

**Mandates of the Special Rapporteur on the situation of human rights in Myanmar and the Working Group on the issue of human rights and transnational corporations and other business enterprises**

Ref.: AL AUS 5/2025  
(Please use this reference in your reply)

26 June 2025

Excellency,

We have the honour to address you in our capacities as Special Rapporteur on the situation of human rights in Myanmar and Working Group on the issue of human rights and transnational corporations and other business enterprises, pursuant to Human Rights Council resolutions 58/20 and 53/3.

In this connection, we would like to bring to the attention of your Excellency's Government information we have received concerning reports that **a Singapore-registered company, Canadian Foresight Group Pte. Ltd., is planning to jumpstart its gas industry operations in Myanmar's offshore block M15, under a production sharing contract part-owned by TRG M15 Pte. Ltd (part of Tribis, an Australia-registered company), in partnership with internationally sanctioned entities at the end of this year, leading to potential revenues for the Myanmar military that would substantially enhance its ability and capacity to continue to carry out grave human rights violations.**

According to the information received:

Canadian Foresight Group (CFG), a Singapore-registered company won the rights to the M-15 Block in partnership with TRG M15 Pte. Ltd (part of Tribis, an Australia-registered company) and one other company in 2014 and signed a production-sharing agreement with the Myanma Oil and Gas Enterprise in 2015, before the military coup of 2021. CFG holds an 80 percent participating interest and is the operator of the block. To this point, CFG has conducted surveys but not yet begun drilling operations.

CFG is planning to begin a "high-impact drilling campaign" on Block M-15 in the fourth quarter of this year. This will include drilling two wells and will likely result in payments being made to the Myanma Oil and Gas Enterprise – the Myanmar entity overseeing Myanmar's natural gas industry and which is under international sanctions in the European Union (21 February 2022) and the United States of America (31 October 2023). Myanma Oil and Gas Enterprise is a junta-controlled entity, and the revenues that the military earns from domestic and foreign businesses substantially enhances its ability and capacity to carry out grave human rights violations.

Without wishing to prejudge the accuracy of these allegations, we wish to express our deep concern that there are plans to ramp-up drilling operations, likely involving payments to entities under the control of Myanmar's military junta.

There is strong evidence that the Myanmar armed forces have committed war crimes and crimes against humanity, including acts of murder, persecution, imprisonment, sexual violence, enforced disappearance, deportation and forcible transfer, and torture since the military coup in 2021.<sup>1</sup>

Given the military regime's illegal coup and involvement in probable crimes against humanity and war crimes, international businesses, including Tribis, have an obligation to conduct business responsibly and avoid engaging in activities that legitimize the junta or contribute to its human rights abuses, in accordance with the UN Guiding Principles on Business and Human Rights (UNGPs). The Working Group on business and human rights and the Special Rapporteur on Myanmar have previously called on businesses to act in line with the UNGPs to avoid contributing to human rights violations or becoming complicit in crimes if they continue to operate in Myanmar.<sup>2</sup> In their statement, experts noted that because the risk of gross human rights violations has greatly increased in Myanmar, action by States and human rights due diligence by business and investors, should be rapidly and proportionately heightened. Businesses, both individually and collectively, should exert the maximum leverage on the military in Myanmar to halt what the High Commissioner for Human Rights has said may amount to crimes against humanity. UN experts noted that measures taken by businesses, such as suspension of payments and financial flows that may aid the perpetration of widespread and systematic human rights violations, should target the military and have the minimum possible negative impact on the rights of employees and the general population.

We further note that, in 2019, the Independent International Fact-Finding Mission on Myanmar concluded that no business should enter into an economic or financial relationship with the security forces of Myanmar, in particular the military, or any enterprise owned or controlled by them or their individual members, until and unless they are restructured and transformed. The experts also endorsed the Human Rights Council's call for home States of businesses investing in, or with supply chains in Myanmar to take appropriate measures so that those businesses actively conduct heightened human rights due diligence and ensure their activities do not cause or contribute to any human rights violations.

Thus, serious concern is expressed that your Excellency's Government may not be fully discharging its international obligation to protect human rights. This is underscored by the obligation under the international human rights framework for your Excellency's Government to set out clearly the expectation that all business enterprises domiciled in your territory and/or jurisdiction respect human rights throughout their operations. This requires taking appropriate steps in relation to business enterprises to prevent, investigate, punish and redress such abuse through effective policies, legislation, regulations and adjudication.

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

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<sup>1</sup> See, e.g., Report of the Special Rapporteur on the situation of human rights in Myanmar, Thomas H. Andrews, UN Doc. A/HRC/55/65, 14 March 2024, <https://www.ohchr.org/en/documents/thematic-reports/ahrc5565-situation-human-rights-myanmar-report-special-rapporteur> <https://www.ohchr.org/en/documents/thematic-reports/ahrc5565-situation-human-rights-myanmar-report-special-rapporteur>.

<sup>2</sup> <https://www.ohchr.org/en/press-releases/2021/05/myanmar-time-business-take-stand-against-human-rights-violations-un-experts?LangID=E&NewsID=27087>

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. Would you kindly share your Excellency's Government's position with respect to Australian-registered companies engaging in resource extraction activities in Myanmar and making payments to Myanmar state-owned entities under the control of the Myanmar military junta?
3. Are Australia-based financial institutions free to process payments being made to entities controlled by the Myanmar military junta?
4. Does Your Excellency's Government communicate with Tribis, and other business entities domiciled in its territory, the human rights impacts of engaging in business activities in partnership with entities under the control of the Myanmar military junta?
5. Please highlight the steps that your Excellency's Government has taken, or is considering taking, including policies, legislation, and regulations, to protect against human rights abuses by business enterprises within its territory and/or jurisdiction, and to ensure that business enterprises conduct effective human rights due diligence, including heightened human rights due diligence when operating in conflict-affected areas, to identify, prevent, mitigate and account for how they address their impacts on human rights throughout their operation, as set forth by the UN Guiding Principles on Business and Human Rights.
6. Please provide information on the steps that Your Excellency's Government is taking or considering taking to ensure that individuals affected by the activities of business enterprises domiciled in your jurisdiction have access to remedy in your country, through judicial or extrajudicial State mechanisms.

This communication and any response received from your Excellency's Government 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.

Please be informed that a letter on this subject matter has also been sent to the Republic of Singapore, Canadian Foresight Group Pte. Ltd, and Tribis.

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

Thomas Andrews  
Special Rapporteur on the situation of human rights in Myanmar

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

## Annex

### Reference to international human rights law

In connection with above alleged facts and concerns, we would like to draw your Excellency's Government's attention to the UN Guiding Principles on Business and Human Rights, which were unanimously endorsed in 2011 by the Human Rights Council in its resolution (A/HRC/RES/17/31) after years of consultations with governments, civil society and the business community. The guiding principles were established as the authoritative global standard for all states and companies to prevent and address the negative impacts of business on human rights. The guidelines are based on the recognition that:

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

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

The UN Human Rights Council has stressed the importance of applying the guiding principles in Myanmar prior to the coup. In resolution 40/29 (2019), the Council encouraged “all business enterprises, including transnational corporations and domestic enterprises, to respect human rights in accordance with the UN Guiding Principles on Business and Human Rights.”

The need for companies to adhere to the UN guiding principles has only grown more urgent in the wake of the coup as the Myanmar military junta has committed well-documented atrocity crimes against Myanmar civilians. Any companies engaged in the generation of revenue for the Myanmar military are at extremely high risk of violating these UN guiding principles. In addition, the UN Working Group on Business and Human Rights, in its report “A/75/212” on “business, human rights and conflict-affected regions: towards heightened action” urges home and host States to use their key policy tools and levers to ensure that businesses engage in conflict-sensitive heightened due diligence when operating in conflict-affected areas.

The guidelines also state that business enterprises have an independent responsibility to respect human rights. Principles 11 to 24 and 29 to 31 provide guidance to companies on how to fulfil their responsibility to respect human rights, including through human rights due diligence processes.

Two of the UN guiding principles have particular relevance for business entities providing payments to the Myanmar military:

- (1). UN guiding principle 13 requires that business enterprises: “Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;” and “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.”
- (2). UN guiding principle 17 states that in order to identify, prevent, mitigate and account for how the business addresses their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed.

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