

**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 OTH 85/2025  
(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.

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 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 (UEN 201413046C) incorporated 6 May 2014, was established in order to bid for offshore gas exploration rights in the Andaman Sea off the coast of

Canadian Foresight Group Pte. Ltd.

Myanmar. CFG 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 Myanmar 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 Myanmar 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). Myanmar 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 CFG is planning to ramp-up its 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 CFG, 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.

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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>

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.

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 and/or comment(s) you may have on the above-mentioned allegations.
2. Have you or representatives of CFG engaged in discussions with representatives of the Myanmar junta's administration with regards to your planned drilling campaign?
3. Has CFG made any payments to entities under the control of the Myanmar military junta, including the Myanmar Oil and Gas Enterprise, since the coup of 1 February 2021? If so, how much?
4. Will CFG's planned drilling operations require any payments to Myanmar Oil and Gas Enterprise, or to any other entity under the control of the Myanmar military junta? If so, how much?
5. When does CFG hope to begin production activities in the M-15 Block?
6. Please provide information about the human rights due diligence policies and processes put in place by your company, including heightened human rights due diligence when operating in conflict-affected areas, as set out in the United Nations Guiding Principles on Business and Human Rights, to identify, prevent, mitigate, and account for adverse human rights abuses caused by or contributed to through your own activities, or directly linked to your operations, products or services by your business relationships. This includes the adverse impacts that your company could cause or contribute to by providing payments to a military junta-controlled sanctioned-entity in Myanmar.
7. Please provide information on steps taken by your company to establish, or participate in effective operational-level grievance mechanisms, in line with the UN Guiding Principles on Business and Human Rights, to address adverse human rights impacts associated with your company

throughout your operations globally.

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.

Please be informed that a letter on this subject matter has also been sent to the Republic of Singapore, Australia, and Tribis.

Please accept 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 made extensive use of aircraft to commit 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. 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 may cause or is likely to cause an adverse human rights impact, it should take the necessary steps to end or prevent that impact.

Two of the UN guiding principles have particular relevance for business entities funding 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.

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).