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**Promotion and protection of human rights: human rights questions, including alternative approaches for improving the effective enjoyment of human rights and fundamental freedoms**

## Right to food

### Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report of the Special Rapporteur on the right to food, Michael Fakhri, in accordance with General Assembly resolution [79/171](#) and Human Rights Council resolution [58/10](#).

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\* [A/80/150](#).



## **Report of the Special Rapporteur on the right to food, Michael Fakhri**

### **Corporate power and human rights in food systems**

#### *Summary*

Corporate power in food systems is highly concentrated, allowing a relatively small group of people to shape food systems in a way that serves the ultimate goal of profit maximization instead of the public good. In the present report, the Special Rapporteur examines how a relatively small number of corporations have amassed so much power over our food systems and outlines what is to be done to: curtail corporate power; ensure food markets are fair and stable; and hold corporations accountable for human rights violations in food systems.

## I. Introduction

1. Corporations have grown so large and powerful over the past several decades that they now globally dominate food systems. Corporate power in food systems is so concentrated that a relatively small group of people shape what is grown, how it is grown, labour conditions, prices and food choices in a way that serves the ultimate goal of profit maximization and not the public good. Many transnational agrifood companies are more in the business of selling edible commodities rather than good food. Moreover, corporations are increasingly influencing how policy decisions are being made within national Governments and the United Nations.

2. The rise of corporate power in food systems correlates with the increasing trend of the industrialization of food production. As a result, corporate-led industrial food systems have increased rates of greenhouse gas emission, biodiversity degradation, pollution and systemic human rights violations. Today, agrifood corporations are turning more towards new digital technologies and large amounts of data processing, through the use of digitalization, which creates new human rights challenges in food systems.

3. The problem of corporate power in food systems stretches back centuries as a part of imperial rule. What is unique today is the expansion of corporate power into all aspects of the food system and the consolidation of corporate power over the past decades.<sup>1</sup> Beginning in the 1960s, the food and agriculture sector in developed countries became increasingly dominated by corporations. As a result, developed countries' agricultural subsidies were in effect corporate subsidies. At the World Food Conference held in 1974, some national delegates raised concerns that multinational corporations had too much power<sup>2</sup> as both buyers of developing country products and sellers of necessary inputs, much like the core debates around the Food Systems Summit held in 2021.<sup>3</sup>

4. During the coronavirus disease (COVID-19) pandemic, industrialized agriculture and food production sites became breeding grounds for pathogens. Moreover, by prioritizing economic growth and efficiency, industrial agriculture drives a constant demand for more territory and large-scale monocrop farms that pollute land, air and water and debase animal life. It also encourages employers to prioritize profits over workers' rights and treat people like replaceable units.<sup>4</sup>

5. The recent increase in food prices reflects the high concentration of suppliers' market power. Globally, food inflation rates are at record highs. Food inflation is principally caused by transnational corporations raising prices at rates that exceed increased costs and risks. Corporations have been falsely attributing price hikes to various crises to hide their profiteering.<sup>5</sup>

6. In the present report, the Special Rapporteur examines how a relatively small number of corporations have amassed so much power within the world's food systems and how this phenomenon violates human rights. Corporate food systems affect many human rights, not just the right to food. He also outlines what is to be done to curtail corporate power, ensure food markets are fair and stable, and hold corporations accountable for human rights violations in food systems. While the rise and concentration of corporate power in food systems has been acute, according to studies

<sup>1</sup> Jennifer Clapp, "Concentration and crises: exploring the deep roots of vulnerability in the global industrial food system", *Journal of Peasant Studies*, vol. 50, No. 1 (2023).

<sup>2</sup> Isabella Weber and Evan Wasner, "Sellers' inflation, profits and conflict: why can large firms hike prices in an emergency?", *Review of Keynesian Economics*, vol. 11, No. 2 (April 2023).

<sup>3</sup> E/CONF.65/20, p. 36.

<sup>4</sup> A/76/237, para. 17.

<sup>5</sup> A/78/202, para. 75.

by the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD) and the United Nations Conference on Trade and Development (UNCTAD,) corporate power is a concern across many sectors.<sup>6</sup>

## II. Corporate food systems and their impact on human rights

### A. Political economy

7. Before engaging in a human rights analysis, it is helpful to better understand the political economy of corporate food systems. Corporations in food systems have increased and consolidated their market power primarily through mergers and acquisitions. Market power refers to the capacity of firms to influence supply and/or demand elements of a market in ways that enable them to control prices and generate profits that exceed normal return on capital.<sup>7</sup>

8. Corporations may engage in horizontal strategies such as mergers, acquisitions and joint ventures to reduce competition and expand market share. They may also engage in vertical strategies and use mergers, acquisitions or contractual control over suppliers, distributors, retailers and ancillary industries (e.g. transportation and storage) to dominate the supply chain and gatekeep market access.<sup>8</sup>

9. The results outlined below have been seen in some agricultural input and processing sectors:<sup>9</sup>

(a) **Seeds and pesticides.** Four firms (Bayer, Corteva, Syngenta and BASF), control 56 per cent of the global commercial seed market and 61 per cent of the pesticide market. These companies increasingly rely on genetically modified organisms and artificial intelligence to drive seed development;

(b) **Fertilizers.** Five firms, OCP (Morocco), the Mosaic Company (United States of America), ICL (Israel), Nutrien (United States) and Sinofert (China), control 25 per cent of the phosphate fertilizer market;

(c) **Farm machinery.** Four companies, Deere and Company (United States), CNH Industrial (Kingdom of the Netherlands), AGCO (United States) and Kubota (Japan), dominate 43 per cent of the global market and are heavily investing in artificial intelligence-driven precision agriculture;

(d) **Animal pharmaceuticals.** The top 10 firms control 68 per cent of the market, with the top four holding nearly 50 per cent;

(e) **Poultry genetics.** Three corporations, Tyson Foods (United States), EW Group (Germany) and Hendrix Genetics (Kingdom of the Netherlands), dominate the sector. In the United States, they supply 98 per cent of the breeding stock for broilers. Similar market control is replicated in Brazil, China and Africa. Evidence of price

<sup>6</sup> See <https://www.imf.org/en/Publications/Staff-Discussion-Notes/Issues/2021/03/10/Rising-Corporate-Market-Power-Emerging-Policy-Issues-48619>; [https://www.oecd.org/en/publications/owners-of-the-world-s-listed-companies\\_ed7ca2f3-en.html](https://www.oecd.org/en/publications/owners-of-the-world-s-listed-companies_ed7ca2f3-en.html); and [https://unctad.org/system/files/official-document/tdr2023\\_en.pdf](https://unctad.org/system/files/official-document/tdr2023_en.pdf).

<sup>7</sup> Jennifer Clapp, *Titans of industrial agriculture: how a few giant corporations came to dominate the farm sector and why it matters* (Cambridge, Massachusetts, MIT Press, 2025).

<sup>8</sup> Ibid.; see also Benjamin Wood and others, "Market strategies used by processed food manufacturers to increase and consolidate their power: a systematic review and document analysis", *Globalization and Health*, vol. 17 (2021).

<sup>9</sup> Submission by GRAIN and Action Group on Erosion, Technology and Concentration (ETC Group).

manipulation and market coordination has emerged in Zambia and the United States, leading to investigations and penalties.

10. Corporate power becomes problematic when corporations have the ability to increase their profit by raising prices (especially for inputs) and/or lowering wages; that power gives corporations control over inflation and employment, thereby limiting people's power to determine how to live with dignity. Corporations also gain control over material conditions such as technology, labour conditions, processing practices and food environments, thereby limiting choices for consumers and workers. Finally, corporations are shaping food policy because of their growing political influence, which weakens democratic participation.<sup>10</sup> In Argentina, civil society organizations and Indigenous Peoples were reportedly sidelined in public discussions regarding seed law reform, unlike the biotechnology corporations concerned.<sup>11</sup> In the European Union, 162 corporations and trade associations spend at least 343 million euros annually on lobbying to weaken green policies, a one-third increase since 2020.<sup>12</sup>

11. Transnational corporations are increasingly exploiting workers across the food system in order to keep production costs low and increase returns for shareholders. Workers are often paid less than a living wage, forced into long working hours, lack contracts and social or maternity protection, are subjected to sexual harassment and/or abuse, exposed to harmful substances without adequate protection and have their right to organize curtailed. Certain groups such as seasonal migrant workers and women workers face particular hardship, which deepens existing inequalities.<sup>13</sup>

12. The Special Rapporteur detailed the corporate sector's undue influence on the United Nations Food Systems Summit process in one of his previous reports (A/76/237). The World Food Forum of the Food and Agriculture Organization of the United Nations is another example of a corporate-dominated United Nations space in which some young people, women, Indigenous Peoples and people from rural communities have experienced marginalization and discrimination.<sup>14</sup> This reflects the broader trend of growing corporate influence over United Nations processes, especially around and during treaty negotiations.<sup>15</sup>

13. As the Special Rapporteur has already outlined, industrial intensification was also designed to make farmers dependent on the expensive inputs provided by agrochemical companies. Such market concentration means that a small number of companies will unfairly control the price of seeds, which are the origins of life itself. Any increase in seed prices will increase the cost of farming, making it harder for farmers to turn a profit. Moreover, the "Big Four" in the seed sector produce most of the agrochemicals correlated with genetically modified seeds. Those agrochemicals reduce biodiversity, which in turn lowers agricultural resilience, making farms more vulnerable to climate change shocks.<sup>16</sup> Whereas countries such as Bolivia (Plurinational State of), Ecuador, Guatemala, Mexico<sup>17</sup> and Venezuela (Bolivarian Republic of)<sup>18</sup> promote the conservation of native seeds, Ecuador recognizes the

<sup>10</sup> Jennifer Clapp and others, "Corporate concentration and power matter for agency in food systems", *Food Policy*, vol. 134 (July 2025).

<sup>11</sup> Submission by Fundación para la Democracia.

<sup>12</sup> Submission by Corporate Europe Observatory.

<sup>13</sup> Submissions by FIAN International; Rural Women's Assembly.

<sup>14</sup> Submission by FIAN International.

<sup>15</sup> See <https://twm.my/title2/resurgence/2025/362/cover02.htm>; see also Mohamad Omar Gad, "Impact of multinational enterprises on multilateral rule making: the pharmaceutical industry and the TRIPS Uruguay round negotiations", *Law and Business Review of the Americas*, vol. 9, No. 4 (2003).

<sup>16</sup> See A/HRC/49/43.

<sup>17</sup> Submissions by Bolivia (Plurinational State of), Ecuador, Guatemala, Mexico.

<sup>18</sup> See A/HRC/58/48/Add.1.

political and social elements of farming and supports initiatives to enable small and family farmers to more easily access consumers.<sup>19</sup>

14. Transportation is a significant barrier to small producers' ability to access urban markets and compete with grocery stores, despite their ability to offer fresher goods and responsive service.<sup>20</sup> Unfortunately, the transportation of foodstuffs is fragmented and regionally specialized. Moreover, a significant amount of food is lost – an estimated 14 per cent – before reaching the consumer. Food loss post-harvest reduces the income of 470 million smallholder farmers by as much as 15 per cent, with developing countries hit the hardest.<sup>21</sup> Algeria has enhanced storage infrastructure by constructing cereal silos to reduce post-harvest losses.<sup>22</sup>

## B. Health and food

15. The Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health explains in a recent report how corporate production and marketing strategies for unhealthy foods and beverages detrimentally influence dietary decisions. For example, many companies specifically target lower-income countries with unhealthy products, while often pushing healthier foodstuffs in wealthier countries. Many food and beverage corporations market or repackage their products in a way that creates the perception that they are altering their business practices to address social, economic, environmental and health problems. Such strategies can be highly deceptive, luring consumers into believing that certain products are more sustainable or nutritious than they actually are.<sup>23</sup>

16. Corporations are also creating an increase in demand for ultraprocessed products through advertising, promotions and other marketing strategies that disproportionately target racial and ethnic minorities and people from socially disadvantaged backgrounds. For example, between 2000 and 2013, the consumption of ultraprocessed products in Latin America increased by more than 25 per cent and the consumption of fast food by 40 per cent. Similar trends were seen in parts of Africa as well.<sup>24</sup>

17. Most alarming is the disproportionate targeting of children. Food and beverage marketing is pervasive, with the majority of food types marketed to children as part of an approach aimed at influencing their preferences, requests, purchases and eating behaviours, and increasing the risk of childhood obesity. Relatedly, despite the prohibition on advertising and other forms of breast-milk substitutes, some industry tactics include marketing practices that spreading false health and nutrition claims, the cross-promotion of milks and associated brands for infants, toddlers, older children and adults, as well as lobbying and the use of trade associations and front groups.<sup>25</sup>

18. Ultraprocessed products rely on cheap, easily exchangeable ingredients, have a long shelf life, cause addiction and overeating, pose a great risk of obesity and noncommunicable diseases, and can be sold at a much higher price than their

<sup>19</sup> Submission by Ecuador.

<sup>20</sup> Caroline C. Krejci and others, "Transportation barriers in local and regional food supply chains", *Journal of Agriculture, Food Systems, and Community Development*, vol. 14, No. 1 (2025).

<sup>21</sup> See <https://openknowledge.fao.org/server/api/core/bitstreams/cf42e3c6-157e-4ea9-8873-8b3cc9242b96/content>.

<sup>22</sup> Submission by Algeria.

<sup>23</sup> A/78/185, paras. 18 and 76.

<sup>24</sup> Ibid., para. 26.

<sup>25</sup> Ibid., para. 19.

production cost. The result is that corporations are driving the homogenization of diets. A significant part of the money flows into the marketing of these products – making people want them – and countering efforts to restrict their consumption. While these products provide an illusion of diversity, they essentially rely on a handful of crops, the derivatives of which are used to assemble the products. The demand for these crops is a critical driver of biodiversity loss. Certain disadvantaged communities are experiencing a shift from traditional, healthier diets to those increasingly consisting of unhealthy food and beverage products, which are often ultraprocessed, while still facing high rates of hunger and food insecurity. To some extent, this nutrition transition has replicated colonial power structures and relations, with traditional diets and food cultures being supplanted by diets that are largely shaped by corporations headquartered in historically powerful and wealthy countries.<sup>26</sup>

19. The World Health Organization and human rights experts appointed by the United Nations have encouraged States to take measures to provide accurate, available, easily understandable, transparent and comprehensible information so as to enable consumers to make informed choices towards healthy diets. One such measure is the adoption of front-of-package warning labelling on unhealthy foods and beverages. This is in line with States' obligations to protect the right to health, because food that is not appropriately labelled may be harmful as it prevents consumers from making healthy and informed choices.

20. Encouragingly, several States have adopted or are undertaking efforts to adopt front-of-package warning labelling to foster healthier lives. Chile, Peru and Uruguay have implemented front-of-package warning labels, while Brazil, Canada, Colombia and Uganda, among others, are in the process of considering or adopting similar systems. Mexico has passed one of the most effective front-of-package labelling systems.<sup>27</sup>

21. Such positive measures notwithstanding, the food and beverage industry continues to strongly and extensively oppose front-of-package warning labelling regulations. This includes covering up the harmful effects of food products with excessive amounts of critical nutrients through multiple tactics, including by sponsoring research to downplay links to health problems. Misinformation and pressure from the food and beverage industry interferes with States' efforts to adopt public health laws, regulations and policies.

22. The industry also often tries to hinder the adoption of front-of-package warning labelling regulations by attempting to interfere or directly influence government decision-making processes. Where States have effectively adopted front-of-package warning labelling regulations to promote public health, some companies have resorted to or threatened litigation. They have also drawn on other campaigns and tactics to delay and/or block the implementation of these regulatory measures, to overturn them or to diminish their effect. Such action constitutes undue influence of corporations on government decision-making, which should be addressed by States in order to ensure that regulations to prevent harm to people's health, derived from the consumption of unhealthy foods and beverages, are driven by human rights and scientific evidence, free from conflicts of interest.<sup>28</sup>

<sup>26</sup> Ibid., paras. 26–28; submission by FIAN International; see also [www.fao.org/3/ca5644en/ca5644en.pdf](http://www.fao.org/3/ca5644en/ca5644en.pdf).

<sup>27</sup> See <https://www.paho.org/en/news/29-9-2020-front-package-labeling-advances-americas>.

<sup>28</sup> See <https://www.ohchr.org/en/statements-and-speeches/2020/07/statement-un-special-rapporteur-right-health-adoption-front-package>.

23. The exponential growth of supermarkets and fast-food chains is displacing smaller, informal fresh food markets that sell locally sourced food. The spread of supermarkets often coincides with increased imports and sales of ultraprocessed foods. Between 1990 and 2000, supermarkets' share of all retail food sales in Latin America increased from 15 per cent to 60 per cent, with similar transitions occurring in Asia, parts of Europe, Western Asia and urban parts of Africa. This shift in food environments favours larger-scale suppliers, often multinationals, that can meet supermarkets' needs and requirements more easily than smaller-scale suppliers, which in turn reinforces the power imbalances throughout the food system.<sup>29</sup> Supermarkets dominate many countries including Australia, Germany, South Africa and the United States, as indicated in submissions from the Australian Food Sovereignty Alliance, FIAN Germany, the Socio-Economic Rights Institute of South Africa, the National Right to Food Community of Practice and others.

24. Brazil counteracts the above-mentioned trend through various programmes, such as a food basket programme that prioritizes local fresh food and a procurement programme for schools that prioritizes family farms, especially those that are held by land reform settlements, Indigenous Peoples, people of African descent and women.<sup>30</sup>

### C. Land, air and water

25. Unhealthy diets are linked to an unhealthy environment. Businesses are responsible for the damage caused by industrial agriculture because of input-heavy monoculture plantations, intensive livestock operations, land- and water-grabbing, deforestation and overfishing, thus exacerbating the global environmental crisis.<sup>31</sup>

26. In fact, the leading cause of biodiversity loss is agriculture. Agriculture and aquaculture are listed as major threats for 85 per cent of the species identified by the International Union for Conservation of Nature on its Red List of Threatened Species.<sup>32</sup> Moreover, food systems are responsible for between 21 and 37 per cent of global greenhouse gas emissions.<sup>33</sup>

27. Industrial food systems rely heavily on plastic packaging. Inadequate waste management systems cause plastic to enter air, water and soil, where it breaks down into microparticles that harm wildlife, affect plant growth and ultimately contaminate food. Gear abandoned by industrial fishing fleets is a major source of marine plastic pollution.<sup>34</sup>

28. Agriculture is also responsible for surprisingly large contributions to air pollution, the largest environmental risk factor for premature death.<sup>35</sup> Over 90 per cent of global ammonia emissions come from agriculture, constituting a major source of fine particulate matter (PM<sub>2.5</sub>), which has significant health impacts.<sup>36</sup>

<sup>29</sup> A/78/185, para. 27.

<sup>30</sup> Submission from Brazil.

<sup>31</sup> A/76/179, para. 7.

<sup>32</sup> See <https://ourworldindata.org/environmental-impacts-of-food>.

<sup>33</sup> Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, *Summary for Policymakers of the Global Assessment Report on Biodiversity and Ecosystem Services* (Bonn, 2019).

<sup>34</sup> A/76/179, para. 26.

<sup>35</sup> Nina G.G. Domingo and others, "Air quality-related health damages of food", *Proceedings of the National Academy of Sciences of the United States of America*, vol. 118, No. 20 (May 2021).

<sup>36</sup> Despina Giannadaki and others, "Estimating health and economic benefits of reductions in air pollution from agriculture", *Science of the Total Environment*, vols. 622–623 (April 2018), pp. 1304–1316.



29. The Special Rapporteur on the human rights to safe drinking water and sanitation has tracked the water/food nexus from a human rights perspective and outlined the negative impact of corporate-led industrial agriculture on the human right to water in his thematic report (A/79/190). Industrial agricultural practices are the leading cause of water pollution and the largest threat to the drinking water supply of hundreds of millions of people due to the extensive use of industrial pesticides and fertilizers and to slurry from intensive livestock farming.<sup>37</sup>

30. Rivers and aquifers are increasingly contaminated by heavy metals, metalloids and other toxins originating from mining or industrial discharges, but also, more and more, by pesticides used in agriculture. All of those pollutants not only severely affect the drinkability of water but also contaminate food chains, since these are toxins that progressively accumulate in living tissues.<sup>38</sup> In addition, the excessive withdrawals for large irrigation schemes in lakes and basins have led to large-scale disasters. For example, in the Aral Sea basin, the irrigation of almost 10 million hectares, using flows from the Syr Darya and the Amu Darya rivers, decreased the surface of the Aral Sea by one sixth. As a result, 40,000 tons of fish were lost.<sup>39</sup>

31. Without fertile soil the world cannot eat – to abuse soil is a violation of the right to life itself. Yet approximately 33 per cent of land is classified as degraded because of erosion, salinization, compaction, acidification and chemical pollution.<sup>40</sup> Land degradation has intensified over the past decades as a result of mounting pressures from industrial agriculture and livestock operations, including overcultivation, overgrazing and forest clearing. These aspects are further compounded by rapid urban expansion, deforestation and climate-related events such as prolonged droughts and coastal flooding, which contribute to soil salinization and reduced land productivity.<sup>41</sup> Instead of taking care of and responsibility for the soil,<sup>42</sup> corporations are extracting nutrients from soil to accumulate wealth, but leaving the soil degraded and leaving people hungry and poor.<sup>43</sup>

32. Soil is at the centre of the water/food nexus.<sup>44</sup> Soil health is a key determinant of water storage, runoff and infiltration. Vegetation cover is vital to protecting the soil from erosion and promoting its regeneration, which in turn is key to the hydrological cycle. Unfortunately, deforestation to expand the agricultural frontier, such as in the Amazon, for example, is leading to the severe degradation of fertile soils.<sup>45</sup> Soil erosion washes away between 20 billion and 37 billion tons of topsoil each year, reducing the soil's ability to store water and, consequently, increasing water irrigation needs.<sup>46</sup> The loss of soil is practically irrecoverable, since regenerating 2 to 3 cm of soil can take up to 1,000 years.<sup>47</sup>

<sup>37</sup> A/79/190, para. 39.

<sup>38</sup> Ibid., para. 36.

<sup>39</sup> Ibid., para. 43.

<sup>40</sup> Food and Agriculture Organization of the United Nations (FAO) and Intergovernmental Technical Panel on Soils, *Status of the World's Soil Resources: Main Report* (Rome, 2015).

<sup>41</sup> See <https://www.who.int/news-room/questions-and-answers/item/climate-change-land-degradation-and-desertification>.

<sup>42</sup> Anna Krzywoszynska, "Taking soil care seriously: a proposition", in *Cultural Understandings of Soils*, Nikola Patzel and others, eds. (New York, Springer, 2023).

<sup>43</sup> FAO and Intergovernmental Technical Panel on Soils, *Status of the World's Soil Resources* (2015).

<sup>44</sup> A/79/190, paras. 48–51.

<sup>45</sup> Philip G. Curtis and others, "Classifying drivers of global forest loss", *Science*, vol. 361, No. 6407 (September 2018).

<sup>46</sup> David R. Montgomery, "Soil erosion and agricultural sustainability", *Proceedings of the National Academy of Sciences*, vol. 104, No. 33 (2007).

<sup>47</sup> Eren Waitzman, "Soil erosion: a global challenge", House of Lords Library Briefing, 2020.

33. In the past decades, large transnational corporations have been acquiring community or community-used lands on a large scale, with the active collaboration of governments. The top 10 institutional landowners' control over 400,000 km<sup>2</sup> globally, approximately the size of Japan; just 1 per cent of the large industrial farms now control 70 per cent of global farmland, while 84 per cent of farms (smaller than 2 hectares) manage only 12 per cent.<sup>48</sup> These land grabs are coupled with the appropriation of water rights. This land- and water-grabbing, carried out in the name of increasing agricultural productivity, has harmed Indigenous Peoples and rural communities by disrupting their way of life, limiting their access to good food and water and depriving them of the vital resources on which their livelihoods depend.<sup>49</sup>

34. Rural women and Indigenous women, who form the backbone of their communities, bear the brunt of expanding corporate power in food systems. Without secure access to land and seeds, affordable markets and supportive agricultural services, their capacity to produce and access nutritious, culturally appropriate food is severely compromised.<sup>50</sup> Some countries, such as Italy, have a system that prioritizes granting access to land to young farmers and small businesses. The Plurinational State of Bolivia has a plan for land redistribution to benefit Indigenous Peoples and small producers.<sup>51</sup> In this regard, the Special Rapporteur welcomes the initiative of Colombia to host the International Conference on Agrarian Reform and Rural Development in 2026.

### III. Digitalization of food systems and data

35. Agrifood and technology corporations are quickly promoting the use of digital technologies across all aspects of food systems. Digital technologies now feature in the creation of inputs (e.g. predictive plant breeding and financial technology (fintech) credit services); farm operations (on-farm robotics and management platforms); trade (digital commodities marketplaces); processing (robotics in food packaging and processing); transport and storage (digital logistics); food retail (e-commerce platforms, mobile-based food delivery); and traceability across the supply chain (blockchain analytics).<sup>52</sup>

36. What distinguishes digital technology from previous innovations is that it is inherently linked to the generation and control of data. Data is often described as “the new oil” or “the new soil” in that it is now treated as the most valuable resource to generate wealth.<sup>53</sup> Agrifood corporations are finding more value in generating and controlling data derived from human activity in food systems instead of from producing food itself.

37. Over the past decade, digital technologies have become an increasingly important tool for corporate actors to expand their reach and control over food systems. Indeed, digital data and the intelligence derived from them are becoming increasingly important resources, while digital technologies increasingly shape access to services and control over resources and goods. Consequently, the ability to collect, store, process, analyse and use data increasingly determines the profit, prospects and power of companies and other actors.

<sup>48</sup> See [https://www.fian.org/files/is/htdocs/wp11102127\\_GNIAANVR7U/www/files/Lords\\_Land\\_Fian\\_20250602\\_fin.pdf](https://www.fian.org/files/is/htdocs/wp11102127_GNIAANVR7U/www/files/Lords_Land_Fian_20250602_fin.pdf).

<sup>49</sup> A/79/190, para. 52.

<sup>50</sup> Submission by Rural Women's Assembly.

<sup>51</sup> Submissions by Bolivia (Plurinational State of) and Italy.

<sup>52</sup> Maywa Montenegro de Wit and Matthew Canfield, “‘Feeding the world, byte by byte’: emergent imaginaries of data productivism”, *Journal of Peasant Studies*, vol. 51, No. 2 (2024).

<sup>53</sup> See <https://www.etcgroup.org/content/trojan-horses-farm>.

38. That trend is reflected by the entry of big tech companies into agriculture and food, as well as in partnerships between agribusiness and big tech. Corporations are telling farmers that sensors, robots, digital farming platforms and other new digital technologies will improve their decision-making. However, that same technology is designed to help corporations to accumulate data and undermine peasant food production and agroecology. One example of how corporate-led innovation deepens existing forms of marginalization and exclusion is the digitization of land registries in Brazil and India; because the digital system excluded collective tenure rights, Indigenous Peoples and rural communities were made landless overnight.<sup>54</sup>

39. Agrifood and tech companies promote the digitalization of food systems as a means of making food systems more sustainable, productive and efficient. They often argue that a lack of timely and sufficiently granular data is an obstacle to addressing issues in food and agriculture. In sum, agrifood and tech companies want to generate and hold more data in order to produce more food.

40. It should be noted, however, that hunger, malnutrition and famine are caused by political failure, not by an objective lack of supply or a natural disaster. People go hungry either because those with power control the supply of food and are withholding food as a cynical tactic to maintain or enhance their power during times of peace and war, or because public and private institutions are undemocratic and unresponsive to people's demands and are designed to control populations by concentrating power and preserving order. Usually, it is a combination of both scenarios. In effect, hunger has been the result of "planned misery".<sup>55</sup>

41. What is needed is not more data, but better governance systems that ensure the power of data generation and dissemination is in the hands of the people generating those data, which in turn is used to realize the human rights of communities and Indigenous Peoples. The Special Rapporteur echoes the sentiment that: "A powerful technology introduced into an unjust society will always increase the gap between the powerful and powerless."<sup>56</sup> Because the regulation of digital technology remains weak, digital technology has been found to reproduce and amplify human prejudices such as racism and sexism. Moreover, digital technology has a considerable environmental impact because it requires significant amounts of such minerals as silicon, copper, lithium and rare earth elements; digital technology also consumes significant amounts of electricity and data storage requires large tracts of land and quantities of water.

42. The following aspects of the right to food are affected by digitalization:<sup>57</sup>

(a) **Farmer autonomy and knowledge erosion.** Digital platforms may increasingly replace decision-making by individual farmers with AI-driven prescriptions. As decision-making becomes automated, farmer knowledge is devalued and agronomic practices are dictated by platform logic;

(b) **Data exploitation and algorithmic inequity.** Terms of service for applications such as farm management platforms frequently limit farmers' access to their own data. The terms also enforce one-sided data ownership models and impose disclaimers that shield corporations from liability. The algorithms used are proprietary, non-transparent and often fail to reflect local conditions, disproportionately harming smallholders. In this way, corporations collect and privatize data from farmers, generating profit from the collection and analysis of big

<sup>54</sup> Submission by FIAN International.

<sup>55</sup> A/75/219, para. 40.

<sup>56</sup> See [https://etcgroup.org/sites/www.etcgroup.org/files/files/politics\\_of\\_technology\\_en\\_-\\_digital.pdf](https://etcgroup.org/sites/www.etcgroup.org/files/files/politics_of_technology_en_-_digital.pdf).

<sup>57</sup> Submission by ETC Group.

data. In these new digital factory farms, farmers are no longer self-determined agents and instead are objects of harvest;

(c) **Exclusion and technological displacement.** Smart farming systems require expensive machinery, sensors and high-speed connectivity, which are often unavailable to Indigenous Peoples, small-scale producers and rural communities. These unattainable requirements create digital divides that mirror and reinforce existing inequalities;

(d) **Platform lock-in and dependency.** By integrating seeds, chemicals, machinery and data analytics into closed digital platforms, corporations create dependencies that reduce farmer options, limit competition and undermine food system resilience. Bayer's FieldView platform exemplifies this through exclusive device licensing, non-interoperable software and reward systems such as BayerPLUS, which link data service access to purchases of company inputs. This dual role, where farmers are both data suppliers and paying clients, amplifies vendor lock-in. Similar architectures are used by Corteva's Granular and Syngenta's Cropwise, all of which restrict interoperability and use proprietary data formats, thereby limiting the ability of farmers to transfer or reuse their own data;

(e) **Labour displacement and worker vulnerability.** Automation through AI, robotics and digital twins can displace agricultural labour, particularly seasonal and informal workers. Those who remain are subjected to intensified surveillance through wearable devices and productivity tracking systems;

(f) **Sovereignty and jurisdictional control.** Much of the data generated by farmers in the global South is stored in servers located in the global North, subject to foreign jurisdictions and corporate terms. That arrangement erodes national sovereignty over agricultural knowledge and food systems. Cloud-based agreements – such as Bayer's with Microsoft Azure – govern storage and analytics across borders, often with confidentiality clauses that prevent public scrutiny. These agreements allow corporations to set standards, control access and determine usage rights, making the national regulation of agricultural data increasingly difficult.

43. In the Global Digital Compact, States recognized that the pace and power of emerging technologies are creating new possibilities but also new risks for humanity, some of which are not yet fully known.<sup>58</sup> States recognized the importance of creating a regulatory environment that fosters an inclusive, open, safe and secure digital space that respects, protects and promote human rights.<sup>59</sup> In the context of realizing the right to food, States have highlighted the importance of data governance and outlined a collective goal of ensuring that people are at the heart of decisions when collecting, analysing and using data.<sup>60</sup>

<sup>58</sup> Resolution 79/1, annex I, para. 3.

<sup>59</sup> Ibid., paras. 7–8, 22–25.

<sup>60</sup> See Committee on World Food Security policy recommendations on strengthening collection and use of food security and nutrition data and related analysis tools to improve decision-making in support of the progressive realization of the right to adequate food in the context of national food security.

## IV. Corporations amass power through corporate and commercial law

### A. Corporate law

44. Before addressing the issue of how to hold corporations accountable, it is important to understand how individuals use corporations to avoid personal responsibility for human rights violations. Indeed, the very purpose of the corporate form is to limit personal liability. Therefore, to ensure the full realization of human rights, corporate law and the validity of the corporate form itself must be interrogated. The Special Rapporteur provides an overview of corporate law to outline one way in which corporate power is created.

45. The function of a corporation is to allow individuals – shareholders – to pool their resources to produce goods or provide a service. People can collectively organize themselves in different ways through partnerships, cooperatives, public bodies or worker-controlled entities – what is called the social and solidarity economy. That said, a corporation organizes resources in a particular way: it reduces an individual investor's risk by limiting shareholders' personal responsibility for the liabilities and wrongdoings of the enterprise.

46. In general, corporate law turns corporations into legal persons with an inordinate number of rights and very few binding obligations. There are five legal characteristics of corporations: separate legal personality, limited liability, transferable shares, delegated management under a board structure and investor ownership.<sup>61</sup>

47. A common assumption in corporate law is that a corporation is made up of several different constituents, each with different interests, decision-making power and economic leverage. At the core of a corporation are those, like controlling shareholders and top managers, who have decision-making power. Other constituents within the periphery of the corporation do not have formal decision-making power but contribute in some way to the corporation's operations; these include employees, minority shareholders and creditors. In some countries, such as Germany, corporations are required to grant employees representation on the board of directors. Members of the public harmed by corporate conduct are "external constituencies" and any costs arising from corporate conduct are characterized as "externalities".<sup>62</sup>

48. These distinctions mean that corporate law only addresses the relationship among the core and periphery of the corporation – shareholders, directors and managers, employees and creditors – while any other issue is treated as external to corporate law. As a result, all the elements that benefit a corporation's operations and that create economic value are covered by corporate law, while the costs are externalized and transposed onto society. This is one way in which the corporate form enables individuals to reap all the gains and not be held responsible for any social harms that are generated by the profit-making enterprise, as if corporations were detached from societal context.<sup>63</sup>

49. Another way that corporations are separated from social obligations arises from the fact that in most countries, shareholders have the most power under corporate law to take legal action against corporate directors. Creditors, minority shareholders and

<sup>61</sup> Reinier Kraakman and others, *The Anatomy of Corporate Law: A Comparative and Functional Approach* (Oxford, Oxford University Press, 2017).

<sup>62</sup> Ibid.

<sup>63</sup> Peter Muchlinski, "The changing face of transnational business governance: private corporate law liability and accountability of transnational groups in a post-financial crisis world", *Indiana Journal of Global Legal Studies*, vol. 18, No. 2 (2011).

corporate regulators may bring claims against directors in some jurisdictions. Employees or members of the community harmed by a corporation's activities cannot bring a legal action under corporate law, leaving them options only in such other areas as tort, employment, labour, contract or criminal law.<sup>64</sup>

50. Based on the premise that corporate (and securities) law directly shape what corporations do and how they do it, the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises conducted a study of over 40 jurisdictions, including the pro bono participation of over 20 leading corporate law firms. It was likely the first study to examine multiple jurisdictions and explore the links between corporate and securities law and human rights – the Corporate Law Project. In 2011, the Special Representative presented a report to the Human Rights Council addressing the question of whether and how corporate law encourages companies to respect human rights.<sup>65</sup> The conclusion was that corporate law and practice remains distinct and separate from human rights law and practice. The few areas of intersection were still primarily driven by the profit interests of corporations and not by social concern for the public good by any definition. In the report, it was also found that directors are generally legally required to act in the corporation's best interest, which commonly means acting to maximize shareholder value with no explicit duty to consider the interests of other stakeholders. The Special Rapporteur finds that the conclusions set out in the report of the Special Representative to the Council are still pertinent today.

51. Moving up a scale, the way in which the corporate bodies themselves limit their liability is by creating subsidiaries. Parent companies are rarely held accountable for the actions of their subsidiaries. Moreover, if a company acquires another company, it remains very difficult to hold the new parent company accountable for the previous actions of the new subsidiary, as if the acquisition was a moral ablution erasing previous sins.

52. The most heinous example of human rights challenges arising from corporate acquisitions is the Bhopal disaster in India in 1984, which is one of the worst industrial disasters in history. Over 570,000 people in the vicinity of the Union Carbide India Limited pesticide plant in Bhopal, Madhya Pradesh, India, were exposed to the highly toxic gas methyl isocyanate. Within three days of the gas leak, more than 10,000 people died as a direct result of exposure. More than 22,000 people have died since, and the toll continues to rise. The brunt of the impacts has fallen on women, whose rates of infertility, miscarriage and adverse birth outcomes increased, resulting also in many children born with chromosome damage.<sup>66</sup>

53. The Indian company was a subsidiary of Union Carbide Corporation, based in the United States. For over a decade, Union Carbide dumped and mismanaged hazardous substances and wastes in its pesticide facility in Bhopal, which has created a "sacrifice zone", where pollution from the contaminated site continues to poison people, many of whom are living in poverty. The contamination has affected soils and the drinking water supplies of an estimated 200,000 people in 71 villages in Madhya Pradesh State. Victims still demand respect for their fundamental human rights, adequate remedies and medical care, while a clean-up operation is reportedly under way.

54. To date, over 40 years later, compensation for victims has been inadequate. One reason is that for years Union Carbide Corporation has evaded criminal trial, with the

<sup>64</sup> See [A/HRC/17/31/Add.2](#).

<sup>65</sup> Ibid.

<sup>66</sup> See <https://www.ohchr.org/en/press-releases/2024/12/bhopal-lingering-legacy-contamination-and-injustice>.

support of the Government of the United States of America. Despite compelling evidence as to how the United States-based corporation supplied technology and conducted oversight of the Bhopal plant, it has been difficult to hold United States actors accountable because of the restructuring of the business entities involved in the massacre. Union Carbide Corporation sold off the India-registered subsidiary that operated the plant. It was then bought by another giant agrochemical corporation in the United States, the Dow Chemical Company. To this day, Dow Chemical Company claims it bears no responsibility since it “never owned or operated the plant” and that Union Carbide Corporation only became a subsidiary of Dow 16 years after the accident.<sup>67</sup>

55. Nevertheless, there are significant recent examples in which parent companies are being held accountable for the human rights violations of their subsidiaries. One of the first cases in which a court held a parent company liable for the actions of its subsidiaries was in French courts in a case of crimes against humanity. The case emerged from a criminal complaint filed in November 2016 by 11 Syrian former employees of Lafarge, together with the European Centre for Constitutional and Human Rights and Sherpa, against Lafarge and its subsidiary, Lafarge Cement Syria. The victims accused the company of making arrangements with Da’esh (Islamic State) and several other armed groups in order to keep its cement factory plant in north-eastern Syrian Arab Republic open and running between 2012 and 2014. In May 2022, the Paris Court of Appeal upheld the charges against the cement group Lafarge (now Holcim) for aiding and abetting crimes against humanity, enforcing the French Supreme Court decision of September 2021. In October 2023, the French Supreme Court confirmed the charge. In October 2024, the French investigating judges ordered Lafarge SA and four former executives to stand trial for the financing of terrorism in the Syrian Arab Republic.<sup>68</sup>

56. In the Kingdom of the Netherlands in 2021, The Hague District Court ruled in favour of several non-governmental organizations in a climate lawsuit obliging Royal Dutch Shell Plc to reduce its global carbon dioxide emissions by 45 per cent by 2030. The case was appealed and in 2024, The Hague Court of Appeal ruled in favour of Shell, holding that Shell did not have a “social standard of care” to reduce its emissions by 45 per cent or any other amount (even though the court agreed that the company had an obligation to citizens to limit emissions). Notably, however, the Court of Appeal reaffirmed the fact that the parent company was responsible for the actions of its subsidiaries.<sup>69</sup>

57. These legal victories are even more important because of how difficult it is to sue corporations, especially transnational corporations with their web of subsidiaries and contracts. In fact, corporations that face high litigation risks tend to have a larger number of subsidiaries than corporations with lower risks.<sup>70</sup>

58. Some countries, such as Albania, Brazil, Germany, Hungary, Portugal, Slovenia and Türkiye, include in their corporate law provisions that hold parent companies liable for some of the actions of subsidiaries and groups of subsidiaries. Those provisions, however, only address issues such as internal liability within the corporate

<sup>67</sup> See <https://www.amnesty.org/en/latest/news/2024/12/bhopal-gas-tragedy-40-years-of-injustice/>.

<sup>68</sup> See <https://www.echr.eu/en/case/lafarge-in-syria-accusations-of-complicity-in-grave-human-rights-violations/>.

<sup>69</sup> Bengt Johannsen, Louis J. Kotzé and Chiara Macchi, “An empty victory? *Shell v. Milieudefensie et al 2024*, the legal obligations of carbon majors, and the prospects for future climate litigation action”, *Review of European, Comparative and International Environmental Law*, vol. 34, No. 1 (2025).

<sup>70</sup> James A. Ligon and James Malm, “Litigation risk, financial distress, and the use of subsidiaries”, *The Quarterly Review of Economics and Finance*, vol. 67 (February 2018).



group or debts, leaving out any responsibilities to third parties harmed by the subsidiary's conduct.

## **B. Commercial law**

### **Contracts**

59. Corporations are further protected in global supply chains because they can limit their own liability against human rights violations through contracts with suppliers. Corporations buying goods can claim they are not responsible for the actions of those they do not have a direct contract with and who are further down the supply chain. Corporations are also protected because when two parties form a contract, third parties who are directly harmed by the contract essentially have no remedies available to them. This is problematic because corporations should not be able to avoid being held responsible for violating someone's human rights simply because of contract law – no one can contract out of their human rights obligations.

### **Investment treaties**

60. Most investment treaties grant transnational corporations rights that are stronger than local communities' tenure and human rights, without including any corporate obligations. The corporate form combined with international investor-State dispute settlement that accompanies treaties also allows investors to evade domestic liability in their host State. This has excused corporations from local labour and environmental laws, leading to an increase in human rights violations in global supply chains. Under investment treaties, foreign corporations can bring claims against Governments, without exhausting domestic remedies, relying on treaty standards of foreign property protection that often exceed national standards. But local people and Governments do not have the right to hold foreign corporations (or any foreign investor) liable and bring claims under these treaties. At present, there is a popular debate over whether international law and national Governments should be in the business of actively protecting foreign property rights in the first place.

### **Competition law**

61. Competition law can play an important role in keeping markets fair and stable by disallowing the creation of market dominance, monopolies, oligopolies or monopsonies. For example, in Germany, cartel practices among seven agrochemical wholesalers between 1998 and 2015 led to fines of nearly 155 million euros for coordinated price fixing.<sup>71</sup> Nevertheless, competition law needs to be reformed or better enforced. In Australia, the poultry sector is dominated by two companies, Baiada and Ingham's, which control approximately 70 per cent of the national poultry market. Under this system, much like in the United States, contract farmers bear the cost and risk associated with infrastructure, while the corporations retain ownership over the birds and feed.<sup>72</sup> In Yemen, where 17.1 million people are food insecure, the country heavily depends on food imports, with over 90 per cent of staple foods such as wheat, rice and sugar sourced from abroad. A small number of intermediaries and large importers reportedly dominate food distribution channels, especially for staple foods. Such concentration facilitates price manipulation, limits market competition and restricts access to affordable, culturally appropriate foods.<sup>73</sup>

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<sup>71</sup> Submission by FIAN Germany.

<sup>72</sup> Submission by Australian Food Sovereignty Alliance.

<sup>73</sup> Submission by Peace Track Initiative.



62. In many countries, competition agencies operate as an autonomous legal authority that monitors market concentrations and has the power to mitigate anti-competitive effects.<sup>74</sup> In Algeria, the competition authority prioritizes small producers, with the Ministry of Domestic Trade and Market Regulation responsible for the following: monitoring the prices and profit margins of essential food products to prevent illegal pricing and unjustified price increases and to combat speculation; managing a system that ensures the availability of staple goods at subsidized prices; and operating a national mapping system that tracks real-time stock levels and product flows through a dedicated digital platform, thereby ensuring traceability, preventing shortages and curbing diversion.<sup>75</sup> Spain has a dedicated Food Information and Control Agency that regulates different actors in food chains.<sup>76</sup> Unfortunately, in the United States, home of many large agrifood corporations, competition law was instead mostly used since the 1980s to allow for a small number of firms to eliminate their competition and dominate markets.<sup>77</sup> The notable exception to that approach was during the period from 2021 to 2024, when the Federal Trade Commission changed its approach to competition law.

#### **Tax avoidance and evasion**

63. Transnational corporations often shift profits to low-tax jurisdictions, thereby depriving Governments of much-needed revenue. Tax avoidance and evasion undermine global tax systems and reduce the financial capacity of developing countries to invest in social programmes. OECD estimates that \$500 billion is lost annually because of tax avoidance.<sup>78</sup>

## **V. Holding corporations accountable**

64. The challenge in holding corporations liable is that they not only have the resources to outspend victims in terms of legal fees but are also legal persons that can exist in perpetuity (barring bankruptcy or personal choice), thereby outlasting the victims. Legal damages that result from human rights violations can be budgeted for as “operating costs”. As mentioned above, transnational corporations are especially difficult to hold liable because of the complex web of subsidiaries and contracts they use across multiple jurisdictions.

65. Voluntary guiding principles have proven inadequate to tackle the rise of corporate power and human rights violations. Corporations may sometimes concede to incentives in lieu of regulation; corporate incentives to abide by human rights law, however, are in effect corporate subsidies and might sometimes reward bad behaviour by paying human rights violators to change their ways.

66. The European Union is an example of how corporate concentration has led to an unjust distribution of agricultural subsidies. Approximately 80 per cent of Common Agricultural Policy funds go to the largest 20 per cent of farms, typically meat and dairy producers. As a result, the European Union lost 5.3 million farms between 2005 and 2020 (a 37 per cent decline), primarily small-scale farmers.<sup>79</sup>

<sup>74</sup> Submissions by Algeria, Italy and Mexico.

<sup>75</sup> Submission by Algeria.

<sup>76</sup> Submission by Spain.

<sup>77</sup> See <https://farmaction.us/kings-over-the-necessaries-of-life-monopolization-and-the-elimination-of-competition-in-americas-agriculture-system/>.

<sup>78</sup> A/HRC/58/51, para. 41.

<sup>79</sup> Submissions by Corporate Europe Observatory; Oxfam.

67. Some viable international methods of holding corporations accountable for human rights violations include international criminal law; the proposed international legally binding instrument to regulate the activities of transnational corporations and other business enterprises; and the proposed international tax treaty.

## A. International criminal law

68. Individual corporate executives can be prosecuted by the International Criminal Court for genocide, war crimes, crimes against humanity and the crime of aggression. Corporations cannot be prosecuted at the Court and in fact there is no international forum with clear international criminal jurisdiction over legal persons. Nevertheless, corporations may still be held liable under international criminal law. There is a growing argument that corporations as legal persons may face international criminal liability as a matter of customary international law.<sup>80</sup> Moreover, a number of treaties hold corporations criminally liable for specific crimes in areas including genocide,<sup>81</sup> apartheid,<sup>82</sup> financing terrorism,<sup>83</sup> organized crime,<sup>84</sup> corruption and financial fraud.<sup>85</sup> The Convention on the Protection of the Environment through Criminal Law, adopted on 14 May 2025 by the Committee of Ministers of the Council of Europe (not yet in force), establishes a framework for holding private actors liable for environmental crimes; in the area of child welfare, article 26 of the Council of Europe Convention on the Protection of Children against Sexual Exploitation and Sexual Abuse (adopted in 2007) establishes corporate liability. Moreover, over 40 jurisdictions allow for corporations to be held criminally liable, adding to the strong argument that corporate criminal liability is a general principle of international law.<sup>86</sup>

69. Under established jurisprudence, corporations and their officers are liable for aiding and abetting if they knowingly provide practical assistance, encouragement or moral support that has a substantial effect on the commission of a crime. This includes aiding and abetting through equity stakes, supply chain services, or technology transfers that they know, or should know, will be used to sustain the commission of crimes. Corporate actors, including parent companies and executives, may therefore incur individual criminal responsibility when their decisions, financing structures, or services significantly contribute to the commission of international crimes. The financing of international crimes, whether through direct investments, the provision

<sup>80</sup> See the Charter of the International Military Tribunal (1945), art. 9; *U.S. v. Krauch, et. al* (1948); *Trials of War Criminals Before the Nuremberg Military Tribunals*, vols. III–IV (1952), pp. 1132–1133, 1140; Special Tribunal for Lebanon, *New TV S.A.L. Karma Mohamed Tashin Al Khayat*, Case No. STL-14-05/PT/AP/AR126.1, Decision of 2 October 2014; International Law Commission, Draft articles on Prevention and Punishment of Crimes Against Humanity, with commentaries (A/74/10, chap. IV, sect. E); African Union, Protocol on Amendments to the Protocol on the Statute of the African Court of Justice and Human Rights, art. 46C (not in force); A/HRC/59/23, annex, para. 19.

<sup>81</sup> Convention on the Prevention and Punishment of the Crime of Genocide, art. VI; International Court of Justice, *Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Herzegovina v. Serbia and Montenegro)*, Judgment, I.C.J. Reports 2007, para. 420.

<sup>82</sup> International Convention on the Suppression and Punishment of the Crime of Apartheid (1973), art. I (2).

<sup>83</sup> International Convention for the Suppression of the Financing of Terrorism, art. 5.

<sup>84</sup> United Nations Convention against Transnational Organized Crime, art. 10.

<sup>85</sup> United Nations Convention against Corruption, art. 26; Organisation for Economic Co-operation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, art. 1; Second Protocol, drawn up on the basis of Article K.3 of the Treaty on European Union, to the Convention on the protection of the European Communities' financial interests, arts. 3–4.

<sup>86</sup> Special Tribunal for Lebanon, *New TV S.A.L. Karma Mohamed Tashin Al Khayat*, paras. 45–67.

of infrastructure or the servicing of military operations, may amount to complicity under international criminal law.<sup>87</sup> A corporation need not necessarily profit from its agent's actions for it to be held liable.<sup>88</sup>

70. Because war crimes, crimes against humanity and genocide attract universal jurisdiction, any State may prosecute natural or legal persons, regardless of where the offence was committed, when they knowingly provide substantial assistance or financing to the commission of those atrocity crimes. The principle of individual criminal responsibility combined with the doctrine of universal jurisdiction has enabled several domestic courts, including in France, Germany and Netherlands (Kingdom of the) to investigate and prosecute corporate executives and business actors for their alleged complicity in atrocity crimes committed abroad. These developments signal a growing willingness by national jurisdictions to use domestic and international criminal law to hold corporations accountable where international criminal tribunals currently lack competence over legal persons.

## B. Business and human rights treaty

71. For the past 10 years, under the auspices of the Human Rights Council, States have been negotiating an international legally binding instrument to regulate the activities of transnational corporations and other business enterprises, which has the support of a number of States.<sup>89</sup> There is a growing international consensus over the importance of mandatory due diligence obligations for businesses, which is reflected in the expansion of such practices in several jurisdictions. Yet the proliferation of national and regional models could entail fragmentation of practices across jurisdictions. The legally binding instrument could help to avoid fragmentation by adopting a multilateral standard for such an obligation.

72. Corporations must conduct periodic human rights due diligence assessments to identify concerns and adjust their conduct. Human rights due diligence is not simply a procedural duty – what matters is the human rights impact and the actions taken to avert or address the risk, and not the degree of diligence exercised or the degree of negligence. In other words, conducting due diligence will not absolve corporations of responsibility.<sup>90</sup> At a minimum, corporations directly linked to human rights impacts must exercise leverage or consider terminating their activities or relationships. Failure to act accordingly may give rise to liability.

73. Due to the profit-driven nature of corporations, the proposed business and human rights treaty cannot rely only on due diligence. The legally binding instrument should enable international cooperation and enhance corporate legal liability across jurisdictions. Indeed, corporate power is dynamic and therefore the treaty should ensure that reforms in international human rights law (and international environmental law) are continuously incorporated into business and human rights practice. Finally, the legally binding instrument must take a systemic perspective, as highlighted in the discussion above regarding the challenges of food systems, and therefore recognize the inalienable, indivisible, interdependent and interrelated nature of all human rights.

<sup>87</sup> [A/HRC/59/23](#), annex, paras. 17–21.

<sup>88</sup> *United States v. Automated Medical Laboratories*.

<sup>89</sup> Submissions by Bolivia (Plurinational State of), Guatemala, Honduras and Italy.

<sup>90</sup> See the Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework ([A/HRC/17/31](#), annex); see also Surya Deva, “Mandatory human rights due diligence laws in Europe: a mirage for rightsholders?”, *Leiden Journal of International Law*, vol. 36, No. 2 (2023).

### C. International tax treaty

74. At the time of writing, there is a historic opportunity to rebuild the architecture of the global tax system.<sup>91</sup> In 2024, the United Nations finalized the terms of reference for a United Nations Framework Convention on International Tax Cooperation, which is set to be finalized by the end of 2027.<sup>92</sup>

75. The aim is to establish an international tax system for sustainable development. This global tax deal is needed to end the exploitation of the public purse and the environment by multinational corporations, the ultra-rich and the polluters. At the same time, this global tax deal can enable a coordinated approach towards surcharging the profits of companies that systemically violate human rights. Such a top-up tax on the industries' profits will disincentivize the business-as-usual approach, shift investments and thus catalyse a just and equitable transition to a food system that realizes human rights.<sup>93</sup>

## VI. Conclusions and recommendations

76. From a human rights perspective, high levels of corporate concentration and power in food systems undermines people's agency and autonomy, understood as their ability to make choices and meaningfully participate in food systems. Corporate power limits the ability of individuals to gain access to the resources necessary to make food available, such as land, water and agricultural inputs. It also limits their access to adequate food because of corporate-created inflation or the dominance of supermarkets. Corporate power disrupts local and territorial markets, pushing more people to depend on unstable global markets and complex supply chains. Corporate food systems tend to produce food that is not culturally, nutritionally or environmentally adequate. Corporate food systems also exacerbate structural inequalities, disproportionately affecting those who already face systemic barriers to food access.

77. The fast-moving digital revolution in food systems will cause more harm than good, in the absence of appropriate regulation. The world does not need more data or more food – people instead need more power and control over data in food systems.

78. Corporations are profiting from oppression, exploitation and occupation in food systems, thereby producing violence and inequality.<sup>94</sup> The problems of the world's food systems stem from a political economic system that allows corporations to financially benefit from violating people's human rights – even allowing corporations to profit from genocide.<sup>95</sup>

79. The Special Rapporteur was heartened by the significant number of submissions from States and civil society organizations in response to his call for inputs, highlighting food systems that prioritize care for people and nature, whether through agroecological practices or enterprises, organizations and other entities forming a social and solidarity economy.<sup>96</sup> This is a political economy engaged in economic, social and environmental activities to serve the common

<sup>91</sup> A/HRC/58/51, paras. 40–45.

<sup>92</sup> See <https://www.un.org/en/desa/international-tax-cooperation-advancing-equality-and-sustainable-development>.

<sup>93</sup> A/HRC/58/51, paras. 43–44.

<sup>94</sup> See A/HRC/52/40; A/78/202.

<sup>95</sup> See A/HRC/59/23.

<sup>96</sup> See resolution 77/281.

good, which are based on the principles of voluntary cooperation and mutual aid, democratic and/or participatory governance, autonomy and independence. They provided examples of sustainable food practices that prioritized people and social purpose over capital in the distribution and use of assets, surpluses and profits.

80. States must at least protect people's rights from corporate power and ensure that people have access to effective remedy. Corporations must at least respect people's human rights.<sup>97</sup> For many corporate actors, a key incentive to uphold practices that respect human rights is the risk of reputational damage arising from their involvement in human rights violations and international crimes. Where direct remedies are not available against corporate entities, it may be possible to hold States responsible for failing to comply with their obligations vis-à-vis corporate entities within their jurisdiction.

81. The Special Rapporteur recommends that States:

(a) Prioritize their focus on using corporate law to change the internal incentives within corporations to align with respecting, protecting and fulfilling human rights. It is very difficult to curtail corporate power or hold corporations accountable unless corporations are changed from within.<sup>98</sup> If States provide a clear, predictable human rights environment through corporate law, this could create a "race to the top" and attract businesses that understand the long-term benefits of a human rights-friendly economy and the market stability it creates. Many businesspeople want to do the right thing and contribute to enhancing people's human rights. Food corporations incorporated in human rights-friendly jurisdictions would likely attract more consumers;

(b) Use all legal tools available in commercial law to curtail corporate power, such as competition law, tax law and investment law;

(c) Use all legal tools available to hold corporations accountable, especially through national and international criminal law;

(d) Commit to finalizing negotiations on the proposed international legally binding instrument to regulate the activities of transnational corporations and other business enterprises and on the proposed international tax treaty in a way that recognizes and realizes all human rights;

(e) Recall that corporations do business in food systems as a privilege and not a right. Therefore, home States should revoke corporate charters in cases of serious violations of human rights and host States should ban corporations that seriously violate human rights;

(f) Support peasants, pastoralists, fisherfolk, Indigenous Peoples, women and workers in food systems;

(g) Support agroecology, social and solidarity economies and economies of care;

(h) Implement specific measures such as the following:

(i) Effective front-of-package labelling;

(ii) Restrictions on the marketing of unhealthy food;

(iii) Taxes on unhealthy food and beverages;

<sup>97</sup> A/HRC/17/31, annex.

<sup>98</sup> Kinda Mohamadieh, "Rethinking corporate law: from enabling to disciplining the corporate externality", dissertation, Geneva Graduate Institute, 2023.

- (iv) Removal of subsidies for unhealthy food and introduction of subsidies for healthy foods;**
  - (v) Provide universal school meals along with public procurement policies that are committed to sourcing from local, small-scale producers and Indigenous Peoples;**
  - (vi) Mandatory regulations on the nutritional composition of processed foods;**
  - (vii) Laws implementing the International Code of Marketing of Breast-milk Substitutes, and the World Health Organization guidance on ending the inappropriate promotion of foods for infants and young children;**
  - (viii) Domestic laws to implement international labour laws that protect food and agricultural workers across the entire food system;**
  - (ix) Prioritize the voice of rights holders over corporations within the United Nations and national Governments to ensure that profit-making motives do not dominate international and national governance.**
-