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Mandate of the Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967

30 April 2025

Excellency,

I have the honour to address you in my capacity as Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967, pursuant to Human Rights Council resolution 1993/2Aof the Commission on Human Rights. The primary task of my mandate involves investigating and reporting on human rights violations that take place in the occupied Palestinian territory, namely the Gaza Strip and the West Bank including East Jerusalem.

I am currently preparing my annual report to the UN Human Rights Council at its 59th Session that will take place from 16 June 2025 to 11 July 2025 on the matter of the private sector's involvement in Israel's occupation, in the context of the genocidal violence unfolding in the occupied Palestinian territory, upon which I have twice reported (here and here). On 15 October 2024, I issued an open call for input and, in view of the vast number of alleged violations committed by a wide range of private actors, including arms manufacturers, raw material suppliers, tech companies, banks, insurance companies, pension funds, universities, I intend to highlight some of these actors in my upcoming report.

In this context, I would like to bring to the attention of your Excellency's Government information I have received regarding the Government Pension Fund Global (GPFG) of Norway (*Statens pensjonsfond utland*) and its investments in companies that operate in the occupied Palestinian territory. Notably, Norges Bank Investment Management, which manages the Fund and is owned by Norway, is investing in several Israeli companies, and also invests in the arm industry that supplies Israel. This raises serious concerns on Norway's obligations under international law, primarily the obligations not to aid and assist an international wrongful act.

According to the information I received:

1. The Norwegian government founded the GPFG in 1990 to accumulate surplus from the Norwegian oil revenues, and capital injections into the Fund started in

HE. Jens Stoltenberg
Minister of Finance
Norway

1996. Initially, the GPFG's investments were in government fixed-income securities. In January 1998, the Fund began to invest in equity, starting with a target portfolio of 40% equity and 60% fixed income. The allocation to equity has continued to grow.

2. Today, the GPFG is the world's largest sovereign wealth fund, with holdings in 69 countries, more than 8,500 companies, 11,083 investments and a total market value of around 19 trillion NOK worldwide (1.74 trillion USD). According to the Norges Bank Investment Management website, in 2024, GPFG had investments in 65 companies in Israel amounting to over 22 billion NOK (1.95 billion USD) (an increase of almost 7 billion NOK (450 million USD) since 2023). This investment includes companies that are involved in and associated with Israel's illegal occupation enterprise in the Palestinian territories. In addition, GPFG has investments in numerous other companies in third states, which are connected with, supplying to and/or profiting off Israel's illegal occupation and the unfolding genocidal violence, particularly in Gaza.

3. The Fund is a major European source of investment for Israel's ongoing occupation. According to an independent report, the Fund is, by itself, the largest European investor in 58 companies identified as involved in Israel's occupation, accounting for 10% of the total European contribution to companies complicit in Israel's unlawful endeavour. Their list assesses businesses from within and outside Israel which meet the narrow definition adopted by UN Human Rights Council Resolution 31/36 for inclusion in its database of business enterprises that have directly and indirectly enabled, facilitated and profited from the construction and growth of the settlements, and includes approximately 30 companies already listed on the UN Database which is due for an update later this year. GPFG is therefore invested in 37 businesses from the aforementioned list, and 13 companies on the UN Database (including several which are parent or subsidiary companies of those listed).

4. This includes:
    a. Funding of settlements (Bank Hapoalim, Bank Leumi, Israel Discount Bank, and Mizrahi Tefahot Bank) that of themselves are violations of IHL, and are core infrastructure in the denial of Palestinian self-determination in their land and the illegal forcible and permanent acquisition of territory which is an international crime of aggression;
    b. Supplying military and security technology to the Israeli military (Hewlett-Packard Enterprise Co and Motorola Solutions) that contribute to extrajudicial killings and torture, cruel and inhuman treatment and widespread violations of international humanitarian law, and are integral to sustaining Israel's unlawful occupation of and control over the Palestinian territory;
    c. Providing equipment to the Israeli government that is used in home demolitions in the West Bank, and which is implicated in the crimes of forced displacement and extrajudicial killings, and which have become ubiquitous tools in the Israeli military bombardments of the Gaza Strip in 2008-09, 2012, 2014, 2021 and 2023-25 (Caterpillar);

d. Construction of the infrastructure of apartheid, including the separation wall and the Jerusalem light rail, which are integral to the entrenchment of Israel's illegal occupation and its apartheid system (both crimes under international law) and operate to deny Palestinians their basic rights to freedom of movement and self-determination (Alstom, Cemex);
e. Pillaging in the form of quarrying in the occupied West Bank, which constitutes an international crime, and also violates the Palestinian right to self-determination including over their own natural resources, and in turn feeds into the settlement construction project that is the backbone of Israel's unlawful occupation (Heidelberg Materials).

5. Additionally, the Fund is also one of the leading European investors in a number of weapons manufacturers, for which we have reasonable grounds to believe they are supplying Israel with the necessary weapons, spare parts and components, to equip its military, which aids and assists in maintaining the unlawful occupation as well as raising a serious risk use in the commission of international crimes, including genocide, crimes against humanity of persecution, systematic and/or widespread murder and starvation, and the targeting of the civilian population. This includes, as of 31 December 2024, investments in the following companies, which the UN had also put on notice of possible violations in May 2024:

a. Leonardo s.p.a
b. RTX Corp
c. Rolls-Royce Holdings PLC
d. ThyssenKrupp
e. Oshkosh Corp
f. Rheinmetall AG

6. The Fund also invests in insurance companies that have been involved in financing and underwriting the defence industry and their connections to the ongoing violence in Palestine. Records from 2024 show investments for more than 132 million USD in Allianz SE, AXA SA, Aviva PLC, and Zurich Insurance Group AG. These are not only the largest insurance investors in weapons manufacturers, but at least two also provide insurance underwriting to Elbit Systems, Caterpillar, General Dynamics and Honeywell; all companies also listed in the UN in May 2024.

7. The gravity, scale and quantity of the crimes and violations of human rights that are taking place in the occupied Palestinian territory implicates companies well-beyond those outlined above. However, these are the key elements to provide a snapshot of egregious investments in which the Fund is critically involved.

8. Without prejudging the accuracy of the information received, I express serious concerns at the known and real risk that the alleged investment by the GPFG has facilitated and, if not stopped, will continue to facilitate violations of international human rights and international humanitarian law, including war crimes, crimes against humanity, and possibly genocide.

I am aware that in recent years the Fund has divested from Israeli companies and especially from firms operating in illegal settlements in the occupied Palestinian territory. However, it is undeniable that, as of the current state of affairs, the remaining investments may play a significant role in facilitating Israel's apparent crimes.

I am also aware that the Norwegian Ministry of Finance has issued a set of ethical guidelines for observation and exclusion from the GPFG (guidelines). These Guidelines are interpreted by the Council of Ethics, which then provides recommendations on observation or exclusion of Companies to Norges Bank from GPFG. I have read attentively the Guidelines' criteria for the exclusion of companies based on their products or on their conduct. In addition, I have also read the Annual Report for 2024 from the Council of Ethics that includes a chapter two on "Human Rights, rights of individuals in situations of war and conflict, including the West Bank and Gaza". It is clear that companies may be excluded if there is an unacceptable risk of them contributing to or being responsible for particularly serious violations of fundamental ethical norms encapsulated in the Guidelines.

Nonetheless, it is absolutely urgent that the GPFG fully comply with Norway's obligations in line with the Advisory Opinion of the International Court of Justice (ICJ) of 19 July 2024 on the "Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem". The Court found Israel's occupation – composed of its military presence, settlements, associated infrastructures, control of Palestinian natural resources – to be unlawful in its entirety on the basis of sustained violations of two peremptory norms of international law: the right to self-determination of the Palestinian people and the prohibition on the acquisition of territory by force, which constitutes the international crime of aggression under the Rome Statute of the International Criminal Court (ICC). The ICJ explicitly affirmed that "occupation cannot transfer or confer sovereign title to the occupying Power over the territory that it occupies", Israel's security concerns cannot override peremptory norms, and "the Palestinian people's right to self-determination cannot be subject to conditions on the part of [Israel], in view of its character as an inalienable right".

As your Excellency's Government fully appreciates, the right of self-determination is the most fundamental and existential right for all human beings, as it pertains to the inherent capability of a people to exist and determine themselves *as a people* in a given territory, free from foreign control and occupation. Without this right, a people – such as the Palestinians, most of whom live under Israeli occupation – are unable to exercise control over their lives and resources in the territory recognized under international law and consensus for their own exclusive and independent statehood. As a result, the denial of self-determination taints with illegality all other actions exercised against the will of the Palestinian people and jeopardises their other fundamental rights, from the rights to liberty, fair trial, movement, safe and adequate housing, dignified employment, and last but not least the right to live in safety and dignity of every Palestinian, men and women, the elderly and children alike. For decades and counting, the Israeli occupation has systematically violated Palestinian self-determination and territorial sovereignty by seizing, annexing, fragmenting, and transferring its civilian

population to the occupied territory (for more, here). The ICJ also noted that Israel's occupation is in breach of the law prohibiting racial segregation and apartheid.

Because of it the Court has determined that Israel's occupation must be withdrawn totally and unconditionally; this must happen by 18 September 2025, according to the General Assembly A/ES-10/24. Until such time as this happens, there must be no recognition, aid or assistance rendered that would assist in maintaining these wrongful acts.

Furthermore, in 2024, the ICJ has issued provisional measures connected to the risk of genocide in Gaza in the matter of *South Africa v Israel*, and the ICC has issued arrest warrants in the *Situation in the State of Palestine* for Israeli Prime Minister, Benjamin Netanyahu and former Israeli Defense Minister, Yoav Gallant, on the basis that there are reasonable grounds to believe they have committed war crimes and crimes against humanity related to persecution, widespread and/or systematic murder and starvation, and directing attacks against the civilian population in the oPt.

In light of this it is absolutely necessary that all states take all necessary measures to avoid a plausible risk of genocide occurring in Gaza, immediately review all interactions and cooperation with Israel to ensure they do not support or provide aid or assistance to its unlawful presence in the occupied Palestinian territory, including regulate the conduct of businesses, corporations and financial institutions, so they do not get involved in the unlawful occupation and apartheid regime.

Accordingly, no company can do business in the oPt without violating international law. This goes beyond simply being involved with Israeli settlements – any commercial activity that renders aid or assists Israeli forces, settlements, companies in perpetuating their unlawful presence in the OPT is illegal under international law and must be sanctioned. Such is the gravity and scale of the occupation and its entwinement with the Israeli economy as a whole, that this means every investment with Israel must come under enhanced human rights due diligence to ensure that business entities clearly identify the extent to which their investments and activities may serve to sustain Israel's unlawful occupation of the oPt, and act accordingly. Given the sustained and structural nature of Israel's occupation, and the inability to meaningfully assert influence to avoid such egregious violations, this almost invariably requires prompt divestment in order to align with corporate responsibilities under international law.

This is confirmed by the ICJ Advisory Opinion, which expressly states that any investment, of any sort, with Israel's unlawful presence – military, surveillance, civilian activity, material or immaterial, tangible or intangible resources, including border or airspace – is unlawful as it violates Palestinian self-determination (paragraph 243). Moreover, the Court confirmed that all states must "abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian Territory or parts thereof which may entrench its unlawful presence in the territory and to take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory." (paragraph 278). More importantly, **to knowingly assist, aid or abet the illegal Israeli settlements in the**

Occupied Palestinian Territory through trade or investment may constitute war crimes under international law, see, in particular, article 8(2)(b)(viii) on the "transfer, directly or indirectly, by the Occupying Power of parts of its own civilian population into the territory it occupies".

In addition, all States must 'ensure respect' for international humanitarian law by parties to an armed conflict, as required by 1949 Geneva Conventions and customary international law. States must accordingly refrain from transferring either directly or indirectly any weapon or ammunition – or parts for them – if it is expected, given the facts or past patterns of behaviour, that they would be used to violate international law. Such transfers are prohibited even if the exporting State does not intend the arms to be used in violation of the law – or does not know with certainty that they would be used in such a way – as long as there is a clear risk.

It is my assessment, Excellency, that the sustained gravity of the situation is such that proper human rights due diligence would have identified these responsibilities before the catastrophic events that have unfolded since October 2023. The continued failure to act responsibly in line with international law risks implicating all involved actors in an economy of much more serious violations and increasing the associated liability.

I further recall the obligation to prevent genocide under article I of the 1948 Convention on the Prevention and Punishment of the Crime of Genocide. On 26 January 2024, the International Court of Justice issued an order on provisional measures,[1] finding that there is a real and imminent risk of irreparable prejudice to the rights of the Palestinian population in Gaza not to be subjected to genocide and related prohibited acts. In this respect, I recall that, in its previous case law, the International Court of Justice has affirmed that the duty to prevent genocide arises when there is a serious risk that genocide will be committed. This duty requires all countries to employ all means reasonably available to them to prevent genocide in another state as far as possible, particularly where they have influence with the other state – such as where they provide military, financial or political support. This necessitates halting arms exports in light of the International Court's finding that there is a real and imminent risk of genocide in Gaza, since such arms are a means by which genocide could be perpetrated.

Separately, under customary international law, a State is internationally responsible for aiding or assisting another State in the commission of an internationally wrongful act if it does so with knowledge of the circumstances of the internationally wrongful act; and the act would be internationally wrongful if committed by the State providing aid or assistance. Such conduct could also entail direct responsibility under the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights. I note further that state officials involved in authorizing arms transfers or exports may be individually criminally liable for aiding and abetting international crimes in Gaza where they knew that the arms would be used in the commission of those crimes.

[1] Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v Israel), Order of 26 January 2024 on the request for the indication of provisional measures.

During its 55th session, the Human Rights Council called upon States to cease the sale, transfer and diversion of arms, munitions and other military equipment to Israel in order to prevent further violations of international humanitarian law and violations and abuses of human rights, and to refrain, in accordance with international norms and standards, from the export, sale or transfer of surveillance goods and technologies and less-lethal weapons, including "dual-use" items, when they assess that there are reasonable grounds to suspect that such goods, technologies or weapons might be used to violate or abuse human rights. This was also reaffirmed in April 2024 in the case of Nicaragua versus Germany (case No. 193) regarding the genocide, making it all the more relevant in this case.

Further, business enterprises, including financial institutions, have their own responsibilities under the UN Guiding Principles on Business and Human Rights to respect human rights, including international humanitarian law, and conduct human rights due diligence. When having activities linked to conflicts, businesses should conduct heightened human rights due diligence to avoid fueling violence and human rights violations (A/75/212), and on this basis make the decision to remain in or end a business relationship, or exit a challenging context more generally[2]. Given investors can also be directly linked to adverse human rights impacts through business relationships (such as through the provision of financing), investors should also request, where appropriate, that investors provide evidence that they have undertaken heightened human rights due diligence. They can also take a number of other actions in this regard, including releasing public information on the approach taken, taking escalation measures such as collaborative engagement and filing shareholder proposals, etc. 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 investing in companies that provide services to Israel could be in violation of human rights and international humanitarian law.

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 information on concrete actions/progress made by your Excellency's Government in ensuring that the GPFG divest from any companies, including investors, domiciled in your territory and/or jurisdiction or abroad, that are directly and indirectly involved in Israel's exploitation of the occupied Palestinian territory.

[2] See OHCHR policy guidance on business and human rights in challenging contexts: Considerations for remaining and exiting. https://www.ohchr.org/sites/default/files/documents/issues/business/bhr-in-challenging-contexts.pdf

2. Connected to this, please provide information on the steps taken to align the Guidelines with Norway's international legal obligations.

3. Please provide information on the measures Your Excellency's Government is taking or considering taking to ensure compliance with the Advisory Opinion of the International Court of Justice. In this context, please provide information on the measures Your Excellency's Government is also taking, or reconsidering taking to ensure compliance with General Assembly resolution ES-10/25 of September 2024 on the "Advisory opinion of the International Court of Justice on the legal consequences arising from Israel's policies and practices in the Occupied Palestinian Territory, including East Jerusalem, and from the illegality of Israel's continued presence in the Occupied Palestinian Territory".

4. Please provide information on the possibilities that persons affected by the activities of businesses domiciled in your jurisdiction have access to redress in your country, through judicial or extrajudicial State mechanisms.

5. Please provide information on how Norway's human rights policy applies in cases of investing in defense companies still supplying to Israel. In this context, please provide information on the steps taken by Your Excellency's Government to comply with the provisional measure of the International Court of Justice.

Please note that I may refer to this endeavor and related concerns in the report I am preparing for the Human Rights Council at its 59th session that will take place from **16 June 2025 to 11 July 2025**. I would welcome any information or clarifications you may have on this by 30 May 2025. Please do send any information in writing to *hrc-sr-opt@un.org*.

Thank you for your kind assistance in this matter.

Francesca Albanese
Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967

occupied since 1967

Annex

Reference to international human rights law

In connection with above alleged facts and concerns, I would like to draw the attention of your Excellency's Government to the international human rights standards, the norms of international humanitarian law which are applicable regarding the present allegations.

On 19 July 2024, the International Court of Justice (ICJ), the principal judicial organ of the United Nations (UN), issued its Advisory Opinion on the Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem. In the operative paragraph of the Opinion, the Court found, in relevant part, that:

1) Israel's continued presence in the occupied Palestinian territory (oPt) is unlawful;
2) Israel is under an obligation to bring its unlawful presence in the oPt to an end as rapidly as possible;
3) Israel is under an obligation to immediately cease all new settlement activity and to evacuate all settlers from the oPt;
4) Israel has the obligation to make reparation for the damage caused to all natural or legal persons concerned in the oPt;
5) All States are under an obligation not to recognise as legal the situation arising from the unlawful presence of Israel in the oPt and not to render aid or assistance in maintaining the situation created by Israel's continued presence in the oPt.

Legally, the ongoing prolonged occupation constitutes an act of aggression in violation of jus ad bellum, violating the non-derogable right of the Palestinian people to self-determination. The International Court of Justice (hereinafter the ICJ) mandated Israel to terminate its occupation, dismantle all settlements, and the associated settlement regime, provide reparations to Palestinian victims, and facilitate the return of Palestinian people displaced in 1967. At the same time, the ICJ provides that all States must co-operate with the modalities required by the UN General Assembly and Security Council to ensure an end to the occupation. The General Assembly Resolution passed on 18 September 2024 established those modalities, reiterating the obligations of third States set out in the Advisory Opinion. The Resolution calls upon all States to, among other measures, "take steps towards ceasing the importation of any products originating in the Israeli settlements, as well as the provision or transfer of arms, munitions and related equipment to Israel, the occupying Power, in all cases where there are reasonable grounds to suspect that they may be used in the Occupied Palestinian Territory." Secondly, the ICJ observes that all States are not to render aid or assistance in maintaining the situation created by Israel's illegal presence. Arms and intelligence assistance to the occupation army by third States play a vital role in maintaining the occupation. Thirdly, all States are "to ensure that any impediment resulting from the illegal presence of Israel in the Occupied Palestinian Territory to the exercise of the Palestinian people of its right to self-determination is brought to an end." The impediments currently experienced by the people of Gaza in the exercise of their right to self-determination are corporal – death, hunger, disease and climate all ravaging the population. Activities of the private

companies or financial institutions that maintain and aggravate these conditions must be brought to an end. Fourthly, the ICJ states that "all the States parties to the Fourth Geneva Convention have the obligation (…) to ensure compliance by Israel with international humanitarian law as embodied in that Convention."

Common article 1 to the four Geneva Conventions of 1949 places a standing obligation on States to "respect and ensure respect" for the Conventions' protections in all circumstances. In its authoritative commentary to common article 1, the International Committee of the Red Cross (ICRC) explains that the article 1 obligation requires, inter alia, that States "refrain from transferring weapons if there is an expectation, based on facts or knowledge of past patterns, that the weapons would be used to violate the Conventions." Thus, if a transferring state knows that the state receiving the weapons systematically commits violations of international humanitarian law using certain weapons, the transferring state must deny further transfers of those weapons, even if those weapons could also be used lawfully.

Principle 4 of the OSCE Principles Governing Conventional Arms Transfers requires States to "promote and, by means of an effective national control mechanism, exercise due restraint in the transfer of conventional arms and related technology." In order to give effect to that principle, States "will take into account" a number of factors in considering any proposed arms exports. They are then required to avoid any transfers which breach any or all of the OSCE criteria contained within the OSCE principles.

According to the article I of the 1948 Convention on the Prevention and Punishment of the Crime of Genocide, the Contracting Parties confirm that genocide, whether committed in time of peace or in time of war, is a crime under international law which they undertake to prevent and to punish.

I would also 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 consultations with governments, civil society, human rights defenders 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 activities 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". 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, guiding principle 1 reiterates that States must take appropriate measures to "prevent, investigate, punish and remedy such abuses through effective policies, laws, regulations and adjudication". Guiding principle 3 further requires, among other things, that a State "provide effective guidance to business enterprises on how to respect human rights throughout their operations".

Guiding principle 4 establishes that States should take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the States or that receive substantial support and services from State agencies, where appropriate by requiring human rights due diligence.

Principles 11 to 24 and principles 29 to 31 provide guidance to business enterprises on how to meet their responsibility to respect human rights and to provide for remedies when they have cause or contributed to adverse impacts. Moreover, the commentary of principle 11 states that "business enterprises should not undermine States' abilities to meet their own human rights obligations, including by actions that might weaken the integrity of judicial processes". The commentary of guiding principle 13 notes that "[b]usiness enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. […] Business enterprise's 'activities' are understood to include both actions and omissions; and its 'business relationships' are understood to include relationships with business partners, entities in its value chain, and any other non-State or State entity directly linked to its business operations, products or services".

The guiding principles have identified two main components to the business responsibility to respect human rights, which require that "business enterprises: (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur; [and] (b) 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" (guiding principle 13).

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

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

Furthermore, according to guiding principle 26, States should take appropriate measures to ensure the effectiveness of domestic judicial mechanisms when dealing with business-related human rights abuses, including by considering how to limit legal, practical and other obstacles that may lead to denial of access to remedy.

In particular, in its Information Note on responsible business conduct in the arms sector: Ensuring business practice in line with the UN Guiding Principles on Business and Human Rights, the Working Group on Business and Human Rights recommends States to:

- Amend national and regional export control legislation governing the arms sector to include reference to the standalone responsibility of all businesses in the sector to conduct human rights due diligence in line with the guiding principles.
- Introduce mandatory human rights due diligence legislation with enhanced human rights due diligence obligations for the arms sector.
- Publicly communicate information about risk assessments in export licence approval decisions.
- Establish independent oversight of arms transfers through parliamentary commissions, national human rights institutions, and other independent mechanisms. Ensure that detailed, disaggregated data is provided to such mechanisms to allow for genuine assessment of transfers.
- Ensure that national export control legislation prohibits the use of offshoring as a means of circumventing export controls.
- Take additional steps to protect against rights abuses by arms companies that are owned (in part or in whole) or controlled by the State, or that receive substantial support from State agencies.
- Ensure that all political processes related to arms transfers, including the export control process, are protected from undue corporate influence, including safeguards to ensure that arms sector lobbying activities are transparent and responsible.
- Grant legal standing both to victims of human rights violations originating in the arms sector and to human rights CSOs to challenge export licences in administrative courts.
- Grant legal standing to victims of human rights violations originating in the arms sector to join legal actions against arms companies, including as civil party in criminal proceedings. Expand definitions of "affected persons" beyond only direct victims of armed attacks.
- Commit to establishing and using State-based non-judicial grievance mechanisms to deliver remedy and accountability for human rights violations originating in the arms sector, including by allowing challenges to export licences, even where previously approved by government.

Guiding principle 7 on supporting business respect for human rights in conflict affected areas provides that States should help ensure that business enterprises operating in those contexts are not involved with such abuses, including by: (a) Engaging at the earliest stage possible with business enterprises to help them identify, prevent and mitigate the human rights-related risks of their activities and business relationships; (b) Providing adequate

assistance to business enterprises to assess and address the heightened risks of abuses, paying special attention to both gender-based and sexual violence; (c) Denying access to public support and services for a business enterprise that is involved with gross human rights abuses and refuses to cooperate in addressing the situation; (d) Ensuring that their current policies, legislation, regulations and enforcement measures are effective in addressing the risk of business involvement in gross human rights abuses.

The UN Working Group on Business and Human Rights, in its report on "business, human rights and conflict-affected regions: towards heightened action (A/75/212), urges home and host States to use their key policy tools and levers to ensure that business engages in conflict-sensitive heightened human rights due diligence when operating in conflict-affected areas. To conduct heightened human rights due diligence, business should focus on three main steps: first, identify the root causes of tensions and potential triggers, which include the contextual factors such as the characteristics of a country or region that can affect conflict, and the real and perceived grievances that can drive conflict. This conflict analysis will help identify the human rights abuses or impacts that may arise due to the conflict and not just business operations. There will be a difference between workplace risks based on normal safety concerns versus those related to employees belonging to different groups that were parties to a conflict. Second, map the main actors in the conflict and their motives, capacities and opportunities to inflict violence, which include affected stakeholders, parties to the conflict and “mobilizers”, those people or institutions using grievances and resources to mobilize others, either for violence or for peaceful conflict resolution. Businesses should pay particular attention to human rights defenders, those “individuals or groups that, in their personal or professional capacity and in a peaceful manner, strive to protect and promote human rights.” In conflict-affected contexts, human rights defenders may share the same claims as a party to the conflict but advocate for rights holders in a peaceful manner. Businesses should, therefore, be careful to differentiate between the two, and not expose human rights defenders to undue risks, for example by initiating frivolous legal proceedings or reporting them to authorities. Third, identify and anticipate the ways in which the businesses’ own operations, products or services impact upon existing social tensions and relationships between the various groups, and/or create new tensions or conflicts. The report also underscores that there is ample evidence of the differentiated impact of violence on women and girls and that conflict exacerbates gender-based discrimination. Accordingly, it is important for business to realize the specific experience of women and girls in conflict and post-conflict situations and, given the risks to women and girls of sexual violence, discrimination and pervasive inequality, the private sector should address gender and conflict as part of any heightened human rights due diligence.

Moreover, the Working Group on discrimination against women and girls, in its report on the gendered inequalities of poverty (A/HRC/53/39), calls on corporations, and the States and international and regional organizations exercising jurisdiction and control over them, to contribute to the realization of the rights of all women and girls, implement participatory gender and human rights impact and due diligence processes, in compliance with the Guiding Principles on Business and Human Rights, and ensure that grievance mechanisms and remedies for business-related abuses are accessible, effective and gender-transformative.

I also wish to recall that the Arms Trade Treaty calls on the exporting State Party to take into account the risk of the arms being used to commit or facilitate serious acts of gender-based violence or serious acts of violence against women and children (art. 7(4)).

Similarly, general recommendation No. 30 on women in conflict prevention, conflict and post-conflict situations of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) stresses that the proliferation of conventional arms, especially small arms, including diverted arms from the legal trade, can have a direct or indirect effect on women as victims of conflict-related gender-based violence, as victims of domestic violence and also as protesters or actors in resistance movements, and urges that State Parties address the gendered impact of international transfers of arms, especially small and illicit arms, including through the ratification and implementation of the Arms Trade Treaty (para. 32(e)).

Article 7 of the Declaration on the right to development states that all States should promote the establishment, maintenance and strengthening of international peace and security and, to that end, should do their utmost to achieve general and complete disarmament under effective international control, as well as to ensure that the resources released by effective disarmament measures are used for comprehensive development, in particular that of the developing countries. I also refer to the guidelines and recommendations on the practical implementation of the right to development developed by the Special Rapporteur on the right to development (A/HRC/42/38). The guidelines request States to collectively disarm and redirect the resources resulting from such disarmament to economic and social development (para. 84). The guidelines further highlight that States where transnational corporations and other business enterprises (or their parent or controlling companies) are hosted or incorporated should take measures – including the necessary administrative, legislative, investigative and adjudicatory measures – to ensure that independent authorities provide prompt, accessible and effective remedies for the human rights violations of these enterprises (para. 155).

I further recall that the Security Council, in its landmark resolution 1325 (2000), expressed explicit concern that civilians, particularly women and children, account for the vast majority of those adversely affected by armed conflict, including as refugees and internally displaced persons, and increasingly are targeted by combatants and armed elements, and recognized the consequent impact this has on durable peace and reconciliation.

It is also important to recall that the Committee on Economic, Social and Cultural Rights, in its general comment 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 ".

I wish to recall that the right to adequate housing is enshrined in article 25(1) of the Universal Declaration of Human Rights, as well as in article 11(1) of the International Covenant on Economic, Social and Cultural Rights (ICESCR), both of which state that

everyone has the right to an adequate standard of living, including housing. In its general comment No. 4 on the right to adequate housing, the Committee on Economic, Social and Cultural Rights has clarified that the right to housing should not be interpreted in a narrow or restrictive sense, such as merely having a roof over one's head; rather, it should be seen as the right to live somewhere in security, peace and dignity.

In this regard, I wish to refer to the 2022 report (A/77/190) on the right to adequate housing during violent conflict presented by the Special Rapporteur on the right to adequate housing to the General Assembly. In it, the Special Rapporteur concluded that, while housing is not expressly mentioned in many provisions of international humanitarian law, it is generally protected in international humanitarian law as a "civilian object" or "civilian property". As long as housing is inhabited by civilians, attacks on it would amount to an attack on civilians prohibited by international humanitarian law.

I wish to draw the attention of Your Excellency's Government to the right to a clean, healthy and sustainable environment as recognized by resolutions A/HRC/Res./48/13 and A/Res./76/300. I also wish to highlight the Framework Principles on Human Rights and the Environment detailed in the 2018 report of the Special Rapporteur on Human Rights and the Environment (A/HRC/37/59).The principles provide that States must ensure a safe, clean, healthy and sustainable environment in order to respect, protect and fulfil human rights (principle 1); States must respect, protect and fulfil human rights in order to ensure a safe, clean, healthy and sustainable environment (principle 2).