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Cover photo: Slash-and-burn during the construction work on the Belo Monte dam

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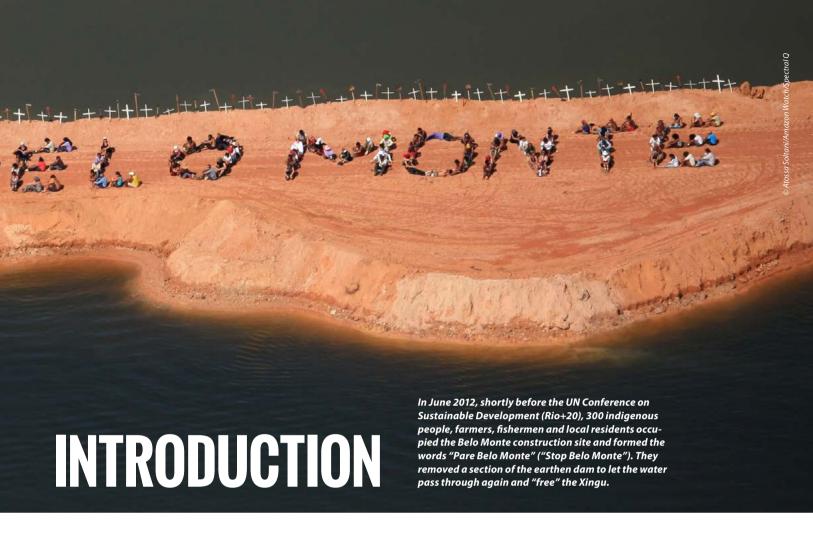
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are Belo Monte" – "Stop Belo Monte", "No a Chadín 2" – "No to Chadín 2"... Time and again we are confronted with slogans like these from citizens' initiatives, indigenous peoples, and social movements in Latin America that are directed against specific development projects in their region. They appeal to the public in their own country and at the international level, drawing their attention to acts of injustice that have already been committed or are imminent, in the hope of winning support for their rights and demands.

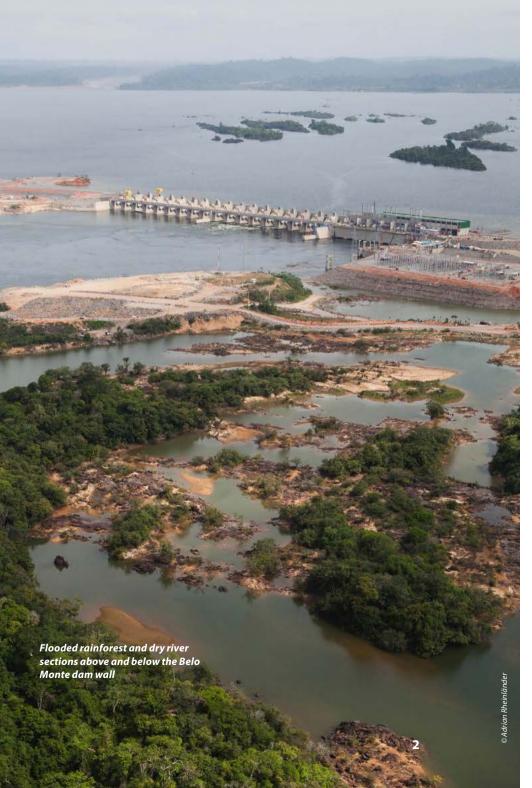
Through working closely with civil society organisations in Latin America over many years Action Solidarité Tiers Monde (ASTM) has gained the experience needed to understand movements of this kind. Also, as the North-South Coordination section of the Luxembourg Climate Alliance, we are committed to protecting the rainforests and their inhabitants (in addition to protecting the world's climate). Often we can offer the organisations we work with legal, financial or advocacy support, but the extent of the environmental and human rights violations that confront them makes the resistance of such movements to large

infrastructure projects, oil fields or mines seem like an almost hopeless fight, the fight of a David versus a Goliath fought from a defensive position.

So however necessary this kind of support is, our aim is not merely to react to these situations of injustice, but also to get a better understanding of the global interrelationships involved, make them more transparent, reveal the actors that are located here in Europe and show how we can fulfil our responsibilities as citizens of the world by getting involved directly.

The Belo Monte dam in the Brazilian Amazon Basin serves here as a case study; we could list hundreds more. And in many cases, the companies involved are located here in Luxembourg...

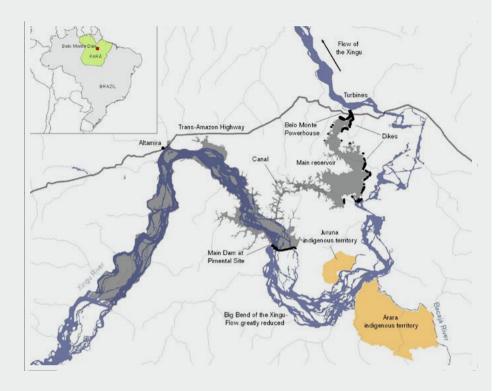
THE BELO MONTE DAM IN THE BRAZILIAN AMAZON



A fter completion, the Belo Monte dam in Brazil will be the third largest dam in the world, with a planned capacity of 11,200 MW. Construction work began in 2011. The dam complex consists of three dams, a canal and a reservoir of over 500 km2. In order to build it, the "Big Bend" (volta grande) of the Xingu River, one of the major tributaries of the Amazon, will be diverted through a canal and dammed. A total of some 300,000 people have been affected, including 20,000 residents of the city of Altamira whose neighbourhoods were flooded, and residents of the indigenous villages of the Juruna and Arara peoples, as the river area on which they lived has been drained. The first turbines were put into operation in 2016. The project is scheduled for completion in 2019.

The first plans for the dam date back to the 1970s. At that time, the project was still called Kararaô and would have been much bigger than Belo Monte. But after massive protests by indigenous groups, the project was reduced in size and renamed Belo Monte. However, the resistance of the river inhabitants continued unabated because of the massive negative impact of the Belo Monte project on the people and the environment: clearing and flooding of the rainforest, loss of biodiversity, destruction of the seasonal water supply of the Xingu, loss of livelihoods for the riverside dwellers. forced resettlement etc.

The influx of workers meant that the city of Altamira grew from 100,000 to 160,000 residents in just two years. Many residents were resettled in newly built districts. The existing social structure was destroyed, while violence and crime increased. When the main construction work was completed



As a result of the river diversion, the amount of water at the "Big Bend" of the Xingu decreased by 80% – with serious consequences for the Juruna and Arara living there.

in 2015, many jobs disappeared and poverty and unemployment increased. Altamira became the most violent city in Brazil with a murder rate of 124.6 per 100,000 inhabitants (compared to 23.4 in Rio de Janeiro and 13.5 in São Paulo).

The indigenous population of the Xingu was not consulted about Belo Monte before construction began. This clear violation of ILO Convention 169 was confirmed in 2011 by the Inter-American Commission on Human Rights, which called on Brazil to stop construction and protect the local indigenous population. However, the Brazilian government ignored these demands. At the end of 2015 the same **Human Rights Commission opened** investigation procedures to examine claims of human rights violations by the Brazilian government. Although the Brazilian courts imposed several building freezes (because of breaches

of environmental regulations and the impairment of fishing activities), work on Belo Monte continued.

Brazilian scientists had already pointed out in 2009 that Belo Monte was neither financially nor economically viable and that only a part of the planned output could be achieved. They also warned of the social consequences and expected environmental damage. Greenpeace describes Belo Monte as the "most inefficient dam in Brazil", as it can only supply around 10% of the planned output during the three to fivemonth dry season. However, despite all the warnings and protests, not only was Belo Monte completed, but the construction of many more hydroelectric dams in the Amazon is being planned.

"It cannot be that humanity, the whole planet, and life itself are destroyed, just so that some criminals can get rich." (Antônia Melo)



Antônia Melo, a human rights and environmental activist has campaigned for years against Belo Monte. In the resistance movement she founded, Xinau Vivo Para Sempre ("Xingu alive forever") she united indigenous groups, river dwellers and inhabitants of the city of Altamira and organised demonstrations, campaigns, petitions and even an occupation of the Belo Monte construction site. Because of her efforts, she became a victim of persecution, smear campaigns, and death threats. Despite the massive resistance, Belo Monte has now been built. But Antônia Melo continues to fight against other dam projects that are being planned in Brazil. In 2017 she received the Human Rights Award of the Alexander Soros Foundation for her commitment to human rights and the preservation of the environment.

WHO IS BEHIND BELO MONTE?

everal Brazilian presidents – including Lula Da Silva, who signed the contract in 2010 to give the go-ahead for construction, and Dilma Roussef, who inaugurated part of the dam in 2016 – have consistently presented Belo Monte as a prestigious Brazilian project to provide "clean and sustainable" energy for the country's economic boom. The operating company advertises the project as "100% Brazilian". However, not only Brazilian companies and investors were involved in the project; international investors and multinational companies have also made money out of the Belo Monte Dam.

Belo Monte is owned by several shareholders, who joined forces to

form the **Norte Energia** operating consortium. The Brazilian electricity company **Eletrobras**, with two of its subsidiaries, holds almost 50% of the shares and Brazilian pension funds hold a further 20%. Through investments in companies belonging to the owners' consortium, around 10% of the shares are in the hands of multinational corporations and funds, such as the U.S. bank **JP Morgan Chase**. After the World Bank withdrew its funding in the face of the wide scale protests, the project was primarily financed through loans from Brazilian state banks.

The mega project was built by a consortium of Brazilian construction companies such as **Andrade Gutierrez**,

Camargo Corrêa and Odebrecht. A number of European companies were also directly or indirectly involved in Belo Monte: Siemens, for example, along with the multinational technology companies Alstom based in France and Andritz from Austria were among the suppliers.

Belo Monte was originally targeted to cost € 3.7 billion, which has until now increased to almost € 7 billion. This also includes bribes paid to the Brazilian Workers' Party PT (of former presidents Lula Da Silva and Dilma Roussef) and for the Democratic Movement PMDB (of current president Temer), each of whom received 0.5% of the costs of construction according to the terms of the agreements made. The corruption networks around Belo Monte and other infrastructure projects came to light in the "Lava Jato" corruption scandal. The main players involved in the scandal were the Brazilian construction companies mentioned above, first and foremost Odebrecht, who made "election campaign donations" to the Brazilian parties in return for inflated construction contracts.

"A plot against the environment" (Erwin Kräutler)



Erwin Kräutler was bishop of the diocese of Xingu until 2015. Originally from Austria, Erwin Kräutler has lived in the Amazon region since the early 1980s and has been fighting against Belo Monte and other dam projects for decades. He received death threats because of his efforts and survived an assassination attempt in 1987. Kräutler is critical of the Brazilian government's policy of secrecy in failing to release any information about Belo Monte or to conduct any dialogue with the affected population. For him, this is a veritable network of corruption and secret agreements between politicians and entrepreneurs who implement large scale infrastructure projects such as Belo Monte regardless of any opposition a plot against the environment.

ODEBRECHT ON TRIAL BEFORE BRAZILIAN AND INTERNATIONAL COURTS

he Odebrecht Group is involved in the biggest corruption scandal in Brazilian history, the so-called "Operação Lava Jato" (see box). In the course of the "Lava Jato" investigations, CEO Marcelo Odebrecht was arrested in June 2015 and sentenced in March 2016 to 19 years and 4 months in prison for corruption, money laundering and membership of a criminal organisation. Marcelo Odebrecht then decided to cooperate with the judicial authorities and to give a comprehensive testimony, whereupon his sentence was reduced to 10 years. The statements by Marcelo Odebrecht and 77 other Odebrecht executives have revealed that many Brazilian politicians were involved in the corruption affair.

A trial against Odebrecht was initiated before a New York court in cooperation with judicial authorities from Brazil and Switzerland. In December 2016, the trial resulted in a sensational verdict: Odebrecht was fined US\$ 2.6 billion, the highest fine ever accepted by a company, for paying bribes to the tune of US\$ 788 million between 2001 and 2016.

The trial revealed the full international dimension of the massive corruption machine created by Odebrecht. In

addition to the bribes paid in Brazil,
Odebrecht bribed politicians in 10 other
Latin American countries as well as in
Angola and Mozambique over a period
of 15 years. The aim was to influence the
award of public construction contracts,
especially for large energy and
infrastructure projects. Many of these
projects have been criticised for human
rights violations and negative impacts
on the environment.

The "Lava Jato" corruption scandal

The "Operação Lava Jato" (Operation Car Wash) takes its name from a gas station and car wash in Brasilia, where money was also exchanged and transferred. One of the employees there, Alberto Youssef, was on trial on suspicion of money laundering. In his statements, Youssef mentioned numerous names, including that of Paulo Roberto Costa, manager of the Brazilian oil company Petrobras. The investigation revealed that Petrobras had awarded contracts at inflated prices to construction companies, including Odebrecht. The contractors shared the additional revenue with Petrobras employees and politicians. The extensive «Lava Jato» investigations then revealed the extensive involvement of Brazil's political class, including five former presidents and the current president Michel Temer.



MEXICO 10.5 million US\$

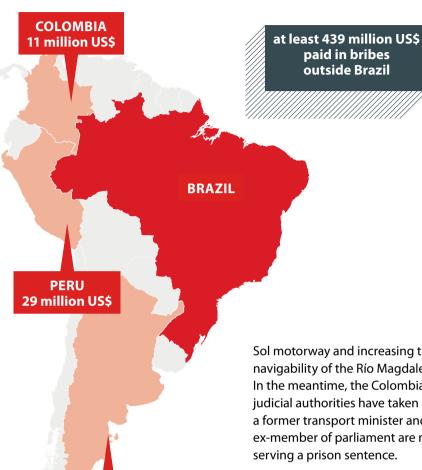
▶▶▶ Outside Brazil, Odebrecht paid at least US\$ 439 million in bribes between 2001 and 2016, generating revenues of US\$ 1.4 billion. The payments were made to public officials or politicians with the aim of gaining advantages when tendering for contracts.







Odebrecht Headquarters in Latin America



• In Mexico, Odebrecht paid \$10.5 million in bribes to civil servants for different projects, including the largest petrochemical project in Latin America, Etileno XXI.

ARGENTINA

35 million US\$

- Between 2007 and 2014, US\$ 35 million was paid in Argentina for the award of various construction projects (gas pipelines, drinking water treatment, railway tunnels).
- In Colombia, US\$ 11 million changed hands in order to obtain contracts for projects such as the Ruta del

Sol motorway and increasing the navigability of the Río Magdalena. In the meantime, the Colombian judicial authorities have taken action: a former transport minister and an ex-member of parliament are now serving a prison sentence.

• In Peru, bribes totalling US\$ 29 million were paid, resulting in income worth US\$ 143 million. The main projects affected are the Alto Piura hydropower project, a railway project in Lima, and the Interoceánica Norte Sur motorway. Instead of the planned US\$ 850 million, this motorway ultimately cost US\$ 2.1 billion - this includes a bribe of US\$ 20 million to former Peruvian President Alejandro Toledo, who is now being sought by the Peruvian judiciary on an international arrest warrant. Former Peruvian presidents Alan García, Ollanta Humala, Pedro Pablo Kuczynski and former presidential candidate Keiko Fujimori have also been linked to Odebrecht corruption payments. Odebrecht is now banned from participating in public tenders in Peru.

THE ODEBRECHT GROUP'S CONNECTIONS TO LUXEMBOURG



The five Luxembourg Odebrecht companies are located on the Kirchberg Plateau in the city of Luxembourg, where many multinationals, banks and EU institutions have their headquarters.



The Brazilian group Odebrecht SA is composed of numerous subsidiaries, including the petrochemical company Braskem, which is listed on the New York Stock Exchange, and Construtora Norberto Odebrecht SA, the largest construction company in Latin America. The subsidiaries are in turn subdivided into numerous subsidiaries in 25 countries on 4 continents.

Five Odebrecht companies are currently registered in Luxembourg: Odebrecht Financing International, Odebrecht International Participations, Odebrecht Latin Finance, Odebrecht Latinvest and Odebrecht Services. A sixth company, Odebrecht Mining Services Investments, was registered in Luxembourg until the beginning of 2016 before being relocated to Austria. All these companies were founded between 2013 and 2017 and are located at the same address (37A, Avenue John F. Kennedy). According to research carried out by the Luxembourg magazine Revue at the beginning of 2017, there are only four employees at this address: a secretary, a receptionist and two managers. The managers of the Luxembourg Odebrecht branches simultaneously manage several companies belonging to the group in Luxembourg and in other countries. Due to the opaque company structure, the obscure interrelationships and the constant changes of names and partners, it is difficult to see what activities these companies actually carry out and why they are located in Luxembourg. It is clear, however, that at least two of the Luxembourg companies have direct connections to the Brazilian parent company: Odebrecht Energy Luxembourg was temporarily (from April to July 2014) directly subordinated to the Brazilian parent company Odebrecht SA, before the shares were transferred to another company belonging to the group; since the end of 2017, Odebrecht International Participations has been a wholly owned subsidiary of the Brazilian construction company Construtora Norberto Odebrecht, which is at the centre of the corruption scandal "Lava Jato" (see p. 5).

THE MULTINATIONAL ODEBRECHT GROUP: THE CONNECTIONS BETWEEN BRAZIL AND LUXEMBOURG

First of all, the Brazilian company Odebrecht Energia SA founded **Odebrecht Energy Luxembourg SARL** in February 2013 with a share capital of US\$ 20,000. Within seven months, the company's capital multiplied to US\$ 236 million. Half a year later, all shares of the company were transferred to the parent company Odebrecht SA and the name was changed to **Odebrecht** Latin Finance SARL. Four months later the shares were transferred again, this time to the Brazilian SA Odebrecht Participações e Investimentos. At the end of 2016, the company's share capital amounted to US\$ 585 million.

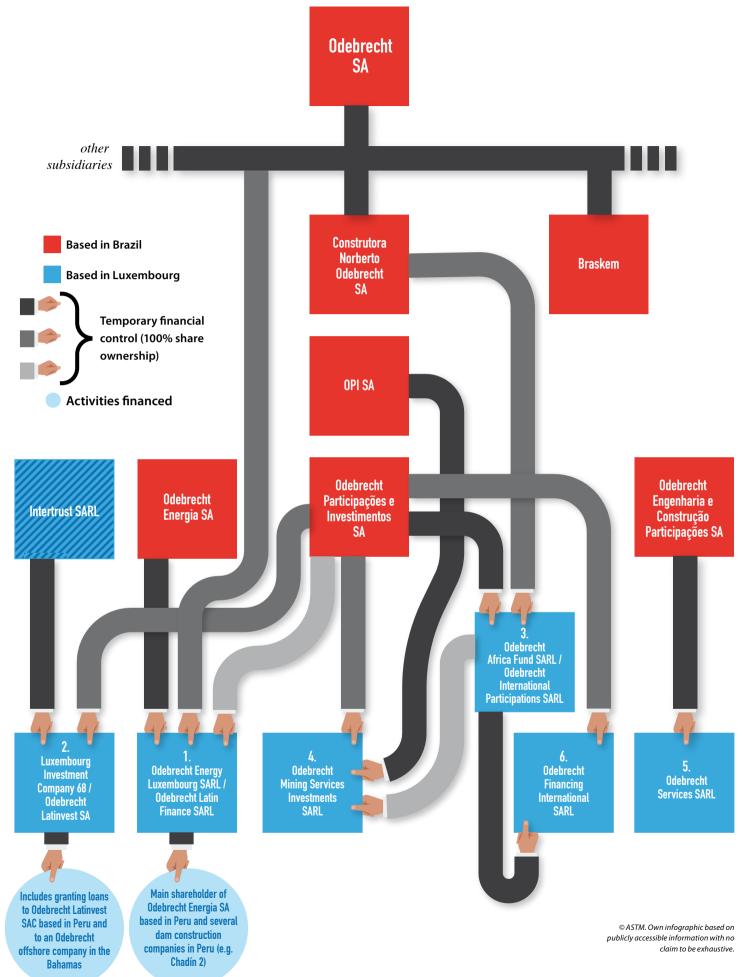
In March 2015 the Luxembourg L branch of the consultancy firm Intertrust founded the Luxembourg Investment Company 68 SA, whose name was changed a year later to **Odebrecht** Latinvest SA. The company's capital at that time was US\$ 35,000. One year later the capital had increased to US\$ 82 million. The company is now a wholly owned subsidiary of the Brazilian Odebrecht Participações e Investimentos SA. It grants loans to other companies in the group, such as Odebrecht Latinvest Peru SAC and the Bahamas-based offshore company ODB International Corporation – one of 17 Odebrecht offshore companies that also appeared in the Paradise Papers and which is believed to have been used for the payment of bribes.

In March 2015, the Brazilian
Odebrecht Participações e
Investimentos SA founded the
company **Odebrecht Africa Fund SARL** in Luxembourg with a share
capital of € 50,000. By the end of 2016,
this had multiplied to 12.6 million. In
2016 the name of the company was
changed to **Odebrecht International Participations SARL**; at the end of
2017 all shares were transferred to the
Brazilian company Construtora Norberto
Odebrecht.

In September 2015, Odebrecht 4. Mining Services Investments **SARL** (share capital US\$ 11.8 million) was transferred from the Cayman Islands to Luxembourg. One year later, all shares were transferred to the Brazilian Odebrecht Participações e Investimentos SA, and one month later to Odebrecht Africa Fund in Luxembourg SARL. Then, a month later again, the company, whose share capital had more than doubled in the meantime, was transferred to Austria. Odebrecht Mining Services Investments SARL finances mining activities in Africa. For example, they have granted loans worth millions to an Angolan subsidiary of the group (Odebrecht Angola Projectos e Serviços Lda) and they control 50% of Sociedade de Desenvolvimento Mineiro de Angola SARL.

In October 2016, the Brazilian
Odebrecht Engenharia e Construção
Participações SA founded **Odebrecht**Services SARL in Luxembourg with a share capital of € 12,000. The founding company then transferred all of the shares to the Austrian subsidiary
Odebrecht Services GmbH, so that by the end of 2016 the company's capital had already risen from € 12,000 to € 108 million.

The last company to be established in Luxembourg to date was Odebrecht Financing International SARL, set up in August 2017 with a share capital of US\$ 20,000. Just one day after it was founded, the Luxembourg-based founding company **Odebrecht International Participations SARL** transferred all the shares to the Brazilian company Odebrecht Participações e Investimentos. In the course of 2017, more than US\$ 2.3 billion were shifted back and forth between Odebrecht's sister companies through Odebrecht Financing International.





So why did these Odebrecht companies decide to settle in Luxembourg? They are not engaged in any activities that are rooted in the local real economy, nor are they involved in road or dam construction here; this suggests that they are purely financial vehicles. Publicly accessible company documents reveal that other Odebrecht subsidiaries in Latin America are financed through Luxembourg.

The Luxembourg-based company
Odebrecht Latin Finance SARL finances
projects in the energy sector in Peru with
concessions from the Peruvian Ministry
of Energy and Mines such as the Río
Grande, Belo Horizonte, Chaglla, Cumba
4 and Chadín 2 hydropower plants in
the Peruvian Andes in the regions of
Cajamarca and Huánuco (see infographic
on p. 9). The Luxembourg company
also holds 99-100% of the shares of
other companies in Peru that build and
operate hydropower plants (Odebrecht

Energía del Perú, Compañía Energética del Centro SAC, A.C. Energía SA, Marañón Energía SA and Empresa Generación Huallaga SA).

Another example: the Luxembourg-based company Odebrecht Latinvest SA finances the company Gasoducto Sur Peruano through its subsidiary Odebrecht Latinvest Austria GmbH. It also grants loans to the Peruvian Odebrecht Latinvest SAC, which holds shares in the infrastructure projects IIRSA 2, IIRSA 3 and IIRSA Norte (IIRSA: Infrastructure Initiative for the Regional Integration of South America).

The projects mentioned are mainly for the construction of dams designed to generate energy from hydropower – energy to be supplied to the mining industry or exported to Brazil. 20 dams are planned to be built on the Marañón River in Peru, the main tributary of the Amazon River.



In 2010, Peruvian President Alan García and Brazilian Head of State Lula Da Silva signed an energy agreement that envisaged the construction of 20 dams on the Marañón River. Most of the energy generated was intended for export to Brazil.

The (controversial) environmental impact studies submitted by Odebrecht for two of the dam projects planned, Chadín 2 and Río Grande, were accepted by the Peruvian government in 2014, and the initial preparations for the project have already been completed and supply roads been built. These projects are expected to flood almost 90 km2, affecting around 4,000 people in 33 villages. Odebrecht has invested US\$ 4.5 billion for dams in this remote area. However, the local population has resisted the construction of the dams from the outset. The riverside dwellers are threatened with forced resettlement and the flooding of their lands and forests. The projects would also lead to increased air pollution, a loss of biodiversity, deforestation, water shortages and the destruction of natural water systems. Scientific studies conclude that both Chadín 2 and Río Grande will have negative impacts on the affected ecosystems (flooding, prevention of migration of various animal species, disruption of the water

and sediment systems) as well as on the socio-economic conditions in the area (loss of agricultural land, damage to fisheries, alteration of transport routes).

In 2011, the Peruvian parliament passed a law on the Right to Prior Consultation (consulta previa) based on ILO Convention 169 on the Rights of Indigenous Peoples. According to this law, the population affected by certain laws or projects must be consulted before they are passed or implemented. In line with this, the Odebrecht subsidiary AC Energía SA organised public meetings about the Chadín 2 dam project in 2013. The Odebrecht representatives were accompanied by a massive police force. Clashes broke out between local residents and the police, who fired tear gas. The local population not only criticised the increased level and unjustified presence of the security forces and their disproportionate use of force, but also the fact that Odebrecht reportedly brought in people from other areas to pose as residents at the community

meetings and agree to the project. Furthermore, inaccurate and incomplete information about the project was said to have been disseminated. In 2015, the social conflict sparked by the Chadín 2 project claimed the life of one person, when a local mayor who had openly spoken out against the project was shot dead. The perpetrator was arrested and accused of having connections to Odebrecht. Due to local protests and the international corruption scandal surrounding the company, Odebrecht then announced that it would interrupt the project preparations. In 2018, representatives of the population of the affected province of Celendín filed a constitutional complaint against Chadín 2. They are claiming their right to live in a healthy environment and demanding the protection of biodiversity along the Marañón as well as the annulment of Odebrecht's environmental impact assessment.



CONCLUDING REMARKS

ere in Europe we are witnessing how the Amazon Basin is slowly but surely being transformed into a landscape of monocultures and mining. It is the "Great Transformation" (based loosely on Karl Polanyi) of a region of rainforests, which had until recently been used and shaped by the indigenous people living there, but where everything that has no monetary value is now being destroyed and made into property and goods. If we imagine what this type of "development" would ultimately lead to, a panorama comes to mind of a vast barren steppe consisting of monocultures, mining areas, dams and networks of irrigation channels, interspersed with a few pockets of rainforest where indigenous people "survive" like the Native Americans on the Indian reservations.

On the eastern slopes of the Andes from Colombia through Ecuador and Peru to Bolivia, one dam after the other is being planned or is already under construction, most of them for the purpose of supplying Brazil with "clean, renewable energy" from hydropower. The transnational IIRSA project, the "Infrastructure Initiative for Regional Integration in South America", which includes the construction of numerous dams, waterways and overland roads, is intended to create the conditions for the economic model of "extractivismo", which is based on the export of raw materials. At the same time, on the southeastern edge of the Amazon basin where the Brazilian states of Maranhão, Tocantins, Piauí and Bahia meet in the Cerrado region, the soy and sugar cane frontier is advancing driven by the so-called "Matopiba Project".

This form of "development" has global consequences: monocultures, for instance, drastically reduce biodiversity as they absorb and store much less carbon dioxide from the air. While dams replace fossil energy, they release large amounts of methane from flooded rainforests. Agricultural commodities and mined raw materials are transported to the coasts and then halfway around the world, with the corresponding emissions.

All this continues to drive global overheating and ignores "limits to growth" of any kind; it is the exact opposite of sustainable development. And it does not simply happen, but it is imposed against the will and the opposition of the vast majority of those affected. The central questions here are: Who is entitled to use the land? Who is entitled to use the water?

But how does all this concern us?

The impact on the climate affects everyone, and raw materials may even increase our material prosperity. On the other hand, we offer cheap and discreet locations for companies that are responsible for environmental and human rights violations in other countries, including in Latin America.

Why does a company like Odebrecht have subsidiaries here in Luxembourg, although it does not build a single dam or road here? Why are there no big company signs to be seen at their address in Luxembourg, but only small nameplates and letterboxes? How can a farmer from Marañón who has been expelled from his land without compensation, understand that the owners of the dam are based in Luxembourg? Anyone who, out of self-interest, gives companies the opportunity to conceal their responsibilities by means of inscrutable corporate networks and to evade any reparations claims, is acting as an accomplice to environmental and human rights violations.

We stand together in global solidarity with the indigenous peoples in calling for new economic and lifestyle models, the preservation of the rainforests as complex ecosystems and as habitats for the indigenous peoples, a decentralised and regional supply of renewable energies, economic activity within the limits set by nature, and a fair global economic system which does not demand constant growth. And last but not least, we call for Luxembourg-based companies to exercise due diligence and accountability with regard to all their activities abroad.



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Participants of the III. Assembly of Indigenous Peoples from Goiás-Tocantins demonstrate in the Brazilian state of Tocantins against planned constitutional changes (PEC 215) that threaten the basic rights of indigenous peoples to their land.

Action Solidarité Tiers Monde (ASTM) is a Luxembourg nongovernmental organisation active in the field of international development cooperation. Since 1969, we have supported the political, economic and social emancipation of marginalised populations in the global South. ASTM is guided by the conviction that major obstacles to this emancipation are to be found in the centres of economic and political power. To this end, our activities are focused on three complementary fields of work: support for local, regional and national civil society organisations in Africa, Asia, Latin America, and the Middle East, research and educational work, and

advocacy work as the "voice of the South" in Luxembourg and, together

with European partners, in Europe.

www.astm.lu

For more than 25 years, the municipalities belonging to the **International Climate Alliance** have been working to protect the climate and the rainforests with their indigenous inhabitants. With over 1,700 members from 26 European countries, the Climate Alliance is the world's largest network of cities dedicated to these goals. Each Climate Alliance municipality has committed itself to reducing its greenhouse gas emissions by 10% every five years. In addition, the member municipalities support projects of indigenous population groups on a voluntary basis. The Climate Alliance thus combines local action with global responsibility and also represents the interests of its members at the European and

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In Luxembourg, five municipalities together with ASTM and Movement Écologique, founded the Climate Alliance Luxembourg. Currently (2018) 38 Luxembourg municipalities are members; two out of three Luxembourgers live in Climate Alliance municipalities. In order to achieve the goals of the Climate Alliance, we develop activities and awareness raising campaigns in municipalities, schools and youth centres and exchange experiences with each other. Climate Alliance Luxembourg also acts as a voice for the municipalities with regard to climate, development and energy policy at national level.

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international level.



Based on the experiences of our partner organisations with environmental and human rights violations in the global South, ASTM has launched a campaign entitled "No corporate impunity" against the impunity of multinational companies. The aim is to launch a debate on the responsibility of multinational companies in Luxembourg to respect human rights and the environment along their entire value chain. As a member of the initiative "Pour un devoir de vigilance", a coalition of Luxembourg civil society organisations, we are calling on Luxembourg to adopt a law establishing a binding duty of vigilance for multinational companies based in its territory. This law should contain three main elements:

- Introduction of a binding duty of vigilance for multinational companies in Luxembourg: companies must identify actual and potential human rights and environmental risks throughout their value chain and take the necessary measures to prevent them. They must publicly report on their analysis and the measures taken.
- The establishment of an independent regulatory body to monitor the implementation of the duty of vigilance.
- The establishment of a mechanism to ensure that victims of environmental and human rights violations have access to justice and reparations.

http://nocorporateimpunity.org/