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Human Rights Due Diligence in the Just Energy Transition

A Legal Study of Finnish Renewable Energy
Companies

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Summary

The documented adverse effects of climate change have led to national and international efforts to reduce global carbon emissions during recent decades. Significant decarbonisation requires not only a reduction in the production and use of fossil fuels, but a transformation of the entire energy system itself, transitioning away from fossil fuels to renewable energy sources. This large-scale transition, a part of the overall green transition and consisting of multiple energy transitions globally, has significant social impacts – both beneficial and adverse. To illuminate and address the adverse social impacts of the green transition, the concept of a ‘just transition’ has emerged to ensure that no person is left behind in the process. One key actor with the ability and responsibility to address these adverse social impacts within energy transitions are businesses active within the renewable energy sector. Businesses have the corporate responsibility to respect human rights, which expects them to avoid infringing upon human rights by identifying, addressing, preventing and mitigating any (potential) adverse human rights impacts they are involved in through the process of human rights due diligence (HRDD). Renewable energy businesses are therefore in a key position to positively contribute to a just energy transition by performing HRDD.

To understand the extent that renewable energy businesses are positively contributing to a just energy transition by performing HRDD, a case study is conducted on Finland – a country with a steadily growing energy transition. Employing a doctrinal and an empirical legal research method, this thesis seeks to illustrate the expectations of the United Nations Guiding Principles on Human Rights (UNGPs) on HRDD, the extent to which they are being met by Finnish renewable energy companies and what is required for said companies to positively contribute to a just energy transition by means of performing HRDD. This is done by examining the corporate responsibility to respect human rights under the UNGPs and HRDD, focusing on the identification, assessment and communication of (potential) adverse human rights impacts. This is followed by an empirical legal case study measuring the extent of Finnish renewable energy companies’ public disclosures on identifying, assessing and communicating their (potential) adverse human rights impacts and their alignment with UNGPs’ HRDD expectations. The empirical findings show that all examined Finnish renewable energy companies’ public disclosures on their HRDD processes were not fully aligned with their corporate responsibility to respect human rights under the UNGPs. Possible explanations for these gaps are presented, and the thesis concludes with suggested actions that can be undertaken by businesses, investors, the state, consumers and other actors in Finland to improve Finnish renewable energy companies’ ability to positively contribute to a just energy transition through HRDD.

Keywords: human rights due diligence, UNGPs, business, human rights, renewable energy, energy transition, just transition, empirical study, Finland

Sammanfattning

De dokumenterade negativa effekterna av klimatförändringen har lett till nationella och internationella insatser för att minska globala koldioxidutsläpp under de senaste årtionden. Betydande avkarbonisering kräver inte bara att reducera produktionen och användningen av fossila bränslen, utan en transformation av hela energisystemet i sig genom att övergå från fossila bränslen till förnybara energikällor. Denna storskaliga omställning, en del av den övergripande gröna omställningen som består av flera energiomställningar globalt, har betydande sociala effekter – både positiva och negativa. För att belysa och tackla de negativa sociala effekterna av den gröna omställningen, har konceptet 'rättvis omställning' vuxit fram för att säkerställa att ingen utelämnas i processen. En viktig aktör med förmågan och ansvaret att tackla dessa negativa sociala effekter inom energiomställningar är företag aktiva inom sektorn för förnybar energi. Företag har ett ansvar att respektera mänskliga rättigheter, vilket innebär att de förväntas undvika överträdelser av mänskliga rättigheter genom att identifiera, utvärdera, förhindra och begränsa de (potentiella) negativa påverkan på mänskliga rättigheter som de är delaktiga i genom human rights due diligence (HRDD). Förnybara energiföretag är därmed i en nyckelposition att positivt bidra till en rättvis energiomställning genom att utföra HRDD.

För att förstå utsträckningen som förnybara energiföretag positivt bidrar till en rättvis energiomställning genom att utföra HRDD, utförs en fallstudie om Finland – ett land med en stadigt växande energiomställning. Genom att tillämpa både rättsdogmatisk och -empirisk metod strävar denna avhandling efter att belysa förväntningarna gällande HRDD enligt FN:s vägledande principer om företagande och mänskliga rättigheter (UNGPs), i vilken utsträckning de uppfylls av finska förnybara energiföretag och vad som krävs för att dessa företag ska kunna bidra positivt till en rättvis energiomställning genom att utföra HRDD. Detta görs genom att granska företagsansvaret att respektera mänskliga rättigheter enligt UNGPs och HRDD, med fokus på identifiering, utvärdering och kommunikation av (potentiella) negativa påverkan på mänskliga rättigheter. Därefter följer en rättsempirisk fallstudie som mäter utsträckningen av offentliggjord information om identifiering, utvärdering och kommunikation av (potentiella) negativa påverkan på mänskliga rättigheter bland finska förnybara energiföretag, samt hur detta överensstämmer med UNGP:s förväntningar på HRDD. De empiriska resultaten visar att de offentliga framställningarna om deras HRDD-processer bland alla granskade finska förnybara energiföretag inte fullt överensstämde med deras ansvar att respektera mänskliga rättigheter enligt UNGPs. Möjliga förklaringar till dessa brister presenteras och avhandlingen avslutas med förslag på åtgärder som kan vidtas av företag, investerare, staten, konsumenter och andra aktörer i Finland för att förbättra de finska förnybara energiföretagens förmåga att bidra positivt till en rättvis energiomställning genom HRDD.

Nyckelord: tillbörlig aktsamhet för mänskliga rättigheter, FN:s vägledande principer för företag och mänskliga rättigheter, företag, mänskliga rättigheter, förnybar energi, energiomställning, rättvis omställning, empirisk studie, Finland

Tiivistelmä

Ilmastonmuutoksen osoitetut haitalliset vaikutukset ovat johtaneet viime vuosikymmeninä kansallisiin ja kansainvälisiin toimiin maailmanlaajuisten hiili-dioksidipäästöjen vähentämiseksi. Huomattava fossiilisten polttoaineiden käytön vähentäminen ei vaadi ainoastaan niiden tuotannon ja käytön vähentämistä, vaan koko energiajärjestelmän muutosta siirtymällä fossiilisista polttoaineista uusiutuviin energialähteisiin. Tällä laajamittaisella siirtymällä, osana kokonaisvaltaista vihreää siirtymää ja joka koostuu useista globaaleista energiasiirtymistä, on merkittäviä sosiaalisia vaikutuksia – niin positiivisia kuin negatiivisia. Vihreän siirtymän negatiivisten sosiaalisten vaikutusten valottamiseksi ja niihin puuttumiseksi on kehitetty 'oikeudenmukaisen siirtymän' käsite, jolla varmistetaan, ettei kukaan jää siirtymäprosessin ulkopuolelle. Uusiutuvan energian alalla toimivat yritykset ovat tärkeitä toimijoita, joilla on kyky ja vastuu puuttua energiasiirtymien tuottamiin negatiivisiin sosiaalisiin vaikutuksiin. Yrityksillä on vastuu kunnioittaa ihmisoikeuksia, mikä tarkoittaa, että niiden odotetaan välttävän ihmisoikeusrikkomuksia tunnistamalla, arvioimalla, ehkäisemällä ja lieventämällä (mahdollisia) kielteisiä vaikutuksia ihmisoikeuksiin, joihin ne ovat osallisina human rights due diligence-prosessin (HRDD) kautta. Uusiutuvan energian yritykset ovat siten avainasemassa, kun ne voivat myönteisesti edistää oikeudenmukaista energiasiirtymää toteuttamalla HRDD:tä.

Tutkielmassa on suoritettu tapaustutkimus Suomesta, jonka energiasiirtymä etenee vakaasti. Tutkielman tavoitteena on auttaa ymmärtämään kuinka laajasti suomalaiset uusiutuvan energian yritykset edistävät oikeudenmukaista energiasiirtymää toteuttamalla HRDD:tä. Soveltamalla oikeusdogmaattista menetelmää ja empiiristä oikeustutkimusta tämä tutkielma pyrkii valaisemaan YK:n yritystoimintaa ja ihmisoikeuksia koskevien ohjaavien periaatteiden (UNGPs) HRDD:tä koskevia odotuksia, missä määrin nämä yritykset niitä noudattavat ja millä edellytyksillä ne voivat HRDD:n avulla edistää oikeudenmukaista energiasiirtymää. Tämä toteutetaan tarkastelemalla yritysten velvollisuutta kunnioittaa ihmisoikeuksia UNGPs:n ja HRDD:n mukaisesti, keskittyen ihmisoikeuksiin kohdistuvien (mahdollisten) haitallisten vaikutusten tunnistamiseen, arviointiin ja viestintään. Tämän jälkeen esitetään empiirinen tapaustutkimus, jossa mitataan, kuinka laajasti suomalaiset uusiutuvan energian yritykset ovat julkaisseet tietoa ihmisoikeuksiin kohdistuvien (mahdollisten) kielteisten vaikutustensa tunnistamisesta, arvioinnista ja viestinnästä, sekä sitä, kuinka tämä vastaa UNGPs:n HRDD-odotuksia. Empiiriset tulokset osoittavat, että kaikkien tarkasteltujen suomalaisten uusiutuvan energian yritysten julkiset esitykset HRDD-prosesseistaan eivät täysin vastanneet niiden vastuuta kunnioittaa ihmisoikeuksia UNGPs:n mukaisesti. Tutkielmassa esitetään mahdollisia selityksiä näille puutteille ja lopuksi ehdotetaan toimenpiteitä, joita yritykset, sijoittajat, valtio, kuluttajat ja muut toimijat Suomessa voivat toteuttaa parantaakseen suomalaisten uusiutuvan energian yritysten kykyä edistää oikeudenmukaista energiasiirtymää HRDD:n keinoin.

Avainsanat: ihmisoikeuksia koskeva huolellisuusvelvoite, YK:n yrityksiä ja ihmisoikeuksia koskevat ohjaavat periaatteet, yritys, ihmisoikeudet, uusiutuva energia, energiasiirtymä, oikeudenmukainen siirtymä, empiirinen tutkimus, Suomi

Preface

The topic of this thesis was borne out of the research done for an earlier paper co-written with two Lund University alumni. Together, we wrote a piece on renewable energy projects in Sápmi and businesses' failure/ disregard to obtain the free, prior and informed consent of the Sámi, resulting in various human rights violations. Having learned more about the adverse human rights impacts that businesses cause and/ or contribute to within energy transitions in the Nordics, my curiosity turned to the responsibilities and role of businesses in this context. I wanted to, firstly, understand what exactly is expected of businesses in terms of respecting human rights under international human rights law. Secondly, I wished to explore how renewable energy businesses could, through their own conduct, positively contribute to climate change adaptation and mitigation while ensuring that they respect human rights. This brought me back to the field of business and human rights, which I first encountered in a fascinating course at end of my first year of the master programme here in Lund. I felt that this was an opportunity for me to deepen my knowledge within this field and to learn more about the corporate responsibility to respect human rights in the context of just energy transitions. In particular, how far renewable energy companies had come in this regard and how human rights due diligence could be used by businesses to positively contribute to a just energy transition. The reason behind the decision to conduct an empirical legal case study was quite practical: I simply wanted to use a research method that I was not familiar with, and to collect data to answer questions that I could not find answers to. Though I hail from Finland, the Finnish renewable energy context was altogether new to me. I chose Finland as a case study to gain a better understanding of this context as the country's shift towards renewables is steadily growing, but also because I felt that – whatever the empirical findings – the research would provide myself and any readers of this thesis with an overview of the role that Finnish renewable energy companies currently play in the country's just energy transition. I hope this thesis provides the reader with new insights and questions for further research.

Thank you to my thesis supervisor Daria for your support and guidance in writing this thesis. Thank you to all my teachers at the Faculty of Law and the Raoul Wallenberg Institute for sharing your knowledge and perspectives on human rights and the world of international law. Thank you for creating an environment where all questions and ideas are welcome – both in and outside of class. Thank you to my study mates with whom I have shared this journey. I look forward to seeing where life takes us all and hope to see each other there in the future. I also want to thank my former supervisor and co-workers at the Institute for Human Rights at Åbo Akademi University for their support and for the opportunity to continue working remotely during my studies in Lund. Lastly, I want to thank my family, friends and partner for your unwavering support and encouragement while pursuing this degree.

Abbreviations

CHRB	Corporate Human Rights Benchmark
EIA	environmental impact assessment
ESG	Environmental, Social and Governance
EU	European Union
GPs	Guiding Principles
HRDD	Human Rights Due Diligence
HRIA	Human Rights Impact Assessment
ILO	International Labour Organisation
ILO Multinational Enterprises Declaration	Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy Declaration
Interpretive Guide	the Corporate Responsibility to Respect Human Rights: An Interpretive Guide
OECD	Organisation for Economic Co-operation and Development
OECD Guidelines	OECD Guidelines for Multinational Enterprises
SIHTI report	Report on the status of human rights performance in Finnish companies
SRSg	Special Representative of the Secretary-General of the UN on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises
The Framework	the Protect, Respect and Remedy Framework

The Norms	Norms on the Responsibilities of TNCs and Other Business Enterprises with regard to Human Rights
TNCs	transnational companies
UN	United Nations
UNCTNC	United Nations Commission on Transnational Corporations
UNGPs	United Nations Guiding Principles on Business and Human Rights

1 Introduction

1.1 Background

The Just Energy Transition

The adverse effects of climate change posed and experienced by our planet have been widely researched and documented.¹ The increase in global greenhouse gas emissions has warmed the planet causing climate change.² This human-caused climate change has had and continues to have adverse impacts on the planet such as decreased physical water availability, (irreversible) changes to ecosystems and crop production, and other harms due to increased wildfires and flooding – to name only a few.³ Climate change affects the environment, including humans, ‘exacerbat[ing] existing inequalities and creat[ing] new forms of injustice’⁴ – impairing the effective enjoyment of many human rights.⁵ For example, climate-related displacement and adverse impacts on food systems affect inter alia the right to a clean, healthy and sustainable environment, the right to food, health and life.⁶ In reaction to the adverse effects and long-standing calls to combat these and promote sustainable development,⁷ states have adopted various treaties, commitments and

¹ See e.g. Anthony McMichael, ‘Insights from past millennia into climatic impacts on human health and survival’ (2012) 109 PNAS 4731; Sarah S. Abdul-Nabi et al., ‘Climate change and its environmental and health effects from 2015 to 2022: A scoping review’ (2025) 11 Heliyon 1; John Handmer et al., ‘Changes in Impacts of Climate Extremes: Human Systems and Ecosystems’ in Intergovernmental Panel on Climate Change (IPCC), *Managing the Risks of Extreme Events and Disasters to Advance Climate Change Adaptation* (Cambridge University Press 2012).

² IPCC, *Climate Change 2023: Synthesis Report. Contribution of Working Groups I, II and III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change* (IPCC 2023) 42.

³ IPCC (n 2) 42-44, 49.

⁴ Barbara Prainsack et al., ‘The Green Transition will be just – Or it won’t succeed’ (2026) 179 Environmental Science and Policy 1, 2.

⁵ *Obligations of States in respect of Climate Change* (Advisory Opinion) [2025] ICJ General List No. 187, paras 376-386.

⁶ United Nations General Assembly (UNGA) The human right to a clean, healthy and sustainable environment (1 August 2022) UN Doc A/RES/76/300; Articles 11-12 UNGA International Covenant on Economic, Social and Cultural Rights (adopted 16 December 1966, entered into force 3 January 1976) 999 UNTS 171; Article 6 (1) UNGA International Covenant on Civil and Political Rights (adopted 19 December 1966, entered into force 23 March 1976) 993 UNTS 3; Article 3 UNGA Universal Declaration of Human Rights (adopted 10 December 1948) UNGA Res 217 A(III); Special Rapporteur on the human rights of migrants, Felipe González Morales Report of the Special Rapporteur on the human rights of migrants (19 July 2022) UN Doc A/77/189 para 15; United Nations Human Rights Council (UNHRC) Adverse impact of climate change on the full realization of the right to food (19 June 2023) UN Doc A/HRC/53/47.

⁷ Council on Foreign Relations, ‘History of Climate Action’ ([education.cfr.org](https://education.cfr.org/learn/timeline/history-climate-action), 13 February 2025) <<https://education.cfr.org/learn/timeline/history-climate-action>> accessed 15 April 2026.

policies with the goal of significantly reducing their carbon emissions. Examples include the Kyoto Protocol, the Paris Agreement and the European Green Deal.⁸ Substantially reducing carbon emissions and/ or reaching net zero carbon emissions within the next quarter of a century necessitates,⁹ amongst other things,¹⁰ a transformation in how energy is produced.¹¹ This means shifting away from fossil fuels to producing energy from renewable sources such as solar, wind, hydropower and geothermal energy.¹² This energy transition is a key part of the broader ‘green transition’, which is the overall shift towards a more sustainable world economy that does not exceed planetary boundaries through inter alia, decarbonisation, climate adaptation and resilience and more sustainable practices across industries.¹³

The energy transition, although incredibly significant in the green transition, does not however, come without its adverse social impacts. For example, as demand for renewable energy rises, workers in the fossil fuel industry may face employment losses, often without corresponding opportunities in renewable energy projects, largely because their existing skills and experience do not readily transfer.¹⁴ Indigenous Peoples – ‘one of the most affected groups in the energy transition’¹⁵ – increasingly experience violations to their right

⁸ Kyoto Protocol to the United Nations Framework Convention on Climate Change (adopted 11 December 1997, entered into force 16 February 2005) 2303 UNTS 148; Conference of the Parties Report of the Conference of the Parties on its twenty-first session, held in Paris from 30 November to 13 December 2015 (adopted 12 December 2015, entered into force 4 November 2016) UN Doc FCCC/CP/2015/10/Add.1; European Commission, ‘The European Green Deal’ (Communication) COM (2019) 640 final.

⁹ E.g. the European Union aims to reach net-zero carbon emissions by 2050: European Council, ‘European Green Deal’ (*consilium.europa.eu*, 21 February 2025) <<https://www.consilium.europa.eu/en/policies/european-green-deal/>> accessed 15 April 2026.

¹⁰ John Morrison, *The Just Transition: A Systems-Thinking Approach to managing Climate Action* (Palgrave Macmillan Cham 2024) 4-6.

¹¹ Monica Singhanian and Dimple Gupta, ‘Towards net zero: How determinants of energy transition shape sustainable future’ (2025) 525 *Journal of Cleaner Production* 1, 1.

¹² United Nations Development Programme (UNDP), ‘What is the sustainable energy transition and why is it key to tackling climate change?’ (*climatepromise.unpd.org*, 3 February 2025) <<https://climatepromise.undp.org/news-and-stories/what-sustainable-energy-transition-and-why-it-key-tackling-climate-change>> accessed 15 April 2026.

¹³ Stockholm Resilience Centre, ‘Planetary Boundaries’ (*stockholmsresilience.org*) <<https://www.stockholmsresilience.org/research/planetary-boundaries.html>> accessed 15 April 2026; European Commission, ‘Green Transition’ (*commission.europa.eu*) <https://reforms-investments.ec.europa.eu/technical-support-instrument-0/green-transition_en> accessed 15 April 2026; Morrison (n 10) 5-6.

¹⁴ Morrison (n 10) 3-4.

¹⁵ Working Group on the issue of human rights and transnational corporations and other business enterprises ‘Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises: Extractive Sector, Just Transition and Human Rights’ (11 July 2023) UN Doc A/78/155 para 31.

to culture,¹⁶ health,¹⁷ and collective land rights¹⁸ in connection with energy transition projects.¹⁹ Moreover, there exists a plethora of human rights risks in the renewable energy sector's up- and downstream value chains.²⁰ Recognising the need to address these impacts in the energy sector and beyond, the concept of a 'just transition' has materialised to contend that green transition projects should also be fair and inclusive.²¹ While it is perhaps impossible to exactly define what a just transition looks like in practice, as it is subjective, context-bound and comprises of multiple green transition projects occurring simultaneously and across time in various parts of the world,²² Morrison offers four elements of what a just transition entails.²³

- 1) the mitigation and prevention of harms;
- 2) clear beneficial outcomes for those most affected;
- 3) fair and equitable processes and the adherence of principles of justice and procedural rights;
- 4) a truly transformational transition.²⁴

¹⁶ E.g. Sámi practicing traditional reindeer herding in the case of *Statnett SF et al. v. Sør-Fosen sifte et al.*, Supreme Court of Norway, No. HR-2021-1975-S (11 October 2021) & the views adopted by the Committee on the Rights of the Child in *M.E.V., S.E.V. and B.I.V. v Finland*, CRC/C/97/D/172/2022.

¹⁷ E.g. toxic waste produced from extracting lithium in the case of Numu/ Nuwu and Newe in Thacker Pass, Nevada: Human Rights Watch (HRW), 'US: Lithium Mine Permit Violates Indigenous Peoples' Rights' *HRW* (6 February 2025) <<https://www.hrw.org/news/2025/02/06/us-lithium-mine-permit-violates-indigenous-peoples-rights>> accessed 16 January 2026; E.g. physical and psychological abuse of an Andean Indigenous family by a business in Peru: Business and Human Rights Centre (BHRC), 'Law-suit: Newmont Mining lawsuit' (*business.humanrights.org*) <https://www.business-humanrights.org/en/latest-news/newmont-mining-lawsuit-re-indigenous-rights-in-peru-filed-in-usa/?utm_source=mosaic&utm_medium=api> accessed 16 January 2026.

¹⁸ E.g. violation of national procedural laws on communal land acquisition in the case of Turkana, see: Dorothee Cambou and Karin Buhmann, 'Indigenous Peoples, Business, and the Struggles for Justice in the Green Transition: Towards a Rights-Based Approach to Just Transitions' (2025) 10 *Business and Human Rights Journal* 147, 161.

¹⁹ See: BHRC, 'Just Transition Litigation Tracking Tool' (*business-humanrights.org*) <<https://www.business-humanrights.org/en/from-us/just-transition-litigation-tracking-tool/>> accessed 15 April 2026; BHRC, 'Transition Minerals Tracker: 2025 Global Analysis' (BHRC 2025) 5.

²⁰ Further discussed in Chapter 3.2.

²¹ UNHRC Synthesis report on opportunities, best practices, actionable solutions, challenges and barriers relevant to just transition and the full realization of human rights for all people (1 September 2025) UN Doc A/HRC/60/52, paras 2, 4; Working Group on the issue of human rights and transnational corporations and other business enterprises (n 15) para 9.

²² Morrison (n 10) 3-7; Marcia Tavares, 'A just green transition: concepts and practice so far' (United Nations Department of Economic and Social Affairs 2022) 3.

²³ Similar dimensions, such as of a just transition have also been developed by Caroline Zimm et al., 'Justice considerations in climate research' (2024) 14 *Nature Climate Change* 22 presented in Prainsack et al. (n 4) 2-3.

²⁴ Morrison (n 10) 13.

Failing to (adequately) incorporate these elements in green/ energy transition projects runs the risk of not only violating human rights, but also ‘replac[ing] the inequalities and hegemonies of previous economic systems and trading relationships’.²⁵

The Role of Businesses in the Renewable Energy Sector in Positively Contributing to a Just Energy Transition

Businesses play a key role in the overall energy transition as renewable energy producers, operators, project developers, manufacturers, suppliers and extractors of energy transition minerals. By meeting the growing demand for ‘green’ energy production and its required minerals,²⁶ businesses find themselves at the very heart of the energy transition with both the ability and responsibility to ‘align their practices, processes, activities and structures with just transition requirements and ensure respect for human rights throughout their value chains’.²⁷ Although businesses are not subject to direct human rights obligations under international human rights law in the way states are, the corporate responsibility to respect human rights has solidified itself as ‘a global standard of expected conduct’ through the development of the United Nations Guiding Principles on Business and Human Rights (UNGPs).²⁸ The corporate responsibility to respect human rights involves businesses avoiding infringing upon human rights, identifying, addressing, preventing and mitigating any (potential) adverse human rights impacts they are involved in.²⁹ The UNGPs translate this responsibility into an actionable tool, namely *human rights due diligence* (HRDD), where businesses identify, assess, integrate, track and communicate their (potential) adverse human rights impacts.³⁰ By performing HRDD throughout their value chains, businesses in the renewable energy sector can mitigate and prevent adverse human rights impacts³¹ – as described by Morrison above – and thus play an instrumental role in positively contributing to energy transitions that are not only green, but also just.

²⁵ *ibid.*

²⁶ International Energy Agency (IEA), ‘Renewables 2025: Analysis and forecasts to 2030’ (IEA 2025) 10, 23-25; IEA, ‘The Role of Critical Minerals in Clean Energy Transitions’ (IEA 2022) 5-9, 45-46, 48, 50-51.

²⁷ Office of the High Commissioner on Human Rights (OHCHR), ‘The Corporate Responsibility to Respect Human Rights: Interpretive Guide’ (10 October 2012) UN Doc HR/PUB/12/02, 10-11; UNHRC (n 21) para 26, 41.

²⁸ OHCHR (n 27) 14-15.

²⁹ UNHRC Guiding Principles on Business and Human Rights: Implementing the United Nations ‘Protect, Respect and Remedy’ Framework” (16 June 2011) UN Doc A/HRC/17/31 guiding principle (GP) 11, 13.

³⁰ GP 17.

³¹ Commentary to GP 17.

A Finnish Case Study

Finland is committed to the climate goals set forth in both the Paris Agreement and the European Green Deal – operationalised through national targets in the Finnish Climate Act.³² These national goals are reflected in the current National Energy and Climate Strategy, connecting energy transitions and renewable energy in reaching said goals.³³ According to Statistics Finland, the share of renewable energy in Finland's total energy production increased from 17.3% in 1990 to 43.4% in 2024.³⁴ Over the same period, the share of renewables in total final energy consumption rose from 17.3% to 42.5%.³⁵ By 2024, renewable energy sources produced 57% of Finland's electricity, contributing to an overall fossil-free electricity share of 95%, reflecting the country's shift toward low-carbon energy.³⁶

The recent Finnish National Energy and Climate Strategy touches upon its human rights impacts and the importance of a just transition.³⁷ However, it does not discuss specific human rights risks created by the energy transition or the role that businesses in the renewable energy sector have in identifying these risks or assessing, integrating, tracking and communicating their (potential) adverse human rights impacts. As the share of renewables in total final energy consumption is forecasted to steadily rise in Finland,³⁸ it is likely that their share in energy production, and thereby the demand for the development of domestic renewable energy projects will continue to grow. These renewable energy projects inescapably come with (potential) adverse human rights impacts throughout their value chains that can and should be addressed through HRDD as part of businesses' corporate responsibility to respect human rights in the broader contribution to a just energy transition. Finland therefore serves as an appropriate unit of enquiry for an empirical legal case study to understand the extent to which renewable energy businesses are currently contributing to a just energy transition in Finland through their HRDD processes.

³² Ilmastolaki (Finnish Climate Act) (423/2022) 2 §; European Parliament, 'Finland's climate action strategy' (European Parliament 2024) 1-2.

³³ Ministry of Economic Affairs and Employment of Finland, 'National Energy and Climate Strategy' (Ministry of Economic Affairs and Employment of Finland 2026) 8-9.

³⁴ Statistics Finland, 'Energy supply and consumption' (*stat.fi*) <<https://stat.fi/en/statistics/ehk#tables-cl9h2b9v115t10bt8xzi3rjx2>> accessed 15 April 2026.

³⁵ *ibid.*

³⁶ Statistics Finland, 'Share of fossil-free electricity production rose to 95 per cent in 2024' (*stat.fi*, 27 November 2025) <<https://stat.fi/en/publication/cm1hs1qfy32tf07w5nzs9o0b>> accessed 15 April 2026.

³⁷ Ministry of Economic Affairs and Employment of Finland (n 33) 100-101.

³⁸ *ibid.* 87.

1.2 Research Objectives and Questions

Against this background, this thesis seeks to fill the research gap in understanding the role that Finnish renewable energy companies currently play in the country's just energy transition, by answering the following research questions:

Main research question: *To what extent do Finnish renewable energy companies' public disclosures on their Human Rights Due Diligence (HRDD) processes align with their corporate responsibility to respect human rights under the United Nations Guiding Principles on Business and Human Rights (UNGPs), particularly in identifying, assessing and communicating their (potential) adverse human rights impacts?*

Sub-research question 1: *How do Finnish renewable energy companies publicly identify, assess and communicate their (potential) adverse human rights impacts and how does this align with the UNGPs' HRDD expectations?*

Sub-research question 2: *What gaps emerge from these public disclosures considering the UNGPs' HRDD expectations, what explains these gaps and what actions can be identified for improving Finnish renewable energy companies' ability to positively contribute to a just energy transition through HRDD?*

1.3 Hypothesis

Most of the examined companies' public disclosures on their human rights due diligence processes will most likely not be in alignment with the UNGPs. The public disclosures are likely to discuss environmental impact assessments (EIAs) or their sustainable business practices from an environmental perspective. The examined companies may recognise the importance of stakeholder engagement, but not with human rights (law) as the guiding basis. Furthermore, the examined companies' HRDD processes will likely not be aligned with the UNGPs, due the lack of hard law mandating said companies to perform HRDD.

Finnish companies are not as of writing mandated under Finnish law to perform HRDD, meanwhile EIA procedures are commonplace as it is mandated for projects and changes to them that carry likely significant environmental impacts.³⁹ According to a 2021 report on the status of human rights performance in Finnish companies (SIHTI report), the level of Finnish companies embedding respect and HRDD was low across all reviewed sectors, including

³⁹ Laki ympäristövaikutusten arviointimenettelystä (Act on the Environmental Impact Assessment Procedure) (252/2017).

the energy sector,⁴⁰ reporting that ‘the majority of [reviewed] Finnish companies, this process ha[d] not yet been fully started or it [was] at a very initial stage’.⁴¹ Furthermore, the report found that ‘more than half of the [studied] companies had not published any information on their human rights due diligence process’.⁴² This is unlikely to have significantly changed during the past five years. Lastly, given that the European Union’s Corporate Sustainability Due Diligence Directive is seemingly the only HRDD legislation on the horizon applicable to Finnish companies, micro, small and medium-sized businesses⁴³ – categories that all the examined Finnish renewable energy companies in this empirical legal case study fall into – are currently not covered by its scope. It is therefore unlikely that the examined companies would pre-emptively perform HRDD or communicate on these processes, as only businesses with more than 5 000 employees and a 1.5-billion-euro net turnover are mandated to perform it.⁴⁴

1.4 Methodology and Materials

The thesis employs both doctrinal and non-doctrinal legal research methods to answer the research questions presented in Chapter 1.2.

By means of a historical-legal overview, the development of the concept of corporate responsibility to respect human rights is examined in Chapter 2.1.⁴⁵ This provides necessary historical context behind the examined UNGPs on corporate responsibility, and their legal form discussed in a subsequent sub-chapter. Supported by academic literature and official UN documents, the chapter describes the first meaningful international political and legal processes aimed at regulating transnational companies’ activities affecting human rights, including Professor John Ruggie’s development of the Protect,

⁴⁰ Elina Tran-Nguyen, et al., *Status of the Human Rights Performance of Finnish Companies: SIHTI-project report* (Finnish Ministry of Economic Affairs and Employment 2021) 68.

⁴¹ *ibid* 11.

⁴² Tran-Nguyen, et al. (n 40) 70.

⁴³ European Commission, ‘SME definition’ (*commission.europa.eu*) <https://single-market-economy.ec.europa.eu/smes/sme-fundamentals/sme-definition_en> accessed 15 April 2026.

⁴⁴ States have until July 2029 to transpose the Directive into national law. European Council, ‘Council signs off simplification of sustainability reporting and due diligence requirements to boost EU competitiveness’ (*consilium.europa.eu*, 24 February 2026) <<https://www.consilium.europa.eu/en/press/press-releases/2026/02/24/council-signs-off-simplification-of-sustainability-reporting-and-due-diligence-requirements-to-boost-eu-competitiveness/>> accessed 15 April 2026.

⁴⁵ Nasir Majeed, et al., ‘On Historical and Historical-Legal Research: Forms, Challenges and Methodologies’ (2023) *Pakistan Journal of Social Research* 528, 531.

Respect and Remedy Framework and its subsequent incorporation into the UNGPs.

A legal doctrinal research method⁴⁶ is employed in Chapters 2.2 and 3.1 to review and describe firstly, the content and interpretation of the examined UNGPs on corporate responsibility to respect human rights, and, secondly, the legal form of the UNGPs. The method allows for a detailed examination of how the corporate responsibility to respect human rights is reflected in both the foundational and operational UNGPs, e.g. through HRDD, using sources such as legal commentaries and an OHCHR interpretive guide to the UNGPs. By examining official United Nations (UN) documents and academic literature, the method also provides an account on what the soft law form of the UNGPs implies for their legal bindingness on businesses.

Through socio-legal research,⁴⁷ this thesis also undertakes certain policy-oriented and sector-specific analyses and conducts a quantitative empirical legal case study. Chapter 2.2.3 briefly describes the UNGPs' regulatory influence in Finland and beyond, supported by academic literature, official reports and news articles. The method is appropriate as it presents how the UNGPs as a soft law instrument has influenced the development of various hard law instruments mandating businesses to perform HRDD, including its influence on Finnish efforts to adopt national legislation mandating HRDD. Chapter 3.2 presents human rights risks identified within the renewable energy sector's value chain. Drawing on UN and non-governmental organisation reports, and relevant jurisprudence, the chapter examines real-life phenomena in the renewable energy sector and how these impede the enjoyment of human rights.

By means of a quantitative empirical legal case study,⁴⁸ Finnish renewable energy companies' public disclosures on their HRDD processes and their alignment with select UNGPs is examined in Chapter 4.1. This is done by applying the Corporate Human Rights Benchmark's (CHRB) 2026 methodology, a method that 'assess[es] and rank[s] companies in high-risk sectors on their human rights performance'⁴⁹ against the UNGPs⁵⁰, including companies' implementation of HRDD. Although the conducted case study in this thesis does not rank the examined Finnish renewable energy companies against companies in other high-risk sectors in the way the CHRB does,⁵¹ the

⁴⁶ P. Ishwara Bhat, *Idea and Methods of Legal Research* (Oxford University Press 2020) 145-147.

⁴⁷ Lisa Webley, 'The why and how to of conducting a socio-legal empirical research project' in Naomi Creutzfeldt (ed), *Routledge Handbook of Socio-Legal Theory and Methods* (Routledge 2019) 59.

⁴⁸ Bhat (n 46) 304.

⁴⁹ World Benchmarking Alliance (WBA), 'Methodology for the 2026 Corporate Human Rights Benchmark' (WBA 2024) 5.

⁵⁰ WBA (n 49) 8.

⁵¹ *ibid* 5.

method's scoring system is used to assess the examined companies' implementation of HRDD based on their public disclosures. The examined companies are scored based on the presence of listed elements within selected indicators in measurement area D concerning HRDD. The selected indicators and rationale behind their choice are further discussed in the following sub-chapter and in Chapter 4.1. Each element within an indicator carries equal weight and are given either a score of 0 or 1, i.e. either the element is present in the examined companies' public disclosures on HRDD or it is not.⁵² The presence of each element within an indicator is assessed based on publicly available information retrieved from the companies' website(s), such as pages on human rights and/ or sustainability, policy commitments, and annual (financial and sustainability) reports available on the internet.⁵³

The CHRB method 'translates the foundational expectations of the UNGPs into a measurable framework'⁵⁴ and connects the expectations of multiple UNGPs into concrete indicators and elements that are easily compared against company performance. The method is also fitting within the Finnish context. According to the SIHTI report, the CHRB's Core UNGP Indicators – which include the empirical legal case study's selected indicators – was described as 'well suited to assessing the human rights performance of Finnish companies, as they focus on the basic elements of the UN Guiding Principles and are suitable for different industries and (...) companies of all sizes'.⁵⁵ The chosen method is however limited by the type of information collected, namely examined companies' public disclosures. Companies may (un)intentionally opt to not disclose information on their HRDD processes, for reasons such as commercial confidentiality or identifying human rights risks at the risk of incurring liability or reputational damage.⁵⁶ Companies may also be doing more than they claim to be doing or planning to implement HRDD processes but have (un)intentionally chosen not to do so or have failed to make this information clear in their public disclosures. Furthermore, the CHRB methodology assesses the presence of certain elements of an indicator that companies are scored on, but not the degree or extent that companies' (partially) meet the elements set out in each indicator. This was evident when collecting data and scoring the examined companies within the selected indicators, which required introducing 'partially present' as a score when assessing the presence of specific elements. The empirical findings, CHRB indicators and element descriptions and scores are presented in Chapter 4.1 and the Annexes.

⁵² *ibid* 15.

⁵³ *ibid* 14. Further details on data collection methods can be found in Annex II.

⁵⁴ UNDP, 'Human Rights vs. Competitiveness: A False Dilemma?' (UNDP 2025) 21.

⁵⁵ Tran-Nguyen, et al. (n 40) 95.

⁵⁶ GP 21 (c); UNDP (n 54) 21.

1.5 Definitions & Scope

The term ‘(potential) adverse human rights impacts’ is used to collectively refer to human rights risks **and/or** actual adverse human rights impacts. When discussed individually, they are referred to as either a human rights risk or an adverse human rights impact.⁵⁷

The terms ‘business’, ‘company’ and ‘business enterprise’ are used interchangeably throughout the thesis and refers to a legal entity that performs ‘an activity or trade with the intent of making a profit’,⁵⁸ except when quoting others or discussing the substantive content of the legal instruments, which may define these terms differently.

‘Finnish renewable energy companies’ is used to refer to the examined companies in the empirical legal case study. The member list of Renewables Finland ry,⁵⁹ a Finnish renewable energy advocacy organisation, was used to find the sample of examined companies⁶⁰ and were determined based on the following criteria:

The company...

- a) develops renewable energy projects in Finland;
- b) is registered in Finland;
- c) is not a subsidiary of a foreign company.

The first criterion limits companies to developers of renewable energy projects, including, but not limited to planning, construction and maintenance of renewable energy projects. This is because said companies are in a suitable position to perform human rights due diligence throughout the project lifecycle with the ability to identify and address (potential) adverse human rights impacts within the up- and downstream⁶¹ renewable energy value chain.⁶² Companies that solely produce renewable energy and are not involved in pro-

⁵⁷ Definitions provided on In Chapter 3.1.1.1.

⁵⁸ Legal Information Institute, ‘business’ (*law.cornell.edu*) <<https://www.law.cornell.edu/wex/business>> accessed 15 April 2026.

⁵⁹ Filtered by industry: ‘project developers, owners and electricity producers’.

⁶⁰ The list of examined companies can be found in Annex II.

⁶¹ The Danish Institute for Human Rights, ‘Due Diligence in the Downstream Value Chain: Case Studies of Current Company Practice’ (The Danish Institute for Human Rights 2024) 6-7.

⁶² OHCHR (n 27) 37-38.

ject development have been excluded for the same reason. Furthermore, companies that produce fossil fuels alongside renewable energy have also been excluded from the list of chosen companies. This is because, in contrast to companies that solely produce renewable energy and thereby positively contribute to the green energy transition, fossil-fuel companies are still actively producing fossil fuels contributing to the advancement of climate change and its adverse effects.

The last two criteria exist to limit the examined companies to those that conduct the majority of their own activities within Finland and to ensure that the public disclosures on their HRDD processes reflect their activities in the renewable energy projects that are being specifically developed in Finland.

Since the empirical legal case study of the extent of Finnish renewable energy companies' HRDD processes is dependent on the extent of their transparency and availability of publicly available data,⁶³ the selected UNGP indicators within measurement area D are: identification (D01), assessment (D02) and communication (D05) of (potential) adverse human rights impacts. Indicators concerning the integration (D03) and tracking (D04) of these impacts have been excluded from this study, as publicly available information on these processes are not as likely to be found in comparison to the selected indicators.

The author acknowledges the existing green growth/ degrowth debate concerning the relationship between environmental sustainability and economic growth within green/ just transitions.⁶⁴ This thesis, however, does not seek to directly contribute to this debate. For the purposes of the analysis, it adopts the prevailing premise that a just energy transition can positively address both the adverse effects of climate change and the adverse social impacts of the energy transition without taking a normative position on this premise. By outlining the type of conduct expected of businesses and examining how such conduct can positively contribute to a just transition, the thesis addresses the current conduct and role of Finnish renewable energy companies in identifying, assessing and communicating their (potential) adverse human rights impacts.

⁶³ Justine Nolan and Nana Frishling, 'Human rights due diligence and the (over)reliance on social auditing in supply chains' in Surya Deva and David Birchall, *Research Handbook on Human Rights and Business* (Edward Elgar Publishing Limited 2020) 114.

⁶⁴ E.g. Jacob Hasselbalch and Mathias Larsen, 'Reimagining growth futures: Overcoming the false binary between green growth and degrowth' (2026) 240 *Ecological Economics* 1; Çiğdem Tuğaç, 'Green Growth, Just Transition and Decent Works in the Context of Sustainable Development and Combatting Climate Change' (2020) 12 *Alternatif Politika* 424; Gubb Marit Stigson, 'Planning for growth or degrowth in energy transitions – a case study of Gotland, Sweden' (2025) 34 *European Planning Studies* 190.

The author notes that the empirical legal case study could (also) have been qualitative, e.g. by conducting interviews with representatives from the examined companies. While recognising the value of such a study,⁶⁵ it was not feasible within the time constraints of writing this thesis and would significantly alter the nature of the empirical legal case study and research questions, focusing on companies' own assessments of their HRDD processes rather than studying what they communicate publicly and how this aligns with the UNGPs.

It is also noted that the examined companies operate in a wider regulatory context beyond the UNGPs, including other soft law instruments, various branches of national and international law as well as EU law.⁶⁶ A study that would include these branches of law is, however, excluded from this thesis, as such a study would not be feasible within the time and word count allocated for this thesis.

1.6 Outline

This introductory chapter is followed by three substantive chapters:

Chapter 2, titled 'The Corporate Responsibility to Respect Human Rights', provides a brief background on the development of the corporate responsibility to respect human rights, outlining the first meaningful international political and legal processes aimed at regulating transnational companies' activities affecting human rights, most notably Professor John Ruggie's development of the Protect, Respect and Remedy Framework. This chapter also discusses how this responsibility is reflected and interpreted in the foundational principles of the UNGPs, as well as the UNGPs' legal form and regulatory influence in Finland and beyond.

Chapter 3, titled 'Identifying, Assessing and Communicating (Potential) Adverse Human Rights Impacts of Renewable Energy Companies' examines the operationalisation of the corporate responsibility to respect human rights through the interpretation of UNGPs 17, 18 and 21 and presents human rights risks identified within the renewable energy value chain.

Chapter 4, titled 'Finnish Renewable Energy Companies' Human Rights Due Diligence Processes and their Role in the Finnish Just Energy Transition', presents the findings of the empirical study on Finnish renewable energy companies' HRDD processes, examines the identified gaps in their HRDD

⁶⁵ See e.g. Robert McCorquodale et al., 'Human Rights Due Diligence in Law and Practice: Good Practices and Challenges for Business Enterprises' (2017) 2 Business and Human Rights Journal 195 and Tran-Nguyen, et al. (n 40) 33.

⁶⁶ Mikko Rajavuori, *Kestävän yritystoiminnan oikeus* (Alma Insights 2025) 92–101.

processes, discusses possible explanations for these gaps and provides recommendations in order for Finnish renewable energy companies to positively contribute to a just transition.

Finally, the Conclusion revisits the posited research questions, outlines the current status quo amongst Finnish renewable energy companies' HRDD practices and contends that said companies should perform HRDD in the context of the climate emergency.

2 The Corporate Responsibility to Respect Human Rights

2.1 History & Development

The corporate responsibility to respect human rights found in the United Nations Guiding Principles (UNGPs) was born out decades of efforts by different actors to address the governance gaps in relation to transnational companies (TNCs).⁶⁷ The first efforts at regulating business activities affecting human rights on an international level date back to the 1970s, with the creation of the United Nations Commission on Transnational Corporations (UNCTNC), and the adoption of the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises (OECD Guidelines) and the International Labour Organisation's (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO Multinational Enterprises Declaration).⁶⁸ Failing to reach consensus on a multilateral instrument 'defining the entirety of relations between governments and TNCs'⁶⁹ amongst its members and member states, the UNCTNC officially ceased its work on the instrument in 1992.⁷⁰ The OECD Guidelines and ILO Multinational Enterprises Declaration were adopted and have subsequently been updated and revised to align with the UNGPs.⁷¹ In 2000, then-UN Secretary-General Kofi Annan launched the United Nations (UN) Global Compact, a global corporate sustainability and social responsibility initiative where members 'embrace, support and promote' ten principles derived from the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the Rio Declaration

⁶⁷ Robert McCorquodale, *Business and Human Rights* (Oxford Law Pro 2024) 6.

⁶⁸ McCorquodale (n 67) 8, 10-11.

⁶⁹ Karl Sauvant, 'The Negotiations of the United Nations Code of Conduct for Transnational Corporations: Experiences and Lessons Learned' (2015) 16 *The Journal of World Investment & Trade* 11, 19.

⁷⁰ McCorquodale (n 67) 9-10.

⁷¹ Roel Nieuwenkamp, 'Expert Letters and Statements on the Application of the OECD Guidelines for Multinational Enterprises and UN Guiding Principles on Business and Human Rights in the Context of the Financial Sector', June 2014, 18 <<https://web.archive-storage.oecd.org/aemint-web-archive-prod/web-archive/fa/faf55395768123cdedeb85d3c63358a4f727e128c323f35a9ef0d1be6c101160.pdf>> accessed 19 Feb 2026; Reflected in the preamble to the 2017 revision of the ILO Multinational Enterprises Declaration and its principle 10: International Labour Organization, Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (adopted by the Governing Body at its 204th session (Geneva, November 1977) and amended at its 279th (November 2000), 295th (March 2006) and 329th (March 2017)).

on Environment and Development and later, the UN Convention Against Corruption.⁷² The network has since grown, ‘involving over 20,000 companies and 3,000 non-business participants in 160 plus countries’ as of 2025.⁷³

One of the main catalysts to the development of the corporate responsibility to respect human rights as seen in the UNGPs were (the demise of) the 2003 Norms on the Responsibilities of TNCs and Other Business Enterprises with regard to Human Rights (the Norms). Introduced by a working group under the UN Sub-Commission on the Promotion and Protection of Human Rights,⁷⁴ the Norms were ‘the first international effort to develop legally binding international human rights standards for companies’.⁷⁵ While its binding and ‘non-voluntary’ nature was broadly supported by non-governmental organisations,⁷⁶ the Norms faced corporate opposition.⁷⁷ The UN Commission on Human Rights (the now UN Human Rights Council) ultimately declined to adopt them the following year, reflecting states’ reluctance to adopt a treaty creating legal obligations related to human rights on TNCs.⁷⁸

Against this backdrop, in 2005, Professor John Ruggie was appointed Special Representative of the Secretary-General of the UN on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises (SRSG) by the UN Commission on Human Rights,⁷⁹ tasked inter alia to ‘identify and clarify standards of corporate responsibility and accountability for

⁷² Maria Alejandra Gonzalez-Perez & Liam Leonard, ‘The UN Global Compact’ in Alice de Jonge & Roman Tomasic (eds), *Research Handbook on Transnational Companies* (Edward Elgar Publishing 2017) 119.

⁷³ United Nations Global Compact, ‘25 Years of the UN Global Compact: A Legacy of Impact and Call for Bold Action’ (unglobalcompact.org, 24 Feb 2025) <<https://unglobalcompact.org/compactjournal/25-years-un-global-compact-legacy-impact-and-call-bold-action>> accessed 19 February 2026.

⁷⁴ McCorquodale (n 67) 11; Economic and Social Council Draft Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights (30 May 2003) UN Doc. E/CN.4/Sub.2/2003/12.

⁷⁵ John Ruggie, *Just Business: Multinational Corporations and Human Rights* (W.W. Norton & Company 2013) 47.

⁷⁶ David Weissbrodt and Maria Kruger, ‘Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises’ (2003) 97 *American Journal of International Law* 901, 906.

⁷⁷ E.g. International Organisation of Employers and International Chamber of Commerce, ‘Joint views of the International Organisation of Employers and International Chamber of Commerce on the draft “Norms on the responsibilities of transnational corporations and other business enterprises with regard to human rights”’ <[https://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/business_and_human_rights/EN/\(2004-03\)%20Draft%20Norms%20Business%20and%20Human%20Rights%20IOCC%20IOE%20Position.pdf](https://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/business_and_human_rights/EN/(2004-03)%20Draft%20Norms%20Business%20and%20Human%20Rights%20IOCC%20IOE%20Position.pdf)> accessed 19 February 2026; Ruggie (n 75) 53.

⁷⁸ McCorquodale (n 67) 11-12; UNCHR Responsibilities of Transnational Corporations and other Business Enterprises with regard to Human Rights UN Doc E/CN.4/2004/116

⁷⁹ United Nations, ‘Secretary-General Appoints Special Representative on Business and Human Rights’ (Press Release SG/A/934, 25 July 2005) <<https://press.un.org/en/2005/sga934.doc.htm>> accessed 19 February 2026.

transnational corporations and other business enterprises with regard to human rights'.⁸⁰ Having identified serious flaws in the Norms and witnessed the broad spectrum of opinions expressed in relation to the Norms, the SRSG felt that 'only a clean break would free [his] mandate from the shadow cast over it by the Norms' – committing a so-called 'Normicide'.⁸¹ Between 2005-2008, through a 'rigorous evidence-based approach'⁸² and by engaging with a wide range of stakeholders,⁸³ the SRSG designed the Protect, Respect and Remedy Framework (The Framework).⁸⁴ The Framework rests on three 'differentiated but complementary' pillars:

- 1) *'The state duty to protect against human rights abuses;*
- 2) *The corporate responsibility to respect human rights;*
- 3) *The need for more effective access to remedies'.*⁸⁵

The second pillar is defined as a responsibility to respect human rights beyond complying with national laws, and its scope being 'defined by social expectations – as part of what is sometimes called a company's social licence to operate'.⁸⁶ This definition 'left significant room for interpretation and possible developments'.⁸⁷ In the SRSG's subsequent reports, the corporate responsibility to respect is called a 'social norm'⁸⁸ and later a 'standard of expected conduct'.⁸⁹ In his 2008 report, the SRSG does not define what exactly 'social expectations, norms or standards of expected conduct' are, but what is broadly understood is that companies operate on the conditions of the social expectations or norms of society – or a 'collective sense of "oughtness" with regard to the expected conduct of social actors', according to the SRSG in his reflections after his mandate.⁹⁰ What these social expectations or norms are

⁸⁰ OHCHR Human rights and transnational corporations and other business enterprises (20 April 2005) UN Doc Human Rights Res 2005/69, para 1 (a).

⁸¹ Ruggie (n 75) 54; Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises, John Ruggie (SRSG) Interim report of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises (22 February 2006) UN Doc E/CN.4/2006/97, para 59.

⁸² Ruggie (n 75) 55.

⁸³ SRSG Protect, Respect and Remedy: A Framework for Business and Human Rights (7 April 2008) UN Doc A/HRC/8/5, para 4.

⁸⁴ *ibid.*

⁸⁵ *ibid* para 9.

⁸⁶ *ibid* para 54.

⁸⁷ Carlos López, 'The 'Ruggie process': from legal obligations to corporate social responsibility?' in Surya Deva & David Bilchitz (eds), *Human Rights Obligations of Business: Beyond the Corporate Responsibility to Respect?* (Cambridge University Press 2013) 64.

⁸⁸ SRSG Business and human rights: towards operationalizing the "protect, respect and remedy" framework (22 April 2009) UN Doc A/HRC/11/13, para 48.

⁸⁹ SRSG Business and human rights: further steps toward the operationalization of the "protect, respect and remedy" framework (9 April 2010) UN Doc A/HRC/14/27, para 55; McCorquodale (n 67) 84.

⁹⁰ McCorquodale (n 67) 84-85; Ruggie (n 75) 92.

(based on), what is meant by ‘society’, its scope and who is included in said ‘society’, is perhaps impossible to define as a whole.⁹¹ While critiquing the SRSG’s lack of a ‘consistent and solid theoretical and/or normative argument in the report’s elaboration of the ‘corporate responsibility to respect’ and its character as a social norm’, López however recognises that this broad definition of corporate responsibility was key to its widespread support.⁹² The framework was unanimously endorsed by the UN Human Rights Council, and the SRSG’s mandate was extended for an additional three years, developing the UNGPs on the basis of the Framework.⁹³

2.2 The United Nations Guiding Principles on Business and Human Rights

2.2.1 Foundational Principles

In the words of the SRSG: ‘the Framework addresses what should be done; the Guiding Principles how to do it’.⁹⁴ The UNGPs, introduced by the SRSG and adopted by the UN Human Rights Council in 2011, comprise of 31 Guiding Principles (GPs) with the ‘objective of enhancing standards and practices with regard to business and human rights’.⁹⁵ Each GP is followed by an individual commentary, with GPs concerning corporate responsibility to respect human rights having further guidance on their interpretation provided by the Office of the UN High Commissioner for Human Rights after the launch the UNGPs (the Interpretive Guide).⁹⁶

The second pillar of the Framework, i.e. the corporate responsibility to respect human rights, is reflected in GPs 11-24, divided into *foundational* (GPs 11-15) and *operational* (GPs 16-24) principles. What is meant by ‘respect’ is found in GP 11, stating that business enterprises respect human rights by ‘avoid[ing] infringing on the human rights of others and address[ing] adverse

⁹¹ McCorquodale (n 67) 85; Ruggie (n 75) 92. See also: Frank Vanclay, ‘Questioning the origin of the expression ‘social licence to operate’: challenging current beliefs’ (2026) 44 IAPA 2.

⁹² López (n 87) 64 & 66.

⁹³ UNHRC Mandate of the Special Representative of the Secretary- General on the issue of human rights and transnational corporations and other business enterprises (18 June 2008) UN Doc A/HRC/8/7.

⁹⁴ Ruggie (n 75) 81.

⁹⁵ UNGPs, 1.

⁹⁶ OHCHR (n 27) 3-4.

human rights impacts with which they are involved'.⁹⁷ This is further specified in GP 13, where the responsibility to respect human rights requires business enterprises to:

- a) *“Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;*
- b) *Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.”*

GP 13 reflects the many ways business enterprises can be involved with adverse human rights impacts and shows how the corporate responsibility respect for human rights as explained in GP 11 extends beyond ‘do no harm’ (‘avoid causing or contributing’) to ‘do good’ (‘address’, ‘seek to prevent’ or ‘mitigate’).⁹⁸ It is also tied to remediation, which business enterprises should ‘provide for or cooperate in’ if they have caused or contributed to adverse human rights impacts through their activities.⁹⁹

The corporate responsibility to respect human rights exists ‘independently of States’ abilities and/or willingness to fulfil their own human rights obligations’¹⁰⁰ and refers to ‘internationally recognized human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the ILO’s Declaration on Fundamental Principles and Rights at Work’¹⁰¹. The commentary to GP 12 provides that the responsibility extends itself further beyond the rights mentioned in these human rights instruments, depending on the ‘nature of a business or the surrounding circumstances’.¹⁰² The responsibility applies ‘fully and equally’ to ‘all enterprises regardless of their size, sector, operational context, ownership and structure’.¹⁰³ GP 14 does however recognise that ‘the scale and complexity of the means through which enterprises meet

⁹⁷ GP 11.

⁹⁸ SRSB (n 83) para 24; Sara L. Seck, ‘Guiding Principle 11: The Responsibility of Business Enterprises to Respect Human Rights’ in Barnali Choudhury (ed), *The UN Guiding Principles on Business and Human Rights: A Commentary* (Edward Elgar Publishing 2023) 11.09.

⁹⁹ GP 22; Description of cause, contribution and direct linkage found in OHCHR (n 27) 16.

¹⁰⁰ Commentary to GP 11.

¹⁰¹ GP 12.

¹⁰² Sarah Joseph, ‘Guiding Principle 12: Minimum Human Rights Standards for Pillar II’ in Barnali Choudhury (ed), *The UN Guiding Principles on Business and Human Rights: A Commentary* (Edward Elgar Publishing 2023) 12.29-31; Commentary to GP 12; OHCHR (n 27) 11; Critique towards the UNGPs’ ‘hierarchy of human rights’: Rosemary Hunter, ‘Contesting the Dominant Paradigm: Feminist Critiques of Liberal Legalism’ in Margaret Davies and Vanessa Munro (eds), *The Ashgate Companion to Feminist Legal Theory* (Routledge 2016), 13, 15.

¹⁰³ GP 14; Commentary to GP 14.

that responsibility may vary according to these factors and with the severity of the enterprise's adverse human rights impacts'. Severity of impacts are determined based on their 'scale, scope and irremediable character', meaning the gravity; the number of individuals affected; and the ability restore the affected persons to the same or equivalent to their prior situation to the adverse human rights impact.¹⁰⁴

GP 15 lays out the substantive content to GP 13 as follows:

"In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:

- a) A policy commitment to meet their responsibility to respect human rights;*
- b) A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;*
- c) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute."*

These three elements are further developed in operational GPs 16-24, reflecting business enterprises' responsibility to 'know and show' their respect for human rights.¹⁰⁵ Human rights due diligence – the operationalisation of the foundational principles and the focus of this thesis – is discussed further in Chapter 3.1.

2.2.2 Legal Form

The UNGPs make it clear that they do not create any new legally binding obligations under international law and that the corporate responsibility to respect human rights is to be distinguished from 'issues of legal liability and enforcement'.¹⁰⁶ This was a conscious decision by the drafters of the UNGPs for at least two reasons. First, the drafters did not wish to 'rock the international (human rights) law boat' so to speak, by establishing companies as subjects of international law and identifying direct legal obligations vested upon them.¹⁰⁷ Second, the SRSG recognised that the idea of such legal obligations were not well-received by companies or states, as seen with the Norms, and

¹⁰⁴ OHCHR (n 27) 19.

¹⁰⁵ Commentary to GP 15.

¹⁰⁶ Preamble to UNGPs; Commentary to GP 12.

¹⁰⁷ McCorquodale (n 67) 86.

instead needed to establish a ‘common global normative platform and authoritative policy guidance’.¹⁰⁸ The commentary of GP 11 further clarifies that the corporate responsibility to respect human rights is ‘a global standard of expected conduct for all business enterprises wherever they operate’, with the Interpretive Guide further noting that the responsibility ‘exists over and above legal compliance’ and ‘independently of an enterprise’s own commitment to human rights’.¹⁰⁹ For these reasons, the UNGPs are broadly considered to be an international soft law instrument, reflecting both existing legal obligations found in human rights treaties and non-binding standards aimed at states and businesses.¹¹⁰

There are, however, varying perspectives regarding the extent to which the UNGPs are legally binding on business enterprises. While some argue that the UNGPs could be seen to clarify (and even codify) corporate responsibility to respect human rights under international human rights law,¹¹¹ others question whether business enterprises could be seen to have had any direct legal obligations as non-state actors under international human rights law before the adoption of the UNGPs, given that the responsibility is said in the UNGPs to be based on ‘global standard of expected conduct’.¹¹² There is also the argument that the UNGPs have now become a hybrid between soft and hard law, with authors such as Rajavuori arguing that ‘it is impossible to view the guiding principles solely as soft law since a significant part of their content is already an integral component of the building blocks of the law of sustainable business’ through their incorporation into ‘numerous legal systems that establish effective sustainability obligations’.¹¹³

¹⁰⁸ Ruggie (n 75) 81; See International Organisation of Employers and International Chamber of Commerce (n 77).

¹⁰⁹ Commentary to GP 11; OHCHR (n 27) 13-14.

¹¹⁰ Dinah Shelton, ‘Soft Law’ in David Armstrong (ed), *Routledge Handbook of International Law*, (Routledge 2009), 69; Stéphanie Lagoutte, ‘The UN Guiding Principles on Business and Human Rights: A Confusing ‘Smart Mix’ of Soft and Hard International Human Rights Law’ in Stéphanie Lagoutte et al. (eds) *Tracing the Roles of Soft Law in Human Rights* (Oxford University Press 2016) 241 & 249; See: Elena Corcione, ‘The Role of Soft-Law in Adjudicating Corporate Human Rights Abuses: Interpreting the Alien Tort Statute in the Light of the UN Guiding Principles on Business and Human Rights’ (2021) 6 *European Papers* 1293, 1294; Elena Assenza, ‘From International “Soft” Law to Law in Business and Human Rights: The Role of the UNGPs in the Development of Formal Sources of International Law’ in Andreas R. Ziegler et al (eds) *Business and Human Rights* (Brill 2024) 14-15.

¹¹¹ McCorquodale (n 67) 43.

¹¹² Seck (n 98) 11.04.

¹¹³ Rajavuori (n 66) 175.

2.2.3 Regulatory Influence

Despite ongoing debates about the exact legal form and bindingness of the UNGPs as a soft law instrument,¹¹⁴ the UNGPs were unanimously endorsed by the UN Human Rights Council and have been well-received by businesses and civil society.¹¹⁵ The influence of the UNGPs can be seen both on an international and national level.¹¹⁶ As mentioned previously, the OECD Guidelines and ILO Multinational Enterprises Declaration were updated and revised to align with the UNGPs.¹¹⁷ On a European Union (EU) level, the EU has since adopted a Corporate Sustainability Due Diligence Directive, with the UNGPs directly referenced multiple times in its 2024 preamble.¹¹⁸ Nationally, countries have adopted National Action Plans for implementing the UNGPs and some have adopted mandatory human rights due diligence laws such as France, Germany and Norway.¹¹⁹

Finland adopted its own National Action Plan for the implementation of the UNGPs in 2014,¹²⁰ and in 2019, the Finnish Minister of Labour proposed an European Union agenda for action on business and human rights.¹²¹ The same

¹¹⁴ See (n 110) Lagoutte.

¹¹⁵ McCorquodale (n 67) 33; UNHRC Human rights and transnational corporations and other business enterprises (6 July 2011) UN Doc A/HRC/RES/17/4, para 1.

¹¹⁶ Rajavuori (n 66) 175.

¹¹⁷ See Chapter 2.1.

¹¹⁸ Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 [2024] OJ L 2024/1760, 5 July 2024; Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements [2026] OJ L *forthcoming*.

¹¹⁹ Law No 2017-399 of 27 March 2017 on the Corporate Duty of Vigilance (France) (Duty of Vigilance Law); Act on Corporate Due Diligence Obligations in Supply Chains (Germany) 2021 (LkSG); Åpenhetsloven (Transparency Act) (Norway) 2021. Since the Omnibus amendments to the EU corporate sustainability due diligence directive, a draft law proposing the amendment of the LkSG has been brought forth in the German Bundestag: Deutscher Bundestag, ‘Vorlagen zum Lieferkettengesetz debattiert’ (www.bundestag.de, 2026) <<https://www.bundestag.de/dokumente/textarchiv/2026/kw03-de-lieferketten-1136308>> accessed 13 May 2026. France will also need to harmonise its Duty of Vigilance Law in line with the Omnibus amendments.

¹²⁰ Ministry of Employment and the Economy (Finland), *National Action Plan for the Implementation of the UN Guiding Principles on Business and Human Rights* (2014) <<https://tem.fi/documents/1410877/3084000/National+action+plan+for+the+implementation+of+the+UN+guiding+principles+on+business+and+human+rights/1bc35feb-d35a-438f-af56-aec16adfcbae/National+action+plan+for+the+implementation+of+the+UN+guiding+principles+on+business+and+human+rights.pdf?t=1471435462000>> accessed 24 February 2026.

¹²¹ Ministry for Foreign Affairs of Finland, ‘Suomi ehdottaa EU:lle yritykset ja ihmisoikeudet -toimintasuunnitelmaa’ (7 October 2014) <https://um.fi/current-affairs/-/asset_publisher/gc654PySnjTX/content/suomi-ehdottaa-eu-lle-yritykset-ja-ihmisoikeudet>

year, the Ministry of Economic Affairs and Employment commissioned a legal report on how to implement human rights and environmental due diligence through a national corporate social responsibility act.¹²² This was part of the Rinne/ Marin governmental program that sought to develop ‘binding regulation on corporate responsibility as part of the reform work carried out within the framework of the UN and the OECD’.¹²³ Despite the extensive report to the Ministry of Economic Affairs and Employment,¹²⁴ the Ministry’s own extensive memorandum concerning the act and broad support from civil society and sectoral associations,¹²⁵ the act did not materialise, as its preparatory work was suspended due to disagreements between the governmental parties.¹²⁶ The following and current Orpo government has not proposed a similar law during its mandate (as of writing).¹²⁷

Having defined the concept of corporate responsibility to respect human rights and explored its regulatory evolution and (Finnish) influence through the UNGPs, the following chapter examines how this responsibility is operationalised in the UNGPs and outlines human rights risks present within the renewable energy value chain.

[toimintasuunnitelmaa](#)> accessed 24 February 2026; Ministry for Foreign Affairs of Finland, *Agenda for Action on Business and Human Rights* (2019) <<https://um.fi/documents/35732/0/Agenda+for+Action+on+Business+and+Human+Rights+02122019.pdf/54eb2f6f-04a5-3060-7377-e6fcd4847121?t=1575292990419>> accessed 24 February 2026.

¹²² Finnish Government, ‘Yritysvastuulain selvitys käynnistyy’ (10 December 2020) <<https://valtioneuvosto.fi/-/1410877/yritysvastuulain-selvitys-kaynnistyy>> accessed 24 February 2026; Finnish Government, ‘TEM045:00/2020’ <<https://valtioneuvosto.fi/hanke?tunnus=TEM045:00/2020>> accessed 24 February 2026.

¹²³ Finnish Government (n 122).

¹²⁴ Ministry of Economic Affairs and Employment of Finland, *Oikeudellinen selvitys yritysvastuulaista* (2020) <<https://tem.fi/documents/1410877/16402203/Oikeudellinen+selvitys+yritysvastuulaista.pdf/7707bed4-cb57-cb6b-91ab-8344793d2194/Oikeudellinen+selvitys+yritysvastuulaista.pdf?t=1593519974249>> accessed 24 February 2026.

¹²⁵ Ministry of Economic Affairs and Employment of Finland, *Memorandum on the Due Diligence Obligation: Review of the national corporate social responsibility act* (2024) <<https://tem.fi/documents/1410877/0/Memorandum+on+the+due+diligence+obligation.pdf/768b3219-db5b-7643-4a98-889d5f351515?t=1716910443140>> accessed 24 February 2026; See also: https://lakitutka.fi/asiakirjat/lausuntokierros_asiakirjat/159749?highlight=yritysvastuulaki&lang=fi

¹²⁶ Finnwatch, ‘Keskusta ja RKP estämässä kansallisen yritysvastuulain etenemisen’ (22 September 2022) <<https://finnwatch.org/fi/uutiset/keskusta-ja-rkp-estaemaessae-kansallisen-yritysvastuulain-etenemisen>> accessed 24 February 2026.

¹²⁷ Finnish Government, ‘Governments of Finland’ <<https://valtioneuvosto.fi/en/governments>> accessed 24 February 2026; See also: https://lakitutka.fi/haku/all?term=yritysvastuulaki&sort=date_desc&lang=fi

3 Identifying, Assessing and Communicating (Potential) Adverse Human Rights Impacts of Renewable Energy Companies

3.1 Operational Principles

As mentioned in Chapter 2.2, the guiding principles (GPs) 16-24 operationalise the corporate responsibility to respect human rights specified in foundational GPs 11-15. GP 16 sets out how policy commitments towards respecting human rights should be designed by businesses. GP 17 presents the concept of human rights due diligence, with GPs 18-21 expanding on its key elements.¹²⁸ GPs 22-24 concern remediation and issues of context.

This sub-chapter focuses exclusively on GPs 17, 18 and 21 as they concern the identification, assessment and communication of (potential) adverse human rights impacts, in line with the main research question of this thesis.¹²⁹ The last sub-chapter outlines the human rights risks identified within the renewable energy value chain. Together, they comprehensively illustrate the conduct expected from the examined Finnish renewable energy companies and human rights risks associated in their value chains.

3.1.1 Guiding Principle 17 – Human Rights Due Diligence

Human rights due diligence (HRDD) is described in GP 17 as follows:

“In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. Human rights due diligence:

- a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships;*

¹²⁸ Commentary to GP 17.

¹²⁹ Rationale behind this limitation is explained in Chapter 1.5.

- b) *Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations;*
- c) *Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve."*

In simpler terms, as described by Taylor, HRDD is:

*'the practice of a company looking for risks to people which are connected to what the company does, including who it relates to, and taking appropriate action to ensure that those risks do not turn into an adverse impact on people's rights.'*¹³⁰

To understand these descriptions of HRDD, a few clarifications on terminology are in order. First, the meaning of a 'human rights risk' and an 'adverse human rights impact'. According to the Commentary to GP 17, human rights risks are 'the business enterprise's potential adverse human rights impacts'.¹³¹ An adverse human rights impact is defined as 'an action that removes or reduces the ability of an individual to enjoy his or her human rights' in the Interpretive Guide,¹³² and is generally seen as equivalent to a human rights violation or abuse under international human rights law.¹³³ Potential adverse human rights impacts affect the rights defined in GP 12 and can be borne out of various situations such as working conditions, the presence of marginalised groups, the human rights record in a country, etc.¹³⁴

Second, HRDD is to be distinguished from due diligence duties of states under international law and business due diligence. HRDD concerns itself with human rights risks to rights-holders. The due diligence duty on states on the other hand is the inquiry 'whether States have taken reasonable and appropriate steps to avoid or mitigate injury to other States',¹³⁵ while business due diligence concerns managing risks to the business itself¹³⁶. Furthermore,

¹³⁰ Mark Taylor, 'Human rights due diligence in theory and practice' in Surya Deva, and David Birchall (eds), *Research Handbook on Human Rights and Business* (Edward Elgar Publishing Limited 2020) 92.

¹³¹ Commentary to GP 17.

¹³² OHCHR (n 27) 5; On the broader interpretation of 'human rights impacts', see: David Birchall, 'Any Act, Any Harm, To Anyone: The Transformative Potential of "Human Rights Impacts" under the UN Guiding Principles on Business and Human Rights' [2019] *University of Oxford Human Rights Hub* 120.

¹³³ Robert McCorquodale and Cristina Blanco-Vizaretta, 'Guiding Principle 17: Human Rights Due Diligence' in Barnali Choudhury (ed), *The UN Guiding Principles on Business and Human Rights: A Commentary* (Edward Elgar Publishing 2023) 17.08.

¹³⁴ Taylor (n 130) 93.

¹³⁵ Tim Stephens and Duncan French, 'ILA Study Group on Due Diligence in International Law: Second Report' (2016), 3.

¹³⁶ OHCHR, Report of the United Nations High Commissioner for Human Rights Improving Accountability and Access to Remedy for Victims of Business-related Human Rights Abuse: The Relevance of Human Rights Due Diligence to Determinations of Corporate Liability (1 June 2018) UN Doc A/HRC/38/20/Add.2, para 8.

HRDD extends itself further than business due diligence in terms of its scope of responsibilities (GP 17 a&b), its constancy (GP 17 c) and its basis in human rights law.¹³⁷

GP 17 sets out four elements that form the HRDD process: *identifying* and *assessing* actual and potential human rights impacts; *integrating* and acting upon the findings; *tracking* responses; and *communicating* how impacts are addressed – further elaborated in GPs 18-21.¹³⁸ As a whole, GP 17 recognises that HRDD ‘encompasses the entire value chain’,¹³⁹ including the supply chain.¹⁴⁰ It extends itself not only to adverse human rights impacts caused or contributed to through a businesses’ own activities, but also to those impacts that can be directly linked to its operations, products or services through its business relationships.¹⁴¹ At the same time, GP 17 highlights that one single form of HRDD cannot be applied to all businesses, recognising that HRDD requirements vary ‘in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations’.¹⁴² For example, the size of the business itself is not indicative of the scale or severity of human rights risks in their value chains nor their ability to use leverage in their business relationships.¹⁴³ The severity of a business’ impacts is ‘judged by their scale, scope and irremediable character’,¹⁴⁴ meaning that businesses should prioritise ‘general areas where the risk of adverse human rights impacts is most significant’ in their HRDD processes.¹⁴⁵ The scale and complexity of HRDD is determined by its operations is based on its ‘sector, operational context, ownership and structure’.¹⁴⁶ The nature and context of a business’ operations is described as ‘the type[s] of activities undertaken’ and the location of its (suppliers’) activities.¹⁴⁷ Lastly, due to time, evolving operations and operating contexts, the (severity of) potential adverse human rights impacts also evolve.¹⁴⁸ By practicing ongoing HRDD, businesses can recognise these changes and thereby better avoid causing, contributing to or be directly linked to new adverse human rights impacts.¹⁴⁹

¹³⁷ OHCHR (n 27) 32-33; Robert McCorquodale, ‘Human Rights Due Diligence Instruments: Evaluating the Current Legislative Landscape’ in Axel Marx, Geert Van Calster, and Jan Wouters (eds), *Global Governance, Business and Human Rights* (Edward Elgar 2022), 123.

¹³⁸ GP 17; Emphasis added.

¹³⁹ GP 17 (a); McCorquodale and Blanco-Vizaretta (n 133) 17.23.

¹⁴⁰ Nolan and Frishling (n 63) 108-129.

¹⁴¹ GP 17 (a).

¹⁴² GP 17 (b).

¹⁴³ McCorquodale and Blanco-Vizaretta (n 133) 17.13-14, 17.17; McCorquodale (n 67) 101.

¹⁴⁴ See Commentary to GP 14.

¹⁴⁵ Commentary to GP 17.

¹⁴⁶ OHCHR (n 27) 32-33.

¹⁴⁷ McCorquodale and Blanco-Vizaretta (n 133) 17.19.

¹⁴⁸ *ibid* 17.21; OHCHR (n 27) 33.

¹⁴⁹ McCorquodale and Blanco-Vizaretta (n 133) 17.21.

3.1.2 Guiding Principle 18 – Identify & Assess

The first two of the four elements of HRDD set out in GP 17 – the process of *identifying* and *assessing* actual or potential adverse human rights impacts – are developed in GP 18 as follows:

“In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should:

- a) Draw on internal and/or independent external human rights expertise;*
- b) Involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.”*

The GP does not provide an exhaustive list of the types of processes open to businesses in identifying and assessing their actual or potential adverse human rights impacts.¹⁵⁰ However – whether it be an independent process or a process incorporated into another (e.g., a risk, environmental or social impact assessment) – it must be grounded in human rights.¹⁵¹ The increasingly common process amongst businesses, governments and non-governmental organisations today is performing Human Rights Impact Assessments (HRIAs).¹⁵² This process involves many stages, but all in all, is described by Götzmann as a ‘participatory process, requiring extensive background research field-work and the participation of potentially affected rights-holders and other stakeholders’.¹⁵³

The Commentary to GP 18 highlights that the purpose with this process is ‘to understand the specific impacts on specific people, given a specific context of operations’. To do so, potential or actual adverse human rights risks for all kinds of individuals and groups – particularly those that are (at risk of being) vulnerable or marginalised – must be identified and assessed.¹⁵⁴ To have an accurate assessment of their potential adverse human rights impacts, businesses should meaningfully consult these potentially affected groups and

¹⁵⁰ ‘Actual Human rights impacts are those that are occurring or have already occurred. Potential impacts (...) refer to those impacts linked to companies’ operations, services or products that may occur and/ or those impacts with which business enterprises *may* be involved.’ quoting Claire Bright and Céline da Graca Pires, ‘Guiding Principle 18: Human Rights Impact Assessments’ in Barnali Choudhury (ed), *The UN Guiding Principles on Business and Human Rights: A Commentary* (Edward Elgar Publishing 2023) 18.05.

¹⁵¹ Commentary to GP 18; Nora Götzmann, ‘Introduction to the Handbook on Human Rights Impact Assessment: Principles, methods and approaches’ in Nora Götzmann (ed), *Handbook on Human Rights Impact Assessment* (Edward Elgar Publishing 2019) 7.

¹⁵² *ibid* 3-4; McCorquodale (n 67) 108.

¹⁵³ Götzmann (n 151) 4.

¹⁵⁴ Commentary to GP 18.

other rights-/ stakeholders. This includes mapping their concerns and consulting them directly ‘in a manner that takes into account language, potential barriers to effective engagement’ and other factors relevant to them.¹⁵⁵ Moreover, businesses should make their assessments with their operational context in mind, recognising the local, regional and national legal and human rights context, such as legislation, law enforcement capacities, the rule of law and the social norms and realities.¹⁵⁶

Echoing the constancy of HRDD processes mentioned GP 17, HRIAs should be conducted and re-evaluated regularly – especially when starting a new project or activity; establishing or ending a business relationship; anticipating larger changes to the business’ operations or its context, and so on.¹⁵⁷

3.1.3 Guiding Principle 21 – Communicate

According to GP 21:

“In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by or on behalf of affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. In all instances, communications should:

- a) Be of a form and frequency that reflect an enterprise’s human rights impacts and that are accessible to its intended audiences;*
- b) Provide information that is sufficient to evaluate the adequacy of an enterprise’s response to the particular human rights impact involved;*
- c) In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality.*

The rationale behind businesses communicating the ways they address their human rights impacts externally is for businesses to ‘know and show’ their

¹⁵⁵ Commentary to GP 18; E.g. receiving Free, Prior and Informed Consent from Indigenous peoples before commencing any new projects, incorporating cultural heritage impacts into HRIAs, etc. See: UN Global Compact, ‘A Business Reference Guide: United Nations Declaration on the Rights of Indigenous Peoples’ (United Nations Global Compact Office 2013) 17-18, 21-29.

¹⁵⁶ Bright and da Graca Pires (n 150) 18.07.

¹⁵⁷ Commentary to GP 18; OHCHR (n 27) 37.

respect for human rights in practice.¹⁵⁸ The ‘knowing’ comes from the three other elements of HRDD (identify & assess, integrate and track), while the ‘showing’ is reflected through communication, ‘providing a measure of transparency and accountability to individuals or groups who may be impacted and to other relevant stakeholders’.¹⁵⁹ GP 21 provides what is expected of businesses at minimum regarding the content, form, frequency, timing and sufficiency of communication, as well as that the information that is communicated does not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality.

The content of communications largely depends on the actual or potential human rights impacts identified and how these have been assessed, integrated and tracked by the business,¹⁶⁰ highlighting the interdependency of all four elements of HRDD. The Interpretative Guide recognises and provides examples of various points of focus that a business can take in communicating how they address human rights impacts, including communicating their most salient human rights risks or how they address(ed) actual adverse human rights impacts.¹⁶¹

Communication ‘can take a variety of forms’,¹⁶² but should ‘fit [its] purpose’.¹⁶³ This can mean meetings with (potentially) affected stakeholders, annual reports, Corporate Social Responsibility or sustainability reports, integrated reports, mailing lists and/or online updates.¹⁶⁴ There are however situations where the form of communication requires more specific steps. If a business has potential or actual severe human rights impacts, they are expected to conduct formal public reporting on how they identify and address(ed) these impacts.¹⁶⁵ The bigger the risk there is to extensive or irremediable human rights impacts, the stronger the case is for both formal public reporting and public interest.¹⁶⁶

The expected frequency or timing of communication is not defined in GP 21, but the Interpretative Guide provides that communication – including formal reporting – can be done ‘periodically (annually or more frequently) or when a particular impact arises or both’.¹⁶⁷ Businesses are also expected to communicate actual or potential human rights impacts to (potentially) affected stakeholders and how they aim to address said impacts ‘as directly and

¹⁵⁸ Commentary to GP 21.

¹⁵⁹ Commentary to GP 21; OHCHR (n 27) 58.

¹⁶⁰ OHCHR (n 27) 58.

¹⁶¹ *ibid.*

¹⁶² Commentary to GP 21.

¹⁶³ OHCHR (n 27) 59.

¹⁶⁴ OHCHR (n 27) 59; Andreas Rühmkorf, ‘Guiding Principle 21: Communication of Human Rights Impacts’ in Barnali Choudhury (ed), *The UN Guiding Principles on Business and Human Rights: A Commentary* (Edward Elgar Publishing 2023) 21.03.

¹⁶⁵ Commentary to GP 21.

¹⁶⁶ OHCHR (n 27) 59.

¹⁶⁷ *ibid.* 60.

quickly as possible’.¹⁶⁸ Furthermore, businesses should be prepared to communicate on how they address alleged adverse human rights impacts when raised by external parties.¹⁶⁹

The Interpretive Guide describes ‘sufficient’ communication as communication that is ‘accurate and honest’.¹⁷⁰ It also sheds light on what is meant by the risks posed to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality. Businesses should consider the risks that communicating certain information may have on the above-mentioned groups and should avoid communicating such information, if there is reason to believe that these risks would likely materialise because of communication. Moreover, legitimate requirements of commercial confidentiality may limit businesses from communicating the full extent of their human rights impacts, however, they should not censor themselves based on ‘blanket assumptions’ to justify their avoidance of sharing information about how they address their human rights impacts.¹⁷¹

3.2 Human Rights Risks in the Renewable Energy Value Chain

A broad spectrum of (potential) adverse human rights impacts can be identified within the entire renewable energy lifecycle: from critical transition mineral extraction to the end-of-life value chain. Minerals critical¹⁷² to the energy transition include minerals such as bauxite, cobalt, copper, lithium, manganese, nickel, zinc and iron.¹⁷³ Many human rights risks can be identified in the extraction and manufacturing processes of these materials, including (but not limited to) the right to life, health, liberty, land, labour, as well as environmental and Indigenous Peoples’ rights. For example, the sourcing of cobalt – a mineral required to create batteries used in storing renewable energy and manufacturing magnets for wind turbine generators – has been linked to forced and child labour in the Democratic Republic of Congo.¹⁷⁴ In its 2025

¹⁶⁸ *ibid.*

¹⁶⁹ *ibid.*

¹⁷⁰ *ibid.* 61.

¹⁷¹ *ibid.*; Rühmkorf (n 164) 21.04.

¹⁷² The UN Special Rapporteur on climate change describes these as ‘critical’ due to their ‘considerable economic importance for consumer countries and they entail a high supply risk, as their unique properties mean that viable substitutes are lacking’. Special Rapporteur on the promotion and protection of human rights in the context of climate change, Elisa Morgera A human rights-based approach to the energy transition (17 July 2025) UN Doc A/80/188, para 50.

¹⁷³ BHRC, ‘Transition Minerals Tracker: 2025 Global Analysis’ (BHRC 2025) 12.

¹⁷⁴ IEA, ‘The Role of Critical Minerals in Clean Energy Transitions’ (IEA 2022) 5;

report recording allegations of human rights violations in the sourcing of transition minerals between 2010-2024, the Business and Human Rights Centre reported that 62% of these allegations concerned copper extraction.¹⁷⁵ Copper extraction is associated with many different environmental and human rights risks, such as water pollution and/ or access to water,¹⁷⁶ and copper extraction projects commencing without Indigenous Peoples' free, prior and informed consent (FPIC).¹⁷⁷ With more than half of critical transition minerals located on or near their lands, Indigenous Peoples disproportionately experience adverse human rights impacts in mining for transition minerals.¹⁷⁸ Furthermore, it has been reported that there exist extensive human rights risks in the manufacturing stage of solar panels in the production of polysilicon. Approximately 35 % of the global supply of polysilicon used in the solar industry originates from the Xinjiang Uyghur Autonomous Region in China where forced and bonded labour have been widely documented.¹⁷⁹

There are also a host of (potential) adverse human rights impacts in the development of renewable energy projects – which are acutely experienced by Indigenous Peoples. For example, wind developers across continents have commenced without Indigenous Peoples' FPIC, resulting in violations to Indigenous Peoples' collective land rights and the right to enjoy their culture.¹⁸⁰ Moreover, human rights and environmental defenders are particularly at risk of human rights violations in the renewable energy sector – particularly in contexts with restricted civic spaces and volatile security situations.¹⁸¹ There

BHRC, 'Forced Labor in Cobalt Mining in the Democratic Republic of the Congo' (*business-humanrights.org*, 30 May 2023) <<https://www.business-humanrights.org/en/latest-news/forced-labor-in-cobalt-mining-in-the-democratic-republic-of-the-congo/>> accessed 6 March 2026.

¹⁷⁵ BHRC (n 173) 18.

¹⁷⁶ E.g. *Vedanta Resources PLC and another v Lungowe and others* [2019] UKSC 20.

¹⁷⁷ E.g. The case of Repparfjord in Sápmi, see: Chloe Kihlman, Ronja Lamberg and Wilma Vestman, 'Region Report: Green Colonialism in Sápmi' (EUNRO 2026) 11.

¹⁷⁸ Working Group on the issue of human rights and transnational corporations and other business enterprises (n 15) paras 30, 41; BHRC (n 173) 5.

¹⁷⁹ Special Rapporteur on contemporary forms of slavery, including its causes and consequences, Tomoya Obokata Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities (19 July 2022) UN Doc A/HRC/51/26, para 23; Danish Institute for Human Rights, 'Production of solar panels in China' (*human-rights.dk*, 2024) <<https://www.humanrights.dk/case-story/production-solar-panels-china>> accessed 9 March 2026; BHRC, 'Renewable energy: Forced labour risks in the Xinjiang Autonomous Region of China' (*business-humanrights.org*) <<https://www.business-humanrights.org/de/big-issues/natural-resources/renewable-energy-forced-labour-risks-in-the-xinjiang-autonomous-region-of-china/>> accessed 9 March 2026.

¹⁸⁰ Cambou & Buhmann (n 18).

¹⁸¹ See: Jonathan Crock et al., 'Human Rights in the Life Cycle of Renewable Energy and Critical Minerals: Submission to the United Nations Special Rapporteur on Climate Change' (American University, 30 April 2025) 3; Business for Social Responsibility (BSR), '10 Human Rights Priorities for the Renewable Energy Sector' (*bsr.org*) <<https://www.bsr.org/en/primers/10-human-rights-priorities-for-the-renewable-energy-sector#:~:text=Impacts%20on%20land%20rights%2C%20including,rights%20impacts%20for%20local%20communities>> accessed 9 March 2026; Swedwatch, *Renewables and Reprisals* (Swedwatch 2025).

also exists human rights risks related to working conditions such as occupational health and safety in the construction, servicing and maintenance activities in the production of renewable energy.¹⁸² In the end-of-life value chain, much of the e-waste from renewable energy production, fails to be (adequately) recycled – posing human rights risks to the right to life, food, access to information, the highest attainable standard of health to both adults and children and various labour rights.¹⁸³

Having established the process of HRDD and clarifying what it entails in terms of identifying, assessing and communicating (potential) adverse human rights impacts under the UNGPs, and having outlined the human rights risks present within the renewable energy value chain – the final chapter turns to the empirical legal case study to assess the extent to which Finnish renewable energy companies’ public disclosures on HRDD processes meet these expectations.

¹⁸² BSR (n 181).

¹⁸³ Center for International Environmental Law and Ban Toxics, ‘Human Rights Impacts of E-Waste’ (2015) <https://www.ciel.org/wp-content/uploads/2015/10/HR_EWaste.pdf> accessed 9 March 2026; Special Rapporteur on the promotion and protection of human rights in the context of climate change, Elisa Morgera (n 172) paras 30, 35.

4 Finnish Renewable Energy Companies' Human Rights Due Diligence Processes and their Role in the Finnish Just Energy Transition

4.1 Empirical Findings

By examining the meaning of the corporate responsibility to respect human rights, its operationalisation in the UNGPs through human rights due diligence (HRDD) and human rights risks identified within the renewable energy sector, the previous two chapters outlined the conduct expected from Finnish renewable energy companies and the human rights risks realities they are likely to encounter. This final chapter assesses how Finnish renewable energy companies publicly identify, assess and communicate their (potential) adverse human rights impacts whether these practices align with the expectations established in the preceding chapters through an empirical legal case study. After presenting the empirical findings based on the Corporate Human Rights Benchmark (CHRB) methodology, the chapter analyses the gaps in their HRDD processes, considers possible explanations for these gaps and provides recommendations for Finnish renewable energy companies to positively contribute to a just transition.

4.1.1 Commonalities Amongst Most Companies

Of the 13 examined Finnish renewable energy companies, all failed to meet the requirements of the selected CHRB methodology indicators on the identification (D01), assessment (D02) and communication (D05) of their (potential) adverse human rights impacts.¹⁸⁴ The majority of the examined companies had not published any form of financial, sustainability or human rights reports that would shed light on their potential HRDD processes (11 out of 13). Most companies did not have any dedicated page concerning sustainability or human rights on their company website (9 out of 13). The four companies that did have a dedicated page on sustainability, all mentioned environmental responsibility, two of which also mentioned social responsibility and governance. The only company to mentioned 'human rights due diligence' was Ilmatar Energy Oy, with the largest turnover (41,5 million in

¹⁸⁴ Definitions of selected indicators found in Annex I.

2024) and number of employees (circa 70 in 2024) of the examined companies.

4.1.2 Partial Presence of Indicator Elements

Although all the examined companies failed to meet the necessary requirements of the selected indicators, two of the four elements required for the fulfilment of indicators D01 and D02 were (partially) present in some of the companies' public disclosures on their HRDD processes. Elements (a) and (b) of indicators D01 & D02 concerning the identification and assessment of their (potential) human rights impacts were (partially) present in three of the examined Finnish renewable energy companies (Ilmatar Energy Oy, Skarta Energy Oy and Solarigo Systems Oy).

Human Rights Risk and Impact Identification in Their Own Operations

In element (a) of CHRB indicator D01, 'the company describes the process(es) it has in place to identify its human rights risks and impacts in specific locations or activities, covering its own operations'. Skarta Energy Oy was the only one of the examined companies where this element was present, focusing on occupational health and safety amongst its employees, particularly in the construction environment. In its Social and Business Conduct Policy, the company explains that it 'implement[s] safety management plans and instructions, develop[s] training requirements for employees and contractors, and conduct[s] regular audits of our practices as well as those of [its] subcontractors' in 'creating and maintaining a safe and healthy workplace'.¹⁸⁵ The company's page on social responsibility also mentions that it 'measure[s] [its] employees' well-being at work with annual workplace community surveys', 'review[s] the results in [its] occupational safety and health committee and draw[s] up an action plan based on the feedback [it] receive[s] from [its] personnel'.¹⁸⁶ Furthermore, Skarta Energy Oy explains that it 'measure[s] the level of occupational safety at construction sites with MVR and TR indicators (indicators of the safety level of construction sites) and by encouraging contractors to report safety observations and near miss incidents'.¹⁸⁷

¹⁸⁵ Skarta Energy Oy, 'Skarta Social and Business Conduct Policy' (Skarta Energy Oy 2023) 5 <<https://skartaenergy.fi/wp-content/uploads/2024/12/Skarta-Energy-Social-and-Business-Conduct-Policy.pdf>> accessed 16 April 2026.

¹⁸⁶ Skarta Energy Oy, 'Social responsibility' ([skartaenergy.fi](https://skartaenergy.fi/en/sustainability/social-responsibility/)) <<https://skartaenergy.fi/en/sustainability/social-responsibility/>> accessed 16 April 2026.

¹⁸⁷ *ibid.*

Human Rights Risk and Impact Assessment in Their Own Operations

In element (a) of CHRB indicator D02, ‘the company describes the process(es) it has in place to assess its human rights risks and impacts and discloses what it considers to be its salient human rights issues, covering its own operations’. This element was only partially present in two companies (Ilmatar Energy Oy & Skarta Energy Oy).

Ilmatar Energy Oy disclosed its salient human rights issues in both its own operations and in its supply chains, which were:

- *“Employee health and safety in manufacturing, construction and maintenance work*
- *Labor rights in manufacturing countries*
- *Child labor and forced labor in the supply chains of solar panels and batteries*
- *Land use rights on indigenous people’s land”*.¹⁸⁸

The element is only partially present since the company does not describe the process(es) it has in place to assess its human rights risks and impacts specifically within its own operations (in contrast to its supply chains presented below).

As shown above, Skarta Energy Oy describes the processes it has in place to assess its human rights risks and impacts within its own operations, however, it does not disclose its own salient human rights issues.

Human Rights Risk and Impact Identification and Assessment in Supply Chains

Element (b) of both CHRB indicator D01 and D02 were present in Ilmatar Energy Oy and Skarta Energy Oy. For element (b) of D01 to be present, ‘the company describes the process(es) it has in place to identify its human rights risks and impacts through relevant business relationships, including its supply chain’. Similarly in element (b) of D02, ‘the company describes the process(es) it has in place to assess its human rights risks and impacts in its supply chain’.

Skarta Energy Oy describes that it assesses all its solar panel suppliers through an Environmental, Social and Governance (ESG) assessment process by ‘reviewing ESG documentation, third-party ESG and traceability audits, and supply chain mapping’ to ‘ensure that no forced labour has been used at

¹⁸⁸ Ilmatar Energy Oy, ‘Sustainability Review 2024’ (Ilmatar Energy Oy 2025) 36 <<https://ilmatar.com/wp-content/uploads/2025/04/Ilmatar-Sustainability-Review-2024.pdf>> accessed 16 April 2026.

any stage of [their] supply chain'.¹⁸⁹ Ilmatar Energy Oy describes that it updates its 'human rights due diligence assessment continuously' through 'self-evaluations and ESG questionnaires sent to suppliers and [third-party] on-site plant audits'.¹⁹⁰ It is not clear what type of self-evaluations are sent to suppliers by the company, but it does provide examples of ESG audits carried out during 2024, including in solar panel, inverter and battery energy storage system factories.¹⁹¹ Although both companies' human rights risk and impacts assessment processes are part of ESG audits, the companies' public disclosures do not shed light on whether these third-party processes are grounded in human rights.¹⁹² Solarigo Systems Oy only partially met the requirements of element (b) of D02, since it mentions that it mandates that every shipment purchased by the company undergo a third-party sustainability audit.¹⁹³ Its public disclosures do not provide further information on this process or the content of said audits.

4.1.3 Shared Unfulfilled Elements

The remaining elements in indicators D01 and D02 were not present in any of the examined companies. This means that none of the companies described their involvement of affected stakeholders and internal or independent external human rights experts in identifying and assessing their human rights risks and impacts.¹⁹⁴ Nor did they illustrate how they communicate with affected stakeholders about specific human rights issues raised by the stakeholders or on their behalf.¹⁹⁵ They also did not describe any difficulties they face in effectively communicating identified challenges in their HRDD process(es) to affected stakeholders.¹⁹⁶ Ilmatar Energy Oy was the only examined company to address stakeholder engagement, however, it did not fulfil the elements of indicators D01, D02 and D05 on stakeholder engagement.¹⁹⁷ None of the examined companies described how their 'risk and impact identification process(es) are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations',¹⁹⁸ nor disclosed 'the results of its human rights risks and impact assessments'.¹⁹⁹

¹⁸⁹ Skarta Energy Oy, 'Supply chains' (*skartaenergy.fi*) <<https://skartaenergy.fi/en/sustainability/supply-chain/>> accessed 16 April 2026.

¹⁹⁰ Ilmatar Energy Oy (n 188) 21, 36-37.

¹⁹¹ *ibid* 36.

¹⁹² Commentary to GP 18; Götzmann (n 151) 7.

¹⁹³ Solarigo Systems Oy, 'Aurinkopaneelien vastuullisuus' (*solarigo.fi*, 27 October 2023) <<https://solarigo.fi/ajankohtaista/aurinkopaneelien-vastuullisuus/>> accessed 16 April 2026.

¹⁹⁴ Element (c) of CHRB indicator D01 and element (d) of CHRB indicator D02.

¹⁹⁵ Element (a) of CHRB indicator D05.

¹⁹⁶ Element (b) of CHRB indicator D05.

¹⁹⁷ For example, the company does not mention local communities in various parts of its supply chain as affected stakeholders nor how it communicates with them regarding specific human rights issues. See: Ilmatar Energy Oy (n 188) 22-24.

¹⁹⁸ Element (d) of CHRB indicator D01.

¹⁹⁹ Element (c) of CHRB indicator D02.

The primary reason for the two elements of indicator D05 not being present amongst most of the examined companies is because communication of (potential) adverse human rights impacts presupposes that said impacts have been identified and assessed, which these companies failed to do based on their public disclosures.

4.2 Sectoral Insights

In line with the hypothesis presented in the Introduction, the examined Finnish renewable energy companies' public disclosures on their HRDD processes were not in alignment with the United Nations Guiding Principles on Business and Human Rights (UNGPs). Contrary to the hypothesis however, the examined companies did not disclose information on conducted environmental impact assessments, and all except one company made no mention of stakeholder engagement.

Several factors may explain Finnish renewable energy companies' lack of public disclosures on their HRDD processes, ranging from lack of sufficient internal resourcing and prioritisation to uncertainty about required amount of transparency in their communications.²⁰⁰ In absence of explanations that only the examined companies themselves can clarify, the following two explanations appear most plausible.

The first explanation, as discussed in the hypothesis, is that performing HRDD processes and companies publishing information on these processes is not currently an established practice within the Finnish renewable energy sector. This reflects the findings of the SIHTI report, that found that most Finnish companies' HRDD processes across many sectors were still in its nascent stage and did not publish information on these processes back in 2021.²⁰¹

Closely connected is the second explanation, discussed in the hypothesis and Chapter 2.2.3. This is the lack of legislation mandating the examined companies to perform HRDD and communicate these processes. Finland has not adopted national legislation concerning HRDD nor are the examined companies mandated to perform HRDD under current European Union (EU) law. Since micro, small and medium-sized businesses are not covered by the scope of the recently amended EU Corporate Sustainability Due Diligence Directive, it is understandable why most of the examined companies would not

²⁰⁰ Examples of identified reasons why Finnish companies do not publicly disclose information on the realisation of their human rights responsibility, see: Tran-Nguyen, et al. (n 40) 86-87.

²⁰¹ *ibid* 11, 68, 70.

perform HRDD or communicate on these processes in anticipation for possible obligations that will not apply to them in the near future.

Despite operating in an environment where HRDD has only recently been establishing itself as a meaningful process and not being legally mandated to perform HRDD, the empirical findings show that some Finnish renewable energy companies still attempt to perform some form of HRDD. A few of the examined companies are aware of HRDD and provide information on how they identify and/ or assess their (potential) adverse human rights impacts (whether or not they use the UNGPs' terminology). However, for the companies' HRDD processes to be in alignment with the UNGPs, it would require the introduction of HRDD as a concept (in the case of most examined companies) and an all-encompassing HRDD process that addresses each element reflected in the CHRB's indicators. Taken together, the empirical findings and the explanations suggest that Finnish renewable energy companies currently treat HRDD as a voluntary endeavour. This stands in contrast to their corporate responsibility to respect human rights under the UNGPs and the thesis' argument that HRDD should form an integral part of their positive contribution to a just energy transition – particularly because the renewable energy they supply is itself a key climate-adaptation measure that must be produced in ways that avoid, prevent, and address (potential) adverse human rights impacts throughout their value chains.

4.3 Ways Forward

For Finnish renewable energy companies to positively contribute to a just energy transition through HRDD processes requires actions not only from the companies themselves, but other actors in Finland. This final sub-chapter outlines these possible actions and divides the recommendations into four groups of actors (businesses, investors, the state, consumers and other actors) with varying levels of influence on Finnish renewable energy companies' ability to positively contribute to a just energy transition by means of HRDD.²⁰²

Businesses

As mentioned in the previous sub-chapter, for the examined Finnish renewable companies, it would require introducing HRDD processes and ensuring that these processes are in line with the expectations set out in the UNGPs.

²⁰² Some of the listed actions are quite ambitious but would by no means be impossible to achieve. How realistic or feasible these actions would be, is another question entirely and a topic for a different (type of) paper.

This includes not only identifying, assessing and communicating their (potential) adverse human rights impacts, as is examined in this thesis, but also integrating and tracking these findings, as well as remedying adverse human rights impacts that they may have caused or contributed to.²⁰³ Although Finnish renewable energy companies positively contribute to climate change adaptation by providing renewable sources of energy, this alone is, however, not sufficient to address the adverse social impacts of climate change. By performing HRDD, renewable energy companies also avoid exacerbating, reproducing and/ or adding to these adverse impacts,²⁰⁴ and thereby positively contribute to growing calls that energy transitions are to be both green and just.

The corporate responsibility to respect human rights naturally extends itself to businesses beyond the renewable energy sector. Within the examined context, Finnish businesses – regardless of the sector they operate in – can by way of introducing HRDD, contribute to mainstreaming the process and thereby solidify HRDD as standard practice within the Finnish business sector. This also encourages businesses that purchase products or services from other Finnish businesses to expect HRDD from each other, so they can more readily identify, assess, integrate, track and communicate their (potential) adverse human rights impacts within their own business relationships. Furthermore, as the results of this thesis and the SIHTI report show, using the core UNGPs within the CHRB’s methodology is an effective tool for assessing Finnish businesses’ implementation of the key expectations of the UNGPs, including HRDD.²⁰⁵

Performing HRDD is not only in the interest of Finnish (renewable energy) companies from a compliance-perspective. By performing dedicated and continuous HRDD, businesses can better avoid not only causing adverse human rights impacts, but also legal, financial, reputational and operational risks to the business itself.²⁰⁶ Beyond risk-avoidance, there are also financial and reputational benefits to businesses by performing HRDD. A 2025 United Nations Development Programme report found that, contrary to the common corporate fear that improving human rights performance would negatively affect business’ financial results, stronger corporate human rights performance, including HRDD, was linked with enhanced asset efficiency.²⁰⁷ Businesses that conduct dedicated HRDD and human rights impact assessments in a strategic and forward-looking manner are also better equipped at identifying and assessing many types of (potential) adverse human rights impacts compared to those that do not employ such processes.²⁰⁸ This is also beneficial for the reputation of a business as it can avoid causing or contributing, or being directly

²⁰³ GPs 19-20, 22.

²⁰⁴ See: Maria Båld, ‘Climate Change and the Green Transition: Double Burden for Indigenous Sámi Reindeer Herding Communities’ (2025) 19 *Ethics and Social Welfare* 217.

²⁰⁵ Tran-Nguyen, et al. (n 40) 95; WBA (n 49) 7.

²⁰⁶ Robert McCorquodale et al. (n 65) 223.

²⁰⁷ UNDP (n 54) 56.

²⁰⁸ Bright & da Graca Pires (n 150) 18.04-05; McCorquodale et al. (n 65) 206-207.

linked to actual adverse human rights impacts that without such a process could lead to scandals or public disapproval, negatively affecting customer perception and loyalty and thereby its revenues. Furthermore, by avoiding causing or contributing, or being directly linked to actual adverse human rights impacts by means of HRDD, businesses are more likely to gain or maintain their social licence to operate,²⁰⁹ meaning that their activities and operations enjoy the trust and approval of affected rights- and stakeholders.²¹⁰

Lastly, considering that HRDD has been found not to harm competitiveness and the possible spread of this information in the business world, private and government investors may favour to invest in Finnish renewable energy companies that perform HRDD over those that do not. While this may at first be a competitive edge for certain businesses – distinguishing themselves as responsible and effective risk managers – later, HRDD will become the norm and the businesses that fail to keep up, fail to land lucrative socially-oriented investors.

Investors

Investors are in a key position in influencing Finnish renewable energy companies' HRDD processes. As discussed above, investors can embed respect for human rights into their capital allocations decisions, e.g. choosing to invest only in businesses that perform HRDD or requiring businesses to do so as part of their contract.²¹¹ Using leverage over their investees in such a manner, as well as performing HRDD themselves, is both expected and in the interest of investors.²¹² Under the UNGPs, investors are expected to 'carry out human rights due diligence during the pre-investment phase as well as during the life of their investment in order to know how their investment activities are connected with human rights risks and show how they take steps to address these risks'.²¹³ Similarly to businesses, by performing HRDD themselves and ensuring that their investees perform it, investors can not only avoid causing adverse human rights impacts, but also avoid legal, financial and reputational risks associated with such impacts.²¹⁴ Moreover, businesses that respect human rights signal 'effective leadership and proactive risk management',²¹⁵ which are key factors in any investment decision. There are a

²⁰⁹ SRSB (n 83) para 54.

²¹⁰ James Wallace and Nelarine Cornelius, 'Social License to Operate', *Encyclopaedia of Sustainable Management* (1st edn, 2023), 3018-3019.

²¹¹ UNDP (n 54) 58.

²¹² Sara Blackwell et al., 'Investor Toolkit on Human Rights' (Investor Alliance for Human Rights 2020) 26-27.

²¹³ Working Group on the issue of human rights and transnational corporations and other business enterprises 'Taking stock of investor implementation of the Guiding Principles on Business and Human Rights' (17 June 2021) UN Docs A/HRC/47/39/Add.1, para 14.

²¹⁴ UN Guiding Principles Reporting Framework, 'Why Reporting Matters: Investors' (www.ungpreporting.org) <<https://www.ungpreporting.org/about-us/why-reporting-matters/#Investors>> accessed 18 May 2026.

²¹⁵ UNDP (n 54) 58.

growing number of initiatives in the realm of responsible investments that provide investors opportunities to learn how to align their practices with UNGPs expectations.²¹⁶ Investors that seek to invest in Finnish renewable energy companies can make use of these resources and networks to ensure that their investments are human rights compliant.

The Finnish State

Since the Finnish state opted for HRDD to be mandated through the EU Corporate Sustainability Due Diligence Directive (CSDDD) rather than through national law,²¹⁷ the state could in its process of transposing the Directive go further and require medium-sized companies to perform HRDD beyond its the scope.²¹⁸ By doing so, mandatory HRDD would be required from the biggest Finnish renewable energy companies (currently medium-sized companies) and Finnish renewable energy companies on track to become medium-sized in the future in line with the anticipated rise in demand for Finnish renewable energy production. This decision, a process called ‘gold-plating’, although it would be based in ambitious human rights protection, would however remain problematic, with plausible negative impacts on competition and legal harmonisation between EU member states.²¹⁹ This is because gold-plating is argued to impose additional regulatory and administrative burdens on businesses, placing them at a disadvantage compared to businesses in other member states and creating divergent practices rather than supporting the directive’s harmonising purpose.²²⁰ The state could, however, ensure to paint the CSDDD and its HRDD requirements in a positive light for Finnish businesses, explaining how it ‘foster[s] long-term value by establishing a level playing field, operationalising the principles of sustainable competitiveness for all market actors’ – ‘at no net cost to the economy’.²²¹ Furthermore, the state can highlight the corporate responsibility of medium- and small-sized businesses and the expectations under the UNGPs despite the CSDDD scope not applying to them (as of yet).

Moreover, in cases where the state operates ‘as an investor and/or is the statutory authority of an investment institution’, the state should, under the

²¹⁶ E.g. The Investor Alliance for Human Rights, UN Guiding Principles Reporting Framework, Corporate Human Rights Benchmark and Principles for Responsible Investment.

²¹⁷ Finnwatch (n 126)

²¹⁸ *Consolidated Version of the Treaty on the Functioning of the European Union* [2012] OJ C326/47 Article 288.

²¹⁹ Karin Atthoff and Mia Wallgren, ‘Clarifying Gold-Plating – Better Implementation of EU Legislation’ (Board of Swedish Industry and Commerce for Better Regulation, 2012) 9; Eduardo Magrani et al., ‘Gold-plating’ in the transposition of EU Law’ (2021) 8 e-Pública 45, 53.

²²⁰ Karolina Mickute, ‘How to identify and avoid gold-plating EU regulations’ (European Policy Information Center 2024) 1 <<https://www.epicenternetwork.eu/wp-content/uploads/2024/01/How-to-identify-avoid-gold-plating.pdf>> accessed 18 May 2026.

²²¹ UNDP (n 54) 56-57.

UNGPs, ‘carry out its own human rights due diligence in connection with its investment activities and, where appropriate, require human rights due diligence by investment entities or projects under their authority or receiving their support’.²²² This is of particular importance for the Finnish government and municipalities that currently invest or seek to invest in the development of domestic renewable energy projects in the future.

Lastly, the Finnish state has obligations under international (human rights) law to ‘respect and ensure the effective enjoyment of human rights by taking necessary measures to protect the climate system and other parts of the environment’, inter alia by adopting climate change mitigation and adaptation measures.²²³ Although the latest Finnish National Energy and Climate Strategy includes such measures, it does not address specific human rights risks they may create. By explicitly integrating human rights risks within climate change mitigation and adaptation measures, such as the energy transition, the Finnish state itself can create a just transition framework that shapes and guides the conduct of relevant actors, including Finnish renewable energy companies.

Consumers and Other Actors

Sustainable and ethical business practices – both environmental and social – is a growing factor influencing consumers’ purchasing choices.²²⁴ Consumers can demand transparency from Finnish renewable energy companies on their value chains and how they communicate on their HRDD processes. This can be done through various means, e.g. via contacting the businesses directly or social media/ political campaigns demanding that companies publish information on their HRDD processes.

Business networks such as Finnish Business & Society and United Nations Global Compact Finland can continue their work in educating and supporting Finnish businesses on sustainable business practices, including HRDD.²²⁵ Associations such as the Finnish Corporate Sustainability Law Association can

²²² Working Group on the issue of human rights and transnational corporations and other business enterprises (n 213) para 31.

²²³ *Obligations of States in respect of Climate Change* (Advisory Opinion) [2025] ICJ General List No. 187, pp. 130-131.

²²⁴ See e.g. Alexandra Popa, et al., ‘Sustainability as a Determinant Factor in The Purchasing Decision (2024) XXIV “Ovidius” University Annals, Economic Sciences Series 416.

²²⁵ Finnish Business & Society, ‘This is FIBS’ (*fibsry.fi*) <<https://fibsry.fi/tama-on-fibs/#Us>> accessed 22 April 2026; UN Global Compact Network Finland, ‘Meistä’ (*globalcompact.fi*) <<https://www.globalcompact.fi/meista>> accessed 22 April 2026.

continue to foster debate on corporate responsibility, human rights and sustainability.²²⁶ These actors can provide specialised knowledge aimed at Finnish (renewable energy) businesses concerning the just energy transition and the role of HRDD through trainings and events.

Lastly, non-governmental organisations like Finnwatch can continue their work in investigating global impacts of businesses on human rights and the climate by influencing businesses, legislation and public discourse.²²⁷ By producing extensive reports on the Finnish renewable energy sector and its human rights performance in the context of the just transition, and by sharing the findings widely, such organisations are able to collect key data that can in turn be used by them to pressure and/or encourage Finnish renewable energy businesses to perform HRDD and by consumers to demand such practices from said businesses.

²²⁶ The Finnish Corporate Sustainability Law Association, ‘About us’ (*yritysvastuufoikey.fi*) <<https://yritysvastuufoikey.fi/english/>> accessed 22 April 2026.

²²⁷ Finnwatch, ‘About us’ (*finnwatch.org*) <<https://finnwatch.org/en/about-us>> accessed 22 April 2026; Finnwatch, ‘What we do’ (*finnwatch.org*) <<https://finnwatch.org/en/what-we-do>> accessed 22 April 2026.

5 Conclusion

This thesis sought to illustrate Finnish renewable energy companies' current role in contributing to a just energy transition by performing human rights due diligence (HRDD). By examining the corporate responsibility to respect human rights, its development, its meaning and operationalisation in the United Nations Guiding Principles on Business and Human Rights (UNGPs), as well as identified human rights risks in the renewable energy sector in Chapters 2 and 3, the thesis outlines Finnish renewable energy companies' likely encountered human rights risks and the conduct expected of them under the UNGPs. These two chapters provided an explanation of the regulatory framework applicable to the empirical legal case study of this thesis, where Finnish renewable energy companies' public disclosures on their HRDD processes are measured against these expectations by employing the World Benchmarking Alliance's Corporate Human Rights Benchmark (CHRB) methodology.

The main and first sub-research questions posed in this thesis were answered in Chapter 4.1. Based on the empirical findings, it is evident that all the examined Finnish renewable energy companies' public disclosures on their HRDD processes were not fully aligned with their corporate responsibility to respect human rights under the UNGPs in identifying, assessing, communicating and their (potential) adverse human rights impact. Most of the examined companies did not publicly disclose any information on how they identify, assess and communicate their (potential) adverse human rights impacts. The few companies that did publicly disclose information on these processes only did so partially, but not enough to meet the requirements of the select CHRB indicators.

The second and last sub-research question was answered in Chapter 4. The main gap emerging from the examined companies' public disclosures on their HRDD processes was that most companies failed to have any information whatsoever on their environmental or social sustainability practices – let alone HRDD. Likely explanations for this gap are that HRDD is not an established practice amongst Finnish companies overall and a lack of current legislation mandating the examined companies to carry out HRDD and communicate these processes. Finally, various actions that can be undertaken by businesses, investors, the state, consumers and other actors to improve Finnish renewable energy companies' ability to positively contribute to a just energy transition through HRDD were proposed in Chapter 4.3.

This thesis illustrates that Finnish renewable energy companies are currently not identifying, assessing and communicating their (potential) adverse human rights impacts to the extent for said companies to meet their corporate respon-

sibility to respect human rights under the UNGPs. As a result, Finnish renewable energy companies currently play a very small role in positively contributing to a just energy transition by means of HRDD.

While HRDD is not the only means for Finnish renewable energy companies to positively contribute to the just energy transition, it is one of the most significant ones that the companies themselves can influence. As discussed in the final chapter, performing HRDD has both financial and reputational benefits to businesses beyond avoiding legal, financial, reputational and operational risks. The empirical findings show that despite the lack of applicable mandatory HRDD legislation, some Finnish renewable energy companies still attempt to perform some form of HRDD.

As the energy transition in Finland continues to develop, Finnish renewable energy companies should recognise their key position in addressing the urgent climate emergency facing our planet – not only by contributing to the production of renewable energy – but also by respecting human rights in the process. By performing HRDD to the extent expected of them under the UNGPs, Finnish renewable energy companies can contribute towards a Finnish energy transition that does not come at the expense of human rights.

Annexes

Annex I – Definitions of Indicators D01, D02 and D03 of the World Benchmarking Alliance’s 2026 Corporate Human Rights Benchmark (CHRB)

Measurement Area D: Human Rights Due Diligence

CHRB – Indicator D01: *‘The company proactively identifies its human rights risks and impacts on an on-going basis, including when these are triggered by key moments in the company’s activities (e.g. policy change, market entry, new projects). This includes engaging with stakeholders and vulnerable groups as part of the identification process.’*

Elements:

- a) ‘The company describes the process(es) it has in place to identify its human rights risks and impacts in specific locations or activities, covering its own operations.’
- b) ‘The company describes the process(es) it has in place to identify its human rights risks and impacts through relevant business relationships, including its supply chain.’
- c) ‘The company describes how it involves affected stakeholders and internal or independent external human rights experts in its human rights risks and impact identification process(es).’
- d) ‘The company describes how its risk and impact identification process(es) are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations.’

CHRB – Indicator D02: *‘Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups as part of the assessment process.’*

Elements:

- a) ‘The company describes the process(es) it has in place to assess its human rights risks and impacts and discloses what it considers to be its salient human rights issues, covering its own operations.’
- b) ‘The company describes the process(es) it has in place to assess its human rights risks and impacts in its supply chain.’
- c) ‘The company publicly discloses the results of its human rights risks and impact assessments, which may be aggregated across its operations and locations.’
- d) ‘The company describes how it involves affected stakeholders in its human rights risks and impact assessment process(es).’

CHRB – Indicator D05: *‘The company communicates externally how it addresses its human rights impacts (i.e. throughout its due diligence process(es)) in a manner that is accessible to its intended audiences, especially affected stakeholders who have raised concerns. These communications also provide enough information to evaluate the adequacy of the response(s) and do not pose risks to affected stakeholders or personnel. Such communications should provide accurate, balanced and complete information.’*

Elements:

- a) ‘The company provides an example demonstrating how it communicates with affected stakeholders regarding specific human rights issues raised by the stakeholders or on their behalf.’
- b) ‘The company describes any challenge(s) to effective communication with affected stakeholders it has identified in its human rights due diligence process and how it is working to address them.’

Source: World Benchmarking Alliance, Methodology for the 2026 Corporate Human Rights Benchmark’ (World Benchmarking Alliance 2024) 35, 37-38 & 40.

ANNEX II - Empirical data on Finnish renewable energy companies' public disclosures on their human rights due diligence processes and measurement against the 2026 CHRB

Company (name)	Type of operations	Type of renewable energy	Company size (turnover & personnel)	Page on sustainability and/ or human rights	Reports	CHRB – Indicator D01	CHRB – Indicator D02	CHRB – Indicator D05
<i>Alfa-yhtiöt (consists of TuuliAlfa Oy, VetyAlfa Oy & SolarAlfa Oy)</i>	Project development, energy production and processing/refinement	Solar, wind, hydrogen and battery energy storage system	<i>TuuliAlfa Oy</i> : 69 000 euros, 3 employees (2024) <i>VetyAlfa Oy</i> : -euros, 0 employees (2024) <i>SolarAlfa Oy</i> : -euros, 0 employees (2024)	No page on sustainability or human rights	No reports found Only individual environmental impact assessments for specific projects found through Google searches	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X
<i>Smart Windpower Oy</i>	Project development, construction and energy production	Wind	1,4 million euros, 3 employees (2024)	No page on sustainability or human rights	No reports found Only a page on environmental impacts with a focus on noise, gleam and bird life	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X
<i>Infinergies Finland Oy</i>	Project development and construction	Wind and solar	3,6 million euros, 8 employees (2023)	No page on sustainability or human rights	No reports found Only individual environmental impact assessments for specific projects found through Google searches	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X
<i>Myrsky Energia Oy</i>	Energy production and project development	Wind and solar	3,4 million, 48 employees (2024)	Page on sustainability outlining its sustainability goals for 2025-2028 in very general terms. No page on human rights	No reports found	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X

<i>Winda Energy Oy</i>	Project development, planning and construction	Wind and solar	2,4 million euros, 19 employees (2024)	Page on sustainability but not on human rights	No reports found Only individual environmental impact assessments for specific projects found through Google searches	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X
<i>Pohjan Voima Oy</i>	Project development and energy production	Wind, solar, electricity storage and data centres	1,2 million, 7 employees (2024)	No page on sustainability or human rights	No reports found	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X
<i>SAJM Holding Oy</i>	Project development and planning	Solar	185 000 euros, - employees (2024)	No page on sustainability or human rights	No reports found Only individual environmental impact assessments for specific projects found through Google searches	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X
<i>Semecon Oy</i>	Project development and planning	Wind and solar	644 000 euros, 3 employees (2025)	No page on sustainability or human rights	No reports found Only individual environmental impact assessments for specific projects found through Google searches	Elements a) X b) X c) X d) X	Elements a) X b) X c) X d) X	Elements a) X b) X
<i>Skarta Energy Oy</i>	Project development and energy production	Solar	443 000 euros, 21 employees (2024)	Pages on sustainability and human rights: 'Environmental responsibility', 'Social responsibility', 'Governance', 'Supply chain'	Annual financial report found from 2021	Elements a) ✓ b) ✓ c) X d) X	Elements a) ~ b) ✓ c) X d) X	Elements a) X b) X

<i>Ilmatar Energy Oy</i>	Project development and energy production	Wind, solar and energy storage	41,5 million euros, circa 70 employees (2024)	Pages on sustainability and human rights: 'Our approach to sustainability', 'Environmental responsibility', 'Social responsibility', 'Governance'	Latest sustainability report found from 2024	Elements a) X b) ✓ c) X d) X	Elements a) ~ b) ✓ c) X d) X	Elements a) X b) X
<i>Solarigo Systems Oy</i>	Project development and construction	Solar	39,6 million euros, 29 employees (2024)	No page on sustainability or human rights	No reports found	Elements a) X b) X c) X d) X	Elements a) X b) ~ c) X d) X	Elements a) X b) X
Notes	Based on the companies' own descriptions of their operations.		Based on latest information available online			✓ = Present X = Not present ~ = Partially present	✓ = Present X = Not present ~ = Partially present	✓ = Present X = Not present ~ = Partially present

Data Collection Methods

Publicly available data was collected by:

- Researching the company's website
- Reading through available sustainability reports and codes of conduct
- Researching any sustainability or annual (financial) reports on the company's website and via Google by using the following search words (in Finnish):
 - o Company name + 'vastuullisuus' ('sustainability')
 - o Company name + 'vastuullisuusraportti' ('sustainability report')
 - o Company name + 'vuosikertomus' ('annual report')
 - o Company name + 'tilinpäätös' ('financial report')
 - o Company name + 'ihmisoikeuksia koskeva huolellisuusvelvoite' ('human rights due diligence')
 - o Company name + 'ihmisoikeudet' ('human rights')
 - o Company name + 'ihmisoikeusvaikutusten arviointi' ('human rights impact assessment')

List of company websites

<https://tuulialfa.fi/alfayhtiot/>

<https://www.smartwind.fi/>

<https://www.infinergies.com/>

<https://myrsky.fi/>

<https://winda.fi/>

<https://pohjanvoima.fi/>

<https://www.sajm.fi/>

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Data collection was performed by Chloe Kihlman in late March 2026.

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Use of GAI Tools

Prior to research and data collection,

Microsoft CoPilot was used to:

- provide feedback on how to refine my preliminary research questions in terms of language
- provide suggestions on how to integrate the CHRB and the UNGPs into the formulation of my preliminary research questions.

Once the research and data collection was completed,

Microsoft CoPilot was used for:

- language enhancement:
 - with the explicit prompt not to change the substance, structure or general language of the text:
 - splitting certain long sentences into two or three separate sentences
 - providing feedback on whether miscellaneous sentences were clear
 - improving overall flow of select sentences
 - correcting grammar mistakes
 - providing synonyms for select words
- translation:
 - translating select sentences from Finnish to English
- modifying headings:
 - suggesting sub-headings for Chapter 4.1 based on my own ideas
 - suggesting titles based on my own ideas

- brainstorming purposes:
 - providing additional guiding questions to consider when writing the methodology section
- referencing:
 - providing information on how to cite supra- and (inter)national law materials according to OSCOLA

DeepL was used for:

- translating parts of the Swedish and Finnish summaries.