the SDGs, 2015, p.4
121 SDG Compass: the guide for business action on the SDGs, 2015, p.4
122 SDG Compass: the guide for business action on the SDGs, 2015, p.7
123 SDG Compass: the guide for business action on the SDGs, 2015, p.4
their positive impacts on people and the planet. The SDG Compass suggests that priority should be given to address adverse human rights impact or risks and that there is increasing evidence that risks to human rights correlate with risks to business.\textsuperscript{124} I interpret this as if business is expected to contribute to a sustainable development based on human rights in terms of innovation but also financial resources. As presented in the background, the estimated costs of financing the SDGs and achieve the goals is estimated to be $3 billion dollars, thirty times more than the annual aid in the world. This means that in order to achieve the goals by the year 2030, everyone must take responsibility - states, institutions, private companies, the world community and civil society organizations. My interpretation of this and the agreements of AAAA, is that Agenda 2030 cannot be solemnly financed by for example foreign aid. Seeing corporations as one of the major financial forces of the world, this implies that business is one stakeholder that needs to contribute in various ways if we should be able to achieve the SGDs.

To summarize the section above; in order to achieve the SDGs, business can and must play a key role. However, from what I can see, Agenda 2030 does not make the argument why companies should engage in a sustainable development based on human rights, only that they are a crucial partner to achieve this common ambition of a better world. Therefore, I find it highly relevant to look at the SDG Compass, since I interpret it as intending to answer the question why. So, what is in it for business to engage for a sustainable development based on human rights? One of the main headlines in the guide is “Why do the SDGs matter for business?”.\textsuperscript{125} In this section, arguments are presented suggesting reasons why business should engage with the SDGs. This can be summarized in five major arguments explained and analyzed by applying the theoretical framework of the four dimensions of human rights below.

The first argument is that the SDGs is a way of “Identifying future business opportunities”\textsuperscript{126}. It is stated that the SDGs represent challenges for society. These challenges can be turned into business opportunities in terms of producing innovative solutions to meet these challenges. The SDG Compass states that:

\begin{quote}
Meeting the needs of the large and mostly untapped market for products and services – including in healthcare, education, energy, finance and ICT – that can
\end{quote}

\begin{flushleft}
124 SDG Compass: the guide for business action on the SDGs, 2015, p.4
125SDG Compass: the guide for business action on the SDGs, 2015, p.4
126SDG Compass: the guide for business action on the SDGs, 2015, p.8
\end{flushleft}
improve the lives of the four billion people who currently live in poverty.\textsuperscript{127}

Looking at this argument in the perspective of human rights it refers to meeting the needs of people living in poverty and addresses human rights such as healthcare. This argument can be interpreted as if the SDG Compass appeals to the moral dimension of human rights, since it is about improving the life of people living in poverty and therefore also enhance human dignity. Furthermore, it also appeals to the economics of human rights, since it highlights the potential economic empowerment, both for individuals and corporations, when markets become “untapped”.

The second argument is that engaging in the SDGs is a way of "Enhancing the value of corporate sustainability".\textsuperscript{128} According to the SDG Compass the efforts by governments globally to comply with Agenda 2030 will strengthen the financial value drivers for business to engage in corporate responsibility. It is stated that:

The introduction of taxes, fines and other pricing mechanisms to make current externalities become internalized to the business. This will further strengthen economic incentives for companies to use resources more efficiently or to switch to more sustainable alternatives. \textsuperscript{129}

The authors of the SDG Compass predict that taxes, fines and other pricing mechanisms will be introduced by governments on negative externalities. This in turn will strengthen the incentives for companies to a more efficient use of resources and a change to sustainable alternatives. Furthermore, the SDG Compass foresees that taking action to advance the SDGs may rise productivity, engagement and employee morale. The value of corporate responsibility may also be increased by the global trend that consumers increasingly are basing their purchasing decisions on a company’s sustainability performance. The SDGs can strengthen this trend among consumers.\textsuperscript{130}

The third argument is that engaging with the SDGs will “Strengthening stakeholder relations and keeping the lace with policy developments.”\textsuperscript{131} Since 193 countries has signed the document, the SDGs reflects future policy directions and therefore also stakeholder expectations. Companies who align their strategy with the SDGs can avoid being exposed to growing reputational and legal risks. Building this resilience against future business risks will improve the

\textsuperscript{127} SDG Compass: the guide for business action on the SDGs, 2015, p.4
\textsuperscript{128} SDG Compass: the guide for business action on the SDGs, 2015, p.8
\textsuperscript{129} SDG Compass: the guide for business action on the SDGs, 2015, p.8
\textsuperscript{130} SDG Compass: the guide for business action on the SDGs, 2015, p.8
\textsuperscript{131} SDG Compass: the guide for business action on the SDGs, 2015, p.9
trust among stakeholder, customers and employees.  

These two argument, the argument of “Enhancing the value of corporate responsibility” and the argument of “Strengthening stakeholder relations and keeping the lace with policy developments” can be interpreted as being relevant for the economic, political, legal and the moral dimensions of human rights and how human rights should be conceived, in relation to the role of companies. The arguments address the economic dimension of human rights in terms of assuming a responsibility to reduce a company’s negative externalities, at the same time resources can be saved and business risks can be reduced. The arguments address the legal dimension in terms of complying with relevant policy and policy development. The argument can be interpreted as addressing the political dimension of human rights, since it is referring to the trend that, not only governments, but also consumers and employees are creating a political pressure for companies to take their responsibility in terms of a sustainable development based on human rights. It can also be interpreted as governments already has created a political pressure for companies to assume their responsibility only by signing Agenda 2030, since the pricing mechanism only is a prediction of future policy development.

The forth argument is that engaging with the SGDs is a way of “Stabilizing societies and markets.” Business is a part of society, and if society fails business will most likely fail too. Investing in the SDGs will help business by helping societies locally as well as globally. In this regard, it is argued that a successful implementation of the SDGs will help to: (1) “Lift billions of people out of poverty, thereby growing consumer markets around the world”. Lifting people out of poverty can be considered as an argument appealing to the moral dimension of human rights and for companies to take their responsibility to promote people’s inherent human dignity. Furthermore, the second part of the sentence is rather referring to how the companies can profit from these growing markets from an economic perspective. (2) “Strengthen education, thereby fostering more skilled and engaged employees”. Strengthen education can be seen as a moral argument as well, considering the human right to education. The second part of the sentence is referring to how this also can create an economic advantage for companies in terms of fostering skills and engagement. (3) “Make progress on gender equality and women’s empowerment, thereby

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132 SDG Compass: the guide for business action on the SDGs, 2015, p.9
133 SDG Compass: the guide for business action on the SDGs, 2015, p.9
134 SDG Compass: the guide for business action on the SDGs, 2015, p.9
135 SDG Compass: the guide for business action on the SDGs, 2015, p.9
creating a ‘virtual emerging market’ equivalent in size and purchasing power to that of China’s and India’s populations”\textsuperscript{136}. Gender equality and women’s empowerment can be considered as a moral end in itself. In this argument, it is presented as a way of strengthening the purchasing power among a part of a population that is not reaching its full potential as consumers. This argument can therefore be seen as appealing to economic advantages rather than the moral dimension of human rights. (4) “Ensure that the global economy operates safely within the capacity of the planet to supply essential resources such as water, fertile soil, metals and minerals, thereby sustaining the natural resources that companies depend on for production.”\textsuperscript{137} This argument is referring to the need of companies to adopt a sustainable production and to use the natural resources carefully. However, it does not mention how it will affect the people dependent on these resources that companies extract. Therefore, it can be interpreted as if this argument is referring to economic advantages for companies rather than the moral, legal or political dimensions of human rights. (5) “Foster accountable and well-governed institutions as well as open and rule-based trading and financial systems, thereby reducing the costs and risks of doing business.”\textsuperscript{138} This argument can be understood as referring to the legal dimension of human rights where accountable and well-governed institution are a key for international human rights standards to be recognized and encouraged. Furthermore, it can be interpreted as if companies can assume an active role by fostering this development through their actions. This argument is also connecting to the political dimension of human rights, since companies actively can be a part of creating institutions and accountability mechanisms. In the last part of the sentence it is stated that this can reduce costs and risks of doing business. I would not interpret this as referring to the economic dimension of human rights, rather I would say that it is referring to an economic advantage in terms of making profit.

The fifth argument is that the SDGs provides “A common language and shared purpose”\textsuperscript{139}. Here, it is argued that the SDGs provide a common framework and a unified sense of priorities balancing the three dimensions of sustainable development (environment, social, and economic). The framework can help companies to communicate with stakeholders about their performance and impact. Furthermore, the common language will also create more effective

\textsuperscript{136} SDG Compass: the guide for business action on the SDGs, 2015, p.9
\textsuperscript{137} SDG Compass: the guide for business action on the SDGs, 2015, p.9
\textsuperscript{138} SDG Compass: the guide for business action on the SDGs, 2015, p.9
\textsuperscript{139} SDG Compass: the guide for business action on the SDGs, 2015, p.9
partnership between different sectors. This argument highlights the political dimension of human rights. By adopting a shared language and shared purpose it will be easier to communicate what impacts companies have on the SDGs and therefore also human rights, in the public sphere. This further implies a certain degree of transparency and accountability.

5.3 The role of companies in Agenda 2030 and the SDG Compass to achieve a sustainable development based on human rights

The legal dimension of human rights may be seen from the positivistic legal approach to human rights, where human rights can be understood as rights prescribed by law. By adopting a HRBA to sustainable development and Agenda 2030, it shows that more than 92% of the SDGs and the target are grounded in international human rights treaties. Even though not all member states of the UN have adopted an incorporated these treaties into national laws, all of the 193 member states of the UN have signed Agenda 2030. Though not legally binding, Agenda 2030 can be considered as highly interconnected with human rights, although being presented as an agenda for sustainable development. The treaties on human rights that Agenda 2030 are linked to are agreements between states to guarantee rights of a third party within their jurisdiction. This does not directly provide more legal clarity on the role of the private sector, although it confirms that business have the responsibility to ensure that their activities do not contribute directly or indirectly to human abuses, and that they do not directly or indirectly benefit from abuses of which they were aware of or ought to have been aware of. According to Khan, protecting human rights goes beyond the law and consists of values and principles. This thesis therefore concludes that until there is more legal clarity, the moral question of what is good and fair business practice becomes central. This approach is reflected in the moral dimension of human rights.

The moral dimension of human rights recognizes that human rights law consists of moral entitlements that all human being possess by being humans. In this approach, human rights exist independent and prior to positive international human rights law. Agenda 2030 and the SGD Compass can be regarded as normative frameworks developed to ensure a sustainable development based on human rights. As mentioned earlier, Namli identifies two guiding moral norms that underlies the justification of human rights, the principle of human dignity and the principle of equal concern and respect. It can be argued that these moral principles are reflected in Agenda 2030

140 SDG Compass: the guide for business action on the SDGs, 2015, p.9
considering its central pledge, which is to leave no one behind. Furthermore, Clapham also addresses the principle of human dignity and argues that human rights are better founded as to protect human dignity, rather than privileges granted by states. In this view, companies and other non-state actors can complement the responsibility and obligations of states and protect human dignity. As for Agenda 2030 and the SDG Compass, this can be a possible approach to the understanding of companies’ moral role in achieving a sustainable development based on human rights. Furthermore, it can be argued that the principle of equal concern and respect is addressed in the pledge leave no one behind as well, since it is endeavoring to reach the furthest behind first. This can be interpreted as in accordance with Namli’s argument that the principle of equal concern is also about to make sure that weaker members should be granted the same concern and respect, and when needed greater protection, than more powerful citizens. As for the role of companies in Agenda 2030 and the SDG Compass, it can be interpreted as certain practices that violates human rights should be prioritized in order to obtain every person’s human dignity, equal concern and respect.

The legal and the moral dimension can be considered as connected to the political dimension of human rights. According to Macklem, human rights in international law are legal outcomes of a political contestation over the international legal validity of the exercise of certain forms of power. My interpretation of Macklem is that his definition of what human rights is goes hand in hand with Namli’s definition, considering human rights as a set of moral principles that inspire political action and constitute a basis for the legal protection of human rights. In this definitions on how the dimensions are connected, the political dimension can be seen as a contestation of moral concern that inspires action. In terms of human rights, political contestation can be used to condemn intolerable violations of human rights. When considering Agenda 2030 and the SDG Compass, companies can be regarded as a political force to drive a sustainable development based on human rights. Companies can also be condemned, both nationally and internationally when behaving in a way where their actions does not comply with relevant legislation, neither uphold international recognized minimum standards nor respect universal rights. It can be argued that, since the accountability and monitoring mechanisms remains week, the political dimension of human rights has a potential to both encourage a legal development that provides more clarity of the role of companies, and to officially condemn behavior by companies that violates human rights. To conclude, adopting a HRBA to development, I would argue that
Agenda 2030 and the SDGs can also be seen as morally driven and an ongoing political process with law as an important instrument and result, connecting the three dimensions of human rights.

Furthermore, one of the research questions to this thesis was whether human rights can be considered as having a fourth dimension, economy. By examining Agenda 2030 and the SDG Compass and, I would argue that economics can be regarded as a factor effecting human rights rather than a dimension that can be considered at the same level as the legal, moral and political dimension. On the one hand, an effective distribution of financial resources is central to achieve the SDGs and a sustainable development based on human rights. As considered in the previous section, the annual aid levels of today will not be enough to mobilize enough resources. To achieve the SDGs before year 2030 companies can contribute substantially. I would even dare to say that the achievement of Agenda 2030 is dependent on the contribution of the private sector, since the estimated costs are high and aid is not enough. On the other hand, considering the arguments in the SGD Compass, many of them appeal to economic benefits if companies voluntarily chose to align their strategies with the SDGs. Some of the examples mentioned are reaching new markets, creating business opportunities, innovation, avoiding reputational risks and financial fines. To conclude, the economic benefits can be regarded as a dominant argument in the SDG Compass explaining why companies should engage. Even though the results in this thesis shows that it makes more sense to talk about economics as a factor effecting human rights rather than a dimension, I would argue that the economic factor is interesting to consider when thinking about how human rights should be understood and conceived. Seymour and Pincus are addressing the economics of human rights. According to their argument, economist and human rights theorists have had a tendency to talk past each other rather than to each other. Therefore, Seymour and Pincus calls for a constructive dialogue. By examining the SDG Compass, it can be argued as being a way of creating a common framework where economic factors and human rights are looked at in a complementing way. I interpret it as if the arguments presented in the SDG Compass have the potential to both enhancing human rights and to create economic benefit at the same time, creating shared value for people, business and the planet. Furthermore, Seymour and Pincus does make the argument that economists commitment to voluntarily exchange to create optimal outcomes does lack tools to deal with issues of domination and exploitation. The human rights perspective can therefore be seen as complementing, providing tools for economic principles to deal with issues of domination and exploitation. In this regard, it can be interpreted as if the Agenda 2030 and the
SDG Compass is seeking to find a way for companies to address the human rights perspective and at the same time seeking to realize tools to empower the realization of human right more effectively.

5.4 Discussion

What consequences can Agenda 2030, the SDG Compass and the perceived role of companies have for enhancing the respect, protection and fulfillment of human rights? The way that Agenda 2030 is designed, it encourages a multi-stakeholder perspective and addresses companies as partners in order to achieve a sustainable development based on human rights. Even though the Agenda 2030 does not address companies as being responsible for anything other than to comply with relevant legislation, they are encouraged to work in a complementary way to states. However, it can be argued that there seem to be a resistance to broaden human rights obligations for other entities than states. The first argument is that extending human rights obligations to non-state entities may undermine the responsibilities of states. Clapham contradicts this by arguing that international financial institutions and development agencies can complement the responsibilities of states, rather than replacing them. The second argument that Clapham highlights is the perceived problem of legitimacy. This can be linked to the statement made by Ruggie, emphasizing that corporations are not democratic institutions. In this regard, I think it can be argued that there are states that cannot be considered as purely democratic institutions either. However, Clapham contradicts the problem of legitimacy with another argument worth considering. By looking at it from the victim’s perspective, a human rights violation on human dignity is an assault no matter the actor. Agenda 2030 aims to achieve a sustainable development based on human rights and is also addressing human dignity as one of the higher purposes. Therefore, the same argument that Clapham contradicts the problem of legitimacy can be considered as an argument in Agenda 2030 as well, making the victim’s perspective a priority. Since Agenda 2030 adopts a multi-stakeholder perspective on sustainable development based on human rights, the perceived problem of legitimacy and dilution may be of concern here as well. Even though the problem of legitimacy and dilution can be contradicted by valid arguments, I still find it relevant to conduct a critical analysis on what consequences the agendas multi-stakeholder approach can have for human rights in terms of an expansion of responsibilities and obligations to other entities then states.

Another aspect that I find important to address is that the legal vagueness of the role of companies in Agenda 2030 and the SDG Compass in terms of human rights obligations. This
can open up for an implementation of SDGs based on human rights that is of subjective character. Namli argues that when human rights obligations are applied arbitrarily, there is a risk that human rights actors (in her arguments states) make their own priorities in conflict of rights. When assuming there is an abstract consensus, the political dimension risks to be undermined and can give rise to abuse of power. When considering Agenda 2030 and the SDG Compass I find it important to consider this argument. Agenda 2030 is considered to be a universal agenda for sustainable development based on human rights. Agenda 2030’s universal aspiration and the ambition to strengthen global partnership where several stakeholders are encouraged to contribute, constitutes of stakeholders that holds different positions of power. Therefore, I find it relevant to be open to detect dominant tendencies and challenge these, both when it comes to human rights, and therefore also Agenda 2030 and the SDGs.

What can be said considering this research is that Agenda 2030 and especially the arguments in the SDG Compass are mainly considering situations when there is a win-win. Win for the company and a win for the planet and the people. But reality is much more complex, and I dare to make the assumption that it is not always a question of win-win. Even though human rights are to be considered of equal value, conflict of rights do occur. In terms of Agenda 2030 and the 17 SDGs they are considered to be universal and of equal value as well, creating synergies between each other. Since conflicts of rights in terms of human rights occur, and that Agenda 2030 is 92% connected with international human rights treaties, it can be argued that goal-conflicts of prioritization of SDGs can occur when implementing Agenda 2030 too. In this regard, I find it relevant to not only package the SGDs as a set of opportunities of win-win for companies, but also prepare all stakeholders that painful compromises may be needed between the means and ends and between the ends themselves.

5.5 Suggestion for future research

This research concludes that it is not quite reasonable to consider economy as a fourth dimension of human rights when analyzing Agenda 2030 and the SDG Compass. In this research, I would argue that economy rather should be considered as a factor effecting human rights. When looking at economics as one factor that effects human rights, other factors may also be of interest to analyze, such as for example the environmental factor. However, it is beyond this research to address this factor further and it can be considered as a suggestion for future research. Furthermore, in the case
of the universality of human rights, one of Namli’s critiques is that liberalism and individualism can be considered as dominant ideological tendencies. It is beyond the scope of this thesis to look more carefully into different ideological tendencies in the assumingly universal Agenda 2030. Even so, this may be an interesting entrance for further research. Adding to that, I would say that one of the main finding in this research is that it is of importance for human rights theorists to continue to study Agenda 2030, especially in terms of conducting a critical analysis of the perceived problem of legitimacy, dilution and conflict of rights (and goal-conflicts of SDGs) that the development of a multi-stakeholder perspective to sustainable development based on human right, may bring.

6 Conclusion

Even though Agenda 2030 is not a treaty of international human rights, the document is strongly addressing human rights in terms of the 17 SDGS and 169 targets that it includes. Adopting an HRBA to Agenda 2030, it can be argued that it has potential to impact our understanding of human rights and how they should be conceived. Agenda 2030 is not a legally binding resolution, rather it should be seen as morally binding. By establishing how the goals interact with actual international legally binding documents, the implementation of the agenda can be clarified. It may enable the private sector to work in a structured way to achieve human rights and simultaneously, the SDGs. Furthermore, the SDGs could make it easier for the private sector to prioritize, see coherence, streamline, create involvement and inclusion, and predict desired results.

The way Agenda 2030 is designed it encourages a multi-stakeholder approach and addresses companies as partners in order to achieve a sustainable development based on human rights. Even though the Agenda 2030 does not address companies as being responsible for more than to comply with relevant legislation, they are encouraged to work in a complementary way to states. The multi-stakeholder approach can be argued as being a first step for inviting other actors than states to contribute to a sustainable development based on human rights. This can be seen as a strength and the DIHR concludes that human rights offer guidance for the implementation of Agenda 2030 and that Agenda 2030 in turn can contribute substantially to the realization of human rights. However, the question remains what this means in terms of actual human rights obligations. In Agenda 2030 and the SDG Compass companies are addressed as partners, which can be seen as a limitation in terms of actual accountability towards companies. However, Pogge’s institutional understanding of human rights provides a perspective where the sense of legal obligations for
entities other than states expands. But until there is more legal clarity, the moral question of what
is good and fair business practice becomes central. In terms of the moral dimension of human right
Clapham argues that human rights are better founded as to protect human dignity, rather than
privileges granted by states. In this view, companies and other non-state actors can complement
the responsibility and obligations of states and protect human dignity. As for Agenda 2030 and the
SDG Compass this can be a possible approach to the understanding of companies’ moral role in
achieving a sustainable development based on human rights.

Considering Agenda 2030, the SDG Compass and the role of companies, companies
can be regarded as a political force to drive a sustainable development based on human rights.
Since the accountability and monitoring mechanisms remains week for companies, it can be argued
that the political dimension of human rights has a lot of potential. It has potential to encourage a
legal development that provides more clarity in terms of the role of companies. The political
dimension of human rights also has the potential to officially condemn behavior of companies that
violates human rights.

By examining the SDG compass and Agenda 2030 I would argue that economics can
be regarded as a factor effecting human rights rather than a dimension that can be considered at the
same level as the legal, moral and political dimension of human rights. In the SDG Compass, the
economic benefits for companies to engage to achieve a sustainable development based on human
rights can be regarded as a dominant argument. This can be interpreted as if the SDG Compass is
seeking to find a way of addressing sustainable development and at the same time seeking to realize
tools to empower the realization of human right more effectively, creating shared value for people,
business and the planet.

To conclude, Agenda 2030 and the SDG Compass can be regarded as an opportunity
to enhance the respect, protection and fulfillment of human rights, inviting more actors to
contribute to this common ambition of a sustainable development based on human rights. At the
same time challenges remains in creating policies, accountability and monitoring mechanisms
towards companies, both in terms of human rights and companies’ performance on the SDGs.141

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