Aligning Sustainable Development Goals with Human Rights: Policy Integration and Implementation in European Companies

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Abstract *The study aims to evaluate the integration of Sustainable Development Goals (SDGs) and specific policies related to human rights, within listed European Union companies. The investigation builds upon the existing literature that examines the behavioral patterns of different nations in relation to these objectives and policies that exist to mitigate the problematic areas within the country. The literature employs a variety of indicators, collectively reflecting the specific targets of the SDGs and policies related to human rights. We conducted a quantitative analysis using data extracted from the Refinitiv Eikon database, providing a representative snapshot of the corporate landscape in 2022. Through this dataset, we delve into the dynamics of European Union companies and their implementation of SDGs and policies related to human rights. The study involves a statistical analysis of the applicability of these goals and policies between companies, taking into account not only the industry-specific nuances, but also the country-specific dimensions. The paper represents a valuable contribution to the academic discourse by providing evidence regarding the implementation of SDGs and policies related to human rights in the context of the 2030 Agenda of the United Nations. Furthermore, the study places emphasis on the exemplary initiatives taken by top-contributing companies in nations such as Sweden, aiming to sketch a model for entities that are yet to reach comparable levels of commitment. Beyond its scholarly significance, this analysis serves as a practical benchmark for companies aspiring to fortify their commitment to human rights-related goals. Ultimately, this research aims to propel a paradigm shift in corporate practices, steering them toward a more harmonious alignment with the crucial imperatives of the 2030 Agenda.*

Keywords: SDG, human rights, European Union, policy, sustainable development.

Introduction

The transparency of companies regarding their sustainability performance, either through sustainability reports or annual reports, has a positive effect on stakeholders' trust and contributes to the increase of director accountability (Tsalis et al., 2020). The requirements and expectations for monitoring the progress of companies towards the United Nations Sustainable Development Goals (SDGs) have progressively intensified in recent years. Starting from the definition of sustainable development formulated by the United Nations in the Brundtland Report (World Commission on Environment and Development, 1987), most countries have reached a consensus on the importance of achieving the 17 SDGs, along with their 169 specific targets, by the year 2030, committing to contribute to these goals at the global level and implementing specific actions to promote them in European Union (EU) member states.

The first step towards the positive impact is made by understanding the crucial role of companies in achieving the 17 SDGs, managing material, human, intellectual, and financial resources in a sustainable way to generate a significant impact on social well-being, employee

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health, and the community, workplace safety, and environmental protection (Van Der Waal & Thijssens, 2020). It is important to emphasize that a business model is not inherently sustainable or focused on sustainability goals (Van Zanten & Van Tulder, 2020) but must integrate certain characteristics, such as alignment with the SDGs, implementation of circular economy practices, social responsibility, human rights, energy efficiency, and emission reduction.

In recent years, a critical moment has been reached where a significant proportion of global trade is dominated by large organizational players that have adopted a business model tolerant of human rights abuses (UN Human Rights Office, 2023). For this reason, the European Commission considers that sustainability reporting refers not only to company actions inside the EU but also in the value chain outside the EU (Commission Delegated Regulation (EU) 2023/2772, 2023). When it comes to the strategies applied by companies for promoting human rights, there are several key aspects that organizations should consider. Integrating human rights principles into business models not only contributes to social responsibility but also builds trust among stakeholders, mitigates risks, and promotes sustainable development. One of the solutions to mitigate these risks could be auditing suppliers, implementing responsible sourcing practices, and promoting human rights standards.

The implementation of human rights policies emphasizes the organization's commitment to respecting these rights. These policies must align with international standards (such as the OECD Guidelines for Multinational Enterprises) and European legislation, covering various areas such as labor protection, non-discrimination, freedom of association, and the right to a decent life. Once this organizational culture is implemented, companies need to provide training and enhance employee capacity in promoting human rights. Primarily, companies should consider the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights, adopted by the United Nations. Business models should address the following aspects: the right to equal opportunities and non-discriminatory treatment, the right to personal security, labor rights, respect for national sovereignty and human rights, obligations regarding consumer and environmental protection, and general provisions for the implementation of these policies, following the matrix created by the UN Global Compact.

This article makes several contributions by raising awareness about the interconnection between SDGs application and adherence to human rights, fostering a better understanding for companies of how achieving the goals can lead to the protection and promotion of fundamental human rights, contributing to a better understanding of areas requiring more attention and improvement. Also, the paper has a statistical approach regarding policies that strengthen the connection between SDGs and human rights, providing recommendations for policymakers and stakeholders to enhance the impact of their efforts in both areas. This paper contributes to advancing the SDGs related to human rights by offering insights into how European countries are navigating this complex relationship, thereby informing and inspiring similar efforts worldwide.

The next section of the article provides the necessary background literature followed by the methodology and sample collection. The results obtained and a discussion of implications through the lens of the literature are followed by conclusions regarding the main contributions of the paper alongside future extensions of the research.

Literature review

The current paper focuses on the SDGs pursued and policies applied by EU companies in relation to human rights. Therefore, SDGs 1 to 6 have been analyzed with respect to their content and relevance for EU countries. In the following paragraphs, the minimum and maximum values for different statistics regarding country-level data are taken from official UN documents and refer to populations rather than companies. European Union countries are classified as either "advanced economies" (the Euro area) or "emerging and developing Europe" (International Monetary Fund, 2023).

SDG 1 - No poverty

Titled "No poverty", the first Sustainable Development Goal (SDG 1) aims to end all forms of poverty around the nations, with a dual focus on individuals living in poverty and the services they depend on. This mission involves eradicating extreme poverty, halving the number of people living in poverty, implementing social protection programs, ensuring access to basic services and economic resources, safeguarding ownership rights, and building resilience to disasters (United Nations Development Programme, 2023). Extreme poverty is defined as living on less than 1.74 € per day. In 2022 at the global level, the impact of the COVID-19 pandemic and the war in Ukraine led to an increase of 75 million people living in extreme poverty beyond initial projections. Gender disparities contribute to a higher likelihood of women experiencing poverty due to factors such as limited access to paid work, education, and property ownership compared to men (European Commission, 2023; United Nations, 2023).

Developed nations might successfully achieve the targets outlined in SDG 1 for their citizens and possibly fulfill the overarching, absolute goal of SDG 1. However, this scenario poses the potential danger of neglecting the impoverished populations in developing countries, especially those in the least developed states. Preventing the exclusion of developing states necessitates a collective responsibility to uplift the impoverished (Ebbesson & Hey, 2022).

In 2022, 95.3 million individuals (21.6% of the total population) in the European Union faced poverty or social exclusion. This implies individuals in households with dependent children encountered at least one of these three risks: the risk of poverty itself, severe material and social deprivation, and/or residing in a household characterized by very low work intensity (Eurostat, 2023). In 2022, Romania (34.4%), Bulgaria (32.0%) and Greece (26.0%) reported the highest proportions of people at risk of poverty or social exclusion, out of the total population, while the lowest shares were recorded in Czechia (12.0%), Slovenia (13.0%) and Poland (16.0%) (Eurostat, 2023). The Visegrad Group (V4) representatives, specifically Poland and Czechia, have a longstanding record of experiencing a favorable trend. This is evidenced by the fact that, over an extended period, these countries consistently recorded the lowest levels in indicators related to individuals at risk of poverty or social exclusion (Sobczak et al., 2021). From the corporate perspective, the risk of poverty can be alleviated by an increase in the overall number of employees and by a decrease in the employee turnover rate. Refinitiv also tracks other indicators such as announced layoffs and involuntary turnover by employees, which have a negative polarity in the database.

Based on the Europe Sustainable Development Report 2022 (Sustainable Development Solutions Network, 2022), SDG 1 was achieved for 2022 by: Norway, Finland, Poland, Czechia, Austria, Slovenia, France, Ireland, Netherlands and Belgium, while Romania, Spain, Italy, Bulgaria, Greece and Latvia face significant challenges.

SDG 2 - Zero hunger

Achieving SDG 2 hinges on ensuring universal access to safe, nutritious, and sufficient food for the population, eradicating both hunger and food insecurity as well as all forms of malnutrition (FAO, 2023). The foundation of this objective is rooted in the belief that everyone should have access to an ample supply of nutritious food. This involves advocating for widespread sustainable agriculture practices, supporting small-scale farmers, and striving for equity in access to land, technology, and markets. Achieving this goal also mandates international collaboration (SDG 17) to secure investments in infrastructure and technology, ultimately enhancing agricultural productivity and ensuring the effective functioning of food markets (United Nations, 2023). Poverty signifies the lack of ability to access fundamental resources, such as food, clothing, education, or other essentials. Hunger is a consequence of poverty, observing that SDG 1 and SDG 2 are interlinked (Manurung et al., 2022).

Achieving this goal by 2030 comes as a challenge as the population faces high levels of food insecurity (FSIN, 2023). In 2022, around 753 million people faced hunger, out of which 45 million were children (UN News, 2023). All these outcomes will significantly affect the health, life expectancy, and mortality rates (SDG 3) of millions of individuals (Klingelhöfer et al., 2022). The multidimensional poverty index (MPI) incorporates a range of indicators, including the following aspects: health (SDG 3), education (SDG 4) and standard of living (SDG 1) (Oxford Poverty and Human Development Initiative, 2023). When these three dimensions are analyzed together, a more comprehensive and meaningful understanding of poverty emerges.

In 2022, 8.3% of the EU population faced challenges affording a nutritious meal. The disparity in the ability to afford a meal between the overall population and those facing poverty could be observed across the EU countries. Bulgaria recorded the highest share of individuals facing poverty and unable to afford a meal (44.6%), followed by Romania (43.0%) and Slovakia (40.5%), while the lowest shares were observed in Luxembourg (5.1%), Cyprus (5.6%) and Sweden (5.8%) (Eurostat, 2023). From the corporate perspective, alleviating the risk of hunger can be achieved through donations directly to vulnerable communities or to specialized NGOs. Specifically for companies in the food, restaurants and catering sector, reducing food waste is a key indicator in terms of sustainability performance. These indicators are also present in the Refinitiv database, in addition to corporate waste policies. Refinitiv also tracks the existence of community involvement policies at the company level.

Based on the Europe Sustainable Development Report 2022 SDG 2 was not achieved by any nation, the status being split between significant challenges and major challenges.

SDG 3 – Good health and well-being

The third SDG promotes health and well-being, broadening its scope to include the eradication of poverty (SDG 1), hunger (SDG 2), warfare, pollution and climate change (SDG 13) as being the primary objectives in achieving the specified target (Eckermann, 2016). The emphasis of SDG 3 lies in increasing life expectancy and preventing deaths attributed to diverse factors such as accidents, substance abuse and illness. The specific targets of the SDG 3 predominantly align with the aforementioned goals, rather than encompassing a broader lifestyle that might involve various dimensions such as physical, emotional, social, religious, cultural, and spiritual aspects of human experience (Eckermann, 2018).

For the year 2022, Eurostat surveyed a sample of 273,000 individuals aged 16 or older living in the European Union. Respondents were interviewed about their perception of their health as being good or very good (Eurostat, 2023). The countries with the lowest percentages of the overall population reporting good or very good health were Lithuania (48.1%), Portugal (49.5%) and Latvia (50.2%). Conversely, the highest percentages were noted in Cyprus (77.8%), Greece (77.2%) and Malta (76.7%). Notably, the percentage of women was significantly lower across all countries.

Additionally, an indicator for self-reported unmet need for medical examination was established, categorizing reasoning as "Waiting list", "Too far to travel" and "Financial reasons". Cyprus (0.1), Czechia (0.2) and Netherlands (0.2) recorded the lowest indicator values, while Estonia (9.1), Greece (9.0) and Finland (6.5) presented the highest values.

Regarding road traffic deaths (per 100,000 individuals) in 2021, the highest values were recorded by Romania (9.3), Bulgaria (8.2) and Latvia (7.8), while the lowest were reported by Norway (1.5), Malta (1.7) and Sweden (2.0). From the corporate perspective, SDG 3 is pursued through health and safety policies for company's employees, suppliers, and contractors, as well as through training programs and the implementation of quality management systems. These indicators are also included in the Refinitiv database.

Based on the Europe Sustainable Development Report 2022, SDG 3 was not achieved, with the remaining split between significant challenges observed in: Latvia, Lithuania, Poland, Czechia, Romania, Croatia, Bulgaria, Greece, and Cyprus, and for the rest of the countries there are a few challenges left.

SDG 4 – Quality education

The ambitions for education are essential and represent the objective of SDG 4 which seeks to ensure equal and equitable quality education and create opportunities for learning during conflicts and disasters (Menashy & Zakharia, 2023). In this type of crisis, education is defined as providing more than just academic benefits, encompassing psychological and social assistance as well as safeguarding against any form of violence and exploitation (INEE, 2020). This underscores the heightened importance of ensuring access to education.

Education plays a pivotal role in eliminating poverty (SDG 1) by facilitating access to decent employment, raising incomes, and generating productivity gains that drive economic development (SDG 8). It stands as a powerful tool for achieving gender equality (SDG 5), enabling full social and political participation for girls and women. Additionally, education serves as one of the most effective ways to enhance individuals' physical and mental health (SDG 3), ensuring that the benefits extend to future generations. It becomes a lifeline for millions of mothers and children, aiding in disease prevention and containment, and forming a crucial component in endeavors to reduce malnutrition (SDG 2). Furthermore, education actively promotes the inclusion of individuals with disabilities (SDG 10) (UNESCO, 2016). However, despite its crucial role, education consistently receives inadequate funding within humanitarian appeals, resulting in the neglect of educational needs in certain contexts, particularly those dealing with prolonged conflicts or enduring refugee populations (INEE, 2020).

Within the EU, the monitoring of SDG 4 centers on assessing advancements in the promotion and expansion of basic education, tertiary education, adult education, and digital skills. In 2022, the lowest indicator of early leavers from education, on a sample with ages between 18 and 24 years old, was observed in Croatia (2.3), Slovenia (3.7) and Greece (4.1), while the highest value of the indicator was recorded in Romania (15.6), Spain (13.9) and Norway (13.9) (Eurostat, 2023). There was a higher value of the indicator for the female population compared to the male population observed in all the mentioned countries. The second indicator of reference refers to the population aged 25-34 that completed tertiary studies, with low values in Romania (24.7), Italy (29.2) and Hungary (31.9) and high values in Luxembourg (61.0), Cyprus (59.2) and Lithuania (58.2). The last indicator assesses the percentage of individuals aged 25 to 64 who reported receiving formal or non-formal education and training within the four weeks before the survey. Adult learning encompasses both general and vocational formal and non-formal learning endeavors, typically occurring after the completion of initial education. The data derived from the EU Labour Force Survey indicated low values in Bulgaria (1.7%), Greece (3.5%) and Croatia (4.4%), and high values in 3 developed countries: Sweden (36.2%), Denmark (27.9%) and Netherlands (26.4%).

Based on the Europe Sustainable Development Report 2022, SDG 4 was achieved by Finland and Estonia, while Romania and Bulgaria are still facing major challenges. Companies can have a significant impact on the achievement of SDG 4. Relying on the indicators collected by Refinitiv, there are several policies and actions strictly related to education. For example, corporations implement training and development policies, health and safety training, as well as skills training. Also, Refinitiv collects data on average training hours, total number of training hours, and training costs. Vocational and safety training can also extend to the value chain of large corporations.

SDG 5 – Gender equality

Ensuring gender equality is not just a basic human right but also a crucial cornerstone for fostering a more peaceful and sustainable world (Merma-Molina et al., 2023). Despite notable advancements in recent decades, alarming levels of gender inequality persist, impacting women and girls in every country (Kim, 2017). The poor participation that women experience in both public and private domains prevents their involvement in political and economic leadership, effectively excluding them from active engagement in society (World Economic Forum, 2022). Systematic violence and inequality persist, manifested in the deliberate exclusion of women from accessing property and wealth, coupled with the enduring belief in their inferiority to men (Kim, 2017).

In Europe, the difference between the employment rates of men and women between 20 and 64 years old is measured based on the EU Labour Force Survey. The indicator is calculated based on the number of persons aged 20 to 64 in employment out of the total population of the same age group. Lowest values were observed in Lithuania (0.8), Finland (1.2) and Estonia (2.9) and the highest values in Greece (21.0), Italy (19.7) and Romania (18.6). In general, the percentage of women aged 20 to 64 who are not working due to caregiving responsibilities tends to exceed the corresponding percentage for men, with lowest values in Czechia, Romania, Slovakia. Highest values were recorded in Italy, Spain and Latvia.

The number of women in senior management positions has increased in recent years, the indicator for this matter recorded the shares of female board members and executives in the largest publicly listed companies (Dragomir, 2022). Regarding board members, the lowest values were observed by Cyprus (10.2%), Estonia (10.3%) and Hungary (10.4%) with highest values in France (45.2%), Norway (43.2%) and Italy (42.6%). On the other hand, for the executives, lowest values were recorded in Luxembourg (6.0%), Austria (9.5%) and Czechia (12.3%) while the highest values were recorded in Norway (28.9%), Lithuania (28.9%) and Sweden (28.5%).

Based on the Europe Sustainable Development Report 2022, SDG 5 was not achieved, with major challenges in Hungary, and significant challenges in Luxembourg, Estonia, Latvia,

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Lithuania, Poland, Czechia, Slovakia, Italy, Slovenia, Croatia, Romania, Bulgaria, Greece, and Cyprus.

SDG 6 – Clean water and sanitation

While water envelops over two-thirds of the Earth's surface, the portion of easily accessible freshwater constitutes less than 1% of the total water on Earth (U.S. Geological Survey, 2019). Despite the fact that the global improvement in water use efficiency (as indicated by the specific target 6.4.1) increased by 9% between 2015 and 2018, the rise in population and changing consumption trends has led to increased water demand, with a 15% increase in the industrial sector, 8% in the agricultural sector, and 8% in the services sector (EPRS et al., 2023).

Water plays a central role in all human activities and contributes to the health of ecosystems (Bertule et al., 2018). The sustained provision of water resources and essential water ecosystem services is crucial for all productive sectors in society: agriculture, energy, transport, tourism, and industry and the challenges faced due to population growth and climate change increase. According to OECD, the "water crisis" is frequently identified as a governance crisis, wherein water scarcity is primarily a result of the mismanagement of existing resources. Within SDG 6, there are six specific goals addressing a range of concerns, encompassing both social aspects such as access to drinking water and sanitation, and environmental considerations including water quality, water efficiency, integrated water resources management, and water-related ecosystems (Partzsch et al., 2021).

Bottled water is becoming a more prevalent resource for urban poor communities in lower-income countries; however, it remains a relatively overlooked aspect in international development research and policy (Walter et al., 2017). Approximately 88% of Europe's freshwater usage is derived from rivers and groundwater, while the remaining portion is sourced from reservoirs (approximately 10%) and lakes (less than 2%) (EPRS et al., 2023). The EU monitors progress toward Sustainable Development Goal 6 (SDG 6) with a focus on three main aspects: sanitation, water quality, and water scarcity, represented by the specific targets related to this SDG. There are disparities among Member States, particularly linked to high poverty rates (SDG 1), concerning access to water services and sanitation. Four countries report a relatively high percentage of people lacking access to basic sanitary facilities.

In 2022, 703 million people worldwide did not benefit from basic water service, while 3.5 billion people lacked safely managed sanitation, out of which a third did not have access to basic sanitation services; and another 2.2 billion people lacked basic hand washing facilities out of which 653 million had no hand washing facility (United Nations, 2023). Water is crucial not just for health but also for reducing poverty (SDG 1), ensuring food security (SDG 2), promoting good health (SDG 3), sustaining ecosystems (SDG 14), and supporting education (SDG 4).

Based on the Europe Sustainable Development Report 2022 (Sustainable Development Solutions Network, 2022), SDG 6 was not achieved, with major challenges in Cyprus and significant challenges in Ireland, Portugal, France, Belgium, Luxembourg, Italy, Slovenia, Croatia, Romania, Bulgaria, Greece, Lithuania, Estonia, Latvia and Norway.

The literature serves to draw a comprehensive image of how each European country acts in regard to the SDGs related to human rights alongside the specific targets for each of them, according to the most recent data from 2022. The objective of this research is to gain an understanding of how companies in each country pursue the selected SDGs based on data extracted from corporate sustainability reports. The methodology of this article is designed to answer this question.

Methodology

The study's research sample consists of publicly traded companies within the European Union. The EU member states embody the geographical scope and diversity inherent to European culture, ensuring a comprehensive representation of various economic, cultural, and regulatory environments (Robaina et al., 2020). The dataset used in this study was gathered from the Refinitiv Eikon database, hosted by Thomson Reuters. Refinitiv is well-known for its comprehensive ESG dataset, encompassing more than 450 ESG metrics that provide a detailed and granular insight into various dimensions of sustainability (Bătae et al., 2021), including human rights. Moreover, the dataset encompasses a large number of companies on a global scale, rendering it suitable for performing cross-country and cross-industry comparative analyses.

The dataset reflects the year 2022, selected as the most recent period for the analysis. The database includes information on 7,015 companies, providing a more comprehensive understanding of trends and patterns within the European business landscape. The primary focus of data collection was to identify and analyze boolean data (TRUE or FALSE) indicating each company's adherence or non-adherence to the six Sustainable Development Goals (SDGs) related to human rights – specifically, SDGs 1 to 6. Additionally, the dataset includes information on 10 distinct policies conceptually related to the selected SDGs.

To achieve the goal of collecting reliable data, we instituted a screening process to ensure the integrity and validity of our research. Two categories of data were deemed non-valid for subsequent analysis: (a) 761 companies without TRBC Industry classification, as this information was not available in the Refinitiv Eikon database, leading to a sample of 6254 valid records; and (b) data labeled as "missing", i.e., information that was not collected by Refinitiv analysts at the end of November 2023, which was the timestamp for exporting data for our research. As a result, a final sample of 1156 companies with valid data underwent further analysis. Valid data encompasses companies for which the mentioned binary data was downloaded from Refinitiv, aligning with our goal of comprehensive data collection: industry classification, total assets of the companies, and data collected for the first 6 SDGs and 10 policies relevant to the SDGs. This approach was crucial to ensure the reliability and accuracy of our findings by mitigating potential biases and maintaining the accuracy of the dataset.

The set of variables allows for an in-depth examination of the commitment to sustainability, considering both specific SDGs and policies (Bennich et al., 2020; Ronzon & Sanjuán, 2020). To address the research questions, SPSS was utilized for data transformations and statistical procedures. Additional variables were created within the software to present the available data compactly. Frequencies were calculated to assess the prevalence of adherence to policies and SDGs. Additionally, descriptive statistics, including minimum and maximum values, as well as mean and median values, were generated to offer insights into the implementation of SDGs or policies. These computations were carried out while taking industry and country-specific contexts into account, facilitating comparative analysis for a more nuanced understanding of behaviors in the mentioned areas.

Sustainability policies, along with their corresponding descriptions, were retrieved from the Refinitiv Eikon database. The conceptual links between the specific targets of the 6 SDGs and 10 distinct policies were explored by identifying key terms and expressions within each policy's description. Table 1 summarizes the mapping between the selected SDGs and the relevant policies. The mapping is used to calculate correlations between the application of SDGs related to human rights and the relevant corporate policies.

Table 1. Conceptual links between policies related to human rights and specific targets related to human rights

Abbreviation	Name (Refinitiv)	Keywords	Specific SDG target attributed
PER	Product environmental responsible use	product, responsible, cost, effective, emissions, pollution, noise	3.9 and 6.3
WEF	Policy water efficiency	water	3.9 and 6.4
WRI	Waste reduction initiatives	waste, recycle, reduce, reuse, substitute, treat	6.a
EHS	Employee health & safety policy	health, safety, accidents, employ*	3.8
SHS	Supply chain health & safety policy	health, safety	3.8
STR	Skills training policy	skills, training	4.4
CDV	Career development policy	skills, training, career	4.4
DOP	Diversity and opportunity policy	diversity, equality, minorities, race, ethnicity, religion	5.c
AHR	Human rights policy	child, labor, forced, vulnerable	1.4
AWB	Animal well-being	animal	2.4

Source: Authors' own research.

The introduced mapping approach aimed to scrutinize the connections between SDG adherence and policy implementation among the sampled companies. This comprehensive dataset stands as a representative tool for analyzing the intersection of sustainable practices and company self-regulation within the included companies.

Results and discussions

Q1. How many companies in each country apply each SDG related to human rights?

Table 2 provides a comprehensive overview of the distribution of companies in various countries with respect to their alignment with the SDGs related to human rights. Disparities in the total number of companies adopting SDGs are clearly apparent, with notable variations across countries. For instance, Swedish companies stand out with a significantly higher total compared to corporations headquartered in other EU member states, indicating a robust commitment to sustainable practices.

Analyzing the total counts, SDG 3 (good health and well-being), SDG 4 (quality education) and SDG 5 (gender equality) emerge as focal points for companies across most European countries, with applicability percentages of 50.35%, 40.48%, and 56.14% respectively. This suggests a collective emphasis on health, gender equality, and quality education for the whole population. Companies headquartered in certain countries exhibit distinctive emphasis on specific SDGs. For example, German and French companies demonstrate a strong commitment to SDG 4 (quality education), while Swedish corporations place significant emphasis on SDG 3 (good health and well-being) and SDG 5 (gender equality).

At the opposite end of the spectrum, firms from countries such as Bulgaria, Romania, Slovenia, Slovak Republic, and Luxembourg show relatively lower engagement, indicating potential areas for improvement and opportunities for promoting sustainable practices within those regions.

Table 2. The number of sample companies applying SDGs related to human rights

Country/SDG	SDG 1	SDG 2	SDG 3	SDG 4	SDG 5	SDG 6	Total number of companies
Austria	7	2	20	18	22	13	**29**
Belgium	6	7	29	23	19	12	**44**
Bulgaria	0	0	0	0	0	0	**1**
Czech Republic	0	0	1	0	1	2	**2**
Denmark	0	4	32	22	41	12	**61**
Finland	2	3	26	17	33	15	**69**
France	35	25	87	82	93	52	**149**
Germany	22	20	93	93	105	45	**226**
Greece	5	3	7	5	7	3	**12**
Hungary	2	2	2	2	2	2	**5**
Ireland	3	4	7	6	8	1	**12**
Italy	24	22	70	66	74	34	**107**
Luxembourg	0	0	0	0	0	0	**2**
Netherlands	5	4	23	15	22	8	**48**
Poland	6	4	14	16	11	5	**26**
Portugal	2	1	6	6	9	2	**11**
Romania	1	0	1	1	1	0	**5**
Slovak Republic	0	1	0	0	0	1	**2**
Slovenia	1	0	3	2	2	1	**3**
Spain	18	9	30	31	34	17	**45**
Sweden	19	16	131	63	165	49	**297**
TOTAL	**158**	**127**	**582**	**468**	**649**	**274**	**1,156**
Proportion of companies (%)	**13.67**	**10.99**	**50.35**	**40.48**	**56.14**	**23.70**	

Source: Authors' own research.

Q2. How many companies in each European country apply each type of policy related to human rights?

Table 3 offers a comprehensive overview of policies related to human rights commitment of companies across various countries in the EU. Notable variations are observed in the total counts for each policy across countries of incorporations. Swedish companies stand out with a remarkably high total, showcasing a robust commitment.

Data analysis reveals that certain policies, such as the career development policy (CDV) and animal well-being policy (AWB), are consistently adopted by companies across most countries. However, some countries exhibit distinctive patterns in policy adoption. For instance, there is a high interest in adopting a diversity and opportunity policy (DOP), employee health and safety policy (EHS) and human rights policy (AHR) in Sweden and Germany.

Companies listed in countries with lower total counts, such as Bulgaria, Slovenia, Slovakia, Romania, and Luxembourg, have access to opportunities for the business environment in these states to enhance corporate engagement with various policies and strengthen the commitment to sustainable practices.

Table 3. The number and proportion of sample companies applying policies related to human rights

Policy/ Country	PER	WEF	WRI	EHS	SHS	STR	CDV	DOP	AWB	AHR	Total number of companies
Austria	26	16	28	29	13	28	27	29	1	29	**29**
Belgium	31	25	40	42	22	41	42	43	2	39	**44**
Bulgaria	0	0	1	1	1	0	0	1	0	1	**1**
Czech Rep.	2	2	2	2	1	2	2	2	0	2	**2**
Denmark	35	35	552	57	43	47	52	60	3	58	**61**
Finland	41	39	64	66	44	62	60	69	7	67	**69**
France	97	109	138	139	77	137	133	144	13	134	**149**
Germany	155	125	178	214	117	207	209	214	14	206	**226**
Greece	7	9	11	11	8	9	10	10	0	10	**12**
Hungary	5	2	5	5	3	4	4	5	0	5	**5**
Ireland	5	7	12	12	7	12	12	12	2	12	**12**
Italy	69	75	100	107	66	104	98	104	6	99	**107**
Luxembourg	0	1	1	1	0	1	1	1	0	1	**2**
Netherlands	35	29	44	46	30	46	45	48	3	47	**48**
Poland	16	20	25	26	13	26	26	26	1	26	**26**
Portugal	8	10	10	11	9	10	9	10	0	11	**11**
Romania	1	2	4	5	2	5	5	5	0	4	**5**
Slovak Rep.	2	1	1	1	0	1	1	2	0	1	**2**
Slovenia	2	2	2	3	1	3	3	3	0	3	**3**
Spain	35	40	45	45	33	45	44	45	3	44	**45**
Sweden	155	93	198	248	120	197	191	271	10	244	**297**
TOTAL	**727**	**642**	**961**	**1071**	**610**	**987**	**974**	**1104**	**65**	**1043**	**1,156**
Proportion of companies(%)	**62.89**	**55.54**	**83.13**	**92.65**	**52.77**	**85.38**	**84.26**	**95.50**	**5.62**	**90.22**	

Source: Authors' own research.

Note. The abbreviations of policies were created for simplification and are translated as follows: PER – product environmental responsible use, WEF – water efficiency policy, WRI – waste reduction initiatives, EHS – employee health & safety policy, SHS – supply chain health & safety policy, STR – skills training policy, CDV – career development policy, DOP – diversity and opportunity policy, AHR – human rights policy, AWB – animal wellbeing policy.

Q3. How many companies apply SDGs related to human rights in each industry?

Table 4 assigns each row to a specific Sustainable Development Goal (SDG), while the columns represent distinct industries identified by their NACE codes.

The most prominently pursued SDGs related to human rights across various industries are SDG 3, SDG 4, and SDG 5. This result can be attributed to their broad and interconnected nature, addressing facets of human rights that resonate with diverse sectors. These goals encompass aspects such as good health and well-being of the employees, educational preparation through programs and gender equality at the workplace.

The industries that are the most engaged in the applicability of human rights-specific SDGs are manufacturing (C) 73.88% of companies, financial (K) 28.72% and retail (G) 23.53%. In contrast, certain industries like agriculture (A) with 1.64%, administrative and support service activities (N) with 0.87% and education (P) with 0.69% display lower counts for specific SDGs. This may indicate a necessity for a more focused approach to human rights within these sectors.

Table 4. The number of sample companies applying SDGs related to human rights in each industry

SDG/ Industry	A	B	C	D	F	G	H	I	J
SDG 1	0	1	58	13	7	15	3	3	6
SDG 2	5	0	58	9	6	16	2	5	4
SDG 3	6	10	228	18	19	76	20	12	34
SDG 4	1	7	147	19	16	62	19	13	42
SDG 5	5	12	226	26	26	76	21	18	51
SDG 6	2	9	137	17	13	27	5	5	7
TOTAL	**19**	**39**	**854**	**102**	**87**	**272**	**70**	**56**	**144**
Proportion of companies (%)	**1.64**	**3.37**	**73.88**	**8.82**	**7.53**	**23.53**	**6.06**	**4.84**	**12.46**

SDG/ Industry	K	L	M	N	O	P	Q	R	TOTAL
SDG 1	35	5	7	0	1	1	1	2	**158**
SDG 2	13	2	4	0	1	1	1	0	**127**
SDG3	79	29	27	2	2	1	8	11	**582**
SDG 4	83	12	20	4	5	2	6	10	**468**
SDG 5	97	29	33	4	8	2	4	11	**649**
SDG 6	25	11	5	0	2	1	2	6	**274**
TOTAL	**332**	**88**	**96**	**10**	**19**	**8**	**22**	**40**	
Proportion of companies (%)	**28.72**	**7.61**	**8.30**	**0.87**	**1.64**	**0.69**	**1.90**	**3.46**	

Source: Authors' own research.

Note. The industries are indicated by their NACE codes as follows: A – agriculture, forestry and fishing; B – mining and quarrying; C – manufacturing, D – electricity, gas, steam and air conditioning supply, F – construction, G - wholesale and retail trade; H – transportation and storage; I – accommodation and food service activities; J – information and communication; K – financial and insurance activities; L – real estate activities; M – professional, scientific and technical activities; N – administrative and support service activities; O – public administration and defense, compulsory social security; P – education; Q – human health and social work activities; R – arts, entertainment and recreation.

Q4. How many companies apply policies related to human rights based on industry?

Table 5 represents the applicability of human rights policies based on the industries analyzed. Manufacturing (C) exhibits the highest total counts across multiple policies, emphasizing a robust commitment to human rights practices. However, manufacturing also has the most companies in the present sample. Industries K (financial and insurance activities) and D (electricity, gas, steam, and air conditioning supply) also demonstrate significant engagement. Across industries, there is a notable focus on certain policies. For instance, human rights (AHR), animal well-being (AWB) and diversity and opportunity (DOP) policies are consistently adopted, indicating a shared commitment to ethical and inclusive practices.

Each industry displays unique policy preferences. For instance, the administrative and support services industry (N) places notable emphasis on the employee health and safety (EHS) policy and the skills training (STR) policy. Meanwhile, the information and communications (J) sector prioritizes water efficiency (WEF) and career development (CDV) policies. While some industries, like manufacturing (C) and financial and insurance (K), demonstrate widespread policy adoption, other industries, such as mining and quarrying (B), show lower overall engagement.

The cumulative totals provide a comprehensive view of policy adoption globally. The highest engagement is observed for the employee health & safety (EHS) policy, followed by the diversity and equal opportunity (DOP) and waste reduction initiatives (WRI) policies.

Table 5. The number of sample companies applying human rights policies in each industry

Policy / Industry	A	B	C	D	F	G	H	I	J
PER	7	14	294	40	36	85	11	10	48
WEF	11	19	286	35	21	58	22	14	30
WRI	10	18	372	39	40	114	33	27	64
AHR	13	20	399	40	41	133	38	27	69
AWB	1	0	33	1	0	17	0	7	0
EHS	13	21	400	43	44	133	40	31	69
SHS	8	15	260	30	25	71	22	17	41
CDV	11	19	356	40	42	119	38	30	65
DOP	13	21	410	46	43	137	39	32	74
STR	10	19	357	42	42	128	36	31	63
TOTAL	**97**	**166**	**3,167**	**356**	**334**	**995**	**279**	**226**	**523**
Proportion of companies (%)	**8.39**	**14.36**	**273.96**	**30.80**	**28.89**	**86.07**	**24.13**	**19.55**	**45.24**
Policy / Industry	**K**	**L**	**M**	**N**	**O**	**P**	**Q**	**R**	**TOTAL**
PER	107	32	17	0	11	0	3	12	**727**
WEF	71	29	19	1	10	0	5	11	**642**
WRI	125	39	39	2	14	1	9	15	**961**
AHR	139	41	36	5	15	2	9	16	**1,043**
AWB	3	1	1	0	0	0	0	1	**65**
EHS	140	41	47	5	15	2	10	17	**1,071**
SHS	58	25	14	0	8	0	6	10	**610**
CDV	136	38	35	6	13	2	9	15	**974**
DOP	150	44	45	6	15	2	9	18	**1,104**
STR	135	41	36	6	12	2	10	17	**987**
TOTAL	**1,064**	**331**	**289**	**31**	**113**	**11**	**70**	**132**	
Proportion of companies (%)	**92.04**	**28.63**	**25.00**	**2.68**	**9.78**	**0.95**	**6.06**	**11.42**	

Source: Authors' own research.

Note 1. The industries are indicated by their NACE codes as follows: A – agriculture, forestry and fishing; B – mining and quarrying; C – manufacturing, D – electricity, gas, steam and air conditioning supply, F – construction, G - wholesale and retail trade; H – transportation and storage; I – accommodation and food service activities; J – information and communication; K – financial and insurance activities; L – real estate activities; M – professional, scientific and technical activities; N – administrative and support service activities; O – public administration and defense, compulsory social security; P – education; Q – human health and social work activities; R – arts, entertainment and recreation.

Note 2. The abbreviations of policies were created for simplification and are translated as follows: PER – product environmental responsible use, WEF – water efficiency policy, WRI – waste reduction initiatives, EHS – employee health & safety policy, SHS – supply chain health & safety policy, STR – skills training policy, CDV – career development policy, DOP – diversity and opportunity policy, AHR – human rights policy, AWB – animal wellbeing policy.

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Conclusion

The European Union developed one of the most extensive networks of supranational organizations dedicated to the safeguard of human rights on all continents (Moravcsik, 1995). Increased attention is directed toward the intersection of business practices and corporate adherence to human rights in both academic and policy spheres (Siddiqui & Uddin, 2016). The behavior of companies in this regard can be managed by identifying and assessing potential negative effects on human rights caused by industrial activities such as forced displacements and labor explanations (Chowdhary et al., 2020). Regarding a company's operations and its relationships with third parties, companies should evaluate and manage human rights-related risks to avoid exposure to situations where these rights are violated throughout the value chain.

Notably in our research we found that Swedish companies are committing to a higher level of sustainable practices, comparative to corporations in other EU member states. There are several factors that could contribute to the advanced position of Swedish companies in adopting SDGs related to human rights, such as:

- Strong cultural emphasis on corporate social responsibility (CSR), prioritizing ethical business practices and commitment to a positive impact on society along with a higher disclosure of CSR information (Castelo Branco et al., 2014)
- Government policies and regulations in Sweden may encourage companies to integrate SDGs related to human rights into their business strategies. In Sweden, each government minister is tasked with overseeing the implementation of the 2030 Agenda within their respective areas of responsibility (Government Offices of Sweden, 2015).
- Education and awareness raised by stakeholder expectations, enhancing the country's international reputation, collaboration, networks, and long-term perspectives of Swedish companies.

There are significant variations in the total number of companies adopting SDGs across different countries. The governments of some countries, like in Germany and France, show a strong commitment, while others, such as in Bulgaria, Romania, Slovenia, Slovak Republic, and Luxembourg, demonstrate lower engagement. These variations suggest differing levels of awareness, policies, or cultural priorities regarding human rights.

There is a focus on specific human rights across the SDGs, with an emphasis on SDG 3 (good health and well-being), SDG 4 (quality education), and SDG 5 (gender equality). These three SDGs emerged as focal points for companies across most European countries. This collective emphasis reflects a shared commitment to issues related to health, education, and gender equality for the broader population. However, certain countries are focused on pursuing specific SDGs. For instance, German and French companies show a strong commitment to SDG 4 (quality education), while Swedish corporations place significant emphasis on SDG 3 (good health and well-being) and SDG 5 (gender equality). These country-specific patterns may be influenced by national priorities, policies, or societal values.

There is low SDG engagement of companies in Bulgaria, Romania, Slovenia, Slovak Republic, and Luxembourg. The mentioned countries show relatively lower engagement across all SDGs. This situation indicates potential areas for improvement and highlights opportunities for promoting human rights practices within these regions. Stakeholders, including governments, NGOs, and businesses, could collaborate to address these gaps and enhance corporate responsibility. The proportion of companies aligning with each SDG varies, with SDG 5 (gender equality) having the highest percentage. This suggests a strong focus on gender-related initiatives among European companies. The variations in percentages also indicate that some goals may require more attention to achieve greater alignment across companies.

In conclusion, the data presented provide the foundation for a comprehensive discussion on the current state of the SDG adoption by European companies and opens an avenue for exploring the strategies for improvement and collaboration on a regional and international level. Future research can investigate the challenges and barriers faced by European companies in implementing the SDGs and policies aligned with human rights, by understanding how companies engage with various stakeholders such as employees, communities, and civil society. Legal complexities and cultural factors may impede the effective integration of SDGs, providing policymakers and businesses with actionable insights. Further research may examine the long-term impact of aligned SDGs and policies on the overall landscape of human rights by understanding the behavior of top contributor companies in each country and, on the opposite side of the spectrum, the behavior of companies that faced different scandals regarding human rights. Future investigations may analyze successful models of collaboration and explore ways to foster partnerships that amplify the positive impacts of relevant SDGs and policies. More extensive research can be done on qualitative data collected from corporate annual reports.

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