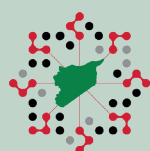


# UN Humanitarian Operations in Syria 2021-2022: Challenges and Policy Solutions

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## Executive Summary

In 2022, the Observatory of Political and Economic Networks (OPEN) partnered with the Syrian Legal Development Program (SLDP) in a project investigating the top 100 private Syrian suppliers to the United Nations (UN) between 2019 and 2020. Although aid diversion has been observed, albeit to a lesser extent, in other control areas in Syria, the report focused on regime-held areas due to data availability. Following a methodology developed by SLDP and Human Rights Watch (HRW), the report measured the human rights-related risk of procurement suppliers. This report has three objectives. First, to measure the risks of the top 100 private suppliers over 2021–2022 using the previous report’s methodology to examine the change over time. Second, to investigate the UN’s procurements from state institutions over 2015–2022. Third, to examine the transparency of UN operations.

The data shows a reduction in procurements from Syria; although this has a negative impact on the local economy in ordinary circumstances, it is welcome in light of the prevalent diversion of aid. However, while in-country procurements fell, they became relatively more risky; human rights-related High Risk and Very High Risk suppliers constituted 52% during 2021–2022, relative to 47% in the two years prior. Rising procurement from risky suppliers is also reflected by the increase in the share of procurements from suppliers owned by sanctioned individuals: from 23% in 2019–2020, to 31% in 2021–2022. Most of these sanctioned suppliers are Assad regime cronies, such as Samir Hassan, Samer Foz, and Bilal al-Naal.

In 2022, procurements from public and semi-public organisations such as the Syrian Arab Red Crescent and Mahrokat (for oil derivatives) exceeded \$3 million. Procurements from Mahrokat surged in 2022 and are likely to increase further as the regime began imposing prices well above cost following the February 2023 earthquake, with no known pushback from donor states and the UN.

Of particular concern is the UN’s lack of transparency. In 2022, Syria had the highest share of procurements from suppliers hidden for ‘security’ or ‘privacy’ reasons compared to five other countries with the largest UN-led humanitarian responses. The data shows that agencies procuring from hidden suppliers tend to be accused of more violations; the WHO, leading the way in such procurements, was accused by the Associated Press of handing over ‘golden coins and cars’ to regime officials. A new dataset on the UN’s partnerships with local NGOs, leaked to the authors, highlights the detailed funding for the Syria Trust for Development being spearheaded by Asma al-Assad, NGOs actively calling for Assad’s recent re-election, and a partnership with the son of a former Minister of Defence.

We also provide a case study of an NGO headed by an internationally recognized terrorist organization member accused of handing over activists to the Syrian regime, one of whom died under torture; this NGO received nearly \$2 million in funding during June 2020–February 2021.

## Recommendations

### To Donor States

- Maintain or increase aid to Syria in light of growing needs.
- Demand greater compliance from the UN to its own standards and procedures on humanitarian aid implementation.
- Demand from the UN a regular end-of-year financial report detailing the breakdown of how donor funds were spent. This should include any funds earmarked or un-earmarked at the time of the donation. It should also entail a transparent disclosure by the UN revealing, at the very least to donor states, the identities of 'hidden' suppliers and partners, to enhance accountability.
- Prioritise earmarked humanitarian funding to the UN, to have greater influence and visibility over how taxpayer funds are spent and to enhance independent assessment of the aid's impact.
- Collaborate with the UN's newly established Risk Management Unit (RMU) to address current issues.
- Conduct independent monitoring and due diligence on the UN's humanitarian operations in Syria through third-party service providers and in collaboration with the RMU. Monitoring and due diligence should include all local NGOs or other agencies that ultimately deliver aid to recipients.
- Reiterate to the UN that humanitarian funds cannot be used to procure from individuals or entities likely involved in human rights abuses. Special attention needs to be paid to suppliers deemed High Risk and Very High Risk in this report.
- Demand from the UN that humanitarian funds cannot be used for partnering with local NGOs likely involved in human rights abuses.
- Demand from the UN that, wherever possible, earmarked humanitarian funds cannot be used to procure from individuals and entities sanctioned by the donor state, even though the UN does not abide by unilateral sanctions.
- Demand from the UN that they avoid funding Syrian public or semi-public institutions wherever possible, and particularly that humanitarian funds cannot be used for partnering with institutions likely involved in aid diversion, such as the Syrian Arab Red Crescent.
- Refrain from funding new UN initiatives relating to early recovery, such as the Early Recovery Trust Fund, unless the UN makes measured progress towards addressing the issues highlighted in this report.
- Continue to advocate for cross-border aid deliveries into north-west Syria.

## Recommendations

### To the United Nations

- Improve compliance with the UN's own standards on partnering with or procuring from local organisations.
- When vetting suppliers and local partners using earmarked funding, UN agencies should consult the sanctions list of all countries funding the activity to determine whether the supplier is sanctioned on human rights grounds. UN agencies should ensure that they expand their vetting search beyond the UN-designated lists, which in the context of Syria have failed to account for a significant number of human rights abuses.
- Wherever possible, avoid (or at least exercise caution when) partnering with Syrian state institutions due to endemic corruption and the history of aid diversion.
- The Risk Management Unit (RMU) should lead in facilitating information-sharing on human rights risks with donor states and the various agencies operating in Syria and at headquarters to facilitate frank discussions on challenges in aid delivery.
- Chief Procurement Officers should apply human rights considerations uniformly across procurement processes without distinction between procurement at headquarters vs. regional and country levels, and between standard vs. emergency procurement procedures. Adherence to human rights standards should extend to other forms of humanitarian funding, such as partnering with local NGOs.
- To facilitate transparency, the UN should make all rules and procedures governing procurement and human rights due diligence processes readily available and easily accessible to the public.
- Wherever possible, procurement contracts, bidding processes, and grants agreements should be administered either at a regional office or HQ, to reduce the ability of regime actors to exert pressure on the UN.
- While strengthening the whole-of-Syria approach to responding to the conflict, shield the humanitarian response in north-west Syria from the challenges faced by UN teams operating from Damascus, the coercion of humanitarian actors by the Assad regime, and the resulting diversion of aid, by continuing unhindered cross-border aid through Türkiye.

# 1. Background

Since the 2011 popular uprising, Syria has been impacted by military campaigns, demolished infrastructure, forced displacement, and subsequent economic crises. With the COVID-19 pandemic and then a cholera outbreak worsening health conditions across the country,<sup>1</sup> and a 7.8 earthquake damaging already dilapidated infrastructure along the Türkiye-Syria border in February 2023,<sup>2</sup> every dollar in humanitarian aid counts. The United Nations (UN) is the primary facilitator of humanitarian aid in Syria, wielding significant influence over the multi-billion-dollar allocation and spending of aid funds from donor governments.<sup>3</sup>

The bulk of UN-facilitated humanitarian spending has occurred in regime-held areas, where approximately two-thirds of the population resides and where a high share of UN-contracted local suppliers and partners are involved in human rights abuses<sup>4</sup>

A prime example is the orchestrator of the Tadamon massacre:<sup>5</sup> Fadi Ahmad (aka Fadi Sakr) and his partner received over \$1 million in contracts from UNICEF and UNRWA as revealed in our 2022 report in collaboration with the Syrian Legal Development Program (SLDP).<sup>6</sup>

But this is just one of many; the prior report further highlighted that nearly 50% of UN procurements were sourced from ‘High-Risk’ and ‘Very High-Risk’ individuals or companies—designated as such due to their known or suspected connections with known human rights abusers. The report further revealed that nearly a quarter of UN procurements from Syria are obtained from individuals sanctioned by the US, EU, or UK, totalling \$68 million in 2019–2020 alone.<sup>7</sup>

The UN—like other humanitarian institutions—is held to a baseline standard of procedures that reflect impartiality, neutrality, and independence.<sup>8</sup> Yet there have been numerous examples of the UN partnering with institutions party to the conflict in Syria without fully understanding or acknowledging the conflicts of interest involved.

1- ‘Syria: Cholera Outbreak - Aug 2022’, ReliefWeb, 15 March 2023.

2- ‘Türkiye-Syria Earthquake Response’, United Nations, 14 February 2022.

3- ‘Financial Tracking Service, Syrian Arab Republic 2021’, UNOCHA Services, last update 14 December 2023.

4- ‘Financial Tracking Service, Syrian Arab Republic 2020’, UNOCHA Services, last update 5 December 2023, originally accessed on Sep 2022 for prior report.

5- Annsar Shahhoud and Ugur Umit Ungor, ‘How a Massacre of Nearly 300 in Syria Was Revealed’, New Lines Magazine, 22 June 2023.

6- ‘UN Procurement Contracts in Syria: A “Few” Bad Apples?’, Observatory of Political and Economic Networks, 2 November 2022.

7- **NOTE:** All instances of ‘\$’ indicate US dollars (USD) unless otherwise indicated.

8- ‘Minimum Framework for the Provision of Humanitarian Assistance in Gaza – OCHA Framework – The Question of Palestine’, United Nations, 30 April 2009.

Admittedly, the UN is under enormous pressure from the Assad regime, which imposes restrictions on UN entities' access to parts of the country, denies entry visas for UN employees who do not conform ideologically to the regime's narrative and ways of doing business, and imposes an exchange rate for humanitarian financial transactions lower than that deemed fair by the forces of supply and demand in the black market to shore up its foreign reserves.<sup>9</sup>

Further complicating how UN entities act across Syria are mandates set by member states—to whom the multilateral institution is ultimately accountable, rather than to civil society organisations or aid recipients who fit into the paradigm of the human rights due diligence framework. Therefore, the UN is by design obliged to respect the autonomy of the Syrian government as long as it continues to occupy the country's UN seat, despite its record throughout the ensuing conflict. This 'neutrality trap' inadvertently creates an environment for favouritism and corruption within UN agencies.<sup>10</sup> Such was the case in October 2022, when news broke about a media investigation into Akjmal Magtimova, the World Health Organization's (WHO) representative in Syria, who was accused by staff of violating guidelines as well as giving exorbitant gifts to regime officials.<sup>11</sup>

The complexity of the UN's position in Syria only further highlights the need for nuanced and impartial research into its humanitarian operations, the mechanisms and drivers of aid diversion, and the proposed policy responses. This report is an attempt at that.

Our first report looking into the UN's procurements from private and public-private suppliers analysed the Top 100 Syrian Suppliers to the UN during 2019–2020,<sup>12</sup> using data from the UN procurement database. The research used information from various sources like the Observatory of Political and Economic Networks (OPEN), online business directories, news sites, and social media to identify ownership, business networks, and any connections to human rights abuses. We then classified suppliers into human-rights-centric risk levels following the methodology developed by Human Rights Watch and the SLDP.<sup>13</sup> The report also relied on interviews with targeted stakeholders from across the spectrum of former UN staffers and experts on UN Syria operations. The aim was to understand the procurement processes, guidelines, and challenges, to identify issues that might lead to contracts being awarded to entities linked to human rights abuses.

9- Natasha Hall, Karam Shaar, and Munqeth Othman Agha, 'How the Assad Regime Systematically Diverts Tens of Millions in Aid', Center for Strategic and International Studies, 20 October 2021.

10- According to author and researcher Carsten Weiland, who has studied the issue extensively, [the 'neutrality trap' can be described as follows](#): 'Diplomats and political decision-makers who had to decide about funding humanitarian assistance faced the danger of falling into the neutrality trap. In their intention to uphold the firewall between humanitarian and political realms, they tended to strictly focus on the humanitarian principles of impartiality and neutrality with the aim of shielding their decisions from the toxic impact of political contexts. Humanitarian assistance had to be delivered without discrimination to the neediest and to the highest possible number of people in need. For this purpose, political considerations are eclipsed since they distract from humanitarian principles.'

11- Maria Cheng, 'WHO Syria Boss Accused of Corruption, Fraud, Abuse, AP Finds', Associated Press News, 20 October 2022.

12- 'UN Procurement Contracts in Syria: A 'Few' Bad Apples?', 10–12.

13- 'HRW and SLDP Guide on Human Rights-Compliant Procurement Processes in Syria', Human Rights Watch, 27 January 2022.



This report has three objectives:

A. Following the same methodology implemented in the previous report from two years ago (see below), to examine the risk levels of UN procurements from private and public-private suppliers in Syria for the years 2021–2022, which were not available at the time.

B. For the first time, to examine UN procurements from public suppliers for the period 2015–2022.

C. For the first time, to examine the transparency of UN operations in Syria. This will be done by:

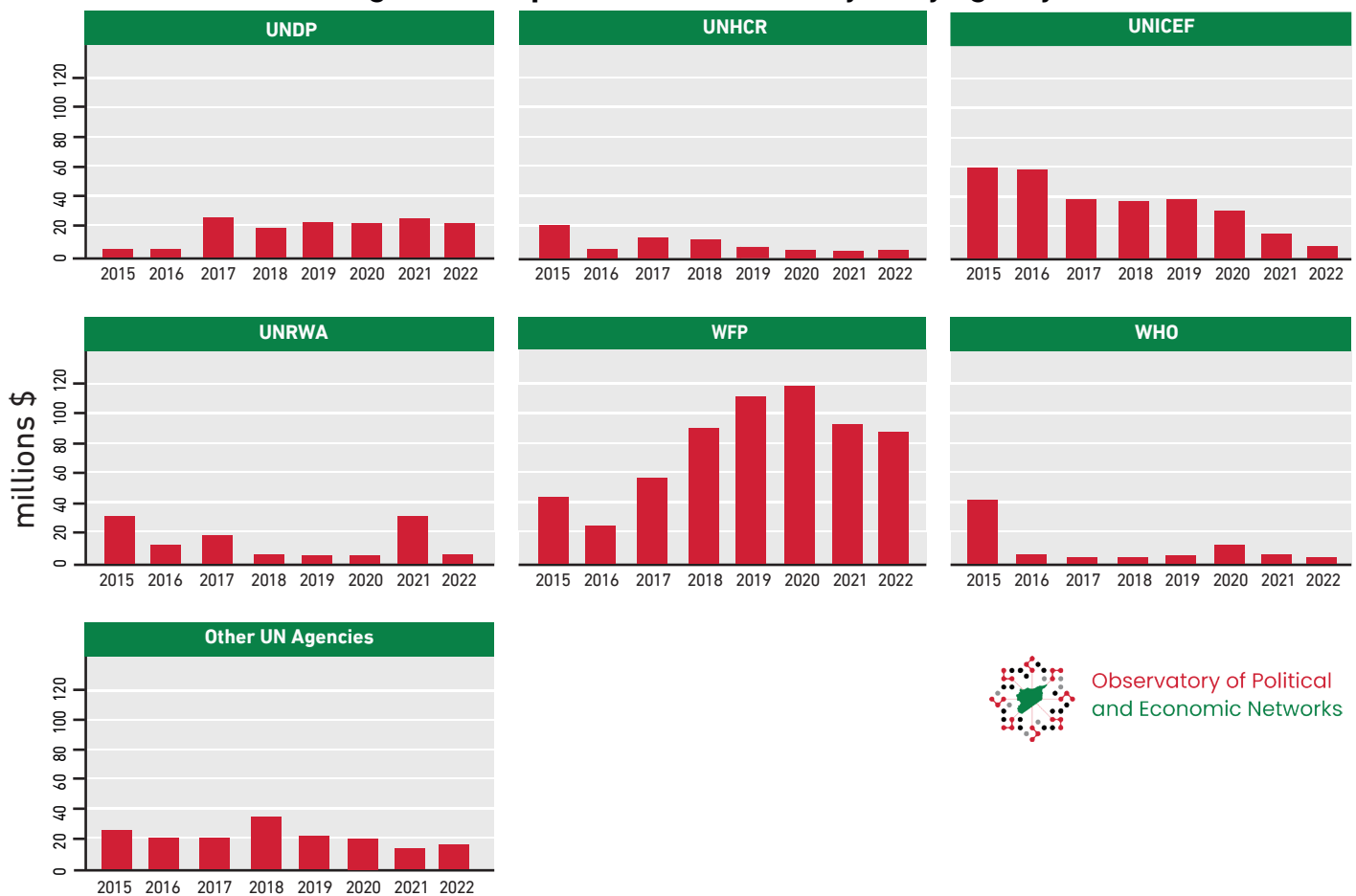
- tracking the share of procurements from hidden suppliers within Syria over time and in comparison with other countries with major humanitarian responses.
- utilising a leaked dataset from the Syrian Ministry of Social Affairs and Employment, outlining the UN's NGO partners in Syria that the UN does not make readily available online. Because the dataset names only organisations, we will then retrieve information highlighting each entity's management and board members.

## 2. Overall Procurement Trends

Procurement data is collated and reported by the UN's Statistical Division and has been made available in a spreadsheet format since 2015.<sup>14</sup> For each contract, the database provides the supplier's name, the amount of the contract, the category of spending, the name of the contracting UN agency, and the year of contracting.

As shown in Figure 1, there has been a widespread reduction in procurements from Syria across various UN agencies, with 10 of 14 agencies reporting reduced procurements in 2021–2022 compared to 2019–2020, suggesting a potential policy shift in how the agencies approach procurement for Syria.<sup>15</sup>

**Figure 1: UN procurements from Syria by agency**



In ordinary humanitarian responses, procurements from local markets should be encouraged as they stimulate local economic activity. In the Syrian context, however, lowering procurements from within.

14- Office for Project Services, '2022 Annual Statistical Report on United Nations Procurement', United Nations Global Marketplace, 1 Jan 2024.

15- However, there was a notable rise of 259% in procurements by UNRWA from Syria during 2021–2022 compared to the two preceding years.

Syria is welcomed. This is due to, as established in this report, the prevalence of procuring from suppliers accused of human rights violations.

Furthermore, the decline in procurements from within Syria is a positive development as it curtails the influx of foreign currency brought about by humanitarian aid spending. Although the gap between the official and black market rates has narrowed since September 2023 under donor pressure throughout the UN, by continuing to charge an unfair exchange rate from USD to Syrian pounds, the struggling Syrian government has imposed what amounts to a levy on humanitarian aid, sucking up excess foreign currency and diverting aid away from its intended recipients. The regime's imposed rate, lower than prevailing black-market rates (i.e., US dollars don't go as far as they should against the Syrian pound—and do on the black market), results in millions' worth of donor money being 'diverted,' although the exact details of how or where the government redirected these funds still remain unclear.<sup>16</sup>

While lowering procurements from regime-held Syria is likely to be favourable, this may not always be the case. Commodities procured from principled suppliers in Syria could be superior to procuring from abroad in terms of the quality-cost mix even after accounting for the exchange rate gap. Note that the costs associated with transportation are almost always higher for procurement from abroad.

### 3. Procurements from Private Suppliers

As mentioned in Section 1, our 2022 report investigated the top 100 Syria-based private and public-private suppliers to the UN in 2019–2020, which constituted 91% of the total amount procured from Syria-based suppliers. This section analyses the data released since then, covering 2021 and 2022.<sup>17</sup>

According to the UN's procurement data,<sup>18</sup> in 2021–2022, a total of \$308,759,391 (\$309 million) was procured from Syria-based suppliers. As Table 1 below shows, our assessment of the top 100 suppliers over these two years comprises 95% of all procurements from private and public-private suppliers where the name of the supplier is not withheld; this allows the report to make generalisations about the broader procurement process with reasonable certainty.

**Table 1: Key Statistics in the UN's Procurement Data from Syria from 2019–2020 compared with 2021–2022**

	2019–2020	2021–2022
<b>Total procurements</b>	\$397,530,864	\$308,759,391
Total procurements value where the identity of the supplier is <b>hidden by the UN</b> <sup>19</sup>	\$71,424,374	\$50,034,011
Share of supplies coming from unknown suppliers	18%	16%
Total procurements value where the supplier's name is <b>not withheld</b>	\$326,106,490	\$258,725,379
Total procurements from private <u>or</u> public-private suppliers	\$322,942,341	\$243,297,516
Total procurements from public institutions	\$1,190,679	\$3,380,732
Total procurements from other suppliers <sup>20</sup>	\$1,973,470	\$12,047,131
<b>Total private <u>or</u> public-private procurements value investigated (top 100)</b>	\$294,048,353	\$230,254,651
Share of procurements from private <u>or</u> public-private suppliers investigated in this report	91%	95%

17- The classification of suppliers into four risk levels presented in this report has benefited from SLDP's independent classification of suppliers for the top 100 suppliers for each of the years 2021 and 2022.

18- '2022 Annual Statistical Report on United Nations Procurement'.

19- In procurement data, the UN sometimes hides the names of suppliers. These appear either as 'Name withheld for security reasons' or 'Name withheld for privacy reasons in the released procurement data.'

20- These include cases where UN agencies procured from each other.



### 3.1 Increasing procurements from suppliers accused of human rights abuses

This section presents our findings from investigating the risk level of each of the top 100 private or public-private Syria-based suppliers to the UN in the years 2021–2022. Each risk level assigned is based on the presence of one or more indicators laid out in the SLDP-HRW Guide on Human Rights-Compliant Procurement Processes in Syria. For example, if the supplier (or a person with significant control or ownership over it) is a front for an individual or entity involved in conflict-related human rights abuses, that qualifies the supplier to be Very High Risk. The same applies to suppliers operating in the business of private security, or suppliers involved in the destruction of civilian property or the removal of rubble. In contrast, suppliers with no publicly available information are deemed Medium Risk. The table below lists the indicators of each risk level.

Term	HRW-SLDP Definition and Indicators
Very High Risk	<p>The level of risk and evidentiary threshold are sufficient for the UN agency to decide not to conduct any business with the supplier or to disengage from the supplier in the event the abuse is ongoing.</p> <ul style="list-style-type: none"> <li>• The company or a person with significant control or ownership over the company: <ul style="list-style-type: none"> <li>• is a front for an individual or an entity involved in conflict-related human rights abuses</li> <li>• provided logistical or other types of support to the Syrian armed forces/Syrian government since 2011</li> <li>• financed and/or controlled the military operations of a paramilitary group</li> <li>• made voluntary donations to finance the military operations of the Syrian armed forces since 2011</li> <li>• has investments/is involved in urban redevelopment projects in areas affected by forced displacement and housing land and property rights violations</li> <li>• is/was involved in pillage</li> <li>• is/was involved in the destruction of civilian property or the removal of rubble.</li> </ul> </li> <li>• The company operates in the private security industry.</li> </ul>
High Risk	<p>The results are considered as red flags but require further assessments. The UN agency should scrutinise the company's ownership and structure further to ensure that they are not linked to human rights abuses.</p> <ul style="list-style-type: none"> <li>• The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.</li> <li>• A person with significant control or ownership over the company is a member of the Syrian parliament or a representative in an administrative body of one of the main Syrian cities.</li> <li>• The company or a person with significant control or ownership over the company made voluntary donations to entities in the Syrian government that have committed or facilitated the commission of human rights abuses since 2011.</li> <li>• The company or a person with significant control or ownership over the company was involved in or facilitated the deliberate withholding of trade of food and other basic goods to besieged areas, including by setting prices too high.</li> </ul>
Medium Risk	<p>The results are considered as red flags but require further assessments. The UN agency should scrutinise the company's ownership and structure further to ensure that they are not linked to human rights abuses.</p> <ul style="list-style-type: none"> <li>• The company was established after 2011 with a high initial capital and/or is generating high profit margins.</li> <li>• The company is a wholesaler.</li> <li>• There is no publicly available information on the company (added in the previous report).</li> </ul>
Low Risk	<ul style="list-style-type: none"> <li>• Could not be linked to any of the existing indicators, but our investigations could have fallen short (added in the previous report).</li> </ul>

The UN has its own risk management matrix, which is laid out in the Procurement Practitioner’s Handbook (PPH),<sup>22</sup> and is similarly implemented in the UN’s Syria Humanitarian Fund (SHF) Operational Manual.<sup>23</sup> However, the HRW-SLDP is dedicated to human rights-guided due diligence, which is the focus of this report.

Since the classification for this report looks specifically into human rights violations, it does not include other types of potential violations. For example, Freiha Food Company—one of the top 2021–2022 UN suppliers who was also contracted in December 2020 along with the Syrian Grain Corporation to supply 150,000 tons of wheat—is classified as Low Risk,<sup>24</sup> even though the Lebanese Ministry of Economy and Trade issued a decision banning contracts with Freiha because other of its products contained spoiled meat.<sup>25</sup> Freiha may indeed be a contracting risk, but not because of any indicator laid out specifically in the adopted methodology for this report.

For a full list of suppliers, the assigned risk level, the justification, the UN partner agency(ies), and the amount of funding, see Appendix Two. You can also view the top 100 suppliers alongside other relevant variables using [this interactive dashboard](#).

As Figure 2 shows, there has been a rise in Very High Risk, High Risk, and to a lesser extent Low Risk procurements over 2021–2022 relative to 2019–2020, offset by a decline of nearly six percentage points in procurements from Medium Risk suppliers. Very High Risk and High Risk suppliers constituted 52% over 2021–2022, relative to 47% in the two years prior. It’s unclear whether the shift results from lower-risk suppliers being pushed out of a market in light of the rise in predatory regime practices against the business community.

22- ‘UN Procurement Practitioner’s Handbook (PPH), p. 37–38.

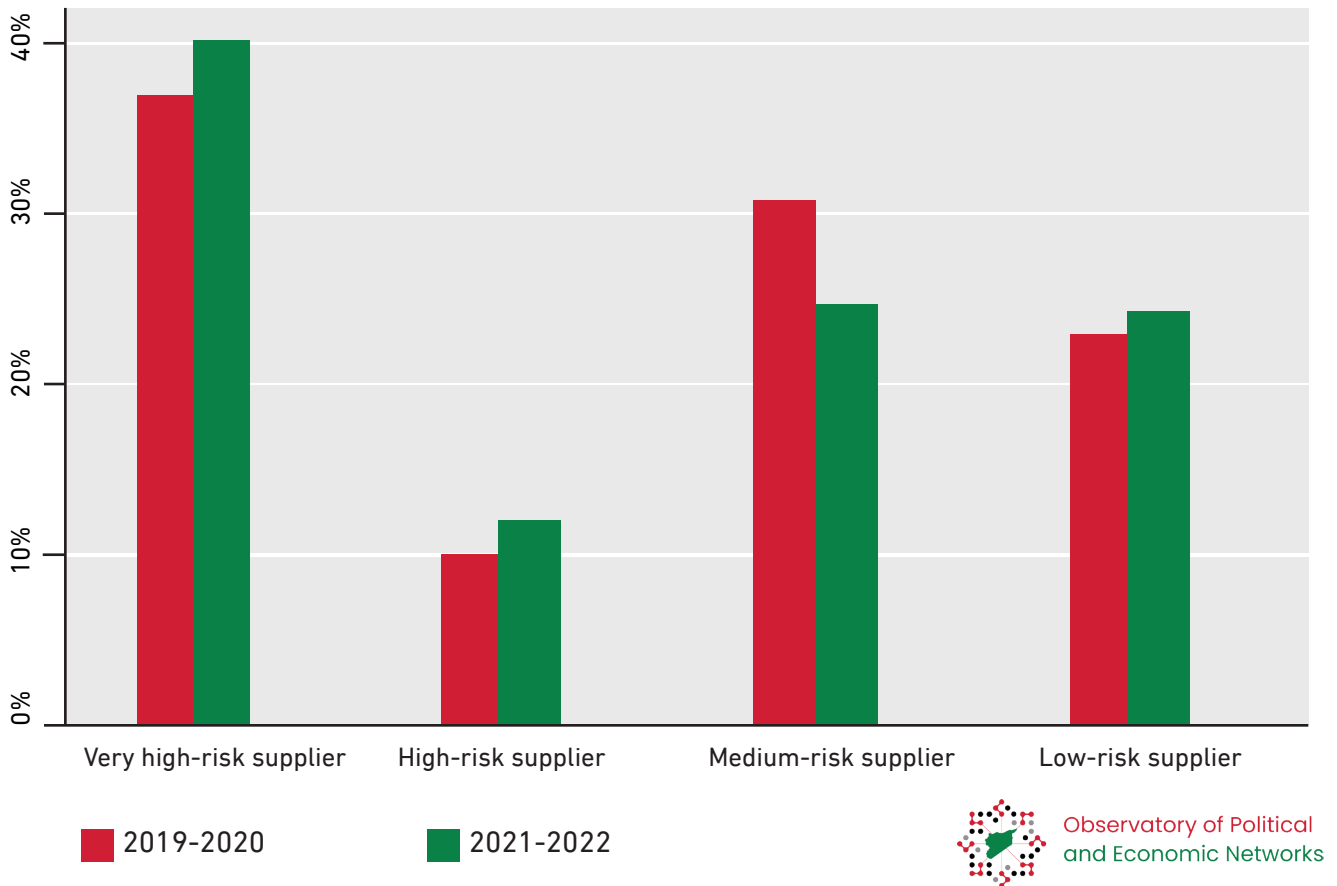
23- ‘Syria Humanitarian Fund: Operational Manual (September 2020), Annex 2.

24- Ali Qasim and Mohammed Zakaria, ‘Plan to Supply 150 Thousand Tons of Wheat and Apology for Not Executing 6 Contracts with the Grains’ (in Arabic), Al-Baath Newspaper website, 1 December 2020.

25- ‘Rotten Chicken Scandal: Decision to Withdraw Shuman, Lipoul and Carry Products’ (in Arabic), Al-Modon website, 22 July 2020.

Therefore, in conjunction with Figure 1, overall procurements from Syria-based suppliers have declined, but the share of procurements from Very High Risk or High Risk suppliers has increased, as shown in Figure 2.

**Figure 2: Procurement spending broken down by the level of supplier risk**



Sections 3.2–3.4 highlight some of the manifestations of procuring from High Risk and Very High Risk suppliers.

### 3.2 Contracting with individuals and entities sanctioned for human rights abuses

Our investigation revealed an increase in the share of procurements obtained from suppliers at least partly owned by sanctioned individuals: from 23% in 2019–2020 to 31% in 2021–2022.<sup>26</sup> The high and increasing share is a testament to the level at which such sanctioned persons benefit from the UN’s operations and to their improved ability to exert pressure on the multilateral international organisation.

The following table lists all EU, US, or UK-sanctioned suppliers the UN procured from over 2021–2022. The vast majority of these suppliers are known for being Assad regime cronies with extensive ties to the security apparatus implicated in bringing about a significant part of the humanitarian catastrophe the UN’s aid is supposed to be remedying. Note that these suppliers were invariably sanctioned for their connections to the Syrian regime.

26- Note that being sanctioned does not automatically qualify a supplier as being risky. There need to be claims that directly tie the supplier to human rights abuses, which is often the case with sanctioned suppliers.



**Table 2: Sanctioned suppliers with UN procurement contracts 2021–2022.**

Sanctioned Individual	Supplier	Date of Sanction	Contracted by	Contract Value
Nizar Al-Asaad <sup>27</sup>	Syrian Olive Oil Company	EU (2011); delisted in 2023	WFP	\$33,821,848
Hashem al-Akkad	Al-Akkad Commercial	EU (2014) UK (2014)	WFP	\$8,914,135
Samer Foz	Syrian Saudi Company for Touristic Investments	US (2019) UK (2019) EU (2019)	WFP, UNDP, UNFPA, FAO, UNON	\$21,783,730
Samer Foz	Four Seasons Hotel	US (2019) UK (2019) EU (2019)	UNICEF, UNHCR, UNRWA	\$4,659,055
Samer Foz	First Kuwaiti Touristic Projects Co	US (2019) UK (2019) EU (2019)	UNFPA	\$137,882
The Syrian Arab Company for Hotels and Tourism	Safir Hotel Homs	US (2011)	UNICEF, WFP, UNHCR, UNDP	\$1,238,501
Owned by the Syrian Ministry of Tourism; Investors include the Al-Qaterji Group	Al-Chahba Hotel Aleppo	US (2011)	UNHCR, UNDP	\$633,921
Samir Hassan	Film Trading Company	EU (2014) UK (2011)	UNOPS	\$406,000
Samir Hassan	Al-Amir Co for Food Products	EU (2014) UK (2011)	WFP	\$321,930

For a list of the UN Agency abbreviations, see Appendix One.

Nowhere are these connections to the regime better portrayed than with the largest supplier to the UN over 2021–2022: the Syrian Olive Oil Company, which received over 33 million in procurements from the WFP. The company is owned by Nizar Al-Asaad (40%), Ghassan Adib Mhanna (10%), Hassan Sharif (10%), and members of the Betinjaneh family (40%).<sup>28</sup> Notably, at the time of procurements, Al-Asaad was sanctioned by the EU (2011) for supporting the regime. Mhanna is the maternal uncle of Bashar al-Assad's cousin and most notable business front until recently, Rami Makhlouf. Sharif is the brother of Ammar Sharif, who was subjected to sanctions by the EU (2016).<sup>29</sup> Hassan Sharif is reportedly a front for Rami Makhlouf who has, in turn, supported the regime through his business interests and charities.<sup>30</sup>

27- Nizar Asaad was delisted by the EU in March 2023, [citing](#), among other points, the court's failure "to demonstrate that Mr. Asaad is associated with the Syrian regime." He is included in the table above for the sake of consistency with our first report: to ensure the shares of procurements from sanctioned suppliers are directly comparable. Note that he was sanctioned at the time of procurements (2021-2022). This footnote was amended on 3 June 2024.

28- Syrian Gazette 47, no. 2 (2011): 28.

29- 'Assad Henchmen's Russian Refuge: Syrian Regime Financers Stashing Money in Moscow', Global Witness, 11 November 2019.

30- Danny Makki, 'The Rami Makhlouf Saga Poses a Dangerous Challenge for Assad', Middle East Institute, 6 May 2020.

The table above does not include those not sanctioned at the time of procurement or who are not among the top 100 suppliers. For example, Bilal al-Naal, who obtained contracts through his Al-Naal LLC and Desert Falcon LLC companies over 2021–2022 was sanctioned by the EU in January 2024 for supporting and benefiting from the Syrian regime.<sup>31</sup> Naal, a former member of the Damascus Governorate Council and a board member of Cham Holding, engaged in the redevelopment project Marota City, associated with human rights violations against displaced Syrians. In 2020, he became a member of the Syrian parliament. Furthermore, Naal maintains close ties with sanctioned figures like former Damascus Governor Bisher al-Sabban and Fadi Malek Ahmad (aka Fadi Sakr). As mentioned earlier, Ahmad is the mastermind behind the Tadamon massacre and himself a recipient of UN funding through Sakr al-Sahraa PMC, which is co-owned by Naal and Ahmad. Ahmad also heads the Damascus Branch of the National Defence Forces, a militia group implicated in grave human rights violations, raising concerns about corruption rings and the UN's financial support to militias operating in greater Damascus.<sup>32</sup>

As revealed in our OPEN-SLDP report in 2022, Desert Falcon LLC (aka Saker Al-Sahraa LLC) was awarded contracts with UNICEF and UNRWA during 2019–2020 for over \$1 million.<sup>33</sup> More recent procurement data reveal that UNRWA continued contracting with the company, procuring \$110,679 in 2021.<sup>34</sup>

### 3.3 Failing to identify fronts and intermediaries

Certain suppliers to the UN were found to be acting either as fronts or intermediaries for individuals involved in or facilitating human rights abuses. These individuals exploit the limited vetting process by registering their companies under the names of family members, employees, or business associates.

One example is the 'Rami Kabalan Trading Establishment', flagged as a Very High Risk supplier due to accusations that its owner, Rami Kabalan, serves as a front for Ihab Makhoulf, the brother of Rami Makhoulf and Bashar al-Assad's maternal cousin.<sup>35</sup> These allegations stem from two separate interviews with former staff at Rami Kabalan companies conducted in the 2022 report.<sup>36</sup> Kabalan emerged in the Syrian business landscape after 2011 and successfully secured substantial contracts with the UN. Kabalan also operates businesses in Lebanon, the UAE, Spain, and Russia, as revealed by the UN's procurement data from those countries. A written response by Mr. Kabalan's lawyer to our organisation in reaction to the claims made in the previous report denies his role as a front for members of the Assad regime.

31- Council of the European Union, '[Council Implementing Regulation \(EU\) 2024/362](#)', Official Journal of the European Union (EUR-LEX), January 22, 2024.

32- 'UN Procurement Contracts in Syria: A "Few" Bad Apples?', p. 15.

33- 'UN Procurement Contracts in Syria: A "Few" Bad Apples?', p. 17.

34- '[Procurement Data by Supplier](#)', United Nations Global Marketplace, accessed 31 December 2023.

35- 'UN Procurement Contracts in Syria: A "Few" Bad Apples?', p. 28.

36- 'UN Procurement Contracts in Syria: A "Few" Bad Apples?', p. 28.

Over 2021–2022, the total funding received by this supplier totaled \$7,775,104, with contributions from UNDP and UNICEF. The company is involved in various sectors, including transportation, storage, mail and public sector-related services, structures, construction components, power generation machinery, IT/communications and distribution equipment, healthcare services, and building/maintenance services.

Another example that might reveal the utilisation of fronts is First Class, owned in part by Nazhat Mamluk,<sup>37</sup> the son of the until-recently director of the National Security Bureau and Syria's most prominent security personality, Ali Mamluk.<sup>38</sup> The National Security Bureau played a pivotal role in engineering the brutal response to the 2011 uprising which led to the deaths of thousands of civilians.<sup>39</sup> First Class received \$123,000 from UNDP over 2021–2022.

Shorouk for Protection & Guarding Security is categorised as a Very High Risk supplier because it operates within the private security industry. But the company is also accused of being a front for Bashar al-Assad's brother, Maher.<sup>40</sup> Shorouk's total funding as reported in the procurement database was \$2,907,517, with contracts from UNDP, UNRWA, WFP, and WHO for 'public order and security services'.

37- Syrian Gazette 17, no. 2 (2018): 77.

38- Ola Shoukry, 'Assad Appoints a New Head of the National Security Bureau After the Damascus Bombing,' (in Arabic), Reuters, 24 July 2012.

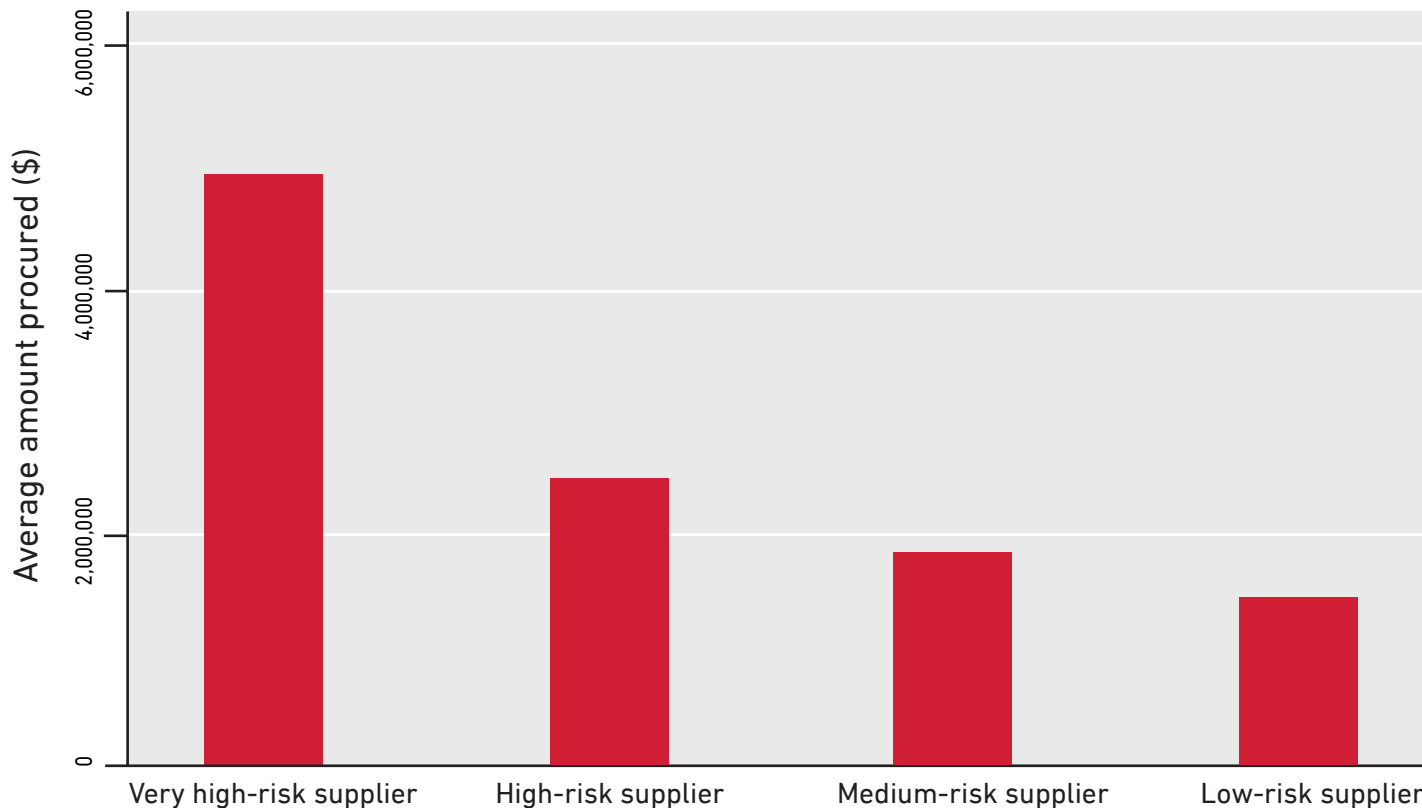
39- "'By All Means Necessary" : Individual and Command Responsibility for Crimes against Humanity in Syria', Human Rights Watch, December 2011, p 90.

40- Manhal Baresh, 'Private Security Companies in Syria: New Agents at the Regime's Service', European University Institute, 10 September 2020.

### 3.4 Larger Suppliers are Riskier

The list of the top 100 suppliers over 2021–2022 further reveals that suppliers with higher levels of risk (Figure 3 below) tend to receive more funding from the UN, a trend also observed—although to a lesser extent—over 2019–2020.

**Figure 3: Average amount procured per supplier broken down by risk level**



The years of kleptocratic governance have solidified connections between the wealthiest businesses and the ruling elite, fostering a form of crony capitalism during Bashar al-Assad’s rule. This trend has heightened since the 2011 conflict, giving rise to a new class of entrepreneurs who initially profited from the war and now continue to expand their monopoly across sectors.

While the ability to secure larger contracts might be due to the leverage riskier suppliers have on the UN due to their connections, it also reflects that the suppliers who survived the conflict due to their connections to human rights violators are more likely to be bigger than those without such ties.

The design of the procurement process within UN agencies also plays a pivotal role in shaping the pool of eligible applicants. In some instances where the product (e.g. food items) is readily available and the contract is relatively small, authentic competition tends to thrive. In such cases, the supplier’s offered price becomes the primary deciding factor. However, as the size of the contract grows, competition dwindles. Only large firms possess the resources to participate.<sup>41</sup>

41- 'UN Procurement Contracts in Syria: A "Few" Bad Apples?', p. 28.

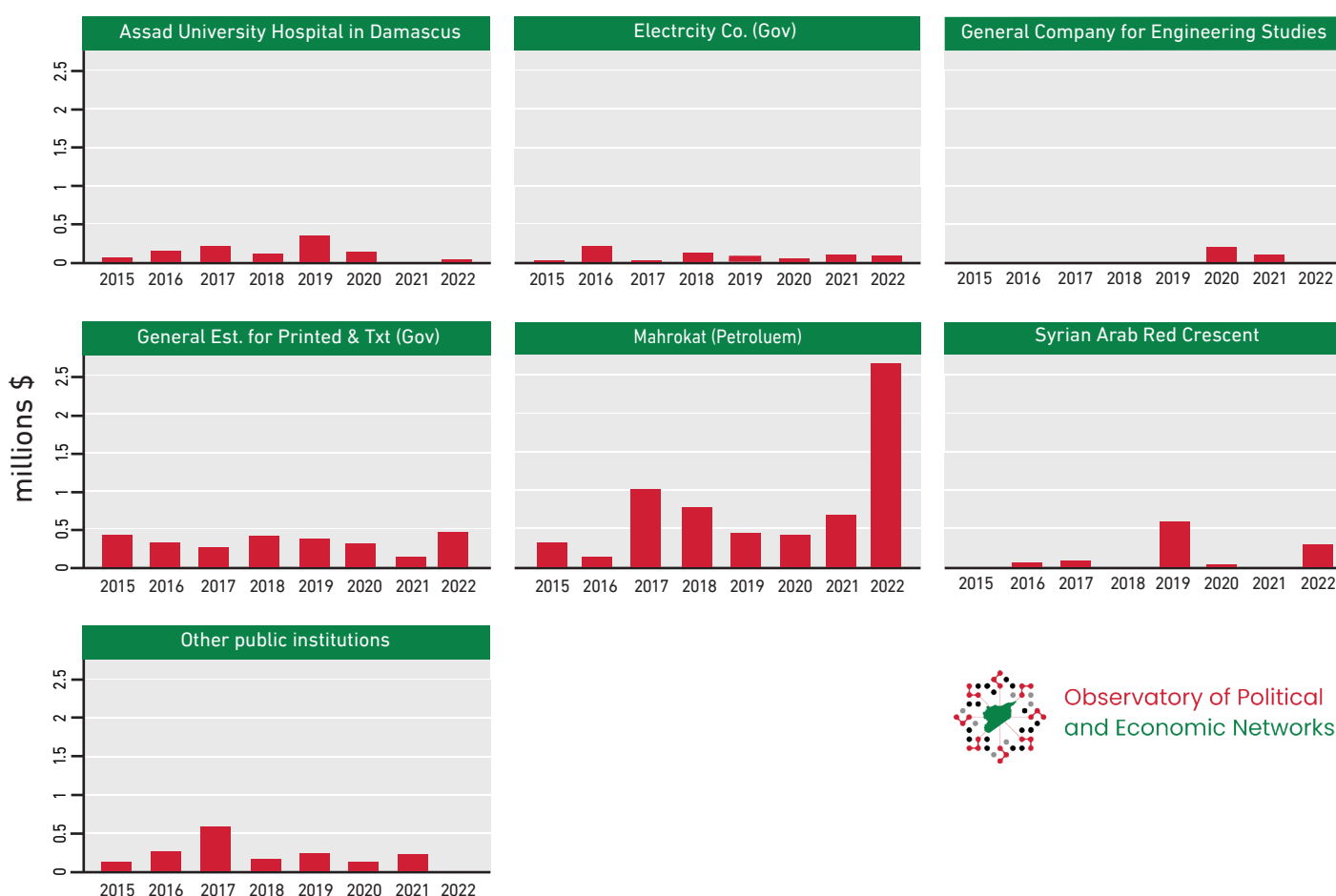


## 4. Procurements from the Public Sector

The previous section focused exclusively on procurements from private and public-private suppliers; but what about procurements from public institutions? To this end, the researchers went through the procurements database and identified all Syria-based public suppliers to the UN from 2015 through 2022.<sup>42</sup> While the methodology discussed in Section 3 applies exclusively to private suppliers, this section provides a qualitative assessment of procuring from Syrian state institutions.

Among the 727 unique suppliers, 20 were identified as state (or semi-state) institutions. Figure 4 below shows procurements from them over time.

**Figure 4: UN procurements from Syrian State Institutions**



As Figure 4 shows, procurements from the public sector in Syria are small relative to the overall humanitarian response, ranging from \$1–2 million per year between 2015 and 2021. Indeed, some suppliers are awarded contracts simply because of a lack of alternatives; such is the case of the Electricity Company, which is the sole provider of Syria's electricity.

Given the exceptionally high levels of state corruption in Syria,<sup>43</sup> contracting with state institutions should be generally discouraged. In 2023, Syria ranked 177th out of 180 countries in terms of corruption perceptions.<sup>44</sup> Furthermore, the UN's own guidelines say that 'States should take additional steps to protect against human rights abuses by business enterprises that are owned or controlled by the State, or that receive substantial support and services from State agencies.'<sup>45</sup>

Therefore, if there exists—for example—a private sector alternative to the health services provided by Assad University Hospital in Damascus (which has received nearly \$1 million in funding since 2015), then procurements from Assad University Hospital should be suspended.

Furthermore, procuring from state institutions directly contributes to the revenues of the Syrian government. This in turn strengthens the regime's financial resilience and its ability to sustain itself despite international opposition and a myriad of imposed sanctions.

However, two cases of procuring from the public sector are particularly worrying: The Syrian Company for the Storage and Distribution of Petroleum Products (Mahrokat) and the Syrian Arab Red Crescent.

43- 'CPI 2023: Highlights and Insights', Transparency.org, 30 January 2024.

44- 'Syria', Transparency International, accessed 31 December 2023.

45- UN Human Rights Office of the High Commissioner, 'Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect, and Remedy" Framework', 1 January 2012, p. 12.

## 4.1 Procurements from Mahrokat

Mahrokat is the state company solely responsible for storing and distributing petroleum products. It has been sanctioned by the EU and the UK since 2012 for '[providing] financial support to the Syrian regime'.<sup>46</sup> Of particular concern is the fact that procurements from Mahrokat in 2022 increased 384% relative to 2021, going from \$648,000 to \$2.49 million. The spike happened for unclear reasons and without an accompanying change in the UN's mandate or level of activity in the country.

Yet procurements from Mahrokat are likely to increase further still. Following the February 2023 earthquake, the Syrian government decreed that all foreign organisations and embassies operating in the country, 'including the UN', must pay for their oil derivative needs in USD instead of Syrian pounds (SYP). The price was set at \$1.50 for a litre of octane-90 petrol—well above international prices. In fact, a few weeks later the Minister of Oil and Mineral Resources disclosed that the government incurred a cost of 12,100 SYP per litre (equivalent to \$0.89 on the black market at the time) of the same substance, resulting in a profit margin of 62%.<sup>47,48</sup>

In neighbouring Lebanon, for example, where the UN already procured some of its Syria-bound aid relief material, a litre of petrol sold on 4 March 2024 for only \$0.84 (the price in Syria is 79% higher).<sup>49</sup>

Accepting the implicit levy on humanitarian aid imposed by the Syrian government in the form of higher fuel prices is therefore not only a case of misuse of aid funds, but a case where coercion from the Syrian government is left unchallenged.

While the UN might not be permitted by the Syrian government to procure oil derivatives from other countries, it can still push for a fair price. The experience with the exchange rate gap and how donor states have managed to narrow it down significantly since late 2023 by working with the UN on pressuring the Syrian government provides an instructive lesson.

46- European Union Council, '[Council Decision 2013/255/CFSP of 31 May 2013 concerning Restrictive Measures in View of the Situation in Syria](#)', EUR-Lex, 31 May 2013.

47- Karam Shaar, '[How Western Governments Subsidize the Assad Regime...](#)', Twitter/X Post, 23 August 2023, 1:30 AM.

48- For more information on losses incurred by the UN and donor states through the exchange rate differential, see Hall et al, 'How the Assad Regime Systematically Diverts Tens of Millions in Aid'.

49- '[Lebanon Gasoline Prices, on the 4th of March 2024](#)' (in Arabic), GlobalPetrolPrices.com, accessed 4 March 2024.

## 4.2 Procurements from the Syrian Arab Red Crescent

Procurement data reveals that the UN has dispersed over \$1 million in direct procurements from the Syrian Arab Red Crescent (SARC) since 2015.<sup>50</sup> While this is the amount paid directly to SARC, the actual amount is several orders of magnitude higher as the organisation, alongside the Syria Trust for Development, administers many projects and grants with other implementers.

Historically, the Syrian government utilised SARC to oversee and regulate humanitarian efforts in the country; NGOs wishing to work in Syria had to establish a memorandum of understanding with SARC and obtain its approval for activities and payments.<sup>51</sup> In spite of the coordination with the Syrian government, SARC maintained a degree of autonomy. However, at the onset of the 2011 uprising, the regime froze SARC's elections indefinitely, taking steps to ensure the organisation's total allegiance, effectively turning it into a state institution.<sup>52</sup>

The regime's influence over the organisation kept growing. By mid-2013, SARC teams in Damascus needed government permission to enter opposition-held areas, which were rarely granted and came with no guarantee of safety.<sup>53</sup> A 2013 incident in the Damascus neighbourhood of Barzeh exemplified the challenges: SARC access had been granted by the regime under pressure from the International Committee of the Red Cross (ICRC), but SARC convoys faced gunfire from an unknown source during three attempts to get through, compelling them to abandon the mission.<sup>54</sup>

The subjugation of SARC reached a climax by the end of 2016 with the appointment of Khaled Hboubati as the organisation's head,<sup>55</sup> succeeding Abdul Rahman Al-Attar, who had served as SARC president for over 25 years.<sup>56</sup> This leadership change was orchestrated by Prime Minister Imad Khamis following official orders for Al-Attar's resignation, rumoured to be due to his pushback against regime orders and security force interventions.<sup>57</sup>

50- ['Inside the Syrian Arab Red Crescent'](#), Syria Justice & Accountability Centre, 8 August 2019.

51- ACAPS, ['Relief Actors in Syria: Syria Needs Analysis Project - December 2013 - Syrian Arab Republic'](#), ReliefWeb for OCHA Services, 20 December 2013.

52- Annie Sparrow, ['How UN Humanitarian Aid Has Propped up Assad'](#) (subscriber-only content), Foreign Affairs, 2 September 2018.

53- ['Documents Obtained by SJAC Show Role of Syrian Intelligence in Directing Humanitarian Aid'](#), Syria Justice & Accountability Centre, 1 August 2019.

54- ['Inside the Syrian Arab Red Crescent'](#).

55- Muhammed Fansa, ['Khaled Hboubati: Assad's Agent to Adjust "Aid" and Advocate for Sanctions Lift'](#), Enab Baladi, 2 March 2023.

56- ['Abdulrahman Al-Attar, Prominent Syrian Investor, Passes Away'](#) (subscriber-only content), The Syria Report, 20 February 2018.

57- ['Inside the Syrian Arab Red Crescent'](#).



Hboubati had not held any formal position within SARC's executive bureau, the board of directors, or among the organisation's staff, and has no known history in the humanitarian field. He is the son-in-law of one of Syria's most influential businesspeople, Rateb al-Shallah—a regime supporter for decades. Prior to his appointment to head SARC, Hboubati had known business involvements in nightclubs, the importation of food products, and financial services.<sup>58</sup> Following Hboubati's appointment, SARC became closely associated with the regime's network of businessmen, and further entrenched with the regime's security forces.<sup>59</sup>

SARC serves a crucial function for the regime, exerting significant influence over local, international, and UN organisations. Under Syrian law, UN and international organisations must collaborate with a local entity—an NGO approved and accredited by SARC or a specific ministry, based on the nature of their programs. Consequently, SARC's status and positioning is considered on par with a ministry-approved NGO.<sup>60</sup>

Regime memos from August 2019, published by the Syrian Justice and Accountability Centre, reveal explicit orders directing intelligence agencies to closely coordinate with SARC in order to 'regulate the distribution of medical aid to these areas [under opposition control] and select the types of aid that will be allowed'.<sup>61</sup> Other documents reference UN complaints, indicating instances where security agents interrogated and detained aid recipients at distribution centres while they were waiting to receive aid. Documents and receipts provided by a former SARC employee to HRW demonstrate that security branches must approve all deliveries of aid materials. Local humanitarian organisations' employees confirmed that security forces inspect all delivered materials and accompany aid convoys. This leverage allows security forces to confiscate a portion of the aid.<sup>62</sup>

In light of this context of aid politicisation, weaponisation, and diversion, the UN should strive to avoid partnering with SARC on joint initiatives, let alone fund them directly as procurement data has revealed.

58- Fansa, 'Khaled Hboubati: Assad's Agent to Adjust "Aid" and Advocate for Sanctions Lift'.

59- '[Funding War Crimes: Syrian Businessmen Who Kept Assad Going](#)' (PDF ebook), Pro-Justice, 2020.

60- ACAPS, 'Relief Actors in Syria: Syria Needs Analysis Project - December 2013 - Syrian Arab Republic'.

61- 'Documents Obtained by SJAC Show Role of Syrian Intelligence in Directing Humanitarian Aid'.

62- 'Inside the Syrian Arab Red Crescent'.

## 5. Transparency of UN operations

Due to the almost total absence of third-party monitoring of UN activities in regime-held Syria—either before or after the implementation of humanitarian activities—many of the accusations of aid diversion involving the organisation comes from building on data made public by the UN itself. Although individual UN agencies make some data available on their activities to varying degrees on their websites, procurement data is the one often utilised for scrutinising UN operations in the country due to its comprehensiveness and navigational simplicity.

However, UN operations in Syria relate to much more than procurement. For instance, procurement data collated and made public by the UN's Statistical Division shows that nearly \$141 million was procured from Syria during 2022.<sup>63</sup> On the other hand, the 'Syrian Arab Republic Humanitarian Response Plan (HRP),' through which most of the humanitarian response within the country is facilitated, received over \$2.6 billion during the same year.<sup>64</sup> The UN is responsible for seeking, administering, and co-implementing the largest share of the HRP.

Although the distinction between procurement and some other types of spending—such as funding local NGOs—is not always clear, it's evident that procurements constitute only a small share of the UN's overall spending. Other large spending items include sourcing procurements for Syria from abroad, staff salaries, and local partnerships.

As this section will demonstrate, serious issues with the transparency of UN operations in Syria continue. We illustrate this first by looking into procurement data and then by utilising a dataset leaked to the authors from a Syrian government institution in charge of regulating the activities of NGOs.

63- Office for Project Services, '2022 Annual Statistical Report on United Nations Procurement', United Nations Global Marketplace, 30 Jan 2024.

64- Office for Project Services, '2022 Annual Statistical Report on United Nations Procurement'.

## 5.1 Transparency in Procurement Data

In the database covering all UN-funded procurements around the world, the UN hides the identities of some suppliers (see the photo below). These appear either as 'Name withheld for security reasons' or 'Name withheld for privacy reasons.'

According to the UN:<sup>65</sup>

If the supplier name is protected for security reasons, the name is reported under 'Name withheld for security reasons'. If the supplier is an individual, the name is reported as 'Name withheld for privacy reasons'. If publishing the supplier name with other contract-related information could potentially breach confidentiality agreements, this information is not included in the major contracts data.

Year: 2... (1) Organization Country: Syr...(1) Supplier name (us... Category

Major purchase orders and contracts					ungm.org/ASR
Year	Organization	Supplier country	Supplier Name	Category	Procurement value (USD)
2022	WFP	Syrian Arab Repu...	SYRIAN OLIVE OIL COMPANY	Food and Beverage Products	\$10,032,000....
2022	WFP	Syrian Arab Repu...	ALTAGHZIEA COMPANY FOR FOOD INDU...	Food and Beverage Products	\$4,959,500.00
2022	WFP	Syrian Arab Repu...	ALTAGHZIEA COMPANY FOR FOOD INDU...	Food and Beverage Products	\$3,555,000.00
2022	WFP	Syrian Arab Repu...	SYRIAN OLIVE OIL COMPANY	Food and Beverage Products	\$3,100,000.00
2022	WFP	Syrian Arab Repu...	SYRIAN SAUDI COMPANY FOR TOURISTIC	Management and Admin Services	\$2,361,820.78
2022	UN Secretariat	Syrian Arab Repu...	AL KOUN TRAVELS AND TOURISM	Travel, Food and Lodging	\$1,882,109.22
2022	WFP	Syrian Arab Repu...	ABDULLA DADOUCH TRADING ESTABLIS...	Building and Maintenance Servic...	\$1,678,050.00
2022	WFP	Syrian Arab Repu...	SYRIAN SAUDI COMPANY FOR TOURISTIC	Management and Admin Services	\$1,317,848.16
2022	UNICEF	Syrian Arab Repu...	TADREEB	Engineering and Research Servic...	\$1,230,106.00
2022	UNHCR	Syrian Arab Repu...	SYRIAN SAUDI COMPANY FOR	Travel, Food and Lodging	\$1,219,469.43
2022	WFP	Syrian Arab Repu...	SYRIAN SAUDI COMPANY FOR TOURISTIC	Management and Admin Services	\$1,186,172.51
2022	UN Secretariat	Syrian Arab Repu...	SYRIAN SAUDI FOR TOURISTIC INVESTEM	Management and Admin Services	\$1,105,477.87
2022	WFP	Syrian Arab Repu...	NAME WITHHELD FOR PRIVACY REASO...	Food and Beverage Products	\$1,097,000.00
2022	UNICEF	Syrian Arab Repu...	NAME WITHHELD FOR SECURITY REASO...	Building and Maintenance Servic...	\$889,730.10

Screenshot of procurement data, showing some of the cases where the identity of some suppliers is withheld by the UN.

65- 'Procurement Data by Supplier', United Nations Global Marketplace, accessed 31 December 2023.

As shown in Figure 5 below, Syria had the highest share of procurements from hidden suppliers in 2022, compared to the other five countries with the largest UN-led humanitarian responses.<sup>66</sup> This begs the question: how is Syria different from other conflict zones, such as Yemen, Somalia, and Ethiopia? While there have been other reports of a lack of transparency in some of these countries recently, the case of Syria is particularly severe.

**Figure 5: Share of procurements from hidden suppliers in 2022**

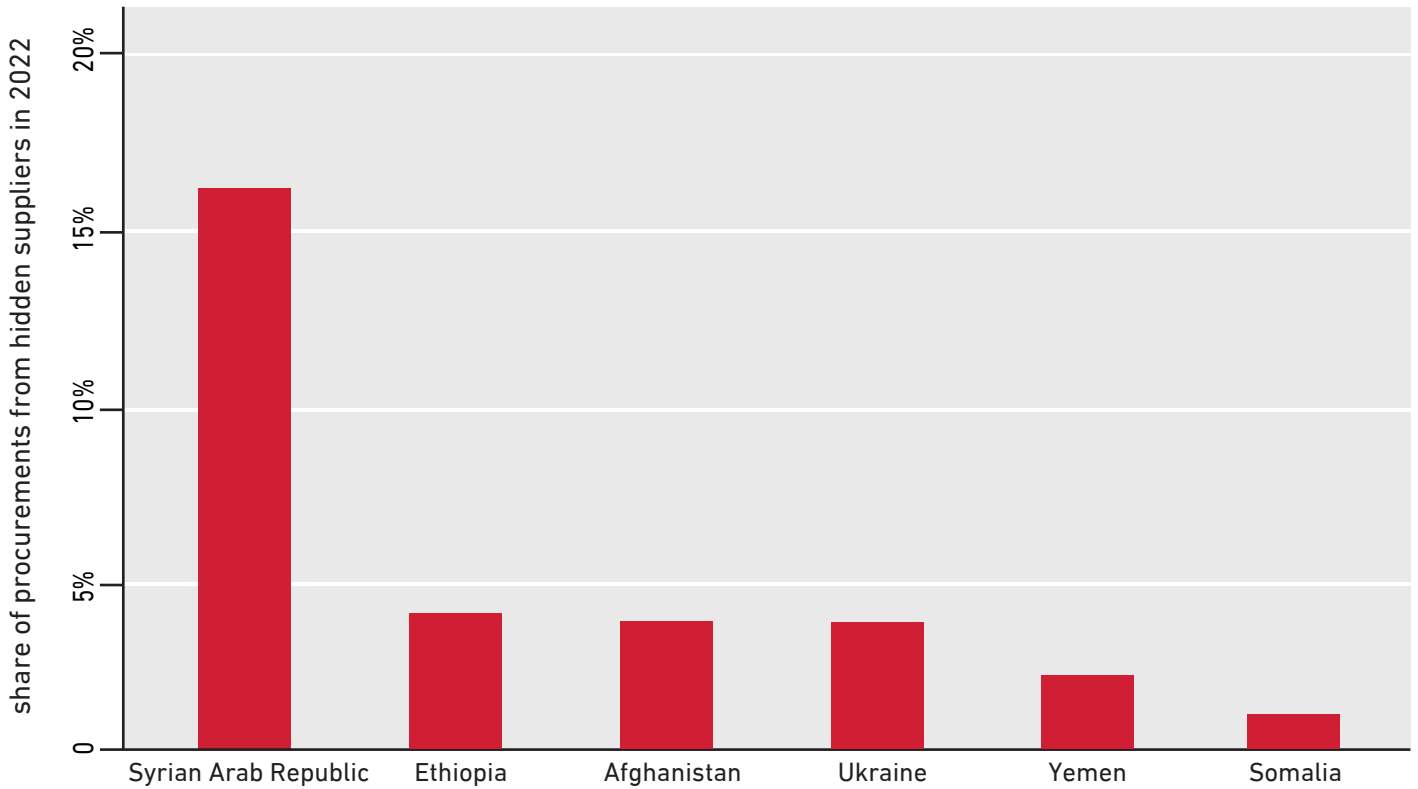
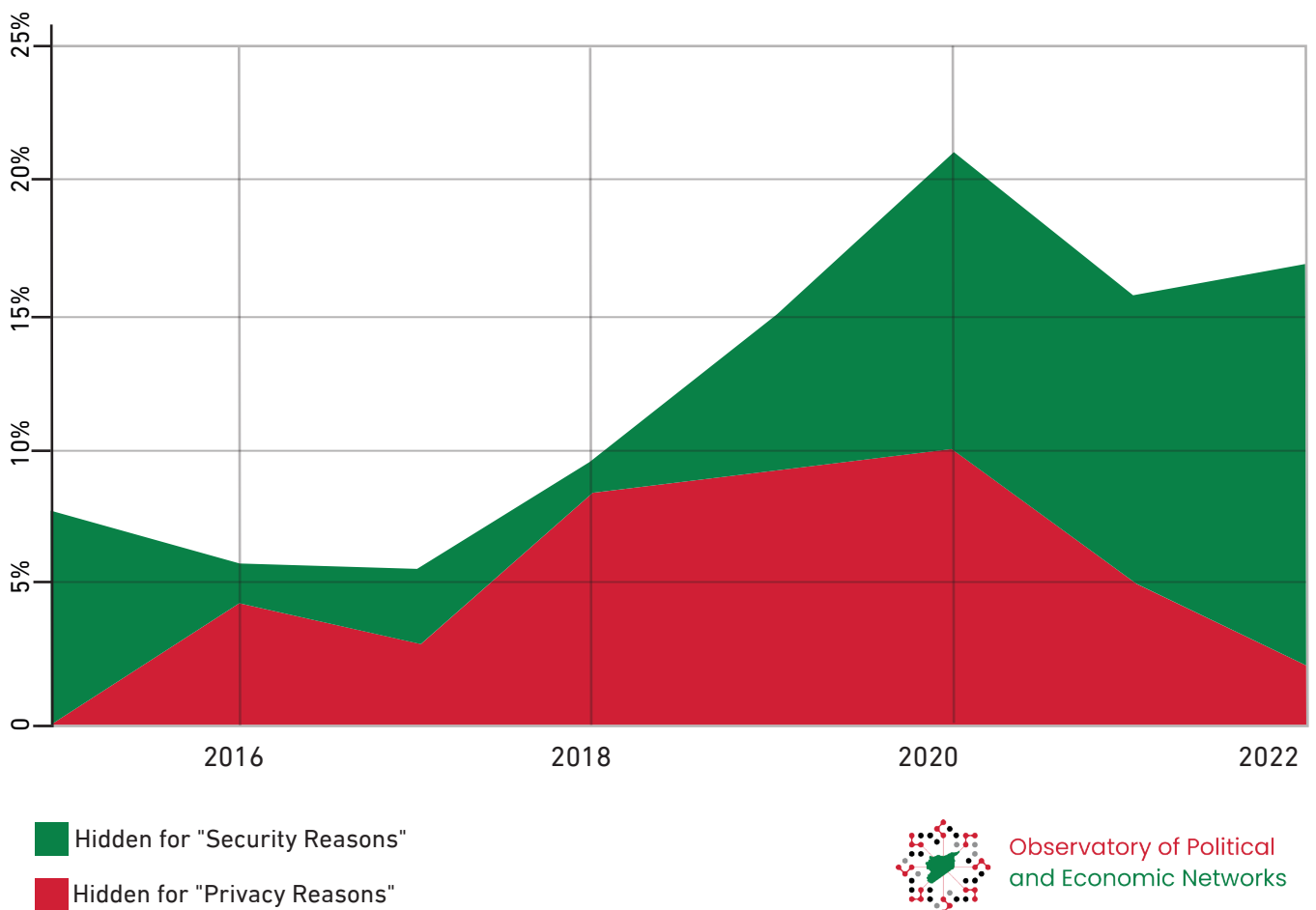


Figure 6 below plots hidden-identity procurements from Syria as a share of total procurements from the country over each of the years 2015–2022. The figure raises additional questions:

- Why was there an increase in the share of procuring from suppliers 'hidden for security reasons' from 2018 until 2020, even though the conflict was far more intense in the period preceding it (2015–2017)?
- What explains the rise in procuring from individuals 'hidden for privacy reasons' instead of from institutions?

These are questions only the UN can answer with certainty.

**Figure 6: Share of procurements from suppliers with a hidden identity**

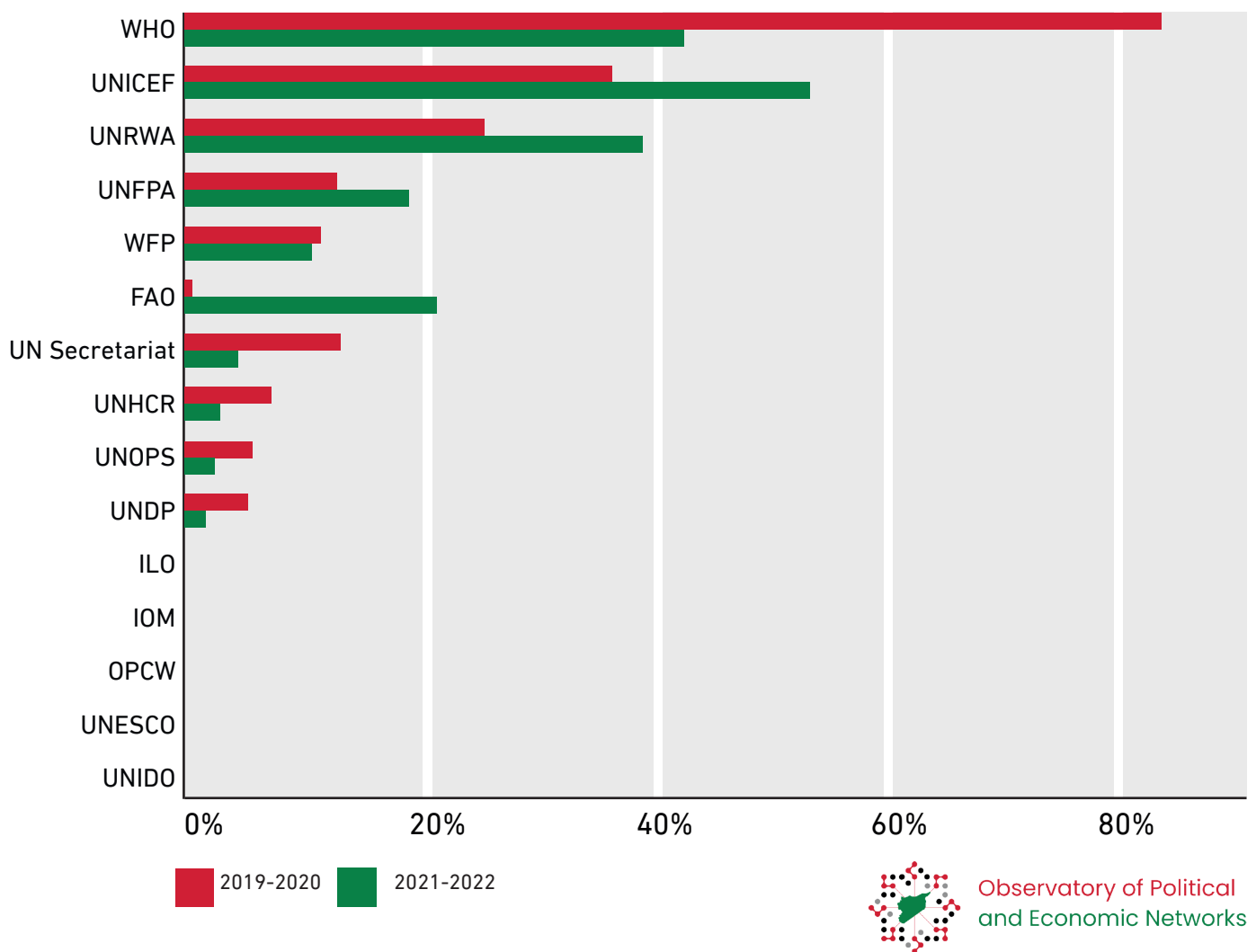


One interpretation of the trend towards lower transparency is the hiding of some activities relating to aid diversion. This is supported by drilling down into the procurement data and calculating the shares-of-total of procurements from hidden suppliers by UN agencies.

The breakdown particularly shows that specific agencies accused in the past of aid diversion, such as UNICEF and UNRWA, are more likely to suppress the identity of their suppliers. But the most glaring case is that of the World Health Organization (WHO), which in spite of fair improvement in transparency over 2021–2022 relative to the two years prior, continues to be the agency most utilising procurements from hidden suppliers.

The WHO has faced the strongest criticism relative to other UN agencies, most recently the corruption allegations spotlighted by the Associated Press. This took place when staff members at the WHO’s Syria office accused their boss, Dr. Akjemal Magtymova, of mismanaging millions of dollars, offering gifts to regime officials—including computers, gold coins, and cars—and violating the WHO’s own COVID-19 guidelines in Syria during the pandemic. Over 100 confidential documents and messages were leaked to the media, confirming allegations of abusive behaviour, pressure on staff to sign contracts with high-ranking Syrian government politicians, and consistent misspending of WHO and donor funds by the WHO leadership in Damascus.<sup>67</sup>

**Figure 7: Share of UN procurement from hidden suppliers in Syria**



67- 'WHO Syria boss accused of corruption, fraud, abuse, AP finds', Associated Press, 20 October 2022.



## 5.2 New data on UN partnerships in Syria

As illustrated in the previous section, only a small portion of UN humanitarian spending in Syria pertains to in-country procurements. While analysing procurements gives a sense of UN activities in Syria, large knowledge gaps remain in areas such as recruitment, aid distribution, and monitoring.

One such gap relates to cases where the UN funds local NGOs to implement humanitarian activities. Information on these partnerships, for the most part, is not readily available on the websites of individual agencies. The Syrian government, however, keeps track of such UN-NGO partnerships because they need to be pre-approved by some of the regime's institutions.

The authors of this report obtained a set of leaked data in July 2023 from the Syrian Ministry of Social Affairs and Employment. The data identifies for each partnership 1) the partner Syrian NGO, 2) the partner UN agency, 3) the amount allocated by the UN in US dollars and Syrian pounds, 4) the type of activities, 5) the number of aid beneficiaries, 6) the governorate of implementation, and 7) the decision of the responsible government department whether to allow the partnership to commence/not commence and continue/halt. The exchange rate applied to UN operations, and the reported amount of funding in US dollars and Syrian pounds in the leaked dataset, imply that the data relates to the period June 2020–April 2022.

### 5.2.1 Uncovering new abuses

Of the NGOs funded by the UN that appear in the leaked list, many showed open and strong support for the Assad regime, which brought a considerable part of the humanitarian disaster on Syrians in the first place and committed grave human rights violations. One metric for such support is the participation of these NGOs in promoting Bashar al-Assad's campaign for re-election in 2021.

**Aoun for Relief and Development**—an Islamic Charity Association funded by UNICEF, WHO, and UNFPA which provides food, shelter, and education—received about \$1 million to work on public health and reproductive health basic services. More importantly, Aoun's chairman, Nabil Alksaier,<sup>68</sup> also serves as the manager of Medico Pharma in Homs.<sup>69,70</sup> A Medico Factory in Homs' is one of the locations for the production of the illicit drug captagon in Syria, according to an article published in 2020.<sup>71</sup>

68- 'Educational courses for dropout students in the rural areas of southern and northern Homs' (in Arabic), Syrian Ministry of Information, 21 June 2021.

69- 'Chairman Word', Medico Labs Pharmaceutical Products, accessed 18 March 2024.

70- 'Home Page', Medico Labs Pharmaceutical Products, accessed 31 March 2024.

71- Diaan Odeh, 'Captagon, Assad's Family, and Hezbollah: Funds Exceed Syria's Budget' (in Arabic), Al-Hurrah, 25 December 2020.

**The Charity for Social Care in Hama**—headed by Ziad Abdul-Karim Arabo, the president of Hama’s Chamber of Trade—was also funded by the UNHCR to implement health projects, and to supply non-food items, shelter, and multi-sectoral protection through community centres for Internally Displaced Persons (IDPs) in Hama. While this NGO received a total of \$1.2 million in funding, it played a role in promoting Bashar al-Assad’s presidential reelection on its social media and organised celebratory events during the elections to express their support.<sup>72</sup>

The **Association for Health and Social Improvement** is led by the son of then-Grand Mufti Ahmed Badr al-Din Hussoun,<sup>73</sup> who mobilised the organisation’s resources and teams to publicly participate in the presidential election campaign.<sup>74</sup> The organisation is funded by UNICEF, the WHO, and UNFPA.

**Al-Aamal Charity**<sup>75</sup> provides a more vivid example of regime influence over UN aid. Ali Turkmani—the son of former Defense Minister Hassan Turkmani—is the Chairman of the Board of Trustees.<sup>76</sup> The organisation received funding from WHO to provide aid to children with hearing disabilities in Latakia, with a total funding of around \$290,000 (obtained from the leaked dataset).

On 8 July 2019,<sup>77</sup> Bashar al-Assad appointed Ali Turkmani as a security advisor in the presidential palace, reflecting Ali’s seniority in the security apparatus.<sup>78</sup>

[Ali’s father Hassan Turkmani was a member of the ‘Crisis Cell’ formed following the 2011 civil uprising and accused of pursuing the brutal response to civilian protests. Hassan was later assassinated alongside other Crisis Cell members in July 2012.]<sup>79</sup>

**Al-Shabab Charitable Association** offers another example of regime insiders benefiting from partnerships with the UN. At the helm of the organisation is Kais Ramadan, who serves as UNDP national expert in Damascus,<sup>80</sup> while at the same time being an influential Baathist leader within the Damascus branch and a member of the Executive Office of the Damascus Governorate Council.<sup>81</sup> A cooperation agreement was reached between Al-Shabab and the Ba’ath Party to facilitate the provision of free medical services to the families of martyrs and army wounded in the association’s medical centres.<sup>82</sup>

72-Social Care Society in Hama, '#Syria\_elects #Hope\_ByWork...' (in Arabic), Facebook, 24 May 2021.

73-Association for Health and Social Upgrading in Aleppo, 'In the Context of Cooperation Between...' (in Arabic), Facebook, 27 June 2021.

74-Association for Health and Social Upgrading in Aleppo, '[No Text. Photograph of a Man Holding up a Poster with an Image of Bashar Al-Assad on It]' (in Arabic), Facebook, 26 May 2021.

75-'Home Page' (in Arabic), Aamal Syria—The Syrian Organization for Persons with Disabilities, accessed 15 January 2024.

76-Rama Rashidi, 'Installing the First 3 Hearing Aids for 3 Children Benefiting from the National Program for Early Detection and Intervention of Hearing Loss in Newborns – Video,' (in Arabic), Syrian Arab News Agency, 11 January 2024.

77-Paul Khalifeh, 'Syria War: Why Did Assad Restructure the Military-Security Apparatus?', Middle East Eye, 17 July 2019.

78-Salim Al-Nahas, 'The Owned and the New Intelligence Leaders: Russia Gets the Lion's Share' (in Arabic), Al-Modon, 8 July 2019.

79-Al-Nahas, 'The Owned and the New Intelligence Leaders: Russia Gets the Lion's Share'.

80-'Professor Lawyer Muhammad Kais Ramadan' (in Arabic), Al-Shabab Charitable Association, accessed 11 January 2024.

81-Al-Shabab Charitable Association, 'Congratulations to the Lawyer Professor Muhammad Qais Ramadan...' (in Arabic), Facebook, 15 October 2022.

82-Al-Shabab Charitable Association, 'Signing ceremony of a cooperation agreement between the Arab Socialist Ba'ath Party (Subcommittee for the Care of Martyrs' Families) and the Charitable Youth Association' (in Arabic), Facebook, 21 July 2019.

The organisation provides various services to army fighters.<sup>83,84</sup> This includes the 'You Are in Our Eyes' Medical Center in Damascus, which is 'sponsored by Asmaa Al-Assad'.<sup>85</sup> Over the years, Al-Shabab offered health care cards at its centres to the families and relatives of Syrian Army fighters killed or wounded during the conflict, as well as the distribution of relief baskets especially tailored for these families.<sup>86</sup>

Al-Shabab maintains connections to **the Syria Trust for Development** ('the Trust', see below) through partnerships in events and projects.<sup>87</sup> Al-Shabab was funded by the WHO and the Damascus Resident Coordinator (RC)-Humanitarian Coordinator (HC) to provide public health services to IDPs across regime-held areas, with a total fund of \$0.9 million.

According to an interview, Kais is a protege of Fadi Ahmad (aka Fadi Sakr); Ahmad is a key figure and local leader of the 'National Defense' militia.

Also of particular concern is the UN's direct funding for the Syria Trust for Development, an organisation founded by Asma al-Assad, Bashar al-Assad's wife. The Trust plays a pivotal role in the country's humanitarian response, designated by a regime decree to coordinate efforts with the Syrian Arab Red Crescent (SARC). For example, when the earthquake of February 2023 hit, the Syrian Government decreed that all relief efforts should be coordinated through these two organisations.<sup>88</sup>

The data shows that the Trust received nearly \$2.3 million in renewed funding from the UNHCR during June 2020–February 2021, for initiatives such as providing legal assistance to returnees and internally displaced people. Publicly, while the UNHCR acknowledges its partnership with the Trust,<sup>89</sup> we have failed to identify any evidence on UNHCR's website or on the websites of other UN agencies revealing that the initiative is funded by the UN or stating the amount.

Despite repeated public assurances from UN officials to donor states—as revealed in interviews conducted for this report—that the Trust is not funded by the UN, **the leaked data proves otherwise**. The UN's funding of an organisation led by the wife of the Syrian president, whose regime faces accusations of numerous human rights violations including the use of chemical weapons against its own people,<sup>90</sup> is gravely concerning. Such funding raises a fundamental question of whether the UN is genuinely committed to the values it professes on depoliticising aid and human rights-guided due diligence.

83- The Syrian News, 'Tartus | Opening of a Medical Center to Provide Services to Martyrs' Families and Army Wounded' (in Arabic), video, Facebook, 21 July 2019.

84- Al-Shabab Charitable Association, 'The Yasmin Medical Center in Latakia/ Beit Yashoot Welcomes you' (in Arabic), Facebook, 28 February 2024.

85- 'Home Page' (in Arabic), Al-Shabab Charitable Association, accessed 15 March 2024.

86- Al-Shabab ('Youth Charitable Organisation'), 'On the occasion of Eid Al-Fitr, the staff of the Youth Charity Association in Jibla...' (in Arabic), Facebook, 15 June 2018.

87- Al-Shabab Charitable Association, 'Within the 16-day campaign to combat social-based violence' (in Arabic), Facebook, 30 November 2022.

88- 'Brief: Assad Leveraging Earthquake Response', Etana Syria – Research & Documentation, 17 August 2023.

89- 'Fact Sheet: UNHCR Legal Assistance in Syria January - September 2022', UNHCR Data Portal, accessed 12 February 2024.

90- Rand Shamaa, 'New Report Claims That Government Diverted Over USD 100 Million in Aid Donations', The Syria Report, 26 October 2021.

## 5.2.2 CASE STUDY: Nour for Relief and Development

The leaked dataset shows that an NGO called Nour Association for Relief and Development has secured renewals of funding from various UN agencies.<sup>91,92</sup> Between June 2020 and February 2021, the organisation received a renewed grant of nearly \$1.8 million from UNFPA and another from WHO exceeding \$170,000. According to Nour's website, the association has also partnered with UNICEF and UNHCR.<sup>93</sup> A source suggested that Nour is particularly active in the Yarmouk, Yalda, and Beit Sahem camps for Palestinian refugees.

Nour is chaired by Mohammad Jalbout,<sup>94</sup> a Syrian-Palestinian national accused of numerous human rights violations, according to interviews conducted for this report and secondary sources.<sup>95</sup> Interviews with different sources reveal that Jalbout collaborates directly with at least three of Syria's four security branches. An interviewee suggested that Jalbout coordinated between the security authorities and armed factions in the Yarmouk Camp and succeeded in convincing Yarmouk's armed factions to fight alongside the regime.

Jalbout's name appeared in 2014 as one of the signatories to the truce agreement in the Yarmouk Camp, attached to the armistice agreement paper.<sup>96</sup> This suggests he holds a central role in influencing military operations.

The truce agreement coincided with the arrests of activists; Mohammad Jalbout reportedly cooperated with the Jafra Foundation to bring the activists to the office of Sa'ed Abdel All (commander of the Al-Aqsa Shield Forces,<sup>97</sup> who fought alongside the Syrian regime and helped it impose the siege on the Yarmouk Camp).<sup>98</sup> Abdel All reportedly interrogated the activists and recorded their confessions; Jalbout and Abdel All then handed them over to the intelligence services. Jalbout facilitated the transfer of several Palestinian opposition activists to Assad's security apparatus, including Yazan Aresha and Samir Abdel Fattah.<sup>99</sup>

91- Mohammad TJ, '[Profile Page](#)' (in Arabic), Facebook, accessed 15 March 2024.

92- Nour Foundation, '[Profile Page](#)' (in Arabic), Facebook, accessed 15 March 2024.

93- '[Partnered with](#)' (in Arabic), Nour Association for Relief and Development, accessed 12 February 2024.

94- '[The Minister of Social Affairs and Labor meets with the Chairman of the Board of Directors of Nour Association](#)' (in Arabic), Nour Foundation, 10 December 2023.

95- '[Yarmouk Camp: Is the Regime Rearranging the Deal regarding Zachariah Baumel?](#)' (in Arabic), Al Modon, 12 April 2019.

96- '[New Agreement to Neutralise Yarmouk Camp from Conflict in Syria](#)' (in Arabic), Al Arabiya, video, 2:11, 20 May 2020.

97- Mahmoud Zaghmot, '[A Model of the Palestinian Freedom Fighter that the Assad Regime Exports to the World](#)' (in Arabic), Syria TV, 3 March 2023.

98- Khaled Al-Ahmad, '[Saed Abdel-Al: A Blood-Filled Biography of a Hired Fox from Yarmouk Camp](#)' (in Arabic), Watan News, 6 April 2022.

99- Youssef Fakhreddine and Hamam Al-Khatib, '[The Deadly Integration between the General Command and Al-Quds Brigade](#)' (in Arabic), PDF, The Syrian Center for Legal Studies and Research, 21 March 2019, p. 54.

Most notably, Jalbout played a role in the case of prominent Palestinian opposition photographer Niraz Saeed,<sup>100</sup> who tragically lost his life under torture in regime prisons. Reportedly, Jalbout offered to help secure Saeed's passage to a safe area in Syria—for a price—only to later obstruct his movement and prevent him from leaving the country on multiple occasions.

As the photos below and various sources suggest, Jalbout is a close affiliate of the Liwa al-Quds, a pro-regime militia with alleged funding from Iran,<sup>101</sup> accused of numerous human rights violations. Jalbout also introduces himself as a member of the Popular Front-General Command, a terrorist organisation accused of numerous human rights violations and listed by the US, EU, UK, and Canada.<sup>102</sup>



**A photo taken from the personal Facebook account of Mohammad Jalbout with Talal Naji (the Leader of Popular Front for the Liberation of Palestine-General Command) and Mohammad Al-Saeed, commander of the Liwa al-Quds (al-Quds Brigade) in Moscow on 23 May 2022.<sup>103</sup>**

100- Mahmoud Majadela , 'Niraz Is Not the Last: Damascus Hides Evidence of War Crimes' (in Arabic), Arab 48 News, 17 July 2018.

101- Fakhreddine and Al-Khatib, 'The Deadly Integration between the General Command and Al-Quds Brigade', p. 62.

102- Canadian Ministry of National Security, 'Currently Listed Entities: Popular Front for the Liberation of Palestine - General Command (PFLP-GC)', Public Safety Canada, last update 4 June 2021.

103- After presenting the initial findings of this report to various stakeholders, Jalbout's Facebook profile was taken down. The photo presented here was archived prior to taking the profile down.





**Jalbout gathered with Talal Naji, Mohammed Al-Saeed and commanders from the Liwa al-Quds in Handarat Camp in Aleppo.<sup>104</sup>**



**Mohammad Jalbout, next to the military leaders of Liwa al-Quds and the Governor of Aleppo where the military plans are being laid out. Date unknown.<sup>105</sup>**

104- Fakhreddine and Al-Khatib, 'The Deadly Integration between the General Command and Al-Quds Brigade', p. 93.  
105- Fakhreddine and Al-Khatib, 'The Deadly Integration between the General Command and Al-Quds Brigade', p. 93.





**A photo of Jalbout with a weapon of unknown date.**

[NOTE: After presenting the initial findings of this report to various stakeholders, Jalbout's Facebook profile was taken down. The photo presented here was archived prior to the profile being deleted.]



**Jalbout introduces himself as the head of relief at the Popular Front-General Command. Photo of unknown date.**

[NOTE: After presenting the initial findings of this report to various stakeholders, Jalbout's Facebook profile was taken down. The photo presented here was archived prior to the profile being deleted.]

Jalbout enjoys good relations with the Russians; on Nour's webpage he mentioned his meeting with Russian Deputy Foreign Minister Mikhail Bogdanov as part of the meetings of the Syrian-Syrian Dialogue Group.<sup>106</sup> Jalbout raised the issue of the return of Syrian refugees to their cities and villages, in addition to the issue of Western sanctions and their impact on the Syrian people and their living conditions.

106- 'Chairman of the Board of Directors of the "Noor" Association, hosted by Russian Deputy Foreign Minister Mikhail Bogdanov' (in Arabic), In the News, Nour Foundation, 9 August 2021.



**A picture taken from the Facebook account of a Palestinian activist tracking Jalbout Mohammed, 20 July 2018. Jalbout gathers with a group of Russian special police forces OMON. We have geolocated the photo,<sup>107</sup> which shows it was taken in Grozny City, Chechnya.<sup>108</sup>**

Jalbout has a close relationship with Kevork Almasyan,<sup>109</sup> a Syrian-Armenian refugee in Germany who boasts of his loyalty to Bashar al-Assad and tries to redeem his crimes. Almasyan was known for his incitement against refugees and his hostility towards them, and upon his arrival in Germany he became active in the right-wing German Alternative for Germany (AfD), one of the parties most hostile to refugees and Muslims.



**A picture of Kevork Almasyan, with Mohammed Jalbout draped in the flag of the Syrian regime.<sup>110</sup>**

This relationship between Almasyan and Jalbout reportedly began in 2013,<sup>111</sup> in the corridors and offices of the security branches of the Syrian regime. Together they founded the Syrian Media Office, and after Almasyan relocated to Germany Jalbout visited him repeatedly. An informed source said that their meetings included the exchange of intelligence information and giving Almasyan 'new tasks and secret information issued by the regime for the latter to implement'.<sup>112</sup>

Jalbout was one of the members of the so-called Damascus Platform at the Astana conference.<sup>113</sup> At the same time, he is a member of the Al-Watan Party ('The Syria Homeland Party').<sup>114</sup> This allowed Jalbout to present himself as part of the opposition to the Syrian regime in spite of his direct collaboration with it.

107- Google Maps, 'Street View: 1 Prospekt Kadyrova, Grozny, Chechnya', accessed 16 March 2024 [Metadata].

108- Ahmad Jamal, [No title or text. Photo of a group of men, some insignia visible], Facebook, 20 July 2018.

109- Muhammad Najma, 'Al-Maysan: From the Embrace of the Regime to the Embrace of the German Extreme Right (1)' (in Arabic), Syria TV, 19 January 2021.

110- Muhammad Najma, 'From the Embrace of the Regime to the Embrace of the German Far Right (Part 2)' (in Arabic), Syria TV, 29 January 2021.

111- Mahmoud Al-Kan, 'In Search of Assad's Executioners' (in Arabic), AlJazeera Arabic, 10 May 2020, YouTube video, 48:32, 37:08.

112- Muhammad Najma, 'From the Embrace of the Regime to the Embrace of the German Far Right (Part 2)'.

113- Omar Youssef, 'Russia's "Jalbout": The Story of Oppositionists Under Assad's Roof' (in Arabic), Baladi News, 25 January 2017.

114- Youth Party for Development and Change, 'Mohammed Jalbout: Representative of the Homeland Party: The Hmeimim delegation is an embarrassing and disgraceful delegation to the internal opposition' (in Arabic), Facebook, 24 April 2016, video, 0:19.

In addition to being funded by multiple UN agencies despite accusations of human rights violations, Jalbout continues to participate in UN-led meetings, most recently representing Syrian civil society at the Civil Society Support Room (CSSR) on 29 January 2024.<sup>115</sup> The CSSR was established in January 2016 by the Office of the Special Envoy for Syria.



**A photo from Jalbout’s Facebook profile, showing him at a meeting for the Civil Society Support Room in Geneva, 31 January 2024. Seated next to him is Kais Ramadan, discussed earlier in this section.**

[NOTE: After presenting the initial findings of this report to various stakeholders, Jalbout’s Facebook profile was taken down. The photo presented here was archived prior to the profile being deleted.]



## 6. Implications and Concluding Remarks

Serious issues continue to arise in the Syria humanitarian response coordinated by the UN at a time when the situation is worsening in the face of ongoing and forthcoming dwindling foreign aid—a double whammy for Syrians trapped in the country. For example, the World Food Programme (WFP) has been forced over time to lower the number and content of food baskets in the country to the point of near total stoppage,<sup>116</sup> yet it continues to procure from individuals and entities linked to the Assad regime, many of whom are blamed for the continuation of the country's humanitarian crisis in the first place. This is in spite of the UN's own acknowledgment that 'the promotion of human rights is critical for development effectiveness and sustainability.'<sup>117</sup>

In this context, the consistent and comprehensive scrutiny of UN operations in Syria is vital for ensuring the wellbeing of intended aid recipients, which motivated this publication and its predecessors.

This report reiterates the persistent issues with procurements, echoing concerns highlighted in the previous report and indicating a deterioration in some aspects since. While procurements from within Syria have fallen overall, they have become more risky with High Risk and Very High Risk suppliers constituting 52% in 2021–2022, relative to 47% in the two years prior.

The rising procurement from potential human rights violators is also reflected in the increase in the share of procurements from suppliers owned by individuals sanctioned by the US, EU, and/or UK: from 23% in 2019–2020, to 31% in 2021–2022. The majority of these sanctioned suppliers are Assad regime enablers, such as Samir Hassan, Samer Foz, Hashem al-Akkad and Bilal al-Naal. Therefore, the continued trust between donor states—overwhelmingly Western—and the UN is creating a glaring contradiction: funding and sanctioning the same people at the same time.

To address some of the risks highlighted in earlier reports, the UN's Resident Coordinator in Damascus launched the long-awaited Risk Management Unit (RMU). Our interviews suggest the RMU is now staffed by two employees while the UN is seeking further funding from donor states to expand the initiative. While the RMU is necessary, donor states should not simply delegate resolving the issue of aid diversion to the UN. Instead, there should be a joint effort where donor states conduct their own due diligence and third-party monitoring of the operations funded by taxpayers in their countries. The RMU in this setting would provide the mechanism for coordination, data sharing, and formulating responses. Conducting monitoring and due diligence operations via a third party precludes potential conflicts of interest.

116-WFP Staff, 'Syria in Crisis: Food Ration Cuts Set to Plunge Millions into Severe Hunger', UN World Food Programme, 13 June 2023.

117-United Nations Development Group, 'UNDG Guidance Note in Human Rights for RCs and UNCTs', January 2017, p. 5.

A considerable section of this report has been dedicated to highlighting the UN's lack of transparency in its operations in Syria, an issue often ignored when examining the topic of aid diversion. The leaked dataset presented in the report shows substantial funds spent in-country that we could not find on the official websites of UN agencies. The leaked data provides numerous examples of funding to NGOs led by or influenced by potential human rights violators.

Interviews with donor states further suggest that the lack of transparency from the UN affects them as well. This is in part by design, as non-earmarked donations are less traceable because all such funds from various donor states are lumped together before being dispersed, thereby hindering the identification of exactly whose donor funds were spent on what. This highlights the need for end-of-year auditing of all UN operations in Syria, to solve the ambiguity.

Given the continued lack of transparency and the ongoing diversion of aid, it is imperative for researchers and think tanks to maintain a critical examination of UN operations. Sustaining a continuous and thorough scrutiny serves the interests of donor states, the UN itself, and above all, those in need on the ground.

While the Assad regime is likely to continue to coerce international donors and the UN into ensuring aid empowers it, earlier lessons suggest that fact-based research, donor pressure, diligent advocacy, and active involvement from the UN can lower instances of aid diversion. The issue of aid diversion by the imposition of an unfair exchange rate on humanitarian operations was first quantified in 2021 by Hall, Shaar, and Agha,<sup>118</sup> and was then followed by advocacy efforts, sustained donor pressure through the UN, and the UN negotiating actively with the Central Bank of Syria. At the time of publication, the gap between the two exchange rates was 28%. Currently, it's only around 10%.<sup>119</sup>

The UN tells its own RCs and UNCTs that '[the] promotion and protection of human rights by the Resident Coordinator and the UN Country Team should be: Evidence based—based on reliable and credible information and drawing attention clearly to the root cause of the problem, even if it is politically sensitive.'<sup>120</sup> Yet attempts to push back on the regime's coercion of the UN in Damascus seem quite limited.

Furthermore, a landmark UN document from 2017 called Parameters and Principles of UN Assistance in Syria asks the organisation to 'consider carefully human rights and protection implications, especially with regard to where and how assistance is provided. UN assistance must not assist parties who have **allegedly** committed war crimes or crimes against humanity.'<sup>121</sup> Although the standard stated in Parameters implies avoiding organisations **likely** to be involved in human rights violations, UN officials in Damascus have repeatedly stated "beyond reasonable doubt" as their standard to avoid partnering with a risky supplier.

118- Natasha Hall, Karam Shaar, and Munqeth Othman Agha, 'How the Assad Regime Systematically Diverts Tens of Millions in Aid'.

119- Karam Shaar, 'Official and Black Market Exchange Rates in Syria'.

120- United Nations Development Group, 'Guidance Note on Human Rights for Resident Coordinators & UN Country Teams', January 2017, p. 5.

121- Jeffrey D. Feltman, 'Parameters and Principles of UN Assistance in Syria', United Nations (leaked to [Voltaire Network](#)), 15 October 2017.

In fact, many of the recommendations made in this report are already part of the UN's stated principles and operational standards, highlighting a gap between stated positions and actual practice. For example, the Guidance Note on Human Rights for Resident Coordinators and UN Country Teams states that, 'the three pillars of the UN system—human rights, development, and peace and security—are interlinked and mutually reinforcing, and RCs and UNCTs need to promote all three pillars.' It further highlights that 'the promotion of human rights is critical for development effectiveness and sustainability'.<sup>122</sup> In practice, however, the political context and human rights are often deprioritised in favour of humanitarian and developmental goals in the name of depoliticizing aid, which effectively empowers the party that brought much of the misery to the country in the first place.

It is important to acknowledge the immense pressure the UN faces from the Assad regime which, among other things, restricts the UN's access to parts of the country, and denies entry visas based on ideological conformity. Recognizing these challenges, only a nuanced and collaborative approach between researchers, donors, and the UN can ensure that aid effectively reaches its intended recipients.

This report proposes multiple recommendations to the UN and donor states:

- The UN should review its own standards regarding partnering with and procuring from local organisations and strive to bring on-the-ground practices into compliance with stated parameters and principles.
- When assessing suppliers and local partners, UN agencies should refer to the EU, US, and UK sanctions lists to identify potential sanctions on human rights grounds. This should be applied at least in cases where the donor funding is earmarked, which allows the donor to exercise greater control over how the funds are spent. To address the limitations of UN-designated lists, particularly in Syria where they often fall short in capturing numerous human rights abuses, agencies need to broaden their vetting scope. We also urge the UN to exercise caution when partnering with Syrian state institutions due to pervasive corruption and their history of aid diversion.
- To embed human rights considerations consistently across procurement processes, Chief Procurement Officers should apply them uniformly, irrespective of the procurement's location (headquarters, regional, or country levels) and the nature of the process (standard or emergency). This commitment to human rights standards should extend to collaborations with local NGOs accessing humanitarian funding.



- To enhance transparency, the UN should make all rules and procedures governing procurement and human rights due diligence processes easily accessible to the public. Additionally, whenever feasible, the administration of procurement contracts, bidding processes, and grant agreements should be moved to regional offices or headquarters. This aims to reduce the influence of regime actors on the UN. UNCTs and RCs can play a pivotal role in fostering information-sharing on human rights risks with donor states and various agencies operating in Syria, and thus should lead such due diligence.
- The Risk Management Unit (RMU) should lead in facilitating information-sharing on human rights risks with donor states and the various agencies operating in Syria and at headquarters to facilitate frank discussions on challenges in aid delivery. Donor states should collaborate with the RMU to address current issues.
- The UN, donor states, and Syrian organisations should continue to advocate for cross-border aid deliveries directly into north-west Syria, emphasising the importance of preventing the UN from becoming a tool for strengthening Assad's control over aid throughout the country. UN offices in this area should operate independently from Damascus, explicitly rejecting involvement in facilitating additional cross-border aid. This precaution is crucial to avoid worsening the situation where 4.1 million people need humanitarian assistance in north-west Syria, 2.9 million of whom are Internally Displaced Persons (IDPs), many of them forcibly displaced multiple times.<sup>123</sup>
- Donor states hold significant leverage over the UN, and their active involvement is key to addressing aid diversion. They are therefore asked to take a more active role in exerting pressure on the UN, and through it on the Assad regime, considering the UN's accountability to its donors and the influence of donors due to their financial contributions. Donor states should view their efforts in ensuring the delivery of aid to deserving Syrians not only as a humanitarian responsibility but also as a statutory responsibility to taxpayers at home. The prioritisation of earmarked humanitarian funding, in this respect, can aid in taxpayer-aimed transparency and impact assessment.
- Donor states should reevaluate the preferential treatment the UN receives from international aid donors, bringing it in line with the accountability and oversight measures imposed on other international and local NGOs. The UN should be held accountable for proven instances of waste, fraud, and abuse of funds, and should be subjected to the rigorous compliance procedures applicable to other partners. This can be facilitated by demanding regular end-of-year financial reports detailing the breakdown of how donor funds were allocated and spent. This should include funds earmarked or un-earmarked at the time of donation. It should also entail a transparent disclosure by the UN, revealing to donor states the identities of concealed suppliers and partners to enhance accountability.

However, relying exclusively on the UN to ensure a principled distribution of aid entails a conflict of interest and highlights the need for third-party due diligence and monitoring of UN operations. Such information can then be fed to donor states to help them in managing their relations with the UN and addressing the challenges, including through the RMU.

- Donor states should emphasise to the UN that humanitarian funds should not be used to procure from and collaborate with individuals or entities **likely** involved in human rights abuses or, wherever possible, Syrian state institutions. Donors should insist that, wherever possible, earmarked humanitarian funds should not be used to procure from individuals and entities sanctioned by them.
- Progressing discussions between the UN and donor states pertaining to new initiatives, such as the establishment of an Early Recovery Trust Fund, should be contingent on the UN's willingness to improve its conduct in line with the recommendations made in this report and adherence to its own stated standards. Furthermore, countries mulling the deployment of their resources in such initiatives should first demand a transparent and well-informed analysis of the political, economic, and security contexts and an outline of how the UN intends to spend the resources and assess the impact afterwards.
- The humanitarian situation in Syria continues to worsen; to avoid a catastrophic outcome, donor states are encouraged to increase, or at least maintain, their humanitarian aid to the country.<sup>124</sup>

## **Appendix One: List of Abbreviations**

FAO - UN Food and Agriculture Organization

UN Sec - United Nations Secretariat

UNDP - United Nations Development Programme

UNFPA - United Nations Population Fund

UNHCR - United Nations High Commissioner for Refugees

UNICEF - United Nations Children's Fund

UNIDO - United Nations Industrial Development Organization

UNON - United Nations Office at Nairobi

UNOPS - United Nations Office for Project Services

UNRWA - United Nations Relief and Works Agency

WFP - World Food Program

WHO - World Health Organization

## Appendix Two: Syria-Based Suppliers Table by Contract Amount

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
<p>Syrian Olive Oil Company</p> <p>شركة زيت الزيتون السوري المساهمة المغفلة الخاصة</p>	Very High	<p>The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.</p> <p>The company, or a person with significant control or ownership over the company, has provided logistical or other types of support to the Syrian armed forces/Syrian government since 2011.</p>	<p>The company is owned by Nizar Al-Asaad (40%), Ghassan Adib Mhanna (10%), Hassan Sharif (10%) and members of the Betinjaneh family (40%).<sup>125</sup></p> <p>Asaad was sanctioned by the EU (2011) for his support of the regime.<sup>126</sup></p> <p>Mhanna is the maternal uncle of Rami Makhlof. Ghada Mhanna, his sister, was sanctioned by the EU in 2022.</p> <p>Hassan Sharif is the brother of Ammar Sharif, who faced sanctions from both the EU (2016) and the UK (2016). Hassan is identified as a front for Rami Makhlof,<sup>127</sup> Bashar al-Assad's maternal cousin, who supports the regime through his business interests and charities.<sup>128</sup></p> <p>For the Betinjaneh brothers, see 'Betinjaneh Brothers Company' further down in this table.</p>	\$33,821,848 (WFP)

125- Syrian Gazette 47, no. 2 (2011): 28.

126- 'Nizar Al-Asaad', OpenSanctions.org, last updated 16 January 2024.

127- 'Assad Henchmen's Russian Refuge: Syrian Regime Financers Stashing Money in Moscow'.

128- Makki, 'The Rami Makhlof Saga Poses a Dangerous Challenge for Assad'.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Syrian Saudi Company for Touristic Investments الشركة السورية للاستثمارات السياحية	Very High	<p>The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.</p> <p>The company, or a person with significant ownership or control over the company, has investments in or is involved in urban redevelopment projects in areas affected by forced displacement and housing, land, and property (HLP) rights violations.</p>	<p>Majority shareholder: 55% Aman Holding (owned by Samer Foz 33.3%, his brother Amer 33.3%, and their father Zouheir 33.4%).<sup>129</sup>Other shareholders: Damascus Governorate (17.5%); the Ministry of Tourism (17.5%); and the Kuwaiti-Syrian Holding Company (10%).<sup>130</sup>The company owns the Four Seasons Damascus Hotel.</p> <p>Samer Foz is sanctioned by the US, UK, and EU (2019). Amer is sanctioned by the US (2019), the UK and EU (2020). Aman Holding is also sanctioned by the US (2019).</p> <p>Samer Foz, the head of family businesses, supports the regime financially and is accused of funding its militias.<sup>131</sup></p> <p>Aman Holding is a major investor in Marota City.<sup>132</sup></p>	\$21,783,730 (FAO) (UN Sec) (UNDP) (UNHCR) (UNOPS) (WFP) (UNON)
Al-Taghziea Company for Food Industry شركة التغذية للصناعات الغذائية - فودكو	Medium	The company was established after 2011 with a high initial capital and/or is generating high profit margins.	<p>Majority owned by Shadi and Mohammad Hassan Berakdar.<sup>133</sup></p> <p>According to the OPEN database on Lebanese businesses, they are also co-owners with Saeb Nahhas's daughters, Hania and Sabah, and his wife, Tahani Rida, in a Lebanese company named Alberakdar for Trading and Distribution SARL (registration number 2031392).</p>	\$17,025,999 (WFP)
Nazha Logistics LLC شركة نزهة اللوجيستية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short	<p>The freight services agents of DHL—an established group of companies.<sup>134</sup></p> <p>The company is owned by the children of Rami Nazha.<sup>135</sup></p>	\$1,912,391 (WFP)

129- Syrian Gazette 10, no. 2 (2017): 17.

130- Syrian Gazette 27, no. 2 (1998): 4.

131- 'US Treasury Freezes Assets of Syrian Millionaire' (subscriber-only content), Financial Times, 11 June 2019.

132- Mahmoud Al-Lababidi, 'Damascus Businessmen: The Phantoms of Marota City', EU Publications, July 2019, p. 11.

133- Syrian Gazette 50, no. 2 (2015): 117.

134- Syrian Gazette 10, no. 2 (2013): 19.

135- Syrian Gazette 3, no. 2 (2013): 19.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
International Business Center Co LTD شركة مركز الأعمال الدولي	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company is owned by Louay Jandaly and Nadia Tayan. It was created on 17 September 2009. <sup>136</sup>	\$9,520,943 (WFP)
Al-Haram Pyramid for Transfer Money Co. شركة الهرم للحالات المالية	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.	The company is the largest money exchange office in Syria. It controls the private flow of hard currency into the country, <sup>137</sup> with the approval of the regime. It is owned by members of the Assi Family. <sup>138</sup>	\$9,152,393 (FAO) (UNDP) (UNFPA) (UNICEF) (UNOPS) (WFP)
Al-Akkad Commercial Company شركة أبناء العقاد للتجارة والصناعة	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.	The company is owned by the sons of Anwar al-Akkad: Hashem, Abdulkarim, and Mohammad Samer. <sup>139</sup> Hashem is sanctioned by the EU and UK (2014) for his support of the regime.	\$8,914,135 (WFP) (UNRWA)
Information Consultancies & Installation	Medium	No information available on company owners.	Established in 2007 in Damascus. <sup>140</sup>	\$8,766,897 (UNFPA) (UNICEF)
Rami Kabalan Trading Establishment شركة رامي قبلان للتجارة	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.	Rami Kabalan is accused of being a front for Ihab Makhlof, <sup>141</sup> brother of Rami Makhlof. Kabalan emerged on the Syrian scene after 2011 and has won large contracts with the UN. He has companies in the UAE, Spain, and Russia, according to the UN's procurement data.	\$7,775,104 (UNDP) (UNICEF)

136- 'International Business Center Co LTD' (in Arabic), Who Are They? | Personalities and Institutions Portal (Manhom.com), accessed 23 January 2024.

137- Iyad Al-Jaafari, "The Pyramid" and the "Remittance War" in Syria' (in Arabic), Al Souria, 29 April 2022.

138- Syrian Gazette 1, no. 2 (2015): 3.

139- Syrian Gazette 34, no. 2 (2004): 4.

140- 'Home Page,' Information Consultancies & Installations, accessed 11 January 2024.

141- 'UN Procurement Contracts in Syria: A "Few" Bad Apples?', p. 28. (Two separate interviews with former staff at Rami Kabalan companies conducted for this research).



Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Ali Wahib Merhi & His Partner Company مجموعة الوهيب الاقتصادية	Very High	The company, or a person with significant control or ownership over the company, has provided logistical or other types of support to the Syrian armed forces/Syrian government since 2011.	Ali and his late father Wahib Merhi are accused of being an integral part of the regime. Their businesses are accused of providing warehouses as detention centres and providing support to the Syrian government. <sup>142</sup> Ali and Wahib are also accused of turning their iron factory to a barrel bombs production facility in support of the regime's war effort. <sup>143</sup>	\$7,158,775 (WFP)
Khoulood Sirri Halabi خلود سري حلبى	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	She has been the DHL agent in Syria since before 2011. <sup>144</sup>	\$6,026,539 (UNICEF) (WFP) (WHO)
Land Transport International (LTI) Group	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.	The company is owned by CMA-CGM LOGISTICS, which is owned by the French Saade family. LTI's main offices are in Beirut. <sup>145</sup> The Lebanese register lists the late Jacques Saade as founder and CEO. (Registration Number 1001941). CMA-CGM entered into a contract with the Syrian government to run portions of Latakia Port. <sup>146</sup>	\$5,497,549 (WFP)

142- 'Wahib Merhi...the End of a Shady Businessman' (in Arabic), Zaman Al-Wasl News, 19 July 2017.

143- Iyad Al-Jaafari, 'Money and Power Marriages in Syria: Model: Rhamoun-Marai' (in Arabic), SyriaTV, 2 September 2022.

144- 'Kholoud Sirri Halabi' (in Arabic), Who Are They? | Personalities and Institutions Portal (Manhom.com), accessed 11 January 2024.

145- 'Land Transport International (LTI), Lebanon', LebWeb.com, 26 October 2023.

146- Adnan Abdel Razzaq, 'Syrian Ports Spawn Gold for the Assad Regime: Smuggling Weapons and Drugs' (in Arabic), The New Arab (Al-Araby), 8 January 2022.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Four Seasons Hotel فندق فورسيزنز دمشق	Very High	<p>The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.</p> <p>The company, or a person with significant ownership or control over the company, has investments in or is involved in urban redevelopment projects in areas affected by forced displacement and housing land and property rights violations.</p>	<p>Owned by the Syrian Saudi Company for Touristic Investments (see above), majority held by Aman Holding (owned by Samer and Amer Foz and their father Zouheir).<sup>147</sup> Other shareholders are Damascus Governorate, the Ministry of Tourism, and the Kuwaiti-Syrian Holding Company.<sup>148</sup></p> <p>Samer Foz is sanctioned by the US, UK, and EU (2019). Amer is sanctioned by the US (2019), the UK and EU (2020). Aman Holding is also sanctioned by the US (2019).</p> <p>Samer Foz, the head of family businesses, supports the regime financially and is accused of funding its militias.<sup>149</sup></p> <p>Aman Holding is a major investor in Marota City.<sup>150</sup></p>	\$4,659,055 (UNDP) (UNICEF) (WHO)
Ramitha Maritime Transport Services	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	<p>A sister company of Bahhar Shipping based in Latakia.<sup>151</sup></p> <p>The company is owned by Habib A. Morcos and his family.<sup>152</sup></p>	\$4,470,187 (WFP)
Bana Roukbi بانا روكبي	Medium	No publicly available information on the company.	No available information on this company.	\$4,119,406 (WFP)
Al-Fouad Money Transfer Company شركة الفؤاد للحوالات المالية	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.	<p>The company is owned by Fadi and Fuad Abazid.<sup>153</sup></p> <p>It is also a financial partner to the Syria International Islamic Bank, sanctioned by the US (2012), for acting on behalf of the Commercial Bank of Syria. The latter is a government-owned bank that is also sanctioned by the US (2011).<sup>154</sup></p>	\$4,007,172 (UNDP)

147- Syrian Gazette 10, no. 2 (2017): 17.

148- 'Syrian Saudi Touristic Investments Company'.

149- 'US Treasury Freezes Assets of Syrian Millionaire'.

150- Al-Lababidi, 'Damascus Businessmen: The Phantoms of Marota City'.

151- 'Bahhar LLC - Overview', LinkedIn, accessed 15 January 2024.

152- 'Bahhar LLC - History', Bahhar Shipping, accessed 15 January 2024.

153- Syrian Gazette 20, no. 2 (2021): 41.

154- 'Press Release: Treasury Sanctions Syria International Islamic Bank', US Department of the Treasury, 30 May 2012.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Abdulla Dadouch (aka Abdallah Dadoush) Trading Establishment مؤسسة عبدالله دعدوش التجارية	Medium	No information available on company owners.	Established in 1972. <sup>155</sup>	\$3,315,136 (WFP)
Transporters LLC شركة الناقلون	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Owned by Transporters (Lebanon) and John Dagher. The Lebanese company's record is Transporters SAL registration number 1010107. <sup>156</sup>	\$3,219,330 (WFP)
Bashar and Mayar Mourei Company (MB Logistics) شركة بشار وميار مرجعي	Medium	No publicly available information on the company.	MB Logistics is a transportation and trading company headquartered in Damascus, Syria. <sup>157</sup>	\$3,201,032 (WFP)
Shorouk for Protection & Guarding Security شركة شروق للحماية والحراسات	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses. The company operates in the private security industry.	The company is accused of being associated with Maher al-Assad. <sup>158</sup>	\$2,907,517 (UNDP) (UNRWA) (WFP) (WHO)
Al-Koun Travels and Tourism	Medium	No publicly available information on the company.	No available information on this company.	\$2,865,144 (UN Sec)
Tadreeb تدريب	Medium	No information available on company owners.	The company offers management training, consulting, and human resources development skills. Established in Damascus in 2004. <sup>159</sup>	\$2,617,468 (UNICEF) (UNHCR)
Al-Rashed Food Industry شركة زنوبيا لصناعة المقلبات الغذائية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The owners of the company are Hamed and Adnan al-Rashed. The company produces mainly salt. <sup>160</sup>	\$2,212,194 (WFP)

155- 'Profile: Abdulla Dadouch - Overview', LinkedIn, accessed 15 January 2024.

156- Syrian Gazette 36, no. 2 (2016): 39.

157- MB Logistics – Overview, Competitors, and Employees', Apollo.io, accessed 11 January 2024.

158- Baresh, 'Private Security Companies in Syria: New Agents at the Regime's Service'.

159- 'Home Page', Tadreeb, 21 August 2022.

160- 'Home Page', Al Rashid for Food Industries, accessed 12 January 2024.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Aleskander for Import Export and Land Transport شركة الاسكندر للإستيراد والتصدير والترانزيت والنقل البري - بحرية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A licensed Syrian company, <sup>161</sup> commercial record 6372. The company was founded in 2005 by Mr. Ibrahim Kamel Ali and Mr. Ali Kamel Ali. <sup>162</sup> It is headquartered in Tartus. Ebrahim BADREA - GM / Owner Ali BADREA - Executive manager Rafed KURBE - Executive manager Abd Al-Aziz WAHBI - Managing Director Soliman BADREA - Financial Manager. Facebook page. <sup>163</sup> Website link (currently 'Under Construction'). <sup>164</sup>	\$2,131,341 (WFP)
Global Surveys LLC	Medium	No information available on company owners.	An international research company. Its agent is Kamal Kayyal. <sup>165</sup>	\$2,082,135 (UNICEF) (WFP)
Jdid International Establishment for Trading	Medium	No publicly available information on the company.	No available information on this company.	\$2,040,577 (WFP)
Freiha Food Company (F.F.C) S.A.L.	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.	A Lebanese company. In December 2020, the company entered a contract with the Syrian Grain Corporation to provide supplies including 150,000 tons of wheat. <sup>166</sup> In July 2020, the Lebanese Ministry of Economy and Trade issued a directive prohibiting the trade of Freiha products due to the presence of spoiled meat. <sup>167</sup>	\$1,895,823 (UNRWA)

161- Aleskander Company for Import, Export, Transit, and Land Transport - Badria, 'Profile Page' (in Arabic), Facebook, 6 July 2017.

162- 'Aleskander Transport: About Us', Internet Archive capture, 20 August 2018.

163- Aleskander Company for Import, Export, Transit, and Land Transport - Badria, 'Profile Page'.

164- 'Home Page (Under Construction)', Aleskander Transport, accessed 12 January 2024,

165- 'Profile: Global Surveys LLC' (subscriber-only content), The Syria Report, 22 October 2021.

166- Qasim and Zakaria, 'Plan to Supply 150 Thousand Tons of Wheat and Apology for Not Executing 6 Contracts with the Grains'.

167- 'Rotten Chicken Scandal: Decision to Withdraw Shuman, Lipoul and Carry Products'.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Al-Kabour Company شركة كبور التجارية	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.	Kabour International Group is and has been the main importer of mate in Syria since before 2011. <sup>168</sup> In April 2020 at King Abdullah Port, Saudi Customs seized a shipment of packages of Kharta brand mate, which is produced by the Kabour Company, containing 19.2 million captagon tablets hidden inside the packages. <sup>169</sup>	\$1,895,236 (WFP)
Jairoudieh Engineering LLC شركة جيرودية للهندسة	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company is owned by Bassam, Salam, and Abdulrahman Jirodiyeh. It was established on 23 September 2014. <sup>170</sup>	\$1,712,035 (UNICEF) (WFP)
Nabil Ahmad Nasra and Partner - Hilal Al Khair Logistics شركة هلال الخير للخدمات اللوجستية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company has branches in UAE, UK, and Oman. <sup>171</sup> It is owned by the Nasra family - Nabil Ahmad, Wassim Juma, and Juma Ahmad (Sayari - according to UAE records - Damascus office Facebook page). <sup>172</sup>	\$1,683,087 (WFP) (UNICEF) (UNRWA)

168- 'Mate Prices Soar: Dispute between "Kabour" and the Trade Foundation' (in Arabic), Enab Baladi, 1 June 2020.

169- 'Foiling an Attempt to Smuggle More than 44 Million Captagon Pills' (in Arabic), Internet Archive from the Customs.gov original, captured 6 July 2020.

170- 'Jiroudia Engineering Company' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 12 January 2024.

171- 'About', Hilal Air, accessed 23 March 2024.

172- Hilal-ALKhair Transport Logistic, 'Profile Page' Facebook, accessed 23 March 2024.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Betinjaneh Brothers Company مؤسسة حبيب بيتنجانه	High	A person with significant control or ownership over the company is a member of the Syrian parliament or a representative in an administrative body of one of the main Syrian cities.	The company is owned by the children of Habib Betinjaneh: Antoun, Eyad and Rita. Antoun is vice chairman of the Foreign Trade Committee and Supervisor of the Grain Committee in the Damascus and Rural Chamber of Industry and an active member of the Syrian-Russian Business Council. <sup>173</sup> Antoun is reported to have accompanied Assad during his visits to Iran and UAE. He is reported to have visited Iran more than once with a technical group from the Syrian Olive Oil Company. He is influential in strengthening Syrian-Iranian businesses and played a role in opening credit lines between the two countries in 2013. <sup>174</sup> Antoun and Eyad are partners with Nizar al-Asaad (sanctioned by the EU in 2011, delisted March 2023) <sup>175</sup> in the Syrian Olive Oil Company.	\$1,445,658 (WFP)
Sameer Subhi Hamdan, Al-Hamsan for Trade and Contracting شركة الحمضان للمقاولات والاستثمار المحدودة المسؤولة	Low	Could not be linked to any of the existing indicators.	The company is 90% owned by Samir Sobhi Hamdan and 5% by Moataz Samir Hamdan and Bilal Awad Mahahi. All of them hold Syrian-Palestinian nationality. <sup>176</sup> In 2014, businessman Samir Hamdan ranked first in the list of the fifty most influential and influential figures in the Hungarian tourism sector. <sup>177</sup>	\$1,365,631 (UNRWA)

173- 'Antoun Habib Bitanjaneh' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 12 January 2024.

174- Interview with an employee of the Syrian Olive Oil Company conducted for this report.

175- Guy Martin, 'EU General Court Annuls Sanctions Against Nizar Assad, Ending Years of Legal Uncertainty', Carter-Ruck, accessed 13 March 2024.

176- Syrian Gazette 13, no. 2 (2021): 56.

177- 'Two Palestinians Win First Place in the Hungarian Tourism Awards' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, 15 February 2014.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Proguard for Safety and Security المحترفون لخدمات وأنظمة الحماية والمراقبة- بروجارد	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.  The company operates in the private security industry.	The company is reportedly owned by Hashem Akkad and his brother (50%), along with Kumai Hilal and his siblings (50%). Akkad is sanctioned by the EU and UK for his support of the regime. <sup>178</sup>  The Gazette, however, shows that Elias Nadim Hijazi is the owner next to the Hilal siblings. <sup>179</sup>  Elias is one of the owners of Ultimate Trading LLC, which is sanctioned by the US (2020). <sup>180,181</sup>	\$1,336,267 (UNHCR) (WFP)
Safir Hotel Homs فندق السفير- حمص	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011 or is allowed to have a monopoly over certain sectors.	The hotel is managed by the Syrian Arab Company for Hotels and Tourism. It is a joint venture between the Ministry of Tourism (sanctioned by the US) and unidentified investors. <sup>182</sup>	\$1,238,501 (UNHCR) (UNDP) (WFP) (UNFPA) (UNICEF)
GEC LLC شركة جي. إي. سي	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company is owned by Muhammad Ammar Al-Qatmeh (60%) and Lina Al-Sharbaji (40%). It works in trade, undertakings, construction works, decoration, website design, restaurant and hotel investment, the provision of commercial services, and the trade of advertising and cleaning materials. <sup>183</sup>	\$1,080,639 (WFP) (UNFPA)

178- Syrian Gazette 24, no. 2 (2012): 16.

179- Syrian Gazette 1, no. 2 (2015): 13.

180- Syrian Gazette 18, no. 2 (2020): 83.

181- 'Syria-related Designations; Syria Designations and Designations Updates; Iran-related Designation Update; Counter Terrorism Designation Update', US Treasury Department, 17 June 2020.

182- Syrian Gazette 32, no. 1 (1977): 61.

183- 'GEC LLC' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 12 January 2024.



Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Majid Limited Liability Company شركة الماجد للتجارة والمقاولات المحدودة المسؤولة	Very High	The company, or a person with significant control or ownership over the company, provided logistical or other types of support to the Syrian armed forces/Syrian government since 2011.	Omar Khalil Marabouni co-owns the company with a 40% stake. <sup>184</sup> He is a Lebanese military analyst and is close to Lebanese Hezbollah. <sup>185</sup> He has also appeared in pictures with Major General Hassan Hassan, Director of the Political Department in the Syrian Arab Army. <sup>186</sup> He supports the Russian war in Ukraine, according to his Facebook accounts. <sup>187</sup>	\$979,357 (UNRWA)
Al-Fardose Co. for Tech شركة الفردوس للتقنيات	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company is owned by Musa Syriani; it was established on 8 October 2012. <sup>188</sup>	\$911,447 (WFP) (UNRWA)
Venture International FZC فينتشر انترناشونال	Medium	Company registered in Free Zone.	VCI has been a registered Free Zone Company with the RAK Economic Zone since October 2018. <sup>189</sup>	\$807,323 (WFP)
Allouch Distribution FZC علوش للتوزيع	Medium	Company registered in Free Zone.	A Free Zone Company With Limited Liability, Allouch Distribution FZC is registered in Sharjah, United Arab Emirates. <sup>190</sup>	\$780,747 (WFP)
Al-Rakkia Food Co LLC ('Jena' in English) شركة الأغذية الراقية المحدودة المسؤولة	Medium	No information is available on company ownership.	Commercial Registration No. 7200 dated 13 September 2005. On 14 May 2006, the Supreme Investment Council agreed to include the company's milk factory project within the provisions of Investment Law No. 10 of 1991. <sup>191</sup> No information is available on stockholders or investors. Al-Rakkia official website. <sup>192</sup>	\$776,050 (UNRWA)

184- 'Omar Khalil Al-Maarabouni' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

185- Omar Khalil Al-Maarabouni, 'With Aziz Mufid Sarhal in the Maneuvering...' (in Arabic), Facebook, 21 May 2023.

186- Omar Khalil Al-Maarabouni, 'With His Excellency Major General Hassan Hassan...' (in Arabic), Facebook, 16 October 2019.

187- Omar Khalil Al-Maarabouni, 'Victory for Russia' (in Arabic and Russian), Facebook, 23 May 2023.

188- 'Al-Fardous Technologies Company' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

189- 'Home Page', Venture Consulting International, accessed 13 January 2024.

190- 'Allouch Distribution FZC', ClarifiedBy.com (Diligencia), accessed 13 January 2024.

191- Syrian Gazette 24, no. 1 (2006): 9.

192- 'About Us', Al-Rakkia ('Jena'), accessed 13 January 2024.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Al-Tabba and Partners Co. - Agri Pes الشركة الحديثة لوقاية المزرعات-أغري بيس	Medium	The company is a wholesaler.	Agri Pes is a manufacturer of agricultural fertilisers and pesticides. <sup>193</sup> Its general manager is Raed Al-Tabbaa, a partner and general manager of two other companies: Dar Al-Jawdah Investment (50% share), <sup>194</sup> and The Ideal Home Investment Company (40% share) with Muhammad Anwar Qattan. <sup>195</sup> Muhammad Anwar Qattan is the brother of Wassim Al-Qattan, who is included in the US and EU sanctions lists. <sup>196</sup>	\$815,534 (FAO)
Al-Hassan for Trading & Contracting شركة الحسن للتجارة والمقاولات	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.	A contracting company owned by two brothers, Mohamed Ibrahim Hassan and Ali Ibrahim Hassan. <sup>197</sup> The company has contracted with the Syrian government to establish and restore construction projects since at least 2019. <sup>198</sup>	\$770,622 (UN Sec) (UNICEF)
Maher Kheir Eddin Boulad and Partners ماهر خير الدين بولاد وشركاه	Medium	No publicly available information on the company.	A cargo and freight company based in Damascus. <sup>199</sup>	\$757,308 (WFP)
Al-Kindi Hospital - Damascus مشفى الكندي _ دمشق	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	This is a private hospital in Tartus with a large number of investors. <sup>200</sup>	\$706,990 (UNRWA)

193- 'Home Page' (in Arabic), Agri Pes, accessed 19 March 2024.

194- 'Raed Al-Tabbaa' (in Arabic), Who Are They? | Personalities and Institutions Portal (Manhom.com), accessed 15 January 2024.

195- 'Ideal Home Investment Company' (in Arabic), Who Are They? | Personalities and Institutions Portal (Manhom.com), accessed 19 March 2024.

196- 'Wassim Al-Qattan', OpenSanctions.org, last updated 17 November 2023.

197- 'Al Hassan Trading and Contracting Company' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

198- Al Hassan Contracting Company, 'Commissioned by the Ministry of Tourism[,] The Foundation Stone...' (in Arabic), Facebook, 10 May 2019.

199- 'Maher Kheireddin Boulad and Partners' (subscriber-only content), The Syria Report, 20 November 2019.

200- Syrian Gazette 45, no. 2 (2009): 52.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Al-Shehabi for Contracting Company شركة الشهابي للمقاولات	High	The company has been awarded multiple contracts by Syrian state entities (including local authorities) since 2011, or is allowed to have a monopoly over certain sectors.	A contracting company managed by Mohamed Hassan Shehabi. <sup>201</sup> The company contracted with the Syrian government to establish and restore governmental construction projects, including a site belonging to the political administration in the Syrian Arab Army. <sup>202</sup>	\$696,506 (UN Sec)
Specialized Syrian Transportation شركة النقل السورية المتخصصة	Medium	No information available on company owners. Company registered in Free Zone.	Registered in Damascus Free Zone. Ownership not known. <sup>203</sup>	\$666,053 (UNICEF) (WFP)
Omar Fallouh عمر ناظم فلوح	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Omar Fallouh owns Intelligent Data Systems LLC, established 13 March 2019. <sup>204</sup> His partner is Mutaz al-Halabi. Fallouh owns another company ICT solutions DMCC in UAE according to Sayari.	\$635,281 (UNICEF, UNFPA)
Al-Chahba Hotel Aleppo فندق الشهباء-حلب	Very High	The company or a person with significant control or ownership over the company is a front for an individual or an entity involved in conflict-related human rights abuses.	The hotel is owned by the Syrian Ministry of Tourism and has been invested in by the Al-Qaterji Group through the Arman Company for Hotel and Tourism Management since 2017. <sup>205,206,207</sup> The Al-Qaterji family runs an armed militia that supports the regime and is involved in violations and crimes against civilians. <sup>208</sup>	\$633,921 (UNHCR) (UNDP)

201- Al Shehabi Contracting Company, 'The Cooperative Housing Association Represented By...' (in Arabic), Facebook, 23 September 2019.

202- Al Shehabi Contracting Company, 'Excavation Works and Deportation in the Political Administration and the Visit...' (in Arabic), Facebook, 23 September 2019.

203- 'STC Projects: Home Page', Specialized Syrian Transportation Co, accessed 13 January 2024.

204- Syrian Gazette 28, no. 2 (2019): 164.

205- 'The Emerging Economic Elites in Syria: Al-Qattan and the Al-Qaterji Family as Examples' (in Arabic), Omran Strategic Studies, 22 February 2019.

206- 'Privatisation the Syrian Way: Al-Qaterji Is a Partner of the Public Sector!' (in Arabic), Al-Modon, 10 September 2019.

207- Maya Ali, 'Al-Qaterji Militias in the Battles of the Idlib Countryside alongside the Regime' (in Arabic), Pro Justice, 27 January 2020.

208- Ali, 'Al-Qaterji Militias in the Battles of the Idlib Countryside alongside the Regime'.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Sara Company شركة سارة	Medium	No publicly available information on the company.	Not clear from the name. There are two companies called Sara company. One, established in 2004, works in oil, storage, building and others (and seems to fit the profile of services offered). <sup>209</sup> The other produces nuts and is located in Adra industrial city. <sup>210</sup>	\$611,789 (WFP)
Rabbath Canning Industry (Delta Food) شركة دلتا للصناعات الغذائية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Owned by the Rabbath family. <sup>211</sup> Established family businesses run by Yousef and his sons Najji and Sami, created in 1949. <sup>212</sup>	\$607,301 (WFP)
Ali Raef Alobead علي ريف العبيد	Medium	No information available on company owners.	No available information on this company.	\$579,733 (UNDP) (UNFPA) (UNIDO)
Liana Company for Trading شركة ليانا للتجارة	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A company operating in oil services, well-drilling services, power generation supplies, and catering services. It is equally owned by Fadi Abdullah Awad and Samer Selim Hassan. Company profile. <sup>213</sup>	\$572,000 (WFP)
Center of International Trade LLC	Medium	No information available on company owners.	No available information on this company.	\$568,322 (UNRWA)
Raed Establishment	Medium	No publicly available information on the company.	No available information on this company.	\$544,369 (UNHCR) (WHO)
Mohammed Qasim Trading Establishment	Medium	No publicly available information on the company.	No available information on this company.	\$480,545 (UNRWA)
Wardet Al Khateeb Ltd سليمان وردة وشركاه	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company operates in the general trade, freight, and storage businesses. <sup>214</sup> It is equally owned by Khalil Ibrahim Khatib and Sleiman Ahmad Warde.	\$461,008 (WHO)

209- 'Sara Company' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

210- Syrian Gazette 8, no. 2 (2017): 41.

211- 'About Us', Rabbath Canning Industry (Delta Foods), accessed 19 March 2024.

212- 'Rabbath Canning Industry (Delta Food)' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 24 January 2024.

213- 'Liana Trading Company' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

214- 'Warda Al Khatib Company' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Film Trading Company شركة تجارة الأفلام	Very High	The company, or a person with significant control or ownership over the company, made voluntary donations to finance the military operations of the Syrian armed forces since 2011.	The Chairman of the Board of Directors and Director of the company is Samir Hassan. <sup>215</sup> Samir Hassan supports the Syrian regime's war effort with cash donations. <sup>216</sup> He is included in the EU (2022) and UK (2020) sanctions lists.	\$406,000 (UNOPS)
Oranos Centre for Computer Technology مركز اورانوس	Medium	No publicly available information on the company.	The only information we could find was the UNRWA list itself, listing Oranos as a supplier of 'IT equipment, software, or services' and located in Syria. <sup>217</sup>	\$398,953 (UNRWA)
Mohammed Qasim Hafez Trading Establishment مؤسسة محمد قاسم حافظ التجارية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Mohammed Qasim Hafez's profile on Manhom shows multiple business relations, none of which are risky. <sup>218</sup>	\$391,265 (WFP)
Memac Ogilvy Droubi Ltd شركة ميماك أوغلفي دروبي	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A company specialising in advertising. Although it was reportedly dissolved in 2019 by the Ministry of Domestic Trade, <sup>219</sup> it was contracted by the UN following its dissolution.	\$388,465 (UNICEF)
Mohamed Ghayhab Ghais Ashour - Zain Co محمد عاشور - شركة زين	Medium	No publicly available information on the company.	No available information on this company.	\$381,544 (WHO)
Axor for Engineering and Metal Working LLC	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company is owned by Ammar Rustom, Mazen Khartabil and Said al-Kubairi. <sup>220</sup>	\$339,298 (UNRWA)

215- Byblos Bank Syria, 'Joint Stock Company Share Issuance Prospectus', PDF (in Arabic), Syrian Securities and Financial Markets Authority, 2012, p. 19.

216- 'Samir Hassan', OpenSanctions.org, 5 November 2023.

217- 'Central Support Services Division, HQ Amman Report on Awarded Contracts 2nd Quarter 2021', United Nations Relief and Works Agency, accessed 13 January 2024.

218- 'Muhammad Qasim Muhammad Hatem Hafez', (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

219- 'Memac Ogilvy Droubi' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 13 January 2024.

220- Syrian Gazette 18, no. 2 (2019): 18.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Sama Jet International FZC سما جيت العالمية	Medium	Company registered in Free Zone.	Sama Jet is an international flight support company, established in 2009 (Sharjah free zone) and offering a wide range of aviation services such as flight permits, flight planning, ground support, governmental support and charter flights. <sup>221</sup>	\$335,188 (WFP)
RM Team FZE فريق آر.إم	Medium	Company registered in Free Zone.	A management, control and evaluation services company, registered in the Ras Al Khaimah Free Zone in the UAE. <sup>222</sup>	\$327,631 (WFP)
Al-Amir Co For Food Products شركة مجموعة الأمير	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.	Owned by Samir Hassan and his family. <sup>223</sup> Sanctioned by the EU (2014) and the UK (2011).	\$321,930 (WFP)
Krayez Company And His Partner for Trade And Construction	Medium	No publicly available information on the company.	No available information on this company.	\$301,701 (WHO)
Zagros Company شركة زاغروس	Medium	No publicly available information on the company.	No available information on this company.	\$282,849 (UNICEF) (WHO) (WFP)
Apricot Company LLC شركة ابريكوت المحدودة المسؤولة	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Owned by Shafiq Jarbaqa and Zaina Shahin. Established 2015. <sup>224</sup>	\$276,000 (UNFPA)
Al-Nawafir International Co.	Medium	No publicly available information on the company.	No available information on this company.	\$273,927 (WFP)
Khotwa Association جمعية خطوة	High	A person with significant control or ownership over the company is a member of the Syrian parliament or a representative in an administrative body of one of the main Syrian cities.	'Remon Hilal' is the Chairman of the Board of Directors of the 'Remon Hilal' is the Chairman of the Board of Directors of the Association. <sup>225</sup> He was a member of the Syrian Parliament for the sessions 2016-2020. <sup>226</sup>	\$262,261 (UNOPS)

221- 'Home Page', Sama Jet International Aviation Management, 2018.

222- 'RM Team FZE', OpenGovUS, accessed 13 January 2024.

223- Syrian Gazette 20, no. 2 (2009): 43.

224- Syrian Gazette 40, no. 2 (2015): 95.

225- Muhannad Suleiman, 'Step Association for Prosthetic Limb Fitting Provides Integrated Services to about a Thousand Beneficiaries Annually' (in Arabic), Syrian Arab News Agency, 1 August 2022.

226- 'Member of the People's Assembly: Raymond Hilal' (in Arabic), Parliament of the Republic of Syria, accessed 13 January 2024.



Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Apamea Hotel & Resort فندق ومنتجع افاميا - اللاذقية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short	Apamea Tourist Resort is invested by the Saudi Bin Laden Group. <sup>227</sup>	\$248,005 (UNDP) (WFP)
SGS Syrian International Superintendence	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A Swiss company specialising in testing, inspection, and certification. The company started working in Syria under a contract with the Syrian Arab Standards and Metrology Organization on 3 March 2010. <sup>228,229</sup>	\$247,158 (WFP)
Pinnacle Group زياد سعيد شبكي	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Provides printing services in Damascus. <sup>230</sup>	\$238,711 (WHO)
Dia M Hicham Ismail مجموعة بيتون الوطنية - هايكو للإنشاءات	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A company belonging to the Beton Alwattania Group, co-owned and managed by Dia Muhammad Hicham Ismail. The company's official website refers to the implementation of several projects for the Syrian government—including parties involved in war crimes such as the Scientific Research Center and the Political Security Branch in Aleppo. <sup>231</sup>	\$235,220 (WFP)
Nasser & Ghazal Trading LLC ناصر وغزال للتجارة العامة	Medium	No information is available on company ownership.	The company works in the trade of building materials, paint, and water installations. No information about the owner of the company is available. <sup>232</sup>	\$233,621 (UNFPA)

227- Hisham Adra, 'The Apamea Tourist Resort Project in Latakia Was Launched at a Cost of Two Billion Syrian Pounds' (in Arabic), Asharq Al-Awsat , 3 June 2001.

228- 'Home Page', SGSCorp, accessed 13 January 2024.

229- Syrian Gazette 17, no. 1 (2010): 12.

230- Pinnacle Group: Damascus, 'Profile Page', Facebook, accessed 13 January 2024.

231- 'List of Implemented Projects' (in Arabic), Al-Wattania, accessed 13 January 2024.

232- Nasser and Ghazal General Trading, 'Photos' (in Arabic), Facebook, accessed January 13, 2024.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Mohamad Abd Altaeh محمد عبد التايه	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses. The company, or a person with significant control or ownership over the company, financed and/or controlled the military operations of a paramilitary group.	Mohamad Abd Altaeh is identified as the partner of Mohammad Said, who is the commander of the pro-regime Palestinian Al-Quds Brigade. Tayeh and Said are claimed to have set up a company that acts as a contractor for many UN-funded projects. <sup>233</sup>	\$216,962 (UN Sec)
Al-Qatifeh Charitable Health Association جمعية الصحة الخيرية - القطيفة	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A non-governmental charitable association, based in the Al-Qatifeh area in the countryside of Damascus. It is active through relief and awareness programs and activities targeting children. <sup>234</sup>	\$216,426 (UNOPS)
Khawam Company شركة خوام	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Specialising in the supply of office equipment and supplies. <sup>235</sup> Its general manager is Ahmed Nabil Al-Khawam. <sup>236</sup>	\$216,208 (WFP)
Syriatel Mobile Telecom سيريتل	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses.	Syriatel has been sanctioned since before the 2011 uprising. It was closely linked to Rami Makhlouf. After the fallout between Rami and his cousin, Syriatel changed hands to Yassar Ibrahim and his sister Nesrin, both fronts to the presidential palace. <sup>237</sup> They are both sanctioned by the US (2020); Yassar is sanctioned by the UK (2021) and EU (2022). <sup>238</sup>	\$213,575 (WFP) (UNHCR)
Yadan Bi Yad for Special Needs Association ('Hand in Hand Assoc.')	High	A person with significant control or ownership over the company is a member of the Syrian parliament or a representative in an administrative body of one of the main Syrian cities.	The chairperson of the board of directors of the association, Zainab Abd al-Sattar, was a member of the Syrian Parliament, second legislative term 2016-2020. <sup>239,240</sup>	\$213,298 (UNDP)

233- Ziad Awad, 'Non-Governmental Organisations in Aleppo: Under Regime Control and at Its Service', Middle East Directions (Cadmus.eu.eu), September 2022, p. 16.

234- 'Home Page' (in Arabic), Al-Qutaifeh Health Charity, 19 December 2023.

235- 'Vision', Khawam Bros., accessed 13 January 2024.

236- 'Profile: Ahmad Nabil Al Khawam' (in Arabic), Bayt.com, accessed 14 January 2024.

237- Oxford Analytica, 'Commercial takeovers will strengthen Syria's Assad', Expert Briefings, 2022.

238- 'Yasser Hussein Ibrahim', OpenSanctions.org, captured 16 March 2024.

239- 'Zainab Abdel Sattar Khawla' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 14 January 2024.

240- 'Member of the People's Assembly: Zainab Khawla Bin Abdul Sattar' (in Arabic), Parliament of the Republic of Syria, accessed 14 January 2024.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Al-Naal LLC شركة النعال التجارية	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses. A person with significant control or ownership over the company is a member of the Syrian parliament or a representative in an administrative body of one of the main Syrian cities.	Bilal al-Naal is a close associate of Fadi Sakr (Head of Shabiha in Damascus) and Bisher al-Sabban (former Damascus Governor). Sakr is sanctioned by the US (2020), and Sabban is sanctioned by the UK and the EU (2016). <sup>241</sup> Naal has been a parliament member since 2020. Before 2020, he was a member of Damascus Governorate Council. <sup>242</sup>	\$205,844 (UNRWA)
Mohamed Nael Al-Mallah Company and Partner محمد نائل الملاح	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A company owned by businessman Mohamed Nael Al-Mallah. <sup>243</sup>	\$204,954 (UN Sec)
CNR LLC	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	CNR Marketing LLC. Advertising services company established in 2010 in Dubai. <sup>244</sup>	\$197,220 (UNICEF)
Hamadi And Kassir Company (Taiba Food) شركة طيبة للصناعات الغذائية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company was established in 2007 by Fadi Hamadi. <sup>245</sup> Hamadi has another company in the UAE carrying the name Taiba al-Sham General Trading LLC. (Sayari)	\$190,089 (WFP)
Al-Radi Specialist Hospital مشفى الراضي التخصصي	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Al Radi Specialist Hospital is located in the city of Jaramana, in the countryside of Damascus. It is managed and co-owned by Dr. Nouredine Azzam. <sup>246</sup>	\$189,684 (UNRWA)
Orabi & Al-Baba Damascus Gateway LTD شركة البوابة الدمشقية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	The company is owned by Anas al-Baba and Yaman Orabi. <sup>247</sup>	\$188,568 (UNDP)

241- Ethar Abdul Haqq, 'Much Bigger than "Mall": Qasioun, the Story Whose Threads Are Linked to "Hassoun", the Iranians, the Funeral of Damascus, and the Shabiha Falcon (Part 1)' (in Arabic), Zaman Al-Wasl, 5 August 2017.

242- 'Bilal Muhammad Al-Naal' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 14 January 2024.

243- 'Muhammad Nael Al-Mallah' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 14 January 2024.

244- CNR Marketing LLC, 'Overview', LinkedIn, accessed 14 January 2024.

245- 'Taiba for Food Industry LLC' (subscriber-only content), The Syria Report, 18 March 2020.

246- Al Radi Specialist Hospital, 'About: Details' Facebook, accessed 14 January 2024.

247- Syrian Gazette 24, no. 2 (2015): 83.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Khoudary for Engineering خضري للهندسة	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Engineering office in Aleppo. <sup>248</sup>	\$174,777 (UNDP)
MTN Syria MTN سورية	Very High	The company, or a person with significant control or ownership over the company, made voluntary donations to finance the military operations of the Syrian armed forces since 2011.	The Syrian company 'Tele Invest' owns 25% of MTN Syria. <sup>249</sup> Its board of directors is chaired by Yassar and Nisreen Ibrahim. <sup>250</sup> Since 2019, Yassar Ibrahim has been included in the US, EU, and UK sanctions lists for supporting and financing the Syrian regime. <sup>251</sup>	\$172,805 (WFP)
MHD Ammar Sahloul Establishment for Printing/Babel مؤسسة محمد عمار سحلول للطباعة	Medium	No publicly available information on the company.	No available information on this company.	\$164,000 (WHO)
Sanitation and Pest Control Techniques المركز التقني الصحي لمكافحة الحشرات والقوارض	Medium	No information is available on company ownership.	A specialist in controlling insects/rodents. <sup>252</sup> Information about the owners is not available.	\$152,918 (WFP)
Y2AD LLC شركة واي تو آد	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Advertising agency, owned by Adnan Muhammad Nassib Tarabishi. <sup>253,254</sup>	\$150,085 (UNOPS)
Shuaib Brothers & Co / Al-Yamam for Trading شعيب اخوان وشركاه - اليمام للتجارة	Medium	No information is available on company ownership.	No information is available on company ownership.	\$149,944 (WHO)

248- Khoudary E.I.C., 'Overview', LinkedIn, accessed 14 January 2024.

249- 'MTN Exit Marks Withdrawal of Last Major Foreign Investor in Syria' (subscriber-only content), The Syria Report, 12 August 2020.

250- 'Tele Invest: Acquiring MTN and Playing a Role in the Conflict between Asma al-Assad and Rami Makhoul' (in Arabic), Enab Baladi, 10 August 2020.

251- 'Yassar Hussein Ibrahim', OpenSanctions.org, accessed 14 January 2024.

252- Health Technical Center for Insect and Rodent Control, 'Profile Page', (in Arabic), Facebook, accessed 14 January 2024.

253- 'Adnan Muhammad Nasib Al-Tarabishi' (in Arabic), Who Are They? | Gateway of Personalities and Institutions, accessed 14 January 2024.

254- 'Home Page', Y2AD Advertising Agency, accessed 14 January 2024.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Deri Contracting and Trading LTD ديري للمقاولات والتجارة	Low Risk	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	<p>A company with the name INJAZ LTD was incorporated in June 2020 in London. In June 2021 the company changed its name to DERI CONTRACTING AND TRADING LTD and continued to be directed by Hiba (Heba) Deri.<sup>255</sup></p> <p>However, in November 2012 a Pennsylvania court heard a lawsuit against d-DERI CONTRACTING &amp; TRADING and its owners AHMAD FERAS DIRI, MOAWEA DERI and others, in association with the owner of Global Parts Supply, for importing materials of a military nature—including chemical weapon detectors and protective masks—to the Syrian Government without obtaining special permission.<sup>256</sup></p> <p>In 2013, Ahmad Feras Deri was extradited from the UK to the US.<sup>257</sup> Later in 2016 he was sentenced to 37 months imprisonment and other penalties. Moawea Deri remains at large.</p> <p>Despite the nearly identical names, being directed by members with the same family name, and who resided in the same country, we have not been able to establish a connection between the two companies.</p>	\$149,076 (WFP)

255- 'Overview: Deri Contracting & Trading Ltd', UK Government Company Information Service, last update 1 February 2023.

256- 'Case 3:12-cr-00294-EMK, United States v. Rinko, Diri, Deri, and Deri Contracting & Trading (20 November 2012)', Press Release (PDF), US Immigration and Customs Enforcement, accessed 27 January 2024.

257- 'Two Men Sentenced in Scam to Illegally Export Goods to Syria', Press Release, US Attorney's Office, Middle District of Pennsylvania, 26 October 2016.

Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Aphamea Pharmaceutical Company شركة أفاميا للصناعات الدوائية	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A factory and pharmaceutical company based in Hama governorate and established in 2008. <sup>258</sup>	\$148,070 (UNHCR)
Al Madina Hospital مشفى المدينة	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A private hospital based in the city of Damascus, licensed by Ministry of Health Decision No. 2115, dated 11 March 2015. <sup>259</sup>	\$142,924 (UNHCR) (UNRWA)
Digital Plus Co. المركز الرقمي	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A Syrian company trading in computers and electronic devices. <sup>260</sup>	\$142,154 (WHO)
First Kuwaiti Touristic Projects Co. الشركة الكويتية للمشروعات السياحية اوف شور ش م ل	Very High	The company, or a person with significant control or ownership over the company, is a front for an individual or an entity involved in conflict-related human rights abuses. The company, or a person with significant ownership or control over the company, has investments in or is involved in urban redevelopment projects in areas affected by forced displacement and housing land and property rights violations.	<b>Offshore:</b> registered in Lebanon. Company profile. <sup>261</sup> Samer Foz is a member of the company's board of directors and general manager and owns 0.5% of its value. Foz is included in the US, EU, and UK sanctions lists. <sup>262</sup> Husen Foz owns 0.5% of the company's value and is a member of the board of directors and is included in the US sanctions lists. <sup>263</sup>	\$137,882 (UNFPA)

258- 'Home Page', Aphamea Pharmaceuticals, accessed 14 January 2024.

259- Syrian Gazette 50, no. 2 (2015): 5.

260- 'Contact Us', Digital Plus, accessed 14 January 2024.

261- Karam Shaar, 'Profile: Kuwait Offshore Tourism Projects Company SAL' (PDF in Arabic), Obsalytics, 4 August 2023.

262- 'Samer Foz', OpenSanctions.org, last updated 17 November 2023.

263- 'Husen Foz', OpenSanctions.org, last updated 17 November 2023.



Supplier name	Risk Level	Indicators	Justification	Total Contract Amount (procurers)
Al Shahba'a Hospital—Aleppo مشفى الشهباء التخصصي في حلب	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	A private hospital in the city of Aleppo. <sup>264</sup>	\$129,465 (UNRWA)
Victoria Centre for Industrial Parties مركز فكتوريا للأطراف	Low	Could not be linked to any of the existing indicators, but our investigations could have fallen short.	Specialist in the manufacture of prosthetic limbs, based in Damascus. <sup>265</sup>	\$129,427 (WHO)
First Class شركة الدرجة الأولى	Very High	The company or a person with significant control or ownership over the company is a front for an individual or an entity involved in conflict-related human rights abuses.	The company is owned by Adib al-Ashqar, Dima al-Akkad, Nidal al-Bitar, Nawwaf Zidan and Nazhat Ali Mamluk. <sup>266</sup> Nazhat is the son of Ali Mamluk, who is sanctioned by the US, UK, and EU (2011).	\$123,000 (UNDP)

264- Al Shahba'a Hospital, [Facebook Profile Page](#).

265- 'About Us', Victoria Center, accessed 14 January 2024.

266- Syrian Gazette 17, no. 2 (2018): 77.

# UN Humanitarian Operations in Syria 2021-2022: Challenges and Policy Solutions



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