



GENEVA CENTRE FOR HUMAN RIGHTS
ADVANCEMENT AND GLOBAL DIALOGUE

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Interactive Dialogue with the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied Since 1967

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PRESENTATION OF THE THEMATIC REPORT

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Introducing her new thematic report titled '**From economy of occupation to economy of genocide**', the SR addresses the UN Human Rights Council with a sense of foreboding that words can hardly capture. The SR no longer knows what more can be said. 14 months ago she learned that this genocide marked an escalatory stage of a long-standing settler colonial project over Asia, one that has targeted the Palestinian people for over seven decades and now it is happening and we must stop it. The situation in the occupied Palestinian territory is apocalyptic.

In Gaza, people continue to endure suffering beyond imagination. Israel is responsible for **one of the cruellest genocides** in modern history. Official figures count over 200,000 killed or injured. Leading health experts estimate the truth hole is far higher. As the cost to the Palestinian people grows, Israel has dismantled the last function of the UN in Gaza, humanitarian aid. Its so-called Gaza Humanitarian Foundation is nothing else than a death trap engineered to kill or force the flight of a star to bombard the emaciated population marked for elimination.



Meanwhile in the **West Bank**, Palestinians continue to face the largest wave of forced displacement since 1967. Nearly 1,000 have been killed, 10,000 injured, 10,000 detained, many tortured, while armed settlers rampage and 900 checkpoints and other obstacles choke daily life. As Palestinians are abandoned to their fate, the SR asks to those countries with a diplomatic presence in the occupied Palestinian territory, what do their colleagues report? What is the purpose of their diplomatic presence for if not to confirm what the SR is saying and act to stop it in accordance with international law?

At the same time, since October 2023, the Tel Aviv stock exchange soared by 213 percent in US dollars, amassing 225.7 billion U.S. dollars in market gains, including 67.8 billion in the last month alone. **One people enriched, one people erased**. Israel has used the genocide as an opportunity to test new weapons, customise surveillance, lethal drones, radar systems, and other unmanned technology to exterminate a population without restraint. While Elbit Systems wins the Israeli Minister of Defence award for innovation, Lockheed Martin and the global web of 1,650 other companies benefit from Israel flying the F-35 fighter jets for the first time in beast mode, carrying four times the ordnance up to 22,000 pounds than when operating in stealth mode.

It is its very defencelessness that has made the people of Palestine an **ideal laboratory for the Israeli military industrial complex**. The forever occupation has provided an optimal testing ground for arms manufacturers and big tech with little oversight and zero accountability, while investors, private and public institutions have profited handsomely. The SR once thought the problem was ignorance, a lack of understanding about Palestine. The SR saw the ideology at play, the deep political affinity many states and elites hold with the state of Israel. But in the face of such a **visible, ostentatious, live-streamed genocide**, these explanations fall short.

The mandate of the SR alongside the first opposition to her mandate, and this thematic report in particular, reveal a darker truth. Some states support Israel to preserve their original dominance, creating the material conditions that **sustain its settler colonial project** and make it succeed, in fact. It is in this bigger scheme, a web of corporate actors are deeply enmeshed in an underlying economy, helping in the displacement of Indigenous Palestinians and their replacement with Israeli settlers in what remains of Palestinian land.

This thematic report exposes the **economic conditions driving and enabling Israel's machinery of displacement** through destruction, segregation, and surveillance of the Palestinians, and replacement through the construction of alternative landscapes, economies, and realities for the their visitors and associates. From arms manufacturers, tech giants, banks, energy firms, online platforms, supermarkets, and universities, corporate actors have supplied the tools, financing, and infrastructure, the legitimacy for this **machinery of erasure**.

Weapons and data systems brutalised and surveilled Palestinians. Colonies spread, financed by banks and insurers, powered by fossil fuels, and normalised by tourism platforms, supermarket chains, and academic institutions. All have helped entrenched apartheid and enabled the slow, **inexorable destruction of Palestinian life**. Corporate entities entangled in this ecosystem have long been on notice. Their product services and corporate relationship directly link them to an economy of occupation that has functioned in violation of peremptory norms.



The Four Geneva Convention and the Rome Statute, under the UN guiding principles on business and human rights, even this minimal connection triggers a clear responsibility to use their leverage to end abuse. But in the context of Palestine, there are not just isolated specific incidents of wrongful conduct. The **severity of the structural and sustained violations and crimes** at issue has been confirmed by the International Court of Justice and has led to arrest warrants being issued by the International Criminal Court.

In this context, what action could possibly be sufficient to rectify these violations and the corporate connection to them? The answer is simple. There is a prima facie responsibility on every state and corporate entity to completely abstain from or end their relationship with this economy of the occupation, especially as it has transformed into an **economy of genocide**.

In the face of all this, too few have disengaged in the last 21 months. Armed companies have turned near record profits by equipping Israel with cutting-edge weaponry to unleash **85,000 tonnes of explosives, six times the power of Hiroshima on Gaza**. Tech companies provide a dual-use infrastructure that is utilised as a weapon of mass targeting and killing. The machinery of the global construction equipment giants is raising Gaza to the ground, preventing the return and reconstruction of Palestinian life.

Global energy conglomerates have fuelled these assaults with coal, oil, gas, while the same infrastructure has been deprived to the Palestinians. No water, no electricity, **creating the conditions of life calculated to destroy**, while major global banks have underwritten and purchased Israeli treasury bonds, bankrolling the devastation at a time of caping military budget deficits and plummeting credit rating.

The **40 entities named** in the SR's report, alongside their parents, subsidiaries, licensees, and franchisees, are just the tip of the iceberg, illustrative of the system that entangles many more. What the SR exposed is not a list, it is a system, and it is to be addressed. Now the SR expects that the OHCHR Database, the Working Group on Business and Human Rights, and lawyers, investigative journalists, and prosecutors globally will take this framework and secure what states have failed to achieve - **accountability**. We must reverse the tide.

In closing, member states must impose a **full arms embargo** on Israel, **suspend all trade agreements** and investment relations, and enforce accountability, ensuring that corporate entities face legal consequences for their involvement in serious violations of international law. Corporate entities must urgently cease all business activities and terminate relationships directly linked, contributing to, and causing human rights violations and international crimes against the Palestinian people.

At this existential moment for the Palestinian people, trade unions, lawyers, civil society groups, and ordinary citizens should encourage such **behavioural change** from the side of corporate entities and governments by pressing for boycotts, divestment, sanctions, and accountability. What comes next depends on all of us. The SR firmly believes that together we can make it. It is not a question of if, it is just a question of when.



REPLIES AND CONCLUDING REMARKS

Expressing profound gratitude for the support given to her report and mandate, the SR finds it reassuring against the pro-genocide voices that continue to infiltrate the Human Rights Chamber in UN Geneva. The **apocalypse** the world is watching in Gaza reveals the unhinged inhumanity of this propaganda. The continued funding of the United Nations and OHCHR by many member states will not serve justice or accountability and will not make our work speedier. These cuts do not reflect a lack of means, but an alarming **shift in priorities toward rearmament**. The SR hopes that this course will be reconsidered and reversed.

Reflecting on questions and remarks, the SR draws the Council's attention to two main points. First, **failing to diagnose is failing to cure**. This is not an escalation of violence. This is not a conflict, neither a war. This is **intentional ethnic cleansing**, which is entailing genocide and crimes against humanity simultaneously.

Second, **failing to plan is planning to fail**. The two-state solution is the only solution. Before this, the only solution is ensuring rights and freedoms for everyone between the river and the sea, which means end of the genocide now, end of the occupation by September this year, and end of the apartheid. This will be liberating for anyone in the land that they call home, for Palestinians and Israelis, Muslims, Jews, Christians, atheists, everyone.

Third, the **UN must regain control over humanitarian aid**. The Gaza Humanitarian Foundation (GHF) is a **dead trap** and must be stopped. It is ludicrous that the state that is being accused of international crimes, including using starvation as a weapon of war, is given the responsibility to distribute aid to the Palestinians.

Regarding alternatives that can be explored, the SR commends Colombia and South Africa for convening the **Hague group** as the most relevant diplomatic and political development the SR has seen in the past 20 months. According to the SR, it does not make sense to resort to political discussion about a peace process that has not even led to the recognition of the state of Palestine among some states. Hoping that many states will join the initiative of Colombia and South Africa, the most pressing issue - as these two states are proposing - is to end the emergency in Gaza, end the blockade, end the occupation, and end the apartheid. But all must start with a discussion on how to **end the emergency**.

The substantive question is for states to **strengthen due diligence** in their own jurisdiction to make corporations disengage from crimes. Strengthening human rights due diligence domestically implies establishing legally binding obligation requiring businesses to assess, act on, and report risks of involvement. However, under the UN Guiding Principles on Business and Human Rights, the **threshold for responsibility** is a direct link between a company's operation and human rights violations. All companies the SR put on notice in the preparation of her report go far beyond a mere link into active contribution. The due diligence process must lead to action. Identifying risk is not sufficient.

In the case of the occupied Palestinian territory, the violations are so grave, sustained, and structural that leverage is not just ineffective – it is meaningless. At this point, the responsibility of those who continue to engage in businesses with the State of Israel becomes one of



termination, disengagement and reparation. Continued corporate involvement legitimises and normalises a **system found by the ICJ to be unlawful, to be dismantled totally and unconditionally**. Given the risk of genocide confirmed by the provisional measures in International Court of Justice and other crimes confirmed by the ICC arrest warrants, there is no alternative to this. Corporations who stay involved with intent, knowledge, and purpose must be held accountable.

In closing, with reckonings that followed corporate complicity in apartheid South Africa and Nazi Germany, the apocalyptic situation in Palestine poses a defining test. Can global markets exist without enabling and profiting from injustice and impunity? **Palestine today is a revealer, a mirror held up to the world's moral and political failure**. Ending the genocide and ensuring this is the very last crime Israel commits against the Palestinians is a moral and legal obligation. This requires not just outrage and condemnation, but rapture, reckoning, and the courage to dismantle what has enabled it.

VIEWS EXPRESSED BY ISRAEL AND THE STATE OF PALESTINE AS CONCERNED COUNTRIES

The delegation of **Israel** is not present in the room.

The delegation of the **State of Palestine** appreciates the SR's efforts to prepare the report despite difficulties and constant threats, including from the US mission in New York, accusing her of anti-Semitism. The same happened with former SRs, the ICJ, the ICC, the UN, the EU, and several US universities. In fact, anti-Semites are those who support the genocidal government. This thematic report complements last year's report on genocide. The report provides a comprehensive analysis of how an economy of occupation became an economy of genocide, backed by a series of transnational corporations, from the industry of weapons to AI and digital surveillance. The report accurately describes this system as a colonial racial capitalism. The report also refers to the fact that impunity and lack of accountability is what allowed the Israeli regime to continue its brutality. The report does not only provide evidence, but calls on radically rethinking the relationship between international law, world economy, and criminal liability. It holds states accountable and legally responsible of non-compliance. In the past 20 months, over 200 Palestinians were killed or wounded. Some thousand families were totally exterminated. 1.9 billion people were forcibly displaced, in addition to destruction of infrastructure. In spite of the calls to allow humanitarian access through recognised UN mechanisms, especially UNRWA, the occupying force still refuses access and insists on using starvation as a weapon against civilians. Practical steps must be taken to allow humanitarian access, and not through the Gaza Humanitarian Foundation - an Israeli-US trap that has killed 600 of those awaiting aid, and wounded over 4,000 just last month. In the West Bank, including East Jerusalem, the occupying power continues a parallel campaign that is just as destructive. It aims at the very existence of Palestinians in all its forms. The cities and camps face daily incursions, constant attacks, attacks on the infrastructure, on civilian life. Crimes committed by settlers under the protection of the army are also escalating. This includes arson, beating, collective expulsions, confiscation of land. Only yesterday, 140 homes were destroyed in Tulkarem by the occupation forces, in addition to what is happening in Jerusalem, and a threat to annex the West Bank only yesterday, in clear breach of UNHRC, UNSC and UNGA resolutions. In disregard of the provisional measures pronounced by the ICJ, the occupying power continues its genocide. The States of Palestine calls



upon all countries of the world to shoulder their legal, moral, and humanitarian responsibility. They must abide by article 146 of the Fourth Geneva Convention to stop the transfer of weapons, not to cooperate with settlements. It is time to take the necessary actions.

INTERACTIVE DIALOGUE

Views Expressed by State Delegations

Algeria condemns the genocidal war against the Palestinian people and reiterates its full support to the SR's mandate. The activities of these corporates or corporations is a failure of international law because it supports the settler existence of the Israelis and denies the Palestinians self-determination. Algeria supports the call for immediate ending of the Israeli occupation, remedy and compensation in accordance with the advisory opinion of the ICJ, and to also activate tools of accountability against the Israeli occupier and other corporates. Algeria calls for international solidarity with the right of the Palestinian people to statehood with East Jerusalem as its capital.

Bahrain on behalf of the Arab group thanks the SR for shedding light in her report on the role of multinational corporations in order to enhance a colonial system that is based on denying the very existence of the Palestinian people. The Arab group expresses its grave concern on the export of surveillance technology that is being tested on Palestinians, as revealed in the report. What is happening in the OPT, especially in Gaza, is no longer just an occupation. It is a system that aims at destroying all bases of life. It makes return and reconstruction almost impossible. The Arab group condemns the unjustified attacks on the SR and fully supports her mandate. The Arab group calls on the full respect of the provisional measures of the ICJ and to stop any political or material support that allows the perpetration of crimes against the Palestinians.

Bangladesh condemns in the strongest possible terms the unabated, brutal aggression, violence and atrocities of Israel killing hundreds of thousands of Palestinian people in Gaza, most of whom are children. Accountability for these acts must be ensured. Bangladesh remains gravely concerned by the use of corporate and technological infrastructures that perpetuates occupation, apathy and, as the report asserts, an economy of genocide. Bangladesh shares the SR's deep concern regarding the documented complicity of various corporate actors who continue to profit from the occupation. The cycle of impunity coupled with the indifferent attitude of the international community and profiteering by the accomplished corporations has only encouraged the occupying forces to commit repeated grave violations of human rights and perpetuate the atrocities. Bangladesh believes that ending the occupation is essential for the realisation of peace, stability and development in the region. The international community must take every possible measure to immediately end this illegal occupation and enforce lasting ceasefire in Gaza. Unrestricted and inadequate humanitarian assistance in Gaza and OPT must be ensured also. Finally, Bangladesh reaffirms its unwavering support to the Palestinian people's legitimate struggle for self-determination till the establishment of a sovereign state of Palestine based on the two-state solution according to the 1967 borders with East Jerusalem as its capital.

Belgium thanks the SR for her extensive report and her important work. Against the backdrop of ongoing violations of human rights and international humanitarian law in Gaza and the West Bank, the report offers an important contribution to the debate on the role, impact and responsibility of the private sector in the occupied Palestinian territory. Belgium supports the SR's



call to corporate entities to comply with their responsibilities under the guiding principles on business and human rights and to cease all business activities and terminate relationships directly linked with, contributing to and causing violations of IHL and human rights law in the OPT. In this regard, following the advisory opinion of the International Court of Justice of 19 July 2024 on the legal consequences arising from the policies and practises of Israel in the OPT, including East Jerusalem, and from the illegality of the continued presence of Israel in the OPT, Belgium, together with 10 other EU Member States, has requested an in-depth analysis by the European Commission on the implications of this ICJ opinion for third states and international organisations. Concrete measures to ensure the EU's full compliance with the advisory opinion are urgently needed.

Brazil appreciates the SR's report which shows how exploitation and colonisation of the OPT by Israel are connected to the activities conducted by business enterprises, which severely affect social, economic, and cultural rights of the Palestinian people and the right to development. The current situation in the OPT reflects actions that undermine prospects for a political solution to the conflict. In Gaza, the indiscriminate destruction, restrictions on humanitarian aid, and threats of occupation are deeply concerning and incompatible with international law, particularly international human rights and international humanitarian law. In the West Bank, the announcement of new Israeli settlements is in complete disregard to the 2024 ICJ advisory opinion. The escalating violence perpetrated by the Israeli army and settlers further undermines the viability of a two-state solution and contributes to serious and systematic human rights violations against the Palestinian population. Once again, Brazil recalls that attacks against civilians and obstruction of access to humanitarian aid constitute violations of international law and war crimes. All parties to the conflict must respect international human rights and humanitarian law. I thank you.

Brunei Darussalam states that recent developments on the ground, particularly in Gaza, point to acts amounting to genocide, resulting in tens of thousands of Palestinians killed and hundreds of thousands injured. Brunei strongly condemns these continued acts of violence and aggression by the occupying power. This decades-long impunity must end. The report highlights that such acts are driven not only by state policy but also supported by private and corporate actors that have profited from illegal occupation, apartheid and now genocide. Accountability must extend to all complicit. Brunei echoes the SR's recommendation that all such places, activities and relationships should be promptly ceased and terminated in accordance with international corporate responsibility. Brunei urges all parties to fully implement the ICJ judgments, orders and provisional measures. Brunei recognizes the SR's recommendations to impose sanctions and a full arms embargo on the occupying power. Brunei supports all efforts towards a comprehensive, just and lasting peace in the Middle East and reaffirms its full support for an independent and sovereign State of Palestine on the basis of the two-state solution based on the pre-1967 borders with East Jerusalem as its capital.

Chile launches an appeal to states to reduce the involvement of corporations that are heightening human suffering. Chile believes it is impossible to build peace on a model where people are profiteering from violence. States have to abide by the guiding principles on business and human rights. These are the legal framework to ensure that states and enterprises comply with international law. These principles establish the obligation of states to act and companies



must respect human rights. Even when states do not act, there must be reparation mechanisms for victims. Chile agrees that corporate due diligence must be reinforced in cases of occupation and conflict because there is a greater risk of complicity with crimes. Expressing the need to speedily move on to appropriate accountability mechanisms, Chile believes there must be a legally binding instrument in this area and believe there is a need to ensure justice and reparation for Palestinian victims.

China expresses concern over the violation of international human rights and humanitarian law and the possible international crime related attacks on education, facilities and religious and cultural rights. China is highly concerned over the human rights situation of the region, firmly supports the just cause of the Palestinian people to restore their legitimate national rights, condemns all actions that harm innocent civilians, and calls for immediate lasting ceasefire to effectively alleviate humanitarian disaster in Gaza. China welcomes the recent adoption of the resolution in the framework of the UNGA's emergency special session calling for immediate unconditional permanent ceasefire by all parties to the conflict reflects the consensus of the overwhelming majority of the member states. China regrets that some countries have ignored the long-standing sufferings of the Palestinian people. All countries are duty-bound to abide by international human rights and humanitarian law. the international community should take all necessary action to stop all the illegal activities, hold those responsible accountable to work together to effectively promote and protect human rights.

Colombia commends the SR for her persistence and integrity in investigating the genocide in Gaza for the past two years. Her report takes further the discussions of the Working Group on Business and Human Rights and it highlights the war economy, the economy of occupation and genocide, which is made sustainable because of the support it receives from the industrial sector. Colombia agrees with the SR's assessment that there must be clear standards ensuring that companies carry out their activities in the respect and protection of human rights as a framework. This, in fact, has led Colombia to prohibit the export of coal to Israel because of the activities of companies there. The report presented by the SR will also feed into the emergency conference on Gaza, which will be held in Bogotá on 15-16 July. All states that are willing to make efforts to put an end to the genocide in Gaza are invited to participate in this conference.

Egypt values the SR's efforts to document the flagrant violations endured by the Palestinian people. Egypt expresses its concern about the documented violations in the report against the Palestinian people in addition to the deliberate and continued violation of international law, international humanitarian law, as well as the total disregard of the decisions of the ICJ and relevant UNSC resolutions. Egypt condemns the manifestations of the collective punishment policy of Israel against civilians in view of stifling, blockade for months, denial of assistance, and targeting humanitarian and relief workers in a flagrant violation of international law. A political horizon must be found to meet the aspirations of the Palestinian people to establish their independent state to spare the region vital circles or cycles of escalation. Egypt also condemns the smear campaigns against the SR. Such acts that undermines the credibility of UNHRC. Egypt reiterates that the international community cannot overlook the suffering of the Palestinian people and its endeavour for justice is a moral imperative that is unavoidable.



Eritrea firmly condemns any attempts to silence or intimidate her for her courageous efforts to shed light on the denial of a people's right to exist. Turning to the substance of the report, Eritrea is deeply alarmed by the findings presented, which document the systematic entrenchment of an economy built not only on occupation and apartheid, but now, as the SR unequivocally concludes, on genocide. The report lays bare the role of corporate entities and their enablers in sustaining and profiting from this machinery of destruction, from arms manufacturers to tech conglomerates, construction firms, financial institutions and universities. It highlights a global network of complicity that has turned the occupied Palestinian territory into a testing ground for war profiteering, while the very right of the Palestinian people to exist is threatened with extension. This marks a catastrophic breakdown of moral responsibility within the international system itself, enabled by the deafening silence, calculated exceptionalism and rampant impunity of corporations and states alike. Eritrea urges the UNHRC and the international community to act decisively. To conclude, Eritrea reaffirms its unwavering support for the legitimate rights of the Palestinian people, including their right to self-determination and statehood.

Ghana on behalf of the African group welcomes the SR's report highlighting the involvement of business enterprises in international crimes linked to Israel's unlawful occupation of the occupied Palestinian territory. The African group expresses deep concern over the ongoing violations of international humanitarian law and international human rights law against the Palestinian people, including the military operations in Gaza, the deliberate targeting of civilians and humanitarian workers, destruction of infrastructure, systematic obstruction of aid and the illegal prolonged blockade on Gaza. The African group denounces Israel's colonial policies and the collective punitive measures against civilians in Gaza and attempt to forcibly displace its residents. It calls on Israel to fully comply with the ICJ's provisional measures and reiterates its support for relevant UNGA resolutions and the African Union's consistent call for a permanent ceasefire. The Africa Group stresses the need to address root causes of the conflict, including ending the illegal occupation, lifting the blockade, halting settlement activity and releasing arbitrarily detained Palestinians, both in Gaza and the West Bank. In closing, the African group firmly rejects all attacks and attempts to silence the SR. Her mandate must be protected for her whole truth, accountability and justice for the Palestinian people.

Honduras very much regrets the ongoing worsening of the humanitarian situation, which in turn amplifies the suffering of women and children. UN figures show that more than one million people have been forcibly displaced and half a million people are facing hunger and many more have food insecurity. Access to drinking water continues to be very limited and the health system is on the brink of collapse. Honduras reiterates its urgent call for an immediate lifting of the blockade which is obstructing aid and there must be a permanent ceasefire. Honduras takes note of the information in the report on the eight economic sectors that are facilitating or worsening the occupation and the humanitarian crisis. Therefore, it values the recommendations that have been included in the report and believe there must be national and international solutions that settle the situation and sanction corporations. Reiterating its commitment to international law, Honduras will continue to promote the respect of the dignity and rights of the Palestinian people.

Indonesia strongly condemns Israel's relentless massacre of the Palestinian people, systematic destruction of civilian infrastructure, and the liberated starvation in Gaza. The total cease of Gaza, obstruction of humanitarian assistance, and attacks on aid seekers extend far beyond



tragedies. This crime has to long persisted with impunity, enabled by the complicity of various actors, including corporate entities. Indonesia commends the SR's critical work in unveiling the corporate networks that perpetuate Israel's genocidal acts against Palestinians. The ICJ advisory opinion has made it clear, corporate entities bear a primary duty to fully withdraw from any dealings that sustain Israel's illegal occupation in the OPT. Indonesia urges states to uphold their human rights obligations by enforcing accountability for cooperation complicit in serious international law violations in OPT. The vast business structures entangled with this colonial enterprise must be dismantled.

Iran reaffirms its full support for the SR's mandate and expresses its solidarity in the face of all unjustified attacks and pressures. Iran commends the report for exposing the political economy behind Israel's genocidal occupation. It shows how corporations, investors and institutions are complicit in this crime through financial and technological support, including AI systems that enable genocide to be committed with zero accountability. In line with international law, Iran stresses the urgent responsibility of states and corporate actors to conduct due diligence and calls for immediate economic sanctions against Israel to end corporate profiteering from genocide. Israel's regime suspended its first genocidal campaign for only two weeks, exactly when it came under decisive strikes by the armed forces of Iran. This undeniable fact proves once more that this regime understands no language but the language of force, not the language of law, nor the voices of civilised nations. The Iranian nation and its glorious history have always defeated the forces of evil and oppressors throughout time. Once again, Iran has pushed back this inhuman force that came with all its might. It stands unshaken and never surrender.

Iraq reiterates its support for her mandate and commends her efforts to expose the crimes committed by the occupying powers on the defenceless Palestinian people. Iraq roundly condemns the crimes committed by the occupying power, especially the genocide, war crimes, crimes against humanities and the OPT, particularly in Gaza. In fact, there is a prevention of access for humanitarian aid and food distribution posts are being used to target families that are waiting for food distribution. Iraq condemns the systematic destruction of all the different camps, and calls on the international community to shoulder its ethical and legal responsibility. We must do everything we can to put an end to the genocide of the Palestinian people. We must put an end to the obstruction of aid and help Palestinian families. Iraq restates its support for the Palestinian people and their right to self-determination and to live within an independent state.

Ireland, stressing the catastrophic situation in Gaza, calls for a return to a ceasefire, the release of hostages and the immediate and unimpeded resumption of humanitarian access at scale into and throughout Gaza. Ireland is appalled by the ongoing mass casualty incidents near the militarised Israeli-approved distribution centres and the extreme insufficiency of aid entering Gaza. It is unacceptable that Palestinians in Gaza are risking their lives for food. There must be a prompt and impartial investigation into each of these attacks with full accountability. In the West Bank, there are unprecedented levels of violence, large-scale displacement of the Palestinian population and record levels of settlement construction. Attacks by settlers seemingly acting with impunity continue to erode work to achieve a two-state solution. Israeli settlements in the occupied Palestinian territories, it should be recalled, are illegal and undermine the viability of the two-state solution. Following the advisory opinion of the International Court of Justice of 19



July 2024, Ireland is advancing on legislation to prohibit the import of goods from settlements in the occupied Palestinian territory.

Jordan appreciates the SR's report as a reflection of the truth of what is happening in the OPT. Violations against the Palestinian people are multi-fold. They are not perpetrated only by the brutal military machinery. It is not only policies of extremists. It also includes business, trade, and industry, as is documented in the report under review. The UNHRC convenes to shoulder its legal and organisational responsibility. We can only stand with our conscience, with our common values. We must take steps to prevent violations taking place, to provide guarantees to the people of Palestine, and to work towards achieving a just and comprehensive peace that ends occupation and establishes an independent Palestinian state within the lines of 4 June 1967. The Palestinian people, like all other people, has a right to protection, to justice, to freedom, and to self-determination.

Kuwait on behalf of the Gulf Cooperation Council (GCC) is concerned about the content of the report with regard to violations against the Palestinian people and reiterates the need to respect international law and the IHL. The GCC states reiterate their principle position regarding the Palestinian question and the need to end the Israeli occupation of Palestinian territories that are occupied and enable the Palestinian people to exercise their right to assert their determination in establishing its independent state on the borders of 1967 with East Jerusalem as its capital in accordance with the Arab Peace Initiative and other international resolutions. The GCC states concerned about what the Palestinian people are enduring in Gaza Strip as well as the West Bank in terms of violations of international law, international humanitarian law. The GCC condemns the Israeli aggression and the collective punishment policy, forced displacement, attempts to alter the demographic nature of the Palestinian territory including in East Jerusalem. Once more, the GCC states reiterate its invitation to the international community to shoulder its responsibility to end these violations and to provide international protection for the Palestinian people and to ensure and hinder humanitarian delivery.

Kuwait, in view of the escalation of the policies of the occupying power and the expansion of illegal settlements on the occupied Palestinian territory, condemns the violations committed by the occupying power against a number of villages and cities in the West Bank, latest of which was the terrorist attack against the village of Kafri Malik east of Ramallah, that led to the fall of a number of martyrs and wounded. Kuwait also condemns the collective punishment policy, forced displacement, attempts to alter the demographic nature of the Palestinian territory. Reiterating that settlements are a flagrant violation of international law and relevant UN resolutions, Kuwait calls on the international community to shoulder its responsibilities, especially the Security Council, while continuing to provide support to the Palestinian people, including to achieve self-determination and freedom in the independent Palestinian state with Israel as its capital on the borders of 4 June 1967, in accordance with international resolutions and the Arab Peace Initiative.

Lebanon thanks the SR for her report and strongly supports her mandate. It is important to remind corporate and private sectors about their responsibilities regarding human rights. The competition for profit should not make businesses turn a blind eye to the illicit settlements and the atrocities and war crimes committed in Gaza and occupied Palestinian territories. As the war on Gaza is not letting up, entailing continuous killing of innocent civilians, massive destructions



and forced displacement, occupation and denial of Palestinians' basic rights, notably the right to self-determination, have reached horrifying levels. The international community cannot remain ineffective as the occupying power has lost all forms of restraint, hence erasing any hope for a just and lasting peace in the Middle East. The international community is urgently asked for a more forceful approach towards the occupying power, and the business sector should act responsibly in this regard. Genocidal actions should draw universal condemnation and trigger tangible actions to end crimes and impunity.

Libya commends her courage in defending the rights of the Palestinian people who are suffering a genocide, seeking to erase them from their territory. The country condemns the politicised attacks against the SR and reiterates its full support to the mandate holder. Libya is shocked by what is outlined in the SR's report, particularly the collusion of companies and the actions of the occupying power. The fact that the Palestinian people are being used as a laboratory to test war weaponry. These companies must cease their profiteering from the slaughter and the torture of innocent people. We must seek accountability for these at the national and international level. There must be full respect for international humanitarian law and for law in general. They must be held accountable for their acts. We have to reflect on the responsibility of states, of these companies, and of the European Union as the main partner of the occupying power.

Luxembourg reiterates its appeal to the Israeli authorities to cooperate with her mandate. The restrictions imposed on the work of the UN and humanitarian organisations for the supply of international aid and its distribution in Gaza, as well as the chaos and violence at distribution points, are unacceptable. Luxembourg calls once again on the Israeli government to fully comply with international humanitarian law and to restore access for international aid. We must re-establish a ceasefire to put an end to the suffering of the civilian people. The SR's report highlights the responsibility of private enterprises and economic stakeholders in the process of occupation and colonisation of the Palestinian territory, which has been considered illegal by the ICJ in its decision of 19 July 2024. Through their activities, these companies are perpetuating the illegal occupation and the violation of the rights of Palestinians to self-determination. In 2016, the UNHRC decided to establish a database on companies active in the OPT. How can we ensure that the enterprises concerned exercise their duty of diligence and fully respect the guiding principles on business and human rights?

Malaysia recalls that 21 months have lapsed since the beginning of Israel's onslaught against Palestinians in Gaza, marked by flagrant violations of international human rights and humanitarian law committed with unchecked impunity. Malaysia strongly condemns Israel's deliberate targeting of civilians as well as the perpetration of forced starvation and the obstruction of humanitarian aid as weapons of war. The systematic escalation of these measures is genocidal in nature and amounts to ethnic cleansing and total colonisation. Malaysia shares the SR's grave concern over the role of the corporate machinery in sustaining Israeli settler colonial project of displacement and replacement of the Palestinians in the OPT. The entrenchment of Israel's illegal occupation and apartheid system driven by arms suppliers, tech firms, financial institutions and others must not go unaccounted for and they demand scrutiny and accountability. In the face of a worsening humanitarian situation, Malaysia calls on the international community to continue their support to UNRWA politically and financially, and firmly rejects any attempt to alter the demographic and territorial character of Gaza through the



intentional destruction of infrastructure and the mass forced displacement of Palestinians. Israel must realise that the only path to lasting peace and stability in the Middle East is through the establishment of an independent and sovereign State of Palestine based on the pre-1967 borders with East Jerusalem as its capital.

The **Maldives** comments the SR's report and is deeply alarmed by the humanitarian catastrophe in Gaza, marked by extermination, forced starvation and the deliberate targeting of civilians, including women, children, journalists and aid workers. Famine conditions have persisted since March 2025, alongside widespread destruction of critical infrastructure. These acts are a flagrant violation of international law and a serious threat to the international rules-based order. The Maldives also calls on the international community and all states to act with urgency and resolve. Import an arms embargo, terminate all military and economic cooperation that sustains the occupation and ensure accountability through robust international mechanisms. The world cannot stand while Israel continues its atrocities and international law is systematically undermined. Further delay is indefensible.

Mauritius remains deeply concerned by the ongoing humanitarian catastrophe in the occupied Palestine territory. Mauritius is dismayed indeed that since October 7, 2023, more than 57,000 innocent Palestinians have been killed with over 2 million displaced. Mauritius strongly condemns the violations of the basic human rights and fundamental freedoms of the Palestinians, including their forced displacement, all contrary to international human rights and humanitarian law. Mauritius calls for the immediate and unconditional release of all and stresses all hostages in line with the Fourth Geneva Convention and unimpeded access to humanitarian aid. Mauritius considers that through illegal occupation, Israel has denied and continues to deny Palestinians of their right to self-determination. Mauritius reiterates its call for a two-state solution in line with international law and all relevant UN resolutions.

Mexico notes with concern reports on the involvement of Israeli-based companies in activities related to violations of international humanitarian law and violations of human law through the manufacturing of weapons for the slaughter and mass destruction in Gaza and the West Bank. Mexico voices its deepest concern over the proliferation of weapons, particularly its unlawful trade and their disproportionate use in the context of occupation and armed complex. Mexico also regrets the restrictive control of Palestinian natural resources and the role of certain companies in the demolition of Palestinian housing and infrastructure as part of the settlements and outposts in the OPT which run counter to international law. Mexico launches an appeal to companies to act with due diligence pursuant to the guiding principles of business and human rights. To conclude, Mexico expresses its deep concern for the unacceptable threats and intimidation against the SR, thereby launching an appeal among states to cooperate with Special Procedures and to respect their independence.

Morocco firmly condemns the Israeli attacks which are ongoing in Palestinian territories. This is a serious unacceptable violation of international law and international humanitarian law and it violates all human rights principles. Morocco reiterates its call for a cessation of the hostilities and a return to negotiations with a hope for a definitive ceasefire. There must be action to put an end to Israeli military actions in the West Bank, particularly the destruction of houses, the displacement of people and no possibility of bringing in humanitarian aid, especially food and



medicine. We must ensure we do everything we can for the Palestinians. Morocco reiterates the importance of the roadmap for rebuilding as seen in the Cairo Extraordinary Summit. It must be placed under the control of the Palestinians with oversight. Morocco reiterates the imperative of seeking a political solution.

Namibia appreciates the SR's comprehensive report, which exposes how the genocide being carried out by Israel in besieged Gaza Strip has become lucrative for corporate entities, including arms manufacturers and big tech. While at the same time advancing Israeli settler colonial project of displacement and replacement of the Palestinian people in the occupied territory, Namibia is deeply disturbed to learn about the scale and extent of complicity of corporate entities in supporting the illegal Israeli occupation and its ongoing genocide in Gaza. Namibia firmly believes that the only viable answer to the question of Palestine is a two-state solution based on the pre-1967 borders with East Jerusalem as the capital of Palestine. Namibia denounces any actions aimed at the displacement and replacement of Palestinian people from their land in the occupied territory. To conclude, Namibia calls upon states to hold Israel accountable for human rights violations and international crimes committed against the Palestinian people in the occupied territory, and to comply with the ICJ advisory opinion of 2024.

Oman appreciates the SR's detailed report shedding light on the legal and humanitarian dimensions of the violations committed with the participation of economic actors in the perpetuation of Israeli occupation. The report refers to corporations providing services or infrastructure that are used in illegal colonial projects. In dealing with this situation, there must be an effective commitment by states and stakeholders to make sure there is no complicity of the private sector that run counter to international law. We must enhance the mechanisms of accountability, including all parties that participate in systematic violations of human rights. Oman reaffirms its position in favour of international efforts to end occupation and to allow the Palestinian people to exercise their legitimate rights, foremost amongst which the right to self-determination.

Pakistan affirms its enduring support for and solidarity with the SR, deploring personal attacks and accusations against her. Pakistan reiterates its call on the international community for an immediate end to Israel's genocidal campaign and to ensure a lasting ceasefire in Gaza. The never-ending expansion of the Israeli ground operations in Gaza and escalating assault on Palestinians at the West Bank pose grave threats to lasting peace, which hinges upon the emergence of a Palestinian state on the pre-June 1967 borders with East Jerusalem as its capital. Pakistan appreciates the SR for bringing into focus the system of incentives that enables the perpetuation of illegal occupation. It also appreciates her efforts to review the legal framework for responsibility of corporate entities in illegally occupied Palestine. The illegality of benefits derived from perpetuation of occupation is well established in international law. In a world where businesses appear so sensitive to concerns such as animal cruelty and environmental harm, where is their sense of responsibility towards the besieged Palestinian people? Echoing the OIC group, generations of diplomats have contributed to strengthen international human rights legal framework. We are confronted with a defining moment. Whether this work still has meaning and sincerity, let us not fail our future.



Pakistan on behalf of the Organization of Islamic Cooperation (OIC) has witnessed attempts to launch relentless defamatory attacks and smear campaigns against successive mandate holders and now against Ms. Francesca Albanese. The OIC takes strong exception to the ongoing targeted disinformation being spread against Ms. Albanese by certain quarters and rejects the baseless allegations against the SR, who is being targeted for daring to discharge a vital mandate with courage and determination, as have other UN human rights mechanisms and higher officials. Such malicious and personally disparaging attacks must not be allowed to continue. The OIC welcomes the SR's reports on the death crime of genocide committed by Israel, the occupying power in the Gaza Strip, and calls on all countries and international organisations to take measures, including an immediate ban on the export or transfer of arms, ammunition or dual-use materials to the occupying power, in addition to sanctions. Furthermore, it calls on the international community to ban the products of the illegal Israeli settlements from entering their markets and to take measures against individuals and entities involved in or benefiting from the perpetuation of occupation and settlement regime. The two-state solution is the only viable solution to reach peace and stability in the region. Over the past 77 years, generations of diplomats have contributed to strengthening human rights.

Qatar condemns the Israeli authorities' refusal to allow the SR access to the occupied Palestinian territory as well as the intimidations and attacks against the SR. Qatar further condemns the settlement activities of the Israeli authorities, which have undermined the two-state solution. The attacks against Gaza is a genocidal war, which led to forced displacements, the destruction of infrastructure. Israel is flagrantly violating international resolutions and law, and it is violating 2016 UNSC resolutions and the ICJ advisory opinion, which stipulates that the settlements since 1967, including Jerusalem, are completely illegitimate and a flagrant violation of international law, and that all states must not recognise the existence of Israeli authority over the OPT. Qatar calls upon Israeli authorities to assume their responsibility to bring an end to the war in Gaza, the genocide, and to bring aid to the Palestinian people and to guarantee that they enjoy their rights.

Saudi Arabia condemns the continued aggression of Israel against the Palestinian people as well as the flagrant violations of international law and international humanitarian law and the ensuing killing of innocent civilians and the destruction of property and infrastructure. The Kingdom reiterates its rejection of all the practises that displace the Palestinians or touch on their legitimate rights. The international community must shoulder its responsibility to end this aggression and to provide protection for civilians and to ensure humanitarian delivery without obstacles. Saudi Arabia reiterates the right of the Palestinian people to statehood according to the borders agreed on June 1967 with East Jerusalem as its capital, in line with the Arab Peace Initiative and relevant international resolutions. The Kingdom calls on all parties to sincerely work to revitalise peace scores and achieve a two-state solution to anchor peace and stability and to enable the Palestinians to exercise their legitimate rights.

Senegal recalls that despite repeated appeals for de-escalation and a ceasefire, a campaign of forced displacement is ongoing in a sustained manner, causing massive destruction in Gaza. Humanitarian reports are quite horrifying. Urgency calls us to intensify our diplomatic efforts to see a peaceful settlement of this conflict. The SR's report highlights a rather worrying collusion between political and financial authorities to keep dominance in the occupied territories. In this context, the need to respect international human rights and international humanitarian law must



be underlined, as well as the application of the provisional measures pronounced by the ICJ on 26 January 2024 and the advisory opinion of July 2024. States should not resign themselves to the crisis of multilateralism. States must, on the contrary, renew their consensus in favour of an international system based on rules and justice, giving privileged places to dialogue and mutually beneficial cooperation. Senegal reasserts its unwavering support for the inalienable right of the Palestinian people to self-determination and to the two-state solution in line with the relevant resolutions of the United Nations.

Sierra Leone is deeply concerned by the ongoing reports of human suffering in Gaza and the West Bank. This includes the impact of Israel's military operations and the destruction of infrastructure as well as the challenges to humanitarian access. These consequences and developments on the lives and dignity of civilians are deeply troubling. The role of international cooperation and business in the occupied Palestinian entirety is a matter of deep concern. Sierra Leone calls for the full implementation of all relevant resolutions in this regard. The protection of civilians, including humanitarian personnel and the provision of unhindered humanitarian assistance must be upheld at all times. Sierra Leone reiterates its call for an immediate ceasefire and on the conditional release of all captives on both sides. The people of Gaza have suffered enough. Addressing the root causes of the conflict is essential to achieving a just and lasting solution. Sierra Leone firmly supports a two-state solution positioned to relevant UN resolutions. This solution would allow for the realisation of the Palestinian people's right to self-determination and the establishment of an independent state of Palestine, based on June 1967 borders, with East Jerusalem as its capital, living side by side with Israel in peace, security and prosperity

Slovenia thanks the SR for her report addressing the adverse impact of the wartime economy on the rights of Palestinians. International humanitarian law and human rights law are unambiguous. Israel, as the occupying power, bears a duty to protect and to ensure human rights of all people living under its occupation. While words fall short to describe the profound torment of the people in Gaza, Slovenia's concerns about the situation in the West Bank and East Jerusalem continue to mount. In addition to the escalating unrest, silent violence that manifests itself in the control over natural resources, including water, has persisted for decades. Such intolerable practises violate the human rights of Palestinians and place entire generations at risk. Slovenia echoes the SR's call that demand for accountability is more pressing than ever. There has been enough of turning a blind eye to the unimaginable suffering inflicted on the people affected by this conflict. For all the atrocities witnessed, justice, while seemingly a drop in the ocean, must still be ensured as a vital step in the right direction.

South Africa commends the SR for her illuminating but also disturbing report highlighting how corporate entities which have been profiting from the economy of foreign occupation in the OPT are now profiting from the genocide economy in Gaza. In so doing, these corporate entities serve to facilitate the denial of the Palestinians' inalienable right to self-determination, aiding and abetting the perpetration of atrocious crimes, together with a catalogue of human rights violations which have metastasised beyond Gaza to encompass the West Bank, including East Jerusalem. Accordingly, South Africa supports the call for corporate entities to immediately terminate their activities. As the SR cautions, recent judicial developments leave no room for doubt that engagement with any component of the occupation by corporate entities runs contrary to international law. Much as we need to hold Israel accountable for its depravity, we too



must ensure that corporate entities are similarly held accountable for the role that they play in this regard. Just as the international community came together to rally against apartheid in South Africa, the latter call for the very same actions in solidarity with the Palestinians and against occupation and exploitation.

Sri Lanka expresses its grave concern at the unprecedented escalation of violence and the relentless attacks on civilians in Gaza, leading to an immense loss of life and further aggravating and exacerbating an already dire humanitarian situation. Concrete steps are needed to de-escalate the situation, engage in diplomatic efforts, and sustain peace to ensure stability in the region. The suffering of the people of Gaza and the West Bank, especially women, children and the most vulnerable, has intensified due to the lack of access to humanitarian assistance. They continue to face severe shortages of critical supplies and services, including food and water. The lack of genuine dialogue and political commitment to a two-state solution, based on the 1967 borders, has hampered efforts to bring closure to the suffering of the people in Palestine. Sri Lanka reiterates the call for an immediate, unconditional and permanent ceasefire in Gaza, the unconditional release of hostages and detainees on both sides, and uninterrupted access to humanitarian assistance. Sri Lanka also reiterates its support for the work of UNRWA and reaffirms the vital work that it carries out. It is absolutely necessary that UNRWA and OCHA are able to continue their mandated and essential humanitarian work in the occupied Palestinian territories. Finally, Sri Lanka reiterates the right of Palestinian people to statehood and calls for Palestine's full membership in the UN, as endorsed by the UNGA.

Sudan reaffirms the responsibility of transnational corporations in accordance with international law, especially when complicit in genocide. Condemning the grave violations documented in the SR's report, Sudan expresses its full solidarity with the Palestinian people that has faced for decades all forms of violations. Sudan reaffirms the right of the Palestinian people to self-determination and the establishment of an independent state within the 1967 borders. The occupying power must abide by its obligations in accordance with international law.

Tunisia greatly appreciates the SR's efforts to expose the reality and the flagrant violations that the Palestinian people are suffering from. Tunisia reiterates its support for her mandate, faced with a campaign against her by the occupying power. This report exposes the scale of the pernicious corruption, the international network of multinationals, tech companies, financial and military companies involved in supporting the colonial occupation to create a genocidal economy which acts against the Palestinian people, an economy that kills women and children, destroys infrastructure, and undermines the existence of Palestine. Tunisia condemns the aggression of the occupying power against the Palestinian people in Gaza. This is a genocide in the true sense of the term. Tunisia rejects double standards and calls upon the international community to not support in financial and technological terms the occupying power for crimes to be committed against the Palestinian people. There needs to be a full, complete embargo, a blockade against the occupying power. States must not deal with them, must not trade with them, otherwise they are supporting the occupation.

Türkiye reaffirms its enduring support for the SR's mandate. The world must confront a growing and sinister reality. The OPT has become a laboratory for surveillance technologies, autonomous weapon systems, and crowd control tactics. These systems are tested on a population living



under siege and marketed as combat-proven to international clients. This is profiteering from war crimes. It implicates not only the occupying power, but also private corporations, arms manufacturers, tech firms, and logistic providers who knowingly enable these violations. The principle is clear. A genocide left unpunished is a genocide bound to be repeated. Türkiye stands unwavering in its support for the Palestinian people and the enforcement of international law. The occupation must end. Settlements must be dismantled. The blockade of Gaza must be lifted. All UN and ICJ decisions must be implemented in full. Those who commit or enable atrocity crimes, state or private actors, must face justice. Türkiye will continue to use all its rights under international law to hold perpetrators accountable. Türkiye consider the Palestinian issue central to regional and global justice and peace. It is not a marginal conflict. It is a test case for the viability of international law. In closing, the country reaffirms its position in favour of a fair and lasting settlement, a two-state solution with the establishment of a sovereign, independent, and continued state of Palestine based on the 1967 borders with East Jerusalem as its capital.

Uganda on behalf of the Non-Aligned Movement (NAM) notes with concern the plight of Palestinian people, including the corporate complicity in violations of international law, outlined in the SR's report. The NAM condemns in the strongest terms the acts of aggression and collective punishment by Israel, the occupying power against the Palestinian people in grave breach of international law and the continued killing and injury of tens of thousands of Palestinian civilians including children and women. The NAM notes with alarm the report's conclusion that the economy of the occupation has evolved into an economy of genocide with corporations knowingly contributing to the destruction of vital infrastructure resulting in grave violations of international law. The NAM also demands an end to the illegal occupation and siege and calls for the entry of humanitarian aid at scale. The NAM also demands the immediate end to the Gaza Humanitarian Foundation which has facilitated a restricted aid regime and contributed to the deliberate killing of hundreds of Palestinians to date. In conclusion, the NAM extends its full support to the Government of Palestine and to the SR's mandate in the ongoing efforts to put an end to the occupation of the land of the State of Palestine.

The **United Arab Emirates** reiterates its principled position calling for an immediate cessation of Israel's war on Gaza, thereby ensuring unhindered humanitarian assistance. Diplomacy is the only way to move ahead in the region, alongside sustainable political solutions pave the way for security, stability, and perennial peace. International law should not be implemented selectively. Respect for international law should be comprehensive and on an equal footing in order to preserve justice and safeguard human rights for all. The UAE condemns the collective punishment of Israel against the Palestinian people, repeated violations by Israeli extremists, and incitement to hatred and violence is a systematic campaign that does not only target the Palestinian people but the international community. Therefore, the UAE reiterates the imperative to respect international humanitarian law; end all violations against civilians and infrastructure in Gaza and the West Bank; and stop the attacks of settlers and their incitement against Palestinians. In closing, as long as the Palestinian people are denied their right to an independent state, the conflict will continue to proliferate in the region, and tensions and violence will continue as well, unless the root causes are addressed through a comprehensive settlement, a two-state solution, and the establishment of an independent Palestinian state with East Jerusalem as its capital. Only this will bring peace and security for all.



Venezuela expresses its unconditional support to the SR who has been denouncing the genocide committed by Israel against the Palestinian people, which the UN system has not been able to put a halt to. Why does the genocide continue? Because it is profitable, says the report. The method used by US and European companies used to finance Hitler continues to be used today. Coca-Cola, Nestlé, General Motors, amongst many other companies, are being used as part of a Nazi expansionist system and everyone will end up richer. There are companies that were being used to persecute Jews once. It is very ironical that they are now being used to prosecute the Palestinian people. The business is death. Venezuela roundly condemns the war of extermination being waged by Israel and allied powers. Those who are silent today will always be silent on the worst crime of this century. Venezuela wants to organise a summit on this war. To not do anything is to be complicit.

Viet Nam is deeply concerned about the continued escalation of violence and the worsening humanitarian crisis in Gaza. Calling for the protection of civilians and civilian infrastructure which is indispensable for the survival of the population, Viet Nam urges all parties to exercise maximum restraint, uphold the UN Charter and international law and fully comply with relevant UN resolutions and the provisional measures of the International Court of Justice. Viet Nam calls for more effective measures to ensure uninterrupted humanitarian relief for civilian populations in Gaza and other affected areas. Supporting the indispensable role of UNRWA in delivering essential assistance and services to the Palestinian people, Viet Nam calls for all efforts to ensure its safe, effective and continued operation. Viet Nam reaffirms its unwavering support for the Palestinian people in exercising their right to self-determination and fulfilling their legitimate aspiration for full membership in the United Nations. It strongly advocates for a two-stage solution that ensures the establishment of an independent and sovereign State of Palestine beyond the pre-1967 borders in accordance with international law and relevant UN resolutions.

Views Expressed by Intergovernmental Organizations and UN Entities

The **European Union** will continue cooperating with the UN Working Group on Business and Human Rights to promote the implementation of the UN Guiding Principles. The EU will continue supporting the adoption of national action plans and developing an EU framework for implementation. The EU is committed to fully comply with international law and to implement EU legislation. The EU expresses its commitment to ensure that in line with international law, all agreements between Israel and the EU must indicate their inapplicability to the territory occupied by Israel in 1967. This does not constitute a boycott of Israel, which the EU strongly opposes. There must be accountability for violations of international law. The EU calls for an immediate ceasefire and the release of hostages, leading to a permanent end to hostilities. Concerning the catastrophic humanitarian situation in Gaza, there is an urgent need for the immediate removal of all restrictions to humanitarian assistance in accordance with IHL. The EU strongly condemns the further escalation in the West Bank and recalls its statement at the interactive dialogue with the Commission of Inquiry. The EU reiterates the need to cooperate with relevant UNHRC mechanisms and to fully respect their mandates.

The **League of Arab States** appreciates the SR for her bold and courageous report describing a system of international complicity and a number of multinational corporates in the area of technology, armament, energy and financing is part and parcel of the Israeli occupation and also



a partner in the economy of genocide against the Palestinian people. The report shows the complicity of these corporations in supporting illegal settlement and occupation and the failure to exercise due diligence in the area of human rights and avoiding the repercussions of their activities despite the legal and moral or ethical repercussions. The responsibility of the international community is clear in preventing and punishing any complicity or connivance or contribution to international crimes and to stop any support that would feed the occupation or entrench genocide. The League calls on the UN to be fully committed to the opinion of the ICG and to expand the database of implicated companies and that the UN system should not deal with any entity implicated in crimes. In closing, all Arab states stand with the Palestinian people in its just struggle to obtain their rights and call on the international community to take immediate and practical measures to stop profiting from occupation.

The **Sovereign Order of Malta** agrees with the SR on the need of accountability by businesses engaging in violations in the OPT. The Order of Malta continues to deplore the grave violations of human rights and international law in the OPT, notably the rights to freedom of religion or belief, freedom of worship, access to health care and education, and deliberate attacks against civilians and civilian infrastructure. The economic situation in the OPT is catastrophic, mainly due to the ongoing war in Gaza. Furthermore, in the West Bank, destructions, expropriations, forced displacement, settler violence, restriction of movement and other measures have greatly impacted the local population. In Bethlehem, for instance, the end of the tourism business has led to the loss of income and livelihoods of many who are now unable to buy basic necessities and therefore lack food and medicine. The recovery, not only economically, will be long and painful. The Order of Malta reiterates its call for an unconditional, immediate ceasefire, the dignified release of hostages and full humanitarian access, respecting its core principles.

Views Expressed by National Human Rights Institutions

The **Independent Human Rights Commission of the State of Palestine** states that the SR's findings expose the catastrophic reality endured by the Palestinian people, particularly in Gaza, where atrocities unfold daily. Yet there is a darker, overlooked dimension of this tragedy, the complicity of private corporations fuelling and profiting from the suffering. Major corporations, tech giants and arms manufacturers supplying tools, intelligence and weapons that turn Gaza into a battlefield and a business venture. When a family is killed by a drone strike or when medical staff is tracked by using spyware and targeted, behind that attack may lie a corporate logo, a line of code, a signed contract in a distant capital. International investigations have documented how these companies provide service systems to identify civilian targets, deploy spyware to track journalists, medics, activists; manufacture drones used in assassinations and bombings of populated areas; supply equipment that destroy hospitals, water systems, schools, and shelters. Under international law, such acts may constitute aiding and abetting international crimes, including genocide, war crimes, and crimes against humanity, and may trigger criminal or civil liability. The international community must confront with the moral questioning – *'Has killing become a modality? How can we justify starvation, destruction, and mass deaths?'* The Commission urges the UNHRC to recognize these companies as actors in the conflict, include them in the UN Business and Human Rights Database, and ensure accountability through domestic courts under universal jurisdiction. Justice is not a slogan. It is a duty. Those who sell the tools of extermination must no longer hide. Silence is not neutrality. Silence is complicity.



Views Expressed by Non-Governmental Organizations

UN Watch states that Israel is accused of genocide 68 times. On October 7, the world saw how Hamas started a war by invading Israel, firing thousands of rockets, massacring 1,200 people, including families and little children in their homes. Hamas pledged to do it again. Israel has been fighting a just war against a terrorist army which cynically embeds itself among civilians. Ms. Albanese, war is not genocide. But in your report, there is no war at all. It is only about Israel. UN Watch asks why does the SR's report never mention once the October 7 invasion and massacre, or even the word Hamas? Why does the report never once mention Hezbollah on October 8? Joining Hamas' war, they began firing thousands of missiles at Israel. Why does the report never once mention Iran, which armed and trained its proxies and orchestrated the attacks, which itself fired hundreds of missiles at Israel? They openly call for genocide against the Israeli people. Why the SR did not find reason to mention them once? The SR's report is an inversion. Silence on aggressors openly pursuing genocide and demonization for a democracy, defending its people from a multi-front war. Released on April 1st, the report of the UN investigation found that the SR's trip in Australia was funded by external groups. UN Watch asks the SR if she will release the documentation and who funded her.

The **Palestinian Return Centre** reproduces the words of a child in Gaza, after the Israeli forces deliberately opened fire on his mother while waiting for aid – *'She went to get his flour. They killed her. The bread was dipped in blood.'* Today, Gaza is facing not only relentless bombardment but also mass starvation. According to UN agencies and the IPC, 2.2 million Palestinians, nearly the entire population of Gaza, are experiencing acute food insecurity with many areas classified at famine level. But this is not a natural disaster. This is a calculated policy. Palestinians are being lured into death traps, where Israeli forces repeatedly fire on desperate civilians waiting for food. This is not just collective punishment. It is the weaponization of hunger, the destruction of life support systems, and the targeting of the starving. It is genocide, deliberate and public. The Palestinian Return Centre echoes the findings of the SR, whose recent report is one of the most honest and principled assessments to come out of the UN systems in years. The SR deserves not only protection, but also our full support. The Palestinian Return Centre urges the UNHRC to speak with clarity, end the siege, demand accountability, and act now before Gaza is erased.

Women's International League for Peace and Freedom (WILPF) addresses asks to states that continue to arm Israel how much more evidence do they need to put an end to arms transfers, to cease putting politics above international law, to stop complicity in Israel's crimes, including illegal occupation, apartheid, and genocide. States and companies, particularly those providing weapons or technological support to Israel, cannot claim ignorance of the international crimes being committed against Palestinians. They are happening in plain sight. Their continued support constitutes a clear violation of international law, not to mention that your actions are morally unconscionable. There is either compliance with international law or there is not. States and corporations cannot pick and choose. Every day states refuse to act emboldens further crimes, further defiance and unravelling of international law. WILPF strongly supports the SR's call for a full arms embargo, and urges states and corporations to end complicity and to implement the SR's recommendations.



The **Jerusalem Institute of Justice** states the report is an indictment of Israel's very existence disguised in legal language, a report authored by the SR who openly supports the so-called resistance against Israel, a term that in the Middle East translates into the October 7 massacre. Women raped, babies buried alive, children beheaded, and over 50 hostages still held by Hamas in Gaza. Globally, this narrative has fuelled the most violent surge in anti-Semitism since Nazi Germany. Instead of promoting peace, the SR promotes blacklisting, urging companies to cut ties with Israel's economy, infrastructure, and even humanitarian services. Cars, computers, desalinated water. Yes, even water, for both Palestinians and Israelis, are framed as crimes. *'How dare the Jewish people try to see what is drinkable? How dare they grow food in the desert? How dare they survive?'* This is not a human rights war. It is economic warfare against the only democracy in the Middle East as part of a broader agenda to dismantle the Jewish state by other means. The report's logic mirrors the anti-Semitic BDS campaign, punishes Israeli innovation, isolates its people, and denies the Jewish people the right to self-determination. The Institute urges the UNHRC to reject this dangerous advice report and to reaffirm that human rights must never be hijacked to justify hatred.

The **Human Rights and Democratic Participation Centre 'SHAMS'** states that the Palestinian people in the occupied West Bank are witnessing a dangerous escalation in settler violence. This includes deliberate killings, the most recent of which was the murder of three young men from the village of Kufr Malik, east of Ramallah, on June 25, 2025. Settlers under the protection of the Israeli occupation forces have also carried out widespread attacks involving shootings, arson of homes and vehicles, uprooting of fruit-bearing trees, assaults on villages and towns, road closures and land confiscation, all in blatant violation of international law and the Geneva Conventions. These settler attacks are not isolated incidents, but part of a systematic policy aimed at forcibly displacing Palestinians and imposing a colonial reality on the ground amid alarming international silence and a continued failure to hold perpetrators accountable. Shams emphasises that these acts constitute an organised policy of forcible transfer and land appropriation. The Centre recalls the numerous UNSC and UNGA resolutions condemning settlement activities, the advisory opinion of the International Court of Justice and the provisions of international law which unequivocally classify settlement expansion as an ongoing war crime. The Centre calls for the immediate removal of settlers from Palestinian land and demand urgent international action to hold settlers and the occupying power accountable for these crimes and to end the prevailing culture of impunity.

The **Coordinating Board of Jewish Organisations** states that it is not only governments that must be held accountable, but intergovernmental bodies accountable to taxpayers who fund this body's operation, accountable to 'we the peoples' who include minorities such as Jews and the diverse citizens of Israel. It is with dismay that many democracies have found that the SR more than any other has serially violated her duty of universality, impartiality and non-selectivity. The SR has a long record of Holocaust trivialisation, delegitimising Israel and its supporters, justifying terrorism and stigmatising a definition of antisemitism adopted by experts and dozens of member states. In her report, the SR seeks to formalise discrimination and furthering support conflict by singling out Israel and virtually any business or even charitable engagement with it for unprecedented abuse. But especially by defaming Israel as guilty of genocide, she has done inexcusable harm to the human rights architecture and all actual victims of atrocity. Does the



repertoire know that the Palestinian population has grown by millions over the course of Israel's history? When even distant events tolls remain unsettled, does she already trust Hamas claims and know how many current casualties are belligerents? Does she know Hamas tactics correlation to casualties, how those losses compared to other conflicts and how Israel's efforts to mitigate harm compared to other combatants elsewhere? Has she shown any interest in the overtly genocidal aims of Iran, Hamas and other jihadists? Prejudice is not impartiality.

The **Palestinian Centre for Human Rights (PCHR)** welcomes and commends the SR's important report exposing the complicity of more than 60 corporations in Israel's crimes against the Palestinian people. The report presents a timely and urgent call for accountability at a time when Palestinians are enduring mass killing, starvation, displacement and destruction. These corporations have enabled and profited from Israel's prolonged illegal occupation, illegal settlements expansion and the ongoing genocide in Gaza and must be held accountable. However, as stated in the report, the responsibility does not lie with corporations alone. States have the primary role of ensuring that corporate entities do not violate international law and respect human rights. The PCHR calls on states to initiate criminal investigations into the corporations listed in the report for their complicity in human rights violations and international crimes, impose an immediate arms embargo and halt all trade and financial relations that contribute to maintaining Israel's settler colonial regime. The PCHR also calls on the High Commissioner for Human Rights to immediately update the UN database and include the newly listed companies in the SR's report, including those involved in the Gaza genocide.

Al-Haq welcomes the timely SR's report at a moment when corporate complicity continues to enable Israel's crimes with impunity. This month marks one year since the ICJ found Israel's presence in the OPT in violation of the Palestinian people's right to self-determination and sustained through a regime of racial segregation and apartheid. Nearly a year later and over 21 months into Israel's genocide in Gaza, states have yet to act in accordance with these findings. What persists is a system of impunity sustained not only by military force but by a global economy that profits from Palestinian dispossession. Corporations continue to service Israel's settlement enterprise, surveillance regime and war economy, but so do non-profit entities, some posing as humanitarian or environmental actors. The Jewish National Fund, for example, has for over a century spearheaded colonisation, land theft and demographic engineering under the false guise of charity. The JNF for jointly holding annexed Palestinian land with the Israeli government is no charity. They're a settler colonial entity that continues to expropriate occupied Palestinian territory to this day. These actors are central to Israel's apartheid and settler colonial regime and states that grant them legal protection or tax benefits are complicit. States have legal obligations not to recognise aid or assist unlawful acts and to regulate all entities under their jurisdiction contributing to war crimes, apartheid and genocide. These actors must be held to account through national legislation and international mechanisms, including listing on the UN database, not rewarded with tax exemptions.

The **European Union of Jewish Students**, the World Jewish Congress and the International Association of Jewish Lawyers and Jurists strongly reject the SR's report, a document whose inflammatory rhetoric, ideological framing and legal distortion disqualify it as a credible human rights assessment. The report credibility is undermined by its reliance on unverified activist sources and politicised platforms, including boycott campaigns and opaque databases that lack



basic evidentiary standards. It is prejudgment masked as research. Particularly alarming is the section accusing global companies, universities and charities of genocide complicity for engaging with Israel's economy. Dubious at best, these accusations made without legal due process encourage economic blackmail and threaten legitimate actors with reputational harm. The SR claims to act in defence of human rights, but in truth, her report vilifies Israel's existence. It stretches legal concepts such as apartheid and genocide beyond recognition. It describes the founding of the Jewish state in 1948 as a colonial crime and speaks of displacement and replacement as a process ongoing since the inception of the Zionist project. These are not legal arguments, but ideological declaration aimed at delegitimising Jewish self-determination itself. This mandate does not serve the cause of peace, nor it stands with the Palestinian people. It serves only to divide. The Union calls the UNHRC to reject this report and the mandate under which it was written.

Defence for Children International (DCI) explains that while Palestinian children in Gaza are being slaughtered and starved, businesses and corporations continue to profit from Israel's ongoing genocide. The sale of arms, military aircraft, surveillance tools and munitions are just some of the ways private actors benefit from this assault on Palestinian life. These companies operate with impunity, fuelling a military industrial complex that sustains the mass killing of children and the destruction of civilian infrastructure. Across the occupied Palestinian territory, the situation is further exacerbated by the systematic dispossession of land and natural resources. Illegal Israeli settlement enterprises, in clear violation of the Hague regulations and other international legal standards, extract immovable resources for corporate gain. Such practices entrench structural deprivation, denying Palestinian children of their rightful economic, cultural and environmental inheritance. It is imperative that private sector actors be held accountable for their role in enabling Israel's war crimes, crimes against humanity and apartheid. Member states must also be held accountable for facilitating and profiting from these abuses, particularly through public and institutional investments in companies complicit in violations of international law. DCI calls on member states to ensure the UN Database on business enterprises involved in Israeli settlements is updated annually, expanded in scope and adequately resourced; terminate all economic ties with companies that profit from illegal Israeli settlements; fulfil extraterritorial obligations by regulating companies under their jurisdiction that support Israel's system of apartheid and end all public investments in entities complicit in violations of international law; and reaffirm the Palestinian people's right to self-determination and full sovereignty over their land and natural resources.

FACTS & FIGURES ON ID PARTICIPATION

46 State Delegations

3 Inter-Governmental Organizations and UN Entities

1 National Human Rights Institution

10 Non-Governmental Organizations