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Joint Statement: UK corporate accountability network reiterates UN call for legal consequences for companies involved in human rights violations against the Palestinian people

27 August 2025. The undersigned 23 civil society organisations, dedicated to ending corporate abuse of human rights, labour rights and the environment, welcome the new UN report, *From economy of occupation to economy of genocide*, written by the Special Rapporteur for human rights in the occupied Palestinian territory, Francesca Albanese.¹ The report highlights the failure of corporations to respect international human rights and humanitarian law by undertaking business activities that sustain Israel's illegal occupation and the ongoing genocide in Gaza. This report builds on decades of previous research highlighting actual and potential adverse human rights impacts by businesses in the occupied Palestinian territory.²

The Corporate Justice Coalition has long called for the UK Government to implement the UN Guiding Principles on Business and Human Rights (UNGPs)³ through binding domestic legislation that would require UK companies and the public sector to take all reasonable steps to prevent harm in their operations and value chains, including by carrying out human rights and environmental due diligence, and deliver consequences for those failing to do so. Despite this, the UK government continues to rely on voluntary

action⁴ - at great costs to workers, families and the environment here in the UK and around the world, including in the occupied Palestinian territory.

As the Special Rapporteur emphasises, the corporate responsibility to respect human rights under the UNGPs exists independently from and in addition to the State duty to protect human rights.⁵ Corporations are expected to conduct periodic human rights due diligence and, in the context of armed conflict or occupation, heightened human rights due diligence.⁶ As the Special Rapporteur points out, any corporate entity conducting proper human rights due diligence should have ended its involvement with the Israeli occupation of the Palestinian territory long ago to avoid profiting from and enabling human rights violations and crimes.⁷ Corporate activities in these contexts can never be 'neutral' and a failure to act in accordance with heightened risks can lead to complicity and criminal liability under international law.⁸

Referencing the prohibition of the use of force and the right of the Palestinian people to self-determination, the International Court of Justice found Israel's presence in the entirety of the Palestinian territory, occupied since 1967, to be illegal.⁹ The Court further found that Israel's discriminatory laws and policies violate international law on preventing, prohibiting and eradicating racial segregation and apartheid.¹⁰

Corporations may be found to have knowingly contributed to the violation of the Palestinian right to self-determination; the annexation of Palestinian territory; maintenance of an unlawful occupation and therefore the crime of aggression and associated human rights violations; crimes of apartheid and genocide; and other ancillary crimes and violations.¹¹

Corporations and individuals can be held to account in both domestic and international courts for violating international humanitarian law or international criminal law. For example, individual executives in charge of corporations can be held criminally liable before international tribunals, such as the International Criminal Court, for the actions of their corporations.¹² In domestic courts, corporate accountability can be enforced by applying international law, domestic criminal laws, and adjacent domestic legislation such as proceeds of crime legislation.¹³ Liability can also arise for complicity in international crimes through the provision of logistical, financial or operational support.¹⁴

The UN report exposes the role of military, tech, building and construction, extraction, water and agriculture, retail, tourism, finance and academic sectors in causing, contributing to or being directly linked to human rights violations, international crimes and environmental destruction. Importantly, the Special Rapporteur's report singles out specific UK entities for their reported involvement in activities related to Israel's

occupation of the Palestinian territory or genocide in Gaza, building on and complementing the work of others, including years of work by Palestinian researchers and a UN database which records firms involved in relevant activities.¹⁵

As well as failing to hold UK entities accused of involvement in Israel's occupation and the genocide in Gaza to account, the UK's broader trade relationship with Israel has also helped to normalise violations of international law. The UK Government continues to allow UK firms to trade with and invest in businesses based in illegal settlements on the West Bank. These economic relations help to make such enterprises profitable, boost the settlement economy, maintain the system of apartheid, and sustain Israel's unlawful presence in the occupied Palestinian territory.

Illegal Israeli settlements and outposts, and the policy that drives them, are inextricably linked to numerous human rights abuses and environmental destruction. This includes, among many others, the demolition of Palestinian homes,¹⁶ the restriction of movement for Palestinians to access other villages and farmland by blocking roads and installing checkpoints;¹⁷ the appropriation of natural resources, including land and water, to the detriment of Palestinians;¹⁸ the destruction of Palestinian agriculture and environment through settlement pollution, wastewater and hazardous waste transferred from Israel;¹⁹ and settler violence against Palestinians.²⁰

The UK has failed to suspend, or even review, its existing trade agreement with the Israeli state, despite the text of the deal itself adopting "respect for human rights" as an "essential element".²¹ The International Court of Justice found that all states are under an obligation 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.²² The UK's failure to take action to address its trade relations with the Israeli state contributes to the impunity enjoyed by Israel with a lack of significant consequences for breaches of international law.

The undersigned organisations reiterate the Special Rapporteur's calls to Member States and corporate entities to comply with their existing obligations under international law. The UNGPs must urgently be implemented into binding law to ensure that human rights are better protected against violations by businesses and that access to remedy is improved. Additionally, the corporate entities and individuals who are complicit in the atrocities committed against the Palestinian people must be held to account. The continued violation of Palestinian rights and any action enabling or profiting from it has to come to an immediate end.

The UK Government must

- (a) Impose an arms embargo on Israel covering any products, technology and services, including dual-use items and civilian heavy machinery, where there's a risk they could be used to assist Israel's occupation of the Palestinian territory or its genocidal attacks on Gaza;
- (b) Ban trade and economic relations with and investment in Israel's illegal settlements, and suspend the UK-Israel Trade and Partnership Agreement;
- (c) Expand sanctions, including asset freezes, on all entities and individuals involved in activities that may endanger the Palestinians;
- (d) Enforce accountability, ensuring that corporate entities and executives within UK jurisdiction face legal consequences for any involvement in serious violations of international law including benefiting from the proceeds of crime;
- (e) Adopt a Business, Human Rights and Environment Act to bring the UNGPs into binding legislation and improve access to remedy for those impacted by corporate human rights and environmental abuses in the UK and around the world, including the occupied Palestinian territory.

UK corporate entities must

- (a) Promptly cease all activities that cause or contribute to human rights violations and international crimes against the Palestinian people, and terminate business relationships directly linked to such violations in accordance with international standards applicable to companies.

Signed:

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|----------------------------------------------------------------|-------------------------------------------------------|
| 1. Amnesty International | 12. Global Legal Action Network (GLAN) |
| 2. Amos Trust | 13. Global Witness |
| 3. Anti-Slavery International | 14. International Centre for Justice for Palestinians |
| 4. Business & Human Rights Resource Centre | 15. ICAHD UK |
| 5. Campaign Against Arms Trade (CAAT) | 16. Labour Behind the Label |
| 6. Corporate Justice Coalition | 17. London Mining Network |
| 7. Corporate Watch | 18. Rights and Accountability in Development (RAID) |
| 8. Earthsight | 19. Scottish Fair Trade Forum |
| 9. Environmental Justice Foundation | 20. The Circle |
| 10. Friends of the Earth (England, Wales and Northern Ireland) | 21. Trade Justice Movement |
| 11. Global Justice Now | 22. Trócaire |
| | 23. Water Witness International |

Annex

UK entities referenced in UN Reports or Procedures as having activities connected to the occupied Palestinian territory (oPt)¹

UK entities	Activities connected to the oPt	UN Report/Procedure
BAE systems	"the transfer of arms and ammunition by your company [BAE systems] to Israel, which is likely to have enabled deliberate, disproportionate or indiscriminate attacks in Gaza by the Israeli military, which has resulted in extraordinary loss of life and serious injury, the widespread destruction and damage of homes, the destruction of vital food and water infrastructure, health, education, and justice facilities, and other catastrophic impacts human rights violations."	UN communications procedure to BAE system (17 May 2024) ²³
JCB (J.C. Bamford Excavators Ltd.)	"The supply of equipment and materials facilitating the construction and the expansion of settlements and the wall, and associated infrastructure;"	OHCHR database (28 February 2020) and its update (30 June 2023) ²⁴
Opodo Ltd.	"The provision of services and utilities supporting the maintenance and existence of settlements, including transport;"	OHCHR database (28 February 2020) and its update (30 June 2023)
Greenkote P.L.C	"The use of natural resources, in particular water and land, for business purposes;"	OHCHR database (28 February 2020) and its update (30 June 2023)
BP PLC	<p>"At a time of increased brutality the British company BP PLC is expanding involvement in the Israeli economy, with exploration licences confirmed in March 2025, which allow BP to explore Palestinian maritime expanses illegally exploited by Israel."</p> <p>"BP and Chevron are also the largest contributors to Israeli imports of crude oil [...]"</p>	Report of the Special Rapporteur Francesca Albanese (30 June 2025) ²⁵

¹ The companies listed in this annex have been identified in UN Reports or Procedures. Please see the full Reports and Procedures referenced below for more information.

Barclays	<p>"Some of the world's largest banks, including BNP Paribas and Barclays, stepped in to boost market confidence by underwriting these international and domestic treasury bonds, allowing Israel to contain the interest rate premium, despite a credit downgrade."</p> <p>"As the main source of finance for the Israeli State budget, treasury bonds have played a critical role in funding the ongoing assault on Gaza."</p> <p>"Similarly, in 2024, Barclays provided \$2 billion in loans and underwriting to OHCHR database-listed companies, \$862 million to Lockheed Martin and \$228 million to Leonardo."</p>	Report of the Special Rapporteur Francesca Albanese (30 June 2025)
University of Edinburgh	"[T]he University of Edinburgh holds nearly £25.5 million (\$31.72 million) (2.5 per cent of its endowment) in four tech giants – Alphabet, Amazon, Microsoft and IBM – central to the Israeli surveillance apparatus and the ongoing Gaza destruction."	Report of the Special Rapporteur Francesca Albanese (30 June 2025)
Unilever PLC	"Ben & Jerrys continues to fight to implement its decision to withdraw sales to colonies against efforts of its parent company Unilever."	Report of the Special Rapporteur Francesca Albanese (30 June 2025)

Entities listed on the London Stock Exchange that are referenced within the report of the Special Rapporteur Francesca Albanese (30 June 2025)

Entities listed on the London Stock Exchange	Reference to these companies within the report of the Special Rapporteur Francesca Albanese (30 June 2025)
Airbnb Inc	"Booking Holdings Inc. and Airbnb, Inc. list properties and hotel rooms in Israeli colonies. [...] Airbnb has also amplified its colonial profiteering, growing from 139 listings in 2016 to 350 in 2025, collecting up to 23 per cent commission. These listings are linked with restricting Palestinian access to land and endangering nearby villages. In Tekoa, Airbnb enables settler promotion of a "warm and loving community", whitewashing settler violence against the neighbouring Palestinian village of Tuqu'."
Allianz SE	"Global insurance companies, including Allianz and AXA, also invest large sums in shares and bonds implicated in the occupation and genocide, partly as capital reserves for policyholder claims and regulatory

	requirements, but primarily to generate returns. Allianz holds at least \$7.3 billion [...] Their insurance policies also underwrite the risks other companies necessarily take when operating in Israel and the occupied Palestinian territory, thus enabling the commission of human rights abuses and “de-risking” the operational environment.”
Alphabet Inc.	<p>“In 2021, Israel awarded Alphabet Inc. (Google) and Amazon.com, Inc. a \$1.2 billion contract (Project Nimbus) – largely funded through Ministry of Defense expenditure – to provide core tech infrastructure.”</p> <p>“Microsoft, Alphabet and Amazon grant Israel virtually government-wide access to their cloud and artificial intelligence technologies, enhancing data processing, decisionmaking and surveillance and analysis capacities.”</p>
Amazon.com, Inc.	<p>“In 2021, Israel awarded Alphabet Inc. (Google) and Amazon.com, Inc. a \$1.2 billion contract (Project Nimbus) – largely funded through Ministry of Defense expenditure – to provide core tech infrastructure.”</p> <p>“Microsoft, Alphabet and Amazon grant Israel virtually government-wide access to their cloud and artificial intelligence technologies, enhancing data processing, decisionmaking and surveillance and analysis capacities.”</p>
AXA SA	“Global insurance companies, including Allianz and AXA, also invest large sums in shares and bonds implicated in the occupation and genocide, partly as capital reserves for policyholder claims and regulatory requirements, but primarily to generate returns [...] AXA, despite some divestment decisions, still invests at least \$4.09 billion in tracked companies named in the present report.”
Barclays PLC	<p>“Some of the world’s largest banks, including BNP Paribas and Barclays, stepped in to boost market confidence by underwriting these international and domestic treasury bonds, allowing Israel to contain the interest rate premium, despite a credit downgrade.”</p> <p>“As the main source of finance for the Israeli State budget, treasury bonds have played a critical role in funding the ongoing assault on Gaza.”</p> <p>“Similarly, in 2024, Barclays provided \$2 billion in loans and underwriting to OHCHR database-listed companies, \$862 million to Lockheed Martin and \$228 million to Leonardo.”</p>
Blackrock	“These financial entities channel billions of dollars into treasury bonds and companies directly involved in Israeli occupation and genocide. Blackrock (and its subsidiary, iShares) and Vanguard are among the largest institutional investors in many companies, holding these shares for distribution among their indexes of mutual funds and electronically traded funds (ETFs).”
BNP Paribas SA	“Some of the world’s largest banks, including BNP Paribas and Barclays, stepped in to boost market confidence by underwriting these international and domestic treasury bonds, allowing Israel to contain the interest rate premium, despite a credit downgrade.”

	<p>"As the main source of finance for the Israeli State budget, treasury bonds have played a critical role in funding the ongoing assault on Gaza."</p> <p>"From 2021 to 2023, BNP Paribas was a top European financier of the weapons industry supplying Israel, providing \$410 million in loans to Leonardo, among others, alongside \$5.2 billion in loans and underwriting for OHCHR database-listed companies."</p>
BP PLC	<p>"At a time of increasing brutality, the British company BP PLC is expanding involvement in the Israeli economy, with exploration licences confirmed in March 2025, which allow BP to explore Palestinian maritime expanses illegally exploited by Israel."</p> <p>"BP and Chevron are also the largest contributors to Israeli imports of crude oil [...]"</p>
Caterpillar Inc.	<p>"For decades, Caterpillar Inc. has provided Israel with equipment used to demolish Palestinian homes and infrastructure [...] Israel has evolved Caterpillar's D9 bulldozer into automated, remote-commanded core weaponry of the military, deployed in almost every military activity since 2000, clearing incursion lines, "neutralizing" the territory and killing Palestinians. Since October 2023, Caterpillar equipment has been documented as being used to carry out mass demolitions – including of homes, mosques and life-sustaining infrastructure – raid hospitals and burying alive wounded Palestinians. In 2025, Caterpillar secured a further multi-million dollar contract with Israel."</p>
Chevron Corporation	<p>"The United States Chevron Corporation, in consortium with Israeli NewMed Energy (a subsidiary of the OHCHR database-listed Delek Group), extracts natural gas from the Leviathan and Tamar fields; it paid the Government of Israel \$453 million in royalties and taxes in 2023. Chevron's consortium supplies more than 70 per cent of Israeli energy consumption. Chevron also profits from its part-ownership of the East Mediterranean Gas pipeline, which passes through Palestinian maritime territory, and from gas export sales to Egypt and Jordan."</p>
FANUC Corporation	<p>"Suppliers such as the Japanese FANUC Corporation provide robotic machinery for weapons production lines, including for Israel Aerospace Industries, Elbit Systems and Lockheed Martin."</p>
Glencore PLC	<p>"Coal for electricity to Israel originates primarily from Colombia (60 per cent of Israeli coal imports in 2023-24); United States-headquartered Drummond Company, Inc. and the Swiss-based Glencore PLC are the primary suppliers. Their respective subsidiaries own the mines and the three ports involved in the delivery of 15 coal shipments to Israel since October 2023, including six shipments after Colombia suspended coal exports to Israel in August 2024. Glencore was also involved in shipments from South Africa; these shipments accounted for 15 per cent of Israeli coal imports in 2023 and 2024."</p>
Heidelberg Materials AG	<p>"The German Heidelberg Materials AG, through its subsidiary Hanson Israel, has contributed to the pillage of millions of tons of dolomite rock from the Nahal Raba quarry on land seized from Palestinian villages in the</p>

	West Bank. In 2018, Hanson Israel won a public tender to supply materials from that quarry for colony construction, and has since nearly exhausted the quarry, prompting ongoing expansion requests.”
HP Inc.	“Hewlett Packard (HP) has long enabled the apartheid systems of Israel, supplying technology to the Coordination of Government Activities in the Territories (COGAT), the prison service and police. Since the 2015 split of the company into Hewlett Packard Enterprises and HP Inc., opaque business structures have obscured the roles of their seven remaining Israeli subsidiaries.”
International Business Machines Corp	“IBM has operated in Israel since 1972, training military and intelligence personnel – especially from Unit 8200 – for the technology sector and start-up scene. Since 2019, IBM Israel has operated and upgraded the central database of the Population and Immigration Authority, enabling collection, storage and governmental use of biometric data on Palestinians, and supporting the discriminatory permit regime of Israel.”
Leonardo S.p.A	“In partnership with companies such as Israel Aerospace Industries, Elbit Systems and Leonardo DRS, Inc.-owned RADA Electronic Industries, Israel has evolved Caterpillar’s D9 bulldozer into automated, remote-commanded core weaponry of the military, deployed in almost every military activity since 2000, clearing incursion lines, “neutralizing” the territory and killing Palestinians.”
Lockheed Martin Corp	“Israel benefits from the largest-ever defence procurement programme – for the F-35 fighter jet, led by United States-based Lockheed Martin”
Microsoft Corp.	“Microsoft has been active in Israel since 1991, developing its largest centre outside the United States. Its technologies are embedded in the prison service, police, universities and schools – including in colonies. Microsoft has been integrating its systems and civilian tech across the Israeli military since 2003, while acquiring Israeli cybersecurity and surveillance start-ups.”
Palantir Technologies Inc.	“There are reasonable grounds to believe Palantir has provided automatic predictive policing technology, core defence infrastructure for rapid and scaled-up construction and deployment of military software, and its Artificial Intelligence Platform, which allows real-time battlefield data integration for automated decision-making. In January 2024, Palantir announced a new strategic partnership with Israel and held a board meeting in Tel Aviv “in solidarity”; in April 2025, Palantir’s Chief Executive Officer responded to accusations that Palantir had killed Palestinians in Gaza by saying, “mostly terrorists, that’s true”.”
Vanguard	“These financial entities channel billions of dollars into treasury bonds and companies directly involved in Israeli occupation and genocide. Blackrock (and its subsidiary, iShares) and Vanguard are among the largest institutional investors in many companies, holding these shares for distribution among their indexes of mutual funds and electronically traded funds (ETFs).”
Volvo AB	“The Korean HD Hyundai and its partially owned subsidiary, Doosan, alongside the Swedish Volvo Group and other major heavy machinery manufacturers, have long been linked to the destruction of Palestinian property, each supplying equipment through exclusively licensed Israeli

	dealers. Volvo's licensee is an OHCHR database-listed company and together they own Merkavim Transportation Technologies Ltd., which produces armoured buses sold to service colonies. Since at least 2007, Volvo machinery has been used to raze Palestinian areas, including in East Jerusalem and Masafer Yatta."
Unilever PLC	"Ben & Jerrys continues to fight to implement its decision to withdraw sales to colonies against efforts of its parent company Unilever."

References

¹ UN Human Rights Council, 'Report of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967, Francesca Albanese: From economy of occupation to economy of genocide' (advance edited version; 30 June 2025) UN Doc A/HRC/59/23.

² For example: UN Human Rights Council, 'Report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem' (7 February 2013) UN Doc A/HRC/22/63; Office of the UN High Commissioner for Human Rights (Mandate of the Working Group on the issue of human rights and transnational corporations and other business enterprises), 'Statement on the implications of the Guiding Principles on Business and Human Rights in the context of Israeli settlements in the Occupied Palestinian Territory' (6 June 2014); UN Human Rights Council, 'Report of the United Nations High Commissioner for Human Rights: Database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem' (1 February 2018) UN DOC A/HRC/37/39; UN Human Rights Council, 'Report of the United Nations High Commissioner for Human Rights: Database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem' (28 February 2020) UN DOC A/HRC/43/71; Office of the UN High Commissioner for Human Rights, 'OHCHR update of database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem' (30 June 2023).

³ *UN Guiding Principles on Business and Human Rights* (2011) UN Doc HR/PUB/11/04 (UNGPs).

⁴ Question for Department for Business and Trade by John McDonnell (UIN 54597, tabled on 30 May 2025; answered on 9 June 2025).

⁵ UN Human Rights Council, 'From economy of occupation to economy of genocide' (n 1) Annex paras 7 and 39.

⁶ *ibid* Annex para 10; UNGPs principle 7, 17, 20.

⁷ UN Human Rights Council, 'From economy of occupation to economy of genocide' (n 1) paras 3 and 92.

⁸ *ibid* Annex paras 16-17.

⁹ *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem* (Advisory Opinion; 2024) paras 261-264.

¹⁰ *ibid* paras 226-229.

¹¹ UN Human Rights Council, 'From economy of occupation to economy of genocide' (n 1) para 20.

¹² *ibid* Annex para 19.

¹³ *ibid* Annex paras 22-29.

¹⁴ UN Human Rights Council, 'From economy of occupation to economy of genocide' (n 1) Annex paras 17-21.

¹⁵ Office of the UN High Commissioner for Human Rights, 'Database of Business Enterprises Pursuant to Human Rights Council Resolutions 31/36 and 53/25' available on <www.ohchr.org/en/business/bhr-database> (accessed 8 August 2025).

¹⁶ UN General Assembly, 'Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, and the occupied Syrian Golan' (12 September 2024) UN Doc A/79/347 paras 39-40.

¹⁷ *ibid* para 47.

¹⁸ UN Human Rights Council, 'Report of the United Nations High Commissioner: Allocation of water resources in the Occupied Palestinian Territory, including East Jerusalem' (15 October 2021) UN Doc A/HRC/48/43; UN General Assembly, 'Report of the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel (14 September 2022) paras 35-39; *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem* (n 9) paras 126-129.

¹⁹ UN General Assembly, 'Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, and the occupied Syrian Golan' (12 September 2024) UN Doc A/79/347 para 49; UN General Assembly, 'Report of the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel (14 September 2022) paras 72, 74; *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem* (n 9) paras 130.

²⁰ UN Human Rights Council, 'Report of the United Nations High Commissioner for Human Rights: Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, and in the occupied Syrian Golan' (15 March 2023) paras 36-48; *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem* (n 9) paras 149-154.

²¹ The provisions of the EU-Israel Trade Agreements concerning human rights are incorporated into the UK-Israel Agreement, *mutatis mutandis*, without modification. Accordingly, the UK-Israel Agreement provides that respect for democratic principles and human rights constitute an essential element of the Agreement.

²² *Legal Consequences arising from the Policies and Practices of Israel in the occupied Palestinian Territory, including East Jerusalem* (Advisory Opinion) 2024 para 278.

²³ Mandates of the Working Group on the issue of human rights and transnational corporations and other business enterprises et al, 'BAE Systems' (17 May 2014) AL OTH 41/2024 available on <<https://spcommreports.ohchr.org/TMResultsBase/DownloadPublicCommunicationFile?gId=28891>> (accessed 20 August 2025).

²⁴ UN Human Rights Council, 'Report of the United Nations High Commissioner for Human Rights: Database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem' (28 February 2020) UN Doc A/HRC/43/71; Office of the UN High Commissioner for Human Rights, 'OHCHR update of database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem' (30 June 2023).

²⁵ UN Human Rights Council, 'Report of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967, Francesca Albanese: From economy of occupation to economy of genocide' (advance edited version; 30 June 2025) UN Doc A/HRC/59/23.