

## ANNEX I

### **Key Findings of the Working Group on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises and Questions Arising from UN Participation in EXPO 2027 Belgrade**

**Purpose:** This Annex provides the detailed factual basis supporting the issues raised in the main letter. Citations in this Annex are designated **A1–A19** to distinguish them from the main letter footnotes.

#### **1. The Working Group's Findings on the Legal Framework**

The Working Group visited Serbia from **6–15 October 2025** and reported that the **EXPO special legal framework introduced exemptions** from the Law on Public Procurement and certain provisions of other regulations, including those concerning **expropriation, urban planning, construction safety and environmental protection**. These findings raise questions concerning the compatibility of the framework with principles of transparency, accountability and institutional safeguards. The scope and application of this special legal framework are **not limited to the EXPO exhibition site**, as would be expected. Instead, they have been **extended** to a wide range of EXPO-related developments, including transport infrastructure (railways and roads), a theme park - dolphinarium, an aquarium, a national stadium, and other projects linked to the EXPO. This significantly **broadens the framework's reach beyond the exhibition site itself**.

**Key data:** "Projects of national significance were able to proceed with the limited application of relevant laws, including on planning and construction. The 2027 Specialized Exposition (Expo 2027), recognized by the International Exhibitions Bureau, to take place in Belgrade from 15 May to 15 August 2027, is one such example." The Working Group reported that contracts of up to **€1 billion could be awarded without competitive bidding, that €330 million had already been awarded, and that 86% of tenders had one bidder. (A1)**

**Working Group's assessment:** "The Working Group was alarmed to learn that, in November 2024, the parliament enacted a special legal framework introducing exemptions to the Law on Public Procurement and certain provisions of other regulations (on expropriation, urban planning, construction safety and environmental protection),<sup>5</sup> permitting contracts valued up to 1 billion euros to be awarded without competitive bidding, thereby exempting Expo 2027-related procurement from public tender requirements. In this context, projects worth about 330 million euro have already been awarded, with 86 per cent of tenders having only one bid. The absence of an independent oversight mechanism for Expo 2027, including on the allocation and use of public funds, was also a source of concern." **(A2)**

#### **Recommendation 119(i):**

"Withdraw or amend the special legal framework... and restore existing safeguards." **(A3)**

**Status:** The sources cited in this Annex do not establish that recommendation 119(i) has been implemented through a subsequent withdrawal or amendment of the EXPO legal framework.

## 2. Labour and Migrant Worker Risks

The Working Group linked EXPO preparations to increased demand for migrant workers, noting that **34,146 work permits** were issued between February and November 2024. (A5)

**Documented abuses:** The Working Group reported that foreign workers at Linglong Tire in Zrenjanin incurred recruitment debts, and that many allegedly had their passports confiscated, experienced delayed and partial wage payments, unpaid overtime, threats and intimidation, and retaliation for speaking out; the report also refers to restricted movement and extremely poor living and working conditions. (A6)

**Inspection capacity:** The Working Group reported that Serbia had **270 labour inspectors for more than 500,000 entities**. (A7)

**Corroborating reporting:** Investigations by the Center for Investigative Journalism of Serbia (CINS), published in 2026, reported on **companies involved in EXPO-related activities, including companies with alleged links to criminal networks and cases involving undeclared foreign workers**. (A8, A9)

## 3. Environmental Due-Diligence Concerns

### National Football Stadium

RERI reports that more than **2,300 piles** were constructed in connection with the National Football Stadium project **without a prior environmental impact assessment**. (A10)

Although **distinct** from the primary EXPO exhibition complex, the National Football Stadium is **situated within the broader EXPO 2027 development area**. The Stadium is among the infrastructure projects addressed by the **Expo lex specialis special legal framework**. The relevant legal framework and its application to the broader EXPO-related development are addressed in the cited legislation. (A11)

### Wastewater

The University Belgrade scientific study "The (In)visible mechanisms of (mis)use of public resources : The Expo Belgrade 2027 project" has raised concerns that the EXPO complex **lacks a dedicated wastewater treatment plant**, creating a potential risk of **discharge into the sanitary protection zones** and in Galovica Canal and, ultimately, the Sava and Danube Rivers. The Study lays out that the fact that the EXPO Belgrade 2027 project is planned within one of **Belgrade's most significant water-source areas, Surčin Field**, which until recently supplied around 30% of the city's water. (A12)

### Environmental policy and waste

UNEP highlighted Serbia's commitment to environmental protection in connection with World Environment Day 2027. (A13) Separately, official statistics for 2025 indicate that **98.6% of treated waste was disposed of, while 1.4% was reused**. (A14)

These figures do not by themselves establish a connection to EXPO 2027, but they provide **relevant national environmental context**.

## **Dolphinarium proposal**

A proposed **dolphinarium** has generated **objections** concerning animal welfare, environmental and resource considerations in a landlocked country. Plus Zoos and animal shelters in Serbia have long suffered from poor conditions as a result of neglect of animal welfare and the reallocation of budget funds to other purposes. **(A15, A16)**

The relevance of this proposal to United Nations participation is therefore framed as a question of **institutional standards and sustainability**, rather than as an established violation of a specific UN rule.

## **4. Broader Human Rights Context**

**High Commissioner's statement:** On **15 June 2026**, the High Commissioner for Human Rights stated that the **"human rights situation is deteriorating"** in Serbia. **(A17)**

**Cultural and social repression:** IETM has documented concerns regarding **pressure on artists**, while *Vreme* has reported on **reductions affecting disability programmes in the context of broader EXPO-related spending**. **(A18, A19)**

**Working Group's assessment:** "The Working Group conducted its visit following almost one year of significant and widespread protests after the collapse of a railway station canopy in Novi Sad, in which 16 people were killed, in November 2024, and following allegations of corruption in the public procurement process and construction through a Chinese-owned company. The lack of quick and transparent relevant information and an unclear process of charging and convicting the key individuals and businesses involved were key issues in the protests. This raised concerns as to whether this was symptomatic of inadequate State protection against human rights abuses arising from business activities, insufficient corporate respect for human rights and lack of effective remedies for harm caused." **(A20)**

## **5. Institutional Coherence Question**

The Working Group's report records engagement with the UN Country Team during its visit to Serbia in October 2025. **(A7)**

Ms Matilde Mordt, then United Nations Resident Coordinator in Serbia, was subsequently appointed Deputy Commissioner-General of the United Nations Pavilion at EXPO 2027. **(A4)**

The relevant question is therefore not whether the Working Group's findings were necessarily known to every individual involved in the subsequent decision-making process, but **what institutional mechanism ensured that those findings were communicated to and considered by the relevant decision-makers**.

## ANNEX I — CITATIONS

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UN Digital Library — A/HRC/62/36/Add.1: <https://digitallibrary.un.org/record/4114515>

**(A2)** United Nations Human Rights Council, *Visit to Serbia: Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises*, A/HRC/62/36/Add.1, para. 17.

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**(A3)** United Nations Human Rights Council, *Visit to Serbia: Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises*, A/HRC/62/36/Add.1, para. 119(i).

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**(A4)** United Nations Secretary-General, *Noon Briefing of 24 April 2026*.

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<https://www.un.org/sg/en/content/highlight/2026-04-24.html>

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**(A6)** United Nations Human Rights Council, *Visit to Serbia: Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises*, A/HRC/62/36/Add.1, para. 79.

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**(A7)** United Nations Human Rights Council, *Visit to Serbia: Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises*, A/HRC/62/36/Add.1, paras. 3 and 72–76. UN Digital Library — A/HRC/62/36/Add.1:

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**(A9)** Center for Investigative Journalism of Serbia (CINS), *Illegal Works on the EXPO*, 20 March 2026.

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**(A10)** Renewables and Environmental Regulatory Institute (RERI), *Court case filed over environmental impact assessment study for the National Football Stadium project*, 22 August 2025.

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**(A11)** National Assembly of the Republic of Serbia, *Law on Amendments and Supplements to the Law on Special Procedures for the Realisation of the International Specialised Exhibition EXPO BELGRADE 2027*, Official Gazette No. 91/25, 22 October 2025.

**Ministry of Finance — EXPO BELGRADE 2027 Law:** <https://www.mfin.gov.rs/propisi/zakon-o-posebnim-postupcima-radi-realizacije-meunarodne-specijalizovane-izlobe-expo-belgrade-2027-slubeni-glasnik-rs-br-922023>

**(A12)** Belgrade University, "(IN)VISIBLE MECHANISMS OF (MIS)USE OF PUBLIC RESOURCES: THE EXPO BELGRADE 2027 PROJECT", From analysis to action : key findings (digital page 27)

[https://serbiaexpo2027exposed.com/wp-content/uploads/2026/03/Milovanovic-Rodic-et-al\\_Invisible-mechanisms-of-misuse-of-public-resources\\_EN.pdf](https://serbiaexpo2027exposed.com/wp-content/uploads/2026/03/Milovanovic-Rodic-et-al_Invisible-mechanisms-of-misuse-of-public-resources_EN.pdf); (Original study in Serbian, <https://serbiaexpo2027exposed.com/wp-content/uploads/2026/03/NEVIDLJIVI-MEHANIZMI-ZLOUPOTREBE-JAVNIH-RESURSA-PROJEKTA-EXPO-BELGRADE-2027.pdf>)

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**(A15)** Government of the Republic of Serbia, *Expo to serve as catalyst for further accelerated development of Serbia's economy*, 15 May 2025.

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**(A20)** United Nations Human Rights Council, *Visit to Serbia: Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises*, A/HRC/62/36/Add.1, para. 5.

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