

Mandates of the Special Rapporteur on the rights of Indigenous Peoples; the Working Group on the issue of human rights and transnational corporations and other business enterprises; the Special Rapporteur in the field of cultural rights; the Special Rapporteur on the human right to a clean, healthy and sustainable environment; the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression; the Special Rapporteur on the rights to freedom of peaceful assembly and of association; 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 the situation of human rights defenders; the Working Group on the rights of peasants and other people working in rural areas; the Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance and the Special Rapporteur on the human rights to safe drinking water and sanitation

Ref.: AL OTH 102/2025

(Please use this reference in your reply)

19 September 2025

Mr. Rudack,

We have the honour to address you in our capacities as Special Rapporteur on the rights of Indigenous Peoples; Working Group on the issue of human rights and transnational corporations and other business enterprises; Special Rapporteur in the field of cultural rights; Special Rapporteur on the human right to a clean, healthy and sustainable environment; Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression; Special Rapporteur on the rights to freedom of peaceful assembly and of association; Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health; Special Rapporteur on the situation of human rights defenders; Working Group on the rights of peasants and other people working in rural areas; Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance and Special Rapporteur on the human rights to safe drinking water and sanitation, pursuant to Human Rights Council resolutions 51/16, 53/3, 55/5, 55/2, 52/9, 59/4, 51/21, 52/4, 54/9, 52/36 and 51/19.

We are independent human rights experts appointed and mandated by the United Nations Human Rights Council to report and advise on human rights issues from a thematic or country-specific perspective. We are part of the special procedures system of the United Nations, which has 60 thematic and country mandates on a broad range of human rights issues. We are sending this letter under the communications procedure of the Special Procedures of the United Nations Human Rights Council to seek clarification on information we have received. Special Procedures mechanisms can intervene directly with Governments and other stakeholders (including companies) on allegations of abuses of human rights that come within their mandates by means of letters, which include urgent appeals, allegation letters, and other communications. The intervention may relate to a human rights violation that has already occurred, is ongoing, or which has a high risk of occurring. The process involves sending a letter to the concerned actors identifying the facts of the allegation, applicable international human rights norms and standards, the concerns and questions of the mandate-holder(s), and a request for follow-up action. Communications may deal with individual cases, general patterns and trends of human rights violations, cases affecting a particular

group or community, or the content of draft or existing legislation, policy or practice considered not to be fully compatible with international human rights standards.

In this context, we would like to bring to the attention of your company the information we have received regarding **the potential negative human rights impacts of the construction and operation of the ammoniac plant in the municipality of Ahome, Sinaloa, Mexico, by Gas y Petroquímica de Occidente (GPO), subsidiary of the Swiss company PROMAN. These activities would affect Indigenous Peoples, fishing communities, children and all residents of the area, particularly their right to a clean, healthy, and sustainable environment, their right to health, their right to development, and to maintain specific ways of life and cultural practices related to nature and the land, and the implementation of which seems to have raised obstacle to their right to defend human rights, including freedom of expression, assembly and association, among others. Emissions resulting from the plant's operations, as well as the production and use of petrochemicals, will also contribute to climate change, exacerbate biodiversity loss, and toxic pollution, with additional negative impacts on human rights. This project of ammoniac plant is reportedly being financed by KfW IPEX-Bank, domiciled in Germany and by additional financial resources from the German Government, and has been approved without adequate consultation with the inhabitants of the region, and the free, prior and informed consent of the Indigenous Peoples concerned.**

According to the information received:

In 2013, Gas y Petroquímica de Occidente (GPO), a subsidiary of the Swiss company PROMAN, announced an investment to build an ammonia plant in Topolobampo, Ahome, Sinaloa. This plant, intended to produce fertilizers, would be one of the largest in Latin America. In April 2014, the Secretary of Environment and Natural Resources (SEMARNAT) granted authorization for the project. However, residents, along with representatives of Indigenous Peoples, fishing communities, and environmentalists, expressed concern about the plant's potential environmental impacts, particularly on Ohuira Bay.

In 2015, civil society created the “Aquí No” movement, made up of environmental groups, local citizens, and Yoreme Indigenous Peoples, who opposed the plant's construction. They argued that the project threatened the ecological balance of the bay, an internationally protected wetland site, and would negatively impact fishing and tourism. In 2016, they filed amparos against the plant's construction, alleging that public consultations had not been sufficient and that environmental impacts had not been adequately considered, nor had consultation been conducted in accordance with Convention 169 of the International Labor Organization.

In 2017, GPO launched a public campaign to promote the plant's economic benefits, highlighting its job creation and boost to local agriculture. However, the “Aquí No” movement and other organizations continued to encourage protests and filed new legal actions in opposition to the plant. In 2018, public consultations were held to try to validate the project but were criticized for not including all indigenous communities affected and for not meeting the standards of free, prior, and informed consent.

In 2019, various amparo proceedings filed by “Aquí No” and indigenous representatives suspended the plant’s construction work. A federal judge ruled in favour of halting the project until adequate consultation with Indigenous Peoples took place. In 2020, the COVID-19 pandemic slowed both public mobilizations and legal proceedings, but civil society organizations continued to hold demonstrations and spread their messages of opposition to the project through social media. In 2021, the government organized a referendum, the result of which was overwhelmingly in favour of the plant, although it was criticized for not including the participation of all affected communities.

In 2022, following a ruling by the Supreme Court of Justice of the Nation ordering so, a consultation with Indigenous Peoples was organized. In September of that year, the SEMARNAT reauthorized the project. To date, despite pending court rulings and lawsuits, construction of the plant has partially resumed, while public and judicial opposition to the project has continued from civil society and Indigenous Peoples.

Environmental and socio-environmental impacts

The Santa María-Topolobampo-Ohuira lagoon system was recognized as a wetland of global importance according to the Convention on Wetlands of International Importance (Ramsar Convention) in 2009. It is located near two other wetlands, or Ramsar sites, to the south is the San Ignacio-Navachiste-Macapule lagoon system and to the northwest the Agiabampo-Bacorehuis-Río Fuerte Antiguo lagoon system. Within the Santa María-Topolobampo-Ohuira lagoon system there are a series of islands that belong to the “Islands of the Gulf of California” Flora and Fauna Protection Area, a natural site declared a World Heritage Site and UNESCO Biosphere Reserve since 2005. In addition, the site includes two important bird conservation areas and is in the priority hydrological region of Ohuira Bay-Ensenada del Pabellón, as well as in the priority terrestrial region of Topolobampo-Caimanero Marshes. These areas are of great importance to mitigate and prevent the negative impacts of climate change on human rights.

Lagoons are key to the reproduction, nesting, feeding, and shelter of numerous species, including turtles, dolphins, crustaceans, fish, and resident and migratory birds, many of which are threatened or endangered. As for flora, the mangroves are essential for biodiversity and coastal protection.

Ohuira Bay has high levels of pollution from pesticides, fertilizers, and heavy metals due to the intensive use of agrochemicals in the area and port and energy activities at the Port of Topolobampo. Due to the configuration of the lagoon system, all pollutants remain trapped there for long periods of time, exacerbating the negative environmental impact. Added to this is the pressure of climate change, whose rising water temperatures significantly affect the ecosystem. As a result, the lagoon has lost environmental quality and presents high levels of pollution, making its cleanup and restoration urgent.

The Ammonia Plant project is located within the polygon of the Ramsar lagoon system, Santa María-Topolobampo- Ohuira, and consists of the construction of an ammonia plant that, in a second stage, will increase its production capacity (another 2,200 MT/day of anhydrous ammonia) and, in a third stage, contemplates the operation of a methanol plant. For ammonia production, it will be necessary to use gas, which arrives at the port of Topolobampo through a gas pipeline.

The initial work on the project's installation was carried out in 2013, and construction continues to this day. According to a technical report, the environmental impacts include the destruction of approximately 21,000 m² of mangrove forest, as well as the drying of a floodplain (wetland), which has already impacted on several species of flora and fauna. Once operational, the plant will use 2,000 m³ of seawater per hour. It is estimated that this extraction, without any filtration, will destroy more than 500 tons of shrimp larvae in one year, representing more than half of the 900 tons of shrimp produced annually by coastal fishing. Similarly, the water will re-enter the lagoon with an increased temperature and salinity, which will affect fish and crustacean larvae and increase the impact of climate change. Additionally, for every ton of ammonia produced at the plant from gas, 1.1 tons of carbon dioxide will be emitted.

In addition to these specific impacts, there are additional risks to the population and the lagoon system. A leak of ammonia, a highly toxic substance, would lead to fatal risks, with the potential to particularly affect children. The Environmental Risk Assessment, presented by the company responsible for the project, recognizes that, in the event of a 5-minute accidental ammonia leak due to a rupture of the ammonia pipeline, the entire Ohuira Bay would become a high-risk zone, with an “immediate danger to health or life”, and the toxic cloud would reach a diameter of 45 km, thus affecting a population of more than 400,000 people and the entire lagoon ecosystem. It is noteworthy that this risk analysis is limited only to the first ammonia plant, not considering the increase in ammonia production in a second phase, nor the methanol plant, which are also contemplated in the future of the project.

Residents have reiterated that the risk of leaks is real and concrete, basing their assessment on similar previous incidents of leaks in the same region, which have involved accidents with trucks and transport vessels. They have also emphasized that the port of Topolobampo is in a seismic and hurricanes zone, which further increases the risk of accidents and leaks. In this context, it is argued that the works and activities already carried out and planned by the project not only negatively and directly impact the human right of residents to life, health, and a healthy environment, but also the right to food and water of the present and future local population. Furthermore, these incidents can also have lasting repercussions beyond Sinaloa and the Gulf of California, on populations living far from the area.

Business and Human Rights

Members of the affected communities have repeatedly expressed their concern “since the companies arrived.” Since 2013, the foreign-owned company

PROMAN and its Mexican subsidiary, GPO, have insisted on building the ammonia plant in Topolobampo. Opposition to this project by Indigenous Peoples, fishing communities, environmentalists, and organized citizens stems from the plant's current and potential impacts on human rights, including the right to free, prior and informed consent, the right to health, and a healthy environment, among others.

The financing for this project is being guaranteed by a group of banks led by KfW IPEX-Bank of Germany. Furthermore, a significant portion of the financing is reportedly being facilitated through a credit from the Government of Germany. Furthermore, in 2022, the Federal Electricity Commission, a company owned by the State of Mexico, and the company GPO are said to have signed gas supply contracts for the ammonia plant in Topolobampo.

There is no specific public information on how companies and financial institutions fulfilled their responsibility to respect human rights, and its responsibility to phase out fossil fuels, through appropriate policies and procedures. In particular, there is no evidence of a human rights due diligence process to identify, prevent, mitigate, and account for how they address their impact on human rights; as well as processes to claim and redress all negative human rights consequences that they have caused or contributed to.¹ Although there is a study titled “Environmental and Social Due Diligence Review” which assesses the project's potential risks and impacts, found that the project did not incorporate a human rights approach nor is based on the UN Guiding Principles on Business and Human Rights. As a result, the study reportedly denied the existence of Indigenous Peoples in the area, arguing that there is little Indigenous presence in Topolobampo, and that these people did not form a Yoreme community with all the necessary organizational conditions (including a ceremonial centre).

Likewise, there is no information on how the State is fulfilling its obligation to protect people “against human rights violations committed in its territory and/or jurisdiction by third parties, including companies.”² This is particularly relevant considering, for example, a document in which the GPO expressly requested that a public investigative body *try to prevent public statements from this woman*, referring to the statements of a woman human rights defender who has opposed the project and whose situation will be described in the section below..

Discriminations, risks of human rights abuses or violations, and Indigenous Peoples

The “2200 TMPD Ammonia Plant” project negatively affects the territories of Indigenous Peoples, their development model, their ways of life and their worldviews. Furthermore, it violates the rights of access to information, consultation, and free, prior, and informed consent, as well as the right to land, territory, and resources, and to a healthy environment.

¹ Guiding principle 15 of the UN Guiding Principles on Business and Human Rights

² Guiding principle 1

The Mayo or Yoreme Indigenous Peoples live in the municipalities of Ahome, El Fuerte, Choix, Sinaloa de Leyva, and Guasave, in the state of Sinaloa, and in the municipalities of Álamos, Quiriego, Navojoa, Etchojoa, and Huatabampo, in Sonora. Their territory includes several communities within the Mochis-Topolobampo industrial corridor. Following the creation of new municipalities and the relocation of at least one community, the current territorial planning no longer reflects the interests, organization, and worldview of this Indigenous Peoples.

The project negatively impacts the territory and the sacred sites of the Indigenous Peoples and their ability to exercise their religious and cultural practices in the several ceremonial centres belonging to the Yoreme in the area. For the Mayo -Yoreme Peoples, one of the meanings of the word Mayo is “people of the riverbank” and of the word Yoreme “peoples who respect tradition.” The Yoremes have a sacred relationship with nature, upon which their worldview is based, for which the *juyya Aania*, the world of the mountain, is the provider; the generator of life is the *yukku rain*, and they pay homage to water, including the sea world. Specifically, in Ohuira, the Mayo- Yoreme found in the *bāwe aania*, the sea, the way to satisfy their needs and a way of life.

This relationship with nature is reflected in the cultural celebrations traditionally held by Indigenous Peoples and their ability to exercise their religious and cultural practices. Ceremonial centres and huts, impacted by the pollution and destruction caused by the project, are part of the sacred territory and constitute part of their traditional governance. Furthermore, artisanal fishing is the main source of income for more than 3,000 indigenous fishermen and their families, most of whom are organized into cooperatives.

The 2014 Environmental Impact Statement (SGPA/DGIRA/DG/03576) on the project authorizes the ammonia plant despite acknowledging that it “could have significant impacts on the life and environment of the indigenous community” and it could “cause serious damage to the ecosystem” and ignoring that the best science available to address the climate crisis includes the knowledge of Indigenous Peoples.

Through social organization and various injunctions, Indigenous Peoples obtained a ruling from the Supreme Court of Justice of the Nation (amparo under review 498/2021), which established a violation of the right to consultation and consent. This could imply that the process was not conducted in good faith and still requires the free, prior, and informed consent from the Indigenous Peoples concerned, specifically on the aspects of the project related to toxic waste and its serious environmental impacts. The Supreme Court considered Indigenous Peoples’ participation in the Environmental Impact Statement to be fundamental “since Indigenous peoples have knowledge of how projects and administrative measures can affect their way of life, traditions, culture, and spiritual development.”

As a result, in 2022, the Mexican government, through SEMARNAT, the National Institute of Indigenous Peoples (INPI), and the Ministry of the Interior (SEGOB), developed a consultation process. Civil society organizations,

particularly those representing affected indigenous communities, emphasize that the consultation process was carried out in locations both inside and outside Topolobampo Bay and that it did not seek consent, as four of the five affected communities directly voted against it. In 2023, the Mayo Yoreme community of Lázaro Cárdenas challenged the process. Furthermore, during and after the consultation, hostility and threats against indigenous leaders reportedly increased. For example, after the consultation in Ohuira, where Indigenous Peoples refused to give their consent to the development of the plant, women defenders of the movement received direct threats when the authorities withdrew.

Civic Space

As previously mentioned, in reaction to the plans to build the plant, members of the movement for the defence of the environment in Ohuira Bay organized themselves to form the movement “¡Aquí No!” (Not Here!). This collective incorporates diverse leaderships, particularly women human rights defenders, traditional representatives of the affected Yoreme-Mayo indigenous communities, representatives of ejido lands, fishing cooperatives, municipal commissioners, academic representatives, among others. As part of their exercise of the freedoms of assembly, association, expression and of their rights to public participation and to contribute to decision-making processes that have an impact on cultural life, as well as the right to defend human rights, members of ¡Aquí No! carried out various activities, such as meetings, marches, awareness-raising campaigns, public statements, and meetings with local and state authorities.

However, their human rights advocacy and activities have been met with various attacks, including harassment, surveillance, defamation campaigns on social media, threats, physical assaults, home invasions, and attempted disappearances. For example, in February 2024, one day after leading a demonstration against the construction of the ammonia plant, one of the defenders was the victim of an enforced disappearance attempt. She was allegedly intercepted by unidentified individuals, who tried to force her into their van. She reportedly managed to escape.

The risks faced by members of ¡Aquí No! have resulted in various impacts on their physical and psychological integrity, as well as on their family relationships. The attacks have primarily targeted women in leadership roles, with at least one of them forced into internal displacement.

Since December 2022, the most visible leaders, Claudia Susana Quintero Sandoval, Melina Maldonado Sandoval, Irene Díaz López, and Felipe Montaña Valenzuela, have been granted protection measures by the Federal Protection Mechanism for Human Rights Defenders and Journalists; and since April 2024, by the Institute for the Protection of Human Rights Defenders and Journalists of Sinaloa. However, the protection measures have not eliminated the fear felt by communities regarding possible reprisals for defending their territory, so doubts persist regarding their effectiveness. Furthermore, no measures aimed at addressing the underlying issue, such as the establishment of an inter-

institutional working group with the various responsible bodies, have reportedly been adopted.

Without intending to prejudge the veracity of the information received, we would like to express our deep concern about the potential environmental and human rights impacts of the construction and operation of the ammonia plant in Topolobampo, Ahome, Sinaloa. We are concerned about the allegations regarding the lack of an adequate consultation process to obtain the free, prior, and informed consent from Indigenous Peoples, and to involve all the people concerned in decision-making processes that have an impact on their cultural life and livelihoods before the project begun, in accordance with international standards. We also express concern for the lack of oversight of the impact of the plant's construction and the company's activities on the human rights of local inhabitants, including Indigenous Peoples and fishing communities, as well as on the environment.

Of particular concern is the impact of the construction and of the plant on the rights of the Yoreme Indigenous Peoples, especially their right to exercise, maintain and develop their cultural practices and ways of life. The plant's construction would negatively affect sacred sites and the sources of subsistence such as water and fish, in addition to violating their right to give or deny their free, prior, and informed consent, as declared by the Supreme Court of Justice of Mexico and by international human rights law norms. We are seriously concerned about the persecution suffered by those who have opposed the project. Further, we note that financial institutions have their own responsibilities under the UN Guiding Principles to respect human rights and conduct human rights due diligence. Financial businesses can be directly linked to adverse human rights impacts through its business relationships (such as through the provision of financing); they can also contribute to human rights harm through their own operations and actions. Further, the Office of the United Nations High Commissioner for Human Rights has issued statements indicating that if a bank identifies, or is made aware of, an ongoing human rights issue that is directly linked to its operations, products or services through a client relationship, yet over time fails to take reasonable steps to seek to prevent or mitigate the impact, it can be viewed as enabling the situation. The Organisation for Economic Co-operation and Development (OECD) Guidance on Due Diligence for Responsible Corporate Lending and Securities Underwriting further states that where a bank is directly linked to an adverse human rights impact through a client, it still has a responsibility to prevent or mitigate the impact, and that “[w]here the adverse impacts are directly linked to a bank’s lending or securities underwriting through a client, it should also use its leverage to seek to prevent and mitigate those impacts”. This approach has been applied by the OECD National Contact Points (NCP): for example, the Norwegian NCP concluded that “If [an investor], after investing, learns of a portfolio company’s human rights impacts, it still has a number of tools available, including shareholder proposals, engagement with management, and the threat of divestment”. Further, in the Society for Threatened Peoples Switzerland’s complaint to the Swiss NCP regarding UBS Group AG, the Swiss NCP recognized that a financial business, through investing in a business enterprise, was directly linked to potential adverse human rights impacts by its relationship with that business enterprise.

Further, 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 the financing of the ammonia plant could be in violation of international human rights law and standards.

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 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 or comments that may be relevant.
2. Please indicate the steps that your company takes to determine whether it causes, contributes to or is directly linked to human rights abuse as a result of its business activities or through business relationships.
3. Please indicate whether your company has a human rights policy commitment, informed by human rights experts, that describes what your company, as an investor, expects of all business relationships in terms of human rights, and whether this takes into account human rights impacts. Please indicate whether any such commitment is public and actively communicated, and whether it is embedded throughout the business, including within other policies and procedures.
4. Please provide information on the risk assessments that your company carries out prior to engaging in business activities or business relationships, and whether these studies are prepared with a human rights-based approach.
5. Please indicate measures taken to ensure that your company complies with international environmental laws and human rights standards, including through its business relationships.
6. Please provide information on the steps taken to ensure that your company respects human rights in line with the UN Guiding Principles on Business and Human Rights, including by conducting human rights due diligence to identify, prevent, mitigate and account for adverse human rights impacts, including environmental impacts, of your activities, in particular investment activities.
7. Please clarify how your company has used its leverage to require its investees to conduct human rights due diligence in line with the UN Guiding Principles in order to respect human rights, including those of community leaders, Indigenous Peoples and the environment through meaningful engagements with potentially affected stakeholders.

8. Please provide information on steps taken by your company to establish and/or participate in operational-level grievance mechanisms, in line with the UN Guiding Principles, to effectively address the adverse human rights impacts caused by and/or contributed to your company throughout your business activities and/or business relationships.

This communication and any response received from your company will be made public via the communications reporting [website](#) within 60 days. They will also subsequently be made available in the usual report to be presented to the Human Rights Council.

While awaiting a reply, we urge that all influence be exercised to halt and prevent any irreparable harm to the life, personal and cultural integrity of the persons and Indigenous Peoples concerned, to halt the alleged violations, prevent their re-occurrence and ensure collaboration with any investigation regarding them. We further urge to conduct adequate investigations regarding the possible harms caused during the implementation of the project, and to provide integral remedies to persons and communities negatively impacted by any shortcomings of your company.

We inform you that a letter on this matter has also been sent to the Governments of: Mexico, Germany and Switzerland and the businesses involved namely: Gas y Petroquímica de Occidente and Proman.

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

Albert K. Barume
Special Rapporteur on the rights of Indigenous Peoples

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

Alexandra Xanthaki
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Astrid Puentes Riaño
Special Rapporteur on the human right to a clean, healthy and sustainable environment

Irene Khan
Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression

Gina Romero
Special Rapporteur on the rights to freedom of peaceful assembly and of association

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

Mary Lawlor
Special Rapporteur on the situation of human rights defenders

Carlos Arturo Duarte Torres
Chair-Rapporteur of the Working Group on the rights of peasants and other people
working in rural areas

K.P. Ashwini
Special Rapporteur on contemporary forms of racism, racial discrimination,
xenophobia and related intolerance

Pedro Arrojo-Agudo
Special Rapporteur on the human rights to safe drinking water and sanitation

Annex

Reference to international human rights law

In relation to the allegations, we would like to draw your company's attention to the relevant international standards and regulations.

We highlight the UN Guiding Principles on Business and Human Rights (A/HRC/17/31), which were unanimously adopted by the Human Rights Council in June 2011, to the impact of business activities on human rights. These guiding principles are based on the recognition of: (a) "The existing obligations of States to respect, protect and fulfil human rights and fundamental freedoms; (b) The role of business enterprises as specialized organs or companies performing specialized functions, obliged to comply with all applicable laws and to respect human rights; (c) The need for rights and obligations to be accompanied by appropriate and effective remedies when they are violated."

According to the guiding principles, States have a duty to protect against human rights violations committed within their territory and/or jurisdiction by third parties, including business entities. States may be deemed to have breached their international human rights obligations when they fail to take appropriate measures to prevent, investigate, and remedy human rights violations committed by private actors. Although States generally enjoy discretion in deciding on these measures, they should consider the full range of permissible preventive and restorative measures. States should also take appropriate measures to ensure, by judicial, administrative, legislative, or other means as appropriate, that when such abuses occur within their territory and/or jurisdiction, those affected have access to an effective remedy" (guiding principle 25). The guiding principles also emphasize that "States should ensure [...] that the legitimate and peaceful activities of human rights defenders are not hindered" (commentary to guiding principle 26).

Furthermore, we would like to point out that, as set out in the UN Guiding Principles on Business and Human Rights, all businesses have a responsibility to respect human rights, which requires them to avoid infringing on the human rights of others and to address adverse human rights impacts in which they are involved. The responsibility to respect human rights is a global standard of conduct expected of all businesses, wherever they operate. It exists independently of the ability and/or willingness of States to fulfil their own human rights obligations and does not diminish those obligations. Furthermore, it exists beyond compliance with national laws and regulations that protect human rights.

Principles 11 to 24 and 29 to 31 guide businesses on how to fulfil their responsibility to respect human rights and to provide remedy when they have caused or contributed to adverse impacts. The commentary to guiding principle 13 notes that businesses may be implicated in adverse human rights consequences through their own activities or as a result of their business relationships with others. [...] The "activities" of businesses are understood to include both actions and omissions; and their "business relationships" include relationships with business partners, entities in their value chain, and any other State or non-State entities directly linked to their business operations, products, or services.

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

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

We would also like to highlight the fundamental principles of the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms, also known as the United Nations Declaration on Human Rights Defenders. In particular, we wish to highlight Article 1, which affirms that every person has the right to promote and to strive for the protection and realization of human rights and fundamental freedoms. We would also like to draw your company's attention to the following articles of the Declaration:

- Article 5: For the purpose of promoting and protecting human rights and fundamental freedoms, everyone has the right (a) to meet or peacefully assemble; and (b) to form, join, and participate in non-governmental organizations, associations, or groups.
- Article 6: Everyone has the right (b) to freely publish, impart, or disseminate to others views, information, and knowledge regarding all human rights; and (c) to draw public attention to those matters.
- Article 12: (1) Everyone has the right to participate in peaceful activities against violations of human rights and fundamental freedoms.

Further, in her latest thematic report (A/HRC/58/59), the Special Rapporteur on the human right to a clean, healthy and sustainable environment recognized that businesses have a responsibility to address and disclose their climate impacts transparently, while ensuring compliance with human rights standards. They must also assess and report on emissions (scope 1, scope 2, and scope 3) across all their operations and evaluate the sustainability of their activities. Extractive industries must incorporate human rights considerations into their energy transition programs and all other initiatives, ensuring respect for ecosystems and the rights of communities. Furthermore, in cases of business-related human rights abuses, States have an obligation to guarantee access to justice and effective remedies for victims through independent grievance mechanisms, including, for example, legislation to counter undue corporate influence and mechanisms to protect environmental defenders so they can enjoy a safe environment and continue to carry out their work. In general, breaches of the obligations to respect, protect, and fulfil the right to a clean, healthy, and

sustainable environment give rise to the application of human rights obligations beyond a state's territory when the source of the harm is under its control.

We would further like to recall that the Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance, in her report to the General Assembly on ecological crisis, climate justice and racial justice (A/77/549), noted that “Indigenous and Afro-descendant peoples... are frequently on the front lines of extractive projects, and thus bear an outsized risk of harm from environmental degradation...At the same time, climate change threatens indigenous peoples in the Pacific, the Americas, the Caribbean, Asia and Africa with the loss of their homelands.” Recognizing that “[t]he profusion of extractive projects and the subsequent emission of greenhouse gases can be attributed to the systematic dispossession of Indigenous and Afro-descendant peoples and the denial of their lands and right to self-determination,” the Special Rapporteur has called for a “wholesale decolonization of legal and economic systems to ensure that racially marginalized peoples, including Indigenous Peoples, possess true self-determination, including sovereignty over their territories.”

The UN Special Rapporteur on Climate Change and Human Rights has clarified that fossil fuel companies should: urgently develop plans to close down existing operations by 2030, in consultation with the public and their workers, based on participatory assessments of human rights impacts across the value chain; pay for independent experts who support consultations and joint assessments with workers and the public on the phaseout; and pay for the retraining and reskilling of workers through self-determined programmes.

In addition, the UN Special Rapporteur on Climate Change and Human Rights has clarified that all businesses should more generally: accurately report and disclose their climate impacts in an accessible manner that is sufficient to evaluate the adequacy of their efforts to prevent climate change-related human rights harm; and ensure effective communication on these efforts, including by providing translation into local languages and culturally appropriate engagement methods, drawing on external expertise, and offering communities independent legal and technical support to understand these efforts.

Furthermore, the Committee on the Rights of the Child, in its general comment No. 26 (2023), indicated that businesses have the responsibility to respect children's rights in relation to the environment, particularly in the context of the extraction and burning of fossil fuel, and should develop due diligence procedures that integrate children's rights impact assessments into their operations.

The full texts of the aforementioned human rights instruments and standards can be consulted at www.ohchr.org or requested in writing.