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**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development**

Visit to Argentina

Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises*, **

Summary

The Working Group on the issue of human rights and transnational corporations and other business enterprises visited Argentina from 16 to 28 February 2023.

The Working Group was encouraged by the Government's commitments to making progress in the area of business and human rights and noted that there is robust legislation relevant to the protection of human rights and the environment in the context of business activities in the country. It welcomed the Government's efforts to develop a national action plan on business and human rights. However, it identified significant challenges relating to the lack of policy coherence for enforcing certain rights, shortcomings in the effective implementation of existing regulations and the disconnect between work in the human rights sphere and that of other entities that regulate the economy. The negative impacts identified had most obviously affected workers and Indigenous Peoples and communities and were most evident in the extractive and agro-industry sectors. They were exacerbated by difficulties in obtaining access to effective redress mechanisms.

The present report contains, inter alia, the conclusions and recommendations that the Working Group has prepared for the Government of Argentina.

* The summary of this report is being circulated in all official languages. The report itself is contained in the annex and is being circulated in the language of submission and in English only.

** The present document was submitted after the deadline in order to reflect the most recent developments.



Annex

Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises on its visit to Argentina

I. Introduction

1. Pursuant to Human Rights Council resolutions 17/4, 26/22, 35/7 and 44/15, the Working Group on the issue of human rights and transnational corporations and other business enterprises, represented by its Chair, Pichamon Yeophantong, and one of the experts, Fernanda Hopenhaym, visited Argentina from 16–28 February 2023 at the invitation of the Government. The purpose of the visit was to identify initiatives, opportunities and challenges relating to the implementation of the Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework (Guiding Principles on Business and Human Rights) in Argentina, in order to prevent violations of human rights in connection with business activities and to strengthen the protection of such rights.

2. During the course of its visit, the Working Group met with a number of communities and representatives of Indigenous Peoples in the Autonomous City of Buenos Aires and the provinces of Catamarca, Chaco and Neuquén. It had exchanges with a number of senior representatives of the national Government, including the Deputy Minister for Foreign Affairs, International Trade and Worship; the Chief of Staff of Advisers to the President of the Nation; senior representatives of the Executive Office of the Cabinet of Ministers and the Advisory Committee on the National Action Plan on Business and Human Rights, as well as representatives of the Ministry of Labour, Employment and Social Security; the Ministry of Economic Affairs; the Ministry of Women, Gender and Diversity; the Ministry of the Environment and Sustainable Development; the Ministry of Public Works; and the Ministry of Social Development, Justice and Human Rights. It also spoke to representatives of the Anti-Corruption Office, the National Institute of Indigenous Affairs, the National Disability Agency and the National Institute to Combat Discrimination, Xenophobia and Racism. It met with representatives of the Senate, the Chamber of Deputies, and the Supreme Court of Justice, including the Secretary General of the Secretariat for Environmental Justice and the Secretary General of Judicial Secretariat No. 1 (who is also a member of the Commission on Access to Justice), as well as the secretaries of all the committees of the Supreme Court. It met with representatives of the Public Prosecution Service and the Public Defence Service. At the local level, the Working Group met with representatives of provincial and local governments of the provinces of Buenos Aires, Catamarca, Chaco, Neuquén and the Autonomous City of Buenos Aires. In Catamarca, it had a meeting with the Governor of the province.

3. The Working Group also met with members of business associations, chambers of commerce, representatives of Argentine and international public and private companies, and representatives of small and medium-sized enterprises, including Aerolíneas Argentinas, Arredo, Banco Hipotecario, Banco Supervielle, Farmacity, Grupo Sancor Seguros, MARA, Newmont, Pampa Energía, Pluspetrol, Scienza Argentina, Securitas, Transportadoras de Gas del Norte, Transportadoras de Gas del Sur, Total Austral, Yamana Gold and YPF. The Working Group was unsuccessful in its attempts to meet with representatives of Unitecbio. It met with representatives of the United Nations system, representatives of civil society organizations, human rights defenders, people from affected communities and Indigenous Peoples, and workers and trade union representatives from numerous provinces.

4. The Working Group would like to thank the Government of Argentina for supporting and facilitating the visit and for its willingness to engage in constructive dialogue to address business and human rights issues. The Working Group is grateful for the openness and willingness shown by all the interlocutors, especially those who had to travel long distances

to engage in a frank and open dialogue with the experts. The Working Group is also grateful for the support provided by the Resident Coordinator Office in Argentina.

II. Overall context

5. Argentina is a middle-income country whose population in 2022 stood at 46,044,703, 92 per cent of whom live in urban areas.¹ The Working Group's visit took place during an election year marked by an economic crisis and an inflation rate that reached 94.8 per cent in 2022, according to data from the National Statistics and Census Institute.

6. In 2019, there were 2,189,472 economic units producing goods and providing services in Argentina. Of these, 349,260 were companies and non-profit organizations and 1,840,212 were households (sole traders) engaging in an economic activity.² The country occupies a surface area of 2.8 million km² and has large amounts of fertile agricultural land, significant reserves of gas and lithium and great potential for renewable energies. It is one of the world's leading producers of food, with large-scale agriculture and beef livestock industries.³ In 2022, the soya bean, corn, petroleum, petrochemical, automotive, wheat, beef, leather, gold, silver, sunflower, fishing and barley sectors accounted for 78.6 per cent of the country's total exports.⁴ The manufacturing and trade sectors are also key to the Argentine economy, being the main contributors to its gross domestic product in 2022.⁵

7. Despite the efforts made to promote economic recovery following the coronavirus disease (COVID-19) pandemic, the National Statistics and Census Institute reports that, in 2022, the poverty rate in Argentina reached 37.9 per cent, with an indigence rate of 8.5 per cent. Poverty is concentrated in certain regions, particularly in provinces in the north of the country and in parts of greater Buenos Aires, with Indigenous Peoples being particularly affected by social inequality, economic marginalization and structural racism. All this occurs within a context of periodically excessive levels of external debt and the successive financial crises that result from them.

8. In March 2023, the debt owed by Argentina to the International Monetary Fund amounted to US\$ 46,035 million (34,226.71 SDRs, or special drawing rights).⁶ Following her visit to Argentina in 2022, the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, warned of the economic, social, cultural and environmental risks of meeting financial needs by increasing investments in, and incentivizing, the expansion of exports in sectors such as mining, agro-industry and hydrocarbons, which have a significant impact on human rights and the environment, particularly in areas inhabited by communities in vulnerable situations and ecosystems where water is scarce. She also warned that such an approach could hinder medium- and long-term planning processes to redirect the economy towards a low-carbon emission path, in accordance with the international commitments assumed in the Paris Agreement on climate change.⁷

9. These national trends are accompanied by serious human rights challenges at the federal and provincial levels. The Working Group notes that real or perceived corruption⁸ at the national, provincial and municipal levels and the weakness of public institutions undermine trust in State authorities and exacerbate social conflicts, thereby harming all parties.

¹ See www.argentina.gob.ar/pais/poblacion (provisional results) and <https://datos.bancomundial.org/indicador/SP.RUR.TOTL.ZS?locations=AR>.

² See www.indec.gob.ar/indec/web/Nivel4-Tema-3-49-167.

³ See www.bancomundial.org/es/country/argentina/overview#.

⁴ See www.indec.gob.ar/uploads/informesdeprensa/complejos_03_2309E029401F.pdf.

⁵ See www.indec.gob.ar/uploads/informesdeprensa/pib_03_239490F448D8.pdf.

⁶ See www.imf.org/en/Countries/ARG.

⁷ See A/HRC/52/34/Add.1.

⁸ See www.transparency.org/en/countries/argentina.

10. Despite the notable progress that Argentina has made in promoting the Sustainable Development Goals and, in particular, incorporating the gender and diversity perspectives into public policies and legislative developments, certain groups continue to lag behind. Underlying these local situations is an extraction-oriented development model that has resulted, inter alia, in the growth of large-scale mining, the conventional and unconventional exploitation of hydrocarbons and agro-industry. Although these sectors generate considerable economic activity, they have also given rise to serious human rights problems exacerbated by the failure to adopt effective measures to prevent and mitigate their impact and that of their supply chains.

11. In addition, the sometimes conflicting interests of companies, the State and social actors frequently result in socioenvironmental conflicts in which there is a significant imbalance of power between the parties. During the visit, this challenge was clearly seen in the experiences of Indigenous Peoples and communities in rural and semi-rural areas and groups living in vulnerable situations, such as traditional fishermen, campesinos or the inhabitants of poor urban areas. The Working Group received reports that families living in irregular settlements in cities such as Buenos Aires have been evicted as a result of real estate developments. It also learned that transport, drinking water and electricity companies in several provinces, including Catamarca, Chaco, Jujuy, Neuquén and the Autonomous City of Buenos Aires, fail to provide basic services and engage in explicit discrimination.

III. Regulatory and public policy framework

12. Argentina is a federal republic made up of 23 provinces and the Autonomous City of Buenos Aires. The Constitution provides for a distribution of powers in which the provinces retain all the power not delegated to the federal government (art. 121) and have original ownership over the natural resources in their territories (art. 124).

13. The country has a solid legal framework for the protection of human rights as it has ratified all the main international human rights treaties and ratified or acceded to the nine optional protocols.⁹ Following the constitutional reform of 1994, article 75 (22) of the Constitution grants constitutional status to the main international and regional human rights instruments.

14. Argentina submits periodic reports to the human rights treaty bodies and has issued a standing invitation to the special procedures of the Human Rights Council.

15. The country has ratified all 10 core conventions of the International Labour Organization, 3 of the 4 governance conventions and 69 of the 176 technical conventions, including the Indigenous and Tribal Peoples Convention, 1989 (No. 169) and the Violence and Harassment Convention, 2019 (No. 190).¹⁰

16. Argentina is a party to the main human rights instruments of the inter-American system and recognizes the competence of the Inter-American Court of Human Rights. It also ratified the Regional Agreement on Access to Information, Public Participation and Justice in Environmental Matters in Latin America and the Caribbean (Escazú Agreement) on 22 January 2021.

IV. State obligations in relation to business and human rights

17. The Working Group welcomes the State's decision to develop a national action plan on business and human rights (the national action plan), about which it informed the Human Rights Council in 2021. It also welcomes the fact that the Ministry of Foreign Affairs, International Trade and Worship, which is leading this process, has established an

⁹ See <https://tratados.cancilleria.gob.ar/>.

¹⁰ See www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102536.

interministerial advisory group. It encourages the Ministry to broaden the group's membership to include other key ministries and agencies.

18. However, stakeholders from different sectors informed the Working Group that they were not aware of the national action plan process or had not been included in the relevant forums. The failure to provide information to Indigenous Peoples, civil society and the private sector is particularly troubling. Those who were aware of the process said they had little confidence in it, given the lack of transparency and participation and the lack of any hierarchy among the persons managing the process. The Working Group also identified a general lack of awareness of the Guiding Principles on Business and Human Rights among both State and non-State actors at the national, provincial and local levels.

19. With regard to the development of the national action plan, the Working Group recognizes the State's effort to make information available to the different stakeholders but encourages it to actively enhance transparency in accordance with Act No. 27.275 on the Right of Access to Public Information, using the Act as a means of strengthening participation and legitimacy. The Working Group is pleased to note that the Ministry of Labour, Employment and Social Security and the Anti-Corruption Office are actively involved in developing this public policy and encourages other ministries to become more actively involved in it.

20. The Working Group welcomes the decision to delegate the development of the national baseline study to the Office of the Ombudsperson of the Nation, thereby strengthening the legitimacy and independence of the process and guaranteeing the subsequent publication of the report. However, multisectoral participation in this process has been limited.

21. Given the complexities arising from the federal structure of the country, in which key competencies for the business and human rights agenda are delegated to the provinces, the Working Group noted the willingness of all parties to collaborate on human rights issues. However, it was concerned about the lack of coordination between the national and provincial governments, particularly in relation to the management of natural resources and territories and its direct impact on human rights.

22. The Working Group welcomes the efforts made by some ministries and government agencies to engage in collaborative work. However, a lack of coordination, overlaps and insufficient clarity in the assignment of powers were observed in some key areas of the business and human rights agenda, such as water management, environmental law enforcement and land management. It is also necessary to strengthen, especially at the provincial level, certain key institutions such as the National Institute of Indigenous Affairs, the offices of the prosecutor for environmental and trafficking offences and the human rights secretariats.

23. The Working Group has identified a need to disseminate clear, accurate and culturally appropriate information on the distribution of powers and on mechanisms for processing claims or complaints for rights holders, especially Indigenous Peoples and local communities.

24. The Working Group has identified significant implementation and oversight gaps in the existing legal and regulatory frameworks for all areas. The information received from the private sector, civil society, local communities and Indigenous Peoples shows that there are institutional gaps, routine breaches of the aforementioned legal frameworks, insufficient allocation of budgetary resources, a shortage of effective mechanisms for their implementation, and widespread gaps in the regulatory functions of the State and provincial authorities. The whole apparatus of the State must urgently address this systemic problem.

25. The Working Group recognizes the joint progress made by State-owned companies in the areas of gender and good governance and the instruments adopted by the State,¹¹ which clearly set out the ways in which such companies are expected to conduct themselves. It also welcomes the establishment of the Integrity and Transparency Register for Companies and

¹¹ See Administrative Decisions No. 85/2018 and No. 1744/2020 of the Executive Office of the Cabinet of Ministers.

Entities,¹² which is an initiative of the Anti-Corruption Office and is aimed at State-owned companies, among other entities. However, the Working Group stresses the importance of incorporating a business and human rights approach, and due diligence requirements relating to business and human rights, into these initiatives. It also noted the difficulties associated with having a decentralized property management model that does not allow for the establishment of common guidelines, including this type of requirement.

26. Lastly, the Working Group wishes to stress that instruments used in selecting suppliers through public procurement processes, such as general and specific terms and conditions, framework agreements and, subsequently, contracts, should clearly specify the measures that companies supplying the State are expected to take to respect human rights and implement human rights due diligence processes.

V. The corporate responsibility to respect human rights

27. The Working Group identified that the failure to establish a clear requirement regarding human rights due diligence processes, specifying the duty of companies to manage the actual and potential effects of their activity, makes it difficult to ensure the proper protection of human rights in Argentina.

28. The private sector representatives with whom the Working Group met, and from whom it received information, noted that the business community lacked awareness of the Guiding Principles on Business and Human Rights and human rights due diligence. Widespread ignorance, together with the lack of clear regulatory frameworks in this area and the lack of mechanisms for assessing and monitoring corporate activities, are particularly problematic challenges in provinces where extraction activities are expanding.

29. The Working Group noted that companies and associations that acknowledge their social and environmental impact tend to focus on corporate social responsibility, philanthropy or specific areas such as gender, diversity or environmental sustainability but do not incorporate a human rights perspective. The Working Group believes that these practices could be strengthened and could incorporate a comprehensive vision of human rights as an interdependent and indivisible web.

30. The Working Group also identified the need to strengthen human rights due diligence along value chains in different national, local and sectoral contexts, especially in industries such as mining, agro-industry and textiles, where the impact not only of operating companies but also of companies providing services or products related to the main activity is significant.

31. Information gaps are especially prominent among State-owned or State-controlled enterprises and small and medium-sized enterprises, which have had limited exposure to the Guiding Principles on Business and Human Rights. Small and medium-sized enterprises also have limited resources.

32. Given that the Guiding Principles on Business and Human Rights apply to all companies, irrespective of their size, the Working Group acknowledges that small and medium-sized enterprises face greater challenges in implementing human rights due diligence processes.

VI. Access to justice and remedy

33. The Working Group was concerned to note that it is very difficult to gain access to justice and effective remedy for business-related human rights violations. The lack of accountability and the climate of impunity have undermined the affected communities' trust in the national and provincial justice systems. The Working Group was also informed about complaints of judicial harassment directed at human rights defenders, Indigenous leaders,

¹² Decision No. 9/2022 of the Anti-Corruption Office, available at www.boletinoficial.gob.ar/detalleAviso/primera/262374/20220512.

union representatives and other persons in situations of vulnerability that must be urgently and expeditiously addressed.

A. State-based judicial mechanisms

34. The Working Group commends the efforts made by Argentina to promote transitional justice in the policies that it has enacted and the proceedings brought against companies complicit in crimes against humanity, including in landmark cases such as those involving Ford and Ingenieros. This undoubtedly consolidates the leading role played by the country in this area. The Working Group also welcomes the measures being taken by the National Secretariat for Human Rights, through the National Memory Archive, to provide technical assistance in conducting investigations or rectifying the employment records of workers who are victims. However, there are still barriers to ensuring that action is taken and timely prosecutions are brought in these criminal and civil cases. It is troubling to note the large number of cases and their urgency, which is due to the advanced age of the parties in the legal proceedings.

35. The Working Group welcomes the progress identified in national case law on environmental and employment matters and welcomes the establishment in 2015 of the country's first environmental court with provincial jurisdiction in the province of Jujuy.¹³ It also welcomes the regulations that provide for the shifting burden of proof in proceedings to determine civil liability,¹⁴ as well as the case law arising from the *Pellicori* and *Sisnero* cases, which establishes the applicability of these regulations in legal actions for discriminatory acts in the workplace. The Working Group urges the State to extend the scope of the regulations to include environmental cases.

36. However, the Working Group was concerned to note the lack of trained justice officials in the area of business and human rights and urges the State to take the necessary measures to ensure effective compliance with court rulings relating to this matter. It also encourages the State to continue making progress in the proceedings currently under way in various judicial bodies, guaranteeing the impartiality of the remedy mechanisms and protecting them against any form of corruption or political attempts to influence the outcome. According to the information received, incentives to promote non-repetition are negligible, since fines are insignificant and it is more financially profitable to continue engaging in harmful activities.

37. The Working Group was repeatedly informed of the difficulties that vulnerable groups, particularly Indigenous Peoples, face in gaining access to justice. Obstacles include the complexity of the system, which makes it difficult for victims to know which office to contact and at which administrative level, and the travel costs for victims living in remote areas. It was also repeatedly noted that the justice system lacks cultural adequacy.

38. The Working Group welcomes the case law establishing that the remedy of *amparo* is not only reparative but also precautionary.¹⁵ It also welcomes the fact that this case law establishes the constitutional recognition of the right to initiate collective *amparo* actions (the *Halabi* case).¹⁶ However, collective actions are not regulated and the principle of free access to justice is not recognized for civil society organizations.

B. State-based non-judicial mechanisms

39. The Working Group welcomes the Programme of the Office of the Ombudsperson of the Nation on Human Rights and Business, which, since 2017, has sought to promote

¹³ Act No. 5.899 on the Establishment of the Environmental Court and the offices of the prosecutor for the environment of the Province of Jujuy.

¹⁴ Article 1735 of the Civil and Commercial Code.

¹⁵ *Holstein, Eduardo Javier and Silguero, Silvana Andrea v. Estancia Las Raíces concerning a petition for amparo*, High Court of Justice of Paraná, judgment of 29 January 2018, para. XII.

¹⁶ *Halabi, Ernesto v. P. E. N. – Act No. 25.873 and Decree No. 1563/04 concerning Amparo Act No. 16.986*, and subsequent cases, Supreme Court of Justice, judgment of 24 February 2009.

dialogue among stakeholders on the Guiding Principles on Business and Human Rights and initiate investigations and facilitate grievance mechanisms.¹⁷ It also recognizes the work that the working groups on business and human rights of the Ombudsperson's Office has carried out with the provincial and municipal ombudsperson's offices and the joint drafting of a framework protocol for the operations of ombudsperson's offices in business and human rights.¹⁸ The Working Group encourages the State to continue promoting its role in this area. However, the Working Group notes that Congress must urgently appoint a head of the Office as this position has been vacant since 2009.

40. In 2006, Argentina designated a national contact point as an adhering country to the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct, following the adherence of Argentina to the Declaration on International Investment and Multinational Enterprises in 1997. Despite the potential of this mechanism, the Working Group has been informed that the procedures implemented have not been in accordance with the effectiveness criteria for non-judicial mechanisms set out in the Guiding Principles on Business and Human Rights nor with the general principles for specific instances set out in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. This mechanism is still largely unknown to the relevant stakeholders with whom the Working Group met during the visit, and it is necessary to strengthen and promote its role in the country.

C. Non-State mechanisms

41. The Working Group has witnessed first-hand that there is widespread ignorance of the guidelines on operational-level grievance mechanisms set out in the Guiding Principles on Business and Human Rights, although there is some awareness of hotlines and protocols for dealing with specific issues, such as sexual harassment or harassment in the workplace. In many cases, these mechanisms are internal and access to them is limited to personnel and/or suppliers of the company.

42. The Working Group urges companies to provide remedies where appropriate and to establish or participate in effective operational-level grievance mechanisms, in accordance with guiding principle 31.

43. Participatory forums, such as public hearings and consultations, are often unclear and difficult to access, when they are not inadequately adapted to the different groups and individuals for whom they are intended and adequate standards of accessibility have not been guaranteed.

VII. Thematic areas highlighted

44. During the visit, the Working Group heard testimonies and received information from communities affected by human rights impacts related to business activity, particularly in relation to extractive industries and agro-industry.

45. Owing to the shortage of time, it was not possible to thoroughly examine all the cases reported or to visit all the areas concerned, so the information presented below is not exhaustive. However, the Working Group closely examined some landmark cases and visited provinces where there were recurring concerns in order to better assess the gaps, opportunities and ways forward to ensure that companies respect human rights and the environment.

46. These recurring concerns relate to violations of Indigenous Peoples' rights, lack of consistency in consultations and free, prior and informed consent processes, economic displacement and loss of livelihoods, violations of labour rights, issues relating to gender, diversity and the rights of persons with disabilities, and impacts on health, the environment and natural resources. The Working Group was also alerted to emerging issues concerning

¹⁷ See www.dpn.gob.ar/programa-empresas-y-ddhh.php.

¹⁸ www.dpn.gob.ar/documentos/Protocolo_Defensoria_2021.pdf.

foreign investment and financing for development projects with serious human rights impacts.

A. Rights of Indigenous Peoples

47. The Working Group wishes to highlight the State's recognition of the pre-existence of the Indigenous Peoples and the safeguarding of their ancestral territories, as established in the Constitution (art. 75 (17)), the Civil and Commercial Code (art. 18), national regulations such as Act No. 23.302, and provincial regulations. However, there are concerns about persistent challenges to the implementation and enforcement of these laws. Among other things, the Working Group wishes to draw attention to the inconsistency inherent in the fact that the State itself chooses representatives of the Indigenous Peoples, denying them the right to self-rule, and that, in order to have access to the cadastral survey of their lands, Indigenous Peoples are required to register with an administrative registry.

48. The State has recognized 1,822 communities throughout Argentina, less than half of which have completed the survey of their territories in accordance with Act No. 26.160 on the declaration of a state of emergency in respect of Indigenous land, which was enacted in 2006 and extended by Decree No. 805/2021. While the Working Group welcomes the enactment of this Act, which prevents communities from being evicted, it is concerned about the lack of legal certainty provided by the extension by decree. The Working Group learned that, in spite of the law, communities are continuing to be evicted, often violently, particularly for projects occupying large areas of land, including those related to the extractive industries and real estate developments.

49. During its visit, the Working Group received numerous complaints about the shortcomings of the cadastral registration and survey mechanism relating to the slowness and inefficiency of the processes and the lack of political will. It was concerned to note that the regulations do not have the express purpose of ensuring the effective titling of Indigenous lands.

Structural racism, stigmatization and harassment

50. The Working Group is alarmed by the structural discrimination affecting the Indigenous Peoples, who endure higher rates of poverty and more significant barriers to access to health, education and essential infrastructure such as electricity and drinking water. Their ability to earn a decent living for their development is affected by the very high rate of informal employment and by the difficulties that they face in carrying out their traditional economic activities owing to the expansion of the area taken up by agricultural land and the extractive industries.

51. The communities stated that their poverty levels and lack of access to basic services put pressure on their members to accept goods, money or employment opportunities from the companies in exchange for their consent, which undermined the social cohesion of the communities.

52. The fact that Indigenous Peoples and communities are stigmatized and rendered invisible in society in general, including in the media, which exacerbate highly racist discourses, is unacceptable and reflects the enormous historical debt owed by the State and Argentine society to the native peoples.

53. The information received about violent evictions and interventions, repression, raids, criminalization and prosecution, as well as acts of violence carried out by private armed groups hired by individuals or organizations with economic interests, is very troubling. These situations recur in different provinces, including Santiago del Estero, Río Negro, Chaco and Corrientes.

Participation and consultation

54. The Working Group noted repeated violations of the right of Indigenous Peoples to consultation and to free, prior and informed consent.

55. Some progress in this area may be identified, such as the production of the Technical Handbook for the Consultation of the Indigenous Peoples in the Management of Forests and Climate Change, developed by the Ministry of the Environment and Sustainable Development, and the very recent Decree No. 0108/2023 on the procedure for free, prior and informed consultation in the province of Neuquén, which, being the first such decree in the country, sets a good precedent. However, the Working Group is concerned to note that the Decree is applicable only to communities whose legal status has been granted by state authorities, in contravention of the right to autonomy and self-government established in the ILO Indigenous and Tribal Peoples Convention, 1989 (No. 169).

56. While the Working Group heard about examples of public consultations and participatory meetings, these do not meet the criteria established for free, prior and informed consent; they are often unclear and difficult to access, and they are mostly lacking in cultural appropriateness. The Working Group was also struck by the deliberate strategies employed by companies that provide little or no information on business activities and their impact or, on the contrary, an excessive amount of highly technical information with scattered data that cannot be analysed in short periods of time.

B. Labour rights

57. The Working Group is concerned about the high levels of informal employment, which, according to data provided by the Ministry of Economic Affairs,¹⁹ reached 43 per cent in 2022. These levels were especially aggravated during periods of economic recession. Informality affects groups in situations of vulnerability, such as Indigenous Peoples, women, interprovincial and foreign migrant workers, persons with disabilities and lesbian, gay, bisexual, transgender and intersex persons, among others.

58. The Working Group welcomes the Government's ratification, in February 2021, of the ILO Violence and Harassment Convention, 2019 (No. 190) and encourages the State to establish regulations implementing it, as few companies have a protocol on the prevention of harassment and gender-based violence. The Working Group invites the State to consider ratifying the ILO Employment Policy Convention, 1964 (No. 122).

59. Trafficking in persons for the purposes of labour exploitation was identified by the Working Group as a recurrent problem in the country. It affects interprovincial migrant workers as well as those from neighbouring countries, especially in the textile and agriculture sectors. In the face of the scourges of trafficking and sexual and labour exploitation, the Working Group commends the efforts made under the National Programme for the Restoration of Rights and the Strengthening of Labour Skills for Persons Affected by the Offences of Trafficking and Exploitation of Persons, as well as the work carried out by the Office of the Prosecutor for Combating the Trafficking and Exploitation of Persons, which could be strengthened by enhancing its local presence in the provinces. However, it calls on the State to continue working to prevent these serious offences and to ensure access to remedies for victims.

60. With regard to child labour, the Working Group acknowledges the State's ratification of the ILO Worst Forms of Child Labour Convention, 1999 (No. 182) in 2001 and its legislation prohibiting child labour and protecting adolescent labour (Act No. 26.390). However, the Working Group is concerned to have received information indicating that a significant proportion of children and adolescents continue to work, inter alia, in the agricultural and textile sectors, and that this proportion increased during the pandemic. In 2022, 24 per cent of adolescents were participating in the labour market, compared with 16 per cent in 2019.²⁰

¹⁹ See www.indec.gob.ar/indec/web/Nivel4-Tema-4-31-58.

²⁰ See the snapshot survey on the situation of children and adolescents 2022. Sixth round, United Nations Children's Fund in Argentina, August 2022.

61. The Working Group also received information about the rapid expansion of work on online delivery platforms involving excessive working hours, high-risk activities and significant restrictions on social protection coverage.²¹

62. The Working Group welcomes the efforts made by various unions to carry out awareness-raising and training activities on occupational health and safety for their members. It was interested to hear their complaints about the need for better State monitoring and inspection tools relating, for example, to workers' exposure to toxic substances or the limits on the weight that they can carry without harming their health.

C. Groups in situations of vulnerability

Gender and diversity

63. The Working Group is pleased to note the significant progress made by Argentina in its regulations and public policy on gender equality. Particularly noteworthy are the National Plan for Equality in Diversity 2021–2023 and Administrative Decision No. 1744/20 of the Executive Office of the Cabinet of Ministers. The latter establishes guidelines on gender equality in State enterprises and corporations, which apply to the management of enterprises and corporations in which the State has a stake. These guidelines must be effectively monitored.

64. Civil servants at the national and provincial levels, as well as representatives of companies in which the State has a stake, show that they are aware and committed to the implementation of these guidelines and the laws and policies relating to gender equality and the inclusion of lesbian, gay, bisexual, transgender and intersex people. The Working Group also noted that significant progress has been made in the implementation of Act No. 27.499 (Micaela Act) on the training of civil servants in the executive, legislative and judicial branches, especially at the federal level.

65. The majority of the private sector companies with which the Working Group met, or from which it received information, implement some kind of gender-related initiative, particularly in relation to greater participation of women in the workforce, in-house training, and prevention and support protocols relating to sexual and/or workplace harassment.

66. The National Programme for Gender Equality in the Workplace, Employment and Production (Levelling Up Programme) (Programa Igualar),²² which aims to reduce structural gender gaps and segregation in the workplace, employment and production for women and lesbian, gay, bisexual, transgender and intersex people,²³ and which includes the Levelling Up Seal (Sello Igualar) to support companies, is to be commended.

67. The Working Group highlights the importance of Act No. 27.636 of 2021 on the promotion of access to formal employment in the national State sector for transvestite, transsexual and transgender persons (the Diana Sacayán-Lohana Berkins Act). However, the Working Group received reports that most institutions, including at the provincial level, are currently failing to comply with the Act.

68. The Working Group is also concerned about reports of sexual exploitation and possible trafficking in persons, particularly in so-called tent cities or workers' cities (*ciudades-commodity*) where the oil and mining industries have a presence.

Persons with disabilities

69. Act No. 22.431 of 1981 establishes that at least 4 per cent of the total number of employees of the national Government must be persons with disabilities. The Working Group acknowledges the various government strategies to promote compliance with the Act, such as the development of a strategic plan for joint action between the National Disability Agency

²¹ See *El trabajo en las plataformas digitales de reparto en Argentina: Análisis y recomendaciones de política*, Buenos Aires, ILO Country Office for Argentina, 2020.

²² Decision No. 220/2020 of the Ministry of Women, Gender and Diversity, available at www.boletinoficial.gob.ar/detalleAviso/primera/235573/20200930.

²³ See www.argentina.gob.ar/generos/programa-igualar.

and the Secretariat for Management and Public Employment of the Executive Office of the Cabinet of Ministers, the establishment of the role of official responsible for the inclusion and occupational development of persons with disabilities, as well as the establishment of external funding and training units. However, more than 40 years after the enactment of the Act, the rate of compliance with this employment quota is only 0.87 per cent, according to the latest records published in 2021.

70. Companies that the State owns or has a stake in, as well as public service providers and private companies, were seen to lack policies on the inclusion of persons with disabilities. In this context, the Working Group was interested to hear about the preliminary draft of a new framework law on disability that would provide for the extension of the employment quota to the private sector, the provision of reasonable accommodation as required, the incorporation of tax incentives for companies, and the prioritization of companies and cooperatives that employ workers with disabilities in the awarding of contracts for products and services.

D. Natural resources and the right to a healthy environment

71. In Argentina, the local authorities are responsible for the preservation, conservation and recovery of the environment and natural resources, while the national Government is responsible for enacting minimum budgetary allocations (Constitution, art. 41). The Working Group has been alerted to the difficulties presented by this system of dual competencies and to the limited capacity for action of the provinces owing to their financial dependence on productive activities in their territories.

72. The Working Group would like to draw attention to the strengthening of the Ministry of the Environment and Sustainable Development, which, until 2019, had been a Secretariat. In 2020, the National Fire Management Service, which had hitherto reported to the Ministry of Security, was transferred to the Ministry of the Environment and Sustainable Development. The Working Group also recognizes the efforts made by this Ministry to promote discussions on a possible law on packaging, with extended responsibility for the producer, and the repeal of Decree 591/2019 on hazardous waste. The Working Group urges it to move towards establishing new regulations, in accordance with Decree No. 148/2020. However, it wishes to draw attention to the concerns raised by social organizations and government sources at different levels about the limited resources granted to the Ministry.

73. During its visit, the Working Group received numerous complaints relating to the environment and was informed of irregularities and systematic failures during environmental impact assessment procedures, the effects of which could be irreversible for the planet and have negative consequences for human rights. In this regard, the Working Group took note of Decision No. 337/2019 of the Secretariat for the Environment and Sustainable Development, which contains guidelines on preparing environmental impact studies and guidelines on preparing a strategic environmental assessment. The lack of resources necessary to monitor and oversee the environmental impact studies carried out in local areas was repeatedly highlighted during the visit. Moreover, reports indicate that such studies are not carried out for a significant number of projects, as has reportedly occurred in the province of Chaco.

74. Since it is companies that conduct or commission environmental impact studies, there is a need to strengthen controls to ensure that studies provide reliable, objective, clear and sufficient information. Civil society organizations report that environmental impact studies do not identify cumulative impacts, as required by the regulations. Particular attention should be paid to cases where there are alternative studies that produce data on troubling environmental impacts. In Antofagasta de la Sierra, for example, where the Livent corporation operates, the studies presented by the environmental assemblies indicate that the aquifer is at risk of being overexploited, which is alarming given that the water meadow linked to the Trapiche River, which the company used to supply the lithium extraction process, has reportedly dried up. The Working Group notes that the reports submitted by civil society organizations point to a high level of government corruption in the technical, legal and administrative procedures carried out to authorize exploitation projects.

75. The Working Group is particularly concerned about access to clean drinking water, given its importance for the health of communities and its impact on livelihoods, food and ecosystems, especially in provinces with large-scale extractive and agribusiness activities. These problems further highlight the lack of adequate infrastructure for ensuring access to water for remote communities. In fact, many Indigenous Peoples in different provinces are concerned that biodiversity in their territories is in danger of being destroyed by threats from different industries. The Working Group is concerned about the lack of regulations and oversight of companies' compliance with standards on the use of agrochemicals and water resource management. It is essential to have more accurate and complete sector-based information on expanding water-intensive industries, such as lithium extraction and unconventional hydrocarbon extraction.

76. Although water quality is measured and monitored in the provinces, organizations and communities in different regions said that they lacked access to information or distrusted the independence of the bodies that produce the information. For the Agua Rica project, social organizations condemned the State's approval of the extraction of 20,000 litres of water per day from the Minas River, which, according to technical studies received, would in turn affect the Andalgalá River, altering its flow and the quality of the water used by the population.

77. According to information received from the government of the province of Catamarca, studies are carried out for all mining projects in the province in order to comply with regulations and confirm that there are no glaciers in the authorized areas of operation. However, the Working Group was concerned to hear reports by social organizations that the area corresponding to the mining claim lies on a rock glacier and an archaeological site, in breach of Act No. 26.639, which establishes minimum budgetary allocations for the preservation of glaciers and the periglacial environment. It also received information on the alleged lack of effective protection of inventoried and protected areas in San Juan, such as the Veladero mine,²⁴ and wetland areas in Chaco and Corrientes.

78. In the context of the energy transition associated with the climate crisis, a significant increase in the unconventional extraction of hydrocarbons and minerals such as lithium has been identified, which gives rise to major human rights challenges and environmental impacts. The Working Group was concerned to hear about the negative consequences already being experienced by people and communities in different provinces, including Catamarca, Jujuy, Neuquén and Salta. There have also been worrying reports about communities being displaced.

79. In the case of the mining and hydrocarbons industry, the Working Group has received complaints from Indigenous communities about toxic gas inhalation, water pollution, impacts on the crops and soil on which their livelihoods depend, and the deaths of animals.

80. A study carried out by Greenpeace, using samples from the processing plants in Vaca Muerta, identified significant levels of metals and metalloids such as barium, strontium, cadmium, lead, mercury and arsenic, elements that pose a significant risk to health. On the basis of this study, a criminal complaint was filed against the company responsible for the dumpsite, Treater S.A., and other extractive companies.²⁵

81. These trends are alarming, given that environmental problems such as water, air and soil pollution, as well as degradation caused by land clearances and agricultural and forest monocultures, exacerbate the effects of climate change.

82. During its visit, the Working Group was able to observe the effects of deforestation and biodiversity loss in some regions, and the disproportionate affects that they have on communities in situations of vulnerability. The Working Group is very concerned about the progressive deforestation of the American Gran Chaco, the second largest forest in the region after the Amazon, to the detriment of biodiversity, rural communities and Indigenous Peoples in Argentina.

²⁴ Communication No. ARG 2/2022, available at <https://spcommreports.ohchr.org/TmSearch/RelCom?code=ARG%202/2022>.

²⁵ See www.greenpeace.org/argentina/story/issues/climayenergia/greenpeace-ante-los-falsos-argumentos-de-funcionarios-en-neuquen-sobre-la-contaminacion-en-vaca-muerta/.

83. The Working Group recognizes the progress represented by the adoption of Act No. 26.331 of 2007 on the Minimum Budgetary Allocations for the Environmental Protection of Native Forests, which gave rise to the National Fund for the Enrichment and Conservation of Native Forests. However, it noted the difficulties hindering the implementation of the Act. These include the lack of regulations in several provinces, the failure to comply with budgetary guidelines, the failure to update land-use plans, the small size of fines in relation to companies' profits, and the identification of land clearances in prohibited areas, either as a result of illegal activity or the granting of permits on dubious grounds.

84. According to the Public Defence Service, similar challenges exist with real estate developments and industrial hubs in urban areas, such as shortcomings in environmental impact studies, lack of trust in the information provided by government agencies and/or companies regarding pollution levels and the use of resources such as water, allegations of corruption and the eviction of Indigenous communities.

E. Health

85. Where health is concerned, the Working Group is particularly concerned about the widespread use of biocides, including glyphosate, in locations near populated areas, and the damage to health caused by the drift of these chemicals. In a report issued in 2021, the Ministry of the Environment and Sustainable Development argued that it is necessary to consider banning pesticides that have been shown to have harmful effects, such as chlorpyrifos, and that can have a range of toxic effects.²⁶

86. According to information received during the visit, in 2021, some 700 people were hospitalized in Presidencia Roca and Pampa del Indio, in the province of Chaco, following aerial and ground spraying carried out at the Don Panos estate belonging to the Unitec bio company. The Working Group is alarmed by the persistence of digestive, dermatological, respiratory and reproductive health complaints in areas affected by the use of these biocides. Reports of high rates of cancer have also been received.

87. The Working Group has also been alerted about violations of the right to health in mining and oil producing regions. In that regard, it has received extensive information on violations arising from the consumption of water allegedly contaminated with heavy metals, as well as the increase in dust levels and the concomitant impact on the respiratory systems of people in neighbouring settlements.

88. In addition, the Working Group is concerned about violations of the right to mental and emotional health of people living alongside certain industries that generate a continuous state of uncertainty regarding their physical health and their territorial, financial, water and food security. The Working Group finds it regrettable that there is a lack of official data that would provide an accurate picture of the violations and allow appropriate measures to be taken to provide care. It has received reports of clinics or health-care units without sufficient supplies, specialized medical staff or ambulances and with poor connectivity, leaving the Indigenous Peoples and historically marginalized communities at risk.

89. The Working Group identified challenges to the health safeguards applicable to the ultra-processed food and sugar-sweetened beverage industries, particularly regarding the implementation of Act No. 27.642 on the Promotion of Healthy Eating, and alleged interferences by the industry that should be properly investigated and addressed by the competent authorities.

²⁶ See *Informe técnico-científico sobre los usos e impactos del insecticida clorpirifos en Argentina*, Buenos Aires, United Nations Development Programme and the Ministry of the Environment and Sustainable Development, 2021.

VIII. Conclusions and recommendations

90. The Working Group commends the State on the efforts it has made to advance the business and human rights agenda in the country, and for having committed to the development of its first national action plan. It is also encouraging that the impact of different economic sectors and business projects is being discussed in Argentina and that civil society organizations, local communities and Indigenous Peoples are participating in the discussions. In addition, the business sector showed itself to be open to hearing and receiving information on the Working Group's concerns and recommendations.

91. The Working Group noted that there is a robust and serviceable regulatory framework to promote respect for human rights by the business sector, although it identified gaps that should be rectified and, above all, a need to strengthen monitoring, oversight and sanctioning mechanisms to ensure that the regulations are properly implemented.

92. The Working Group also noted the challenges facing the Government, such as the debt, economic and financial crises with which the country has struggled for the past 40 years, the dependence on the extractive and agricultural sectors to service the debt, the high proportion of persons working in the informal sector and the social and economic exclusion of the most vulnerable individuals and groups, including the Indigenous Peoples, which is exacerbated in different provinces of the country. These challenges are some of the main factors behind a fragility that is not only economic but also social and environmental and that requires all relevant stakeholders to take a coordinated approach.

93. There is still a great deal of mistrust among stakeholders who are key to advancing the business and human rights agenda. The Working Group notes that the national action plan could provide an opportunity to establish a broad commitment between all the parties and to strengthen dialogue and build trust.

94. The meetings and consultations held during the visit have highlighted that much remains to be done before the Guiding Principles on Business and Human Rights are properly implemented in Argentina. The Government's commitment must be transformed into specific measures to fulfil its obligations and ensure that companies respect human rights. Companies must establish real commitments to respecting human rights, carrying out due diligence and establishing accountability and remediation processes. A paradigm shift is required to guarantee rights and attract responsible investment.

95. The Working Group stresses that consultations with potentially affected people and groups should take place at all stages of projects, from the earliest stage onward. It is essential to ensure the protection of human rights defenders and Indigenous Peoples so that they can carry out their important work.

96. As a starting point for addressing these challenges, the Working Group makes the following recommendations:

A. For the State

(a) Step up efforts to disseminate the Guiding Principles on Business and Human Rights in order to enhance the different stakeholders' commitment to, and involvement in, the business and human rights agenda at the local and national levels. It will be necessary to allocate sufficient resources and develop mandatory training plans for civil servants at all levels;

(b) Strengthen the development of the national action plan and enhance the legitimacy of the process by providing strong political support that prioritizes the development and implementation of the plan and renews the trust of stakeholders, including other key ministries. It is recommended that a high-level meeting with the rest of the ministries be convened to develop commitments proportional to the gaps

identified, that a committee including rights holders and representatives of the private sector be established to coordinate and follow up on the implementation of the national action plan, and that the plan be adopted by the highest authority of the relevant ministry by means of an appropriate act of law that will guarantee the institutionalization and continuity of the policy;

(c) Ensure active transparency in the development of the national action plan, in accordance with article 31 and ff. of Act No. 27.275 on the Right of Access to Public Information, and promote broad participatory forums with all relevant stakeholders that are not merely information-sharing exercises and include representatives of Indigenous Peoples and communities, civil society, academia and the private sector. The Working Group emphasizes that good faith participation refers to collaborative and ongoing interaction and dialogue that ensures not only that the parties are listened to and understood but also that their concerns are addressed, with particular emphasis being placed on rights holders;

(d) Promote greater policy coherence across all levels of Government. Ensure better coordination between the national Government and provincial and local governments, as well as greater coherence between agencies that regulate the economy and those with specific mandates for the protection and promotion of human rights. In this regard, and given the federal nature of the Argentine State, the Working Group stresses the importance of establishing specific forums for coordination between the authorities of the different levels of government, and/or entities at the same level, in the development of public policies on business and human rights;

(e) Clearly state what the private sector is expected to do to respect human rights, including measures involving human rights due diligence processes with follow-up and monitoring mechanisms, with additional measures being taken if companies are owned or controlled by the State. Offer practical training, technical advice and economic incentives for compliance, and adapt them for small and medium-sized enterprises;

(f) Start a conversation about mandatory due diligence, basing it on global and regional trends in regulatory developments in this area;

(g) Consider participating actively in negotiations for the development of a legally binding international instrument;

(h) Train different justice officials, including the judiciary, in business and human rights in order to increase understanding of how the Guiding Principles on Business and Human Rights can be operationalized within existing legal frameworks. Mainstream and strengthen an intercultural perspective in different State mechanisms in the judiciary and the executive branch;

(i) Strengthen opportunities for international jurisdictional cooperation at the level of the Ministry of Foreign Affairs, International Trade and Worship and the justice system with a view to ensuring remedies in cases where there are cross-border impacts;

(j) Continue making efforts to implement the judgment of the Inter-American Court of Human Rights in the case of the *Indigenous Communities of the Lhaka Honhat (Our Land) Association v. Argentina* of 2020;

(k) Take steps towards adopting a framework law on collective proceedings that guarantees affected parties an effective defence of their rights in relation to business activities;

(l) Provide the resources needed to advance ongoing processes relating to transitional justice and the establishment of corporate responsibility for the repression of workers;

(m) Step up efforts to ensure that Congress appoints a head of the Office of the Ombudsperson of the Nation;

(n) Strengthen the capacities of the national focal points and enhance the visibility of the mechanism. Make institutional arrangements to use the technical resources available in other government entities to review specific cases or instances;

(o) Adopt immediate measures to protect the life, health and integrity of human rights defenders and Indigenous Peoples and communities who are at risk because they are defending the rights of communities, the environment, water and/or land and territory in the context of business activity. These measures should include the creation of a comprehensive policy on the protection of human rights defenders that ensures the prompt and impartial investigation of threats, acts of harassment, intimidation and violence and sets out the corresponding sanctions;

(p) Urgently tackle acts of violence by private armed groups hired by individuals or organizations with economic interests;

(q) Strengthen the National Institute of Indigenous Affairs, ensuring that it has its own budget and sufficient resources;

(r) Stop the evictions of Indigenous Peoples and make progress in managing and titling land in accordance with article 75 (17) of the Constitution and the ILO Indigenous and Tribal Peoples Convention, 1989 (No. 169). Take steps towards establishing a national law on communal ownership;

(s) Guarantee consultation and free, prior and informed consent in compliance with the ILO Indigenous and Tribal Peoples Convention, 1989 (No. 169). Ensure the establishment of other participatory mechanisms for rights holders and civil society;

(t) With regard to environmental impact assessments:

(i) Suspend all permits and business activity until adequate environmental impact assessments have been carried out to avoid irreversible damage, in accordance with the preventive and precautionary principles (Constitution, art. 41, and General Act on the Environment No. 25.675, art. 4);

(ii) Develop the implementing regulations for the General Act on the Environment as it relates to environmental impact studies (General Act, art. 12) and the environmental management of land (General Act, art. 8 (1));

(iii) Incorporate human rights impact assessments into environmental and social impact assessments, ensuring that the cumulative impact of business activities and projects is duly taken into account;

(iv) Establish binding requirements for assessments in order to obtain objective, sufficient, truthful and clear information on environmental and human rights impacts;

(v) Ensure that these provide for:

a. Baselines;

b. The cumulative analysis of existing projects, taking other uses of resources (including water) into account;

c. A cross-jurisdictional approach where activities have cross-border impacts;

d. The broad participation of Indigenous Peoples and communities;

e. A comprehensive analysis of human rights impacts.

(u) Comply with Act No. 26.331 on the Minimum Budgetary Allocations for the Environmental Protection of Native Forests, and its Regulatory Decree No. 91/2009, including by carrying out land-use planning of native forests by means of a participatory process and suspending land clearances until such land-use planning has been carried out;

(v) Take steps towards establishing a law on minimum budgetary allocations for the protection of wetlands, in compliance with international standards and the recommendations made by the United Nations system;²⁷

(w) Strengthen penalties and update fines to discourage activities that have an adverse impact on human rights and the environment;

(x) Establish clear policies on inclusion, with provisions for adequate accessibility and competitive salaries, for persons with disabilities. Comply with the employment quota of 4 per cent established by Act 22.431, expanding the quota to apply to the private sector;

(y) Consider ratifying ILO Employment Policy Convention, 1964 (No. 122);

(z) Continue making efforts to fully implement Act No. 27.636 on the Promotion of Access to Formal Employment for Transvestite, Transsexual and Transgender Persons and extend the scope of the Act so that it applies to the private sector;

(aa) Step up efforts to protect the health of persons who live near companies using chemicals that are potentially harmful to health, including by strengthening regulations and oversight mechanisms. Consider banning biocides that have been shown to have harmful effects;

(bb) Strengthen oversight mechanisms and the application of penalties under Act No. 26.687 on the Regulation of the Advertising, Promotion and Consumption of Tobacco Products and Act No. 27.642 on the Promotion of Healthy Eating.

B. For private and State-owned companies and business associations

(a) Assume responsibility for respecting human rights in accordance with the Guiding Principles on Business and Human Rights, irrespective of what the State does or does not do, and comply with laws relating to the protection of human rights, including those based on international human rights treaties in force in the country;

(b) Adopt human rights policies and establish ongoing human rights due diligence processes with an intersectional perspective in order to:

(i) Identify the actual and potential impacts associated with activities and supply chains;

(ii) Prevent adverse human rights impacts;

(iii) Address the potential adverse impacts of their operations;

(iv) Communicate the measures taken in a clear and transparent manner.

(c) Establish safe, good faith forums for dialogue for affected communities and Indigenous Peoples, providing transparent, reliable, clear and timely information on impacts, and listening to critical voices;

(d) Ensure that the human rights impact assessments and environmental assessments that they carry out take cumulative impacts into account and adopt a holistic approach that considers the complexity of cross-jurisdictional impacts;

(e) Establish operational grievance mechanisms, with gender and intersectional perspectives,²⁸ in compliance with the effectiveness criteria set out in guiding principle 31;

(f) Provide comprehensive redress that takes into account all human rights impacts on communities or individuals adversely affected by their activities;

²⁷ See <https://argentina.un.org/sites/default/files/2021-02/Aportes%20ONU%20HUMEDALES.pdf>.

²⁸ See [A/HRC/41/43](#).

- (g) **Refrain from doing anything that could be seen as harassing or pressuring Indigenous Peoples, or taking advantage of their vulnerability, especially in the case of children and adolescents;**
- (h) **Ensure respect for the rights of human rights defenders, in accordance with the guidance issued by the Working Group in 2021;²⁹**
- (i) **Refrain from engaging in acts of corruption or interfering in public decision-making.**

C. For civil society organizations

- (a) **Strengthen the connection between the Guiding Principles on Business and Human Rights and their work in defence of human rights and the environment, making greater use of the Guiding Principles in their claims;**
 - (b) **Actively participate in the design of public policies relating to the business and human rights agenda, including the national action plan;**
 - (c) **Contribute to bridging the gaps that exist between the environmental agenda and the business and human rights agenda, recognizing the inescapable interconnection between the two.**
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²⁹ See [A/HRC/47/39/Add.2](#).