

**Mandate of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights**

Ref.: AL OTH 130/2025  
(Please use this reference in your reply)

1 October 2025

Dear Mr. Diop,

I have the honour to address you in my capacity as Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, pursuant to Human Rights Council resolution 52/17.

I am an 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. I am 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. I am sending this letter under the communications procedure of the Special Procedures of the United Nations Human Rights Council to seek clarification on information I 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, I would like to bring to your attention information I have received concerning **the International Finance Corporation's (IFC) financial support for NewGlobe Schools**. To this end, I would like to share several observations and seek further clarification and elaboration on these matters.

According to the information received:

In 2020, due to the overwhelming amount of criticism it faced, Bridge International Academies (BIA) rebranded as NewGlobe Schools. Despite the ongoing shortcomings of the program, the International Finance Corporation (IFC) continued its association and funding of NewGlobe schools. Allegations against BIA were not merely regarding individual incidents but reflected systemic issues, making it the subject of numerous allegations and findings related to systemic violations of the right to education, labor rights, and health

and safety standards in several countries in which it operates.

NewGlobe Schools Inc. (formerly Bridge International Academies, or BIA), a for-profit education company, operates over 500 pre-primary and primary schools in India, Kenya, Liberia, Nigeria and Uganda, using a standardized educational model with scripted e-tablet lessons delivered by often unqualified, undertrained teachers. The company has received over \$100 million in funding, including the World Bank Group through the International Finance Corporation. However, UN Bodies and the African Commission on Human and Peoples' Rights (ACHPR) have identified numerous shortcomings, including prohibitive fees causing discriminatory admission and high dropout rates, non-compliance with national standards in Kenya and Uganda (including unapproved curricula with substandard infrastructure with poor sanitation and hazard proximity), exploitative work conditions (excessive hours, low wages), lack of disability accommodations, allegations of child sexual abuse (undergoing CAO investigations) and non-transparent practices like aggressive marketing, disinformation and silencing critics through legal action. These issues link to the IFC, raising concerns about its support for a model that may violate the International Covenant of Economic, Social and Cultural Rights (ICESCR) and UN Guiding Principles on Business and Human Rights.

On 3 March 2022, the IFC exited its investment in NewGlobe Schools, Inc., quietly divesting from the company and distancing itself from investments that pose risks to children and undermine public education systems. Following this, on 3 October 2023, the Compliance Advisor Ombudsman (CAO) published its report raising serious questions about the IFC's due diligence and oversight, revealing failures to adequately assess and manage environmental and social risks under its Sustainability Policy during pre-investment and supervision phases. It is important to note that, as a member of the World Bank Group, the IFC has a responsibility to uphold the highest standards of environmental and social sustainability, as outlined in its Performance Standards (PS) and in the United Nations Guiding Principles on Business and Human Rights (UNGPs). Yet, the CAO found deficiencies in meeting PS 1 (environmental and social risk management) and PS 4 (community health, safety and security).

In particular, the CAO report highlighted significant concerns regarding BIA's operations, including:

- **Failure to meet national education standards:** BIA schools were found to operate without proper registration, employ unqualified teachers, and use unapproved curricula.
- **Health and safety violations:** Multiple reports documented unsafe school infrastructure, including inadequate sanitation, unsafe buildings, and even cases of child fatalities due to electrocution.
- **Labour rights violations:** Teachers and staff were subjected to poor working conditions, including low wages, excessive working hours, and lack of social protections.

These findings correspond closely with those of UN bodies and the ACHRP. Despite this, there is little evidence that efforts have been made to address these issues. The CAO therefore concluded that the IFC failed to satisfy its environmental and social requirements under Performance Standards 1 and 4, as it did not adequately monitor BIA's compliance with these standards, nor did it work sufficiently with the client to bring the project into compliance when exiting the investment; therefore leaving a gap in accountability. Yet again, there has been little to no evidence supporting the termination or restructuring of the relationship between the IFC and New Globe Schools to abide by these standards.

On 7 April 2025, the IFC Board of Executive Directors approved IFC's response to an investigation of its investment in BIA conducted by the CAO, but without clear indications or corrective action, concerns persist about the IFC's oversight and its adherence to international human rights and sustainability commitments.

Without prejudging the accuracy of these allegations, I want to express my deep concern regarding IFC's financial involvement with NewGlobe Schools despite the numerous allegations against the company, in addition to the findings of the CAO report. Considering the IFC's obligation to monitor and evaluate the alignment of its investments with human rights and sustainable development goals, this raises serious concerns about the IFC's due diligence and oversight. I urge IFC to take immediate corrective action to address these concerns and to ensure that its investments align with its commitment to human rights and sustainable development.

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 my responsibility, under the mandate provided to me by the Human Rights Council, to seek to clarify all cases brought to my attention, I would be grateful for your observations on the following matters:

1. Please provide any additional information and/or comment(s) you may have on the above-mentioned allegations.
2. Please explain what specific actions the IFC has taken to address these allegations and findings since the publication of the CAO report. If no substantive actions have been taken to address these issues, what is the justification for the IFC's financial support for NewGlobe Schools between 2020 and 2022?
3. Please indicate how the IFC has responded to the specific findings and recommendations of the CAO report, and whether these recommendations have been fully implemented. If this is not the case, what steps are being taken to ensure their implementation?
4. Describe what policy and management changes NewGlobe Schools have implemented to address systemic issues and how the IFC has ensured that these changes are not merely superficial but have led to tangible

improvements in the quality of education, working conditions, and health and safety standards, in compliance with national education standards, labor rights, and health and safety regulations.

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, I 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.

Please accept, dear Mr. Diop, the assurances of my highest consideration.

Attiya Waris

Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights

## **Annex**

### **Reference to international human rights law**

In connection with above alleged facts and concerns, we would like to draw the attention to the relevant international norms and standards that are applicable to the issues brought forward by the situation described above.

One of the pillars of the protection of economic, social and cultural rights under article 2 of the International Covenant on Economic, Social and Cultural Rights is the obligation to progressively realize the rights set out in the Covenant, making use of the maximum of available resources.

In compliance with article 2.2 of the Covenant, and the provision on progressive realisation of these rights, States should not adopt impermissible retrogressive measure, unless strictly justifiable. As the Committee on economic, Social and Cultural Rights has clarified, retrogressive measures, meaning taking steps that would reduce the enjoyment of economic, social and cultural rights, are only permissible under certain strict circumstances. Furthermore, the onus is on the various Governments to demonstrate that their proposed measures will meet all their human rights obligations, notably by ensuring that measures are, among other characteristics, necessary, in that they must be justifiable after the most careful consideration of all other less restrictive alternatives; reasonable, in that the means chosen are the most suitable and capable of achieving the legitimate aim; not discriminatory, aimed at mitigating the inequalities that can emerge in times of crisis; and ensuring that the rights of disadvantaged and marginalized individuals and groups are not disproportionately affected; and subject to meaningful review and accountability procedures.

We recall that the UN Declaration on the right to development (A/RES/41/128) declares that States have the primary responsibility for the creation of national and international conditions favourable to the realization of the right to development; that they have the duty to co-operate with each other in ensuring development and eliminating obstacles to development, and that they should realize their rights and fulfil their duties in such a manner as to promote a new international economic order based on sovereign equality, interdependence, mutual interest and cooperation among all States, as well as to encourage the observance and realization of human rights (article 3.1 and 3.3).

The Declaration further states that sustained action is required to promote more rapid development of developing countries and that effective international cooperation is essential in providing these countries with appropriate means and facilities to foster their comprehensive development (article 4.2). We are concerned at the information that, contrary to these commitments, the concerns of low- and middle-income countries in relation to the establishment of the new international taxation rules have not been taken into consideration in a meaningful manner. We refer to the guidelines and recommendations on the practical implementation of the right to development (A/HRC/42/38), which urge states to guarantee social protection floors and welfare, even in times of economic and financial crisis, in line with the Social Protection Floors Recommendation, 2012 (No. 202), of the International Labour Organization (para. 60). The guidelines also request States to States should prioritize the use of domestic

resources for development over the servicing of debt (para. 63) and to enhance accountability in the private sector, by publishing the taxation rates and revenues generated by major economic actors (para. 65); and recommend that Governments should develop a global and a regional taxation architecture with a view to countering the race to the bottom fuelled by tax policies that are increasingly in favour of capital to the detriment of people's welfare (para. 81).

The UN Guiding Principles Business and Human Rights were unanimously endorsed in 2011 by the Human Rights Council in its resolution (A/HRC/RES/17/31) and 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 three pillars and they recognize:

- 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 corporations performing specialised 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".

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.

In its report A/HRC/53/24/Add.4, the Working Group has reiterated that the corporate responsibility to respect human rights under the guiding principles applies to financial institutions (both public and private) and their clients. Further to this, pillar II of the guiding principles requires financial institutions to make a policy commitment to respect human rights, carry out human rights due diligence and provide for, or cooperate in, remediation where the financial institutions identify adverse impacts that it has caused or to which it has contributed.

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.

Guiding principle 22 provides that 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”.

In its report A/HRC/53/24/Add.4, the Working Group clarifies that the guiding principles require finance institutions to contribute to provide access to remedy if they have contributed to the harm.