

Mandates of the Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes; the Working Group on the issue of human rights and transnational corporations and other business enterprises; the Special Rapporteur on the human right to a clean, healthy and sustainable environment; the Special Rapporteur on the rights to freedom of peaceful assembly and of association; the Independent expert on the promotion of a democratic and equitable international order; the Special Rapporteur on violence against women and girls, its causes and consequences; the Special Rapporteur on the human rights to safe drinking water and sanitation and the Working Group on discrimination against women and girls

Ref.: AL OTH 117/2025
(Please use this reference in your reply)

30 September 2025

Dear Mr. Na Ki-hong,

We have the honour to address you in our capacities as Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes; Working Group on the issue of human rights and transnational corporations and other business enterprises; Special Rapporteur on the human right to a clean, healthy and sustainable environment; Special Rapporteur on the rights to freedom of peaceful assembly and of association; Independent expert on the promotion of a democratic and equitable international order; Special Rapporteur on violence against women and girls, its causes and consequences; Special Rapporteur on the human rights to safe drinking water and sanitation and Working Group on discrimination against women and girls, pursuant to Human Rights Council resolutions 54/10, 53/3, 55/2, 59/4, 57/7, 59/20, 51/19 and 59/14.

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 connection, we would like to bring to your attention information we have received concerning **Samsung Electronics' chemical management and environmental pollution in its operations in Viet Nam and the implications for**

Samsung Electronics Vietnam (SEV)

human rights and the environment, in particular the rights to life, health, a healthy environment—which includes the right to live and work in a non-toxic environment—to water, to freedom of opinion and expression, to freedom of peaceful assembly and of association, and the rights of women and girls.

According to the information received:

Samsung Electronics, a Republic of Korea-based company, is a dominant foreign investor in Viet Nam's electronics industry. It is the country's largest foreign investor and plays a key role in the Vietnamese economy. Samsung began operations in Viet Nam in 1996 and has significantly increased its investment, announcing plans in 2022 to reach USD \$20 billion, making it the largest investor in the country. As of 2022, Samsung had approximately 100,000 employees in Viet Nam and produced about half of its mobile phones globally there. In 2022, Samsung Viet Nam's subsidiaries reportedly had a turnover of USD \$71 billion and exported USD \$65 billion in products, accounting for 9% of Viet Nam's total trade turnover.

Samsung operates six electronics production subsidiaries, a sales and marketing center, and a research center in Viet Nam. The company's large production operations in Thai Nguyen and Bac Ninh provinces have reportedly received significant tax incentives, including a corporate income tax rate of 10% for 27 years after an initial four-year exemption, which is half the rate for Vietnamese companies.

Electronics are blockbuster consumer products, but their manufacture relies on the use of hundreds of chemicals. Many of these substances are hazardous and lack comprehensive health and safety information due to weak regulatory policies.

Samsung Electronics has consistently externalized the costs of pollution from mobile phone and appliance production to the environment, communities, and workers of Viet Nam. A detailed study of internal investigations conducted by Samsung Electronics reportedly reveals irresponsible chemicals management and pollution of Viet Nam's environment.

Samsung has engaged in chemical management practices in Viet Nam that would not be permitted under the applicable standards in the Republic of Korea, where the company is based. In the Republic of Korea, Samsung Electronics' environmental emissions are publicly available through the Pollutant Release and Transfer Registry (PRTR) system, where the company must report releases and transfers of more than 400 substances to air, land, water, and waste.¹ However, emissions from Samsung factories and their suppliers in Viet Nam are not publicly reported. Viet Nam has begun integrating elements of a PRTR system into its legislation, with advancements in 2020 and 2022. However, according to the information received, Viet Nam's PRTR system still needs to be fully developed to comprehensively cover the electronics industry, expand the list of reported substances, and make the data publicly accessible online. There are

¹ Ministry of Environment, Republic of Korea, PRTR system: <https://icis.me.go.kr/prtr/main.do>

reported concerns that Samsung has taken advantage of Viet Nam not having a PRTR system to obscure its dumping from regulators and the public.

Wastewater pollution

According to some investigative reports, Samsung's Bac Ninh factory in Viet Nam operated for approximately three years (2010-2013) without a wastewater treatment system for toxic chemical-containing production wastes. During this period, wastewater was disposed of through rainwater drainage systems and subcontracted companies dumped chemical materials into nearby bodies of water. Raw sewage from Samsung Electronics' Bac Ninh factory reportedly overflowed into the environment illegally for years without treatment. The existing sewage treatment facility was only designed for non-industrial waste, like that from restrooms and cafeterias, and was inadequate for toxic industrial effluent.

The unsound management of waste at Samsung's factories in Viet Nam included the failure to separate general and designated wastes. Inadequate outdoor storage of wastes also resulted in further pollution. Facilities to prevent the spread of chemicals, such as outflow guards, are required where chemicals or designated wastes are stored. However, many suppliers lack these facilities, leading to spills and leaks. Often, storage areas are exposed, and wastewater, including oil, leaks from generators and compressors without proper containment systems. Available information shows that these issues were documented by Samsung's Bac Ninh Environmental Health and Safety (EHS) team.

According to the standards set by the Responsible Business Alliance, which Samsung purports to subscribe to, a wastewater treatment facility license must be obtained before a plant begins operations. The standards of the Responsible Business Alliance also specify that the wastewater treatment facility must have sufficient capacity to treat chemicals in waste and to be managed to ensure proper operation. The discharge of chemical wastewater and domestic sewage without proper treatment is prohibited. Wastewater must be measured in accordance with the specified parameters and measurement frequency and must be managed so as not to exceed the standards for each parameter.

Despite these basic requirements, Samsung has repeatedly found that its supplier factories in Viet Nam discharge untreated wastewater directly into storm drains that flow into local rivers. Additionally, there are numerous instances of chemical-laden wastewater leaking from outdoor facilities, or wastewater generated indoors seeping into the external environment. In 2021, Samsung's Ho Chi Minh Plant EHS Group reportedly documented violations of company policies at its appliance factory in Ho Chi Minh City. These included the discharge of toxic waste from the polyurethane insulation process into storm drains without treatment, waste chemicals leaking from a storage tank into the environment, and chemicals leaking inside the factory, posing a danger to workers.

Despite these reported practices, Samsung's 2013 Sustainability Report states that "all wastewater generated by its workplaces [is] processed at internal processing

facilities” and that “all discharge water is monitored”.² The 2022 Sustainability Report also claims that all chemicals “are stringently controlled” and that “all chemicals and water polluting substances used at our business sites are thoroughly filtered from wastewater before they are discharged into rivers and strive to minimize adverse impacts on freshwater ecosystems.”³

Air pollution

Samsung built the Bac Ninh mobile phone plant with an undersized air pollution control facility that could not handle the factory’s production capacity. As a result, the factory released untreated chemical-containing air pollution for approximately seven years (2010-2017). The Bac Ninh factory lacked local exhaust systems in areas where toxic chemicals were used, so workers were routinely exposed to toxic chemical fumes. Due to the low capacity of the air pollution control facility at the Bac Ninh plant, the filters became clogged, blocking the passage of contaminated air. Instead of changing them, the company removed some of them and discharged dust and toxic chemical-containing pollution directly into Viet Nam’s air.

The Bac Ninh factory was allegedly built with an undersized air pollution control facility. Instead of stopping production, Samsung moved some filters and activated carbon to the side, allowing polluted air to be discharged directly into the environment, effectively operating without the facility’s intended purification. Samsung’s internal policy required monthly replacement of activated carbon, but this standard was ignored, with replacements not occurring for over a year or even three years in some cases. Internal Samsung reports from 2012 recorded non-compliance with activated carbon replacement resulting in bad odors. Severe air pollution problems at the Bac Ninh plant were reportedly known to high-level managers at headquarters as early as 2010, and the company’s now-disbanded strategy office, Future Strategy Office, was also involved.

Residents living nearby noted that the bad smells were like torture and caused coughing and sickness.

Instead of upgrading its undersized air pollution control facility at Bac Ninh, Samsung outsourced its most toxic operations, such as plating, painting, and printing, to its suppliers in 2017 and 2018. These suppliers generally have less capacity and awareness of environmental health and safety than Samsung. This outsourcing reportedly transferred severe air pollution problems to other communities, where they continue to the present day.

One such case is SIT Vina, a Korean-owned Samsung supplier in Bac Ninh Province. The company manufactures electronic components for Samsung mobile phones and conducts paint-spraying processes. Toxic chemicals, including carcinogens, are reportedly heavily used. Paint dust is emitted from SIT

² Samsung Electronics (2013) Sustainability Report: Global harmony with people, society and environment <https://www.samsung.com/global/sustainability/media/pdf/about-us-sustainability-report-and-policy-sustainability-report-2013-en.pdf>

³ Samsung Electronics (2022) Sustainability Report: A Journey Towards a Sustainable Future https://images.samsung.com/is/content/samsung/assets/global/ir/docs/sustainability_report_2022_en.pdf

Vina's chimneys, indicating that the air pollution control facility is ineffective. As with Samsung's Bac Ninh factory, emissions are not treated by filters or activated carbon.

Reports from 2023 indicate that high levels of PM2.5 were measured outside Samsung supplier factories in Viet Nam. Allegedly, Vietnamese media reported that one supplier discharged air pollution and dust continuously, and that local residents suffered respiratory problems. It added that a public health official noted increased cases of throat and respiratory tract cancer in the surrounding community. In a methanol poisoning incident at a Samsung supplier in northern Viet Nam in 2023, which resulted in one death and dozens hospitalized, Samsung apparently refused to take responsibility for the incident.

Hazardous waste management

In 2018, Samsung's Thai Nguyen factory generated nearly 124,000 tons of hazardous wastes, accounting for 90% of all hazardous waste generated in the province that year, despite the presence of many other polluting companies. Samsung has also disregarded commitments made to the government of Viet Nam to install waste treatment capacity at Thai Nguyen.

Supplier management issues

Externally, Samsung claims to responsibly manage its suppliers, but the company has allegedly failed to adequately manage Environmental Health and Safety problems in its supply chain. The information received states that over a four-year period, Samsung's own internal investigations found more than 13,000 compliance violations at its suppliers' factories, including air pollution, water pollution, and inadequate waste management.

Samsung evaluates its suppliers based on a code of conduct developed with criteria from the Responsible Business Alliance. However, Samsung has weakened this code by removing or amending certain requirements, reducing workers' rights and safety while giving the company more authority. The supplier management system also depends on suppliers to self-report their handling of toxic chemicals, and those with good scores receive more contracts. If suppliers violate company environmental health and safety policies or government regulations, it does not affect their business contracts with Samsung which continue as usual.

Labor rights and right to information

Samsung is associated with restrictions on freedom of association and limitations on the right to information. In Viet Nam, independent trade unions are not permitted, and the company has reportedly opposed the ratification of ILO Convention No. 87, which recognizes the right of workers and employers to form and join organizations of their own choosing without prior authorization. Company representatives apparently argued that allowing multiple unions would lead to instability.

In the Republic of Korea, Samsung has a documented record of anti-union practices, with judicial findings confirming efforts to obstruct union formation. Access to information on chemical exposure is restricted under the 2019 Industrial Technology Protection Act, which classifies certain data as industrial secrets, with no exception for risks to health. The right of access to information depends on worker representatives, whose establishment is constrained by low unionization and barriers to independent representation.

Parallel to the labor rights concerns, Samsung is alleged to have undermined the right of information, specifically regarding chemical safety. The company is alleged to have impeded compensation for sick workers by withholding critical information about chemical use and exposure, often claiming it is a ‘trade secret’. In the Republic of Korea, occupational diseases have been reported in the electronics sector that involve Samsung. A compensation system was established following pressure from civil society organizations.

In the Republic of Korea, Samsung filed lawsuits against the Ministry of Employment and Labor in 2018 to prevent the disclosure of workplace environmental monitoring reports containing health and safety data on chemicals. Samsung also successfully requested the Ministry of Trade, Industry and Energy to designate workplace environmental monitoring reports as national industrial technology. This designation under the Industrial Technology Protection Act of 2019 requires information related to national industrial technology, including workplace environmental monitoring reports, to be kept secret, with no exception for threats to human health and the environment. This law is criticized for its opaque decision-making process and conflicts with the Information Disclosure Act.

In Viet Nam, the right to information concerning chemical safety also presents challenges. While laws require periodic monitoring of emissions for certain facilities and the submission of annual environmental monitoring plans, sources indicate that public information regarding the use of chemicals in the electronics industry is limited or non-existent. Companies rarely report cases of chemical-related illnesses or injuries to the government.

Differentiated health impacts on women workers and work conditions

Most of the workforce in the electronics industry in Viet Nam is made up of women working on assembly lines. In 2017, a survey of 45 women workers at Samsung’s mobile phone factories in Bac Ninh and Thai Nguyen revealed that all reported having fainted or felt dizzy while working, which was described as a “normal” result of shift work. Miscarriage was also reported as a common issue among younger workers. Other reported health problems included eye damage, nosebleeds, swelling of legs, changes in appearance, and aches in the stomach, bones, and joints. Workers also reported long working hours, including alternating day and night shifts every four days, and standing for nine to twelve hours without adequate breaks. High noise levels were frequently above the legal limits set by Viet Nam. Pregnant workers were allowed breaks but had to stand for their entire shifts.

Samsung's reaction to the 2017 report from the women workers was dismissive. The company called the information "groundless accusations" and "false and inaccurate." Samsung also threatened legal action against the Research Centre for Gender, Family and Environment in Development (CGFED), the public interest group that published the findings. A smear campaign was initiated, which led to a response from UN human rights experts, who expressed concern about the intimidation of workers and researchers.⁴

Key elements of women and chemical safety include: lack of information; the need to include gender aspects of environment assessments; how different physiology affects exposures and impacts; unique time periods of susceptibility; different types of occupational exposures; exposures through different types of consumer products; and unequal decision-making on chemical safety issues.

Samsung's environmental and human rights non-compliance

The government of Viet Nam granted approvals to Samsung's Bac Ninh factory without ensuring adequate oversight of its environmental practices. The Government of the Republic of Korea strongly supports Samsung's corporate interests. In 2018, the Ministry of Foreign Affairs of the Republic of Korea apparently appointed a former Samsung executive as ambassador to Viet Nam. Health and safety issues at Samsung's factories in Viet Nam could violate the Republic of Korea's Industrial Health and Safety Act and Chemicals Control Act. The failure to intervene, despite evidence of significant pollution, points to a broader issue of regulatory inefficiency. Samsung's plant operated with insufficient pollution control measures, resulting in untreated chemical emissions and wastewater being dumped illegally into the environment.

Further exacerbating the situation, Samsung's own investigations revealed severe non-compliance among suppliers, who were found to be discharging toxic waste and failing to meet environmental standards. Despite these findings, Samsung continued its business relationships with these suppliers, highlighting a failure in corporate accountability and due diligence. This lack of compliance not only undermines efforts to protect vulnerable populations but also contravenes the company's publicly stated commitments to environmental protection and human rights.

In the Republic of Korea, Samsung filed lawsuits to block the release of health and safety information about chemicals, citing trade secrets. In 2019, the National Assembly amended the Industrial Technology Protection Act to require public agencies to keep all information related to national core technology secret, including working environment measurement reports. The law does not contain any exemptions for disclosures involving threats to human health or the environment. This restricts access to environmental and occupational safety information.

⁴ Tuncak B, Ramasastry A, Kaye D (2018) Vietnam: UN experts concerned by threats against factory workers and labour activists, United Nations Human Rights – Office of the High Commissioner <https://www.ohchr.org/en/press-releases/2018/03/vietnam-un-experts-concerned-threats-against-factory-workers-and-labour>

In the Republic of Korea, lawmakers proposed the Corporate Human Rights and Environmental Protection Act in 2023. It would require companies with more than 500 full-time employees or more than 200 billion earned in annual sales to implement human rights and environmental due diligence. The law has not been adopted.

While we do not wish to prejudge the accuracy of these allegations, we wish to express our grave concern regarding the significant human rights impacts associated with hazardous waste management and unsafe working conditions in Samsung's operations in Viet Nam. The lack of adequate response to these issues, especially in addressing the health, environmental, and social consequences of pollution, exacerbates these impacts.

We also express concern over the systemic failure to ensure compliance with relevant human rights and environmental regulations, despite internal investigations revealing widespread violations. The lack of transparency and accountability in Samsung's supply chain, and its continued business relationships with non-compliant suppliers, raises questions about the company's commitment to fulfilling its obligations in line with international human rights law and norms.

We are further concerned that companies in the industry may be approaching both domestic and multinational operations with double standards, applying lower human rights, environmental, and occupational safety protections in factories and supplier chains located in countries with weaker regulatory frameworks. The impacts are particularly severe on groups who suffer disproportionately from exposure to hazardous chemicals in the workplace. As highlighted in the UN Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes' thematic report on Gender and Toxics, the failure of States to regulate industrial activities—including the production processes and waste management of multinational corporations—has serious and growing implications for human health, particularly reproductive health.⁵ The report calls on States to end the practice whereby companies headquartered in one country expose workers and communities in other countries to higher levels of toxic substances, taking advantage of weaker regulatory protections.

The situation requires a human rights-based approach, including strong measures to prevent exposure to hazardous substances, the immediate cessation of ongoing harm, adequate medical attention to the victims, effective accountability mechanisms, the provision of adequate compensation and rehabilitation for affected communities, as well as full transparency and access to information regarding industrial processes and risks.

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

⁵ UN General Assembly, Human Rights Council. (2024). *Gender, toxics and the right to a healthy environment: Report of the Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes*, A/79/163, paras. 109, 118.

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 therefore be grateful for your observations on the following matters:

1. Please provide any additional information and/or comment(s) you may have in relation to the above-mentioned allegations.
2. Please detail Samsung Electronics' human rights and environmental due diligence processes in Viet Nam global operations, including in its supply chains, in line with the UN Guiding Principles on Business and Human Rights and international law.
3. Please detail measures to ensure access to information about hazardous substances for workers and affected communities by the operations of Samsung Electronics in Viet Nam, including the outcome of any due diligence processes.
4. Please provide information on any measures taken to redress the working conditions of women affected by the company's operations, including specific measures on accessing their right to health, and sexual and reproductive services and information.
5. Please provide information on the allegations of anti-union activities and lobbying against freedom of association by Samsung Electronics.
6. Please detail measures taken to address complaints of working conditions and/or environmental pollution at Samsung Electronics and any available grievance mechanism.
7. Please provide information and/or comments on steps taken to prevent, mitigate, and remedy the adverse human rights, health and environmental impacts caused by Samsung business activities and to ensure adequate remedies and healthcare are provided to affected individuals, particularly in relation to exposure to hazardous substances.

This communication and any response received from you 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 necessary interim measures be taken to halt the alleged violations and prevent their re-occurrence and in the event that the investigations support or suggest the allegations to be correct, to ensure the accountability of any person(s) responsible for the alleged violations.

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 you to clarify the issue/s in question.

Please be informed that a letter on this subject matter has also been sent to the Government of Viet Nam, the Government of the Republic of Korea and to Samsung Electronics headquarters.

Please accept the assurances of our highest consideration.

Marcos A. Orellana

Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes

Pichamon Yeophantong

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Pedro Arrojo-Agudo

Special Rapporteur on the human rights to safe drinking water and sanitation

Claudia Flores

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

Annex

Reference to international human rights law

In connection with above alleged facts and concerns, we would like to draw your attention to the applicable international human rights norms and standards, as well as authoritative guidance on their interpretation.

We would 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 consultation with governments, civil society, human rights defenders and the business community. The guiding principles have been established as the authoritative global standard for all States and businesses to prevent and address business-related adverse human rights impacts. 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 bodies or corporations performing specialized functions, which must comply with all applicable laws and respect human rights.
- c) The need for rights and obligations to be matched by appropriate and effective remedies when they are violated".

The guiding principles also make clear that companies have an independent responsibility to respect human rights. Principles 11-24 and 29-31 provide guidance to companies on how to meet their responsibility to respect human rights and to provide remedies where they have caused or contributed to adverse impacts. The guiding principles have identified two main components of the corporate responsibility to respect human rights, which require "business enterprises to:

- a) Prevent their own activities from causing or contributing to adverse human rights impacts and address those impacts when they occur.
- b) Seek to prevent or mitigate adverse human rights impacts directly related to operations, products or services provided through their business relationships, even where they have not contributed to those impacts". (guiding principle 13)

The commentary to guiding principle 13 notes that companies can be affected by adverse human rights impacts, either through their own activities or as a result of their business relationships with other parties (...) The 'activities' of business enterprises 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 non-State or State entities directly linked to their business operations, products or services.

To meet their responsibility to respect human rights, companies should have in place policies and procedures appropriate to their size and circumstances:

- a) A political commitment to uphold their responsibility to respect human rights.
- b) A human rights due diligence process to identify, prevent, mitigate and account for how they address their human rights impact.
- c) Processes to redress any adverse human rights impacts they have caused or contributed to (guiding principle 15).

According to guiding principles 16-21, human rights due diligence involves:

- a) Identifying and assessing actual or potential adverse human rights impacts that the enterprise has caused or contributed to through its activities, or that are directly related to the operations, products or services provided by its business relationships.
- b) Integrate the results of impact assessments into relevant business functions and processes, and take appropriate action in accordance with their involvement in the impact.
- c) Monitor the effectiveness of the measures and processes adopted to address these adverse human rights impacts in order to know whether they are working.
- d) Communicate how adverse effects are addressed and demonstrate to stakeholders - particularly those affected - that appropriate policies and processes are in place to implement respect for human rights in practice.

This process of identifying and assessing actual or potential adverse human rights impacts should include substantive consultation with potentially affected groups and other stakeholders (guiding principle 18).

Where an enterprise causes or is likely to cause an adverse human rights impact, it should take the necessary steps to end or prevent that impact. “The establishment of operational-level grievance mechanisms for those potentially affected by corporate activities can be an effective means of redress provided they meet certain requirements listed in principle 31 (guiding principle 22).

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 and other attempts to influence the outcome (commentary to guiding principle 25).

The right to an effective remedy for human rights abuses is a central tenet of human rights law and is reflected in pillar III of the guiding principles, which focuses on remedy for victims of business-related human rights harms.

We would like to highlight that both the General Assembly and the Human Rights Council recognized the right to a clean, healthy and sustainable environment with the adoption of resolutions A/RES/76/300 and A/HRC/RES/48/13. In this regard, we would like to draw your attention to the 2024 report of the Special Rapporteur on the human right to a healthy environment (A/79/270), including the right of everyone to enjoy a non-toxic environment in which to live, study and play, as well as the right to access to information, public participation and access to justice.

We would further like to highlight that the adverse impacts of the release of hazardous substances into the environment disproportionately affect children and women, as reported by the Special Rapporteur on toxics and human rights in his report, “Gender and hazardous substances” (16 July 2024, A/79/163).

Lastly, the Working Group on Discrimination against Women and Girls, in its report on the gendered inequalities of poverty (A/HRC/53/39) stated that “[w]hile Governments are the primary holders of obligations to ensure that all human rights are respected, protected and fulfilled, corporate actors also have responsibilities to respect and protect human rights and to provide adequate remedies for human rights harms that arise from their activities,” highlighting “the responsibilities of businesses to ensure that their activities advance the right to substantive gender equality.” The Working Group found that “[i]n practice ... businesses were routinely failing to pay living or equal wages, or to offer social security, including paid maternity or carers’ leave, that many were not taking adequate steps to guarantee sexual and reproductive health and other rights of workers to bodily autonomy and freedom from violence, or to ensure women’s rights to collective bargaining and freedom of association,” and that “corporate due diligence procedures and grievance mechanisms for business-related human rights abuse were not gender-sensitive, let alone gender-transformative, and, as a result, were largely ineffective in changing discriminatory norms and practices.” In that regard, the Working Group has recommended States and businesses to ensure gender and human rights impact assessments, corporate accountability, realization of the right to a safe, clean, healthy and sustainable environment, and access to justice, including for violations of socioeconomic rights.

In addition, the Working Group has also emphasized in its report on women’s human rights in the changing world of work (A/HRC/44/51) that realizing women’s human rights in the changing world of work requires workers in new forms of work to have access to human rights. There is an urgent need to extend rights and entitlements to all workers, with a focus on women informal workers, including paid sick leave, annual leave, working time limits and rights to health and safety at work. In some contexts, access to menstrual leave is an important enabler of women’s access to decent work.