

INTER-RELATIONSHIP BETWEEN BUSINESS, HUMAN RIGHTS AND SUSTAINABLE DEVELOPMENT GOALS IN THE LIGHT OF UNITED NATIONS GUIDING PRINCIPLES - A CRITICAL ANALYSIS

by

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ABSTRACT

Businesses in the 21st century have made both positive and negative contributions, boosted the economy, and transformed the lives of millions of people. On the other hand, it has adversely affected the environment and has undermined the rights of people leading to human rights violations. For businesses to sustain growth, there is a need for a clear interpretation of the responsibility of business and sustainable models for business which has sustainable development as their foundation. Businesses need to put an effort to promote respect for human rights in order to realize their full contribution to the concept of sustainable development. According to the UN Guiding Principles on Business and Human Rights, businesses can make a significant contribution to development by focusing on business relationships. The Sustainable Development Goals (SDGs) came into existence after four years of the establishment of UNGPs. However, Agenda 2030 failed to establish a link between the SDGs and the existing framework for business and human rights. For the realization of the Global Goals, the relationship of UNGPs and SDGs needs to be established. The paper aims to establish the link between SDG and UNGP and how SDG can be integrated into the existing business responsibilities. It highlights the extent to which businesses have incorporated in their practice the SDG framework and the standards of responsible business conduct so as to contribute to the realization of the concept of sustainable development and for upholding human rights. For this reason, the UNGP will be a major source as it has been cited in the Agenda 2030 and they constitute an important source of global standards of expected business conduct to deal with the negative implications of their activities on the individuals.

Keywords: Sustainable development, UNGP, Business, human rights, violation.

INTRODUCTION

With the advent of the industrial revolution, businesses have earned profits at the cost of people and the planet. The desire of the business to earn profits has outweighed the concerns for the welfare of people, safe working conditions of workers, and healthy environment, this is evident from the incidents in the past like that of Triangle Shirtwaist Factory fire in the year 1911 or the recent incident of the collapse of the Rana Plaza in 2013. The role that businesses play in our globalized world is vast. Businesses today deal with human rights and have an impact on the same, both positively or negatively. Businesses today have early revenue and global influence which is more than many states. Businesses today even have a workforce that is larger than the population of an entire country.¹

Businesses are required to fulfil two responsibilities at the international level: The first one is to respect the human rights of the individuals involved in their supply chains which are governed by The United Nations Guiding Principles (UNGPs) and secondly, to incorporate the concept of sustainable development in their business activities which is guided by the Sustainable Developments Goals. The UNGP clarifies the responsibility of the state and the businesses with respect to human rights. The UNGP has three pillars: 1st pillar deals with the responsibility of the state to protect human rights, the second pillar deals with the responsibility of the corporations to respect the human rights of the individuals in their supply chains, and the last pillar deals with the joint responsibility to provide a remedy in case of human right violations. UNGPs majorly deals with the mitigation of risk and prevention of gross violation of human rights UNGP was established in the year 2011 and is considered a compliance

¹<https://www.ohchr.org/>, <https://www.ohchr.org/EN/Issues/Business/Pages/CorporateHRDueDiligence.aspx> (last visited Feb.1,2022).

mechanism that is powerful enough to generate positive change.² It predates the establishment of Agenda 2030 and the SDGs which was launched by the United Nations in the year 2016. Agenda 2030 is considered to be an ambitious initiative for sustainable development. It deals with the importance of business involvement and global partnership however, it mentions UNGP once.³

Similar to UNGP, human rights are considered to be considered as the base of SDGs. Nearly, 92 percent of the SDG targets relate to the rights enumerated in the International Bill of Human Rights. Sustainable development and human rights are considered to be interdependent in such a way that it constitutes a distinct but converging obligation that must be fulfilled.⁴

In order to realize the 2030 Agenda, accountability, planning, and monitoring are required.

Human rights standards and institutions act as a defensive wall against unequal progress, and they can ensure consistent implementation and accountability. States and other stakeholders must collaborate from the start to integrate human rights into sustainable development policies, plans, and processes. The human rights system can assist this process by assisting countries in organizing integrated plans and mechanisms, as well as by providing technical assistance and the exchange of best practices required to progress at the rate required by Agenda 2030.

All human rights are considered to be interdependent and interrelated, and the entire 2030 Agenda is based on universal human rights. This explains why there is no specific SDG for human rights. Human rights are an integral part of all SDGs. If the implementation of the SDGs cannot support human rights, progress will ultimately prove an illusion. More than 90% of the SDGs targets have been found to be incorporated into human rights treaties. Without the implementation of these treaties, 90% of the SDGs goals will be unattainable. This works in both directions. Not only how the promotion and protection of human rights contribute to the achievement of the SDGs, but also how the progress towards the SDGs can contribute to the recognition of human rights. Moreover, the obligation not to leave anyone behind is not only an obligation of the SDGs but also an obligation of human rights Implementation of this commitment within the framework of the 2030 Agenda will only be possible through the

² Katerina Akestoridi, *The Role of Business in International Development and the Attainment of the Sustainable Development Goals* 86-114, (Cambridge University Press, 2021).

³ [business-humanrights.org, https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/](https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/) (last visited Feb.4,2022).

⁴ " Danish Institute for Human Rights, <https://www.humanrights.dk/>(last visited Feb. 3, 2022).

implementation and protection of human rights obligations and commitments by UN member states. The question is how not only the promotion and protection of human rights can contribute to the realization of the SDGs, but how progress towards the SDGs can also contribute to the realization of human rights. Furthermore, the SDGs' commitment to "leave no one behind" is an essential human rights commitment. The fulfillment of these obligations in the context of the 2030 Agenda is only possible through the fulfillment and protection of United Nations Member States' commitments and commitments in the field of human rights. Human rights treaties are estimated to contain more than 90% of the SDG targets. Therefore, 90% of the SDG goals cannot be achieved without the implementation of these measures.⁵

HUMAN RIGHTS AND SUSTAINABLE DEVELOPMENT GOALS

SDGs cover all aspects of human rights "including economic, civil, cultural, political, social and right to development". The importance of understanding the relationship between SDGs and human rights is not just an example. It is a way to increase state accountability for a human rights-based approach to development and a commitment to the SDGs themselves.

The 2030 Agenda is not a legally binding instrument, but it is especially important because international human rights treaties and covenants are binding instruments of international law. Understanding the relationship between the SDGs and human rights is not just instructive; it is also a means of increasing States' accountability in relation to their commitments to a human rights-based approach to development and to the SDGs themselves.⁵ This is especially important because, while Agenda 2030 is not a legally binding instrument, regional and international human rights conventions and covenants are. On the one hand, these core human rights conventions are globally monitored by their respective committees of independent experts, as part of the so-called "human rights treaty body system." However, in most cases, these instruments can also be legally claimed at the national level and are protected. The SDGs and the human rights system are mutually strengthening. The latter guarantees authoritative stamps, and most importantly the monitoring and accountability mechanisms, while the SDGs visualize rights and show the inseparable approach needed for all different aspects of human rights. Integrate "people, planets, prosperity, peace, partnerships" to achieve sustainable development. Analyzing through the lens of existing human rights documents, many of the

⁵ Saionara König-Reis, A Human Rights-Based Approach to the SDGs, Dianova (last visited Feb. 3, 2022), https://www.dianova.org/opinion/a-human-rights-based-approach-to-the-sdgs/?gclid=Cj0KCQiArt6PBhCoARIsAMF5waiqY4iFMMdYSq7acewU4dHIGsc2U--8Jciz-LXXSEqb-I5viUB6Z4IaAvhyEALw_wcB.

goals of the SDGs change from goals or qualifications to immediate rights. In this sense, the implementation of SDGs could be much more effective if guided by a human rights approach, taking into account the conclusions and recommendations of global and regional treaty-based institutions and national human rights institutions (NHRIs).

Indeed, local, regional, and global human rights bodies can be used to ensure that a human rights-based approach underpins national policies and programs for the implementation, monitoring, and reporting of the SDGs: the many human rights mechanisms can provide valuable and, at times, disaggregated data to feed decision-making and reporting processes, and the institutions leading on human rights processes can act as a helpful bridge between governments and various vulnerable groups. These bodies, which have been in place for decades, may also provide important lessons for the inclusion of organized civil society in the SDGs processes. The SDGs and human rights are manifested in many aspects of human life, and cooperation between these two agendas can only benefit the efforts of the government to achieve both. Greater cooperation between the Sustainable Development Agenda and existing human rights mechanisms ensures consistency and avoids duplication at the national level. It also improves accountability and ensures that the state uses all available tools to fulfil the rights of those who serve.⁶

IMPORTANCE OF SDG FOR BUSINESS

The Sustainable Development Goals (SDGs) are a collection of global goals and targets that aim to organize worldwide efforts behind a common set of goals and targets by 2030. Within the confines of the planet, the SDGs call for global action by governments, businesses, and civil society to eradicate poverty and provide a life of dignity and opportunity for all. In contrast to its predecessors, the Millennium Development Goals, the Sustainable Development Goals explicitly encourage all businesses to use their creativity and innovation to address long-term development issues. Despite the fact that all governments have agreed to the SDGs, their success is heavily dependent on action and collaboration from all parties. The SDGs offer

⁶ Wbscd, <https://sdghub.com/project/business-sustainable-development-commission-publishes-report-by-shift-on-business-human-rights-the-sdgs/> (last visited Feb. 3, 2022).

businesses the opportunity to develop and implement business-led solutions and technology to address the world's most pressing sustainable development issues.

The SDGs set a global agenda for the development of our society, so key companies can do their business by minimizing the negative impacts on people and the planet and maximizing the positive impacts. SDGs cover a wide range of business-related sustainable development issues such as poverty, education, health, climate change, and environmental degradation, helping to link business strategies to global priorities. Organizations can use the SDGs as a comprehensive framework to shape, steer, communicate and report strategies, goals, and activities. This allows organizations to enjoy a variety of benefits, including the flow to the issues they raise. In doing so, it defines a growth market for companies that can bring about innovative solutions and transformative change.

The business case of corporate sustainability is well established, but as externalities become more and more internalized, the SDGs are becoming more efficient and more sustainable alternatives for companies to use resources. Stakeholder relationships are being bolstered, and policy changes are being implemented. The SDGs deal with the expectation of the stakeholder and policies at the international, national, and regional levels. Customers, employees, and other stakeholders will be more engaged if businesses align their priorities with the SDGs, while those that do not will face increased legal and reputational risks. Stabilization of societies and markets is required. Businesses are unable to thrive in failing societies. Investing in the SDGs assists businesses in meeting their objectives.

Investing in the SDGs helps to ensure the presence of rules-based markets and transparent financial systems, which are all pillars of economic success.

The SDGs establish a common framework for action and vocabulary, allowing businesses to communicate their impact and performance to stakeholders in a more consistent and effective manner. The goals will help to bring together synergistic partners to address the world's most pressing societal issues. The private sector is crucial to achieving Sustainable Development Goals. Companies can make a difference through their core activities. By designing and delivering SDG-compliant solutions, businesses will explore new development opportunities and reduce their risk profiles. Businesses can benefit from using the SDGs to shape, steer, communicate, and report on their strategies, goals, and activities.

INDIAN PERSPECTIVE

Corporations in India are gradually incorporating practices outlined in the UN's SDGs into their daily operations. Businesses are implementing SDG12, which deals with the promotion of responsible consumption and production, the development of sustainable infrastructure within

the workplace, resource, and energy efficiency, and so on. Some Indian businesses are adopting green practices in their daily operations, particularly in the areas of recycling and dry waste management. Other eco-actions taken by businesses include recycling of paper, office supplies, and so on. Some companies in India, such as Flipkart and OLX India, are taking such steps.⁷

The UN SDGs are set to be implemented by 2030, and as a result, all stakeholders, including businesses, must play a critical role. The government has used the SDGs as the basis for developing national policies and regulations. As a result, businesses must supplement these actions as well. In India, reporting on the SDGs is still in its early stages, with businesses attempting to link their existing activities to the SDGs. Businesses, on the other hand, are unable to develop a plan to incorporate SDGs into their operations because they have been using the same old process for business development.

A study conducted by IIM Udaipur and Futurescape studied 218 companies and found that companies are attempting to incorporate SDGs into their business actions. According to the study, nearly 35% of companies in aggregate map their goals to the SDGs. Only 60 of the total 218 companies have mapped their business actions to the SDGs. Nine of the top ten companies aligned their objectives with the SDGs. IT, Energy, and Technology are some of the leading sectors that have mapped the majority of their responsible business actions to the SDGs. Another surprising finding was that 85 percent of the companies that linked their SDG goals were in the private sector, while 71 percent were in the manufacturing sector. This clearly demonstrates that private companies are leading the way in SDG implementation. Less than 45 percent of companies mapped other SDGs such as education, decent work, clean water and sanitation, climate action, and so on. Several other initiatives are being undertaken by companies such as Ambuja cement, which is involved in the construction of a water harvesting structure in Kodinar, Gujarat. It also raises awareness about water-saving agriculture. GAIL is another company that aligns its Hawa Badlo program with the SDGs. As a result, the SDGs have the potential to provide a framework for companies to invest in sustainable development while also pursuing their own business interests.⁸

HUMAN RIGHTS AND DEVELOPMENT

⁷ Haris Zargar , How Indian companies are aligning with SDG12, Live mint (4, 2022, 12:24 PM). <https://www.livemint.com/news/business-of-life/how-indian-companies-are-aligning-with-un-s-sdg-12-1541985083491.html>.

⁸ Kasim Fernandes, India's top companies and the SDGs, The csr journal. (Feb. 4, 2022, 12:59 PM). <https://thecsrjournal.in/csr-indias-top-companies-sdgs/>.

Human rights are the basic rights that belong to all individuals without any kind of discrimination based on race, colour, religion, sex, etc. It has been stated by the Danish Institute for Human Rights that the achievement of human rights underpins the SDGs. Therefore, respect for the human rights of individuals is considered to be an essential bedrock and is not just a part of the social development agenda.⁹

The Danish Institute for Human Rights has demonstrated how human rights achievement underpins many of the Sustainable Development Goals. As a result, respect for people's human rights is more than just a component of a social development agenda. It is the foundation of the system.¹⁰

Human rights and global supply chains

According to the International Labour Organization, there are approximately 21 million people worldwide who are subjected to forced labour. It is common in global supply chains in industries such as fishing, electronics, tourism, and construction. According to data on child labour, nearly 168 million children are involved in child labour, with 85 million working in hazardous work.

Serious human rights risk is undoubtedly a key indicator of business risk today, whether it's an investment, finance, reputation, law, or the hiring and retention of employees.¹¹

The International Corporate Governance Network of investors states: "Human rights as both aspects of business ethics and corporate risk management have attracted the attention of companies from the perspective of corporate governance."¹² In fact, corporate misconduct and neglect of human rights practices are of people affected by corporate behavior. The ethical and risk aspects are intertwined in many ways, as they not only violate human rights but can also have a significant economic impact on the company itself."¹³

The UNGPs impose restrictions on the responsibility of businesses to respect human rights. Businesses are not required to address the human rights of every individual. It is limited to the

⁹ UN Global Compact, <https://www.unglobalcompact.org/sdgs/about>, (last visited Jan. 26, 2022).

¹⁰ Danish Institute for Human Rights, <https://www.humanrights.dk/our-work/sdgs-human-rights> (last visited Jan. 29, 2022).

¹¹ United Nations, <https://www.un.org/en/about-us/universal-declaration-of-human-rights>, (last visited Jan. 27, 2022).

¹² Bureau of International Labor Affairs, <https://www.dol.gov/agencies/ilab/reports/child-labor/list-of-goods> ((last visited Jan. 27, 2022).

¹³ ICGN, https://www.icgn.org/sites/default/files/ICGN%20Annual%20Review%202015_6.pdf (last visited Jan. 29, 2022).

individuals whose human rights are affected by the business in connection to their own operations. Thus, the UNGPs state that businesses' responsibility to respect human rights is limited not only to their own operations, but also to the human rights impacts that result from their business relationships, which include the actions of suppliers, business customers, suppliers' suppliers, and so on. The UNGP standard is straightforward. If a company violates human rights, it should stop and address the problem by compensating those who have been harmed. This entails creating and utilizing leverage in those business relationships in order to have a greater impact on human rights.

THE UNGP ON BUSINESS AND HUMAN RIGHTS

The UNGPs provide for a global standard for what companies are required to do in order to address the negative impacts on the human rights of individuals who are connected to their business activities. The UNGPs take into account the ways in which businesses earn their profit and not how they spend them.

The UN human rights council endorsed the UNGPs in the year 2011. It provides for three fold proposition:

- Duty of the states to respect human rights
- Responsibility of business to respect human rights
- Access to remedy for those whose human rights have been abused by business activities.

The UNGPs provide a blueprint for what businesses are required to do in order to 'know and show' that they are complying with their responsibility to respect human rights: Businesses are required to conduct HRDD wherein they are required to assess their risk to human rights across their business operations, thereafter act on the findings and then track and communicate on their progress.

They are required to make disclosures and public commitments with respect to human rights and ensure that this is embedded into their values and daily activities.¹⁴

They are required to provide a remedy to those whose rights have been violated by businesses. The responsibility of business to respect human rights is a representation of the global standards of expected business conduct which is mirrored in various international, national, and regional standards. Therefore, respect for human rights by businesses is not to be considered as a

¹⁴ Ohchr, https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf (last visited Jan. 27, 2022).

voluntary standard or a signup proposition. The loophole of the UNGPs is that it is soft law, i.e. it is not a legally binding document; however, their normative statements are there in the laws and regulations of many countries. They are referred to as a part of the international soft law. Most importantly, they reflect a social norm that business activities should not entail harm to the dignity of people and equality.¹⁵

ISSUES AND CHALLENGES

Human rights are the foundation of SDG's and businesses are unable to understand the importance of respect for human rights in this framework. Respect for Human rights is considered to be an expectation of business and as a result of which it is considered to be just a matter of compliance and management of risk. The companies fail to understand that implementation of respect for human rights is an important part of doing business, it is not a matter of compliance which has to be accomplished through audit but requires innovation, leadership, building, etc, it is not a 'do no harm' concept but has an impact on the lives of peoples and sustainable development, it can bring about transformative changes which has the potential to change and improve the lives of millions of workers. The respect for human rights by businesses is considered to be an essential key to unlocking the accomplishment of many SDGs and without which they cannot be accomplished¹⁶. Companies by addressing the negative impacts on human rights can achieve positive outcomes. Companies and states that consider business respect for human rights as a compliance mechanism will be unable to understand the importance and power of the SDG strategy. Companies should view SDGs in a similar way to their contributions to the environment. This can be achieved if, companies can contribute in a positive way to sustainable development by reducing their negative impact on the environment related to business activities. Also, they can develop new products and adopt ways of doing business that can improve the environment and address the issue of climate change. This is equally applicable for people as well. So, companies, in the same way, can contribute in a positive way to sustainable development by reducing the negative impact of human rights on people in their value chain. In this regard, UNGP is considered to be the basis for addressing the above issues relating to people and the planet with respect to human rights

¹⁵ ECCJ, Justice delayed: 10 years of UN Guiding Principles, European Coalition for Corporate Justice (Jan. 28, 2022, 4:33 PM). <https://corporatejustice.org/news/justice-delayed-10-years-of-un-guiding-principles/>.

¹⁶ Karin Buhmann et al. *Do no harm and do more good too: connecting the SDGs with business and human rights and political CSR theory*, 19 Corporate Governance 389, 389-403 (2018)

¹⁷The problem is that when companies discuss the "planetary" part of sustainable development, they are considering how to reduce the negative impacts and consequent consequences of the environment. But when dealing with people's parts, they hesitate to discuss ways to reduce adverse effects and instead focus on philanthropy and the like. Thus, missing the point about respecting human rights. Companies that respect the human rights of workers in their operations and value chains have a positive impact on the lives of millions of people. Under the UNGPs companies have been given this responsibility to use their influence to drive respect for human rights through their supply chains. Companies thereby can make a major contribution to sustainable development by considering the millions of people working in their supply chains for whom human rights abuses are a barrier to even the basic rights. Thus, companies irrespective of their size can make a contribution to sustainable development. ¹⁸

LINKING RESPONSIBLE BUSINESS CONDUCT TO SDGs

The 2030 Agenda for Sustainable Development is organized as a plan of action for people, planets, and prosperity. According to the preamble, the Sustainable Development Goals "aim to achieve human rights for all, as well as gender equality and self-determination for all women and girls." In the 21st century, the global value chain affects a significant portion of the people whose needs are addressed by the SDGs: those who are the furthest from realizing their human rights. The Sustainable Development Goals (SDGs) establish a new and increasingly acceptable foundation for businesses to position themselves to become responsible and sustainable. However, with 17 SDGs and 169 related goals, it's either repackaging what companies are already doing with SDGs packaging or focusing on simplicity rather than the impact of these decisions. There is an element of risk involved when specific SDGs are looked into. .

Companies can contribute to the SDGs by capitalizing on their business relationships and supply chains, as well as engaging in responsible business practices such as upholding human rights as an integral part of their operations. This entails the adoption of the UNGPs, which are regarded as the means of achieving the SDGs under the 2030 Agenda. There is a need for a push to ensure a strong commitment to implementing the UNGPs so that they can be linked to the SDGs. The OECD has stated that responsible business conduct is a critical path to achieving

¹⁷ Futurscope, <https://www.futurescope.in/responsible-business-rankings/indias-top-companies-and-the-sdgs/#:~:text=On%20an%20average%2C%20companies%20map,the%20focus%20on%20SDG%20implementation.> (last visited Jan.23, 2022).

¹⁸ <https://shiftproject.org/respect-for-human-rights-creating-a-holistic-framework-for-business-contributions-to-the-sdgs/>

the SDGs. Companies have undoubtedly invested their energy in the UNGPs since 2011, but it has focused too much on the SDGs and has regarded it as a priority.¹⁹

To integrate the concept of human rights in collaboration with business. The human rights of the SDGs are considered essential to the achievement of the SDGs. The development path followed by companies that ignore and infringe human rights is not sustainable and will therefore make the concept of sustainable development meaningless. The 2030 Agenda for Sustainable Development states in the UN Charter, UDHR 1948, International Human Rights Conventions, Conventions, and various international documents clearly state that the goal of the SDGs is "realization of human rights for all." Is based on. A closer look at the SDGs reveals that the SDGs and their goals address a wide range of issues similar to international human rights and labor standards. SDGs are closely linked to social, cultural, and economic rights, including the rights of minority groups such as women and children, as well as the right to handle food, health, etc. . The 2030 Agenda states that business plays an important role in achieving the SDGs. Goal 17 specifically addresses the revitalization of global partnerships for proper development. Paragraph 67 of the 2030 Agenda states that companies must use innovation and creativity to solve the challenges of sustainable development, and is dynamic while protecting workers and environmental rights in accordance with international standards and UNGP.²⁰

The UNGPs provide a road map for businesses to follow in order to respect and protect human rights. Governments, on the other hand, must provide a vision for linking the role of businesses in development with accountability and international business practices that are human rights-compliant. As a result, the UNGPs should be regarded as a critical point of reference for both states and businesses. The SDGs are thought to have the potential to deliver a sustainable future in which all people's rights are recognized. States must translate the goals into actions, and the private sector can play an important role in providing job opportunities, innovations, and technology to the community. Respect for the human rights of all individuals is fundamental to the concept of sustainable development, and as such, it is critical that implementation efforts be grounded in the 2030 Agenda's human rights framework. As a result, implementing the UNGPs will be a critical step toward a more sustainable future.

¹⁹Jon Barnes, Business and the Sustainable Development Goals: time to make the human rights connections, Ethical trading and initiative (Feb. 2, 2022, 5:30 PM), <https://www.ethicaltrade.org/blog/business-and-sustainable-development-goals-time-to-make-human-rights-connections>

²⁰Ivan Montiel, *Implementing the United Nations' Sustainable Development Goals in International Business*, JIBS 3, 5-10 (2021).

Keeping UNGPs in mind, states are encouraging businesses to report on their SDG contribution, and as such states have this duty to ensure that reporting frameworks are linked to the UNGPs so as to ensure that there is business disclosure on the impact to people across their functions and how they are dealing with the adverse impact of human right abuses.

The Human Rights Council has called for the states to work on a national action plan on business and human rights. The National plans to implement SDG should be in line with the national action plans. This will be considered as an important activity for the states to pursue sustainable development. The NAPs focused on business and human rights should clearly state how the UNGPs will be incorporated in the context of SDG implementation. In order to promote respect for human rights, governments are required to ensure Policy coherence between commitments to the SDGs and their human rights. The UNGP provides for considerations so that states can ensure policy coherence in the areas related to sustainable development. An important component of SDG implementation efforts has to be respecting, protecting, and supporting human rights defenders. One of the international obligations of the states in the human sphere of human rights is to provide for the protection, respect for the individuals who are victims of human rights abuse by the corporations. Businesses can contribute to sustainable development by embedding respect for human rights across their supply chains and operations. Further, respecting human rights is not a choice for businesses any longer, it is a responsibility. Implementation of SDGs by business enterprises is different from the traditional concept of corporate social responsibility (CSR). Philanthropy cannot be a substitute for the responsibility of businesses to respect human rights. Implementation of Guiding principles will have a positive impact on the lives of millions of people. Businesses that are involved in global supply chains have the potential to have an impact on internationally recognized human rights. Businesses have the potential to contribute to sustainable development by making human rights respect the foundation and focal point of their supply chain activities.

CONCLUSION AND RECOMMENDATIONS

Respect for human rights must be seen as the basis for imagining the role companies can play in achieving the SDGs. It is recognized that businesses and investments often sacrifice human rights, and to address this challenge, UNGP's three pillars of protection, respect, and remedies protect human rights, including human rights abuses by companies. It clearly states the obligations of the country. Responsibility for respecting human rights throughout the value chain and addressing the complaints of victims of human rights abuses by the enterprise

provides access to relief. Corporate responsibility for respecting human rights applies to all companies, regardless of ownership, size, industry or structure.²¹

States, as provided in the UNGPs have a pivotal role to play in ensuring that implementation efforts of SDG are in line with the human rights framework on which the 2030 Agenda is based. States have this duty to ensure that businesses contribute and not undermine sustainable development. As a result of which the states will have to take proper steps to prevent and redress abuse. And this can be done through effective policies and regulations. States will also have to set out the expectation that the businesses in their jurisdiction respect the human rights of the individuals in their value chains and in their functions. This would require laws that would enable businesses to respect human rights and guidance as to the identification, prevention, and mitigation of adverse human impacts which are linked to their business operations.²²

A strong human right due diligence mechanism is required to contribute to long-term development. Businesses will be unable to contribute to sustainable development if they are unsure about how their activities affect human rights. The UNGPs state unequivocally that HRDD must cover both the potential and actual impacts that a business may cause or contribute to through its operations, as well as those that are linked directly through business relationships. Companies do not have to work on all SDGs, they need to identify SDGs that help maximize contributions. Access to appropriate mechanisms based on international human rights standards whenever businesses violate human rights is a critical component for the effective implementation of UNGPs and the realization of sustainable development.

All stakeholders, including government, business, and society, must collaborate to recognize the importance of human rights and the SDGs. This can be achieved in the following ways: -

1. Raising awareness about human rights through value chains, with UNGPs as the foundation, in order to lift people out of abuse and poverty and enable them to enjoy their rights and the benefits of development. As a result, businesses of all sizes should take action in order to make a difference.

²¹ Caroline Rees, What Do the UN Sustainable Development Goals Have to Do With Corporate Respect for Human Rights?, Shift Project (Feb. 2, 2022, 6:45 PM), <https://shiftproject.org/what-do-the-un-sustainable-development-goals-have-to-do-with-corporate-respect-for-human-rights/>

²² Ohchr, https://www.ohchr.org/Documents/Issues/Business/Session18/InfoNoteWGBHR_SDGRecommendations.pdf (last visited Jan 27, 2022).

2. Promoting accountability platforms as an important form of collaboration in dealing with human rights issues and challenges. Wherever human rights are concerned, these will serve as a social dialogue forum for workers. Small businesses should be empowered across value chains to take action on human rights as part of their own responsibility to uphold respect for human rights.
3. Persuading governments to incorporate human rights due diligence into their policies and other fields such as finance in order to provide incentives to companies that uphold human rights respect.
4. Encourage companies to improve human rights disclosure in line with the UNGP reporting framework. This helps improve human rights performance.
5. Funding research to learn how companies are dealing with and implementing human rights in their value chains. Alternatively, there is a requirement for more meaningful metrics.²³



²³ IISD, <https://sdg.iisd.org/commentary/guest-articles/towards-a-stronger-connection-between-human-rights-and-the-2030-agenda-for-sustainable-development-the-role-of-the-human-rights-council/> (last visited Jan 28, 2022).