

Mandates of the Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence; the Working Group on the issue of human rights and transnational corporations and other business enterprises; the Working Group on Enforced or Involuntary Disappearances; the Special Rapporteur on extrajudicial, summary or arbitrary executions; the Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism; the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment and the Special Rapporteur on violence against women and girls, its causes and consequences

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(Please use this reference in your reply)

14 November 2024

Excellency,

We have the honour to address you in our capacities as Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence; Working Group on the issue of human rights and transnational corporations and other business enterprises; Working Group on Enforced or Involuntary Disappearances; Special Rapporteur on extrajudicial, summary or arbitrary executions; Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism; Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment and Special Rapporteur on violence against women and girls, its causes and consequences, pursuant to Human Rights Council resolutions 54/8, 53/3, 54/14, 53/4, 49/10, 52/7 and 50/7.

In this connection, we would like to bring to the attention of your Excellency's Government information we have received concerning the **Lafarge S.A forfeiture funds, corresponding to 687 million U.S. dollars, collected by the U.S. Government after Lafarge S.A pleaded guilty to conspiracy to provide material support to terrorist organizations.** To date, there is no information on the intended use of the forfeited funds.

According to the information received:

Background

In 2010, Lafarge S.A., a French cement company, and its subsidiary Lafarge Cement Syria (LCS) built the Jalabiyeh Cement Plant in Northern Syria. By May 2012, amid the escalation of the armed conflict in Syria, armed militants reportedly began kidnapping and killing LCS employees and regularly hijacking LCS trucks. In June 2012, Lafarge S.A. and LCS evacuated European employees and non-Syrian management, but Syrian employees stayed as conflict intensified.

In 2013, the Islamic State of Iraq and al-Sham (ISIS) and the al-Nusrah Front (ANF) expanded their control over northern Syria, including areas surrounding the cement plant. Between August 2013 and October 2014, executives from Lafarge S.A. and LCS reportedly made payments totalling approximately \$5.92 million U.S. dollars to ISIS and ANF through intermediaries to protect employees, safeguard assets, and position Lafarge S.A. and LCS to

economically benefit from the anticipated rebuilding of Syria. Furthermore, Lafarge S.A. negotiated with ISIS to block and tax other cement imports into the region and to establish a revenue-sharing agreement. Reportedly, LCS generated over \$80 million in total sales revenue as a result of its involvement in this conspiracy.

The payments made by Lafarge S.A. and LCS facilitated the crimes committed by ISIS and ANF in Syria and nearby regions. During the period when these payments were made, ISIS and ANF carried out war crimes and crimes against humanity in Raqqa and other northern Syrian governorates. Violations by ISIS and ANF during the time of Lafarge's S.A and LCS' payments included, inter alia, abduction, arbitrary detention, acts tantamount to enforced disappearance, and torture and other ill-treatment in detention;¹ human trafficking, enslavement, rape, and sexual slavery and violence that included forced marriage and rape; recruitment and use of child soldiers; and murder through extrajudicial executions, suicide car bombings, and other unlawful killings.

U.S. Criminal Case Against Lafarge S.A and LCS

On 30 September 2022, the U.S. Department of Justice (DOJ) initiated a criminal case against Lafarge S.A. and LCS for conspiracy to provide material support to terrorist organizations.

On 18 October 2022, Lafarge S.A and the DOJ filed a plea agreement which required that Lafarge S.A pay a 90.78 million dollars fine and a 687 million U.S. dollars forfeiture. On 10 November 2022, Lafarge S.A. wired 687 million U.S. dollars to the U.S. Marshals Service, which deposited it into the Assets Forfeiture Fund (AFF).

The U.S. Attorney General has broad discretion over the funds. According to government sources, the DOJ and other relevant agencies are entering an international sharing agreement with France, where the companies are prosecuted for aiding and abetting in crimes against humanity, for the disbursement of 230 million U.S. dollars. To date, there is no indication about the allocation of the remaining 457 million dollars. Furthermore, there is limited transparency into the holdings and intended use of the AFF.

Civil Society Engagement with the U.S. Department of Justice on the Forfeited Funds

In August 2023, civil society representatives contacted the DOJ to discuss its ability to direct the forfeited funds to benefit victims and survivors of atrocities committed in Syria, including those perpetrated by ISIS and ANF. On 18 September 2023, civil society representatives met with a Deputy Assistant Attorney General (DAAG) and on 26 September 2023 shared a briefing note outlining concrete options for victim support and the Attorney General's authority for each option. The briefing note, that outlines the views from victims and civil society in Syria and their legal representatives, advises the U.S.

¹ <https://press.un.org/en/2014/sc11520.doc.htm>

Attorney General (AG) to exercise his discretion to ensure that the forfeited assets in *United States of America v. Lafarge S.A. and Lafarge Cement Syria S.A.* are directed to benefit Syrian victims. It outlines three primary avenues through which the U.S. Department of State could allocate the Lafarge funds to assist Syrian victims, emphasizing that these options are not mutually exclusive: “(a) preserve the money in the immediate term and disburse them into an intergovernmental Syria victims fund once it is established in the future; (b) create a fund in partnership with France, with both countries agreeing to disburse the money there and use it to fund programmes to benefit Syrian victims; (c) use the money to fund grants to organizations implementing programming for Syrian victims”.

On 13 October 2023, civil society representatives met the DAAG for a second time, along with lawyers from the DOJ’s Money Laundering and Asset Recovery Section. Reportedly, throughout these communications, the DOJ did not provide any clarity on the distribution process and/or intended use of the Lafarge asset forfeiture in response to the request made by civil society.

On a separate case, in February 2024, the DOJ announced that it was directing 500,000 thousand U.S. dollars of forfeited assets for the provision of aid in connection to the war in Ukraine through a third country, explaining that such a transfer was authorized under existing authority. In March 2024, civil society representatives published an article urging the DOJ to follow this precedent in connection with the forfeited Lafarge S.A funds.

In early May 2024, after receiving information from U.S. Government sources indicating that the AG was likely to make a decision regarding the use of the Lafarge forfeiture funds, civil society representatives intensified their efforts to engage with the DOJ. On 22 May 2024, 57 organizations, with representation from Syrian, Yezidi, American, and international victims’ and survivors’ associations, civil society organizations and individuals issued an open letter addressed to the AG requesting that the Lafarge forfeited funds be used to benefit victims and survivors of Syria-linked atrocities.

On 24 May and 29 May 2024, two members of the U.S. Congress sent letters to the Attorney General inquiring into the funds and suggesting that they be directed to victims. The letter asked 4 questions on the use of the 687 million U.S. dollars of the forfeited Lafarge S.A assets and asked for a response by 30 June 2024. To date, no answer has reportedly been provided by the AG.

On 4 June 2024, civil society representatives raised the issue of the Lafarge S.A funds directly with the AG and recommended that they be directed to benefit victims and survivors.

To date, no information has been provided regarding the timing or process for a decision on the use of the funds, creating an ongoing risk that the U.S. AG may allocate the funds without prior notice and without prioritizing victims of atrocities committed in Syria and enabled by Lafarge’s S.A actions.

While we do not wish to prejudge the accuracy of these allegations, we wish to express our grave concern regarding the absence of information on the intended use of the Lafarge forfeited funds, amounting to 687 million U.S. dollars, by Your Excellency's Government. To date, no details have been provided regarding the timeline or decision-making process for the allocation of these funds.

We note with concern the apparent hesitancy of Your Excellency's Government to direct the forfeiture assets as a form of reparation to benefit the Syrian victims, in particular victims of terrorism. This reluctance raises significant questions regarding the obligation to ensuring justice and accountability for those who have suffered gross violations of human rights and serious breaches of international humanitarian law in Syria. According to article 2(3)(a) of the International Covenant on Civil and Political Rights, ratified by the United States of America in 1992 and acceded by the Syrian Arab Republic in 1969, victims of human rights violations, including by private actors, have the right to an effective remedy. Read in conjunction with article 6, it requires States to ensure effective remedy to victims of arbitrary deprivation of life and their relatives. Furthermore, in line with the principles enshrined in the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (CAT), ratified by the United States of America in 1994, victims of torture or other ill-treatment have an enforceable right to fair and adequate compensation including the means for as full rehabilitation as possible (article 14). Directing these funds toward reparations for the victims is essential to fulfilling these obligations and any further delay may undermine the victims' right to effective remedy and reparation. Principle IX of the *Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law* establishes the right of victims to receive adequate, effective, and prompt reparation for the harm suffered, and to access relevant information on reparation mechanisms, in line with their right to an effective remedy. Furthermore, States are obligated to endeavour to establish national programs for reparation and other forms of assistance to victims when the parties responsible for the harm are either unable or unwilling to fulfil their obligations. We respectfully remind Your Excellency's Government of the obligations arising under the UN Guiding Principles on Business and Human Rights, which Your Excellency's Government reaffirmed in its 2024 U.S. Government National Action Plan on Responsible Business Conduct. These principles affirm the duty of States to take appropriate steps to ensure access by the victims to effective remedies for private human rights abuses.

In the present context of countering terrorism, we emphasize that article 8(4) of the International Convention for the Suppression of the Financing of Terrorism 1999, ratified by the U.S. on 26 June 2002, requires States parties to "consider establishing mechanisms whereby the funds derived from the forfeitures" of funds related to terrorist financing offences "are utilized to compensate the victims of offences... or their families". Similarly, the United Nations Model Legislative Provisions to Support the Needs and Protect the Rights of Victims of Terrorism recognize the good practice of funding state compensation to victims of terrorism through proceeds derived from assets seized in connect with terrorist offences (article 15(4) and commentary). We also refer to the recommendations of the Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, urging all States to provide state-funded reparation to victims of terrorism ("Framework Principles for

Securing the Human Rights of Victims of Terrorism”, A/HRC/20/14, paras. 57 and 67 and Best Practices on Victims of Terrorism”, A/HRC/16/51, para. 25).

Furthermore, we are particularly concerned by the minimal interaction and consultation with civil society and victim representatives regarding the decision on the use of these funds, and whether they will be directed to finance reparation to victims. The *Updated Set of Principles for the Protection and Promotion of Human Rights through Action to Combat Impunity* emphasizes the critical role that victims and civil society must play in consultations concerning the establishment and assessment of reparation programs. The United Nations Model Legislative Provisions to Support the Needs and Protect the Rights of Victims of Terrorism similarly provides that compensation funds should be developed in consultation with victims, victims’ associations and other CSOs (article 15).

While awaiting a reply, we urge that all necessary interim measures be taken to ensure that the forfeited Lafarge S.A.’s funds are allocated for the benefit of the victims and survivors of these violations, particularly given the absence of effective transitional justice processes in the jurisdiction where these crimes occurred, in compliance with international standards on the right of victims to reparation and remedy for the harm suffered.

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 Human Rights Council, to seek to clarify all cases brought to our attention, we would be grateful for your observations on the following matters:

1. Please provide any additional information and/or comment(s) you may have on the above-mentioned allegations.
2. Please provide information concerning the measures adopted by Your Excellency’s Government to guarantee that the funds of the forfeited assets are allocated for the benefit of the victims and survivors of the severe violations and atrocities in Syria, including sexual and gender-based violence. If such measure(s) have not been adopted yet, please provide information(s) on when Your Excellency’s Government will decide.
3. Please provide information concerning the measures taken by your Excellency’s Government to ensure that reparation processes adopted are victim-centered, ensure the well-being and safety of survivors and victims, and protects them from unnecessary exposure to stigma and re-traumatization.
4. Please indicate the measures taken to establish a mechanism to compensate victims of terrorism financed by the funds forfeited in connection with terrorist financing conventions, pursuant to the Terrorist Financing Convention 1999.

5. Please clarify the reasons why the Department of Justice has not responded to the civil society's demand for clarification regarding the distribution process and the intended use of the funds, and explain how this conduct aligns with international standards on the matter.
6. Please provide clarification(s) on the reason why the Attorney General have not provided yet an answer to the letters sent by the two members of the U.S. Congress on 24 May and 29 May 2024 which were inquiring into the funds, and when they can expect to receive it.

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.

Please be informed that a copy of this letter will be sent to the Governments of France and the Syrian Arab Republic.

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

Bernard Duhaime
Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence

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

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Alice Jill Edwards
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Reem Alsalem
Special Rapporteur on violence against women and girls, its causes and consequences

Annex

Reference to international human rights law

We would like to recall that pursuant to article 2.3(a) of the International Covenant on Civil and Political Rights, ratified by the United States of America on 8 June 1992, victims of human rights violations are entitled to an effective remedy. In this regard, we would like to draw your Excellency's Government attention to the Updated Set of Principles for the Protection and Promotion of Human Rights through Action to Combat Impunity, of February 2005, which established that any human rights violation gives rise to a right to reparation on the part of the victim, or his or her beneficiaries. This implies a duty on the part of the State to make reparation and the possibility for the victim to seek redress from the perpetrator (principle 31). All victims shall have access to a readily available, prompt and effective remedy in the form of criminal, civil, administrative or disciplinary proceedings. Reparations may also be provided through programmes, based upon legislative or administrative measures addressed to individuals and to communities (principle 32). As stipulated in principle 34 of this instrument, the right to reparation should cover all injuries suffered by victims. Reparations afforded to victims should include measures of restitution, compensation, rehabilitation, and satisfaction, as provided by international law. The Updated Set of Principles further establishes that victims and other sectors of civil society, including women and minority groups, should participate in public consultations and play a meaningful role in the design and implementation of reparation programmes (principle 33).

Furthermore, the Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law establish the right of victims to receive adequate, effective and prompt reparation for the harm suffered, and to have access to relevant information on reparation mechanisms, pursuant to their right to an effective remedy. States should endeavour to establish national programmes for reparation and other assistance to victims in the event that the parties liable for the harm suffered are unable or unwilling to meet their obligations (paragraph 16). Reparation should be proportional to the gravity of the violations and the harm suffered. Victims should be provided with full and effective reparation, which include the following forms: restitution, compensation, rehabilitation, satisfaction and guarantees of non-repetition (principles 11, 15, and 18). Reparation is required not only under treaty law but also under customary international law (A/78/181, para. 2).

Compensation in particular must be provided for any economically assessable damage, including: (a) physical or mental harm; (b) lost opportunities, including employment, education and social benefits; (c) material damages and loss of earnings, including loss of earning potential; (d) moral damage; and (e) costs required for legal or expert assistance, medicine and medical services, and psychological and social services (Basic Principles 2005, principle 18; see also International Law Commission, Draft articles on the Responsibility of States for Internationally Wrongful Acts 2001, article 37; CEDAW Committee's general recommendation 35, para. 33). The United Nations Model Legislative Provisions to Support the Needs and Protect the Rights of Victims of Terrorism detail the grounds and procedures for compensating victims of

terrorism specifically (article 14), as well as addressing the comprehensive assistance, protection, and access to justice needs of victims of terrorism.

Moreover, the Basic Principles establish that victims should be treated with humanity and respect for their dignity and human rights, and appropriate measures should be taken to ensure their safety, physical and psychological well-being and privacy, as well as those of their families. The State should ensure that its domestic laws, to the extent possible, provide that a victim who has suffered violence or trauma should benefit from special consideration and care to avoid his or her re-traumatization in the course of legal and administrative procedures designed to provide justice and reparation (principle 10). In addition, they establish that a person shall be considered a victim regardless of whether the perpetrator of the violation is identified, apprehended, prosecuted, or convicted and regardless of the familial relationship between the perpetrator and the victim (principle 9).

In addition, the Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence emphasized in his report on reparation programmes (A/HRC/42/45) that States have the duty to fulfil a victim's right to reparation promptly, adequately and effectively and are encouraged to do so by adopting administrative reparation programmes, and that domestic reparation programmes are the most effective tool for victims of gross human rights violations and serious violations of humanitarian law to receive reparation. The Special Rapporteur also noted that registration that allows victims to record their claims and apply for reparation is essential for the adequate, prompt and effective implementation of a reparations programme. A victim-centred approach also requires specific forms of reparation that respond to the most urgent needs caused by violence and economic loss (A/78/181, para. 5). Reparation should also advance gender equality and inclusion and the needs and agency of women and girl beneficiaries (A/78/181, para. 7) and take into account gendered vulnerabilities including in relation to widows, polygamous marriages, poverty and inequality, and risks to children's rights.

In his report on financing of reparation for victims of serious violations of human rights and humanitarian law (A/78/181), the Special Rapporteur stressed that the availability of financial resources to fund reparations programmes and benefits is essential for the fulfilment of victims' right to reparation, which for many survivors, victims' families and affected communities could be the most urgent, transformational and life-preserving form of redress. He therefore urged States to make the necessary budgetary allocations for reparations, and to consider complementary and alternative measures to raise funds for reparations, such as recovery of ill-gotten assets and holding non-State actors involved in violations (including non-State armed groups and complicit corporations) liable for funding reparations. These approaches are not mutually exclusive and can complement other fundraising means (paras. 89 and 90).

Article 8(4) of the International Convention for the Suppression of the Financing of Terrorism 1999 requires States parties to "consider establishing mechanisms whereby the funds derived from the forfeitures" of funds related to terrorist financing offences "are utilized to compensate the victims of offences (...) or their families". Similarly, the United Nations Model Legislative Provisions to Support the Needs and Protect the Rights of Victims of Terrorism recognize the good practice of funding state compensation to victims of terrorism through proceeds derived from

assets seized in connect with terrorist offences (article 15(4) and commentary). The Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism has also consistently recommended the provision of state-funded compensation for victims of terrorism (“Framework Principles for Securing the Human Rights of Victims of Terrorism”, A/HRC/20/14, paras. 57 and 67; “Best Practices on Victims of Terrorism”, A/HRC/16/51, para. 25; see also A/66/310, paras. 25 and 27).

Today, the prohibition of enforced disappearance, together with the corresponding obligation to investigate and prosecute those responsible, have attained the status of *jus cogens*. Moreover, the customary international humanitarian law prohibits enforced disappearance (rule 98). We wish to remind you that article 19 of the Declaration on the Protection of all Persons from Enforced Disappearance establishes that victims of acts of enforced disappearance and their family shall obtain redress and shall have the right to adequate compensation, including the means for as complete rehabilitation as possible. In the event of the death of the victim as a result of an act of enforced disappearance, their dependents shall also be entitled to compensation. In addition, in its thematic report on reparations and enforced disappearances (A/HRC/22/45), the Working Group on Enforced or Involuntary Disappearances highlights that within the scope of the right to reparation in the case of enforced disappearance, the family of the disappeared person has an imprescriptible right to be informed of the fate and whereabouts of the disappeared person and, in the event of decease, that person’s body must be returned to the family as soon as it has been identified, regardless of whether the perpetrators have been identified or prosecuted.

The Special Rapporteur on violence against women and girls, its causes and consequences, would like to bring to your Excellency’s attention article 1 of the United Nations Declaration on the Elimination of Violence against Women which provides that the term "violence against women" means any act of gender-based violence that results in, or is likely to result in, physical, sexual or psychological harm or suffering to women, including threats of such acts, coercion or arbitrary deprivation of liberty, whether occurring in public or in private life. The Declaration also notes in article 4 d) the responsibility of States to ensure, to the maximum extent women who are subjected to violence should be provided with access to the mechanisms of justice and, as provided for by national legislation, to just and effective remedies for the harm that they have suffered.

The emphasis on gender-sensitive reparations aligns with general recommendation No. 30 of the Commission on the Elimination of Discrimination Against Women which highlights the need for reparations to be transformative and address the underlying gender inequalities that exacerbate women’s vulnerability to violence in conflict situations. To align with UN Security Council resolution 1325 on Women, Peace and Security it is crucial that the gender responsive mechanisms are adopted. This includes ensuring that victims have equal access to reparations.

Furthermore, we would like to draw your attention to the resolution 2467 adopted by the Security Council in 2019, which calls for a survivor-centred approach to inform all prevention and response measures, including holistic survivor-centred transitional justice to address the root causes of conflict-related sexual violence and provides for transformative reparations (S/RES/2467).

Concerning the need to ensure effective participation of victims and civil society in processes aimed at addressing gross human rights violations and preventing their recurrence, we would like to recall that the Updated Set of Principles emphasize the meaningful role of victims and other sectors of civil society in transitional justice processes and the importance of broad public consultations in decisions related to the establishment and composition of truth commissions, the design, implementation and assessment of reparation programmes, as well as in the establishment of institutional reforms aimed at preventing a recurrence of violations (see principles 6, 32 and 35). In addition, Human Rights Council resolution 42/17 recognizes the fundamental role of civil society, through its engagement, advocacy and participation in decision-making processes, in preventing gross violations and abuses of human rights and serious violations of international humanitarian law, including genocide, war crimes, ethnic cleansing and crimes against humanity from being committed, or in addressing their legacy by promoting the right to the truth, justice, reparation and guarantees of non-recurrence (preamble). We would like to emphasize that victims and civil society play a crucial role in societies coming out of conflict and that a continued adversarial relation with human rights defenders and victim groups can jeopardize any domestic initiatives for reconciliation and deprive it of any credibility. We also refer to article 15 of the United Nations Model Legislative Provisions to Support the Needs and Protect the Rights of Victims of Terrorism, which provides that compensation funds should be developed in consultation with victims, victims' associations and other civil society organizations.

Finally, we would like to recall that the Human Rights Committee indicated in its general comment No. 36, that “States parties must take appropriate measures to protect individuals against deprivation of life by other States, international organizations and foreign corporations operating within their territory or in other areas subject to their jurisdiction.” To abide by this obligation States “must take appropriate legislative and other measures to ensure that all activities taking place in whole or in part within their territory and in other places subject to their jurisdiction, but having a direct and reasonably foreseeable impact on the right to life of individuals outside their territory, including activities undertaken by corporate entities based in their territory or subject to their jurisdiction, are consistent with article 6, taking due account of related international standards of corporate responsibility and of the right of victims to obtain an effective remedy.”

In this connection, we would like to highlight the UN Guiding Principles on Business and Human Rights (A/HRC/17/31), which were endorsed by the Human Rights Council in June 2011, are relevant to the impact of business activities on human rights. These Guiding Principles are grounded in recognition of:

- a. “States’ existing obligations to respect, protect and fulfil human rights and fundamental freedoms.
- b. The role of business enterprises as specialized organs or society performing specialized functions, required to comply with all applicable laws and to respect human rights.

- c. The need for rights and obligations to be matched to appropriate and effective remedies when breached.”

According to the Guiding Principles, States have a duty to protect against human rights abuses within their territory and/or jurisdiction by third parties, including business enterprises. States may be considered to have breached their international human law obligations where they fail to take appropriate steps to prevent, investigate and redress human rights violations committed by private actors. While States generally have discretion in deciding upon these steps, they should consider the full range of permissible preventative and remedial measures.

Furthermore, we would like to note that as set forth in the United Nations Guiding Principles on Business and Human Rights, all business enterprises have a responsibility to respect human rights, which requires them to avoid infringing on the human rights of others to address adverse human rights impacts with which they are involved. The responsibility to respect human rights is a global standard of expected conduct for all business enterprises wherever they operate. It exists independently of States’ abilities and/or willingness to fulfil their own human rights obligations, and does not diminish those obligations. Furthermore, it exists over and above compliance with national laws and regulations protecting human rights. Guiding 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 cause or contributed to adverse impacts. Moreover, the commentary of the 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 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).

Guiding principles 17-21 lay down the four-step human rights due diligence process that all business enterprises should take 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).