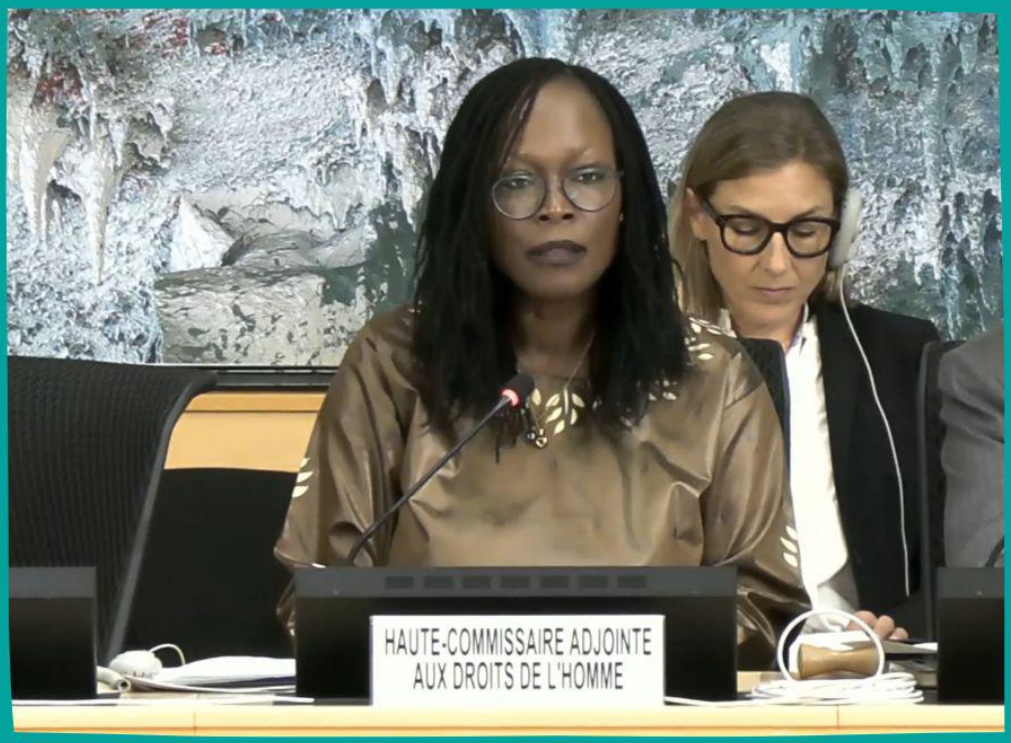
Geneva International Centre for Justice

63rd Session of the Human Rights Council

HRC63: THE HUMAN IMPACT OF ISRAELI SETTLEMENTS ACROSS PALESTINE



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I. Executive Summary

At the 63rd session of the Human Rights Council, the Deputy High Commissioner for Human Rights (OHCHR) presented its report containing the list of business enterprises involved in the activities listed in paragraph 96 of the report of the independent international fact finding mission to investigate the implications of the illegal Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem (A/HRC/22/63). The Annual Report by the High Commissioner (A/HRC/63/20) presented at the 63rd session is pursuant to resolutions A/HRC/53/25 and A/HRC/31/36, with which the Human Rights Council requested the High Commissioner to produce a yearly update of the list of business enterprises involved in the activities enumerated in paragraph 96 of the report of the independent fact finding mission.

The report includes a database of business enterprises updated in the last report with an additional set of 126 businesses, which are involved in the listed illegal activities linked to the Israeli settlements in the Occupied Palestinian Territory. Moreover, the High Commissioner analysed the various ways of involvement of the listed business enterprises in adverse human rights impacts in line with the Guiding Principles on Business and Human Rights, namely causation, contribution, and direct linkage.

In the recommendations of the Annual Report, the High Commissioner affirmed the duty of business enterprises involved in the illegal activities to take appropriate action to cease or prevent the adverse impact on human rights and meet their own responsibility to respect human rights.

During the discussions of the session, the delegations highlighted the role of the international community in implementing measures to uphold international law and diplomatic approaches. In addition, the delegations emphasized the necessity to strengthen the pressure to prosecute the perpetrators of the violations of international humanitarian law and international human rights law in the occupied territories.

Geneva International Centre for Justice (GICJ) welcomes the report of the Office of the High Commissioner for Human Rights, and advocates for long-lasting peace and stability in the region. Moreover, GICJ supports the need to ensure transparency and accountability for the business enterprises directly linked to the occupation and settler violence. In this regard, **GICJ** calls for further updates on the list according to the guiding principles on business and human rights established to assess the involvement and causation of the business enterprises in the current violations in the occupied territories.

II. Background

Pursuant to resolutions A/HRC/RES/53/25 and A/HRC/RES/31/36, the Human Rights Council requested the United Nations High Commissioner for Human Rights to produce a database including all business enterprises involved in the activities listed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem (A/HRC/22/63).

The purpose of the database is to monitor the effects of the Israeli settlements on the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem, and their civil, political, economic, social and cultural rights. The fact-finding mission was established by the Human Rights Council through resolution A/HRC/RES/19/17 and consists of three high-level experts: Christine Chanet (Chairperson), Asma Jahangir and Unity Dow. The definition of Israeli settlements according to the fact-finding mission "encompass[es] all physical and non-physical structures and processes that constitute, enable and support the establishment, expansion and maintenance of Israeli residential communities beyond the Green Line of 1949 in the Occupied Palestinian Territory". The mandate of the mission authorises investigations in line with the legal framework of international human rights law, international humanitarian law, and other relevant fields of international law.

During the examination, the mission gathered information on the issue at hand from different stakeholders, namely intergovernmental organisations, international and national non-governmental organisations, witnesses and victims. The data gathered by the experts locates Israeli settlements beyond the Green Line of 1949, including in East Jerusalem and in Area C of the West Bank. Investigations prove that the settlements are distributed in the most vulnerable sections of Palestine, such as rural communities and villages in Area B of the West Bank, where Palestinian people live under Israeli military control.

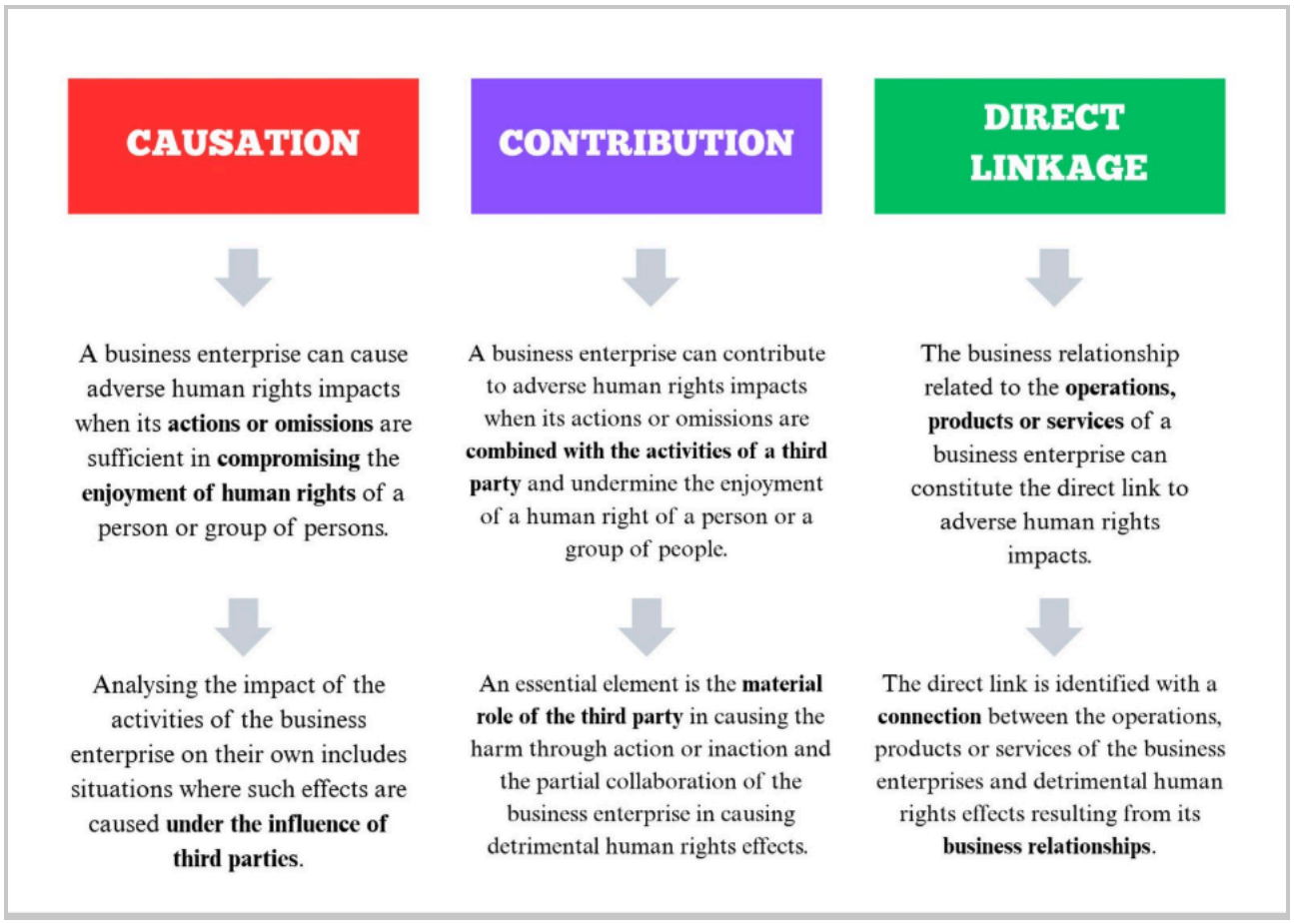
III. Summary of the Report of the United Nations High Commissioner for Human Rights

The report contains an updated version of the database first issued in 2020 and updated in 2025, including the addition and removal of business enterprises pursuant to Council resolution A/HRC/RES/53/25. It provides an update of the database further to the review of an additional set of 126 business enterprises.

The report on the effect of Israeli settlements in the Occupied Palestinian Territory including East Jerusalem was submitted to the Human Rights Council pursuant to resolution A/HRC/RES/31/36. The findings of the document published on 25 September 2026 contain an updated enumeration of business enterprises with an additional set of 126 enterprises, and removal of enterprises no longer involved in the activities described in paragraph 96. Specifically, the report of the High Commissioner referenced the list of activities mentioned by the fact-finding mission and described that business enterprises were included in the database for the implementation of the following activities: business enterprises involved in the supply of equipment to facilitate the construction and the expansion of the settlements, the wall and related infrastructure, in addition to the supply of equipment for demolition of property, housing and destruction of agricultural farms were included in the database. Moreover, businesses that supplied equipment for surveillance and identification for settlements and checkpoints, together with the supply of security services and associated material to enterprises operating in settlements were considered and added to the list of businesses. The report further included activities involving banking and financial operations helping the development of settlements, the use of natural resources for business enterprises, pollution, captivity of Palestinian financial and economic market that disadvantage Palestinian enterprises, and the use of benefits and reinvestments of enterprises owned partially or totally by settlers to allow development and expansion of settlements.

The guiding principles listed in the report established that the corporate responsibility to respect human rights standards mandates that all business enterprises avoid causing or contributing to human rights violations through their activities, and address potential adverse impacts accordingly. Moreover, the principles require all businesses to prevent or mitigate the detrimental human rights impacts directly related to their products or services by their business relationship, regardless of the level of contribution.

In order to assess the type of involvement of business enterprises in human rights violations, the report determined three elements to take into consideration shown in the following picture: causation, contribution, and direct linkage.



IV. Extensive Summary of the Interactive Dialogue

United Nations Deputy High Commissioner for Human Rights



While introducing the report on Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, the Deputy High Commissioner, Ms. Awa Dabo, emphasised that the findings reflect the detrimental impacts on the right to self-determination of Palestinian people caused by the participation of business enterprises in activities listed by the fact-finding mission.

As explained in the statement, the OHCHR issued a call for inputs in May 2024 and received 733 submissions regarding the involvement of 596 business enterprises in the activities mentioned in paragraph 96 of the report of the fact-finding mission. The Deputy High Commissioner further illustrated that out of the 126 additional business enterprises assessed, the OHCHR found reasonable grounds to believe that 61 were involved in the activities enumerated in paragraph 96 during the investigation period.

Moreover, the Deputy High Commissioner highlighted the important role of the guiding principles and the assessment according to causation, contribution, and direct linkage to identify the responsibility of the involved business enterprises. In line with the framework of the report as mentioned, business enterprises can be removed from the list if credible information is found to prove the cessation of their involvement in the activities described in paragraph 96. However, if further information is submitted, the office can reassess the concerned business enterprise applying the same conditions.

In conclusion, the Deputy High Commissioner encouraged stakeholders, including states and business enterprises, to acknowledge the information provided in the report and comply with their human rights obligations and responsibilities.

V. Statements of the countries concerned

The State of Palestine



The representative of the State of Palestine called upon enterprises cooperating with the businesses engaged in the settlements in the Occupied Palestinian Territory to review such business relationships, considering the human rights implications. In addition, the speaker welcomed the withdrawal of certain enterprises from contracts concerning business activities with Israeli enterprises causing adverse human rights effects on Palestinians.

The representative further invoked the three rulings of the International Court of Justice (ICJ) in 2024, the UN reports and the statements by the Secretary-General on the violations in Palestine and the occupied territories. The speaker also reminded states of the ceasefire initiative that, after its declaration, has not been implemented, with the only exception of the release of hostages. “The majority of that humanitarian assistance and aid remains blocked at the different entry points” affirmed the representative stressing the need to take measures in view of the upcoming winter season and the 2 million Palestinian people living in precarious conditions in refugee camps without the most essential needs.

By urging states to read the report of the OHCHR, the representative addressed the criminal attacks committed by Israeli settlers, namely killings and thefts of property and cattle, against Palestinian civilians who are free to move and are often killed or injured. As mentioned, such attacks are not prevented by the armed forces of the occupying power, which instead protect the settlers. With regard to freedom of movement, illegal roadblocks currently amounting to 1,200 are in place, and

Palestinians are subjected to discriminatory legislation by the Israeli government. The representative also expressed criticism of the intervention of the Israeli Prime Minister at the United Nations, considering his crucial decision-making role in the violations against Palestine.

To conclude, the representative promoted the cessation of arms trade and diplomatic relationships with Israel, and encouraged the implementation of punitive measures to address the violations of international law and apply the two state solution, with the aim to safeguard the right to self-determination of Palestinian people.

The Syrian Arab Republic



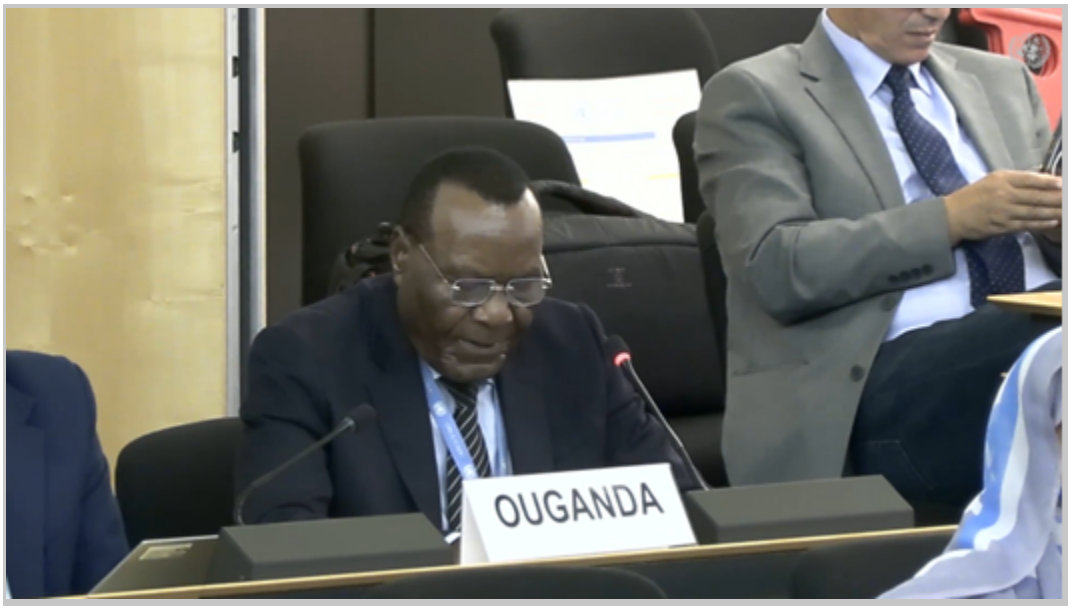
The representative of the Syrian Arab Republic characterised the Israeli attacks in the Occupied Palestinian Territory and the Syrian Golan as direct violations of the sovereignty of the nations to which these territories belong, and the occupation as a phenomenon undermining the rights of the people of the mentioned territories. “This is de facto forced seizure of land” affirmed the representative, who highlighted that there should be no attempt aimed at legitimising the belligerent occupation, considering that it amounts to a violation of international law through the exploitation of natural resources, and confiscation of land and territory.

As described in the statement, the OHCHR reported the occupation of Syrian territories by Israeli military forces, who established settlements and military checkpoints impacting the daily life of civilians. The representative appealed to the international community to denounce the violations perpetrated by the Israeli forces and settlers, and to urge Israel with common efforts to withdraw from all occupied Syrian territories, including the regions occupied since 8 December 2024. Moreover, the speaker urgently requested Israel to abide by the decisions and resolutions of the United Nations Security Council, and desist from invoking security considerations to justify the occupation and human rights violations.

In conclusion, the representative reaffirmed the support for the inalienable right of the Palestinian people to self-determination and the rights to establish East Jerusalem as the capital of the independent sovereign state of Palestine.

VI. Statements by Groups of States

The Republic of Uganda on behalf of the Non-Aligned Movement



The Republic of Uganda, on behalf of the Non-Aligned Movement (NAM), urged states and companies to review their business operations and business relationships to prevent contribution to unlawful policies and violations listed in paragraph 96 of the report of the fact-finding mission. The speaker reiterated the position of support for the right to self-determination of Palestinian people and solidarity for the flagrant and systematic violation of human rights and international law perpetrated by Israel.

The representative highlighted that Israel as the occupying power is responsible for acts of aggression and collective punishment against Palestinian people in the Gaza strip and the Occupied Palestinian Territory. Accordingly, the representative of Uganda, on behalf of the NAM, called for "humanitarian aid at a scale to meet the dramatic needs of the population".

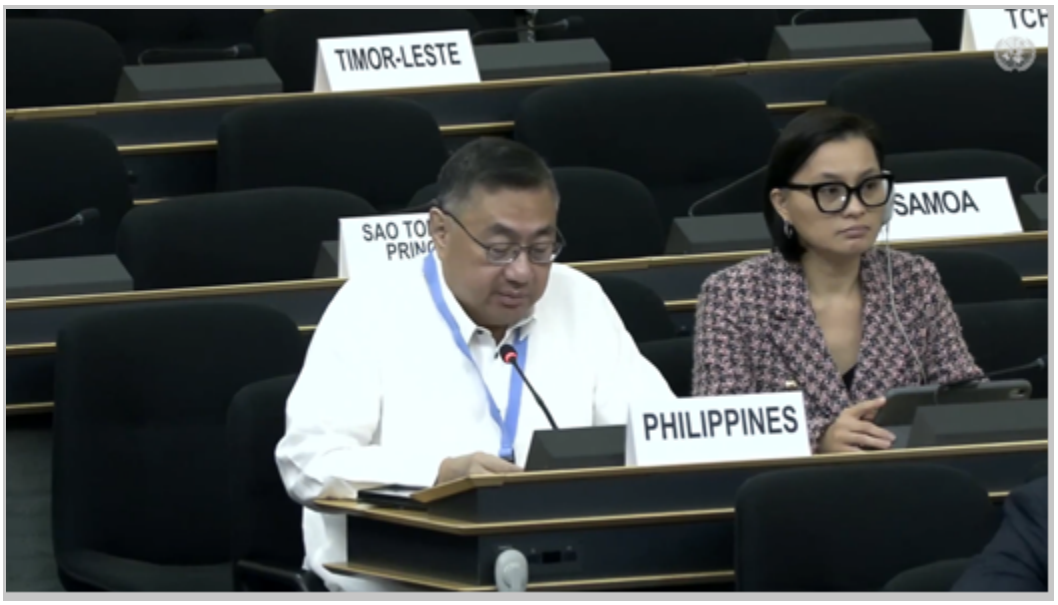
The Kingdom of Bahrain on behalf of the Gulf Cooperation Council



The Kingdom of Bahrain, on behalf of the Gulf Cooperation Council (GCC), expressed its solidarity with the Palestinian people, acknowledging the violations committed by the occupying power, encompassing demolition of homes, seizure of property and killing of civilians, and condemned the attack against the Al-Aqsa Mosque. The speaker stressed the necessity to work for stability and peace through the cessation of hostilities in Gaza and the access to humanitarian aid. In addition, the representative condemned the expulsion of Palestinian people and the escalation of settlers in the West Bank, particularly the Settlement Project E1 aimed at changing the demographic and the legal status of the territories of Palestine.

To conclude, the speaker promoted the implementation of the two state solution and the end of the occupation, in favour of the recognition of the independent state of Palestine with East Jerusalem as its capital.

The Republic of the Philippines on behalf of the Association of Southeast Asian Nations



The Republic of the Philippines on behalf of Association of Southeast Asian Nations (ASEAN), condemned the attack against civilians and civilian infrastructure in Gaza, and denounced the violence against Palestinians in the West Bank committed by the Israeli settlers.

The speaker confirmed ASEAN's support for the right to self-determination of the Palestinian people for their own independent state and urged common efforts to reach a peaceful resolution of the conflict for the purpose of implementing the two-state initiative in line with international law and the resolutions issued by the United Nations.

In conclusion, the representative requested Israel to allow access and delivery of humanitarian assistance for Palestinians and immediate reconstruction to restore the livelihoods of the people of Gaza.

The Republic of Kenya on behalf of the African Group



The Republic of Kenya on behalf of the African Group, highlighted that the ongoing Israeli military occupation of Arab territories results in violations of international humanitarian law and international human rights law against the people in the Occupied Palestinian and Arab territories. The representative also emphasised the civilian casualties and destruction perpetrated in the interest of altering the legal and demographic status of the Occupied Palestinian Territory, in addition to the violations of the ceasefire in Gaza.

The speaker reiterated the support for the right to self-determination of the Palestinian people and the right to claim the independent State of Palestine with East Jerusalem as the capital. Moreover, the statement aimed to criticise the colonial policies implemented by Israel, including forced displacement and collective punishments.

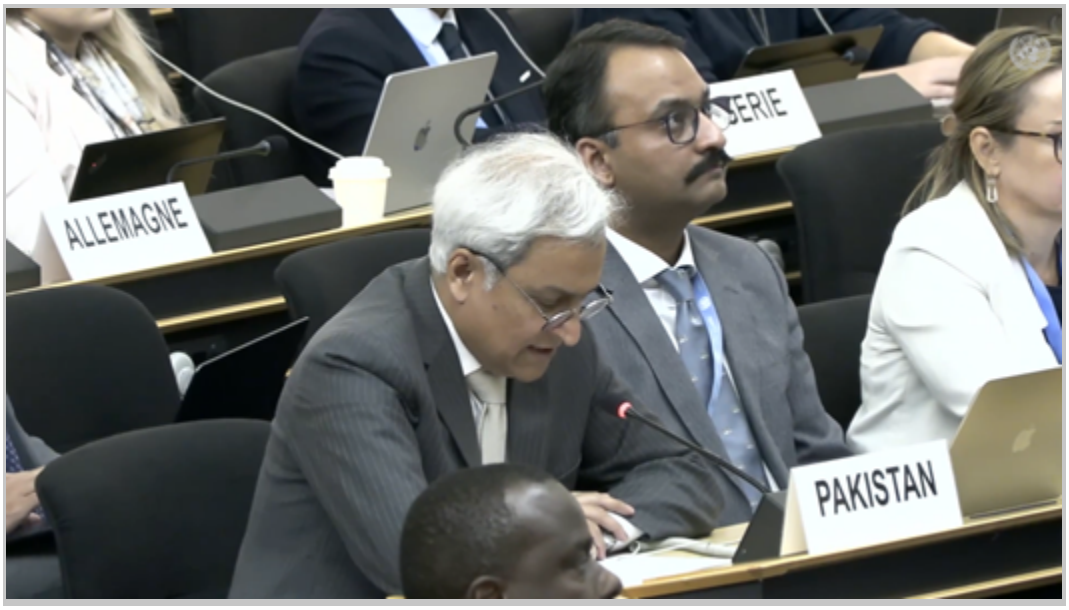
Accordingly, the representative called for the implementation of the Gaza peace agreement through the two state solution, and to facilitate the distribution of humanitarian assistance and common efforts of recovery and reconstruction while preserving the unity and integrity of the Occupied Palestinian Territory.

The Republic of Iraq on behalf of the Arab Group



The Republic of Iraq, on behalf of the Arab Group, recalled the importance of the database and its regular update regarding the effects of the Israeli settlements, and for this urged all states not to contribute to the unlawful occupation in Palestine by establishing business relationships with the listed business enterprises. The speaker strongly condemned the violations, ethnic cleansing and terrorism perpetrated by Israeli settlers in the West Bank, including Jerusalem. In conclusion, the representative encouraged the immediate and complete end of the occupation, together with the protection of prisoners and the effort to ensure accountability and reparation for the violations committed.

The Islamic Republic of Pakistan on behalf of the Organisation of Islamic Cooperation



The Islamic Republic of Pakistan, on behalf of Organisation of Islamic Cooperation (OIC), criticised the war of extermination and ethnic cleansing committed by Israel against the Palestinian people in the West Bank, including East Jerusalem, and the attack on the Al-Aqsa mosque. “Israel aims to fragment and annex Palestinian territory and alter its character” stated the speaker on behalf of the OIC, highlighting that Israeli forces and settlers shall be held accountable for the military strikes, forced displacement, land confiscation, and settler terrorism.

Furthermore, the representative acknowledged that Israel is currently committing violations in the Gaza strip through starvation and sexual violence implemented as weapons of war, in addition to continuous mass displacement and the destruction of civilian infrastructure.

As mentioned by the representative, the ceasefire should be upheld, and Israeli forces should abandon the occupied territories in order for humanitarian missions to access the refugee camps and provide assistance to Palestinian people.

Accordingly, the speaker called upon member states to terminate business relationships with Israeli enterprises contributing to the violations and safeguard the West Bank, including East Jerusalem and the Gaza strip, as a single indivisible territorial unit.

The Bolivarian Republic of Venezuela on behalf of a group of countries



The Bolivarian Republic of Venezuela, on behalf of a group of countries, criticised the settler violence and the illegal Israeli presence in the Occupied Palestinian Territory, facilitated by the unlawful displacement of Palestinians.

The speaker promoted the right to self-determination and noted the persistent violence and impunity undermining the protection of Palestinian people. Moreover, the representative reaffirmed the necessity to implement a complete ceasefire and authorise humanitarian missions to access the occupied territories to provide assistance.

The speaker further noted that Palestine shall be a sovereign state with East Jerusalem as its capital and the two state solution shall ensure the right of return for Palestinian refugees. To conclude, the representative called on states to comply with their obligations established by international law and acknowledge as unlawful the occupation of Palestinian territories.

VII. Statements by other Delegations

The Arab Republic of Egypt



The representative of the Arab Republic of Egypt affirmed that the aggressions perpetrated by Israel in the Occupied Palestinian Territory, Lebanon and Syria are systematic and constitute violations of international law and international humanitarian law.

The confiscation of land and the assistance blocked in the West Bank are attempts to create a new status quo. Therefore, the speaker asked Israel to provide support for reconstruction and recovery, as well as guarantee humanitarian assistance for Palestinians in the occupied territories.

The representative reiterated the support to the right to self-determination for the Palestinian people and condemned the attacks and occupation committed by Israeli military forces in the Syrian Golan and parts of Lebanon.

The Hashemite Kingdom of Jordan



The representative of the Hashemite Kingdom of Jordan encouraged the Council to act within its mandate and protect the Palestinian people and the people in the Syrian Golan victims of the Israeli occupation. Moreover, the speaker welcomed the database produced by the OHCHR to ensure that business enterprises do not contribute to the violence and occupation in the Syrian Golan, other Syrian territories and Palestine.

The representative also emphasised the need to protect civilians from the violent attacks by Israeli settlers. The speaker concluded by encouraging Israel to terminate the occupation according to international law and called on states to recognise the State of Palestine as a sovereign and independent state with East Jerusalem as its capital.

The Kingdom of Saudi Arabia



The representative of the Kingdom of Saudi Arabia insisted on the necessity to implement the ceasefire agreement for the protection of civilians from the ongoing aggression by Israeli settlers.

Moreover, the speaker condemned the expansion of the settlements and the attempt by Israeli forces to change the geographic and demographic status of the Occupied Palestinian Territory,

As mentioned, the West Bank and Gaza, including East Jerusalem, are currently at stake, including the two-state solution that is endangered by the attacks of the Israeli forces. Accordingly, the representative supported the exercise of the right to self-determination of Palestinians and common efforts to reach a sustainable and comprehensive peace and stability.

The Republic of Türkiye



The representative of Türkiye affirmed that it is essential to uphold the ceasefire and accountability for the terror that Israeli settlers are unleashing in the occupied territories. The speaker further called for international efforts to take measures against activities supporting the expansion of unlawful settlements and ensure that the United Nations can operate and address the needs of the Palestinian people.

Moreover, the representative noted that the expansion policies perpetrated by Israel consist of attacks and violations of sovereignty in Syria and Lebanon resulting in threats to peace and stability in the “Middle-East”.

In conclusion, according to the representative, the only path to lasting peace remains the implementation of the two state solution with the recognition of Palestine as a state in line with agreed borders and East Jerusalem as the capital.

The League of Arab States



The representative of the League of Arab States welcomed the list of business enterprises linked to the expansion of the Israeli settlements in the occupied territories produced by the OHCHR.

The delegation recalled the ceasefire agreement that was not implemented and the continuation of settler violence and terror aimed at changing the geographic and demographic character of the territories.

In conclusion, the representative requested accountability and the engagement of the international community to translate the two state solution into concrete measures by recognising the State of Palestine and East Jerusalem as its capital.

The Islamic Republic of Iran



The representative of the Islamic Republic of Iran affirmed that Israel should be held accountable and it should not benefit from the protection of third countries. The representative also highlighted that women and children in Palestine are enduring systematic discrimination and apartheid, which is also expanding in southern Lebanon through the destruction of homes and civilian infrastructure, agricultural land and water infrastructure. As remarked by the speaker, the violent campaign of Israel represents the most tragic manifestation of racial oppression of the current times.

The Lebanese Republic



The representative of the Lebanese Republic welcomed the update of the database regarding the list of business enterprises involved in the expansion of Israeli settlements in the occupied territories of Palestine.

In addition, the speaker requested corporations practice due diligence and take measures to terminate the violations of human rights and international law. The delegation strongly supported the inalienable rights of Palestinian people, including the right to self-determination and the recognition of Palestine as an independent and sovereign state.

Accordingly, the representative stressed that peace and stability can be achieved through the end of the occupation of Arab lands, including the Syrian Golan, and the respect of the sovereignty, independence and territorial sovereignty of Lebanon.

VIII. Statements from national institutions and NGOs

National human rights institutions and NGOs welcomed the updated database produced by the OHCHR listing the business enterprises involved in the expansion of the illegal Israeli settlements, and called upon member states to ensure that companies under their jurisdiction abstain from establishing business relationships and contributing to human rights violations.

In this regard, the statements highlighted the oppressive intentions admitted by Israeli officials against Palestinians, who are enduring violence, discrimination and forced displacement in the occupied territories. As mentioned, the settler violence perpetrated by Israel results in attacks to property and restrictions for Palestinians on the access to water and humanitarian aid. The speakers emphasised that children in Gaza continue to be among the victims of killings and injuries, as besieged witnesses of a crisis in the West Bank.

Institutions and NGOs also underscored that Palestinians are denied the opportunity to address the United Nations General Assembly, while Benjamin Netanyahu, the perpetrator of the violations with an arrest warrant into force, is given the platform and remains unpunished. The speakers recalled the preamble of the United Nations Charter and the necessity to save succeeding generations from the scourge of war by upholding human rights and international law.

It was further stressed that in occupied East Jerusalem, Israeli forces perpetrate violence and oppression beyond land confiscation, including surveillance, arrests, and restrictions on national symbols in Palestinian schools. Solidarity to Palestinian people was described to be under attack, as local international activists are targeted through detention and entry bans for their support and exposure regarding the situation in the occupied territories and the violations perpetrated. Moreover, as explained, Palestinian detainees are still facing beatings, humiliation and severe food deprivation, in addition to denial of medical care and death penalty.

In conclusion, national human rights institutions and NGOs demanded immediate international protection and the cessation of the forced displacement measures. Furthermore, the speakers urged to increase cooperation to address such “departure from fundamental human decency” that Israel continues to perpetrate in the occupied territories against civilians, and protect human rights according to international law. Concerning the responsibility of business enterprises listed in the report of the OHCHR, the statements encouraged states to terminate the business complicity and the direct link to the committed violations of international law through sanctions and punitive measures against the Israeli forces and settlers in the occupied territories.

IX. Conclusion

The report of the OHCHR on the list of business enterprises directly linked to the escalation of the occupation provides guidance for states to ensure that enterprises under their jurisdiction do not contribute to the violations and settler violence. As highlighted by the Deputy High Commissioner, the principles to assess the responsibilities of business enterprises regarding causation, contribution and direct linkage set standards to follow and enforce.

Furthermore, during their interventions, states emphasised the necessity to end the occupation in Palestine and in the Syrian Golan, and allow unrestricted and safe access to humanitarian personnel. The two-state solution was also introduced as the only means to restore peace and stability in the "Middle East" by granting the recognition of the State of Palestine with internationally agreed borders and the tolerant coexistence with Israel.

Additionally, the speakers, including national institutions and NGOs, advocated for accountability for the flagrant and systematic violations of international law in the occupied territories, and the common efforts within the international community to terminate the displacement, violence and occupation and ensure reparation.

X. Geneva International Centre for Justice Position

Geneva International Centre for Justice (GICJ) welcomes the report of the High Commissioner and urges the international community to uphold the rule of law, with the aim to pursue accountability for the human rights violations and international crimes committed in the Palestinian territories. GICJ requests states to ensure that business enterprises under their jurisdiction do not engage in business relationships with enterprises involved in the escalation of Israeli settler violence in the occupied territories.

Consistent with the A/HRC/63/20 Annual Report and the Guiding Principles, GICJ encourages business enterprises that cause or may cause adverse human rights impact to cease or prevent the impact and cooperate for its remediation. In this regard, GICJ echoes the Annual Report to emphasize that states must fully respect their obligations established under international law in relation to the business enterprises subject to their jurisdiction and/or domiciled in their territory.

Moreover, GICJ calls for further updates on the list of business enterprises involved in illegal activities to be included in the next annual report by the High Commissioner. We urge states to act with diligence to ensure that business enterprises operating in conflict areas are not materially involved in or materially contribute to serious human rights violations or abuses.

In conclusion, GICJ's position resonates with the recommendation by the High Commissioner regarding the crucial role of states in using their policy tools to regulate the adherence to internationally recognised human rights by business enterprises domiciled in their territories.



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