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Profit with Principles: Norwegian Companies' Commitment to Transparency in Business

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Abstract

This master thesis examines Norwegian companies' work with human rights due diligence and the Transparency Act. The aim was to research in what degree companies know whether they violate human rights or not in their value chain. Additionally, there is a knowledge or information gap in the Transparency Act reports, and in human rights in business in general. By conducting this research, I attempt to fill some of these gaps to better understand how companies work with human rights and the Transparency Act. To do that I conducted semi-structures interviews with five Norwegian companies, six representatives in total. I contacted them based on using the UN Global Compacts members list, recommendations from a former internship colleague, and doing research on prospective companies I knew were relevant for my thesis topic. The interview questions revolved around how the companies work with human rights due diligence, how the representatives work is organized, the most important measures the company took to prevent, uncover, and rectify violations, as well as questions regarding their success with their human rights work. The research showed that the companies were predominantly positive to the Transparency Act and were not affected negatively in any significant way by the enforcement. Although, they expressed that there is room for improvement. Many perceive the legislative text to be too vague and are calling for clearer frameworks for reporting. Some also criticized the law for having a consumer-based view, and that it in general works better on paper than in real life. All companies were experienced with human rights and had sufficient measures in place before the transparency Act was enforced. Only one company found violation in their first reporting period, which is surprising when knowing that violations are likely to happen. I did get many interesting perspectives, and information about how Norwegian companies work with human rights in general, and regarding the Transparency Act.

Preface

After five years as a university student, I am finally submitting my last assignment and want to take this opportunity to thank the people that have a been great help to me during this time.

First, I want to thank my supervisor Ingrid Nyborg for giving me guidance, showing me patience, and answering all my reasonable and not so reasonable questions during this semester.

I would also like to thank all the participants that took part in my research. Thank you for sharing you experiences and taking time to talk to me. This thesis would not exist without your contributions.

During this semester I have been writing my thesis from Bergen, and therefore I need to thank Mone, Thea, Andrine, Camilla, Elsa, and Emma for keeping me company during this semester. I have loved coming together with you all, despite having different fields of study. Thank you for the hour long breaks and all the conversations that have gone off tracks during study sessions. Also thank you to all family and friends who have shown support and interest towards my thesis. Especially to Trine for doing the proofreading. Love you all!

This period has been stressful, demanding, and challenging. But I have also felt a sense of accomplishment and excitement to have conducted and written a thesis all by myself. Human rights will always be my core issue of interest, and I will strive to include this in my further profession. Hopefully this thesis will contribute to the field of Business and Human Rights.

I would like to dedicate this thesis to farfar and tante Torill.

Serine Johannesen,
Bergen/Ås, 2024

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1.0 Introduction

During my master's program I completed a semester-long internship at an organization that promotes sustainability in the business sector. One day I was participating in a meeting, and one of my colleagues said something along the lines of "many people believe that slavery is a bygone problem and that slaves are non-existing today. That is incorrect, and modern slavery is an ongoing issue". As a human rights activist, that sentence kept replaying in my head through the rest of the meeting. I knew that human rights violations existed and that many people worked under inhuman conditions every day. But something changed when I heard her speak about modern slavery as a significant part of sustainable development. I now know that approximately forty million people are living their lives as slaves today, mostly in developing countries but also in Norway (Ditlev-Simonsen, 2021, p. 68). Sixteen millions of them are being exploited through activities connected to the private economy (Boersma & Nolan, 2022, p. 166). Slavery means among other things, forced labor, child labor, dangerous working conditions, prohibitions to join unions, and unpaid labor (p. 68). According to Ditlev-Simonsen (2021) many also experience being lured into moving to new countries for higher wages but end up being tricked by a reality that does not conform with the expectations. The people who brought them there then demands to get paid to let them leave, which results in many being trapped in situations with unacceptable working conditions (p. 68). Norwegian companies are not necessarily directly involved in these violations, but rather involved by importing products and materials from developing countries where human rights violations are frequent. The further down in the production chain, the less we know about the conditions (p. 68). Production across borders and global value chains are not new phenomena, but the increasing scale we see today is unprecedented (Boersma & Nolan, 2022, p. 167). ~~The~~ Workers usually pay the price when ~~the~~ global value chains are disrupted, which was seen after the devastations of Covid-19 (p. 167). A report from the EU Agency for Fundamental Rights (FRA) found that many victims of human rights violations in businesses never get justice (FRA, 2020). This just shows that human rights violations and modern slavery still need to be on the agenda.

For years I have been interested in human rights, but always from a perspective of state responsibilities. However, the internship sparked an interest for the business aspect of human rights. Consumers have for a long time been paying for products that possibly have been part of serious violations on human rights and decent working conditions. Amnesty International Norway called for a legal change because consumers are unwillingly contributing to human

rights violations (Amnesty International, 2019). In 2021 the new Norwegian Transparency Act was adopted, and we finally got the long-awaited act for human rights in the business sector (Amnesty International, n.d). The combination of human rights in business, modern slavery, and a Norwegian Transparency Act inspired my thesis topic: Human rights in the business sector and how Norwegian companies works with the Transparency Act. I wanted to talk to Norwegian companies to see how they were engaging with the new Act and human rights in general. My research question was the following: “To what extent does Norwegian companies know whether they violate human rights in their value chain, and how do they adhere to the Transparency Act”? My study objectives were to research companies’ experiences and opinions regarding the Transparency Act and their own work with human rights due diligence. Furthermore, I wanted to know what types of measures they take when reporting according to the Act, and what types of struggles and obstacles they have met along the way. In sum, I wanted to know how companies engage with the subject and how assured they actually can be that they, through their value chain, do not have a negative impact on human rights.

2.0 The field of human rights and business

In this chapter, I will present what is meant by human rights, and how a human rights approach can be applied in the business field to form a useful theoretical framework for this study. The aim is to present what is meant by human rights and what this term implies in order to give a good foundation to the meaning behind the research. Most people know what human rights is are, but it could be a contextual necessity to give a brief explanation of what human rights mean within my research. Next, I will explore the process behind how human rights became a significant aspect in the business field and made the business and human rights discipline.

2.1 First and foremost, what is human rights?

“Simply because we exist as human beings.”

(OHCHR, n.d).

Since the term human rights is frequently used in this thesis, it seems only appropriate to shortly explain what it entails. According to the UN Officer of the Hight Commissioner for Human Rights (OHCHR, n.d), human rights are universal rights that apply to all human beings. There is no discrimination, everyone is entitled to inherit these rights regardless of race, sex, nationality, ethnicity, language, religion, or any other status (OHCHR, n.d). These rights are not granted by any state but apply to all human beings because we existing as human beings. This includes the most fundamental entitlements such as the right to life and liberty, and extends to freedom of speech and opinion, freedom from slavery, and the right to work and to get an education (OHCHR, n.d).

The Universal Declaration of Human Rights (UDHR) is the first existing legal document on human rights (OHCHR, n.d). The UDHR was adopted by the United Nations General Assembly in 1948, and since then it has been the fundament for international human rights (OCHCR, n.d). Trindade (2008) calls it a “historical process of generalization of the international protection of human rights (Introductory note). The declaration holds a total of 30 articles, and it is grounded on a principle of universality, which implies that all humans are equally entitled to the rights (OCHCR, n.d). Additionally, the rights are inalienable. This entails that no one can have their human rights taken away, although there are possible exceptions like one losing their liberty as a consequence of committing a crime (OHCHR, n.d). Another fundament of human rights is that they are indivisible and interdependent. This implies that one right cannot fully appear without the other, because they all have an impact on each other, both good and bad (OCHCR, n.d). Human rights are both an entitlement and an obligation. States

are obligated to protect its citizens from human rights abuses, and we as individuals should also respect and protect each other (OCHCR, n.d)

2.2 The growth of human rights in the business field

Human rights are a broad and fundamental discussion in all areas where humans exist, including the business sector. This section will briefly elaborate on how the role of human rights in the business sector have emerged and how this is relevant to my study. Business and human rights (BHR) consist of two areas of disciplines: human rights and corporate responsibility (Wettstein, 2023, p. 13). Business and human rights is a discipline that emerged after the Second World War and has since the early 90s become a distinct field of practice as a merge between business, law, and public policy (Ewing, 2023, p. 1-2). One significant aspect in the growth of the Business and Human Rights field is the United Nations Guiding Principles on Business and Human Rights (UNGPs). This helped to create a consensus between governments, businesses, and the civil society (p. 2). By 2011 the field had come to be something of its own and connected human rights and business activity in the name of corporate responsibility and human rights (p. 2). Wettstein (2023) points out that the only way for business to be appropriated responsibility, it needs to be ascribed a certain moral responsibility (p. 13). Some would argue that only individuals are capable to hold responsibility and not corporations. On the opposite side there are people who stress that corporations are comprehensive moral persons and therefore are capable of holding responsibility just as equally as individuals (Wettstein, 2023, p. 14). It is common that we view this somewhere in between these two sides. Corporations are often "conceptualized as moral agents with certain capacities to acquire a limited set of rights and obligations (Wettstein, 2023, p. 14). In the BHR discipline the discussion on whether corporations could be considered subjects for international law and acquire international legal obligations is not that significant (p. 14). There are already many legal obligations under international law that are acquired to corporations (p. 14). When corporations are considered as moral responsible agents, the question is whether they still can maximize the profit and maintain the responsibility (p. 14). Wettstein (2023) points at Milton Friedman in his book *Freedom and Capitalism*, who stresses that the actual social responsibility that is acquired to a company, is to increase the profit (p. 15). If a company is following the law and the social accepted rules, they will only adhere to the social responsibilities that is maximizing their profit (Wettstein, 2023, p. 15). This is called the shareholders doctrine and implies that "maximization of shareholder value as the only goal of corporations" (p. 15). Even if this view may sound a bit

extreme, there are ways where the shareholder value maximization aspect is defended: the utilitarian and libertarian justification. The utilitarian justification claims that companies who maximize their profit help and benefit the society by contributing to the economy. The libertarian justification states that the corporate responsibility is an unacceptable intrusion on personal freedom (p. 15). Friedman wanted us to look at social value as two components: prioritizing the business owners, and prioritizing what is outside the business, such as the employees, the environment, and so on. (Bøhren 2020). The businessowners' only responsibility is then to maximize profit. Bøhren (2020) uses Greenpeace as an example of Friedman's statement. When a company wants to support an organization like Greenpeace they need to have the money, and the more profit they can produce, the more money can be donated to Greenpeace. He continues by emphasizing that profit is compatible with social responsibility but only when profit is a result of taking responsibility, and not trying to take responsibility by maximizing profit (Bøhren, 2020). Moving on, Wettstein (2023) points at two responses to the maximization of profit view. First we have the pragmatic or instrumental response, which states that a positive "business case" will increase profit through a good reputation, motivated and pleased employees, or a broader consumer base (Wettstein, 2023, p. 15). A "negative business case" that neglects the corporate responsibility, risks economic consequences for irresponsible business conduct. This may include weakening the company's image, a bad reputation, boycotts, or reaction from the employees (p. 15). The second response to the profit maximizing view is the normative response. This view leans more towards explaining how economic growth is, not necessarily, the primary goal for economic activity (Wettstein, 2023, p. 16).

There is at least no doubt that the business sector has gotten its share of social responsibility. Corporate social responsibility is a management concept whereby social and environmental issues are integrated into the operations and interactions with stakeholders (UNIDO, n.d). The interest regarding corporate social responsibility (CSR) has increased, although there is currently still limited systematic efforts to how the business sector creates benefits for disadvantaged groups through their mechanisms (Lashitew et al., 2024, p. 231). Scholars see a need for the implementation of CSR to receive more attention in the academics and industrial sector (Fatima & Elbanna, 2022, p. 105). Although, we have seen academical research that tackle how CSR has been implemented in companies, which have paved the way for future research according to Fatima and Elbanna (2022, p. 105). Increasing qualitative research also shows the many ways which companies address their impacts on society. On the other side, there is according to Lashitew et al. a knowledge gap and "limited integrative research that outlines broad organizational mechanisms and empirically assesses their effects

on targeted beneficiaries” (2024, p. 231). Fatima and Elbanna (2022) emphasized how the few scholars that have reviewed the CRS implementation in companies, often look at specific dimensions such as communication (p. 106). In their own research they concluded that there is a need for more comprehensive research on how CSR is implemented in practice, internally in the organization as well as outside, with varying methods and perspectives (Fatima & Elbanna, 2022, p. 116). The authors recommends that future research focuses on achieving a deeper understanding of how companies implement CSR, like how the employees understand it, how it is communicated internally and externally, how they evaluate the effects from their own CSR initiatives, and how the principle of CSR is operationalized in the daily business (p. 116). Furthermore, they emphasize how stakeholders’ interests are hard to prioritize holistically. Implementing a successful CSR presupposes a uniform approach that involved all interests on varying levels through the whole process (p. 116). The aim is to coordinate all stakeholders’ interests and involve them in varying ways thought the process (p. 116). This is some of the notions that is introduces in the research. And this emphasizes why a research like mine is valuable. There is a need for more research that shows how corporate social responsibility is understood, implemented in practices, and evaluated. This thesis is one more attempt to fill the information gap between what we know about the business sector, responsibility, and human rights, and what knowledge is lacking. By examining how businesses comply with the Transparency Act I am able to better understand how the responsibilities that companies have on protecting human rights are being interpreted, implemented, and evaluated from the companies’ perspective. Not only does the research investigate what companies do to comply with the legislation, it goes deeper into understanding how they implement their measures in their daily practice, but it also made the participants reflect on why they used the specific measures, how well they worked, and what the biggest obstacles in their work with human rights responsibilities are.

3.0 Why do we need a new law?

This section will tackle the foundations of the Transparency Act: the international guidelines and principles that the new law is based on. The Transparency Act is based on the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (Prop. 150 L (2020-2021), p. 6). Since these guidelines are a fundament for the Transparency Act while also being a significant aspect in the growth of Business and Human Rights, it is only appropriate to shortly elaborate on these to better understand the human rights in business agenda and the Transparency Act (Ewing, 2023, p. 1-2). This section will address the content of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (From now on: OECD Guidelines). First, I will explain the historical moment used as a turning point when it comes to human rights and due diligence assessments in the business sector, the Rana Plaza-tragedy. Furthermore, I will explain the OECD Guidelines and the UN principles that the Transparency Act is based on. This is supposed to give the reader an understanding of how the matter of transparency in the business sector came to life, and hopefully provide the reader with a context to the multiple terms that will be used frequently in this thesis.

3.1 The Rana Plaza-tragedy

One incident that is often used as a turning point when it comes to human rights and due diligence assessments in the business sector is the Rana Plaza-tragedy. In April 2013 in Bangladesh, a building holding multiple textile factories collapsed (Haugse et al., 2023, p. 24). This deadly incident took over 1100 lives, left over 2500 people injured and is referred to as one of the deadliest accidents in the textile industry (p. 24). The stores and banks on the first floor were evacuated a day in advance due to some large cracks in the building. The textile workers were told to stay at work because of a strict schedule, even though it was unsafe. One main reason for the unsafe conditions was that the building was made to host banks and stores, as it did on the first floor. But the textile factories came with enormous machineries and huge amounts of textiles. They had also built two additional floors to the building, because they wanted a more time efficient production (p. 24). This need to produce clothes fast and cheap cost many people their lives, and opened many eyes when it came to how dangerous the industry can be. Eight months after the disaster, relatives of almost 200 victims were still waiting for the authorities to find the missing bodies of their loved ones in the building, and many of them had

not received any compensation for their losses (Burke, 2013). There have even been rumors that the government in Bangladesh secretly disposed of the bodies for the purpose of concealing the scope of the incident and limit compensation schemes (Burke, 2013). These allegations merged after bodies were misidentified and handed to the wrong families and the fact that the laboratory only could take samples of half of the 324 bodies that were buried at a local sanctuary (Burke, 2013). Because of this, a huge wave of summons, signatures, negotiations and so on, made way for a discussion around needing more decent working conditions and a new focus on fundamental human rights in the business sector (Haugse et al., 2023, p. 25). The failure to give people peace and bring them their relatives back, raised questions about the local authorities and its capacity to answer the “wide-ranging reforms of the garment industry that brands, campaigners, labor activists, consumers and local officials all say are necessary” (Burke, 2013). The tragedy did result in “one of the world’s toughest factory safety agreements” to give workers proper safety checks and advise them on their rights (Butler & Begum, 2023). Fashion brands are now legally obligated to help finance safety inspections and remediations in Bangladesh, and last year almost 56 000 safety inspections have been conducted in 2400 garment factories (Butler and Begum, 2023). In 2021 an expanded international agreement was introduced, and this one included more safety and worker health provisions than the previous ones (Butler & Begum, 2023). Conversely, human rights abuses are still highly present today. The fights are not over yet, despite over ten years of campaigning (Butler & Begum, 2023). Workers in Bangladesh are still facing underpayment, harassment for joining unions, and unsafe working conditions. In March 2023 there was a serious incident called the Seema Oxygen Plant explosion in Chittagong's Sitatunga upazila, which took 6 lives and left at least 30 people injured (ILO, 2023a; Rahaman et al., 2023). The explosion caused a fire, while also injuring houses in the area (Rahaman et al., 2023). This shows that more still needs to be done in order to secure the safety and health of all workers in Bangladesh. The Rana-plaza incident did in sum bring the topic of labor rights in Bangladesh to the table, and the consequences are still present. According to The International Labour Organization (ILO, 2023b), a pilot scheme of monthly payments is being enrolled to garment workers who were permanently injured or to relatives of people that died. The owner of the Rana-Plaza factory building is still in prison 11 years later, but the murder-trial against him, other factory-owners and local officials are still not settled (Butler & Begum, 2023).

3.2 OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

The OECD guidelines was introduced by governments as recommendations to amend the contribution from the business sector on sustainable development and to address the adverse impacts that businesses have on people, the planet, and society (OECD, 2023, p. 3; OECD, n.d). The OECD Guidelines were first introduced in 1976 and are being continuously updated in consideration of “societal challenges and the evolving context for international business” (OECD, 2023, p. 3). The version from 2011 was reviewed last year and a few key updates including, but not limited to, recommendations for enterprises to align with internationally agreed goals on climate change and biodiversity, on how they are expected to conduct due diligence on impacts from their products and services, on disclosure of responsible business conduct information, how to better protect at-risk people and groups (OECD, 2023, p. 3). OECDs guidelines is a two-part document. Part two consists of the implementation, while part one presents recommendations on the chosen themes. The first theme is *disclosure* of information on their material matter, due diligence processes, and the impacts of their operations, products, and services on the planet, on people and on society in general (OECD, n.d). Secondly, they present *human rights*. That implies avoiding causing or contributing to adverse human rights impacts, while also addressing when these impacts potentially occur. Furthermore, they should seek to prevent human rights violations that they are directly linked to through business relationships (OECD, n.d). The third theme is *employment and industrial relations*, meaning to abstain from unlawful employment and industrial relations practices, while respecting workers in their rights to organize and join trade unions. This also includes a demand to abolish any form of child, forced and compulsory labor (OECD, n.d). Furthermore, they discuss *environment*. Enterprises should conduct due diligence to assess their impact on the environment through their operations, products, and services. This includes impacts on climate change, biodiversity, degrading of land and water, waste, pollution and more (OECD, n.d).

Moving on, the guideline elaborates on *combating bribery and other forms of corruption*. Enterprises are expected to have measures in place to prevent, detect and address issues regarding bribery and corruption in other ways (OECD, n.d). The sixth theme is *Consumer interest*, where enterprises are expected to apply fair marketing practices and ensure that their products are of a reliable and of a certain quality (OECD, n.d). Then there is *science, technology, and innovation*, which implies that enterprises should conduct due diligence

assessments to prevent and assess impact related to technology (OECD, n.d). Number eight is *Competition*. Enterprises should act in line with all applicable competition laws and regulations. Furthermore, they need to refrain from anti-competitive agreements (OECD, n.d). And lastly there is *taxation*. Enterprises are expected to contribute to the public finances of their host state by following the tax liabilities. In addition, they should adopt tax risk management strategies to ensure that all risks linked to taxation and financial regulatory are evaluated (OECD, n.d).

These themes say something about the areas which business enterprises are recommended to align their activities as a strategy for sustainable development (OECD, n.d). Enterprises are expected to contribute to the adverse impacts covered above. Some themes are subject of domestic law, but the guidelines are as mentioned before, voluntary standards (OECD, n.d).

3.3 United Nations Guiding Principles on Business and Human Rights

The United Nations Guiding Principles on Business and Human Rights (UNGP) was developed by the Special Representative of the Secretary-General (OHCHR, 2011, p. iv). This was based on “the issue of human rights and transnational corporations and other business enterprises” (p. iv). The Guiding principles was endorsed on June 16th, 2011 (p. iv). The principles are grounded in the roles and expectations of states, business enterprises and effective remedies (OHCHR, 2011, p. 1). As mentioned, multiple times throughout this thesis, these guidelines are not to be interpreted as new international law obligations (p. 1). In addition, they should not be seen as restricting or weakening any existing legal commitments that a State already are bound by under international law regarding human rights (p. 1). The UNGP also states that the principles “should be implemented in a non-discriminatory manner”, thus the attention to rights, needs and challenges should particularly be aimed at the individuals and groups with a heightened risk to become vulnerable or marginalized (p. 1).

I will not give a run through all the 31 principles presented in the guidelines, but I will elaborate on the most relevant section/pillar: The corporate responsibility to respect human rights. Joseph and Kyriakakis (2023) call it the most innovative aspect of the UNGPs (p. 340). Contrary to pillar one, pillar two is not a legal binding law but is more social expectations that have a broader application (p. 340). The aim is to get a view on what these guidelines mean for the business sector, and what it implies when companies state that they operate according to the UNGPs. Pillar two consist of principle 11-24, which sketch out how businesses can identify how they negatively impact human rights and how they plan to address these impacts through

policies and procedures (UNDP, n.d, p. 3). The guidelines embrace all enterprises, regardless of “size, sector, operational context, ownership and structure” (OHCHR, 2011, p. 15). The expectations do vary according to these factors in their complexity and severity. The responsibility is proportional to the size of the enterprise (p. 15). The other way around: with less resources and capacity, there is less expectation to take responsibility to respect human rights. However, all enterprises are responsible to respect human rights (p. 15). This responsibility implies to both avoid causing, contributing, and preventing adverse human rights impacts in their activities (OHCHR, 2011, p. 14). Other significant recommendations stated in the UNGP are to have the appropriate policies and processes in place, expressing the commitment to meet their responsibility, and to carry out human rights due diligence (OHCHR, 2011, p. 15-17).

3.4 A call for change

Amnesty International calls at the business sector for playing an essential role in the work towards a world that fully respects human rights (Amnesty International, 2021). There has been a missing link between businesses and consumers: people do not know if the products they buy are produced ethically or not. Human rights violations happen all over the world, where people do not have decent working conditions, children are forced to work, and companies utilize peoples land and territories (Amnesty International, 2021). Amnesty International (n.d) highlights how products like batteries in buses, tomatoes and clothing that are sold in Norway, possibly are part of serious violations on human rights and decent working conditions. In 2019, Amnesty started a campaign on ethically produced lithium batteries, again linked to the brutal human rights violations in Democratic Republic of Congo (DRC) (Amnesty International, 2019). The issues were linked to the cobalt production in Congo, where dangerous working conditions, child labor, and unfair wages were pressing challenges. As much as 70 percent of the global cobalt production comes from the Congo (DRC). Over 20 percent of the cobalt is extracted by unprotected miners, in small, tight, and dark tunnels seventy meters deep. Research shows that people doing this work are as young as 14 years old, while children as young as 7 years’ work at the mines, around 40 000 children in total (Amnesty International, 2019). But what does this mean for the consumers? Amnesty contacted 29 companies that produce different types of electronic products. Amongst them were Apple, Tesla, Samsung, and Renault-Nissan. This happened in 2017, and none of them knew if their products contained cobalt from Congo, which means that consumers buying a new iPhone possibly are unwillingly contributing

to violations on human rights and decent working conditions. Since 2017 is seven years ago, the situation could be different today. But in September last year, Amnesty International (2023) published another report which stated that the problem is not solved. Expanding from the earlier reports, this one found that sexual assault, eviction of entire communities, arson, and beatings, are some of the consequences of “the expansion of industrial-scale cobalt and copper mines in the Democratic Republic of the Congo (DRC). As much as we need climate change and sustainable development, it cannot occur at the expense of human rights, as appears to be the case now with the increasing usage of rechargeable batteries (Amnesty International, 2023). I am not aiming my research towards companies that produce batteries, but I wanted to use this case as an example on how hard it is to know if the products we buy have contributed to human rights violations or not. The international mining companies involved claims that they have “high ethical standards”, but these claims are according to Amnesty shown to be hollow (Amnesty International, 2023). There is a call for companies to take responsibility for the violations that have been identified. After all, they have the resources to ensure human rights for their workers, and other people and communities effected by their operations (Amnesty International, 2023).

4.0 From Guidelines to Law: What is the Norwegian Transparency Act?

As shown, there was a need for a change in the business industry. We have now seen how a series of tragic incidents demonstrated the need for positive change regarding human rights in the global industry, leading to new guidelines and principles developed by the international community. In this section I will explain how these actions on the international scene led to Norway's Transparency Act, what it comprises and for who, and what it implies for Norwegian business. The final section will look at the results of a review of the first round of due diligence reporting and discuss the gaps in our knowledge on how companies understand and implement the Transparency Act in their business activities. And how this research addresses some of these gaps.

4.1 The background story: why a law of transparency?

As a United Nations member, Norway holds responsibility to act towards a sustainable future of peace and prosperity for people and the planet (United Nations, 2015). Norway's work with the UN sustainable development goal 8 (decent work and economic growth) and 12 (responsible consumption and production) is along with other measures strengthened by the Transparency Act (Prop. 150 L (2020-2021), p. 6). Through the sustainable development goals, the governments, businesses, and organizations are obligated to abolish forced labor, child labor and modern slavery (p. 6). The proposal also follows up with three goals that the government established earlier on. The goals were to give people access to information about the products they buy and consume, to counteract that products produced in child or forced labor are imported to Norway, and a goal to probe an antislavery law related to a model from the UK (p. 6).

Before the Transparency Act was proposed, The Norwegian OECD National Contact Point for Responsible Business Conduct carried out a survey in 2019-2020 on Norwegian business leaders' awareness of and efforts related to the OECD Guidelines for Multinational Enterprises (Prop. 150 L (2020-2021), p. 11). The results showed that voluntarily, businesses in Norway did not show compliance with OECDs guidelines or the expectations to do due diligence assessments (Prop. 150 L (2020-2021), p. 11-12). Half of them said that they perform due diligence assessments, but only 15% of them said they mapped the risks related to human rights (p. 12). The proposition also points at research done in 2019 by Amnesty International Norway, where they looked at 60 companies from four sectors of business (p. 12). The sectors

were 1. Energy, Oil, and Gas, 2. Shipping, Offshore, and Fisheries, 3. Consumer, Trade, and Service, and 4. Industry, Construction, and Infrastructure (p. 12). They wanted to see to what degree the companies are exposed to human rights violations and to what degree they can handle the risks (Prop. 150 L (2020-2021), p. 12). They found that all companies have guidelines on human rights, while 94% of them trained their employees. Only 38% of them had reference to the OECD Guidelines for Multinational Enterprises, and 36% had reference to the United Nations Guiding Principles on Business and Human Rights (UNGP) (Prop. 150 L (2020-2021), p. 12). This shows that there was an issue with Norwegian businesses and due diligence assessments, especially in relations to fundamental human rights violations.

4.2 The legal provision

Globalization have made international borders smaller and the global supply chains more complicated than ever before (Prop. 150 L (2020-2021), p. 5). Many companies have global supply chains that operate in various countries, with various rules and regulations. This makes it harder to have an overview and knowing what consequences their business, supply chain and partners have on working conditions and human rights in the countries they operate in (p. 5). This is why the Transparency Act (Åpenhetsloven) was proposed by the Norwegian Ministry of Children and Families (Barne- og familiedepartementet). The aim is twofold: to promote businesses' respect for fundamental human rights and decent working conditions in product and service production and ensure that the public gets access to any information on how companies address issues regarding fundamental human rights violations and decent work conditions (p. 5). This means that companies now must do due diligence assessments to decrease or prevent the negative consequences on fundamental human rights and decent working conditions that the businesses either have caused, contributed to, or are directly linked to through their supply chain, operation, or production (p. 5). In addition to doing the due diligence assessments, the companies are obligated to provide the information to the public. In that way everyone has a right to access any information on a company's working conditions and violations on fundamental human rights (Prop. 150 L (2020-2021), p. 6). This is also explained in Haugse et al.'s book about the practical functions of the Transparency Act (Åpenhetsloven I Praksis). The authors are four lawyers with experience from helping both Norwegian and international companies with human rights due diligence regarding the Act (CMS Kluge, 2023). The information is said to be made public on the company website, and if they don't have a website, they need to make the information easily accessible in another way (Haugse et al., 2023, p.

154). The obligation to provide the information (Informasjonsplikten), is one aspect that separated the Transparency Act from other guidelines and principles like the OECD and UNGP (Haugse et al., 2023, p. 159). The Act came into force on July 1st, 2022, and companies are obligated to update their reports before June 30th every year (Åpenhetsloven, 2021, § 5).

When it comes to whom should have access, the law states that “anyone” have the right to ask for the information. That is meant to be interpreted literally, which means that consumers or any other potential buyers of the product or service (Haugse et al., 2023, p. 160). There are some exceptions to the obligation to provide information in section 6 letter a-d:

- a. “the requirement does not provide sufficient basis to identify what the requirement pertains to
- b. the requirement is obviously unreasonable.
- c. the requested information concerns details about someone's personal matters.
- d. the requested information concerns details about technical devices and procedures or other operational or business matters that would be competitively significant to keep confidential for the sake of the information concerned” (My own translation, Åpenhetsloven, 2021. §6a-d).

The Norwegian Consumer Authority (Forbrukertilsynet) is suggested by the Ministry of Children and families to oversee supervising and guiding the companies. Which implies that they are responsible to check that companies comply with the rules, and in some cases help the ones who needs guidance (Prop. 150 L (2020-2021), p. 6).

4.3 Who does it effect?

The OECD Guidelines, upon which the Transparency Act is based, are just that: guidelines for voluntary compliance, or soft law. For the last decade, however, we have seen a global trend of soft law becoming hard law (Haugse et al., 2023, p. 24). This means that guiding principles that once were voluntarily to follow, now have become legislations with legally binding orders (p. 24). Human rights treaties have often been preceded by soft law declarations (Joseph & Kyriakakis, 2023, p. 337). The International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR) were both built on the universal declaration of human rights (p. 337). A covenant is a legally binding treaty (Australian Human Rights Commission, n.d). A declaration on the other hand is not legally binding, however it holds a “moral weight” when adopted by the international community (Australian Human Rights Commission, n.d). Another example of soft law progressing to hard law is the Kyoto Protocol, which was established under United Nations Framework Convention

on Climate Change (UNFCCC) and became the first international treaty to legally bind countries to cut greenhouse gas emissions (European Commission, n.d; United Nations, n.d).

This is also the case for the Transparency Act. Not only does it make soft law into hard law, but it also applies to all businesses. Both companies with a big turnover, and the non-profit organizations (Haugse et al., 2023, p. 51-52). In an interpretive statement The Consumer Authority (Forbrukertilsynet) established that even a humanitarian non-profit organization is subject to the law (p. 52) Making no remarkable amount of money is not reason enough to be exempted. The law will initially only apply to bigger corporations that offers products and services in Norway, along with foreign corporations that offers products and services in Norway and are taxable (Prop. 150 L (2020-2021), p. 6). The company also needs to fulfill at least two out of the three following criteria:

1. Sales revenue: 70 million Norwegian kroner
2. Total assets: 35 million Norwegian kroner
3. Average number of employees during the financial year: 50 full-time equivalents.

(Åpenhetsloven, 2021, §3).

Public authorities and entities like municipalities and intermunicipal enterprises, are not subject to the Transparency Act (Haugse et al., 2023, p. 52). Some public authorities that are organized by the State Enterprises Act are subject to the Transparency Act if they fulfill the demands in §3 letter a (Haugse et al., (2023), p. 52; Åpenhetsloven, 2021, §3-a). Many businesses that are not directly obligated to act in accordance with the transparency law may indirectly become subject to it by serving as subcontractors to larger enterprises. This implies that when larger companies conduct due diligence assessments of their supply chains, they may require their subcontractors to provide sufficient information. Consequently, numerous businesses that initially do not fall under the provisions of the law will still be compelled to perform due diligence assessments in accordance with the transparency law. Haugse et al. (2023) points out that "the obligation to conduct due diligence assessments under Section 4 will result in pushing the responsibility to uphold human rights and a decent work environment further down the contractual chain" (My own translation, p. 55).

4.4 The due diligence assessment: what does it require?

The due diligence process is explained in six steps in section 4 of the Transparency Act (Åpenhetsloven, 2021, §4a-f). The steps are based on human rights due diligence according to the OECD principles. The first step requires the company to anchor accountability in the

business policy (Åpenhetsloven, 2021, §4-a). The company needs to map the potential harm and negative consequences they have on fundamental human rights and decent working conditions. This would include what they caused, contributed to, or are directly linked to through their operations, products, partners, or supply chains (Åpenhetsloven, 2021, §4-b). Next the company is to take appropriate measures to decrease, prevent or stop the potential negative consequences (Åpenhetsloven, 2021, §4-c). Second to last, companies need to communicate with any affected stakeholder etc. about how the adverse impacts are addressed (Åpenhetsloven, 2021, §4-d). Lastly, companies are to ensure compensation or recovery where it is seen as needed (Åpenhetsloven, 2021, §4-f). The Transparency Act also refers to a handful of essential principles when doing the due diligence assessments (Åpenhetsloven, 2021, §4a-f; Haugse et al., 2023, p. 68). The initial goal when doing these assessments is to *prevent* fundamental human rights violations (p. 68). The company should first and foremost try not to cause or contribute to violations on humans, environment, or society (p. 68).

Next, there is also an element of *prioritizing* when doing due diligence assessments. Companies are not likely able to prevent all the possible negative impacts at once and therefore they need to prioritize (p. 68). By looking at the scope, severity, and probability to create negative consequences, it is possible to map out the biggest risks and potential damages to better know where to put in the effort (p. 68). When prioritizing risks, it is crucial to gather enough information about the different areas (Haugse et al., 2023, p. 84). First and foremost, there are risks related to what characteristics, activities and products that are most common in the *industry* (p. 84). Second there are risks linked to the type of product that the company produces. There is also risks based on the geographical placement. The worlds consist of countries with different types of governance, degrees of fundamental human rights, varying law systems, and eventual conflicts (p. 84). It makes sense to think that some countries bear more risks when operating in them and that should be taken into consideration when doing a risk assessment. Lastly, there is also risk connected to the specific business, like "weak management, corruption, defaults, whether there exist principles on accountability, or to what degree the company is known to respect human rights" (My own translation from Haugse et al., 2023, p. 84). When all relevant information is obtained, it is necessary to look at the *severity* and *probability*. None of the risks are to be ignored, but the prioritization of what to do first should be considered with how serious the negative consequences are and how likely they are to happen (Haugse et al., 2023, p. 87). The third principle states how important it is that companies do not look at due diligence assessments as a one-time thing, but as a *continuous process* (Haugse et al., 2023, p. 69). The risk landscape changes over time and therefore it is crucial that businesses continue to

assess and evaluate. This is even more important when a company is making big changes or decisions (Haugse et al., 2023, p. 93). This can for example imply entering a new market or launching new products (p. 93). Moving on, principle four states that *every business* has a responsibility (Haugse et al., 2023, p. 69). The assessment is not meant to push the responsibility from the company that causes harm to another company that is connected to the harmful activities throughout business relations (p. 69). The next principles states that all due diligence assessments should correspond with the *OECD and UNGP guiding principles* (p. 69). These will be briefly explained further down. The Transparency Act also imply a *proportionality principle* that signals how demands for doing due diligence assessments do vary from business to business (p. 69). That could be the size of the company, what business model it uses, its position in the supply chain, and what types of products and services the company produces (p. 69). Even office supplies are part of the due diligence process. Second to last, the due diligence assessment is strengthened if the stakeholders are involved in the process (p. 69). Stakeholders are everyone involved by either effecting or being affected by a company's activities (p. 69). The last principle is communication. By doing due diligence assessments according to the Transparency Act, it is implicit that companies share their findings and plans to inform the consumer, investors, and others to build trust (Haugse et al., 2023, p. 70).

4.5 Deficiencies in the Reports: A Call for Further Investigations

The law has now been active for almost two years. The summer of 2024 will be the second possible period to publish a due diligence report according to the Transparency Act. Since there is limited academic research on the Transparency Act and its function, these reports from recognized organizations can provide us with a valuable insight on how the first round of reporting has unfolded. The reports I am referring to in this section is written by a Norwegian Law firm and an international accounting firm and advisory and auditing company. These reports are not academic studies, but I would consider them valuable sources in addition to my own research.

One report from the Norwegian Law firm KPMG, was written by one director, one partner in business integrity and compliance, and two associates in responsible supply chains and ESG reporting and assurance (Ødegård et al., 2023, p. 10). The employees from KPMG analyzed the hundred biggest Norwegian companies' Transparency Act reports and was left with the impression that they prioritized desk work and risk assessments and did not use enough time on follow-ups on human rights and decent working conditions in the field (Ødegård & Hvam-Laheld, 2023). Most companies assessed on potential risks, but not actual risks (Ødegård

et al, 2023, p. 1). Ødegård & Hvam-Laheld (2023) found that 8% of these companies did not publish their report by the deadline. The ones who did consisted of vague and not any actual concrete measures. Fifty presents did not find any violations on human rights or decent working conditions, while twenty-five present of the rest was unclear on this matter (Ødegård & Hvam-Laheld, 2023). Looking at the complexity in the global trade market, and the many human rights violations that have happened in Norway, Ødegård and Hvam-Laheld (2023) find it remarkable that not more companies have uncovered or reported more findings of violations.

They continue to criticize the foggy and unclear assessments. Moreover, they emphasize that many actors like the media, the civil society, or other employees are responsible to read and follow up what is written in the reports. The consumers have to use their position to set demands and actually ask and evaluate the information that the companies are obligated to provide (Ødegård & Hvam-Laheld, 2023). By doing this we can push the companies that lack specific measures and information in the right direction. The article states that the Transparency Act will not start working before companies are clearer on what specific measures, they can take to prevent violations on human rights and decent working conditions. (Ødegård & Hvam-Laheld, 2023). On the other side, there report by KPMG states that «It is evident that the Norwegian Transparency Act already has had some effect on the assessed companies' attention and efforts relating to human rights due diligence and the risk of negative impact» (Ødegård et al., 2023, p. 1). There are huge differences between the lengths of these reports, ranging from 350 words to 16 719 words (Ødegård et al, 2023, p. 5). The reports have evident information on negative impacts and risk mitigation and remediation, especially the leading companies. They also report on observing significant risks within their industry. Thus, they lack reporting on actual risks, and often reject that the mapped out human rights risks are at any concern for them (Ødegård et al., 2023, p. 6). In other words, the research finds a gap between the human rights risks reported, and the risk mitigation activities and actual reported incidents (p. 6). To clarify, that could mean there are just no actual risks present, but it could also indicate that the due diligence systems are not working as efficient as desired and that the misconducts are not detected (p. 6). Ødegård et al., also criticizes the due diligence reports for often being written in a complex academic language that is challenging for most people to understand, in addition several reports were hard to locate. The Transparency Act emphasized how the reports should be easily accessible, while the information should be “adequate and comprehensible (Ødegård et al., 2023, p. 8).

Another similar report was published by BDO, an international accounting firm and advisory and auditing company (BDO, n.d). Two directors and a partner in BDO Lawyers published an article where they discuss the disheartening findings after the Norwegian Consumer

Authority analyzed 500 Transparency Act reports. Corresponding to the report from KPMG, they found that multiple of the assessments were considered inadequate (Hartvigsen et al., 2023). Furthermore, many companies are part of a corporate entity and there were often unclear which businesses the assessments covered. In a similar manner with KPMG, Hartvigsen et al. (2023) also criticize that most of the companies have unfulfilling implemented and planned measures. The latter report also emphasizes that there are sanctions for companies that either do not publish a due diligence report, or if they do it is not fulfilling enough (Hartvigsen et al., 2023). On the other hand, Oftebro in Greger (2023) highlights that the Transparency Act opens the risk for companies to hide negative findings. Therefore, it is important to reward openness and applaud companies that master the due diligence assessments (Greger, 2023).

During my internship I read a significant amount of sustainability and human rights reports as a part of research on the human rights status in Norwegian businesses. This left me with the same impression as KPMG and inspired this thesis. Most of the time I was left in the same thought: what happens now? They talked about their risk assessments and how serious they looked at human rights violations, and often wrote that they had clear guidelines and policies in place. On the other hand, it seemed like it stopped there. They just reconciled with the fact that it is impossible to be 100% sure if they violate any human rights in the value chain. Therefore, I was really curious on how businesses reflected on their own operations, beyond what emerged from the reports. The following chapters will explain how I went about answering this question, what I found, and how this contributes to a better understanding of Norwegian companies' work with the Transparency Act.

5.0 Method

5.1 Why did I choose qualitative research?

In order to address the study's objectives I have decided to use a qualitative research method. This is based on an interest to go deeper in the experiences that representatives have with human rights and the Transparency Act. I was interested in a complex aspect of human rights and how people reflected on their companies work within the field. I believe that a more quantitative and number-based research would not be able to answer the questions I had regarding Norwegian companies' work with human rights due diligence and the Transparency Act.

The simplest way to describe qualitative research is "that it uses words as data", which are collected and analyzed in various ways (Braun & Clarke, 2013, p. 3). This differs from quantitative research who often uses numbers as data (Braun & Clark, 2013, p. 4). In qualitative research paradigm there is not an assumption on what is the correct version of reality and knowledge, it rather comes in many forms and are tied to the context they occur in (Braun & Clarke, 2013, p. 6). The data is gathered in a context and are rather rich and narrow with thicker descriptions (Braun & Clarke, 2013. P. 4). Sometimes there is a need for sensitizing concepts to better understand different aspect of the world that are not understood by using traditional deductive methods (Flick, 2014, p. 12). Research in social sciences and psychology have often used the natural science methods where the aim is to isolate cause and effect, operationalized theoretical relations, to measure and quantify phenomena, and to generalize (Flick, 2014, p. 13). But if all empirical studies were conducted according to the cause-effect model, a lot of complex objects would have to be excluded (Flick, 2014, p. 15). When doing qualitative studies on complex phenomena, the goal is not to test theories on what we already know. It is rather to discover new phenomena and develop new grounded theories (Flick, 2024, p. 16). Therefore, I believe that a quantitative method that aims for generalizing, finding cause and effect, and measure and quantify phenomenon, is less fitting when researching complex phenomena and would therefore not allow me to address the questions I have regarding Norwegian companies' work with human rights and the Transparency Act.

5.2 Primary data source selection

Since it would be impossible to contact and interview every company in Norway, I had to find smaller groups within the population, a so-called *sample* (Clark et al., 2021, p. 166). When figuring out the size of the sample it is important to look at what you want to know, the purpose,

what will be useful, what will have credibility, and what can be done with the time and resources (Braun & Clarke, 2013, p. 55). I had to find a sample that was broad enough to compare but not so big that it was not doable. The scope of the study, the quality of the data and the nature of the topic also plays part in sample size (p. 55). I decided that I was not able to conduct huge complex research with a big sample. When answering these questions, I landed on having around 6-8 interviews, since I also had to take into consideration that it could be hard to find representatives that were able to contribute. Braun and Clarke (2013) also point at the fact that complex and sensitive topics needs more respondents because the experiences can be different and challenging to talk about (p. 55). I knew that if I got 6-8 interviews, I would be able to obtain sufficient data of good quality from different perspectives. I succeeded in securing 6 people for my interviews.

My sample process was a type of non-probability sampling called purposive sampling. That implies to strategically pick a sample by finding representatives that fits with the research (Clark et al., 2021, p. 378). The target is to find data cases that can provide with “information-rich data to analyze” (Braun & Clarke, 2013, p. 56). Furthermore, I established a handful of criteria that all my representatives needed to be in possession of, or so-called criterion sampling (p. 378). By using my criteria, I could strategically pick and contact relevant companies that would fit with my research. I started by making a list of potential companies. I used a contact from my internship at UN Global Compact, who sent me some suggestions. Besides that, I decided to search UN Global Compact Norway’s members list for inspiration. It was not a criterion that they are members of UNGC Norway, but I knew that most companies on that list are likely to be working with human rights to some extent. It was simply just a good way to start searching for potential companies. I ended up finding many relevant companies that met all my selection criteria, but I did not just interview UNGC Norway members.

5.3 Selection criteria

My selection criteria were not that daunting. I found as mentioned a handful of criteria that all companies’ s had to possess to fit the aim of the research. The first criteria were that they had to be a *Norwegian company*, or a company that offers products and services in Norway to the extent that they are subject to the Transparency Act. My second criteria were that they had some *experience* around the Transparency Act and human rights due diligence work. It would not be relevant to interview companies without any experience on due diligence reporting and the

Transparency Act. It would be intriguing to examine companies that do not have a clear focus on human rights. Here, one is likely to encounter even more complexity and gray areas, given their less explicit engagement with or commitment to the issue. However, I have chosen to concentrate the study on those actively making efforts to assess how well they genuinely understand and control the situation. Many claim to implement various measures to prevent human rights violations, but often, they have yet to guarantee anything. Perhaps one may never be able to provide absolute assurances, but this is, at least, the aspect upon which the assignment is built. I aimed to study the fact that companies say they can never be completely sure, so how sure can they be? How confident are they in their own assessments and policies?

The companies did not need many years of experience, as long as they had enough to form a holistic opinion on the matter. Another criteria I had was to ask different types of companies, but also opening for comparing similar companies within my sample. As I will show later in the analysis, I did have multiple companies from the aquaculture industry, which gave me the opportunity to both compare industries but also compare within an industry. I did not have any selection criteria when it came to the companies' size. Small, medium, and big companies were all relevant for my research. That is both because this gave me the opportunity to compare, and I was not expecting to get positive answers thrown at me. The rational choice based on my study conditions and the aim of the research, was to not have a too narrowed sample. In sum, I wanted Norwegian companies that has parts of their supply chain in foreign countries, and that had some experience with human rights due diligence and The Transparency act. I ended up interviewing a few companies with most of their operating and suppliers in Norway and could probably be clearer on that aspect when contacting potential companies. The data I collected from these interviews were still interesting and I am glad I had the opportunity to talk to different types of companies. But I could have been more particular when selecting potential companies since a few of the ones I interviewed had most of their operations in Norway.

It was not a criterion that all companies had to produce any specific consumer product. Although, I think the thesis would have been more interesting if all the companies produced a specific everyday product like clothing or electronics. Since the Transparency Act aims to give consumers the right to get information, it would make sense to be more curious on products that consumers buy. If I had more resources, I would probably like to investigate a more specific industry that produces physical consumer-based products, especially clothing since that already is an enormous industry with continuing human rights debates. The so-called sweatshops are probably one of the most talked about examples when it comes to mass productions and human

rights violations. As mentioned in the beginning of my thesis, an incident in the clothing industry was the beginning of a new wave of human rights in the business sector, and an example on why laws like the Transparency Act felt needed (Haugse et al., 2023, p. 24). It would not be as engaging if I only contacted companies that mainly provide services (Banks, insurance etc.), although I ended up contacting some companies within this description. But again, because of limited resources and time, I ended up broadening my sample criteria to ensure that I got enough companies to join. Having a sample consisting of various types of companies opens for comparison. My thesis ended up with a mix of both, with about half of the respondents being in the aquaculture industry and the rest being for various other industries.

Initially, I was planning on also adding the criteria that the companies had parts of their operations outside of Norway. This was based on my interest in how they deal with operating in foreign counties that could possibly diminish their ability to have a clear overview of the operations. I ended up not pushing this criteria that hard and felt that I was not clear enough on this criteria when contacting companies. Therefore, companies that does not have any significant part of their operation in foreign countries ended up answering and participating in the research. Next time I will make sure to be clearer and more determined from the beginning, but in this case, I did not get an overwhelmingly positive response and felt that I should do the best with the respondents I got. I therefore did not strive to get new respondents that would also possess this criteria. In the end, they all had interesting viewpoints and experiences that benefited my research in various ways.

In sum I had four individual interviews, and one interview with two representatives together. I was supposed to have six interviews, but the last one ended up not having the time to talk to me after all. I did not have the time to identify an alternative candidate within my strict timeframe and decided to stick to the already collected data. The five companies came from three different industries in total: the energy industry, banking, and aquaculture (fish farming). These companies varied in size, from being medium sized to big enterprises. The interviews were set to be about 45 minutes and were conducted online using Microsoft Teams. I decided to do them online since having them physically would narrow down possible responses. I think doing interviews online did not significantly affect the quality, especially after the so much online experience during the pandemic. The only thing would be that I could not see their body language that well, therefore, I focused on speech. I contacted all representative via e-mail and sent out invitations to interviews when we agreed on a time and date. I sent them consent forms that every participant had to sign before the interviews. I also had a run through of the ethics before the interview started. I did not record the interview but

used the transcription tool on Teams. That means that Teams transcribed everything that was said, and I could download it as a Word file afterwards. I deleted the file as soon as I was done going through it. I informed the interviewees and got their consent before I started the transcription. They were also informed about this in an e-mail before the interview.

5.4 Primary data collection

Primary data is the data collected for the first time by the researcher to target specific topics and questions (IEO, n.d). As briefly mentioned above, I conducted interviews as my main data collection method. This is the most frequently used method within qualitative research (Clark et al., 2021, p. 425). I conducted semi-structured interviews as I had specific questions to ask, while opening for configuring the conversation based on the responses from the representatives. This interview style implies having a main plan and interview structure, while facilitating for some flexibility (Clark et al., 2021, p. 426). I perceive this method as fitting for my research since I got answers to my main questions, while giving the interviewees the space to elaborate where it seemed relevant. Different companies did probably have varying areas with more experience, and this allowed me to get all the relevant information needed. By having a semi-structured interview, I was also able to establish some consistency in the interviews, which is important when doing the comparison (Clark et al., 2021, p. 428). To ensure consistency I asked all representative the same questions and used the same interview guide in every interview (p. 428). All interviews were conducted in Norwegian because of convenience, since all parties involved in the research were Norwegians. I found it easier to translate the data instead of doing everything in English, and since I contacted the companies in Norwegian it felt natural to follow thought the whole process without changing to English during the interview period. The interview questions were sent via e-mail a few days on advance. This was first requested by several of the representatives, but I also found it helpful that they got a change to reflect, evaluate and examine the companies work with human rights and the Transparency Act. It could have been hard for them to answer on the spot when some questions do require some reflection and knowledge. It also gave them a change to discuss with their colleagues if they needed to.

The interviews consisted of 17 interview questions in total (see the appendix). Some questions were general information about the representative and the company, while others were more in-depth. The questions were related to how the company works with human rights due diligence, their thoughts and experience with the Transparency Act and what types

of struggled they face in the work relating to these topics. I also gave them a chance to add anything they though were relevant in the end and asked if they had any questions to me. The interviews were set to last up to 45 minutes, but most of them lasted around 25 minutes. I think the biggest reason for the shorter interviews was that they often gave shorter answers to the bigger questions. One example is when we talked about their biggest obstacles when uncovering human rights violations. A question like this seems harder to answer, but I hoped they would have even more to add then what they did. Therefore, the timespan was shorter than anticipated. I will talk more about their answers and the data from the interview in the findings and discussion.

5.4.1 Secondary data collection

I also used secondary data for my research, which means data that has already been collected (IEO, n.d). Primary data is valuable to answer specific questions, but it comes with some limitations. Factors like budged, timeframe, and limited interview objects may affect how much information the primary data can provide. Therefore, we can use secondary data to complement the disadvantages that emerges with only using primary data (IEO, n.d). Since my resources are limited, secondary data was an excellent way to thicken my discussion around the findings. Mainly I used existing due diligence reports as secondary data to strengthen the data collected from my own interviews. I read and analyzed all the due diligence reports from the companies that my interviewees represented. By collecting data myself from the existing due diligence assessments I aimed to mold my own primary data collection to fill in the information gaps that was found in the reports.

The due diligence reports need to be posted on the company website if possible or be easily accessible in other ways (Haugse et al., 2023, p. 154). Because of this demand, I used the companies' websites to search for the reports. All reports were easily accessible by just googling "company name transparency act". I read the due diligence assessments that belong to the specific company before each interview. This was my way to research the company prior the interview to ensure that I was up to date with the public information, and what I possibly found missing or lacking in the reports. Reading the reports also helped me to get more familiar with the companies and their range before I talked to the representatives. Besides using the due diligence reports as preparation, I also used them sporadically in the process of writing the findings and discussion chapter.

5.5 Ethics

We can understand ethics as concerning the researcher's relationship with the participants, with the academic community, and with the "wider world which we conduct research", along with the research practice (Braun & Clarke, 2013, p. 61). Ethics is a part of all stages and aspects in research, and as a researcher one should adhere to the minimum standards in the ethical code of conduct, while also develop a "broader research practice that informs your research practice" (p. 61). Ethical codes differ in time and place, but proves a universal principle (Braun & Clarke, 2013, p. 62). The requirements can unfortunately be seen as just a stage to go through when doing research, but Braun and Clarke (2013) underlines how codes of ethics is the lowest level of ethical standards and should be "embedded in the totality of scholar practice" (p. 62). When talking about the standards of ethics we often talk about the principle of respect (Braun & Clarke, 2013, p. 62). This implies "maintaining privacy and confidentiality", having consent from participants and giving the right to withdrawal (p. 62). There is also a side of responsibility when doing research, where one should strive to "do no harm" (Braun & Clarke, 2013, p. 63). A researcher should in sum minimize risk, be aware of professional ethics, not plagiarize or misinterpret the data, and strive for honesty and accuracy (p. 63).

Braun and Clarke (2013) points at the sensitivity of a topic needs to be considered when doing qualitative research (p. 55). First of all, I think that my topic can be sensitive in some ways, since we are discussion possibly violating fundamental human rights. Furthermore, I think since it is not personal or sensitive at an individual or personal level, the sensitivity of the topic is not an issue as described by Braun and Clarke (2013, p. 55). If I was interviewing people on experiencing human rights violations personally, it would be more fitting to the description from Braun and Clarke (2013). On the other hand, my thesis' biggest ethics concerns were to keep the participants anonymous, keep all documents saved on a safe space, and make sure that they all gave me a written and oral consent before I conducted the interviews. They could of course pull themselves out of the research at any point. That was informed in the consent form that every participant signed, and I reminded them before starting the interview. I informed them of what type of information that was going to be shared about them and the company. That information does not include personalia (name, contact info and so on), neither does it include the name of the company or any other vital information. I am only sharing the participants work title, employment time, if they work alone or in a team, what type of company it is (industry) and the general size of the company. There is always a risk of recognizing a company if the information I mentioned is kind of distinct or unique, but I do not perceive that

as a problem in this case. Lastly, I made it clear to the participant that even though my research is around a serious topic, I was not purposely going to evaluate if their work was good enough or the right way to do it. I wanted to see what companies struggle with when doing human rights due diligence work to discuss how hard it can be to operate in a global value chain system. The questions were aiming to be curious and not judgmental. I tried my best to tell them that they were all allowed to not answer at any time if they found a question too hard, too complex, or simply just did not want to answer it. I wanted to show my understanding towards this being a complex and sensitive subject in some way. In the end we do talk about companies potentially being part of serious human rights violations, and it can be direct for them to hear me ask “how sure are you that the company does not violate any human rights”. I believe that if the researcher is clear of the intentions and ask questions with an open mind, this can be done without breaking any ethical codes.

5.6 Research quality and trustworthiness

This next section will discuss the quality and trustworthiness of my research. First, I will be looking at the four criteria for trustworthiness in qualitative research by Lincoln and Guba (1985/1994) from Bryman (2016) and Clark et al. (2021): *credibility*, *dependability*, *confirmability*, and *transferability*. Furthermore, I will also discuss the matter of *authenticity*, and *reflexivity*. By my best ability, I will attempt to show my reflections on the trustworthiness of my thesis findings to better evaluate the research quality.

Credibility, or truth value, is a term we use when determining how believable the findings in a research project is (Clark et al., p. 42). When we have creditability in our research it ensures that it is “carried out according to the principles of good practice” - moreover it ensures to submitting the findings to the social world studied as a confirmation that the researcher has understood the social world precisely (Bryman, 2016, p. 384). This is also referred to as *respondent validation* or *member validation*. My method of checking the respondent validation was first by always confirming what the respondents said in the interview, especially the more complex questions. I tried to carry the interview out as a conversation to make sure I could repeat and affirm their points to decrease the level of misunderstanding. I would consider this a more informal way of respondent validation, but not inefficient. A different way to confirm my findings was to always read any report or information on the company website to make sure that the information was in accordance with my own findings.

Looking at my data from the interviews I would presume that my research is credible. The results did not show any striking information or extreme cases. Most companies had what one could assume is an ordinary relationship with human rights due diligence. It was also clear that the main issues that spiked the introduction of the Transparency Act, are the same points that most companies struggle with, namely the uncertainty and complexity of global value chains.

The next criterion of trustworthiness is dependability, or consistency. If research is dependable and consistent, the findings would apply when conducting the research in a different time and place (Clark et al., 2021, p. 42). I would argue that I cannot guarantee that the research would have given the same results if conducted in a different time and space. One could have checked the dependability by for example having multiple researchers. Two or more researchers give the opportunity to cross check interpretations. Since that is not an option, I am relying on using the respondents and the company websites to confirm my interpretations from the interviews. Finally, the aim of the thesis was never to find a collective meaning that would apply to every Norwegian company. Realistically I wanted to investigate how some companies work with human rights due diligence, and not argue that my findings should say something about all Norwegian companies.

Moving on to transferability, or applicability, which as the name implies assesses whether the findings could be transferred to another context (Clark et al., 2021, p. 42). In other words, if the “findings hold in some other context, or even in the same context at some other time, is an empirical issue” (Bryman, 2016, p. 384). This is challenging since qualitative research does not aim for replicability (Stahl & King, 2020, p. 27). Bryman (2016) emphasized how qualitative researchers rather are encouraged to find what is called “thick description”, which indicates the details of a culture (p. 384). We need thick descriptions with rich enough data for it to be applicable to other situations (Stahl & King, 2020, p. 27). Transferability parallels with external validity, where we look at how well the findings can be “generalized in social settings” (Bryman, 2016, p. 384). This is hard to achieve in qualitative research because of the small samples and ethnographical approaches (Bryman, 2016, p. 384; Clark et al., 2021, p. 363). This is also a measure that does not fit my research well and was not the aim of the study. I would argue that although my findings cannot be transferred directly to a new context or social setting, they nevertheless allow for some consideration of their relevance in other contexts through the inclusion of a detailed contextual description.

The last of the four criterion is confirmability. This term is linked to objectivity, where the researcher is expected to not let any personal values or theoretical inclinations impact the research and its findings (Bryman, 2016, p. 386). This criteria implies that there is an objective

reality present, which is why this is not as much used in qualitative research (Stahl & King, 2020, p. 28). In qualitative research, confirmability would rather be that it is expected for the researcher to act in good faith (p. 386).

Moving on I will discuss a term that is linked to the aims of confirmability, which is reflexivity. Olmos-Vega et al. (2022) states how this often is neglected and addressed superficially during the research process (p. 1). Reflexivity holds many definitions, but Olmos-Vega et al., defines it as “a set of continuous, collaborative, and multifaceted practices through which researchers self-consciously critique, appraise, and evaluate how their subjectivity and context influence the research processes” (2022, p. 1). The term says something about the researcher’s bias and paradigm stance in the research, and by acknowledging this one can account for how their own subjective perspective is integrated with the research process (p. 1). It involves critical attention to factors that influence how the study is being conducted and aims to for example “neutralizing the influence of subjectivity, acknowledging it, explaining it, or capitalizing on it” (Olmos-Vega et al., 2022, p. 2). One way that the researcher could influence the data is through power dynamics. For example, if there was an unexpected power dynamic between the participants and me, they could feel pressured to share sensitive information or feel silenced (p. 1). When participants feel like they cannot share their experience fully this may harm the data quality (p. 1). I have no perception of this being an issue in this research process. The representatives did not show any signs of being pressured or silenced. I think that giving them the questions a few days prior to the interviews helped with this. Since they knew what I was going to ask them and therefore they did not experience any sudden or unexpected questions.

Moving on, I want to discuss an additional criterion presented by Guba in Bryman (2016), *authenticity*. The term consists of a range of issues regarding the broader political impact of research (Bryman, 2016, p. 386). There are five criteria within authenticity, and I will briefly go through each of them while discussing how my thesis shows authenticity. First and foremost, we have the criteria of *fairness* that emphasizes if the research represents the viewpoints from different representatives in a fair manner (p. 386). My thesis includes representatives from different companies, who shared their experience with human rights due diligence and the Transparency Act. I believe all their perspectives got shared in a respectful manner. They were all allowed to answer the questions as they preferred, and I did not push any answer out of them. Additionally, all the data was analyzed using the same measures. I will come back to the method of analysis in the end of this chapter.

Next there is *ontological authenticity*, meaning if the research helps members understand their social group better (Bryman, 2016, p. 386). My interviews showed me that most of the companies shared the same perception on the topic, at the same time they emphasized different aspects and segments. I believe that having both shared but also different experiences, the representatives were able to better understand a broader picture of the topic. Some interviewees were curious on what other respondents had to say, and most of them wanted to read the finished thesis. I believe that my findings perpetrate a better understanding of human rights due diligence and the Transparency Act for Norwegian companies. Now, I want to discuss if the research has empowered the companies to take the necessary actions towards the topic, or so-called *tactical authenticity*. (p. 386). The companies showed interest in the thesis topic and were already acting considering that they have published reports on sustainability and the Transparency Act. I do believe that taking the conversation further and asking them about their human rights work, have at least impacted them to reflect more on the topic. Since some representatives discussed the interview questions with other employees, they also helped in making others reflect on the topic. I will not take creds for the action they take towards human rights, but I believe that this research process has opened up the discussion even broader.

In sum, I have tried to reflect on my position in the research and how it may have affected the data. I have a strong view on the business responsibility in the human rights field and that has most likely affected the research in some way. I am fully aware that my experiences and biases probably have affected the research, but I think being aware of these things helps to decrease the effect it has on the quality of the data. Through the whole research process, I have tried to stay as neutral, and objective as needed and only used my engagement in the human rights field as motivation to do research on its position in the business sector. I based the questions of a general perception that something is missing from the field. I personally experienced a type of knowledge gap in many of the due diligence reports from Norwegian companies, but learned fast by stumbling upon reports and articles that I was not alone.

The analysis was made based of what I personally as a researcher aimed to research (my study objectives), while also being shaped by the literature I read on beforehand. When gathering information on the topic I was able to create an assumption of what this field would benefit from the most when adding new research.

5.7 Method of analysis

My chosen method of analysis was a thematic analysis. I analyzed the data from all interviews to find recurring patterns since I wanted to compare their experiences to each other, while also looking at the individual experiences on their own. The purpose for a thematic analysis is to find and develop patterns across the dataset, and by that go through a systemic process of data coding and developing themes (Braun & Clarke, 2022, p. 4). When using thematic analysis to identify patterns and themes, one can get new insights and understandings (Naeem et al., 2023, p. 2). Although, when finding patterns and themes in the data set it is important to avoid letting your own preconceptions interfere with the establishing of themes (p. 2). Naeem et al., (2023) exemplifies thematic analysis by saying one could choose the appropriate keywords and citations and organize them into categories based on their shared characteristics (p. 2). Braun and Clarke (2022) use the term reflexive when approaching thematic analysis, because it is a fundamental characteristic of the method (p. 5). Reflexivity means as mentioned above to critically reflect on your position as researcher and the research process itself. Basically, this implies to interrogate “what we do, how and why we do it, and the impacts and influences of this on our research” (p. 5). Thus, there is not just one way to do reflexive thematic analysis, the method holds a lot of flexibility (Braun & Clarke, 2022, p. 9).

A strategic thematic analysis can be distributed into six phases: transcription and familiarization, keywords, code selections, theme development, conceptualization through interpretation, and development of a conceptual model (Naeem et al., 2023, p. 2; Braun & Clarke, 2022, p. 35). In my research, the transcription was done automatically by Teams during the interviews. When familiarizing with the transcripts, one should dive deeper into the content and select elements and quotes that brings the data to life and shows the different viewpoints and patterns (Naeem et al., 2022, p. 2). Familiarization should include 1; immersion, which means to develop a deeper knowledge of the dataset, 2: critically engaging with the information., and 3; noting down thoughts related to the dataset (Braun & Clarke, 2022, p. 42-43). After the interviews I read through the transcripts and extracted the relevant information while adding it to my own notes. I mainly used my notes as data, but the transcripts were a way to fill in the blanks. I was now left with documents from each interview that were organized by questions and answers. To find keywords one should do a closer examination of the data (p. 2). This is done by finding recurring patterns and terms and designate them as keywords. After reading the notes and transcriptions, I have new keywords to structure the data. Keywords from my data could for example be the importance of dialogue, doing risk assessments, having good

routines, and prioritizing based on significance. These were some occurring terms that were mentioned throughout the interviews when talking about measures to prevent, uncover and rectify human rights violations. For example, in one interview the representative said that the Transparency Act did not have a significant impact because the company were already working with human rights due diligence, and they were already following multiple laws and guidelines. All the representatives stated something similar to this which gave me the opportunity to code this information. By using the steps in Naeem et al., (2022), this information was put into the keywords “no significant impact because they are accustomed to it” (p. 3). I continue this process throughout the forms and found recurring themes, while also finding the information that was unique to all the interviews. Next there is coding, which is when the keywords are put together into shorter phrases (p. 3). While familiarization is explained as “engaged-but-not-yet-systematic”, coding is then explained as “engaged-and-systematic” (Braun & Clarke, 2022, p. 53). In this case, that would be to put the keywords into a shorter phase like "familiarization with the field". When finding themes in the data, I found the frequently occurring patterns and put them in groups to identify patterns (p. 3). As we already know, all the representative talked about being familiar with human rights due diligence and I was able to create a theme based on this. Step five involves conceptualizing the codes to give them definitions and align them with the research (p. 3). I was researching how the Transparency Act effected the companies, and by using the code familiarization I could see that most companies were not deeply affected because they were familiar with the phenomenon. Lastly, there is a need to develop a conceptual model. The researcher is supposed to create unique representation of the data and use the model to answer the research questions (p. 3). I will use the discussion below to show how my data is relevant to the theoretical framework presented earlier, and how it answers my study objectives.

5.8 Limitations

This master thesis is a part of the International Relations master program and is structured as a 30-credit thesis. As I am also writing the thesis individually, there is enough capacity to conduct relatively substantial research, but there are some limitations to how comprehensive the research can be. Another limitation to my work is that the Transparency Act is relatively new, and although human rights in business is an established topic there is limited experience and information about whether the Transparency Act has proven to be successful or not. Some companies also said that their experience with the Transparency Act was really limited, and by that one could assume that I would get more answers and interest if I chose a more established

topic. Since the law was enforced in 2022, most companies that are subject to the law has only reported once by the time I started the thesis. I believe that this is both a limitation, while also being an opportunity for me because I can contribute to the research on this topic in an early stage. Additionally, that also means I have more limited access to relevant literature and the companies I interviewed have limited experience with the Transparency Act. I think this makes the research both more interesting and more challenging.

6.0 Findings and discussion

To refresh, my research question is “To what extent do Norwegian companies know whether they violate human rights in their value chain, and how do they adhere to the Transparency Act”? The aim of the study was to research how Norwegian companies work with human rights due diligence and the Transparency Act, and how assured they are that the company does not violate human rights and decent working conditions. The following chapter will show my findings and discussion around the data I have collected and analyzed. The sections will content the different elements I find interesting to discuss regarding my data and study objectives. The themes that emerged from the data are based on the interview questions and how I found it natural to section them. First there is the resource use and how the work with the Transparency Act was organized. Moving forward we have the three sections on how the companies attempt to prevent violations from happening, how they uncover the possible violations, and what they do when violations are discovered to rectify the damage. Moving on I will discuss the biggest obstacles and setbacks that the companies face when working with human rights and the Transparency Act. The last section will finally discuss the companies’ own success with human rights due diligence, and how confident they are in that their own operations overall does not constitute any violations on human rights or decent working conditions.

6.1 Impacts of the Act resource allocation and post-act reflections on efficiency and commitment

When looking at Norwegian companies’ work with human rights and the Transparency Act, I found it interesting to ask them about the resources that the company devoted to the matter. First, I wanted to discuss how the work is organized, who conduct the work, and how time-consuming it is. Was it excessive work, do they use too much, too little, or a fitting number of resources? Second, I wanted to research if the enforcement of the Act had influenced the companies’ resources use and reflections on human rights due diligence. How have their efforts concerning human rights changes after the Act was enforced, and do they have any reflections regarding the Act after the first reporting period?

The companies are not new to working with due diligence. One got their first independent human rights policy in 2015. Since then, they have been committed to operating according to the UNGP’s. Their policy was updated in 2020 to define their expectations towards all suppliers, subcontractors and partners. The report does not state when they will update the

policy again, but hopefully this will be done continuously. This company also have a report on security, sustainability, and human rights that is written two times a year to update the risk, results, and take a deeper look into current human rights issues. Additionally, it has a committee that meets at least four times a year to discuss specific issues regarding human rights in the company. Representatives also stated that their respective company manage a lot of resources all over and that this is a continuous process. Others felt like they used limited resources in this, mainly because the work is effective and did not need an extensive amount of time. In a year, one representative estimated that they use about one work week (37,5 hours) to do the due diligence assessments regarding the Transparency Act. But similar to what others said, and also what the law requires, they stated that the due diligence work is a continuous process that includes assessments and follow-ups.

The companies had a spreading resources when it comes to human rights due diligence. The biggest companies have bigger teams with more specific job duties. The smaller companies within the study have representatives that works more generally with human rights as a smaller portion of their daily work. I noted that the companies with many employees, had more people working on human rights due diligence. Three of the representatives comes from two of Norway's biggest companies, and they are all part of sustainability teams that works with human rights and sustainability in general. One representative works full time with human rights as a leading consultant in the corporate sustainability team. Because of the scope, it is not surprising that they have many resources dedicated to human rights. But I will admit that it was surprising that the representatives only work with human rights and not with sustainability in general. This is the only representative that has human rights as their full-time job. I would argue that this is because the company is big and does have the resources to distribute the work in this manner, in addition to the company operating in a high-risk industry. It operates in a great number of countries, and they have big constellations at sea and on land, which means more potential risks on human rights.

Representatives from one of the bigger companies does not work full time with human rights, but in general they work in a sustainability team where human rights due diligence has its fair share. Compared to the former big company, this one operates in a far less risk-prone industry. Although, as a bank they invest in companies that operates all over the globe, and by that they are involved in high-risk industries. But for now, I will discuss the company's due diligence work in the actual business and not their whole portfolio. The representatives were clear that the separation between the two are crucial, but I will come back to this separation later. Multiple representatives come from companies with a smaller staff, and these often work

with the human right's due diligence as part of their job description. The two first are hired as financial advisor and HR leader, which indicates that human rights due diligence is a smaller part of their job description in comparison with those working in the larger companies. These companies also have most or all of their operations in Norway, which narrows down the scope and need for resources. If these companies, for example, had fish farms all over the world, the picture would look significantly different since there would be many more direct risks linked to the business. One representative is a sustainability director, which similar to the two previous representatives, works with human rights a part of their field of responsibility. In this case, the representative describes human rights due diligence as the main task where they hold the main responsibility. Even if they do not work with this full time in a team, they expressed that other colleagues are involved at times when it is needed. Some companies work with human rights proportionally with the timeframe. For example, the period before the report due often required more due diligence work than the rest for the year. The impression they gave was that they always have human rights in the back of their heads but does not directly work with it all the time. When the report due comes up, the human rights due diligence work also increases. All the representatives that I interviewed stated that the resources used on human rights due diligence is an appropriate amount. They do not feel like the Transparency Act influenced the resource use in a negative way, and they all expressed that they use enough resources based on what is needed.

In general, the Transparency Act did not influence the resource use in a significant way since all the companies already have established existing routines on human rights and decent working conditions. Most of them noted that they already did follow the OECD and UNGP guidelines which made them well equipped to deal with the introduction of the law. The three companies from the aquaculture industry all mentioned that the applicable industry already had strict laws and guidelines that they have to follow. Which means that the Transparency Act was an addition that fitted into the already existing human rights due diligence work. All the representatives I interviewed are positive to the Transparency Act and view the law as something valuable for business and humans. The main argument for why the Transparency Act is a positive initiative, is the increased awareness and openness in general, both within the companies and generally in society. Some described how the perception changes when something that usually was guidelines becomes law, and that they now have to focus more directly on this. It seems like Norwegian business in general have gotten a new wave of openness for human rights. When a similar law was enforced in France in 2017, there was a concern that this type of legislation could "harm the competitiveness of French business

groups” (Jault-Seseke, 2024, p. 2). The French corporate duty of vigilance law places the duty on large French companies to do due diligence assessments in an annual “vigilance plan” (p. 2). Similar to the provisions of the Transparency Act, the vigilance plan needs to contain the companies’ strategies to identify risks and measures to prevent severe impact on human rights and the environment as a result of the company’s own operations. This also includes the activities the company directly or indirectly controls, as well as its commercially engaged suppliers and subcontractors (Business & Human Rights Resource Centre, n.d). The French law was also a reaction of the Rana Plaza tragedy, and after years of legislative debates the law was adopted. The law has at least proven to be an effective method for NGOs, trade unions, and individuals to initiate legal actions towards French companies (Scemla, 2023). These legal actions are often just formal notices that have not resulted in summons. In the end of 2023, there was around 15 summons that had been issued and made public (Scemla, 2023). Therefore, since the law was adopted, there have been multiple lawsuits and formal notices sent by NGOs to companies (Business & Human Rights Resource Centre, n.d). One lawsuit was against TotalEnergies for alleged human rights violations at an oil project in Uganda (Business & Human Rights Resource Centre, n.d). Another case happened when several human rights and environmental groups took legal action against BNP Paribas, a French Bank that got linked to deforestation in the Amazon (Rosemain, 2023). The background for the lawsuit was the banks financial services to companies who contribute to the deforestation of the Amazon rainforest (Rosemain, 2023). I interviewed a former oil (now energy) company, on their experience with the similar Transparency Act in Norway. This is an interesting aspect to note, that similar companies in France have experienced how a legislation like this can affect them as they now are more responsible for the suppliers, subcontractors, and investments they make. I am of course not implying that the companies I interviewed have made the same impacts on human rights as these French companies, but it goes to show that similar situations have happened in other countries, and that a law similar to the Transparency Act arguably have an effect on the attention towards human rights. The vigilance law has at least shed new light on human rights in the French business sector and have already done the same based on experiences from the companies I interviewed.

The Transparency Act is also viewed as a “push” internally in the company to be even more aware of human rights. One company have noted an increasing amount of inquires related to their human rights work. Not always directed to their due diligence assessments but things that are related to it. On the contrarily, another company only received 6 requests regarding their due diligence assessments last year. This is surprising, since this company operates in a

far more risk-exposed industry. Why the difference between these two big companies is that big, is hard to say. Maybe that will change this year and in the following years when the Transparency Act have gotten a greater foothold in the Norwegian business sector. The three aquaculture companies did not mention anything about receiving requests, which I think is expected since they do not exhibit the same degree of media coverage and have a significantly smaller comprehensive geographical footprints. One of them said that the most significant outcome they noticed was that they are more involved with the subcontractors now than before the Act was enforced. On beforehand they were mostly working with the internal human rights due diligence and working conditions.

One element of the law that was critiqued by the energy company's representative was how the law is highly based in a "consumer view". The representative expressed how the expectations from the Ministry of Children and Families and The Norwegian Consumer Authority is not proportional with the reality. The law is highly concerned with consumers rights to information, while it is way too complex for businesses to have a full overview of their value chain. I truly understand how difficult it is to know everything, and the law was partly made to give consumers the rights to information about the products and services they purchase (Prop. 150 L (2020-2021), p. 6). It may be something to the fact that the law is striving to give consumers the right to information and secure an open and honest business sector, it could have given Norwegian companies too much of the responsibility. I think that in general it is legitimate to ask companies about their human right's due diligence assessments, and the information on whether the products and services we buy have been involved in human rights violations should be accessible. But to what extent, and what these expectations imply is harder to evaluate. They also experience that there is minimal interest from people to access this information. Which again shows that the Transparency Act did not require an excessive allocation of resources.

Another negative attribute that was mentioned by multiple representatives is the diffuse guidelines on the content and scope of the reports. The expectations to the due diligence process are presented in the regulation. The six steps guide tells companies how they in general should perform a due diligence assessment (Åpenhetsloven, 2021, §4a-f). These are what one could call the minimum or basic expectations that is open for interpretation. The KMPG report emphasizes that the reports from the hundred biggest Norwegian companies had a spreading amount of information and details (Ødegård & Hvam-Laheld, 2023). The shortest reports contents as little as 350 words, while the longest reports are up to 16 719 words (Ødegård et al., 2023, p. 5). The representatives also criticize this aspect and said that the law gave very vague

instructions, and that companies have varying quality in their reports. Some companies have long reports filled with unnecessary information while others have a lack of quality and content. They requested a standardized template to equalize reporting requirements across businesses. The representatives requested a law with sharper guidelines to enhance quality and ensure a more cohesive and uniform reporting across businesses. I got the impression that the Transparency Act is considered inequitable because some companies do a good amount of work, while others get away by doing the bare minimum. It was preferred by multiple representatives to have clearer expectations for what companies need to fulfill in their reports to make the differences less significant. I believe that it would be a natural spread in the reports since companies have varying sizes, levels of risk, and scope in general, but having a width variation of 16 369 words seems a bit much of a spread.

In sum, the Transparency Act has brought a new wave of openness regarding human rights and decent working conditions. The companies are now more aware and involved in their value chain, they noticed more awareness in general, and applaud that this matter has gone from being soft law and guidelines, to becoming hard law. All the representatives came from companies that already worked with human rights due diligence. The Transparency Act did not change the way most of them operated before it was enforced. The companies either used the UNGP and OECD guidelines already, or they were already certified by other standards that were appropriate for their industry. Human rights are not something new that they suddenly had to take into consideration. Although, it opened up a broader aspect of working with human rights due diligence and in general they see an effect on the business sector and the society as a whole.

6.2 Preventing violations: how to be precautionary

One aspect of securing fundamental human rights and decent working conditions is to insert measures to *prevent* harm and violations. I was interested in what the companies do to inhibit violations and harm on human rights and decent working conditions in their value chain. First, multiple representatives mentioned dialogue as one of the most important measures to prevent and uncover violations. With this they refer to the importance of having good dialogue with all existing and potential partners to secure that everyone is compliant with the policies that are set by the company. Multiple representatives say that dialogue always is the first and most used measure. There is a broad consensus over-all that good and efficient dialogue is a fundamental element in preventing violations. Having good and efficient communication

seems to be a go to method for preventing violations for all companies. Dialogue is an efficient method to share expectations throughout the supply chains. Multiple companies also stress how surveys, contacting subcontractors, reading their reports and so on, are commonly used methods of communication. Conducting surveys is a tool some companies use to gather information about subcontractors and their supply chains. This is one method to investigate if their subcontractors uphold the standards that are set. Communication is key, also in businesses, because it can “influence proper co-ordination between employees and employee rog between the entity and its customer (Kalogiannidis, 2020, p. 1). The overall performance benefits from good communication. If a company wants information be relevant it is reliant on being “efficiently communicated across different stakeholders in the organization” (p. 1).

Furthermore, another aspect that emerged in discussions around prevention is the importance of *policies*. Company policies provide clear rules and norms, set boundaries, and show what is expected both within and beyond the business. Besides abiding to existing legislations, businesses often have their own policies that all stakeholders are expected to adhere to. These policies can often be found in the code of conduct, which is “a set of guidelines developed for a company's employees that protect the company while also informing the employees of the company's expectations”. (Indeed, 2024). The document usually contains values, principles, and behaviors that are expected in the organization, and creates a message of the company culture that employees or other stakeholders can use for reference (Indeed, 2024).

Additionally, risk assessments are an important measure that all companies valued. One representative said that they do screenings and risk assessments of all partners and agreements in the purchasing portfolio. In addition, they use third party data and do screenings of all investments. All representatives emphasize how they have clear and strict routines within their own business, but some does also stress how we need to distinguish between the actual business and the portfolio. It seemed like the biggest risks are linked to the portfolio and not their own business, in addition they also seem to have a clearer overview within their own business. It was also noted by one that they do not sign any partners that poses too great of a risk. Others said that they do not refuse to sign agreements with companies that operate in high-risk sones, but they do strict assessments before they possibly enter any form of agreement. By mapping out where they find the biggest risks in the value chain, they can easier try to prevent as much harm as possible. Doing risk assessments is as previously stated, an important part of the due diligence assessments (Haugse et al., 2023, p. 84). The goal is to prioritize based on high and

low risk to make the most efficient decisions (p. 84). All the companies I interviewed implements risk assessments and find this measure to be important.

The companies did in general appear to have strict, throughout, and defined procedures when assessing and possibly entering new agreements. Many demands that all possible partners have to be approved by other standers to be considered. For example, a normal standard in the aquaculture industry is the Global G.A.P, which is a portfolio of standards for a “safe and responsible production process in agriculture, aquaculture, and floriculture” (Global g.a.p., n.d). One mentioned that all potential sub-contractors are following the Global G.A.P, as this is something the representative described as basic guidelines that are customary to adhere to. One company follows the Global G.A.P themselves, while also being certified by multiple ISO certifications. The respective representative did not say anything about that being mandatory for any business partners, but that could be because they do not have many subcontractors and the ones they have may not fit directly into that specific certification and standards. It is possible that they are certified, but that was at least not mentioned. NBIM’s exclusion list was also mentioned as a reference point for selecting potential partners or suppliers. NBIM is Norway’s Bank Investment Management, and Norway’s Bank’s Executive Board have since 2015 made the excursion decisions based on recommendations form the Council on Ethics appointed by the Ministry of Finance (NBIM, n.d). One representative said that the company will follow the decisions made by NBIM to exclude companies based on human rights. The representatives did not state that they only use this exclusion list as a reference, but it seemed like an addition to their own guidelines.

I sum, the companies have similar measures to prevent violations on human rights and decent working conditions. The topic is complex, and I experienced how hard it can be to get the information desired from people. All companies work strategically with having an open and efficient dialogue with partners, subcontractors, or other relevant actors to better prevent violations.

6.3 Uncovering violations: decipher the implications

Even if the companies had sufficient measures to prevent human rights, I also wanted to discuss how they work with finding and uncovering human rights violations. Since it according to Ødegård & Hvam-Laheld (2023) is highly possible that Norwegian business is contributing to human rights violations, I wanted to discuss what types of measures that are put in place to detect these violations. In addition, we discussed how complicated it can be to detect violations

to better understand the obstacles and pitfalls the companies experience in their work with detecting human rights violations.

The steps for uncovering violations were often linked to the same measures that they used to prevent violations from happening. Contacting subcontractors and having efficient dialogue is again a highly efficient method for most companies. There is great consensus amongst the representatives that doing assessments of subcontractors and suppliers is the first and main step to uncover violations. Some also mentioned how the systems are crucial when discovering violations. Because of the huge portfolios it is close to impossible to keep a clear overview if the systems are inefficient. These systems are also reliant on valuable communication. One way that companies can detect this information was having good dialogues with the civil society or other relevant actors.

One representative stated that the procurement process is the most important area when uncovering violations. This company have implemented screening processes where they do experience companies that fail to meet the standards. I believe that is it positive when a company have standards that are shown difficult to meet. As mentioned from the KPMG report, there is highly possible that human rights violations happen, taking the global trade markets complexity and the known violations into consideration, and it is not necessarily positive when companies report zero incidents (Ødegård & Hvam-Laheld, 2023). I think that this thought also applies when talking about the energy companies' screening process. It says something about how it works when they experience that companies fail to meet the demands. In one way they should experience a lack of quality in some companies, even if we ideally want there to be no problems. Although, a significant part of their risk assessment is the change and transition into a new industry. They used to be an oil and gas company but have been rebranded as an energy company that now operates on more arenas than before. Because of this they need to customize their mechanisms and adapt to new challenges and business arenas. For example, going from only operating at sea, to operating on land. Now they need to do new risk assessments that are compliant with the new operations. Although this is challenging, the representative is confident that the mechanisms they have are good and function the way they are supposed to. This is first of all a positive climate change related transition, but the renewable energy industry is also associated with multiple human rights violations (The Commonwealth, 2023). The Commonwealth association emphasizes how this shift imposes consequences for indigenous people especially, but the industry is also associated with human rights violations like "land grabbing, forced displacement, child labor, poor working conditions", restrictions on collective bargaining and workplace organizing, increased inequality, adverse effects on food, health and

water resources, loss of self-determination for indigenous people. And the destruction of sacred sites” (2023). The energy company are although the only company that do on-site assessments as a measure to prevent and discover violations. These assessments are done by local consultants that the company hires to check that especially foreign operations are following the required laws and policies. Before I started my thesis, I thought a lot about if companies actually did on-site assessments, and if they did not, why? It may be naive of me to think that everyone is able to just physically evaluate their operations in foreign countries, but at the same time it was hard to come to terms with the thought they just have to trust all subcontractors and partners in their operations. One representative stated that on-site assessments is no option for them. First, the representative found it to be way to invasive and possibly in contravention with the law. They are not sure if the company even could do it if it wanted to. Second, they believe that the trust between the businesses and the subcontractors are at risk if they were to do these assessments. If the reports they receive from subcontractor’s state that they have done assessments and did not find any violations, the company will trust this and see no reason to further investigate this matter. Trust is a fundamental element in business relationships (Mouzas et al., 2007, p. 1016). It has been embraced as a cornerstone of co-operations, and co-operations are at basic for all interests for exchange between two-parties (Mouzas et al., 2007, p. 1017). In the field of supply chains, trust is described by Handfield and Bechtel (2002) in Mouzas et al. (2007) as leading to improved responsiveness (p. 1019). In general, mutual trust is “often perceived as being the social capital of relationship” (p. 1019). Trust can consequently strengthen the relationship between businesses and various stakeholders, and without it many institutions (including the business sector) would not be effective (Pirson et al., 2019, p. 133). Although there is some arguably limitations to trust at an inter-organizational level since it is purely cognitive, individuals in an organization could share an orientation towards another organization (p. 1019). In other words, it could be that it is the individuals in an organization we trust and the organizations themselves who trust (p. 1019). Trust is at least an important element in the business sector, and that was also expressed by the participants in this research.

When asking them about what types of obstacles they experienced when uncovering violations, many could not find a straight answer. Finding and uncovering violations as a whole holds a big obstacle itself. The threshold to actually uncover something is big, and that is partly blamed on the importance of trust. If they do not see anything of concern, there is also no reason to investigate any further. And the possible violations that could come from the business ‘operations are challenging to discover as a whole. One interesting thought that came up when talking about this topic with some of the representatives was the role of the media. They stress

how the amount of attention in the media influences the knowledge people get on human rights in the business sector. When some companies get a lot of media attention, other cases are susceptible to be neglected. I think this could be a problem if the media has a lot of content directed at only one case, or if one company gets a certain amount of negative attention so that we forget about other issues. The consequence of this could be a lack of knowledge which the representatives found to be a prominent obstacle for discovering violations. Having the necessary knowledge also depends on receiving adequate information from the tools they buy from third parties. Since they have a big portfolio, they are dependent on the right information to better prevent, discover, and rectify violations that occur. Another obstacle that is highlighted by some representatives was how the system in general is extremely hard to change as a Norwegian company. They stressed how there needs to be big systemically changes for human rights to be secured for everyone, everywhere. Individual cases or the Transparency Act will not hold the power to change the systems in for example China. They want to emphasize how this is a global issue that is not for them to fix in total, or any other individual company for that matter. In the proposition for the Transparency Act, they emphasize how Globalization have complicated the global trade marked and made it harder to have an overview of the consequences businesses have on working conditions and human rights in the countries they operate in (Prop. 150 L (2020-2021), p. 5). It is impossible for one company alone to fix a global issue like this, but all companies should still do their part. And I believe that the representatives want to take their responsibility, but still account for that this issue is bigger than them. In sum, they are motivated to use the information that they have, but do not have the juristic power to change the system, especially in foreign countries.

Moving on, there are types of violations that the companies find harder to detect, and violation that are more feasible to discover. One representative talked about that for them, the physical elements of violations are the relatively “easiest” to detect. This is the only representative to mention this, thus this company is also the only one who did on-site assessments. Which means that the things that they actually can see on rigs, building sites, and so on are the most prominent. Another mentioned that financial violations probably can be easier to uncover, but in general no violations were perceived more difficult to detect than others. Discrimination and bias/inequality are examples of violations that some found harder to detect. This is non-physical violations that often needs to be observed to get detected, which is probably impossible to manage. One representative stressed how work times and general working conditions in other places can be harder to manage. The most common violations would according to this representative be easier to detect, since they are the ones, they find most

natural to ask about while doing assessments. In general, the more common, the more they check for it, the easier it could be to detect it. This was although just some reflections from one representative and not something that was researched.

As mentioned, most companies both in my research and in previous research, did not find any significant violations in their value chains. But in my last interview I had an interesting conversation with the representative. They did experience that the measures that was implemented with the Transparency Act gave surprising results. The representative told me that since they now have to include subcontractors in their due diligence assessments, they detected violations in their value chain. More specific, they found that one of their biggest suppliers discovered violations in their own value chain. This is an example of how valuable good dialogue is, and without efficient communication it would be daunting to discover the potential harm that is caused through the value chain. I will discuss this a bit further in the section about how the Transparency Act has influenced the companies and Norwegian business in general.

6.4 Rectifying violations: what to do when the damage is already done

When a company possibly discovers any violations in their value chain, most of them were open for dialogue before they possibly terminated the contract. In general, good communication and being open for positive change is an important measure that was set when they experienced violations. One representative emphasized that the company have few suppliers and subcontractors which makes it easier to map out the risks and act accordingly. Most companies have little experience with finding and therefore rectifying violations. Values is highly prioritized in one of the companies, and they operate with a value-based leadership. In general, they avoid entering partnerships where the risk is too high and would terminate any that causes violations. One participant was more direct and told me that they “of course” would end any partnership where they found human rights violation. I do however interpret this statement as part of the whole interview, where I got the impression that the company of course are open for dialogue and that this statement was meant as an insurance that they terminate any collaboration that does not uphold human rights and decent working conditions. This was also stated in their previous due diligence report, where they always aim for improvement before annulling contracts. The interviewee from one company stressed that instantly excluding companies for violating human rights is the wrong way to go because companies could be repelled from reporting sufficiently. The Norwegian organization *Fremtiden I våre hender* also underlies how a consequence of these types of laws could be that businesses cut cords with

subcontractors as soon as violations are detected, instead of working to improve them (Granum, 2021). I think it is an interesting thought that the fear of finding something, makes people scared to adequately investigate. Especially since there is a missing link between the reporting of findings and the likelihood of fracture (Ødegård & Hvam-Laheld, 2023).

Amongst the representatives, one is especially devoted to entering a new project in the early stages to better avoid any. For example, to review a project site before something is built by making sure that the health, security, and environment (HSE), fair wages, general safety on sight, and decent workings conditions are in place. If there are any deficiencies, the company again uses dialogue and makes sure that it is possible and desirable to speak up about any complaints or shortcomings. Other representatives mentioned how valuable it is to make a safe space for employees to speak up when something is not right. That can for example be done by creating alert channels for employees to use when something undesirable happens. Internally, dialogue is again the first and preferred method for one company when violations occur. In their portfolio the contract owner is the one responsible to follow up and log the systems. If violations happen the company was explicit in giving the appropriate compensation, while being open to change and in some cases end contracts as needed. If the dialogue between the company and actors in the portfolio poses conflict, they could be excluded or forced to sell themselves out.

6.5 Concluding: The overall success

In the end of the interviews, I asked them to tell me about the company's success with their own human rights work. My intention was to explore their overall contentment with the companies' due diligence efforts and to gauge their confidence in avoiding violations of human rights.

As I have said before, it is hard to have a complete overview of the value chain and all possible violations. Despite that, all the five companies and six representatives were confident in their business' human rights impacts. One representative said that they do know what they have, and they have a good overview over their own employees. Their working conditions are also regulated by law, which implies that they have mechanisms in place. Being secure in the mechanisms that are set was a common theme in the interviews. Others uttered that the company have good systems in place where they are able to filter out high risk partners. Overall, they have good control over their investments and expressed that they are secure in the thought that their systems work as they are meant to. All representatives shared the perception that their systems and mechanisms work efficiently. Additionally, it was also expressed that since they

operate mostly in Norway, with low risk and highly recognized subcontractors, some of them have an adequate overview of their operations and value chain. Amongst the representatives, one also added that their subcontractors are subject to the Transparency Act and worked with due diligence assessments, which makes it feel even safer to conclude that they would find violations that may occur. Last year this company received help to write the assessment from BDO, an international accounting firm and advisory and auditing company (BDO, n.d). This was a way for them to better grasp and understand the process, which made them competent to write the whole assessment on their own this year. The last company I interviewed was as discussed before, the only one who actually found human rights violations in their previous assessment. Because of this they are highly confident in their own processes since they have shown to be effective. After experiencing an incident where violations were detected by a subcontractor, they now know how to handle it. This also gave them the confidence that their measures work and are able to detect violations that exists. Now they have an efficient dialogue with costumers, subcontractors and suppliers which helps them a lot in their due diligence assessments.

The companies seemed particularly confident in their own success when they mainly operate in Norway. It seemed like operating in Norway was a type of “quality stamp”, and that it was safer to assume that there were no violations when operating here. I interviewed multiple companies from the fish farming industry, and these were the ones most occupied with this though. The Norwegian fish farming industry is not free for concerns although it is assessed as a lower risk area. Especially thinking about the value chain and not just the main operations. Import of soy is an example on how fish farms could be contributing to human rights violations. Soy is a problematic raw material, as most of the imported soy comes from Brazil (Mo, 2022). The deforestation in Brazil has been exceptionally high the past years, which results in a dangerous situation for nature conservation a long with human rights (Mo, 2022). In the Norwegian agriculture we can see a decrease in the use of soy in feed, while in aquaculture we can see a decrease (Mo, 2021, p. 4). The expansion in the soy production in Brazil has resulted in serious complications like deforestation, pollution, and conflicts (Mo, 2021, p. 6). In a human rights aspect, this is especially serious because the increase of deforestation and soy use is parallel with the increase of violence against indigenous people (Mo, 2021, p. 7). The Brazilian government has proposed to open indigenous reserves for commercial activities (p. 7). These numbers are from 2009-2020, which means that there could have been new updates, as scientist are now looking for more sustainable raw materials to use in feed (Samuelsen, 2023). There is also a Norwegian organization called Salmon group that consists of 40 fish farming companies

that have stopped using Brazilian soy in their feed (Mo, 2021, p. 4). This just shows how navigating through human rights violations can be a slippery slope, and operating in a presumably safe country as Norway does not guarantee anything. As of right now, none of the companies I interviewed representatives from is listed as members of Salmon Group. That does not mean that they use soy from Brazil, I have not included this in the questions and only uses it now as an example to show how human rights in the aquaculture industry is complex.

It is of course extremely positive to see that companies take their due diligence assessments seriously and that they experience them as being efficient. All the interviewees said that they were mostly positive that their work is effective, but they also stressed how it is almost impossible to be a hundred percent sure. I understand that knowing everything is easier said than done, and the complexity of a business imposes limitations to what people are capable to control. It seems like the representatives that I interviewed fully understand the risks and potential harm that the companies they work for can cause or contribute to. At the same time, they mostly had a relaxing relationship with the Transparency Act and human rights due diligence. I did expect the Transparency Act to leave a more profound imprint on the companies than what it seems to have. All the representatives that I interviewed seems to be satisfied with their own due diligence work and did not really question the companies measures to prevent, uncover and rectifying violations on human rights and decent working conditions. With that said, these experiences were based on the representative's individual opinion. They all had responsibilities related to human rights due diligence, and they all worked in teams of various sizes. I do believe that the combination of them representing a company, and the topic being characterized with a certain amount of solemnity, it could mean that they do not want to share too much sensitive information. It seemed like they aimed to give the impression of having everything under control, at least to their best capability, while also stressing how unattainable it is to have a complete overview.

Although all the companies I interviewed came across as secure in their measures, there is likely that human rights violations happen in Norway, or at least in the value chains of Norwegian companies (Ødegård & Hvam-Laheld, 2023). Norway is one of the countries that are most committed to human rights, although the UN still believe violations happen here (FN-Sambandet, 2023). On the other hand, Norwegian companies are according to IEH (Initiativ for Etisk Handel/Initiative for Ethical Trade) manager Heidi Furusdøl, not the best when it comes to human rights (Etisk Handel, n.d). The biggest companies often have the mechanisms in place, but many smaller companies are falling behind (Etisk Handel, n.d). Amnesty emphasized in an report that the main problem behind Norwegian companies not being in the forefront of the

development, is based on the governments poor communication and just settles for the expectation (Amnesty International, 2020). This is not entirely the case anymore since the Transparency Act was enforced. Also, along with Ødegård and Hvam-Laheld (2023), Amnesty stresses how it is not consistent that companies find such little risks when there is an increased exposure to violating human rights (Amnesty International, 2020). Over half of the companies from Amnesty Internationals (2020) report states that they have a hard time controlling their supply chains, contrarily they also note that they are almost entirely certain that they do not violate human rights.

It is not in my interest to judge or evaluate whether they actually should be more open to the thought about their mechanisms not working efficiently enough, or to the fact that they have just made peace with not being able to know everything. Although, as a human rights activist, I am curious what we can do to end human rights violations when everyone has accepted that it is impossible to know for sure that their value chain does not cause harm on people or the environment. The confidence displayed by the Norwegian companies comes with a bittersweet aftertaste. I have noted before that the complex value chain opens up for great risks and that there are good chances for human rights violations in Norwegian companies' value chains. Where are the human rights violations? Are we just assuming wrong, or are companies not being thoroughly enough in their due diligence? These are questions I do not have a straight answer to, but I hope that the Norwegian business sector will strive to be as close to a hundred percent sure that their operations and value chains does not violate any human rights.

7.0 Conclusions

This research has shown that Norwegian companies already have well established measures that made them well equipped when the Transparency Act was adopted in July 2022. The interviews shows that all the six representatives from the five companies in total were for the most part positive to the new legislation. As showed above, companies are obligated to report before June 30th every year, there has only been one round of reports for the time being. The Transparency Act also required an appropriate number of resources and was not seen as a significant burden. The law had in general provoked a bigger interest and focus on human rights in the business sector, which all representatives were glad to experience. The fact that companies now have to follow principles that used to be voluntary has put human rights even more on the agenda for the companies, and according to the representatives, in the general society as well. Human rights due diligence was not a new phenomenon for any of the companies, as they all have worked with similar instances for a long time. The biggest change besides it becoming a law, was the now demand to include subcontractors in the due diligent assessments. One of the companies did actually find violations on human rights in their supply chain because of this new addition to their due diligence assessments. The relationship between the company and subcontractors is closer and characterized by more and better communication. When talking about preventing and uncovering violations, the most important measures was dialogue. Most of them could not stress enough how important and crucial it was to have good communication between themselves and all partners, subcontractors, and suppliers. Bad communication was also seen as a main obstacle for many when talking about potentially not being able to discover violations. Other elements like good risk assessments, clear policies, and expectations were also mentioned as efficient ways to prevent and uncover unwanted negative impact. One representative mentioned physical violations as “easier” to detect, while another could imagine financial violations to be the most manageable violating to discover. Another felt that the violations that are frequently asked about in assessments could be the easiest to detect, because the more focus given some violations, the more probable it could be that one could discover an error. The hardest violations to discover for some of them were discrimination and non-physical violations in general. Others mentioned on-sight safety and work times in operations located in foreign countries, while one representative thought that just discovering violations in general is hard. The media also played an important role as an obstacle for two of the representatives. This was because the media attention towards a few companies drives focus away from other important cases. The attention should rather be on negative human rights impacts in general, and not calling out a few designated companies.

The representatives were mostly positive but still had some objections to the effect of the law. The representative from the energy company criticized how the Act has a consumer-based view, where the expectations for companies are unrealistic. Since the law was partly based on the consumers need for information, it seemed like the companies' capability on the other hand did not get considered enough. Multiple representatives criticized the diffuse reporting requirements that have resulted in a spreading quality in what companies include in their reports. One last significant aspect that also was criticized was the fear that a law like this could spike. Some fear that companies now have a lower threshold for cutting cords with subcontractor, instead of trying to fix the problem. This is also a reason behind why dialogue was the preferred measure to prevent, uncover, and rectify violations.

The research has shown that the Transparency Act is seen as a mostly positive legislation that have benefited the human rights work in the Norwegian business sector. The companies were confident in the fact that their own operations are not negatively impacting human rights and decent working conditions. At the same time, it is reputedly addressed that no one can be a hounded present sure that they do not violate human rights or decent working conditions in their value chain. The thesis has shown how the complexity of the current globalization of the marked makes it crucial for businesses to pay attention. I find it positive that the companies I have researched are positive to making human rights even more present in the business sector. They do not seem to find many issues in their own value chains, and even if this is what we all want, we should have a critical mind and continue working towards a world where we can be sure that people's fundamental human rights are being maintained. The previous reports and literature have shown that there is a knowledge gap in business' human rights work and reporting. By conducting this research, I have tried to contribute to filling these gaps by asking representatives from Norwegian companies about how well they actually know that their operations do not negatively affect human rights and decent working conditions in their value chain. Even if this gave me more insight in what measures companies actually put in place to prevent, uncover, and rectify violations, I will conclude that there still is an obvious knowledge or information gap present. My research has produced some interesting reflections and aspects of how companies specifically work with human rights due diligence, how the Transparency Act have affected this work, and how secure they are in that their own operations does not contribute to violations on human rights and decent working conditions.

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9. Appendix

9.1 Interview Guide

Topic for the interviews

The interviews discuss Norwegian companies' work with human rights due diligence and the Transparency Act. The aim is to explore how companies work to prevent, uncover, and rectify violations on human rights and decent working conditions, along with their general experience with the Act.

Interview structure

- Introduction of me and what I do.
- Let the interviewees introduce themselves.
- Explain the ethics guide and the guidelines from data privacy.
 - Tell them again that they can withdraw now or at any point before the submit date.
- Tell them about the aim of the thesis and the interviews. What I study and what I want to achieve with the thesis.
 - The aim is to investigate how Norwegian companies work with human rights and the Transparency Act, and to which extent they know that their company's operations does not violate human rights in any way.
 - The aim is not to evaluate the companies, but to investigate their experiences with human rights and the Transparency Act.
 - The law is new, and therefore it is interesting to see how the companies have tackled the first reporting.
- Ask the introduction questions.
- Ask the main questions.
- End the interview and thank them for the participation.

9.2 Interview questions (Norwegian)

Del 1: introduksjon

1. Hva er stillingen din i bedriften?
2. Hvor lenge har du jobbet der, og hvor lenge har du jobbet med menneskerettigheter i bedriften?
3. Jobber du hovedsakelig med menneskerettigheter og relaterte oppgaver til dette, eller er dette en mindre del av arbeidsoppgavene dine?
 - a. Om du jobber hovedsakelig med dette, er det i et team eller alene?

Del 2: Generelt om Åpenhetsloven

4. Har bedriften din rapportert etter åpenhetsloven før?
5. Hvor mye ressurser bruker bedriften på arbeidet med åpenhetsloven?
 - a. Syntes du det er passe, mye, eller lite?
 - b. Hvorfor?
6. Har innførelsen av åpenhetsloven påvirket arbeidet med menneskerettigheter i bedriften?
 - a. På hvilke måter?
7. I hvilken grad syntes du at åpenhetsloven har påvirket bedriften på en positiv eller negativ måte? Eller begge?

Del 3: Menneskerettigheter: forhindre og forbedre

8. Opererer bedriften utenfor Norges landegrenser?
 - a. Hvis ja, hvilke land?
 - b. Er det forskjeller i hvordan land oppfatter retningslinjene deres?
 - c. I hvilken grad opplever dere ulikheter mellom deres egne retningslinjer for underleverandører, og lokale lover og regler? For eksempel at dere har strengere eller mildere krav enn de lokale reglene.
9. Hva er de viktigste tiltakene dere gjør for å forhindre brudd på menneskerettighetene?
10. Hva er de viktigste mekanismene dere har for å avdekke brudd på menneskerettigheter?
11. Hva er de viktigste tiltakene dere gjør om dere oppdager brudd på menneskerettighetene?

12. Hva er de største hindringene for bedriften når det kommer til å avdekke menneskerettighetsbrudd?
13. Er det noen typer menneskerettighetsbrudd som er vanskeligere å avdekke enn andre, i så fall hvilke?
14. Er det noen brudd på menneskerettighetene dere mestrer å avdekke i større grad enn andre, i så fall hvilke?
15. I hvor stor grad tror du at bedriften faktisk har en god nok oversikt over risiko og mulig brudd på menneskerettighetene?

Til slutt:

16. Er det noe du ønsker å legge til angående bedriftens arbeid med menneskerettigheter og åpenhetsloven?
17. Er det noe annet du lurer på?

9.2.1 Interview questions (English)

Part 1: Introduction

1. What is your position in the company?
2. How long have you worked there, and how long have you worked with human rights in the company?
3. Do you primarily work with human rights and related tasks, or is it a smaller part of your tasks?
 - a. If you primarily work with this, is it in a team or alone?

Part 2: Generally, about the Transparency Act

4. Have your company reported after the Transparency Act before?
5. How many resources do the company use in the work with the Transparency Act?
 - a. Do you think it is fitting, too much, or too little?
 - b. Why?
6. Have the introduction of the Transparency Act effected the companies work with human rights?
 - a. In what ways?

7. I what degree do you think the Transparency Act has affected the company in a positive or negative way? Or both?

Part 3: Human rights: prevent and improve

8. Does the company operate outside of Norway's borders?
 - a. If yes, which countries?
 - b. Is there any difference in how the countries perceives your guidelines?
 - c. In what degree do you experience differences between your own guidelines for suppliers, or the local laws and regulations? For example, that your own rules are stricter than the local rules.
9. What are the most important measures you have to prevent violations on human rights?
10. What are the most important mechanisms you have for uncovering violations on human rights?
11. What are the most important measures you do when you have uncovered violations on human rights violations?
12. What are the biggest obstacles for the company when it comes to uncovering human rights violations?
13. Are there any types of human rights violations that are harder to discover than others, if so, which?
14. Are there any violations that the company are more successful in uncovering than others, if so, which?
15. In what degree do you think the company actually have a good overview over the risks and possible violations on human rights?

At last:

16. Is there anything you would like to add in regard to the companies work with human rights and the Transparency Act?
17. Is there anything else you want to ask?



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