

Business in conflict with Human Rights?

Translating the UNGPs in the context of the Israeli OPTs

The United Nations Guiding Principles on Business and Human Rights' vernacularization in the context of the Israeli OPTs



Abstract

The United Nations Human Rights Office, as well as human rights advocacy groups, have been extensively investigating business activities related to the illegal Israeli settlements in the Israeli Occupied Palestinian Territories (Israeli OPTs). Nevertheless, accountability mechanisms for business human rights impacts at the Israeli OPTs have proven inefficient in holding corporate actors to account. This thesis turns the focus to business advisors, consultants, who assist businesses with their human rights commitments under the United Nations Guiding Principles on Business and Human Rights (the UNGPs). Even if the UNGPs are the most recognized standard in the business and human rights realm, academic literature has not paid attention to the implementation of the UNGPs by commercial consultants assisting businesses specifically in high-risk conflict-affected contexts, including the Israeli OPTs. By employing Sally Engle Merry's (2006) theory on the vernacularization of transnational human rights in particular social contexts, this thesis aims to shed light on

the epistemologies' of consultants interpreting the UNGPs in the context of the Israeli OPTs. Interviews with twenty commercial consultants indicate businesses' superior role in the translation process, adding nuance to Merry's (2006) theorization. The findings highlight the corporate culture's creation of superficial interpretations of the UNGPs in the context of the Israeli OPTs as well as the avoidance of translating certain UNGPs' elements. Yet, the findings also demonstrate signs of hybrid translation approaches that appear to be less impacted by the influence of corporate culture. In those translations, consultants move beyond the translation of the UNGPs in order to better align with the needs and practices of rights holders at the Israeli OPTs. They do that by doing business with Palestinians or in exceptional cases with "bad-suppliers". Most importantly, the thesis highlights the implications of the consultants' translations for the broader business and human rights field and in particular in relation to the translations' impacts on Palestinian rights and their right to self-determination. By scrutinizing the knowledge of consultants through a legal anthropological perspective, the thesis urges academia and practitioners to focus on examining the implementation of the UNGPs through business micro-practices and philosophical, psychological and behavioural economics lenses.

Keywords: the UNGPs implementation, vernacularization, epistemologies of consultants, conflict-affected environments, business and human rights in the Israeli OPTs, International humanitarian law

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Acknowledgements

I started formulating my thesis proposal two years ago when I was the secretary of the Amnesty International student group of Wageningen University & Research. I asked Amnesty International Netherlands for a thesis topic on business and human rights. I received a positive response and Amnesty International sent me a huge list of topics to choose. Meanwhile, I had already approached my thesis supervisors Professor Dr. Otto Hospes and Professor Dr. Nadia Bernaz. I had the pleasure to follow two courses they coordinated and in particular, Business, Human Rights and the environment and Law and Political Power. While assisting Professor Dr. Nadia Bernaz in the course Business, Human Rights and the environment as a student assistant, I was working on my thesis proposal and I applied for an internship at the OECD Watch in Amsterdam. I was accepted!

I chose the topic on tourism companies violating human rights in the Israeli Occupied Palestinian Territories. The choice reflected my Bachelor's studies at Wageningen University & Research on the field of Tourism. After having assisted Professor Dr. Nadia Bernaz in the course Business, Human Rights and the Environment as a student assistant, and while in the process of formulating my thesis proposal, I applied for an internship at the OECD Watch in Amsterdam and I was accepted!

This thesis has been resumed, after I completed my internship at the OECD Watch in Amsterdam. This experience shaped my understanding of the business and human rights field. I learned a lot about the third pillar of the UNGPs, remedy, which is less scrutinized both academically and in practice. For my thesis topic I chose tourism companies violating human rights in the Israeli Occupied Palestinian Territories. The choice reflected my Bachelor's studies at Wageningen University & Research on the field of Tourism. I would like to thank Amnesty International's researcher, Ms. Yvette Lawson who helped me in the initial stages of my research, especially about understanding the context of the Israeli OPTs.

Having pursued my first degree in business management in Vienna, I found the business world fascinating. With this thesis, I focused on the processes, roles and ideologies that corporations and their consultants acquire. I started this thesis because I truly believe that things can change in the practice of human rights due diligence. I believe that businesses and corporations have the capacity to adapt practices that involve listening to rights holders' experiences, and adopt a more human rights-centered perspective. Analyzing human rights

due diligence processes in the context of conflict unfortunately brings to light the fact that even where conflict is not present human rights due diligence is still not fully integrated within companies, and in their different departments. This thesis shows that human rights is a small department to deal within the corporate environment. The thesis also shows that there are still many questions remaining unanswered in terms of the UNGPs' implementation and in particular in the context of conflict, where law and order are not particularly relevant. I hope that the field of business and human rights will introduce more anthropology, philosophy and psychology perspectives to understand and scrutinize the practices of corporations. After all, it is crucial to look at how law increases inequalities or contributes to the making of a better world and in this case a better corporate culture.

Since this is my final academic project, it is also the start of a new chapter in my life that I am very excited about! I am thankful to everything I experienced through my undergraduate and graduate studies at Wageningen University & Research, experiences that shaped me as a person both professionally and personally since I was 20 years old. Since I pursued the B.Sc. Tourism, I lived in multiple cities in the Netherlands, over all those years, but I particularly had the best times in Wageningen and in Amsterdam. The people I met and the experiences we have made together are the most important thing in the process. In particular, I would like to mention the International Field Project in Indonesia, which was part of my bachelor's studies and the reason I decided to pursue the Master's in International Development studies at Wageningen University & Research.

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1. Introduction

1.1. Problem Statement: Business human rights violations in the Israeli OPTs: Accountability Gaps and the turn to Business Advisors

In February 2020, the United Nations Human Rights Office issued the names of 112 businesses involved in specific activities associated to the Israeli settlements in the Israeli Occupied Palestinian Territories (Israeli OPTs), bringing to the foreground the implications of business activities for Palestinian civil, political, economic, social and cultural rights (OHCHR, 2020). Among the businesses listed one can find the Dutch companies Booking.com B.V. and Tahal Group International B.V., the American companies Airbnb Inc., Expedia Group Inc. and Motorola Solutions Inc., as well as the British companies JC Bamford Excavators Ltd. and Opodo Ltd. (OHCHR, 2020).

The United Nations High Commissioner for Human Rights (OHCHR) reported that “business enterprises had directly and indirectly enabled, facilitated and profited from the construction and growth of the settlements” and “raised particular human rights violations concerns” (2018, p. 2). Among the specific business activities related to human rights violations were the supply of security and surveillance equipment, the supply of material equipment for the construction of settlements and home demolitions and banking services related to the settlements’ maintenance. Furthermore, the report lists business activities associated with profiting from Palestinian natural resources, utilizing Israeli public subsidies related to the settlements and discouraging Palestinian enterprises by restricting Palestinian financial markets.

In November 2021, a report published by Amnesty International claimed that the NSO Group, a cyber-intelligence company, was spying on Palestinian activists and civil society workers (Amnesty International, 2021). In the same line, several other artificial intelligence technologies, namely Blue Wolf and White Wolf, have been accused for assisting Israel’s surveillance operations of Palestinians (Dwoskin, 2021). More recently, in May 2023, Amnesty International published another report uncovering the involvement of a Dutch company in supplying camera equipment enhancing the Israeli surveillance of Palestinians (Amnesty International, 2023).

The Israeli Occupied Palestinian Territories (Israeli OPTs) and in particular, the Gaza Strip, the West Bank and East Jerusalem have been under illegal Israeli occupation since 1967, the longest military occupation in modern history (Azarova, 2019; Imseis, 2020). “Military occupations are governed by International humanitarian laws, foremost the Fourth Geneva

Convention (1949), which accords occupiers the legal status as de facto sovereigns” (Hajjar, 2017, p. 22). Israel’s occupation of Palestinian Territories has given rise to several human rights law as well as humanitarian law abuses (Special Rapporteur, 2022). In March 2022, the United Nations Special Rapporteur for the situation of human rights in the Palestinian Territory contended that Israel’s occupation of Palestinian Territories resembled the practice of apartheid (Special Rapporteur, 2022). More recently, in October 2022, the United Nations maintained that “the Israeli occupation of Palestinian territory is now unlawful under International law owing to its permanence and to actions undertaken by Israel to annex parts of the land de facto and de jure” (Independent International Commission, 2022, p. 24). The report contended that Israel’s de facto Annexation of Palestinian Territory may constitute violations of International criminal law (Independent International Commission, 2022). According to Azarova (2019) and other scholars, “in unlawfully prolonged occupation, continuous violations of International humanitarian law and systemic abuses of human rights intertwine (Arai-Takahashi, 2009; B’Tselem, 2012a, as cited in Azarova, 2019, p. 139).

Moreover, academia has also showed interest in business human rights impacts at the Israeli OPTs. In particular, several scholars have noted accountability gaps in relation to businesses’ human rights violations in the Israeli OPTs context (Cefo, 2015; Riegelhaupt, 2017; Azarova, 2018; Farah & Abdallah, 2019; Kelly, 2020). International as well as domestic law and governance structures have proven ineffective in holding state and corporate actors accountable for their human rights impact in the Israeli OPTs (Ibid). Cefo (2015) and Kelly (2020), argue that US domestic judicial mechanisms, in particular federal Courts under the Alien Tort Claims Act, had very limited outcomes for accountability requests after several antithetic court opinions and challenging jurisdictional matters over corporate accountability. Similarly, the International Criminal Court (ICC), functions as a complementary, last resort accountability mechanism, with limited capacity for a case’s investigation (Cefo, 2015; Kelly, 2020). Farah and Abdallah (2019) and Cefo (2015) demonstrate the limited effects of current available accountability mechanisms through the examination of different case studies on the corporate accountability impact on Palestinian home demolitions and the construction of the Annexation Wall in the West Bank. Finally, all five specific instances concerning complaints about human rights violations in the Israeli OPTs submitted to the Organization for Economic Co-operation and Development’s (OECD) National Contact Point System have either not been resolved or were rejected (OECD Watch, 2021).

In the realm of soft law, the most authoritative global standard attempting to regulate business activities in relation to their human rights impact are the United Nations Guiding Principles on Business and Human Rights (UNGPs), endorsed by United Nations Human Rights Council in 2011 (Bernaz, 2021). The corporate human rights responsibilities set in the UNGPs were established through multi-stakeholder consultations that lasted for six years (Salcito et al., 2015). The UNGPs are comprised of three distinctive pillars, one of them being the Corporate Responsibility to Respect Human rights (Pillar II) along with the State duty to protect and Access to remedy (UNGPs, 2011).

Pillar II, the *Corporate Responsibility to Respect Human Rights*, introduces the human rights due diligence (HRDD) concept, as a process that companies need to conduct in order to identify and act upon their human rights impacts (United Nations, 2011). According to Harrison (2013, p. 108), “The HRDD obligation is the central component of the corporate obligation to respect human rights”. A year ago, the United Nations Development Programme (2022), published an advising report for businesses conducting HRDD in conflict-affected contexts, naming the process heightened human rights due diligence (HHRDD), to signify the heightened risk for human rights violations in those contexts. More importantly, “HHRDD is built around the concept of proportionality: the higher the risk, the more complex the processes” (United Nations Development Programme, 2022, p. 13). According to the United Nations Geneva Conventions 1949, military occupation is a form of International armed conflict and therefore businesses operating in the Israeli OPTs ought to conduct HHRDD (United Nations Geneva Conventions, 1949).

According to Kolieb (2020), businesses are unaccustomed with International humanitarian law (IHL) and the risks and liabilities it poses for businesses operating in conflict-affected areas. Mongelard (2006, p. 670) notes that “the evolution of International criminal law and International humanitarian law since the Second World War has likewise demonstrated that International law applies not only to states but also to non-state entities and, in particular, to individuals”. The question then becomes “how do business practices and operations align with IHL?”

In their attempt to adhere to the UNGPs and conduct HRDD, businesses request advice from consulting firms and independent consultants with expertise in advising on human rights issues and more specifically on the implementation of the UNGPs (McVey et al., 2023). McVey et al., (2023) refer to those consultants as external experts who are “becoming increasing prevalent and influential in the context of business and human rights, advising

companies in relation to their human rights responsibilities and HRDD” (p. 576). Interestingly, Ramasastry (2021) claims that human rights and civil society organizations have not scrutinized the work of those advisors “as potential enablers of corporate human rights abuses or as critical gatekeepers that are necessary to the execution of business activities that may harm rights holders” (p. 296).

1.2. Research Question

In the absence of global and domestic accountability mechanisms for business human rights impacts in the Israeli OPTs, it is fruitful to turn to the people who advise businesses on the adoption of the UNGPs and interpret business responsibilities in the context of International armed-conflict and in particular, military occupation. Therefore, the thesis is going to examine the interpretation of the UNGPs in the context of the Israeli OPTs by internal and external business consultants. The thesis main research question is listed below:

How do consultants interpret the UNGPs when they are advising a business with relations or operations in the context of the Israeli OPTs?

1.3. Academic and Societal Relevance of the Research

The academic and societal relevance of the research centers on the UNGPs implementation as well as their applicability in the context of the Israeli OPTs. Are the UNGPs applicable to an occupation context, an environment that is characterized by severe human rights risks (Farah, 2019)? Business and human rights scholarship has attributed the emergence of law and governance gaps regarding corporate human rights violations in Israeli OPTs to the UNGPs’ limited guidance on complex, high-risk conflict affected environments (Azarova, 2018; Farah, 2019; Farah & Abdallah, 2019; Van Ho, 2020). According to the UNGPs, businesses should respect human rights in all contexts and in particular in high-risk human rights violations environments (UNGPs, 2011). Academic literature contends that both the Corporate Responsibility to Respect (Pillar II) and the State’s Duty to Protect (Pillar I) have provided limited guidance to businesses and states regarding the business relationship to conflict. First, Farah and Abdallah (2019), Van Ho (2020) and Khrystova and Uvarova (2022) suggest that the UNGPs did not provide adequate guidance on corporate human rights abuses in those contexts and propose stricter human rights due diligence (HRDD) policies in place for corporations operating in the Israeli OPTs. Moreover, Paul and Schönsteiner (2014) and Farah and Abdallah (2019) call home states to proactively engage and address risks related to those contexts in order to address regulatory and governance gaps. Paul and Schönsteiner (2014) and Van Ho (2020) stress the UNGPs’ limited guidance and position regarding extraterritorial

human rights responsibilities of home-states when businesses operate in complex environments. Moreover, Khrystova and Uvarova (2022) argue that businesses ought to interpret the UNGPs into specific contexts and human rights circumstances associated to their operations. Given the situation of occupation in the Israeli OPTs, context is an important factor shaping businesses activities and human rights violations.

Therefore, given the UNGPs limited guidance on high-risk conflict-affected contexts, how do commercial consultants assist businesses with their human rights commitments in those contexts? In other words, how are the UNGPs implemented in the Israeli OPTs? Literature on business compliance and the implementation of the UNGPs mainly utilizes legal, semi-legal or policy analysis methodological and theoretical approaches. For instance, McCorquodale et al. (2017) empirically studied companies' HRDD practices through a legal-policy based research approach, suggesting that dedicated HRDD practices could more easily identify adverse human rights impacts while action is more likely to be taken to improve the situation. Very few studies have scrutinised corporate compliance and implementation of the UNGPs and other business and human rights instruments through alternative to legal lenses (McVey et al., 2023; Monciardini et al., 2021).

For instance, Monciardini et al. (2021) examined compliance with the UK Modern Slavery Act (2015) and applied the endogeneity of law sociological theory, which considers business actors as creators of the meaning of compliance and law (Edelman & Talesh, 2011). Monciardini et al. (2021), referred to Parker and Nielsen's (2011) approaches to compliance with norms and in particular, to an interpretative approach to studying compliance, where "compliance is socially constructed" (Parker and Nielsen, 2011, p. 3). Building on Edelman (2016), Monciardini et al. (2021), emphasize the ambiguity and complexity of normative frameworks regulating business conduct (Monciardini et al., 2021). Therefore, there is greater room for interpretation and as Edelman notes the tendency to managerialize the construction of law (2016). Business opt for a formalistic approach to compliance over a substantial one, which means that they do not change their practises, but they merely "comply with the strict letter of the law" (Monciardini et al., 2021, p. 327). The scholars found that through the legalization process of the Modern Slavery Act, businesses acquire more substantive approaches to compliance (Monciardini et al., 2021). According to the endogeneity of law theory businesses opting for symbolic legal orders face a compliance dilemma: Embedding modern slavery legal ideals implies a need to change business practices while the business

logic commands to minimize this intrusion into business goals and managerial prerogatives” (Monciardini et al., 2021, p. 327). According to Edelman when the ambiguity of norms is interpreted through the process of managerialization, compliance becomes cosmetic, whereas when “compliance professionals are committed to legal ideals and adopt an activist stance” (p. 327) symbolic structures of compliance become more substantive and practise change driven (Edelman, 2016).

The scholars conclude that very few businesses comply with symbolic normative systems through the process of legalization (Monciardini et al., 2021, p. 327). In particular their findings demonstrate that businesses tend to focus less on remedial acts while highlighting more risk avoidance and developing new normative frameworks. The scholars also highlight the danger of confusing symbolic compliance with substantive compliance: “symbolic structures may dangerously overlap or stand in between the victims and effective criminal investigations or government and civil society interventions.” (Monciardini et al., 2021, p. 329). Outcome based compliance would include embedding practices relative to existing policies, enhancing communication and collaboration with suppliers and employ effective monitoring acts as well as acting in line with human rights norms even when they are different from business values and business interests (Monciardini et al., 2021).

When it comes to business interaction with public law and legislation, Schaffer (2009) distinguishes businesses interaction with public law in three approaches: First, if businesses create legitimate and acceptable private legal orders, they could disrupt the influence of public law. Second, businesses may decide to prioritize long-term clients, important contracts and their reputation over complying with public law. This approach focuses on social norms and market-oriented values. Third, and most importantly, “businesses can implement public law requirements through internal organizational policies and procedures in which they translate and potentially transform the meaning of publicly-made law” (Schaffer (2009, p. 162).

Buhmann et al. (2018) and McVey et al. (2023), argue for a multidisciplinary approach to business and human rights scholarship and the move beyond legal theoretical lenses, in line with the human rights on the ground realization (Gonzalez-Salzberg and Hodson, 2020). Every-day and micro-practices of businesses attempting to realise and engage with human rights are lacking in the literature’s methodological approaches (Goethals, 2019; McVey et al., 2023). More importantly, human rights are interpreted by different stakeholders in unique and various ways and they are realized in practice and in context (Scheper, 2015). Finally, the

literature on business and human rights has not adequately addressed the role of human rights interpreters', the consultants advising businesses on the UNGPs, indicating a need to examine their work (Monciardini et al., 2021; Partiti, 2021; Ramasastry, 2021; McVey et al., 2023).

In particular, Goethals (2019) points out the lack of empirical research on the corporate environment on the implementation of human rights. Partiti (2021) refers to lack of research on the interpretation of the UNGPs by external consultants advising businesses and the need for future research to "investigate the ambiguities, challenges, and idiosyncrasies that these agents of change face inside business organizations " (Monciardini et al., 2021, p. 33). Overall, interpretative methods have not been focusing on discourses, relationships and micro level practises in the corporate environment (McVey et al., 2023). The socio-cultural aspects of norm diffusion has been not only neglected in the human rights organizations work (Merry and Levitt, 2009), but also in the corporate environment (McVey et al., 2023). In particular, McVey et al.'s (2023), employment of legal anthropological lenses to review the interpretation and implementation of the UNGPs in the corporate context, indicates the adaptation of the UNGPs' content in order to become manageable and fit with the corporate culture. Their adaptation comes with serious implications to human rights realization (McVey et al., 2023).

1.4. Objectives

First, this thesis aspires to contribute to the academic field of business and human rights by shedding light on the practices and human rights interpretations of consultants who advise businesses on the UNGPs' implementation and address the knowledge gap in line with (Partiti, 2021; Monciardini et al., 2021; Ramasastry, 2021; McVey et al., 2023). More importantly, the thesis aims to examine the epistemologies of the consultants advising businesses on human rights. Second, the thesis wishes to contribute to the business and human rights literature by introducing novel and innovative theorizations and in particular legal anthropological scientific insights. Third, the thesis aims to contribute to improving the corporate HRDD practices particularly but not only in conflict situations.

2. Context: OPTs, business and human rights

Chapter 2 contextualizes the problem statement by providing insights on the context of the Israeli OPTs, emphasizing the development of the Israeli settlements in the Israeli OPTs. Second, the chapter introduces the United Nations Guiding Principles on Business and Human Rights (UNGPs) and specifically Pillar II of the UNGPs, which sets out Corporate Responsibility to Respect human rights and is relevant for the case study's purpose. Finally, the chapter elaborates on the UNGPs' standards related to the context of the Israeli OPTs.

2.1. A brief history of the Israeli Occupied Palestinian Territories and the case of Israeli settlements

Occupation in the field of law is a term employed "to denote territorial control by a state or group of states over territory the title to which is not vested in the state or states concerned; in law, claiming or altering this title through the occupation is legally prohibited" (Wilde, 2009, p. 89). Palestinian Territories and in particular, the Gaza Strip, the West Bank and East Jerusalem have been under illegal Israeli occupation since 1967, the longest military occupation in modern history (Azarova, 2019; Imseis, 2020). The end of the 1967 ArabIsraeli War, marked the development of Israeli settlements within the territory of the West Bank (Galchinsky, 2004). The Israeli government transferred around 230.000 civilians in the West Bank and Gaza regions. By 2012, approximately 500.000 Jewish Israelis settled in the Israeli Occupied Palestinian Territories (Israeli OPTs) and 314.000 in the West Bank (Farah, & Abdallah, 2019). The government's settlement policy was based on security and defense claims (Farah and Abdallah, 2019) as well as the resettlement of the Gush Etzion villages (Galchinsky, 2004). Interestingly, according to the Fourth Geneva convention, which governs the Israeli OPTs "the Occupying Power shall not ... transfer parts of its own civilian population into the territory it occupies."(Galchinsky, 2004, p. 117). Even though Israel ratified the Fourth Geneva convention in 1951, it does not adhere to it and consequently violates International humanitarian law (Galchinsky, 2004). Palestinians and Israelis signed the Oslo Accords in 1993, an agreement highly praised by the Palestinians that sought to enhance stability, peaceful coexistence and result in the end of the Israeli occupation (Albzour, et al., 2019).

International humanitarian law (IHL) sets standards to limit the implications of armed conflict (ICRC, 2004). IHL is principally codified in the Geneva Conventions (1949) and their 1977 and 2005 Additional Protocols. The Geneva Conventions included the Principles of IHL after the adoption of the 1977 Additional Protocols (ICRC, 2004). IHL also sets the fundamental rules of occupation and conduct of the Occupying Power (*lex specialis* of occupation law) (Azarova, 2019). The Occupying Power is permitted to infringe human rights of the occupied population (Geneva Convention IV, 1949) and more specifically to dislocate individuals on the grounds of safety and military operations (Geneva Convention, 1949, p. 183). Other occupied territories as defined by the Geneva conventions include, Northern Cyprus, Western Sahara, Crimea, Nagorno Karabakh, Abkhazia and South Ossetia (Azarova, 2019).

Thirty years after the Oslo Agreement the Occupying Power still has not retreated and Palestinians are facing the threat of segregation policies, Israeli security checks, as well as the expansion of the Israeli settlements in the Israeli OPTs (Albzour, et al., 2019; Kelly, 2009). As a result, Palestinians are experiencing human rights violations (Albzour, et al., 2019). More recently, the Covid-19 pandemic is yet another example of the challenges Israeli policing is posing to the Palestinians response in the West Bank and Gaza strip (Hawari, 2020).

Moreover, the Israeli government has been supporting and providing housing subsidies, tax incentives and other benefits to the Israeli settlers. Development projects include road infrastructure facilitated by the Israeli Defense Forces (IDF) to guard the settlers from potential bombing, shootings and other hazards (Galchinsky, 2004). Furthermore, the Israeli military has provided settlers with water for household, agricultural and other uses (Galchinsky, 2004). As a result, it is evident that the Israeli government has been encouraging the settlers' social and financial prosperity, dismissing the significance of international law (Farah, & Abdallah, 2019). Israeli institutions and in particular Israeli Military Courts' rulings have served as another forum of undermining Palestinian human rights and the principles of international humanitarian law (Ramati, 2020; Golan and Orr, 2012). Interestingly, Israeli courts' jurisdiction is derived from International law, but ultimately they apply it superficially, for example by partially referring to article(s) of the Geneva Conventions (Ramati, 2020). According to Ramati (2020) and Golan and Orr (2012), Israeli courts' rulings employ various approaches to international law in order to achieve results in line with Israeli interests, and less for realizing the rights of Palestinian defendants.

Finally, the United Nations (UN) treaty bodies that monitor states' implementation of the International Bill of Rights, have determined that the West Bank and Gaza are under their jurisdiction, and that the settlements have resulted in Israel's violation of Palestinians' rights to self-determination, use of natural resources, equality, property, adequate standard of living, and freedom of movement (Galchinsky, 2004; Farah and Abdallah, 2019).

2.2. The United Nations Guiding Principles on Business and Human Rights

The United Nations Guiding Principles on Business and Human Rights (the UNGPs) were developed by Professor John Ruggie, and "are the most authoritative international standard in business and human rights (Bernaz, 2021). The Human Rights Council endorsed the UNGPs in 16 June 2011. The UNGPs apply to all states, different business sizes, sectors location, ownership and organization. The UNGPs recognize the following three points:

"(1) States' existing obligations to respect, protect and fulfil human rights and fundamental freedoms;

(2) The role of business enterprises as specialized organs of society performing specialized functions, required to comply with all applicable laws and to respect human rights;

(3) The need for rights and obligations to be matched to appropriate and effective remedies when breached." (The UNGPs, 2011, p.1).

The UNGPs comprise three pillars and in particular, (1) the state duty to protect human rights, (2) the corporate responsibility to respect human rights and finally (3) access to remedy (The UNGPs, 2011).

Pillar II of the UNGPs sets out the business responsibility to respect human rights. The *Corporate Responsibility to Respect Human Rights* is encompassing foundational and operational principles with respect to business respect of human rights. In particular, Guiding Principle 11 (GP 11) of the UNGPs states that businesses should "avoid infringing on the human rights of others and should address human rights impacts with which they are involved" (the UNGPs, 2011, p. 13). Guiding Principle 12 (GP 12), refers to the International Bill of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work as the minimum internationally recognized standards to respect human rights. Businesses are required to avoid causing or contributing to adverse human rights impacts through their own operations and furthermore address those impacts (GP 13). Businesses should also "prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships" (the UNGPs,

2011, p. 14). Guiding Principle 14 (GP 14) sets the responsibility of business enterprises to respect human rights to all sectors, size, operational context, ownership and business structure. The severity of the human rights impacts determines the means and instruments employed by businesses to meet their responsibilities towards human rights (GP 14). The foundational principles also discuss the appropriate policies and processes that enterprises should have in place and in particular “(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.” (the UNGPs, 2011, p. 16).

The UNGPs include operational principles for business to meet their human rights responsibilities. The operational principles include the adoption of a policy commitment through a statement that includes among others a reflection of operational policies and procedures in place to embed their responsibility to respect human rights and is publicly available (GP 16). More importantly, GP 17 introduces the concept and process of Human Right due Diligence as a process for businesses to identify, prevent and mitigate human rights impacts. Human rights due diligence is an ongoing process that varies depending on the nature and context of the business operations and involves assessing and acting upon actual and potential human rights impacts, monitoring responses and finally communicating the actions taken to address human rights impacts (the UNGPs, 2011).

GPs 18-21 set out more explicitly the Human Rights due Diligence steps. In particular, GP 18 elaborates on assessing and identifying actual and potential adverse human rights impacts. The Principle states that businesses should draw on appropriate human rights expertise and involve consultation with potentially affected groups and relevant stakeholders (the UNGPs, 2011).

GP 19 elaborates on the business actions and decisions after identifying and assessing their human rights impacts. The Principle highlights that business decisions and actions vary depending to the business proximity to the violation and in particular, whether the business product or service has caused, contributed to or is directly linked to the impact. GP 19 also emphasizes the importance of addressing human rights impacts according to the business power or leverage in doing so (the UNGPs, 2011).

GP 20 sets out the standards of monitoring the implementation of the business decisions and actions to mitigate its human rights impact. The UNGPs urge businesses to adopt both quantitative and qualitative methods of tracking their implementation. GP 21 sets out the standards related to communication with external stakeholders about the business approach to addressing human rights impacts. According to the UNGPs (2011), communication's frequency and form are determined by the nature of the human rights impact.

Finally, GP 22 discusses remediation for human rights impacts businesses have caused or contributed to. In particular, businesses "should provide provide for or cooperate in their remediation through legitimate processes" (the UNGPs, 2011, p. 24).

2.2.2. The United Nations Guiding Principles on Business and Human Rights contextualized in the Israeli Occupied Palestinian Territories.

The following GPs are relevant for the context of the Israeli OPTs:

- (a) The General Principles (the UNGPs, 2011, p. 1) state that businesses should ensure that the UNGPs implementation is in accordance to the rights and needs of individuals and populations "that may be at heightened risk of becoming vulnerable or marginalized and with due regard to the different risks that may be faced by women and men" (the UNGPs, 2011, p. 1).
- (b) The commentary of Guiding Principle 12 (GP 12) states the business responsibility to respect the principles of international humanitarian law in contexts where armed conflict takes place (the UNGPS, 2011).

Other important GPs in Pillar I, the State's Responsibility to protect human rights:

- (c) GP 7 and its commentary elaborate on the responsibility of states to ensure that business with operations or business relationships in conflict-affected areas are not involved in gross human rights violations, describing the risks in those contexts as heightened (the UNGPs, 2011)

Theoretical Framework

2.3. Transnational Legal Anthropology and the People in the Middle

While the origins of legal anthropology can be traced back to Maine, Morgan, and Marx, the history of the anthropology of human rights in transnational legal processes is relatively recent” (Wilson, 2007, p. 342). During the 1990s, a new movement of legal anthropologists emerged, focusing on the “social practice of rights” (Goodale, 2006, p. 3). Globalization and the rise of international human rights legal regimes paved the way for the study of transnational legal anthropology (Wilson, 2007) and in particular, how international human rights norms become meaningful on the ground, as a form of social practice (Sarfaty, 2021). Anthropologists were preoccupied with examining compliance with human rights norms and their abuses (Messer, 1993) as well as studying the role of intermediaries (Merry, 2006), the people who interpret and give meaning to the global and the local world (Merry, 2006). According to Wilson (2006), new epistemologies and interpretative methodologies and techniques were needed in order to understand human rights violations, the perspectives of the victims and the perpetrators. What do violations mean for victims and for perpetrators?

The localization of international law (Wilson, 2007) was one of those emergent studies, combining legal and sociological theorizations. Sally Engle Merry was a pioneer in studying the localization of human rights in local contexts (Goodale, 2006). Her article *Transnational Human Rights and Local Activism: Mapping the Middle* (2006) theorized the process of vernacularization or the localization of human rights by focusing on the pivotal role of interpreters (the people in the middle) translating and disseminating human rights concepts and ideas in social life and local contexts.

As Merry (2006, p. 39) explains: “A key dimension of the process of vernacularization is the people in the middle: those who translate the discourses and practices from the arena of international law and legal institutions to specific situations of suffering and violation. Intermediaries or translators work at various levels to negotiate between local, regional, national, and global systems of meaning”.

About Merry’s article, Goodale (2006, p. 6) notes: “Merry develops a theoretical framework in her article that explains the different ways in which human rights are rendered instrumental, and experienced, by social actors at different places in the transnational human rights network”. According to Giddens, interpreting norms is different to employing those very norms in practice (1984, as cited in Brownlie, 1994). Roger Cotterrell states that “in order to

understand law, the legal sociologist has to understand it as a participant, or as a participant does, or rather as many different kinds of participants do—lawyers or citizens, for example, living in the world of law (Cotterrell, 1996 as cited in Shaffer and Halliday, 2021, p. 177). In other words, law becomes a constructive of dissemination and interpretation (Shaffer & Halliday, 2021). Wilson (2006) discusses the role of legal realists and in particular the work of Eugen Ehrlich’s initiative to look beyond legal formalism and examine closer the contributions of clerks, witnesses and lawyers. According to Ehrlich, “law in action refers to how law is received, interpreted by and subsequently given meaning through practise”, in other words the “living law” (Ehrlich, 1936, as cited in Shaffer, 2009 p. 162).

In this thesis the concept of UNGPs translation is explored through the theoretical insights of Sally Engle Merry (2006), who theorized the process of translation by focusing on the pivotal role of translators (the people in the middle) interpreting and disseminating human rights concepts and ideas in social life and their transformative effect. Moreover, as explained below, the concept of triangular translation used by Golan and Orr (2012) in their article on “Translating the rights of the enemy” is also utilized for the theoretical framework’s construction. The combination of the scholarship mentioned above is the perfect fit for the construction of the thesis theoretical framework for two reasons. First, the work of Sally Engle Merry in legal anthropological scholarship serves as the foundation of the thesis’s theoretical concepts and in particular, translations following replication and hybridization approaches. Second, Golan and Orr’s (2012) triangular dimension of translation add complexity to the replication and hybridization translation approaches. Since the corporate environment interprets the UNGPs, the translation appears to have a triangular form and therefore it is fruitful to explore Golan and Orr’s (2012) approach.

2.4. Theorization of Translation:

2.4.1. Replication and Hybridization Approaches to Translation

The continuum of vernacularization describes “how extensively local cultural forms and practices are incorporated into imported institutions” (Merry, 2006, p.44). The ends of the continuum represent replication and hybridization. When translation is guided through replication, the transnational framework remains unchanged while it penetrates the local context. In particular, the local context determines and shapes its workings (Merry, 2006). According to Merry (2006), the transnational framework has been developed in a different setting, before its global launch. Some of its original content is stripped away in the process, although some remains (Merry, 2006, p. 44).

To explain the concept, Merry (2006) discusses the example of a U.S. batterer's program and its adaptation to Chinese concepts of masculinity. In particular, Merry refers to Chan Ko Ling, a graduate social work student, as a translator of Western ideas while indigenizing those very ideas to the local context. Chan Ko Ling's objective was to adapt the batterer treatment program into an indigenized version with Chinese masculinity values in the forefront, taking a cultural appropriate approach. "He was, in other words, transplanting a local North American program into the Hong Kong context but adapting it to Chinese culture" (Merry, 2006, p. 45). In his work, Chan Ko Ling emphasizes the importance of accepting the men's narratives and experiences through their own lenses refraining from judgmental reactions. In that way men are encouraged to share their experiences (Merry, 2006). His research addresses several philosophical family traditions and perspectives that relate to their understanding and expectations of marital relations. Even though Chan Ko Ling attempts to indigenize and transplant the processes of the sessions, the sessions are still replications of Western introduced processes and mechanisms.

The other end of the spectrum, hybridization, represents the form of translations that include the generation of symbols and organizational tools that are developed in a particular context and produce "new, hybrid institutions" (Merry, 2006, p. 46). Notably, Merry (2006) cites the example of women's courts in India which were formed in order to tackle home violence issues and promote women's rights. The courts were formed by local women's collectives and they exert influence through referencing local and international human rights norms. The initiative was funded by the Dutch government and it encouraged the promotion of gender equality through empowering poor and many times illiterate women, especially from lowcaste backgrounds, tribals or Dalitis (Merry, 2006). The program involved local decisionmaking processes, prioritization of local norms and rights perspectives with strong reference to international treaties, legal training for the court employees, and training following feminist sources.

Merry, then refers to ethnographic research undertaken by Krishnamurthy (2002) on the Nari adalats (women's courts) by describing their creative efforts to exercise influence and gain recognition. The key translators, the sahyoginis (women activists and the leading sangha members of women's collectives in villages) utilized state symbols (seals and files), referred to state laws and their status as promoters of the national development program. The women met in the government context to exercise their influence while mirroring their own

communities and heritage by adapting the environment of the litigants and bringing them closer to their own. “They do not try to end marriages but emphasize the rights of the woman within marriage” (Merry, 2006, p. 47). Interestingly, the courts were more successful with poor families compared to wealthier ones or with cases involving molestation and rape (Merry, 2006). Meanwhile, in the opinion of some courts and police stations, the women activists’ and collectives’ translation work, was an efficient way to deal with “women's issues” (Merry, 2006, p. 47). Using local knowledge, the translators attempted to reshape the community’s perceptions and influence the adoption of new ones (Merry, 2006). They are trained by higher-level workers of the program who disseminate human rights and feminist notions for them. They appear to be more cosmopolitan and educated. Finally, even though women appear to stand up for themselves, Merry questions the adoption of important human rights notions. Furthermore, women’s willingness to participate in leading positions of the program is subject to social pressure and their own family’s resistance (Merry, 2006).

Merry (2006), concludes by highlighting hybridization’s “opportunity for subversion” (2006, p. 48) in contrast to replication where compliance to root values and processes of the program is stricter. When translation occurs in hybrid processes, translators pay greater attention to the target by emphasizing and utilizing the local context’s knowledge and local institutions and practices to shape and develop new perspectives on human rights norms. Within the vernacular, translators appear to be both powerful and vulnerable. As Merry (2006) explains: “They must walk a fine line between too much replication, in which case the new ideas will lose their appeal to local communities and too much hybridity, in which case the reforms will lose the support of the global community including funding...” (2006, p. 48).

Translators face both political acceptance and resistance by the states and donors (Merry, 2006). Meanwhile, they “are always suspect” (Merry, 2006, p. 48) because they participate in both contexts and they be accused of disloyalty by the stakeholders involved (Merry, 2006). Moreover, their work is confined by the discourses followed and in particular, the international human rights regimes they draw from.

Merry draws on the two examples of the Chinese batterers programme and Indian women’s courts to conclude that in both cases of translation, translators did not succeed in challenging structural violence (2006). As Merry (2006) argues: “The failure to fully indigenize these ideas impedes their spread, yet to do so would undermine their potential for change.” (Merry, 2006, p.49). She continues by explaining that “This is the paradox of making human rights in

the vernacular: To be accepted, they have to be tailored to the local context and resonant with the local cultural framework. However, to be part of the human rights system, they must emphasize individualism, autonomy, choice, bodily integrity, and equality? ideas embedded in the legal documents that constitute human rights law” (Merry, 2006, p.49). Finally Merry concludes with questioning the translators’ ability to construct human rights subjectivity. In her own words, “as translators vernacularize these transnational institutions and ideas, they promote this modernist view, with its emancipatory and homogenizing effects.” (2006, p. 49), implying the dominant role of replicative approaches to translation over hybrid ones.

2.4.2. Triangular Approaches to Translation

Golan and Orr (2012) analyze Israeli human rights organizations’ translations of Palestinian suffering, emphasizing the fact that localization of the international human rights reflects the Israeli collectives, the ones that actually violate Palestinian rights. The authors describe how the promotion of Palestinian rights is influenced and processed through Israeli institutions, courts and policy makers. The scholars drew theoretical insights from the work of Merry (2006) in particular in relation to double subjectivity of the translators. In this case, the translators are seen as “disloyal citizens” (Golan and Orr, 2012, p. 789) and at the same time “citizens of the oppressive state” (Golan and Orr, 2012, p. 789) who should not be embraced by some Palestinians. The work of Golan and Orr (2012) focuses on a more complex translation process: one in which translators are not part of the community whose rights they advocate for. The translators in this case belong to the group that violates those rights. The Israeli policy makers therefore mediate the translation process.

2.5. Analytical Framework

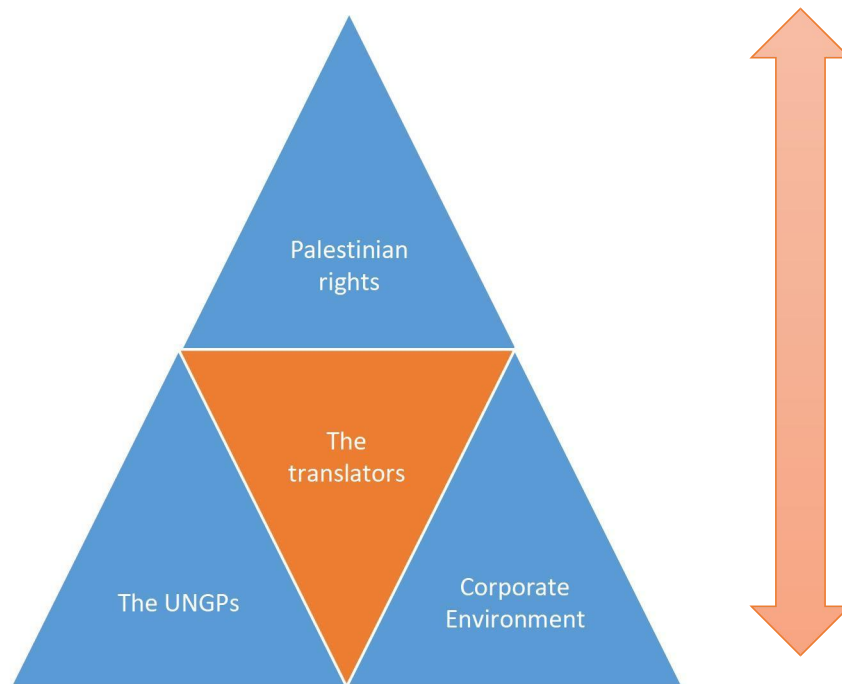


Figure 1. The UNGPs translation process in the context of the Israeli OPTs.

Figure 1 theoretically represents the translation process of the UNGPs in the context of the Israeli-OPTs. The largest triangle represents the structure of the translation process, which is mediated by the internal and external consultants of companies referred to as “the translators” (middle of the triangle). Unlike human rights organizations whose role is to promote and advocate for human rights, corporations do not prioritize similar values since their main goals and objectives are different from protecting human rights. The translators are the people in the middle operating in both the human rights world as well as the corporate environment and who therefore have double subjectivity. In other words, they exist in both worlds. Between the discourses of the UNGPs (left side of the triangle) and the Corporate Environment (right side of the triangle) translators stand in the middle because they not only have to bring the UNGPs closer to the corporate environment but also localize the Principles in order for them to fit the context of the Israeli-OPTs.

Therefore, translators not only bridge the UNGPs (human rights regime) with the Corporate Environment, but also localize them in certain contexts. Moreover, translators are not part of the local context of the Israeli-OPTs, and in some cases not members of the Corporate Environment (external experts). Finally, the arrow-continuum in the right side of the figure represents the process of translation or vernacularization and in particular the bottom end is replication while the top end is hybridization. Hybridization stands at the top end because it

represents the target's (Palestinian rights) more dominant position in the translation process. Meanwhile, replication stands at the bottom of the arrow-continuum representing the dominant position of the sources (The UNGPs and the Corporate Environment).

Table 1 presents the main elements of replication and hybridization approaches to translation inspired by Merry (2006). In particular, the replication approaches to translation refer to the dominant source, while the hybrid approaches reflect on the powerful role of the target.

Replication	Hybridization
The UNGPs (source) are more powerful	Palestinian rights (target) is more dominant
Decorative localization of the UNGPs	Superficial adherence to the UNGPs
Practices and Organization inspired from the UNGPs	Practices and Organization in line with Palestinian rights
Ideologies inspired from the UNGPs	Ideologies inspired by Palestinian rights
Failure to come close to the target	Failure to challenge structural violence
Minimal Achievements	Medium Achievements
Externally imposed Practices	Locally imposed Practices

Table 1. Pivotal Elements of Replication and Hybridization Approaches to Translation.

The UNGPs' Operational Principles (GPs 16-22), introduced in Chapter 2, are examined on whether their interpretation was closer to replication approaches to translation or closer to the hybridization end of the vernacularization continuum.

2.5.1. Theory-driven Questions

The theoretical insights of Merry (2006) are operationalized below in the form of interview questions that unpack the translation process of the UNGPs in the context of the Israeli-OPTs. The questions were asked to translators (external and internal consultants). These capture the concepts described by Merry (2006) and in particular replication, hybridization, double subjectivity in order to understand the translators' role in the vernacularization process of the

UNGPs Operational Principles in the context of the Israeli OPTs. The questions are based on the work of McVey et al. (2023) and have been adapted to fit the Israeli-OPTs context.

Questions

1. What is your role within organization x? What is your background and what is your knowledge related to business and human rights?
2. How do you work with the UNGPs as a consultant? What kind of activities do you perform? Do you experience any challenges in this process?
3. How does legislation affect your work as a consultant? Can you envisage the effect of this legislation on the company (client)/your everyday work life? How does it affect your implementation of the UNGPs? Does it make a difference because it is a mandatory requirement where the UNGPs and Framework are not?
4. Why do businesses need to look at their effect on human rights in the context of military occupation?
 - Which sectors are the most relevant to look at in this case and how do you ensure accountability for human rights in the Israeli OPTs?
5. What is your opinion about the UNGPs and their applicability to the local context in the Israeli-OPTs?
 - What do human rights mean to you personally in the context of occupation and why?
 - Have you had training in the UNGPs and the framework (for the Israeli-OPTs)?
 - Does the language of the UNGPs or human rights help you when you apply them to the local context of the Israeli-OPTs?
 - How do you present or market the UNGPs for the case of the Israeli-OPTs to your clients? Do you use any symbolic language or particular terminology? Do you use particular strategies when using the UNGPs to advise clients in the Israel-OPTs? (Do you use the UNGPs differently in the Israeli-OPTs?)
6. Do/did you interact with rights holders from the Israeli-OPTs? Can you give me examples of these interactions? How do you prioritise different stakeholder groups?
 - How do you engage in meaningful consultation with these potentially affected groups/communities and continue to manage this relationship? Is there a specific process you use? Does this vary? Can you give examples? How do the UNGPs guide this relationship?

- How does a company know if people feel able and empowered to raise complaints or concerns? Do you think there is sometimes a power imbalance between the complainant and the company (client) (perceived or otherwise)?
7. Do you use the International Humanitarian Law principles as a source for guidance in the case of the Israeli-OPTs? If yes, how? How do you use International Humanitarian law in combination with the UNGPs?

3. Methodology

This chapter elaborates on the research design, data collection methods and analysis. Finally, methodological limitations are discussed.

4.1. Research Design

This thesis is designed as a qualitative case study on the translation of the UNGPs in the context of the Israeli OPTs. A case study allows the researcher to scrutinize in detail and intensively a particular context or location (Bryman, 2016). This thesis aims to identify the unique characteristics and approaches to translation consultants employ to localize the UNGPs in the context of the Israeli OPTs.

The thesis follows an interpretivist epistemological approach by examining the world through the thesis participants' perceptions while the ontological orientation follows a constructionist approach to note that "social properties are outcomes of the interactions between individuals" (Bryman, 2016, p. 375).

4.2. Selection of the Respondents

The data collection phase, took place between January and March 2023. In particular, the research focuses on internal and external consultants' epistemologies, consultants advising businesses in human rights topics were contacted for an interview. A list of all the thesis respondents (interviewees) can be found in the Appendices (see Appendices 2). The selection of respondents was initially based on the researcher's contacts and specifically a few of the participants were recommended to the researcher by the thesis supervisors. Meanwhile, the researcher looked for further respondents via LinkedIn (an online employment platform) and via web search. The researcher was specifically looking for consultants working within companies (internal consultants), advising the company on human rights issues and the UNGPs or consultants who worked independently advising companies on human rights topics and the UNGPs. At the beginning of the data collection process, the researcher looked for consultants who advised companies on various human rights issues. In the later stages of the data collection process, the researcher looked for consultants who were advising companies operating in "complex", "high-risk" contexts and "conflict-affected" environments. Moreover, the initial respondents (interviewees) suggested further internal and external consultants who were more knowledgeable and experienced in working for businesses connected to the Israeli OPTs. This was very fruitful for the research purposes and contributed to the data analysis and results greatly.

Forty-five consultants advising businesses as internal and external consultants were contacted for an interviewee. The consultants contacted worked for companies or consulting firms based in the Netherlands, the United Kingdom, Germany, Austria, Italy, Turkey, the United States of America (USA), Australia and Norway. Among the consultants contacted for an interviewee, there were consultants who worked within companies that operate in the Israeli OPTs, as well as companies that used to operate in the Israeli OPTs and had recently ceased their operations in that context.

Finally, the data collection phase resulted in 20 interviewees with internal and external business consultants advising businesses on human rights topics as well as six interviews with academics and human rights advocacy organizations. Four of the respondents worked as human rights advisors within companies and in particular financial institutions based in the Netherlands, a private banking institution as well as two sustainability driven institutions. The remaining thesis respondents and in particular sixteen interviewees were either working as independent business advisors or working within consulting firms advising businesses on human rights topics.

4.3. Data Collection

4.2.1. Semi-Structured Interviews

An interview guide was prepared before the interviews took place and was informed by the interview guide of MacVey et al.'s (2022) questionnaire for internal and external experts. The interview guide was constructed by taking into account the position, background and role of each respondent. Moreover, the interviews focused on the context of the Israeli OPTs but the interviewee had the possibility to discuss examples of other conflict-affected contexts.

The interviews were conducted through Microsoft Teams, an online communication platform, and were recorded and transcribed after requesting participants' permission. Only one interview took place in-person at the private banking company's headquarters. The interviewees were asked during the interview whether they would like their responses to be anonymized. After the data analysis was concluded, the researcher decided to anonymize all the interviewees (respondents) and listed them (see Appendices 2) as external and internal consultants with no further distinctions due to the topic's sensitivity.

4.3. Data Analysis

The data analysis was conducted in three stages. First, the interview transcripts were analysed through deductive manual coding to identify the UNGPs' Operational Principles (GPs 16-22)

translation process in the context of the Israeli OPTs. In order to answer the thesis research question, the researcher examined the interview transcripts for codes related to processes and practices employed by the internal and the external consultants to translate the UNGPs in the context of the Israeli OPTs. The thesis's findings section demonstrates the Operational Principles as the consultants discussed and elaborated on those. In particular, the deductive coding resulted in the following Operational Principles from the consultants' perspective: (1) Raising awareness and policymaking, (2) Identifying and assessing human rights risks, (3) Ceasing, preventing and mitigating human rights risks, (4) Tracking implementation and monitoring effectiveness (5) Communicating human rights impacts externally (6) Providing remedy.

The deductive coding was conducted in Microsoft Word. First, the researcher conducted coding in the interviews with respondents who had previous experience in advising companies with operations or relations with conflict-affected areas or the Israeli OPTs. In this way, the researcher would identify the more specific translation processes of the UNGPs fitting the context of the Israeli OPTs. Those specific translations were considered as themes. Second, the researcher applied those themes in the remaining interview transcripts to capture repetitions, metaphors, missing data, similarities, and differences of the themes emerging for the Israeli OPTs.

For the second stage of the data analysis deductive coding was conducted in order to identify the vernacularization of the UNGPs in the context of the Israeli OPTs. In particular, the researcher searched the themes for examples that indicated replication and hybridization approaches to translation based on Merry's (2006) theorization of translation. More importantly, the examples were scrutinized based on whether the consultant's translation was more depended on the UNGPs (the source) or the context of the Israeli OPTs (the target).

Third, deductive coding concluded the data analysis and in particular, the researcher attempted to identify the process of triangular translation based on Golan and Orr (2012). The triangular translation identified is presented in the thesis findings section (see Chapter 5). To identify the triangular process of translation, the findings were scrutinized one last time in order to understand the triangular approach based on the consultants' focus on the corporate environment its ideologies, values, processes and organizations, in order to translate the UNGPs in the context of the Israeli OPTs.

4.4. Limitations

It is important to indicate the methodological limitations of the thesis. First, even though the data collection phase resulted in many interviews and rich data, not all interviewees were sufficiently experienced or had assisted business with operations in conflict-affected contexts. This resulted in some of the interviews being more generic and focusing only on the UNGPs localization in the corporate environment. In addition to that, the interviews conducted with internal business consultants were limited and two of internal consultants working at the sustainability-driven financial institutions argued that they had never assisted business clients with operations or business relationships in the Israeli OPTs. Therefore, it is difficult to generalize the findings on the UNGPs translation processes followed by internal business consultants. Moreover, the interviews with the internal business consultants might not reflect what happens in day-to-day practices in the corporate environment, since no ethnographic techniques were utilized for the purpose of this thesis. Therefore, the interviewees might not have had a holistic view of the localization of the UNGPs in the corporate environment. However, the interview with the private banking company took place on site, providing insights of the corporate environment.

Furthermore, some interviewees shared similar opinions due to being coworkers or having worked in affiliated organizations and that resulted in less variation in the data and perspectives.

Second, the positionality of the researcher is important to reflect upon. Having worked and volunteered for business and human rights advocacy organizations and in particular OECD Watch and Amnesty International, the researcher initiated this thesis process through a human rights advocacy lens. The researcher believes that corporations should not operate in the Israeli OPTs and should not contribute to the expansion of the settlements, and that doing so places them in contravention of the UNGPs. Moreover, the researcher's general interest in the field of business and human rights might have affected the interview processes by asking questions that were not always in line with the thesis scope. Consequently, the inductive coding process was challenging in terms of selecting the appropriate data for analysis.

Lastly, regarding the research's external validity it is important to note that the thesis findings might not be appropriate to generalize in other conflict-affected contexts. As the thesis findings also indicate, every conflict-affected context and business operation should be treated uniquely. Additionally, several consultants discussed approximate interpretations of the

UNGPs in the context of the Israeli OPTs, operational for other conflict-affected environments and in particular Russia, Ukraine, Afghanistan, Syria. Therefore, even though those translations serve as a good base to place the UNGPs in the context of the Israeli OPTs and in particular, to businesses' operations related to the Israeli settlements, they do not represent definite interpretations since the specifics of each case and context are important to consider.

5. Findings

The findings section elaborates on the consultants' interpretation of the UNGPs in the context of the Israeli OPTs. This section is structured in the following six Operational Principles which served as the coding categories during the data analysis: (1) Raising awareness and policymaking, (2) Identifying and assessing human rights risks, (3) Ceasing, preventing and mitigating human rights risks, (4) Tracking implementation and monitoring effectiveness (5) Communicating human rights impacts externally (6) Providing remedy.

Each findings section amplifies one of the Operational Principles' categories while distinguishing the interpretations of internal and external business consultants. Before diving into the specific interpretation themes for the context of the Israeli OPTs, the categories first elaborate on the internal and external consultants' general employment and interpretation of the UNGPs not limited to the context of the Israeli OPTs. Demonstrating the consultants' general interpretations and employment of the UNGPs assists the researcher's understanding of the broader implications of the consultants' specific interpretations for the context of the Israeli OPTs.

The process of the UNGPs translation in the context of the Israeli OPTs

One of the thesis most significant findings is the consultants' translation of the UNGPs in the Israeli OPTs. The thesis findings indicate the corporate environment's prominent influence in the consultants' translations, illustrated in Figure 2 below. In particular, Figure 2 highlights the influence of business interests, values and organization in the consultants' interpretations of the UNGPs in the context of the Israeli OPTs. The consultants are placed in the middle of the triangle due to their role in translating human rights impacts as both risks to businesses and to rights holders. However, the process of localization of the UNGPs (orange arrow), is always affected by the dominant role of the corporate environment (green arrow), exercising power on the consultants' work. Therefore, the consultants, the people in the middle, attempt to translate the UNGPs in the context of the Israeli OPTs through the corporate environments'

interests, values and processes. This has a significant effect on the realization of Palestinian rights. The consultants' interpretations are moving from the source (the UNGPs) to the target (Palestinian rights) depending on the interests and values of the corporate environment.

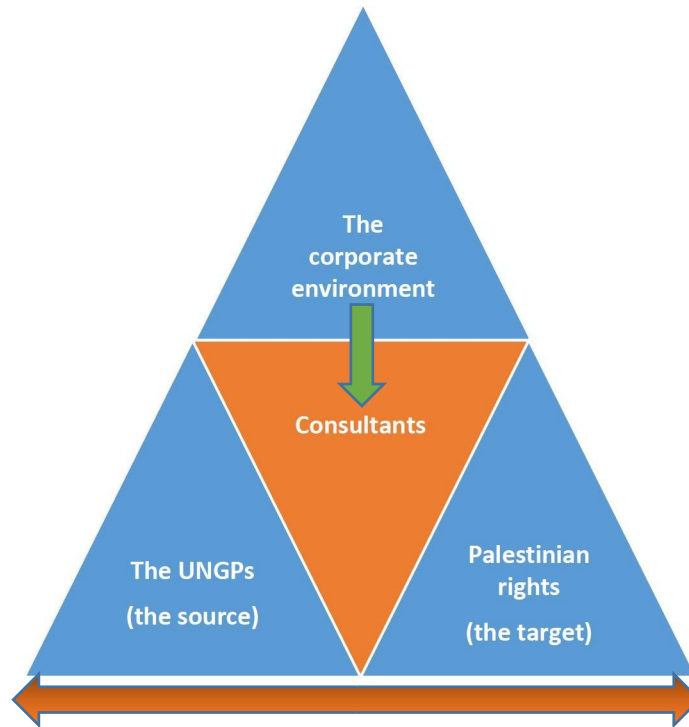


Figure 2. The complex process of the UNGPs translation in the context of the Israeli OPTs.

5.1. Raising Awareness and Policy Making

Internal Consultants

The internal consultants interviewed worked at three Dutch financial institutions within the sustainability and human rights departments. Two of those institutions are sustainability-driven, focusing on socially responsible and sustainable investments as well as ethical banking. The final institution is a private banking company based in the Netherlands. All the internal consultants interviewed discussed raising internal and external awareness within the bank as a form of incorporating the UNGPs in the corporate environment. In the private banking company's case, raising internal and external awareness of human rights topics appeared to be more challenging, while in the case of the sustainability-driven financial institutions, the consultants did not mention any challenges related to internal or external awareness raising on human rights topics. All the internal consultants interviewed claimed that they adjusted the

language of the UNGPs in order to make them understandable to the corporate environment since it was jargon or too specific for an audience that was not familiar with the UNGPs. Consultants working at the private banking company, specifically referred to the UNGPs terms “cause”, “link”, “contribute to”, “salience” and “irremediability” as the terms they mostly changed in the process of making the UNGPs palpable to the corporate environment. One of the internal consultants working for the private banking company discussed the challenges of raising human rights awareness among the bank’s staff and employees working in various departments. He referred to the private banking company’s limited capacity to discuss human rights issues internally and the fewer amount of people working on those topics in contrast to other departments of the bank:

It is a big challenge getting people onboard. We are a team of seven people and they are 19,000 bank employees...We cannot do this for everybody. We try to make them aware of the fact that there are the UNGPs out there and that there is some sort of idea of how to deal with human rights issues when we do business. That is a very important part of the job, the internal awareness raising, and training (R2).

All the internal consultants interviewed emphasized the importance of the UNGPs and their significance in building human rights knowledge and capacities within the financial institutions. However, consultants working for the private banking company emphasized the fact that the UNGPs were strictly used for guidance and not for enforcement, due to the UNGPs’ soft law nature. The internal consultants working at the private banking company discussed that the upcoming mandatory human rights due diligence (HRDD) legislation is going to assist their work in raising internal human rights awareness and regarded it as a positive development. In contrast, internal consultants working at the sustainability-driven financial institutions, did not perceive internal awareness raising as challenging and claimed that the financial institutions’ staff were familiar with human rights topics and that human rights were prioritized in the institution’s processes and organization. One consultant working at a sustainability-driven financial institution argued that it was easy to promote human rights internally since that was the institution’s “basic reason for existence” (R3). They went on to explain: “That is our niche and our unique selling point being a sustainable bank. So there is a lot of priority on sustainability issues because that is the promise we make to the customer” (R3).

The respondents also elaborated on another challenge they identified, and in particular external awareness raising: explaining human rights topics to the financial institutions' corporate clients and their investee companies. Consultants working at the private banking company explained that many of their clients were not willing to comply with human rights policies and adapt their business conduct:

We try to come up with ultimately innovative ways of engaging or of having conversation with clients, with investee companies and with suppliers...However, the clients or suppliers or investee companies are not always willing to have those conversations or to change. Nevertheless, it is still our responsibility in line with the UNGPs to do so (R1).

Another internal consultant working at the private banking company described their approach to explaining human rights issues to external clients. The consultant referred to the importance of adopting a simpler "popular" language to raise awareness for human rights topics and in particular when discussing human rights topics with small medium enterprises (SMEs):

When you are having conversations with companies and in my case often those are small medium enterprises (SMEs), you do not want to come to them with salience and other particular terminology. You just tell it the way it is in popular language. I have to understand it myself as well without all this sort of lingo. That is kind of the way you want to have a conversation with organizations...For instance, asking them if they are aware of a particular issue and what is mentioned in any international legislation and international laws (R2).

The next paragraphs describe the internal consultants' specific application of the UNGPs in the context of the Israeli OPTs. Internal consultants working at the sustainability-driven institutions argued that they had never advised a client with business operations at the IsraeliOPTs. Therefore, the findings section describes the approach of internal consultants working at the private banking company.

The following argument describes a hybrid approach to translation of the UNGPs were a consultant describes the private banking company's policy regarding the Israeli OPTs. The

consultant argued that the bank would exclude operations at the Israeli-OPTs “because of the tax payments and revenue to the regime” (R1). When discussing with clients human rights topics in “disputed territories” (R1), the consultant asked their clients whether they were aware of the situation. However, they emphasized the fact that as of recently they did not have those talks with clients. The consultant argued that the private banking company operated from a policy level and their main task is to set the standards for their business partners. In particular, the consultant referred to the private banking company’s human rights statement and having a policy on respecting international humanitarian law:

We do not really have this conversation or we are more operating from a policy level perspective...We just have a general statement on human rights where and we base that among other things, on international humanitarian law, you will find it in our human rights statement. You will not find any references to occupied territories because we do not make any reference to any issues (R1).

Even if the private banking company’s policy referred to the bank’s commitment in respecting the principles of International humanitarian law, internal consultants later discussed that the bank still had connections with businesses operating in the Israeli OPTs. They highlighted the fact that even if there were still connections with companies operating at the Israeli OPTs, there were not as many. In particular, one of the consultants explained that “there are still connections, but not that much, at least according to the latest reports of PAX” (R1). The consultant appeared to rely on the human rights ranking methodologies developed by a human rights advocacy organization in order to indicate the bank’s policy and commitment to human rights in practice. They went on to describe the bank’s business relationships to the Israeli OPTs:

Well I think there are connections to the Israeli OPTs but in the latest reports of BankTrack and PAX, when they link your investment activities to that area, we did not come up in that sense. I know we had a connection with an energy company, which is located there, but that relationship has been terminated. There have been connections and we are always looking into it (R1).

Therefore, the findings show that internal consultants struggled to raise human rights awareness within the private banking company, in contrast to the consultants working at the

sustainability-driven financial institution. Furthermore, the localization of the UNGPs in the context of the Israeli OPTs appears to be superficial and thinly adapted to the target (the Israeli OPTs and rights holders) and serves policy-oriented developments lacking substantial processes. It appears that the values and processes of the corporate environment significantly restrain internal consultants working at the private banking company. The translation process resembles a hybrid one. However, due to the corporate culture's prioritization, the UNGPs serve as a decorum in the translation process. Conversely, internal consultants working at the sustainability driven financial institutions explained that human rights were part of the institutions identity and therefore, they did not encounter many challenges when they discussed human rights issues.

External Consultants

The external consultants interpreted the UNGPs for businesses through raising awareness on human rights issues and assisting them with developing their human rights policy. Most of the external consultants argued that the language of the UNGPs and their endorsement in 2011 by the United Nations Human Rights Council aided their work in explaining human rights impacts to their business clients. In particular, as one external consultant explains, "it was the United Nations Guiding Principles that for the first time gave us a language and a language we could then actively deploy with these corporate actors" (R5). However, several external consultants noted the challenges in conveying the importance of human rights to businesses. External consultants employed methodologies that were familiar to the corporate environment's values, ideologies, practices and organizations. In particular, they utilized rankings, numbers, and financial, legal and reputational risks to businesses to describe the importance of adopting human rights policies in business operations. As one external consultant (R6) mentioned:

We try to get companies to ground themselves in the UNGPs. Since the power lies in numbers, we try to do benchmarks for example. Companies are always interested in how the others are doing, so the first step here is to create methodologies that are again based on the UNGPs and then say how well the others are aligned and where the gaps are and what a company should be doing in terms of coming to a closer alignment and with the Guidelines (R6).

In the same line, another external consultant (R8) explained that "companies and to a certain degree, investors, when they look at risk, they look at hard legal risk, that's going to cost them

money. The idea of material risk or financially material risks” (R8). Making human rights seem profitable was another tactic employed by the external consultants. As one of the external consultants interviewed explains, “we often tend to make the business case for respecting human rights because we think that we speak the language of the company. When we show how profitable is it, they are going to get it and understand why to protect human rights. Certainly the business case helps” (R5).

Furthermore, the external consultants interviewed identified the current mandatory legislative developments as important for their work in constructing the business understanding of human rights and the UNGPs. An external consultant working at a German based consultancy (R19) mentioned that due to the recent German Supply Chain Due Diligence Act it became easier to acquire projects from clients, businesses interested in developing and implementing human rights policies. According to the consultant, the new German legislative development created commitments for companies to fulfill and non-compliance would result to the issuance of monetary fines. In particular, business understanding of human rights appeared to be enhanced due to the financial costs to businesses resulting from the monetary fines:

Before the law, we also advised companies on human rights due diligence processes related to the UNGPs and it was much more difficult to gain projects. Because business relevancy was not really established for companies, so it was very difficult for a sustainability department to prove to the board that human rights are important, that it is a matter of business and that they need some strategic approach on how to deal with human rights issues. That was very difficult for German companies. Now they have the German Supply Chain Act and they have mandatory obligations they have to fulfill otherwise there is also monetary fines looming (R19).

Another consultant working as a business advisor in Germany (R6) referred to the positive aspect of the new legislation in raising business awareness about human rights topics. However, the consultant also voiced their concerns over the new law’s implementation. As the consultant explains, “I’m worried that companies are not going to get the bigger picture. And as see it as an exercise like a tick box thing” (R6). In a similar manner, another consultant referred to the example of private security companies based in the USA, and their view of human rights policy development as a way of “winning a big contract” (R5). According to the external consultant:

Businesses are not adopting human rights policies because somehow the most senior levels of management or in a board meeting someone said we really need to think consequently about how our security guards operating in these very difficult situations are or are not violating people's human rights. Rather, it is if we want to win that big contract, we are going to need to be certified. Therefore, then you are dealing with a company that is adopting human rights policies for a very narrow instrumental reason (R5).

At the same time, several external consultants argued that it was also important to balance “the business case” (R5) with the idea of inherently improving corporate culture and not to display respect for human rights in profit terms. An external consultant explained the way consultants employed the UNGPs in a “creative”, balancing way that covered both the ideology of the UNGPs and the client’s needs, the corporate environment’s values:

As a consultant, you are trying to meet the customer’s needs and at the same time not to enable them to engage in a tick the box exercise where you are not convinced that they actually understand the fundamentals. In many ways, taking an abstract norm and activating it into a complex environment requires creativity, but also an underlying understanding of what is behind that norm. That can get lost in the process if someone is just doing it to be quick and to meet a requirement (R5).

In terms of the external consultants’ advice on developing business human rights policy for the context of the Israeli OPTs, external consultants referred to the process of heightened human rights due diligence (HHRDD) as the appropriate policy of translating the UNGPs in the context of the Israeli OPTs. It is important to note that even though several consultants referred to the process of HHRDD, very few elaborated on the specific structures and ideologies of the concept or how the concept translates to business practices. An external consultant explained that several companies were not committed to proper human rights due diligence measures yet and that adopting HHRDD approaches would require further effort. The consultant also mentioned that concept of HHRDD was relatively new to businesses and the consultant demonstrated how it was important to convey it in a language that business understands and in particular financial, legal and reputational risks to businesses (R7). As the consultant explained:

Our conversation really started and was rooted in the UNGPS and increasingly in the last year I found that the conversations that we have had with businesses is really this heightened human rights due diligence concept which is becoming more and more mainstream. I think it is still so nascent that companies cannot simply say yes we do that, we do heightened human rights due diligence. In many cases in Australia, companies do not even do human rights due diligence to a necessary standard let alone heightened human rights due diligence and in a language that business understands (R7).

The findings indicate that the external consultants employed the HHRDD policy as means to interpret the appropriate use of the UNGPs in the context of the Israeli OPTs. However, the interviews indicate that most companies did not conduct HHRDD, since it required more complex processes and practices in place.

5.2. Identifying and assessing human rights risks

Internal Consultants

The internal consultants described their approach to identifying and assessing business human rights actual and potential impacts by referring to the process of risk identification. The findings indicate that the consultants focused on legal assessment including international human rights law sources as well as the UNGPs. Assessments were primarily based on risks. First, risk was employed by the internal consultants to describe risks to businesses and in particular financial, material, operational, reputational and legal risks. Second, risks referred to business human rights impacts to people. However, the findings indicate that the term risk was mostly used in terms of reputational risk to business.

Most of the internal consultants identified and assessed the context of the Israeli OPTs as a high-risk conflict-affected context. One of the sustainability-driven financial institutions did not allow the acquisition of “risky” clients and in particular, businesses operating in the Israeli OPTs, since the institution is owned by the state of the Netherlands.

In terms of identifying and assessing business human rights risks, internal consultants working at the sustainability-driven financial institutions (R3, R4) explained that they acquired new business clients based on very strict criteria and standards. Consultants mostly mentioned international law as well as the UNGPs to identify and assess business human

rights risks, while they all explained that they only engage with rights holders indirectly through human rights advocacy groups mainly based in the Netherlands. Finally, all the internal consultants interviewed referred to the sometimes low quality data received from ESG (Environmental, social and governance) data providers as well as human rights advocacy organizations and NGOs. As one internal consultant argued, it was an “operational challenge” to assess how investee companies conduct their HRDD and that was also dictated by the quality of relevant data provided by third party providers:

Oftentimes we end up relying on third party providers, ESG ratings and all those companies that provide this type of data, including violations of human rights and depending on how good their data is. So it is an operational challenge in determining how due diligence is implemented and operationalized by investee companies (R4).

The following paragraphs elaborate on a hybrid approach to translation employed by internal consultants working for the private banking institution. This hybrid approach included both business and human rights values, with the latter being a decorum and less substantially incorporated in business values and practices within the bank. Hence, since human rights served as a decorum, they were also superficially interpreted to fit the context of the Israeli OPTs. First, one consultant working at the private banking institution referred to a discussion they encountered with business clients operating at the Israeli OPTs. The discussion involved an incident involving the shooting of Palestinian fishermen by the security forces of offshore energy companies. Even though as stated earlier in this section, the private banking company’s policy includes the bank’s commitment to respect International humanitarian law, the consultant (R1) argued that they did not regard the incident as related to the conflict. As the consultant explained, “I only have had conversations about energy companies operating offshore with clients. And then there were local fishermen, Palestinian fishermen being shot in some cases by security forces securing those platforms. But that was more relating to security issues than it relates to the actual conflict” (R1).

Most of internal consultants also considered International humanitarian law to identify and assess human rights impacts in the context of the Israeli OPTs. However, it is interesting to note that the identification was made following one of the interview questions and not proactively from the participants as in the case of identifying the Israeli OPTs as a high-risk context.

Second, internal consultants working at the private banking company (R1, R2) argued that they were not familiar with particular human rights organizations based in the Israeli OPTs. However, they explained that they were often engaging with Dutch human rights advocacy groups on that matter. Additionally, the consultants referred to identification and assessment of business human rights impacts in the Israeli OPTs based on the periodic review “Don’t Buy Into Occupation”. The consultants also referred to assessments based on data provided by Dutch human rights advocacy groups. In particular, the consultants argued that sometimes the data provided lacked quality and therefore they were not sure how to engage with business clients about human rights issues in the Israeli OPTs. As one of the consultants explained:

We mostly engage on this issue with BankTrack and PAX, they also represent stakeholders there. They have really valuable information about what type of companies are based there and what kind of activities they exploit. However, at the same time, we also see that there is a lack of information and good data quality. Therefore, we were never actually sure what kind of things are happening over there and how we can discuss those with clients (R1).

External Consultants

In terms of identifying and assessing business human rights risks in the context of the Israeli OPTs, some external consultants mentioned that identifying risks preoccupies companies and as a result, other HRDD steps are neglected. Their assessments did not differ from those of the external consultants and they were based on human rights law and the UNGPs as well as quantitative ranking systems that dominated the process of the UNGPs’ translation in the Israeli OPTs. Interestingly, the external consultants were also indirectly engaging with human rights organizations on the ground and rights holders to identify and assess impacts. Very few external consultants engaged with rights holders on the ground.

In line with internal consultants, external consultants identified the context of the Israeli OPTs as a “high-risk” conflicted affected area. It is important to note that in contrast to internal consultants, some external consultants employed the term “sensitive” in order describe their approach. External consultants also referred to the term “complex” to indicate the complexity of the conflict as well as the term “political situation”. They also employed metaphors and references to other high-risk conflict affected contexts, and in particular, Myanmar and the Xinjian region in China in order to describe the Israeli OPT context. Most of the consultants

had previously worked with business clients operating in those contexts. By describing those contexts the consultants were either referring to similar human rights violations that also occurred in the context of the Israeli OPTs or to reputational risks to businesses. Reputational risks did not only include the opinions and criticism of the public but also backlash from the conflict-affected states in the case of the business decision to pause its operations in that context. Other consultants described in depth the specific human rights impacts to people. Most consultants identified land rights violations while only one of the consultants referred to ethnic violence as another type of conflict within a conflict-affected environment. Most external consultants described the human rights impacts in the Israeli OPTs as “many human rights violations”.

More importantly, external consultants interviewed identified and assessed business human rights impacts by framing human rights impacts as “risks” to both individuals and businesses. They formed hybrid approaches to translation by strategically employing risks to business and risks to individuals. The consultants seemed at ease while switching between the two worlds of the human rights perspective and the corporate environment. The following paragraphs elaborate on examples of hybridization approaches to translation that emerged from the findings.

The first example of a hybrid approach to translation is described from an external consultant (R7) who explains the importance of incorporating the International humanitarian law principles when identifying and assessing human rights in conflict-affected contexts. The consultant acknowledges the occupation status of the territory and reflects on the challenging aspect of conveying the international humanitarian law obligations that non-state actors share in conflict-affected environments. The consultant argues that sometimes the obligations for non-state actors and in this case businesses are questioned and that it is challenging to convey the corporate risks and legal liabilities arising in conflict-affected environments, including the Israeli OPTs. They emphasize on the risks and liabilities related to businesses. As the external consultant (R7) explains:

I think sometimes the challenge that we come up against is, at least in the IHL world, is this sense that the sort of strict obligations that states have and even nonstate actors have under the Geneva Conventions and under IHL do not apply to non-state actors, so do not apply to corporates for instance. I think that starts to become quite tricky because maybe it is not a strict traditional obligation that you

would think about in terms of a treaty or state party to a treaty, but it's sort of this hybrid, or at least this coming together of IHL and international criminal law where criminal and civil liability risks flow to any actor who has activities or operations in or connected with armed conflict (R7).

The following examples also elaborate on a hybrid approach of translating the UNGPs in the context of the Israeli OPTs. In this approach, the consultants explained that identification and assessment of risks was not based only on the UNGPs and their guidance, but also on other relevant sources including both human rights and businesses considerations. Those hybrid translations highlighted the perspectives of Palestinian rights' holders living in the Israeli OPTs as well as their right to self-determination, and legal liabilities arising in conflict-affected environments, emphasizing international humanitarian law breaches. Most of the consultants who had previously advised business clients operating in conflict-affected environments, including the Israeli OPTs agreed that looking beyond the UNGPs for identifying human rights impacts was essential, yet challenging and tricky at times. As some consultants argued, "The UNGPs will not solve all the problems" (R12) and the consultants did not "heavily rely on the UNGPs" (R5) when they advised clients on conflict affected environments.

The findings show that reviewing and assessing business human rights in a conflict-affected environment, including the Israeli OPTs, through the lenses of International humanitarian law, added further responsibilities for businesses. One consultant (R17) specifically referred to torture and war crimes as well as criminal liability. As the consultant explained:

In conflict-affected areas you are not looking at modern slavery as such, you are looking at all these human rights violations that are linked to humanitarian law. You are looking at torture, war crimes and you are looking at the complicity of these organizations to these human rights violations, so in that sense, you are going down the international humanitarian law field and jurisdiction when it comes to these violations (R17).

Some of the consultants identified and recognized the importance of respecting the right to self-determination of the occupied and in this case the Palestinian population. The consultants described how IHL and the right to self-determination was an important criterion for businesses to realize in terms of how their operations affected the Palestinians' right to self-determination. They highlighted that as a business actor working with the occupying

power or licensed by the occupying power “you would be engaging in a process where you did not have the consent of the occupied, which is a basic tenant of international humanitarian law, and you would be engaged in a business activity that is not for their exclusive benefit” (R8).

One of the consultants (R12) described the process of a client in identifying and assessing human right risks in their business operations. The consultant particularly touched upon the right to self-determination and the difficulty for a business to mitigate its impact on that right:

The UNGPs were a big part of the client’s decision-making process. I would say the point that became quite important in the context of those different exercises and helping the client think their risk exposure...their human rights risks is which things might you cause/contribute to/be linked to. Now you think about all those and you identify them and you think are there things that you can mitigate or avoid? The one you find in the context of the occupied territories is always very difficult is the impact on the right to self-determination that the occupation but more broadly the Israel’s policies has that is something that is very difficult as a private sector actor individually to do anything about.

The consultant went on to explain that in terms of the right to self-determination, they suggested to business clients to discuss the situation with Palestinian stakeholders. However, the consultant noted that there were different Palestinian views regarding boycotting goods and services connected to the Israeli OPTs and in particular to the Israeli settlements.

Two other consultants described the challenges they faced about the right of equality and non-discrimination when they practically applied them in what they called complex, geopolitical environments and with regards to the application of IHL. One of the consultants experienced in business operations in complex environments, contended that it is easier to recognize issues related to non-discrimination in the workplace since this area of business and human rights is well established in practice. However, the consultant found it challenging in complex religious environments. She referred to the example of Iraq and the tensions between the Shia and the Sunni Muslims. The consultant explained that their application of the UNGPs would follow a creative manner while ensuring that they do not undermine the human rights frameworks. The translation followed a hybrid approach since it incorporated aspects of both human rights values and the corporate environment while acknowledging the “reality you are confronted with” (R5) and therefore the context of where business operate:

For example, if you are talking about companies operating in a complex religious landscape like in Iraq, where there is traditionally, you know, tensions between Shia and Sunni Muslims. How do you ensure those are respect for the protection of religious freedoms in the workplace? Understanding that you are doing this in a very complex geopolitical environment where there are historical tensions between these groups. There you inevitably understand the principles that are in the human rights documents, but there is also the reality you are confronted with and how to translate those (human rights documents) into practice. This is where consultants have to be in some ways creative, but at the same time, understanding the spirit of these human rights protections so that they do not potentially undermine them (R5).

Even though most external consultants recognized the application of IHL in the context of the Israeli OPTs, one external consultant (R9) working at an ESG data provider company questioned its applicability. In particular, the external consultant stated that it was hard to identify and assess human rights violations based on NGO reports due to poor data quality and in particular to the scope of the people affected by international humanitarian law violations at the Israeli OPTs. They also mentioned that in their assessment they considered the opinions and perspectives of several stakeholders including the Federation of North American Jews (JFNA). According to the external consultant, JFNA as well as the ESG data provider company's Parent Company complained about previous assessments referencing that the analysts do not regard the safety situation in the Israeli OPTs:

For us as analysts, it is hard to select what is the human rights concern and where is the link with the international military law. And we need more details (from human rights NGOs' reports) on exactly what Airbnb is doing to make it clear that this is violating human rights of a certain group, so that is also a challenge. It is often very much up in the air, like a company operates, so it is bad. Then you apply the process of heightened human rights due diligence and then you assess, but you have no real assessment on how many people are affected, the scale and the scope (R9).

The consultant also reflected to the methodology employed to scrutinize businesses operating in occupied territories:

In our approach to assess topics such as occupied territories... We aim to analyze companies without making value judgments in terms of where companies operate but zoom in on how the companies meet the requirements of standards such as the UNGPs. So we don't want to apply a different methodology to Israel, Palestine compared to Western Sahara and Morocco or northern Cyprus, Turkey, we want to develop a methodology based on the UNGPs that assesses grievances on a human rights perspective. We use a lot of the UNGPs language for example, when we assess companies (R9).

Later during the interview, the consultant explained that they stopped using the UN Database on companies involved in specific activities associated to the Israeli settlements in the Israeli OPTs as an assessment source since it was unclear whether those businesses engaged in HHRDD processes:

The UN Database on Occupied Territories did not provide assessment on whether the companies added to the list are engaging in heightened due diligence or deploy human rights management systems while operating there. A list with company names is really difficult to assess as an ESG data provider or investors in general. We stopped using that list. It was really hard for us to assess what the UN was doing and why is it for Israel, Palestine and not for other conflicts (R9).

Some of the external consultants interviewed expressed their concerns regarding the external consultant's UNGPs translation in the context of the Israeli OPTs. In particular, a few external consultants described the interpretations as being politicized and not acknowledging the high-risk context of the Israeli OPTs.

This form of interpretation provided by the ESG data provider company resembles a replication approach to translation. By avoiding the indication of the high-risk status of the Israeli OPTs and by bypassing corporate responsibilities under IHL, the translation reflects a replication of corporate values and ideologies. The translation's proximity is not close to the UNGPs language, neither to the perspectives of rights holders' in the Israeli OPTs. It appears to reflect the prioritization of risks to corporate reputation and disregards the context's high-risk status along with assessing the human rights impacts under the lenses of IHL. Hence, this form of translation is replicating the values, processes and organization of the corporate environment and does not interpret the UNGPs accurately. However, it is interesting to mention that the consultant's interpretation was highly influenced by the corporate

environment's dominant role and in particular, the complaints submitted for the ESG data provider's Parent Company and JFNA regarding the company's previous assessments that were more in line with the UNGPs and other relevant sources for conflict-affected contexts. Hence, replication is constructed due to the powerful role of the corporate environment in shaping the UNGPs' assessments in ways that reflect its interests.

5.3. Ceasing, Preventing and Mitigating human rights risks

Internal Consultants

Internal consultants elaborated on using their financial institution's leverage and position to enhance human rights due diligence practices in their supply chain business relationships. An internal consultant working at a sustainability driven financial institution referred to an example of using the financial institution's leverage in order to enhance responsible business conduct in the practices of their business and clients' relationships:

In the supply chain of solar panels, almost unavoidably there are human rights issues, in particular, forced labor issues connected to Xinjiang. It becomes almost impossible to invest in this sector without having that association. The question is, how you go about it. What we did, last year was to publish a statement and request all companies that we finance to refinance the solar parts of to themselves, conduct the due diligence on the origin of their raw materials and their supply chain and disengage from Xinjiang suppliers if violations were likely (R3).

The consultants working at the private banking company discussed a hybrid approach to translation regarding ceasing, preventing and mitigating human rights risks. In particular, even though they first indicated that the private banking company's policy was against having business relationships with operations at the Israeli OPTs, the internal consultants admitted that there were still connections with business operating in the Israeli OPTs. Therefore, the bank's human rights policy appears to have a decorative character and private banking company continued to have connections to businesses operating in the Israeli OPTs, follow the values, ideologies and practices of the corporate environment. Nevertheless, the internal consultants (R1, R2) highlighted the fact that the private banking company terminated a relationship with an energy company operating in the Israeli OPTs, indicating their attempt to mitigate human rights impacts.

External Consultants

Several external consultants explained that mitigating human rights impacts in the context of occupation is difficult and complicated. They contended that if a business were to commit to a HHRDD process and follow the principles of international humanitarian law (IHL), it would not be possible to have operations or business relations connected to the Israeli Settlements and sometimes within the broader context of the Israeli OPTs. As one external consultant (R8) explained:

From our perspective, there are certain situations where if a company were to engage in heightened human rights due diligence and if they are going according to international humanitarian and human rights law, they would not be able to continue those operations. So if you are talking about an online tourism company that facilitates rentals in settlements, whether that is in the Israeli OPTs or the Golan Heights or northern Cyprus or occupied Ukraine or occupied Western Sahara, at least from our analysis, you could not conduct a credible process and continue to do business there (R8).

Consultants employed examples of different contexts and in particular, Russia, Ukraine, the Xinjian region in China and South Africa in order to describe how they would advise investors and businesses' ceasing their operations, mitigating and preventing human rights risks would play out in the Israeli OPTs. Most of the external consultants described hybrid approaches to translation: decisions taken regarding businesses operations or their cessation were following both business and human rights values, ideologies and organizations. Interestingly, hybrid approaches to translation were distinguished in first the ones that emphasized business values, ideologies and organization and giving human rights and the UNGPs a more decorative tone.

Second, hybrid interpretations emphasized the values, organization and ideology of the context of the Israeli OPTs and its rights holder's population while following both the UNGPs and corporate values. This form of translation moves away from its original source (the UNGPs) and attempts to develop processes and organizations in line with its target (Palestinian rights). The interpretation of the UNGPs involves both human rights and business aspects while carefully balancing them within the targeted context as well as the expectations of the rights' holders living in that conflict-affected context.

An external consultant (R12) described that one of his business clients decided to continue operating in the Israeli OPTs, after revising the businesses human rights due diligence process. The business considered its operations' proximity to human rights impacts including the status quo of the Israeli-Palestinian conflict. The consultant explained that whereas business operations related to infrastructure services and physical aspects in the Israeli OPTs were riskier in violating Palestinian rights, service provider companies and in particular online platforms, did not consider their operations as significantly impactful to the status of the Israeli-Palestinian conflict. As the consultant describes:

I had some clients who were revising their human rights due diligence exercises but who had decided to continue operating business that operate in the Israeli OPTs. They are running business that they do not perceive as having any impact on the state of the conflict or the status quo of the territories. If they are just providing a service, for example, as an online platform and they have satisfied themselves that it does not make any difference to the status of the conflict and the potential resolution of the conflict (they can continue their operations). However, for anyone who wanted to have physical assets or be involved with the operation of physical assets that was much more difficult (R12).

In this case, the consultant (R12) explains that the decision, to operate in the Israeli OPTs was based on the business interpretation of how its operations affected the status of the Israeli-Palestinian conflict. It appears that the business final decision was based on both business, as well as human rights values including conflict analysis and determination of business effects. However, the decision of the business to continue its operations, including the consideration of its impact on the Israeli-Palestinian conflict, appears to be highlighting the fact that its operations are "just a service" interpreting as less significant to the status quo of the conflict. The consultant (R12) appears to have assisted the business client in making the decision, however, it is not clear whether the consultant agrees with the business decision. The translation process appears to be hybrid: the business client considered its operations' implications in the status quo of the Israeli-Palestinian conflict. However, the business client perceived its service oriented operation as less significantly affecting the conflict. Interestingly, under the UNGPs, businesses should avoid violating human rights through their service provision. It appears that even if the business considered its human rights obligations, it opted to follow the values and ideologies of the corporate environment and therefore the

translation is hybrid with a heavy focus on corporate values and business terms. In this form of translation human rights, take on a decorative role.

Another external consultant (R8) distinguished their position from the human rights advocacy role. The consultant mentioned that even though he understood the human rights advocacy perspective since they had professional experience in that sector, they argued that their role was to promote disengagement of business relationships and operations in the Israeli OPTs and in particular business operations and relationships connected to the Israeli Settlements. However, the consultant expressed that they did not approach his current role as a business advisor in the same way.

In their view, businesses are always able to mitigate their human rights impact, acknowledging the fact that in cases of Occupation and in particular, the Israeli OPTs, it would be extremely difficult for businesses to mitigate their impact. The consultant went on to describe a hybrid approach to translation, focusing on the context of the Israeli OPTs and the Palestinian population living in the territories. They gave an example of related to the tourism industry, on how a tourism company could mitigate its human rights impact in the case of the Israeli OPTs. They suggested that a tourism company could operate under the occupied population. As the consultant explained, “you could do business with a hotel that is owned and operated by the occupied population, or in that population, but you couldn't do this with the occupying power” (R8).

Other external consultant (R5, R10, R17) discussed doing business with “bad suppliers”. “Bad suppliers” referred to corrupt or criminal actors working for or connected to oppressive states and regimes in a conflict-affected environment. Some external consultants pointed out that it was part of their job to work with “bad actors” in order to improve their business conduct. However, as one of the external consultants mentioned (R10), advising “bad actors” required setting boundaries and standards in order to maintain the necessary ethical considerations and commitment to substantial improvement of their business conduct.

External consultants raised concerns over businesses deciding to leave and their repercussions to the occupied population by referring to examples of businesses exiting from Russia, without thinking of their exit's implications for the Russian population. As one consultant explained, “You cannot finish a population for what their government does. That is not keeping up with human rights or humanitarian law frameworks. So these are all things that actually, when put into practice, are very complicated” (R5). Another consultant (R17) argued

that in some situations of doing business in conflict-affected environments, business exiting was not always beneficial for the local population and in particular in cases where the business' operations provided essential services and products. The respondent referred to the example of Syrian and Russian contexts to demonstrate her point:

In Syria, we have another dynamic. We are in a situation where, as we explained, you cannot tell the United Nations (UN) to leave. The UN is there to provide very basic needs. Even the businesses that remain in Russia if they are providing primary medical aid or primary medicines that are non-existent in the Russian market or in Syria, then in that case you cannot tell the business to leave, so this is one hurdle and one thing that is different from other conflicts (R17).

The consultant also explained that micro-decisions and in particular deciding on business partnerships and collaborations in places of conflict become more important than in other sectors and industries. They explained that in cases of conflict you would sometimes have to opt for “bad suppliers” and decide to operate with the least “bad” one, because you would not have any other choice. The approach was a hybrid approach to translation that even though was based on the UNGPs ideology and values, it was also focusing on the processes, organization and needs of a conflict-affected environment:

For situations of conflict what we advise is to do a double layer due diligence. You do your initial due diligence, for instance in the telecom sector, and in this sector there are two suppliers because the regime is in control of the telecom sector, So what is the better supplier I can go for? Even though both are bad, assuming both are bad. After that, you do the cherry picking between the bad suppliers. If you have a choice to go for an intermediate or less risky supplier then obviously you go for that option. However, I am discussing the extreme case, where you have no choice, maybe a monopoly (R17).

Finally, some external consultants (R5, R8), discussed the cessation of business operations in the Israeli OPTs, and their repercussions to businesses as well as the Occupied population. In particular, an external consultant (R5) argued that, it was challenging to advice businesses operating in this environment in fear of reputational and financial repercussions of the Israeli State and other stakeholders. The consultant gave the example of two business actors who decided to cease their operations in the Israeli OPTs and received criticism from the Israeli State. Moreover, the consultant also described the businesses decisions to operate in the

Israeli OPTs as a politicized issue. The translation indicates the dominant role of the corporate environments' interests and reputational considerations when deciding on leaving the Israeli OPTs:

I think, in terms of advising companies, it gets very messy because there is some serious backlash that they face (from the Israeli State). Look at Ben and Jerry's and Unilever. It is very hard for companies to want to do the right thing. Was it Airbnb who backtracked like they had originally? Originally, they said that they would stop their operations. This is such a highly politicized issue that I think as a consultant, it is very hard to advise companies because it gets so messy, so quickly (R5).

5.4. Tracking implementation and monitoring effectiveness

Internal Consultants

Two of the financial institutions' internal consultants also discussed their approach to monitoring investee companies. In particular, one of the consultants referred to differences in terms of what is being disclosed and what is actually happening on the ground. Both consultants agreed that verification on the actual on the ground situation was limited. One of the consultants identified it as an operational challenge regarding the due diligence processes their investee companies have in place. Another consultant also referred to monitoring investee companies as a way to use their leverage in order to influence and promote responsible business conduct.

Advisors from the private banking company discussed their engagement in multi-stakeholder initiatives specifically for conflicted-affected areas and reflected on their engagement with human rights advocacy groups. The advisors also referred to the banks scores in periodic reviews of business relationships to the Israeli OPTs. The advisors pointed out that currently their business relationships to the Israeli OPTs were not many, even though they recognized that they are still present. Nevertheless, recently the bank scored better in the total sum of financial flows related to the Israeli settlements in the Israeli OPTs.

External Consultants

Many of the external consultants discussed that tracking the implementation of the HRDD process was not part of their work and it was more connected to the business set of tasks.

However, some of the interviewees had worked as auditors in Afghanistan, India and Pakistan. In particular one of the consultants, referred to interviewing businesses and employees in factories as a preferred way to monitor and track implementation, since the consultant did not trust business reports. Some of the consultants referred to tracking implementation as one of the questions businesses had to ask themselves when deciding to operate or invest in a conflict-affected environment.

In particular, one of the consultants working in Myanmar describe that since the military coup in Myanmar, there were more precautions related the particular fabric origins and that it was hard to track the actual origin of fabrics. The consultants explained that fabric could have originated in the Xinjian region in China and not in Myanmar:

On the implementation there will be blind spots. There may be again a precaution focus on Myanmar just because it is Myanmar...but do we really know where the fabric comes from? And the fabric may be effectively coming from China and the Uyghur area. And there are no ways to trace it down. There is increasing amount of monitoring happening some trade unions have cameras and then transport or other systems to do this. But then again do we have mechanisms and do we have sufficient kind of monitoring capacity to really implement this? (R13)

5.5. Communicating human rights impacts externally

Internal Consultants

All internal consultants argued that they engaged with rights holders only indirectly through human rights advocacy groups and trade unions in the Netherlands. They explained that they really valued the input of different stakeholders: “We engage mostly on this issue with human rights advocacy groups in the Netherlands. They represent also stakeholders there. They have really valuable information about what type of companies are based there and what kind of access activities they exploit” (R1).

The consultants working at the private banking institution also explained that they do not refer to any specific issues related to occupied territories in their annual human rights report.

They only reference their general policy on IHL.

External Consultants

In the same line, external consultants claimed that they engage with rights holders indirectly. One of the consultants approached communication with relevant stakeholders in a different way from the rest of the external consultants. In particular, they referred to confidential and delicate communication as the appropriate means of communication with relevant stakeholders in conflict-affected contexts. They discussed that the adoption of confidential communication was reinforced by the idea of protecting the local populations. Even though the consultant argued that this approach might not be operational for the context of the Israeli OPTs, it could serve as a fruitful way to communicate with rights holders. The translation went beyond the source (the UNGPs) and followed a hybrid approach to translation, going beyond the UNGPs and emphasizing the importance of taking into account the rights holders' needs:

Communication needs to be very delicate, because you are also putting at risk people in Syria, for example. So retaliation on the ground for taking that supplier as opposed to another supplier because this happens as well. In that case, you need to communicate, but then maybe communicate to your donors in a in a confidential manner. Sometimes you should not be public about it, because of the consequences that this might have for people on the ground (R17).

Then, the consultant referred to their previous example of the United Nations' HRDD for its operations in Syria:

What we noticed is that the UN in some cases was aware of the problem but did not communicate it to the donor. What I would publicly say is that we are not communicating about XYZ in our activities and X country because of the security risks. However, please if you have any (issues)...This is where you are opening the door to stakeholders. Stakeholders know that they have a line of communication with the company, but at the same time, you are not putting anyone at risk and internally do the other kind of communication that is meant to be done (R17).

The consultants translation indicates a hybrid, going beyond the UNGPs translation that emphasizing the importance of following the needs of the rights holders on the ground.

They emphasized the need for confidential communication in terms of protecting and enhancing the safety of the people on the ground.

5.6. Providing Remedy

Internal Consultants

Internal business consultants made very few references to the issue of provide for or cooperate in remediation when appropriate. One of the internal consultants (R1) working at the private banking company referred to their approach to providing remedy for business human rights impacts. As the consultant explained, “our main partnership is Shift. We work with them a lot. We are part of their business-learning program and we work with them on developing our bank remedy mechanism” (R1). The sustainability-driven financial institutions, highly valued their business clients investee companies grievance mechanisms, while maintaining their own grievance mechanism.

The internal consultants did not refer to providing remedy for business human rights impacts at the Israeli OPTs. Hence, the insights provided during the interviewees are not enough to demonstrate a particular approach to the interpretation of this category for the context of the Israeli OPTs. However, the insights provided by the external consultants demonstrate that businesses do not put enough emphasis on remedy provision and especially in a conflict-affected context it is more complicated to acknowledge it and operationalize it. Therefore, according to the limited data provided business remedy provision appears to serve as a hybrid translation approach, that follows business values and processes, while adhering to the UNGPs and human rights norms in a decorative manner.

External Consultants

In contrast to the internal consultants, some of the external consultants referred to remedy provision when translating the UNGPs. First, it is important to mention that very few external consultants discussed about remedy provision (R6, R18) and some others reflected on the topic upon a direct question during the interviews and was considered a finding during the analysis. The findings show that business consultants were not particularly involved in the development of business (operational) grievance mechanisms. As one of the external consultants explained, “We do quite a lot of grievance and remediation work and we always emphasize whistleblowing hotlines. We do not really get too involved with the actual hotline

itself, we can obviously only advise how it is set up” (R18). In the same line, another consultant (R8) explained that he was not involved in the particular processes of remedy provision as a business human rights advisor.

Nevertheless, most of the external consultants raised concerns regarding the quality of operational business grievance mechanisms. One external consultant (R6) referred to grievance mechanisms as the “forgotten” pillar of the UNGP. The consultant went on to explain, “the importance of grievance mechanisms is underestimated, but, and we often call it the forgotten pillar of the UNGPs, because it is so neglected and everyone says we have this helpline, but no one calls (R6). Regarding the quality of grievance mechanisms consultants argued that they required a lot of work to be properly set up and in order to serve the interests and expectations of rights holders, which was sometimes a “paradox” (R6) for some businesses. As one of the external consultants (R6) explained, “who wants to hear complaints? You know no one so but you need to really invest a lot in order to allow for companies. So I can imagine that for some companies it is not only a paradox, but it is like, I think ultimately they just really require a lot of work to make them successful (R6).

Regarding business remedy provision for human rights violations in the context of the Israeli OPTs, external consultants referred to litigation processes and corporate criminal liability. One of the consultants contends that even though the UNGPs do not answer the question whether a business is legally liable, complying with the UNGPs “became relevant to the question of whether you are likely to have some sort of legal risk as well as your human rights and reputational risks and the other risks that are associated with being involved in adverse human rights impacts” (R12).

Two external consultants (R7, R17) particularly focused on corporate criminal liability when they interpreted the UNGPs in conflict-affected contexts, including the Israeli OPTs. In terms of corporate criminal liability, they referred to particular examples of the business executives and board directors’ of Lafarge and Lundin Energy being charged with complicity in war crimes. As one of the consultants discussed:

You are looking at all human rights violations that are linked to humanitarian law. You are looking at torture, war crimes, you are looking at the complicity of them of these organizations to these human rights violations, so in that sense, you are going down the humanitarian law field and jurisdiction. When it comes to these violations, you are not looking at civil liability. You are looking at criminal liability under international law (R17).

In the same line, another external consultant (R17) argued that it was very rare for businesses and business actors to be charged with complicity in war crimes. The consultant also

highlighted that usually business and individuals are charged for human rights violations rather than complicity in war crimes.

6. Discussion

The discussion chapter first elaborates on the thesis main findings in terms of answering the research question and addressing the knowledge gap. Secondly, the chapter contextualizes the findings in Merry's (2006) theorization of translation of transnational human rights in particular contexts. Moreover, the findings are discussed in relation to academic business and human rights literature. Third, the scientific and societal contribution of the thesis are considered. Lastly, the chapter indicates suggestions for future research.

6.1. Main Findings

How are the UNGPs made meaningful in the context of conflict and in particular the context of the Israeli OPTs? This thesis has investigated this question after several scholars from the business and human rights field have called for further scrutiny and examination of the practices and insights of the consultants who assist businesses with their human rights responsibilities under the United Nations Guiding Principles on Business and Human Rights. The thesis findings indicate three distinct translation approaches used by internal and external consultants to interpret the UNGPs in the context of the Israeli OPTs. In particular, first, consultants used replication approaches and in particular replication of business interests. Second, consultants employed hybrid approaches to translation with human rights serving as a decorum. Finally, external consultants used hybrid approaches to translation that moved beyond the UNGPs. The following paragraphs elaborate on those three approaches.

6.1.1. Consultants creating Replicas: Replicating Business Interests

The thesis findings indicate that one external consultant used a replication approach to translate the UNGPs in the context of the Israeli OPTs. The external consultant replicated business values and interests. In particular, their translation was neither close to the source (the UNGPs) nor approximate to the context of the Israeli OPTs and rights holders. The external consultant discussed that after receiving complaints from their Parent Company and the JFNA regarding their original UNGPs translation in the context of the Israeli OPTs, they altered their interpretations. In particular, the consultant questioned corporate compliance with International humanitarian law as well as the high-risk status of the Israeli OPTs context. The external consultant's translation shows the disregard for certain GPs and their commentary as well as the rights' holders realities in the Israeli OPTs. That was the result of the corporate environments' interference with the translation's original form, which was in accordance to the UNGPs. Hence, business interests and reputational risks dominated the external consultant's translation.

6.1.2. Consultants Hybridizing: Human rights Decorum

The thesis findings indicate varying hybrid approaches to the translation approaches of the UNGPs in the context of the Israeli OPTs. The hybrid forms of translation were employed mostly by external consultants, however the sustainability driven financial institutions demonstrated signs of hybrid interpretations as well. Interpreting the UNGPs in the context of the Israeli OPTs in a hybrid manner implied that the translation aligned with the context's (target) ideologies, practices and organization and was less reliant the basis of the triangle, the UNGPs.

In the first hybrid form of translation, the consultants bridged the UNGPs and human rights with business values, interests and processes to localize the UNGPs in the Israeli OPTs. However, the thesis findings indicate that human rights were overshadowed by the corporate environment's values, organization and practices. As a result, even though the translation process appeared to be a mixture of business and rights, the reality was that human rights took a decorative role within the corporate environment. In particular, this is indicated in the case of the internal consultants working for a private banking company. Even though the consultants claimed to comply with International humanitarian law in their human rights policy and recognized the Israeli OPTs as a high-risk conflict affected environment, their interpretations did not appear to be well integrated within the private banking company's processes and organization. The internal consultants admitted that it was difficult to prioritize human rights topics within the private banking company and in addition, they highlighted that the private banking company was not obligated to follow the UNGPs. It appears that corporate culture integrates the UNGPs as long as they do not interfere with its own values, interests and reputation.

The thesis findings also indicate the external consultants' hybrid forms of translation. In line with internal consultants, external consultants also translated the UNGPs in the context of the Israeli OPTs through portraying human rights impacts as risks to business as well as risks to rights' holders. However, the findings indicate that the process of translation was dominated by the corporate environment's processes and interests. In other words, even though external consultants attempted to create an inherently better corporate culture with a deeper alignment with human rights, the consultants' described that human rights were not always the priority of the business client. Therefore, their interpretations were used mostly for business human rights policies and risk identification, without significantly impacting business operations and practices on the ground.

6.1.3. Consultants Hybridizing: Going beyond the UNGPs

External consultants more experienced in advising businesses operating in high-risk conflict-affected environments, were the ones who eagerly moved away from the UNGPs and made the target (the Palestinian rights) more dominant in their translation process. The consultants translated the UNGPs through the lenses of both human rights and humanitarian law, highlighting the difficulties in assessing the Palestinians' right to self-determination. They discussed violations or rights related to complicity in war crimes, International humanitarian law violations. The thesis findings also highlight an important point. The external consultants, who employed hybrid approaches to translation, were among the few interviewees who took into account the perspectives of Palestinian rights' holders. It appears that the external consultants, who employed hybrid, going beyond the UNGPs' translations, understood and gave greater appreciation to the perspectives, stories and realities of the rights' holders. Yet, these forms of translation could also have negative impacts on Palestinian rights. In particular, doing business with bad-suppliers and potentially business actors related to the Israeli regime would not prove transformative for the lives of Palestinians on the ground. Perhaps, it could mitigate certain human rights impacts, but it would not serve their rights in the long run. Hybrid translations and moving beyond the UNGPs include also the trap of primarily serving business interests and protecting them from legal liabilities arising in high-risk conflict-affected environments. The thesis findings show that most of the external consultants who employed this form of translation they discussed human rights impacts to both rights holders and business. However, some of them gave greater emphasis in business risks arising in high-risk conflict-affected environments. Hence, it is important to acknowledge the going beyond the UNGPs approach translation approach limitations and potential destructive role for the realization of Palestinian rights.

6.2. Relevance for other Literature

6.2.1. Merry (2006) and the corporate vernacularization of human rights in the Israeli OPTs It is important to contextualize the thesis findings within other relevant literature. The following paragraphs discuss the thesis findings in relation to Sally Engle Merry's (2006) theorization of translation and in particular the concepts of replication and hybridization as forms of localizing human rights on the ground. Moreover, the findings are discussed in relation to other relevant literature on the UNGPs implementation in the field of business and human rights in high-risk, conflict-affected contexts and in particular the Israeli OPTs.

Merry (2006) acknowledges the work and contribution of the translators, the people in the middle, in localizing transnational human rights in local contexts. In her work, the translators interpret human rights ideas in particular social contexts through the process of vernacularization, a continuum demonstrating the translation's proximity to the source's or the target's values, processes and organization. The translators are cosmopolitan academics in Hong Kong and local women activists in India. Even though they vernacularize transnational human rights in different translation forms, either by creating replicas or by developing hybrid translations, they all face the same dilemmas, challenges, power struggles and vulnerability issues.

In the same way, the consultants (translators) in this thesis face multiple challenges in their work of assisting businesses with the UNGPs localization in the Israeli OPTs. The thesis findings indicate the consultants' dilemmas and ethical considerations when they attempt to designate the essence of human rights in the corporate environment. In particular, both the internal and external consultants argued that even though they did not alter the content of the UNGPs, they developed methodologies in line with the corporate environment's ideologies, by for instance relying on human rights compliance rankings to display "how a company is doing compared to others" in a competitive manner. Most of the consultants were aware of the implications of displaying human rights in corporate values and understandings and in particular the risk of undermining human rights and claims made by rights holders.

However, most of the internal and external consultants argued that they employed a "balanced", hybrid approach in order to satisfy the corporate environments' processes and values, while following the UNGPs. In Merry's (2006) words, consultants "walk a fine line between too much replication, in which case the new ideas will lose their appeal to local communities, and too much hybridity, in which case the reforms will lose the support of the global community, including its funding and publicity" (p. 48). Similarly, the consultants' hybrid approaches incorporated the UNGPs in business practices as long as the UNGPs were contrary to the corporate environment's values and processes. After all the UNGPs "were only for guidance" as one of the internal consultants argued (R1).

Moving to the internal and external consultants' interpretations of the UNGPs, the thesis findings indicate distinctness to Merry's (2006) theorization of translation. First, consultants who employed replicas to interpret the UNGPs in the context of the Israeli OPTs, appeared to replicate business terms, ideologies and processes. However and in contrast to Merry (2006),

replication was the result of prioritizing the corporate environment's values and processes over the comprehensive interpretation of the UNGPs in the context of the Israeli OPTs.

In particular, external consultants who employed replication, refused to acknowledge corporate respect for International humanitarian law as well as the UN list of businesses' relations to the Israeli settlements. By following the guidance of the JFNA and prioritizing the corporate environment's interests, the consultants' translation resembles a replication of business interests in fear of corporate reputational costs. In addition, the translation alters the form of the UNGPs and highlights the corporate environments dominance over the Principles.

Hence, in contrast to Merry (2006), creating replicas of the UNGPs interpretation in the context of the Israeli OPTs, is the result of prioritizing corporate values and interests, including profit maximization and business reputation. In this form of translation, certain GPs are lost in translation in order to fit the corporate environment's ideology, values and organization. The translator's interpretation is neither close to the UNGPs (the source), nor in line with the claims of rights holders in the Israeli OPTs (the target). Translation takes this form due to the corporate environment's dominant role in the interpretation. In line with Merry (2006), the consultants are "subject to exploitation by those who installed them" (p. 40), and in this case the corporate environment's funders. This is a clear indication that "translation takes place within fields of unequal power" (Merry, 2006, p. 40). In particular, the external consultant who replicated corporate values and ideas confirmed the corporate environment's pressure to alter the UNGPs interpretation in the context of the Israeli OPTs due to the funders' "ethnic, gender, or other social commitments; and institutional frameworks that create opportunities for wealth and power" (Merry, 2006, p. 40).

This form of translation has the potential to undermine rights holders' claims and perspectives in the Israeli OPTs by ignoring certain elements of the UNGPs and their commentary. In light of this form of translation, the UNGPs lose their broader meaning and in particular, the corporate responsibility to respect human rights in high-risk conflict affected environments. Without recognizing the risks to rights holders', businesses could potentially worsen the conflict as well as further harm political, cultural, social and economic Palestinian rights. At the same time, by ignoring respect for international humanitarian law, businesses risk being complicit to war crimes, which poses risks to both rights holders and to businesses as organizations, as well as to individuals associated with the business. In addition, by dismissing the guidance of the UNGPs for conflict-affected environments, as well as their

high-risk status, the translations of the UNGPs, risk losing “the support of the Global community” (Merry, 2006, p. 48) in line with other respondents, external consultants, who criticized instances of replicas.

Second, the thesis findings indicate differences with Merry (2006) in the hybrid forms of translation employed by the internal and external consultants. Interpreting the UNGPs in the Israeli OPTs in a hybrid manner implied the translation’s focus on aligning with the context’s (target) ideologies, practices and organization and less reliance on the basis of the triangle, the UNGPs and the corporate environment’s ideologies, practices and organization (Merry, 2006). However, the UNGPs’ incorporation in the corporate environment as well as their localization in the context of the Israeli OPTs appeared to take a decorative character, similar to Merry’s (2006) replication approaches to translation. That was mostly true for the interpretations of internal consultants, but also for the translations of some external ones. Even if for the most part, the internal consultants appeared to follow a combination of the UNGPs and corporate environment values, the thesis findings indicate that the UNGPs and human rights functioned as a decorum within the private banking company. That was due to the corporate environment’s strong influence in the ways the UNGPs were managed within the private banking company. The findings signify the difficulties internal consultants experienced when they discussed human rights violations in terms of the victims’ perspectives and impacts on people. An internal consultant claimed that employees working for the private banking company “are not wired to think that way” (R2). Moreover, external consultants argued that the UNGPs are only used for guidance and not for enforcement within the corporate environment’s practices. In line with Merry’s (2006) replication, this form of hybridization shows disconnect between human rights guidance and the corporate environment’s practices and organization.

This approach resembles the replication of Merry (2006) since human rights function as a decorum both inside the business as well as their application to the Israeli OPTs. They appear to be translated comprehensively, but in reality, they are not.

Besides the internal consultants distance to human rights advocacy organizations in the Israeli OPTs, external consultants’ work was also isolated from the perspectives of rights holders in the Israeli OPTs. That was evident from external consultants’ description of their practices and employment of the UNGPs and in particular their indirect engagement with rights’ holders in the Israeli OPTs and other contexts. This is also a significant resemblance to

Merry's (2006) form of replication. Merry (2006) argues that Chan Ko Ling felt distant to the male batterers and experienced difficulties winning their trust, which is also the case for the external consultants and their relationship to the corporate environment. Several external consultants shared their experiences with business clients who refused to open up about their decisions to cease or continue their operations in Russia or in Ukraine. The findings show that businesses were not always disclosing their practices in high-risk conflict affected areas and as one of the consultants mentioned, they kept those decisions "close to their chest" (R19).

This form of translation has negative implications for rights holders in the Israeli OPTs, but also for other contexts where businesses operate. Handling human rights as inferior to business interests has significant effects on the UNGPs implementation on the ground and in particular on the different HRDD steps. For instance, failing to conduct conflict analysis when identifying and assessing business human rights impacts, as well as predominantly understanding human rights impacts in terms comparisons with different companies the private banking company fails to cut ties with all business clients investing or operating in the Israeli Settlements. The consultants creating hybrid human rights decorum recognize the importance of the UNGPs and do not appear to significantly change their meaning or content, in contrast to the consultant who created replicas. However, the process of aligning with the UNGPs in a more meaningful way (communicating with rights holders, creating stronger and more powerful human rights teams within the corporate environment) appears to fade once human rights are in contrast to legal, financial and reputational risks to the private banking company. Hence, it is difficult to conclude that those interpretations priorities the rights holders' perspectives and their protection from business misconduct. It appears that the private banking company takes a more instrumental view of human rights and attempts to manage potential impacts by employing decorative tactics to withholding human rights from further being integrated in the corporate environment and potentially transforming the realities of rights holders in the Israeli OPTs.

Those two approaches to the UNGPs' translation, the replication and the hybridization with human rights as a decorum, resemble complex forms of translation in line with the work of Golan and Orr (2012). In particular, the UNGPs are interpreted in the context of the Israeli OPTs, based on the values, organization and processes of the corporate environment similar to the Israeli human rights NGOs protecting Palestinian rights through Israeli laws and courts, the rules of the state that violates their rights (Golan and Orr, 2012). The internal consultants

translate the UNGPs through the corporate environment's values, organization and processes that prioritize profit maximization and "avoidance of externalities" (R2) while claiming to respect human rights in the Israeli OPTs. In light of those translations, the UNGPs receive a decorative form similarly to the Israeli court's jurisdiction, which superficially applies the Geneva Conventions (Ramati, 2020). At the same time and in line with Golan and Orr (2012), it is important to acknowledge the role of the external and internal consultants as one of the very few avenues of Palestinian rights representation within the corporate environment.

Third, the thesis findings' hybridization approach of "going beyond the UNGPs" appears to be comparable to Merry's (2006) perspective of hybridization. The external consultants appear to be the only ones using this form of interpretation that prioritizes the Israeli OPTs' (the target) values, organization and processes. The creative interpretations of the external consultants resemble the *sahyoginis* (translators) of Merry (2006). In particular, the external consultants do not necessarily advise businesses to cease their operations in the context of the Israeli OPTs in the same way that the *sahyoginis* "do not try to end marriages but emphasize the rights of the woman within marriage" (Merry, 2006, p. 47). In particular, the external consultants following hybrid approaches to translation are not merely advocating business disengagement from the context of the Israeli OPTs. In fact, they attempt to bridge Palestinian rights with the corporate environments' values, organization and processes. External consultants employ the "going beyond the UNGPs" approach by focusing on HHRDD processes and their integration within the corporate environment. They align the corporate environment's processes with those of rights holders in conflict-affected contexts by promoting confidential communication, conflict sensitivity approaches and in some exceptional circumstances collaborating with "bad suppliers" in order to provide necessary goods and services to the occupied population. Moreover, those interpretations acknowledge the business role in the conflict as well as the corporate responsibility to respect International humanitarian law and in particular the right to self-determination as well as condemn IHL specific breaches, for instance torture and other crimes against humanity.

However, as Merry (2006) acknowledges, even though hybrid approaches to translation have greater opportunities for subversion and change, they do little to change the overall system of abuse. This is evident in the case of the Israeli OPTs, and the hybrid approach of the external consultants. Some external consultants recognized that tourism businesses may operate credibly via doing business with the occupied population, the Palestinians, while others

advised business clients to do business with “less bad suppliers” when there is no other way or the business provision is essential to the populations wellbeing. Yet, even if those interpretations empower the Palestinian population and attempt to mitigate human rights harm, they do little to tackle the broader issue of the Israeli State’s oppressive regime and occupation of Palestinian Territories. In other words, businesses carrying on their operations in the Israeli OPTs face challenges with respecting the Palestinians’ right to selfdetermination as well as increasing their chance of being complicit to the occupying power’s systemic human rights abuses. Moreover, they might also face Israel’s backlash for doing business with the occupied.

6.2.2. Relevance for business and human rights literature

The thesis findings are also in line with academic literature in the business and human rights field and the importance of businesses’ interpretation of their human rights commitments and in particular the UNGPs. The findings indicate the corporate environment’s dominant role in transforming soft law (Schaffer, 2009) and the UNGPs in order to interpret them in the context of the Israeli OPTs. In particular, similarly to McVey et al. (2023), the findings indicate that internal and external consultants employ the “business case” when implementing the UNGPs in order to signify the importance of human rights to the corporate environment. Human rights are portrayed in terms of either the rights holders’ needs and concerns or risks to business (McVey et al., 2023). In line with McVey et al. (2023), the thesis highlights the implications of the consultants interpretations when they over rely on the “business-case” to convey the value of respecting human rights to the corporate environment. Moreover, the thesis findings also show that human rights and in particular the UNGPs are managed to fit the corporate environment and not properly integrated in business organization and processes, in line with (Monciardini et al., 202). In particular, the findings indicate that remedial acts are less prioritized (Monciardini et al., 2021). More importantly, the thesis findings on the consultants’ hybrid with human rights as a decorum interpretations resemble symbolic structures that “may dangerously overlap or stand in between the victims and effective criminal investigations or government and civil society interventions.” (Monciardini et al., 2021, p. 329). In accordance with the findings of Monciardini et al., 2021, the thesis results indicate the need to embed the UNGPs in business practises, invest in effective monitoring and aligning business conduct with a human rights perspective rather than business interests.

Regarding the implementation of the UNGPs in the Israeli OPTs, the findings also show that internal and external consultants are not always familiar with risks and liabilities associated with International humanitarian law (Kolieb, 2020). Even though some of the thesis respondents had a strong sense of IHL's implications for businesses, the status of the occupied and the occupying power, most of the external and internal consultants were not particularly aware of its exact employment in the context of the Israeli OPTs and corporate conduct on human rights. In addition, in line with Azarova, 2018; Farah, 2019; Farah and Abdallah, 2019; Van Ho, 2020 have discussed, several of the consultants argued that they did not understand the connection between the UNGPs and IHL and referred to the UNGPs limited guidance on conflict-affected contexts.

Furthermore, the thesis contributes to the work of McVey et al. (2023) by reviewing the UNGPs' interpretation and implementation in a conflict-affected environment and in particular, the Israeli OPTs. More specifically, the thesis provides novel insights into the making of the UNGPs in the corporate environment through the interpretations of the translators in order to fit the context of the Israeli OPTs. Hence, the thesis takes a step further the making of the UNGPs in the corporate environment and its understanding and handling human rights claims in conflict-affected environments and more specifically in the context of military occupation. Even so, both contributions highlight the importance of the consultants' interpretations of the UNGPs in making claims for rights realization and the protection of rights holders, but also in developing forms of translation that prioritize business interest, ideologies and processes in order to guard the corporate environment from legal, financial and reputational costs of operating in certain contexts.

6.3. Scientific Contribution

The scientific contribution of the thesis elaborates on two important aspects: First, the thesis contributes to scientific literature in the field of business and human rights by enhancing the theoretical and methodological approaches employed. In particular, the thesis empirically investigates the application of the UNGPs in a particular context, the Israeli OPTs utilizing legal anthropological perspectives to research. This approach provides the business and human rights literature with an innovative, novel perspective to uncover and understand how business actors and consultants create and interpret human rights the UNGPs in practice. In particular, employing a legal anthropological theory acknowledges the interpretative and nonstatic nature of law and it recognizes the urgency to investigate its interpretations in order

to understand implications for victims of human rights violations. In particular, legal anthropology in this case, sheds light to the different forms of portraying and interpreting business human rights in terms of impacts to people and impacts to businesses. The theory's application to the context of the Israeli OPTs, demonstrates the fact that in a conflict-affected environment, the interpretation of human rights becomes particularly important for realizing the rights of rights holders'. The thesis findings indicate that the interpretation of IHL in the context of the Israeli OPTs, was mainly decorative, and not further operationalized by the financial institutions interviewed. The consultants interviewed demonstrate that business human rights violations and in particular in the Israeli OPTs, are not interpreted through an international humanitarian law framework, which is also recognized by the UNGPs. More importantly, the thesis non-legal approach uncovers the dominant role of the corporate environment's values, organization and interests in the process of translation and adds nuance to Sally Engle Merry's (2006) theorization of translation and localization of transnational human rights.

Second, the thesis theoretical contribution highlights the importance of scrutinizing the micro-practices of human rights realization on the ground in order to understand the implications for rights holders. By examining micro-practices, decision making processes and how the process of how HRDD is implemented by corporate actors, the researcher is able to realize and explain potential positive and negative effects to rights holders. More importantly, the thesis shows that in the context of armed conflict, understanding the meaning of business micro-practices becomes more important, since those practices could certainly disturb the conflicts' status quo, and have significant consequences for rights holders. By employing the theorization of hybrid and replication approaches to translation in the context of armed conflict, the researcher is able to enhance the understanding of the businesses' interests, internal politics and values as well as how business human rights commitments are politicized or made to assist the realities of the rights holders, experiencing violence, discrimination and adverse human rights and humanitarian law abuses.

6.4. Societal Contribution

The thesis findings and contribution aspire to improve corporate practices in relation to their human rights commitments. In order to improve and develop an inherently better corporate culture committed to respecting human rights, it is crucial to include the perspectives of rights holders. The findings of the thesis indicate that at the moment, this missing both at the

corporate and consulting level. Rights holders' perspectives should be incorporated in all steps of the human rights due diligence process through different methodologies. For instance, consultants and corporate staff working for the corporate human rights departments should prioritize visiting the sites and contexts where their operations take place and experience and review the realities of workers and rights holders. Conducting interviews, utilizing film and photographic documentation to understand the realities of rights holders would also serve as a fruitful practice. Furthermore, collaborations between human rights and civil society organizations in the Israeli OPTs and businesses should become more frequent and direct, rather than initiated by intermediaries.

In cases of high-risk conflict-affected environments, it is crucial for companies to realize and conduct conflict analysis in order to understand both their own risks and the risks they pose through their operations to rights holders. The thesis findings also show that applying the UNGPs to conflict-affected areas requires more creativity, asking more questions, and understanding the unique dynamics of the conflict and its human rights as well as humanitarian law implications. Moreover, businesses should not take HHRDD commitments lightly and develop approaches to operationalize them in different contexts. In terms of remedy provision, the findings show that remedy practices are rarely on the table for further advancement in both the academic and the practitioners' field. Hence, corporate actors should prioritize and align their remedy processes to fit with the rights holders' needs and concerns. At the same time, practitioners deciding on going beyond the UNGPs need to be aware of potential implications for rights holders. In other words, creativity has its own limitations. Consultants also need to examine the corporate environments' interests in aspiring to conduct business in conflict-affected environments.

Finally, the thesis findings suggest the corporate environment's dominant role in shaping the processes and organizations of human rights and the UNGPs when they enter the business context. In order to establish organizations and processes that reflect the human rights domain businesses should further invest in internal human rights awareness raising and in particular in departments that are to a lesser extent linked to the sustainability and human rights department. This could prompt a deeper understanding of certain human rights topics and perhaps gain the interest of more business units and staff. At the same time, broadening and developing businesses' human rights and sustainability teams would decrease the power

imbalances internal consultants currently face, especially when working for large multinationals or private financial institutions.

Most importantly, the thesis findings indicate that internal and external commercial consultants assisting businesses with the UNGPs implementation play a pivotal role in the rights realization and improvement of the corporate culture. In light of the current German Supply Chain Act and the upcoming mandatory human rights due diligence legislation, it is crucial for businesses as well as for states and civil society organizations to support their role and assist their interpretations. Enhancing their role within the corporate environment would strengthen their commitment to improving the current profit driven corporate culture's organization and practices and align them with the processes and organizations of a human rights perspective.

6.5. Suggestions for Future Research

The thesis findings demonstrate the importance of conducting further research in the implementation of the UNGPs in different contexts. In particular, the business and human rights field would greatly benefit from employing theorizations from different disciplines including philosophy, psychology, anthropology as well as behavioral economic sciences. Understanding how human rights are made in the corporate setting would require further research efforts concentrated in ethnographic methods and insights to uncover the daily practices of corporations in their dealings with human rights.

Moreover, the theorization of human rights localization by Sally Engle Merry (2006) may be applied to other contexts to understand how the UNGPs are interpreted to fit business values and interests as well as to protect the rights of people. In particular, understanding the rights subjectivity would be the next step in order to acquire greater knowledge on how business actors should proceed with their human rights commitments. Hence, future research should pay attention to the examination of the perspectives of rights holders, regarding business decisions and employment of the UNGPs. In particular, the perspectives of rights holder in conflict-affected areas, similar to the UNGPs should be prioritized.

7. Conclusion

The aim of this research was to unpack the epistemologies of consultants assisting businesses with the implementation and localization of the United Nations Guiding Principles on Business and Human Rights (UNGPs) in the Israeli OPTs. Due to the ongoing business

human rights harms in the Israeli OPTs, the lack of accountability as well as the need for further academic research in understanding the consultants' role in the UNGPs implementation, this thesis has approached business and human rights in conflict-affected contexts with novelty. In particular, by applying Sally Engle Merry's (2006) theorization of translating transnational human rights on the ground, the thesis examines how the UNGPs are made to fit the context of the Israeli OPTs. The research pays particular attention to the people in the middle, business internal and external consultants' who advise business clients on the UNGPs implementation.

After interviewing twenty internal and external business consultants, the thesis findings show that the consultants translated the UNGPs in the context of the Israeli OPTs in three distinct ways. First, through employing replication approaches to translation and in particular by replicating the corporate environment's values, organization and processes. In this form of translation, consultants prioritized the business legal, financial and reputational risks over the realities of rights holders on the ground. Second, internal consultants employed hybrid approaches to translation by mixing human rights with business values and processes. However, the findings show that human rights served as a decorum to the businesses organization and structure, without being integrated properly in business processes. Finally, consultants employed another hybrid form of translation, which encouraged the adoption of corporate practices that strongly aligned with the context of operation. External consultants elaborated in various ways that businesses could do business with the Palestinian population, or in exceptional cases cooperate with "bad actors" in order to meet essential needs of the occupied.

The thesis findings indicate that the corporate environments' values, organization and processes dominant role in the process of the UNGPs localization in the Israeli OPTs. Consultants portrayed human rights through risks to rights holders as well as legal, financial and reputational risks to businesses. The later appeared to lead the approaches of translation with significant implications for the realization of the occupied population's rights and their realization.

Finally, the thesis demonstrates the importance of looking at the field of business and human rights from different scientific angles. In particular, future research should aim to understand the business implementation of the UNGPs and mandatory HRDD processes through philosophical and psychological perspectives as well as behavioral economic sciences. By

broadening the scientific interpretation of the UNGPs, researchers would acquire a deeper understanding of the corporate environment's compliance with human rights and would enhance the creation of an inherent better corporate culture with respect to human rights.

To end, the thesis sheds light on micro-practices and decisions that significantly shape the process of human rights realization in conflict-affected contexts and the Israeli OPTs. It is to the hope of the researcher that corporate conduct would align with the UNGPs, while developing methodologies and practices to align with the needs and perspectives of the occupied. As commercial consultants move away from the UNGPs, they should never forget that if they interpret the Principles in order to fit existing violent situations, as Israel's occupation of Palestine, human rights would lose their transformative effect (Merry, 2006). Hence, the continuation of business operations in a high-risk conflict-affected environment through creative tactics may not end up challenging the existing power struggles, violence and in the case of Israel-Palestine, the end of the Israeli occupation.

Creative, hybrid forms of human rights vernacularization should aim at uplifting the occupied populations' economic and entrepreneurial spirit through cooperation and creation of new business ventures. Creativity might not solve broader systemic violence issues. Yet, it may serve as the starting point of empowering occupied and vulnerable populations living in highrisk conflict affected environments. Businesses should employ their collective leverage in order to establish a comprehensive system which not only acknowledges the illegality of the Israeli settlements, but also strives to understand the struggles of Palestinians while challenging Israel's use of violence, discrimination tactics and segregation policies.

After all, as Martin Chanock contends, it is the capacity of human rights "to challenge existing power relations that offers radical possibilities" (Chanock, 2000 as cited in Merry, 2006). Looking at current conflicts playing out in the contexts of Russia, Ukraine, Syria and Sudan, the thesis findings' are particularly relevant for practitioners moving beyond the UNGPs. More importantly, how far beyond the Principles consultants decide to go is going to determine the UNGPs transformative effect for rights holders.

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Appendices

1. List of Interview Questions

The questions have been inspired by the work of Marisa McVey et al. (2023) and have been adapted to fit the more particular context of the Israeli-OPTs.

8. What is your role within organization x? What is your background and what is your knowledge related to business and human rights?
 9. How do you work with the UNGPs as a consultant? What kind of activities do you perform? Do you experience any challenges in this process?
 10. How does legislation affect your work as a consultant? Can you envisage the effect of this legislation on the company (client)/your everyday work life? How does it affect your implementation of the UNGPs? Does it make a difference because it is a mandatory requirement where the UNGPs and Framework are not?
 11. Why do businesses need to look at their effect on human rights in the context of military occupation?
- Which sectors are the most relevant to look at in this case and how do you ensure accountability for human rights in the Israeli OPTs?
12. What is your opinion about the UNGPs and their applicability to the local context in the Israeli-OPTs?
- What do human rights mean to you personally in the context of occupation and why?
 - Have you had training in the UNGPs and the framework (for the Israeli-OPTs)?
 - Does the language of the UNGPs or human rights help you when you apply them to the local context of the Israeli-OPTs?
 - How do you present or market the UNGPs for the case of the Israeli-OPTs to your clients? Do you use any symbolic language or particular terminology? Do you use particular strategies when using the UNGPs to advice clients in the
 Israel-OPTs? (Do you use the UNGPs differently in the Israeli-OPTs?)

13. Do/did you interact with rights holders from the Israeli-OPTs? Can you give me examples of these interactions? How do you prioritise different stakeholder groups?

- How do you engage in meaningful consultation with these potentially affected groups/communities and continue to manage this relationship? Is there a specific process you use? Does this vary? Can you give examples? How do the UNGPs guide this relationship?
- How does a company know if people feel able and empowered to raise complaints or concerns? Do you think there is sometimes a power imbalance between the complainant and the company (client) (perceived or otherwise)?

14. Do you use the International Humanitarian Law principles as a source for guidance in the case of the Israeli-OPTs? If yes, how? How do you use International Humanitarian law in combination with the UNGPs?

2. List of Thesis' Interviewees (Respondents)

Respondent (Interviewee)	Function	Interviewee Details
R1	Internal Consultant at a private banking company	In-person interview Conducted on 17/01/2023
R2	Internal Consultant at a private banking company	In-person interview Conducted on 17/01/2023
R3	Internal Consultant at a sustainability-driven financial institution	Online Interview Conducted on 13/01/2023
R4	Internal Consultant at a sustainability-driven financial institution	Online Interview Conducted on 27/01/2023

R5	External Consultant	Online Interview Conducted on 16/02/2023
R6	External Consultant	Online Interview Conducted on 10/02/2023
R7	External Consultant	Online Interview Conducted on 26/01/2023
R8	External Consultant	Online Interview Conducted on 7/03/2023

R9	External Consultant	Online Interview Conducted on 1/03/2023
R10	External Consultant	Online Interview Conducted on 7/02/2023
R11	External Consultant	Online Interview Conducted on 6/02/2023
R12	External Consultant	Online Interview Conducted on 16/01/2023
R13	External Consultant	Online Interview Conducted on 13/03/2023
R14	External Consultant	Online Interview Conducted on 25/01/2023

R15	External Consultant	Online Interview Conducted on 25/01/2023
R16	External Consultant	Online Interview Conducted on 13/02/2023
R17	External Consultant	Online Interview Conducted on 17/02/2023
R18	External Consultant	Online Interview Conducted on 20/01/2023
R19	External Consultant	Online Interview Conducted on 8/02/2023
R20	External Consultant	Online Interview Conducted on 20/01/2023

R21	Human Rights Advocacy Organization Policy Officer	Online Interview Conducted on 23/01/2023
R22	Human Rights Advocacy Organization Policy Officer	Online Interview Conducted on 23/02/2023
R23	Human Rights Advocacy Organization Policy Officer	Online Interview Conducted on 8/03/2023
R24	Human Rights Advocacy Organization Policy Officer	Online Interview Conducted on 15/02/2023

R25	Human Rights Advocacy Organization Policy Officer	Online Interview Conducted on 7/03/2023
R26	Academic	Online Interview Conducted on 8/03/2023