

How are businesses  
linked to human rights  
abuses in conflict?

What are the legal (and  
other) risks?

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October 2025







2-28  
Avdeling for Nansen-programmet  
for Ukraina

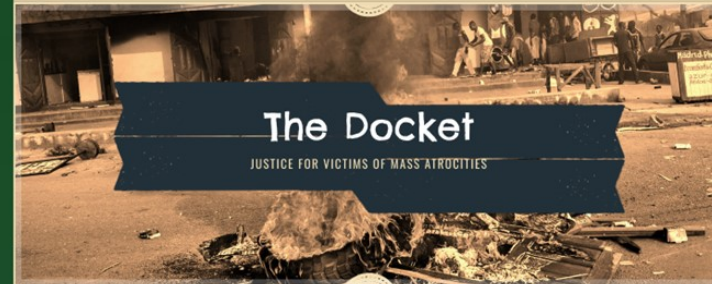


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GLOBALIZATION AND HUMAN RIGHTS

**War Economies and  
International Law**

Regulating the Economic  
Activities of Violent Conflict



MARK B. TAYLOR

# Legal (and related) Risks

LYSVERKET

OM OSS RESSURSER BLOGG

## A Corporate Crime Base\*

\* red flags of business liability in conflict-affected and high risk areas

The purpose of the Corporate Crime-Base is to warn business about risky behaviour in conflict-effected and high risk areas and to help victims in those areas exercise their right to remedy. To do this, the red flags below highlight fact patterns that have been investigated or litigated.



Supply chains to conflict



Value chains from conflict



Foreign direct investment

# Supply chains to conflict

- Weapons
- Logistics
- Tech
- Support services, finance, legal
- Parties, both state and non-state
- Business 'allies'
- Your partners, subsidiaries, suppliers

Indland

## Dansk firma idømt millionbøde: 'De må have indset, at jetbrændstoffet skulle anvendes af russisk militær i Syrien'

De ulovlige handler er foregået via Dan-Bunkerings filialkontor i Kaliningrad, og omlastningen er i flere tilfælde sket på åbent hav.



# Supply chains to conflict

## 1. Providing the means to torture or kill

Liability may arise for companies or individuals when they provide weapons or dual-use material to governments or armed groups who use those products to commit atrocity crimes. This may extend to the provision of non-lethal material necessary for weapons to function, such as components or fuel. Liability may arise even where import and export regulations are fully respected.

Courts in the Netherlands have convicted Dutch businessmen for complicity in international crimes for providing small arms to perpetrators of international crimes, and for providing components for making chemical weapons that were used against civilians.

Cases

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## 2. Financing international crimes

Providing resources to those who commit international crimes may result in liability, if those resources contribute to crimes being committed or to violations of international law. Financing can take a number of forms, from simple cash payments or in-kind contributions, transactions for goods or services, or the provision of financial services.

In 2024, a US jury ordered a multinational food company to pay US\$ 38 million to families of nine people killed by Colombian paramilitaries the company had made payments to over several years. In France, a multinational cement company is on trial in connection with financial transactions with ISIS in Syria.

Cases

# Supply chains to conflict

## 11. Facilitating mass atrocities

Mass atrocities require organisational capacity. Companies and their executives may face liability when their business activities form a nexus with the organisation of mass atrocities. This can arise where companies or businesspeople transact with political, economic or military groups connected to, for example, ethnic cleansing or siege warfare. In these situations, liability can arise from commercial connections to larger patterns of criminal behaviour, such as extensive pillage, widespread forced labour, forced displacement, persecution or genocide.

In 2022, French authorities opened an investigation into allegations that a major bank had facilitated crimes against humanity and genocide through its provision of financial services to the government of Sudan.

Cases



# Value chains from conflict

- Illicit exploitation
- Conflict financing / profiteering
- (Property rights) - pillage
- (Labour rights) – forced labour
- Parties, both state and non-state
- Business allies
- Your partners, subsidiaries, suppliers





# Value chains from conflict

## 7. Taking people's property

A company or its executives may be liable for the war crime of pillage if company operations benefit from the unlawful appropriation of property in occupied territories or in the context of armed conflict.

In the aftermath of World War II, the leaders of German firms IG Farben and Krupp were convicted of pillage for participating in the coerced seizure of industrial assets in areas occupied by Germany.

Cases

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## 8. Forcing people to work

Companies forcing people to work through the threat or use of violence or other forms of coercion may face liability under laws prohibiting forced labour or slavery. Using forced labour organized by state authorities, or in sectors where exploitation of workers is widespread, may also give rise to liability.

In 2025, a Brazilian labour court ordered a German multinational to pay \$30 million in damages for its use of forced labour during the country's dictatorship.

Cases

# Value chains from conflict

## 9. Receiving or handling proceeds of crime

Receiving funds or other property which is associated with criminal activities - such as forced labour or pillage - exposes companies and individuals to legal risks under money-laundering statutes in most jurisdictions. Holding, managing or hiding such funds, including funneling suspicious funds into legitimate financial channels (laundering), may result in prosecution and lawsuits.

In 2014, Swiss authorities investigated a complaint alleging complicity in war crimes and aggravated money laundering over allegations a Swiss company had processed several tonnes of gold pillaged from Democratic Republic of Congo (DRC).

Cases

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## 10. Transacting with sanctioned entities

A company and its executives may be held liable for transactions with people or organisations listed under targeted sanctions. Economic sanctions may create liabilities for buying, selling, provisioning, or transporting products, commodities or assets originating from or going to a sanctioned country or designated group.

In 2021, a Danish shipping company was convicted for violating EU sanctions by providing jet fuel to Russian forces in Syria.

Cases

# Foreign direct investment

- From 'security' to 'extortion'
- From repression to mass atrocities
- Parties, both state and non-state
- Business allies
- Your partners, subsidiaries, suppliers

Lafarge Cement

+ Add to myFT

## Cement maker Lafarge agrees \$780mn US penalty over payments to Isis

Company accused of 'donations' to terror groups in Syria in return for staff protection and raw materials



Lafarge, since 2015 a division of Swiss-based Holcim, said in a statement said it accepted responsibility for the wrongdoing © Franck Fife/AFP/Getty Images



# Foreign Direct Investment

## 3. Providing information to the perpetrators of international crimes

Liability may arise for companies or individuals when they provide data or information to governments or armed groups who use that information to commit atrocity crimes. This may involve the provision of information enabling the targeting of activists, journalists, trade unionists, or human rights defenders, as well as the provision of digital surveillance systems that enable such targeting. Liability may arise even where national law is complied with or import and export regulations are respected.

In 2021, four executives of a technology company were charged with complicity in torture by a French court in connection with the use of their company's surveillance technology by authorities in Libya and Egypt.

Cases

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## 4. Use of company assets in the commission of crimes

The use of company facilities and equipment in the commission of international crimes can create liability for the company, even if it did not authorise or intend such use of those assets. This may include, for example, physical or digital infrastructure used in the perpetration of international crimes or violations of international law

In 2018 a court in Argentina convicted two former executives for complicity in crimes against humanity during the military dictatorship in the 1970s for their role in facilitating the torture of factory employees by security forces, including allowing a detention center to be set up on factory premises.

Cases

# Foreign Direct Investment

## 5. Expelling people from their communities

A company may face liability if it has gained access to the site on which it operates, where it builds infrastructure, or where it explores for natural resources, through forced displacement.

Two executives are on trial in Sweden accused of having supported military operations by Sudanese forces that resulted in thousands of deaths and the displacement of an estimated 180,000 people.

Cases

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## 6. Abusive private security

Abuses by private security companies or their employees can create direct liabilities for the companies themselves as well as accomplice liability for their partners and clients. Legal risks may be greater where contractors or their partners and clients have a history of abusive conduct.

In 2024, a US jury ordered a private security contractor to pay victims a total of \$42 million in connection with torture at the Abu Ghraib prison in Iraq.

Cases

# FAQs & disclaimers

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What are these red flags good for?



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Are all these companies guilty?



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What laws apply to companies in war?



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Where do liabilities arise?



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Is the risk of liability growing?



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What should companies do to avoid liability?



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I know about a case. Can you include it in the crime-base?



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I want to report an error in the crime-base



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Where can I learn more?





# A Corporate Crime Base\*

\* red flags of business liability in conflict-affected and high risk areas

1. Providing the means to torture or kill

2. Financing international crimes

3. Providing information to the perpetrators of international crimes

4. Use of company assets in the commission of crimes

5. Expelling people from their communities

6. Abusive private security

7. Taking people's property

8. Forcing people to work

9. Receiving or handling proceeds of crime

10. Transacting with sanctioned entities

11. Facilitating mass atrocities

# Takk

