

Mandates of the Working Group on the issue of human rights and transnational corporations and other business enterprises; the Special Rapporteur on the right to development; the Special Rapporteur on the right to education; the Special Rapporteur on the human right to a clean, healthy and sustainable environment; the Special Rapporteur on extrajudicial, summary or arbitrary executions; the Special Rapporteur on the right to food; the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights; the Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health; the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context; the Special Rapporteur on the situation of human rights defenders; the Special Rapporteur on the independence of judges and lawyers; the Special Rapporteur on the human rights of internally displaced persons; the Independent expert on the promotion of a democratic and equitable international order; the Independent Expert on human rights and international solidarity; the Working Group on the use of mercenaries as a means of violating human rights and impeding the exercise of the right of peoples to self-determination; the Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967; the Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism; the Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes; the Special Rapporteur on trafficking in persons, especially women and children; the Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence; the Special Rapporteur on violence against women and girls, its causes and consequences and the Working Group on discrimination against women and girls

Ref.: AL NOR 3/2024

(Please use this reference in your reply)

17 May 2024

Excellency,

We have the honour to address you in our capacities as Working Group on the issue of human rights and transnational corporations and other business enterprises; Special Rapporteur on the right to development; Special Rapporteur on the right to education; Special Rapporteur on the human right to a clean, healthy and sustainable environment; Special Rapporteur on extrajudicial, summary or arbitrary executions; Special Rapporteur on the right to food; Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights; Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health; Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context; Special Rapporteur on the situation of human rights defenders; Special Rapporteur on the independence of judges and lawyers; Special Rapporteur on the human rights of internally displaced persons; Independent expert on the promotion of a democratic and equitable international order; Independent Expert on human rights and international solidarity; Working Group on the use of mercenaries as a means of violating human rights and impeding the exercise of the right of peoples to self-determination; Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967; Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism; Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes; Special Rapporteur on trafficking in persons, especially women and children; Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence; Special Rapporteur on violence against women and girls, its causes and

consequences and Working Group on discrimination against women and girls, pursuant to Human Rights Council resolutions 53/3, 51/7, 53/7, 55/2, 53/4, 49/13, 52/17, 51/21, 52/10, 52/4, 53/12, 50/6, 54/4, 53/5, 51/13, 1993/2A, 49/10, 54/10, 53/9, 54/8, 50/7 and 50/18.

In this connection, we would like to bring to the attention of your Excellency's Government information we have received concerning **the arms being transferred by ThyssenKrupp after 7 October 2023, without conducting heightened human rights due diligence. Those arm transfers would contribute to disproportionate attacks on Gaza by the Government of Israel, which could amount to gross violations of international humanitarian law and human rights law. Norway owned Norge's Bank Investment management is investing in this company. Transfers have also continued despite Israel failing to implement the United Nations Security Council's demand for a ceasefire in Gaza and the International Court of Justice order requiring Israel to take all necessary measures to avoid a plausible risk of genocide occurring in Gaza.**

According to the information received:

Al Qassam Brigades and other Palestinian armed groups committed atrocities against Israel on 7 October 2023, including launching thousands of indiscriminate projectiles, willful killing, mistreating and taking civilians in hostage. In response, the Israeli military-led operations, including the extensive use of explosive and incendiary weapons with wide area effects in densely populated areas, has resulted in over 33,800 people killed in Gaza, predominantly civilians, and 70 per cent estimated to be women and children. At least 14,500 children and 9,500 women have been killed since the start of the military operation. It is estimated that 19,000 children have been orphaned. The attacks have also injured at least 76,500 people and displaced around 1.7 million people. They have further destroyed or damaged up to 80% of homes and vital infrastructure, notably hospitals, refugee camps, agricultural lands and the fishing fleet, water pipes along with sewage and electricity networks, UN compounds and schools, as well as cultural heritage sites and justice institutions. In addition, military operations and toxic remnants have resulted in pollution and serious environmental degradation, further exacerbating impacts on the civilian population. Reportedly, the Israeli military used artificial intelligence (AI systems) such as the "Gospel", "Lavender" and "Where's Daddy?" for the identification of targets and at the same time issued military directives that significantly increased the acceptable number of civilian casualties per target and pressured Israeli intelligence officers to conduct hasty human verification of targets. It has been reported that the Israeli military used AI systems to target the family homes of suspected low-level Hamas operatives, typically at night when they sleep, with unguided munitions known as "dumb" bombs (without guidance system), with little regard for civilians who may be in or around that home. The deliberate, indiscriminate and disproportionate military operation conducted by the Israeli military in Gaza, which has been enabled by the exports of arms from several countries has entailed gross violations of international human rights law as well as international humanitarian law regulating the conduct of hostilities, including the principles of distinction, necessity, proportionality, precaution and prohibition of indiscriminate attacks, as well as violation of international criminal law. Moreover, the cutting off of supplies essential for the survival of

the civilian population, including water, food and health supplies with the announcement of the complete siege imposed by Israel on Gaza, the denial of humanitarian assistance to the civilian population in need, and the targeting of critical civilian infrastructure could amount to a violation of the prohibition of starvation under international law. Credible evidence of war crimes, crimes against humanity and the real and imminent risk of genocide are found. Special Procedures mandate-holders have raised concerns on several of the above-mentioned issues and have urged several States to immediately halt arms transfers to Israel, including export licenses and military aid, and have called for the respect of international law in all circumstances and raised alarm about the real and imminent risk of genocide¹, including by the UN Special Rapporteur on the Occupied Palestinian Territory in her [report](#) to the 55th regular session of the UN Human Rights Council.

Amid the eruption of conflict on 7 October 2023, ThyssenKrupp would have continued to supply Israeli Navy's with Sa'ar 6 warships, and spare pieces. Those warships would have been used for the first time on 16 October in Gaza. There is no public information that points out that this company has undertaken any form of processes of heightened human rights due diligence to assess and address the real and potential human rights of supplying arms to Israel that would be use in the conflict.

Without prejudging the accuracy of the information received, we express our serious concerns at the known and real risk that the alleged transfer of arms to Israel authorized by your Excellency's Government, has facilitated and, if not stopped, will continue to facilitate the commission of violations of international human rights and international humanitarian law, including crimes against humanity, war crimes and possibly genocide. Therefore, those arm transfers could amount to the violation of human rights and international humanitarian law.

All States must 'ensure respect' for international humanitarian law by parties to an armed conflict, as required by 1949 Geneva Conventions and customary international law. States must accordingly refrain from transferring any weapon or ammunition – or parts for them – if it is expected, given the facts or past patterns of behaviour, that they would be used to violate international law. Such transfers are prohibited even if the exporting State does not intend the arms to be used in violation of the law – or does not know with certainty that they would be used in such a way – as long as there is a clear risk.

¹ [A/HRC/55/28](#) – the report of the High Commissioner for human rights on human rights situation in the Occupied Palestinian Territory, including East Jerusalem, and the obligation to ensure accountability and justice, <https://www.ohchr.org/en/press-releases/2023/10/israeloccupied-palestinian-territory-un-experts-deplore-attacks-civilians>, <https://www.ohchr.org/en/press-releases/2023/11/gaza-un-experts-call-international-community-prevent-genocide-against>, <https://www.ohchr.org/en/press-releases/2023/10/gaza-un-experts-decry-bombing-hospitals-and-schools-crimes-against-humanity>, <https://www.ohchr.org/en/press-releases/2023/11/gaza-running-out-time-un-experts-warn-demanding-ceasefire-prevent-genocide>, <https://www.ohchr.org/en/press-releases/2023/11/gaza-un-experts-call-international-community-prevent-genocide-against>, <https://www.ohchr.org/en/press-releases/2023/12/un-experts-urge-states-unite-peace-and-push-ceasefire-gaza>, <https://www.ohchr.org/en/press-releases/2024/01/over-one-hundred-days-war-israel-destroying-gazas-food-system-and>, <https://www.ohchr.org/en/press-releases/2024/02/gaza-un-experts-condemn-killing-and-silencing-journalists>, <https://www.ohchr.org/en/press-releases/2024/02/israels-alleged-undercover-killings-occupied-west-bank-hospital-may-amount>, <https://www.ohchr.org/en/press-releases/2024/02/israelopt-un-experts-appalled-reported-human-rights-violations-against>, <https://www.ohchr.org/en/press-releases/2024/02/arms-exports-israel-must-stop-immediately-un-experts>, <https://www.ohchr.org/en/press-releases/2024/03/un-experts-condemn-flour-massacre-urge-israel-end-campaign-starvation-gaza>.

We further recall the obligation to prevent genocide under article I of the 1948 Convention on the Prevention and Punishment of the Crime of Genocide. On 26 January 2024, the International Court of Justice issued an order on provisional measures,² finding that there is a real and imminent risk of irreparable prejudice to the rights of the Palestinian population in Gaza not to be subjected to genocide and related prohibited acts. In this respect, we recall that, in its previous case law, the International Court of Justice has affirmed that the duty to prevent genocide arises when there is a serious risk that genocide will be committed. This duty requires all countries to employ all means reasonably available to them to prevent genocide in another state as far as possible, particularly where they have influence with the other state – such as where they provide military, financial or political support. This necessitates halting arms exports in light of the International Court’s finding that there is a real and imminent risk of genocide in Gaza, since such arms are a means by which genocide could be perpetrated.

Separately, under customary international law, a State is internationally responsible for aiding or assisting another State in the commission of an internationally wrongful act if it does so with knowledge of the circumstances of the internationally wrongful act; and the act would be internationally wrongful if committed by the State providing aid or assistance. Such conduct could also entail direct responsibility under the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights. We note further that state officials involved in authorizing arms transfers or exports may be individually criminally liable for aiding and abetting international crimes in Gaza where they knew that the arms would be used in the commission of those crimes.

During its 55th session, the Human Rights Council called upon States to cease the sale, transfer and diversion of arms, munitions and other military equipment to Israel in order to prevent further violations of international humanitarian law and violations and abuses of human rights, and to refrain, in accordance with international norms and standards, from the export, sale or transfer of surveillance goods and technologies and less-lethal weapons, including “dual-use” items, when they assess that there are reasonable grounds to suspect that such goods, technologies or weapons might be used to violate or abuse human rights.

We also draw our concerns to the role of weapons in the obstruction of humanitarian relief consignments and humanitarian workers, as protected under international law, through Israel’s targeting of humanitarian relief personnel and objects and its continuation of military operations without due regard for the presence and safe movement of humanitarian workers. We note that the United Nations Security Council has demanded a ceasefire to enable humanitarian relief, but Israel continues to use U.S.-supplied weapons in its unrelenting military hostilities.

Further, business enterprises, including financial institutions, have their own responsibilities under the UN Guiding Principles on Business and Human Rights to respect human rights, including international humanitarian law, and conduct human rights due diligence. When having activities linked to conflicts, businesses should conduct heightened human rights due diligence to avoid fueling violence and human rights violations ([A/75/212](#)), and on this basis make the decision to remain in or end a

² Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v Israel), Order of 26 January 2024 on the request for the indication of provisional measures.

business relationship, or exit a challenging context more generally³. Given investors can also be directly linked to adverse human rights impacts through business relationships (such as through the provision of financing), investors should also request, where appropriate, that investees provide evidence that they have undertaken heightened human rights due diligence. They can also take a number of other actions in this regard, including releasing public information on the approach taken, taking escalation measures such as collaborative engagement and filing shareholder proposals, etc. A financial business can move from being directly linked to an adverse human rights impact to contributing to that impact if it does not take action to prevent or mitigate the business relationship to which it is directly linked, including by undertaking human rights due diligence. Therefore, the alleged involvement of financial institutions in investing in ThyssenKrupp could be in violation of human rights and international humanitarian law.

Reflective of the State's existing obligations under international human rights law, the UN Guiding Principles on Business and Human Rights provide that States must respect and protect human rights and fundamental freedoms, including by taking measures to ensure that business enterprises operating in conflict affected areas are not involved with human rights abuses, and by providing adequate assistance to business enterprises to assess and address the heightened risks of abuses, paying particular attention to both gender-based and sexual violence.

In connection with the above alleged facts and concerns, please refer to the **Annex on Reference to international human rights law** attached to this letter which cites international human rights instruments and standards relevant to these allegations.

As it is our responsibility, under the mandates provided to us by the United Nations Human Rights Council, to seek to clarify cases brought to our attention, and in order to ensure the accuracy of our future reporting, we seek clarification from Your Excellency's Government on the information provided above and your observations on the following matters:

1. Please provide any additional information and/or comment(s) you may have on the above-mentioned allegations, including whether the above information is accurate and complete.
2. Please also provide information on concrete progress made by your Excellency's Government in requiring or encouraging companies, including investors, domiciled in your territory and/or jurisdiction to implement human rights due diligence processes, that would be complemented by a conflict-sensitive approach when needed.
3. Please provide information on any steps taken by Your Excellency's Government to set out clearly the expectation that all business enterprises respect human rights throughout their activities.
4. Please provide information on the measures Your Excellency's Government is taking or considering taking to ensure that persons affected by the activities of businesses domiciled in your jurisdiction

³ See OHCHR policy guidance on business and human rights in challenging contexts: Considerations for remaining and exiting. <https://www.ohchr.org/sites/default/files/documents/issues/business/bhr-in-challenging-contexts.pdf>

have access to redress in your country, through judicial or extrajudicial State mechanisms.

5. Please provide information on how Norges human rights policy applies in cases of investing in defense companies still supplying to Israel.

We would appreciate receiving a response within 60 days. Past this delay, this communication and any response received from your Excellency's Government will be made public via the communications reporting [website](#). They will also subsequently be made available in the usual report to be presented to the Human Rights Council.

We may publicly express our concerns in the near future as, in our view, the information upon which the press release will be based is sufficiently reliable to indicate a matter warranting immediate attention. We also believe that the wider public should be alerted to the potential implications of the above-mentioned allegations. The press release will indicate that we have been in contact with your Excellency's Government's to clarify the issue/s in question.

Please be informed that a letter on the same subject has also been addressed to the Governments of the United States, United Kingdom, Italy and Germany, to arm manufacturers - BAE Systems, Boeing, Caterpillar, General Dynamics, Lockheed Martin, Northrop Grumman, Oshkosh, Rheinmetall AG, Rolls-Royce Power System, RTX, ThyssenKrupp and to investors Alfried Krupp von Bohlen und Halbach-Stiftung, Amundi Asset Management SA (Investment Management), Bank of America, BlackRock, Capital Group, Causeway Capital Management LLC, Citigroup, Fidelity Management & Research Co. LLC, INVESCO Ltd., JP Morgan Chase, Harris Associates LP, Morgan Stanley & Co. LLC, Norges Bank Investment Management, Newport Group, Inc, Raven'swing Asset Management, Inc., State Farm Mutual Automobile Insurance, State Street Corporation, Union Investment Privatfonds GmbH, The Vanguard Group, Inc., Wells Fargo & Company, Wellington Management Co. LLP.

Please accept, Excellency, the assurances of our highest consideration.

Robert McCorquodale
Chair-Rapporteur of the Working Group on the issue of human rights and
transnational corporations and other business enterprises

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Special Rapporteur on the right to development

Farida Shaheed
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Morris Tidball-Binz
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Michael Fakhri
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Attiya Waris
Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights

Tlaleng Mofokeng
Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health

Balakrishnan Rajagopal
Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context

Mary Lawlor
Special Rapporteur on the situation of human rights defenders

Margaret Satterthwaite
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Paula Gaviria
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Cecilia M. Bailliet
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Carlos Salazar Couto
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Francesca Albanese
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Ben Saul
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Marcos A. Orellana
Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes

Siobhán Mullally
Special Rapporteur on trafficking in persons, especially women and children

Bernard Duhamie

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Reem Alsalem

Special Rapporteur on violence against women and girls, its causes and consequences

Dorothy Estrada-Tanck

Chair-Rapporteur of the Working Group on discrimination against women and girls

Annex

Reference to international human rights law and international humanitarian law

In connection with above alleged facts and concerns, we would like to draw the attention of your Excellency's Government to the international human rights standards, the norms of international humanitarian law which are applicable regarding the present allegations:

Common article 1 to the four Geneva Conventions of 1949 places a standing obligation on States to "respect and ensure respect" for the Conventions' protections in all circumstances. In its authoritative commentary to common article 1, the International Committee of the Red Cross (ICRC) explains that the article 1 obligation requires, inter alia, that States "refrain from transferring weapons if there is an expectation, based on facts or knowledge of past patterns, that the weapons would be used to violate the Conventions." Thus, if a transferring state knows that the state receiving the weapons systematically commits violations of international humanitarian law using certain weapons, the transferring state must deny further transfers of those weapons, even if those weapons could also be used lawfully.

Principle 4 of the OSCE Principles Governing Conventional Arms Transfers requires States to "promote and, by means of an effective national control mechanism, exercise due restraint in the transfer of conventional arms and related technology." In order to give effect to that principle, States "will take into account" a number of factors in considering any proposed arms exports. They are then required to avoid any transfers which breach any or all of the OSCE criteria contained within the OSCE principles.

According to the article I of the 1948 Convention on the Prevention and Punishment of the Crime of Genocide, the Contracting Parties confirm that genocide, whether committed in time of peace or in time of war, is a crime under international law which they undertake to prevent and to punish.

We would also like to highlight the UN Guiding Principles on Business and Human Rights, which were unanimously endorsed in 2011 by the Human Rights Council in its resolution (A/HRC/RES/17/31) after years of consultations with governments, civil society, human rights defenders and the business community. The guiding principles were established as the authoritative global standard for all states and companies to prevent and address the negative impacts of business activities on human rights. The guidelines are based on the recognition that:

- a. The existing obligations of States to respect, protect and fulfil human rights and fundamental freedoms;
- b. The role of business enterprises as specialised bodies or companies performing specialised functions, which must comply with all applicable laws and respect human rights;
- c. The need for appropriate and effective remedies for rights and obligations when they are violated.

Guiding principle 1 reiterates the State's duty to "protect against human rights abuses by business enterprises on its territory and/or under its jurisdiction". Guiding principle 2 provides that States should make clear that all companies domiciled on their territory and/or under their jurisdiction are expected to respect human rights in all their activities. In addition, guiding principle 1 reiterates that States must take appropriate measures to "prevent, investigate, punish and remedy such abuses through effective policies, laws, regulations and adjudication". Guiding principle 3 further requires, among other things, that a State "provide effective guidance to business enterprises on how to respect human rights throughout their operations".

Guiding principle 4 establishes that States should take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the States or that receive substantial support and services from State agencies, where appropriate by requiring human rights due diligence.

Principles 11 to 24 and principles 29 to 31 provide guidance to business enterprises on how to meet their responsibility to respect human rights and to provide for remedies when they have caused or contributed to adverse impacts. Moreover, the commentary of principle 11 states that "business enterprises should not undermine States' abilities to meet their own human rights obligations, including by actions that might weaken the integrity of judicial processes". The commentary of guiding principle 13 notes that "[b]usiness enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. [...] Business enterprise's 'activities' are understood to include both actions and omissions; and its 'business relationships' are understood to include relationships with business partners, entities in its value chain, and any other non-State or State entity directly linked to its business operations, products or services".

The guiding principles have identified two main components to the business responsibility to respect human rights, which require that "business enterprises: (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur; [and] (b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts" (guiding principle 13).

Principles 17-21 lay down the four-step human rights due diligence process that all business enterprises should take steps to identify, prevent, mitigate and account for how they address their adverse human rights impacts. Principle 22 further provides that when "business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes".

Furthermore, business enterprises should remedy any actual adverse impact that they cause or to which they contribute. Remedies can take a variety of forms and may include apologies, restitution, rehabilitation, financial or non-financial compensation and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition. Procedures for the provision of remedy should be impartial, protected from corruption and free from political or other attempts to influence the outcome (commentary to guiding principle 25).

Furthermore, according to guiding principle 26, States should take appropriate measures to ensure the effectiveness of domestic judicial mechanisms when dealing with business-related human rights abuses, including by considering how to limit legal, practical and other obstacles that may lead to denial of access to remedy.

In particular, in its Information Note on responsible business conduct in the arms sector: Ensuring business practice in line with the UN Guiding Principles on Business and Human Rights, the Working Group on Business and Human Rights recommends States to:

- Amend national and regional export control legislation governing the arms sector to include reference to the standalone responsibility of all businesses in the sector to conduct human rights due diligence in line with the guiding principles.
- Introduce mandatory human rights due diligence legislation with enhanced human rights due diligence obligations for the arms sector.
- Publicly communicate information about risk assessments in export licence approval decisions.
- Establish independent oversight of arms transfers through parliamentary commissions, national human rights institutions, and other independent mechanisms. Ensure that detailed, disaggregated data is provided to such mechanisms to allow for genuine assessment of transfers.
- Ensure that national export control legislation prohibits the use of offshoring as a means of circumventing export controls.
- Take additional steps to protect against rights abuses by arms companies that are owned (in part or in whole) or controlled by the State, or that receive substantial support from State agencies.
- Ensure that all political processes related to arms transfers, including the export control process, are protected from undue corporate influence, including safeguards to ensure that arms sector lobbying activities are transparent and responsible.
- Grant legal standing both to victims of human rights violations originating in the arms sector and to human rights CSOs to challenge export licences in administrative courts.
- Grant legal standing to victims of human rights violations originating in the arms sector to join legal actions against arms companies, including as civil party in criminal proceedings. Expand definitions of “affected persons” beyond only direct victims of armed attacks.
- Commit to establishing and using State-based non-judicial grievance mechanisms to deliver remedy and accountability for human rights violations originating in the arms sector, including by allowing

challenges to export licences, even where previously approved by government.

Guiding principle 7 on supporting business respect for human rights in conflict affected areas provides that States should help ensure that business enterprises operating in those contexts are not involved with such abuses, including by: (a) Engaging at the earliest stage possible with business enterprises to help them identify, prevent and mitigate the human rights-related risks of their activities and business relationships; (b) Providing adequate assistance to business enterprises to assess and address the heightened risks of abuses, paying special attention to both gender-based and sexual violence; (c) Denying access to public support and services for a business enterprise that is involved with gross human rights abuses and refuses to cooperate in addressing the situation; (d) Ensuring that their current policies, legislation, regulations and enforcement measures are effective in addressing the risk of business involvement in gross human rights abuses.

The UN Working Group on Business and Human Rights, in its report on "business, human rights and conflict-affected regions: towards heightened action (A/75/212), urges home and host States to use their key policy tools and levers to ensure that business engages in conflict-sensitive heightened human rights due diligence when operating in conflict-affected areas. To conduct heightened human rights due diligence, business should focus on three main steps: first, identify the root causes of tensions and potential triggers, which include the contextual factors such as the characteristics of a country or region that can affect conflict, and the real and perceived grievances that can drive conflict. This conflict analysis will help identify the human rights abuses or impacts that may arise due to the conflict and not just business operations. There will be a difference between workplace risks based on normal safety concerns versus those related to employees belonging to different groups that were parties to a conflict. Second, map the main actors in the conflict and their motives, capacities and opportunities to inflict violence, which include affected stakeholders, parties to the conflict and "mobilizers", those people or institutions using grievances and resources to mobilize others, either for violence or for peaceful conflict resolution. Businesses should pay particular attention to human rights defenders, those "individuals or groups that, in their personal or professional capacity and in a peaceful manner, strive to protect and promote human rights." In conflict-affected contexts, human rights defenders may share the same claims as a party to the conflict but advocate for rights holders in a peaceful manner. Businesses should, therefore be careful to differentiate between the two, and not expose human rights defenders to undue risks, for example by initiating frivolous legal proceedings or reporting them to authorities. Third, identify and anticipate the ways in which the businesses' own operations, products or services impact upon existing social tensions and relationships between the various groups, and/or create new tensions or conflicts. The report also underscores that there is ample evidence of the differentiated impact of violence on women and girls and that conflict exacerbates gender-based discrimination. Accordingly, it is important for business to realize the specific experience of women and girls in conflict and post-conflict situations and, given the risks to women and girls of sexual violence, discrimination and pervasive inequality, the private sector should address gender and conflict as part of any heightened human rights due diligence.

Moreover, the Working Group on discrimination against women and girls, in its report on the gendered inequalities of poverty (A/HRC/53/39), calls on

corporations, and the States and international and regional organizations exercising jurisdiction and control over them, to contribute to the realization of the rights of all women and girls, implement participatory gender and human rights impact and due diligence processes, in compliance with the Guiding Principles on Business and Human Rights, and ensure that grievance mechanisms and remedies for business-related abuses are accessible, effective and gender-transformative.

We also wish to recall that the Arms Trade Treaty calls on the exporting State Party to take into account the risk of the arms being used to commit or facilitate serious acts of gender-based violence or serious acts of violence against women and children (art. 7(4)).

Similarly, general recommendation No. 30 on women in conflict prevention, conflict and post-conflict situations of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) stresses that the proliferation of conventional arms, especially small arms, including diverted arms from the legal trade, can have a direct or indirect effect on women as victims of conflict-related gender-based violence, as victims of domestic violence and also as protesters or actors in resistance movements, and urges that State Parties address the gendered impact of international transfers of arms, especially small and illicit arms, including through the ratification and implementation of the Arms Trade Treaty (para. 32(e)).

Article 7 of the Declaration on the right to development states that all States should promote the establishment, maintenance and strengthening of international peace and security and, to that end, should do their utmost to achieve general and complete disarmament under effective international control, as well as to ensure that the resources released by effective disarmament measures are used for comprehensive development, in particular that of the developing countries. We also refer to the guidelines and recommendations on the practical implementation of the right to development developed by the Special Rapporteur on the right to development (A/HRC/42/38). The guidelines request States to collectively disarm and redirect the resources resulting from such disarmament to economic and social development (para. 84). The guidelines further highlight that States where transnational corporations and other business enterprises (or their parent or controlling companies) are hosted or incorporated should take measures – including the necessary administrative, legislative, investigative and adjudicatory measures – to ensure that independent authorities provide prompt, accessible and effective remedies for the human rights violations of these enterprises (para. 155).

We further recall that the Security Council, in its landmark resolution 1325 (2000), expressed explicit concern that civilians, particularly women and children, account for the vast majority of those adversely affected by armed conflict, including as refugees and internally displaced persons, and increasingly are targeted by combatants and armed elements, and recognized the consequent impact this has on durable peace and reconciliation.

It is also important to recall that the Committee on Economic, Social and Cultural Rights, in its general comment 24 (2017), states that "the extraterritorial obligation to protect requires States parties to take steps to prevent and remedy violations of Covenant rights that occur outside their territory as a result of the activities of business entities over which they may exercise control, in particular in cases where remedies available to victims before the domestic courts of the State

where the harm occurs are unavailable or ineffective ".

We wish to recall that the right to adequate housing is enshrined in article 25(1) of the Universal Declaration of Human Rights, as well as in article 11(1) of the International Covenant on Economic, Social and Cultural Rights (ICESCR), both of which state that everyone has the right to an adequate standard of living, including housing. In its general comment No. 4 on the right to adequate housing, the Committee on Economic, Social and Cultural Rights has clarified that the right to housing should not be interpreted in a narrow or restrictive sense, such as merely having a roof over one's head; rather, it should be seen as the right to live somewhere in security, peace and dignity.

In this regard, we wish to refer to the 2022 report (A/77/190) on the right to adequate housing during violent conflict presented by the Special Rapporteur on the right to adequate housing to the General Assembly. In it, the Special Rapporteur concluded that, while housing is not expressly mentioned in many provisions of international humanitarian law, it is generally protected in international humanitarian law as a "civilian object" or "civilian property". As long as housing is inhabited by civilians, attacks on it would amount to an attack on civilians prohibited by international humanitarian law.

We wish to draw the attention of Your Excellency's Government to the right to a clean, healthy and sustainable environment as recognized by resolutions A/HRC/Res./48/13 and A/Res./76/300. We also wish to highlight the Framework Principles on Human Rights and the Environment detailed in the 2018 report of the Special Rapporteur on Human Rights and the Environment (A/HRC/37/59). The principles provide that States must ensure a safe, clean, healthy and sustainable environment in order to respect, protect and fulfil human rights (principle 1); States must respect, protect and fulfil human rights in order to ensure a safe, clean, healthy and sustainable environment (principle 2).