



SLDP
Syrian Legal Development Programme
البرنامج السوري للتطوير القانوني

HRW AND SLDP GUIDE ON HUMAN RIGHTS- COMPLIANT PROCUREMENT PROCESSES IN SYRIA



Vehicles of an aid convoy of UN Agencies and the International Committee of the Red Cross arrive to the rebel-held city of Douma, Eastern Ghouta province, Syria, March 9, 2018. © 2018 Samer Boudani/picture-alliance/dpa/AP Images

1) Why is it important to ensure strong human rights due diligence in procurement processes in Syria?

Over a decade of conflict has decimated Syria's infrastructure, killing hundreds of thousands and displacing millions more. The enduring conflict has also had a detrimental impact on the economy, with the UN estimating economic losses at \$442 billion dollars.¹ These catastrophic costs translate into a massive loss of livelihoods, with around 11.7 million people dependent on humanitarian assistance.² The assistance is primarily provided by UN agencies, the International Committee for the Red Cross (ICRC), and international non-governmental humanitarian organizations.

Parties to the Syrian conflict, especially the Syrian government, have committed egregious violations of human rights and international humanitarian law — from arbitrary detention and torture,³ to property confiscation,⁴ indiscriminate strikes,⁵ and the use of prohibited weapons.⁶ Given the scale and severity of human rights violations in Syria, humanitarian agencies should proactively avoid contributing to or facilitating such abuses, abide by the humanitarian principle of do-no-harm and their existing commitments to human rights, as well as mitigate the reputational risks associated with facilitating human rights abuses.

Humanitarian organizations primarily operate on the basis of permissions provided by the Syrian government, and in cooperation with its approved partners. This has become increasingly true as more and more areas have come under the control of the Syrian government, along with the gutting⁷ of the UN Security Council-backed cross-border aid mechanism, which was the only way that UN agencies could guarantee delivering humanitarian assistance to areas not held by the Syrian government without the government's permissions. Given the Syrian government's record of egregious human rights abuses, UN agencies risk contributing to or facilitating⁸ human rights

¹ <https://www.unescwa.org/news/losses-exceeding-442-billion-syria>

² <https://www.unescwa.org/news/losses-exceeding-442-billion-syria>

³ <https://www.hrw.org/report/2015/12/16/if-dead-could-speak/mass-deaths-and-torture-syrias-detention-facilities>

⁴ <https://www.hrw.org/news/2018/05/29/qa-syrias-new-property-law#:~:text=What%20is%20Law%20No.-,10%20of%202018&text=10%20of%202018%3F-,Law%20No.,redevelopment%20zones%20or%20a%20timeline.>

⁵ <https://www.hrw.org/report/2020/10/15/targeting-life-idlib/syrian-and-russian-strikes-civilian-infrastructure>

⁶ <https://www.hrw.org/report/2017/05/01/death-chemicals/syrian-governments-widespread-and-systematic-use-chemical-weapons>

⁷ <https://www.hrw.org/news/2020/07/16/russia-eviscerates-syria-cross-border-aid-program-despite-pandemic>

⁸ <https://www.hrw.org/report/2019/06/28/rigging-system/government-policies-co-opt-aid-and-reconstruction-funding-syria>

abuses, including through procurement. As such, it is imperative that UN agencies improve their human rights due diligence capacities.

The guidance below seeks to provide recommendations that can assist UN agencies in refining their procurement processes.

The UN itself acknowledged the importance of human rights due diligence in circumstances where there is a real risk that a recipient of UN support is involved in grave violations of international humanitarian law or international human rights law, as exemplified by the UN Human Rights Due Diligence Policy on UN Support to non-UN Security Forces.⁹

Despite requirements under international law and the UN's internal guidelines to ensure UN procurement is consistent with human rights, in the case of the UN agencies' procurement processes in Syria that we have examined did not appear to include robust human rights due diligence assessments.¹⁰ Instead, they often use the existing UN sanctions list as a stand-in. Sanctions are an inadequate replacement for human rights due diligence in Syria, as al-Qaeda, its affiliates, and ISIS are the only sanctioned groups on UN lists due to the politicized requirement of UN Security Council approval.¹¹ This means that other perpetrators, including the Syrian government and the Turkish-backed Syrian National Army, which have engaged in war crimes and serious human rights abuses, are not reflected in the UN sanctions system. This results in a significant gap in the agencies' ability to identify and mitigate human rights risks associated with their procurement practices.

Further, many of the pre-war commercial networks are defunct, and Syria is largely characterized as a war economy. The business networks that survived in government-held Syria are closely tied to the Syrian government,¹² which heightens the likelihood that they are involved in abuses. The conflict reinforced the ties between the Syrian government and the "integrated elite,"¹³ composed of business actors with social and family links to the government, which had already been the main beneficiaries of the policies that enabled private-sector involvement in key areas of the

⁹ <http://hrbaportal.org/wp-content/files/Inter-Agency-HRDDP-Guidance-Note-2015.pdf>.

¹⁰ Review of UNHCR; UNDP; WFP; UNOPS procurement processes and interviews with three procurement officials between January and October 2020, as well as correspondence on file with UNOPS

¹¹ <https://www.un.org/securitycouncil/sanctions/information>

¹² https://c5a8d841-f233-4eb1-b756-6b4df54e9f1d.filesusr.com/ugd/92fa9e_fcbo25dc12f94842879d31934d686fd6.pdf

¹³ S. Abboud, 'The Economics of War and Peace in Syria: Stratification and Factionalization in the Business Community', *The Century Foundation*, 31 January 2017.

Syrian economy in the early 2000s.¹⁴ Unlike other segments of the Syrian economy,¹⁵ the “integrated elite” did not leave the country and started playing an increasingly political role first by funding the government’s orchestrated mass rallies and promoting government propaganda through their private media companies and later by funding pro-government paramilitary groups.¹⁶ The conflict also resulted in the emergence of a “conflict elite,”¹⁷ composed of previously little-known businesspersons and leaders of paramilitary groups that, by becoming involved in the war economy, accumulated considerable wealth and are now integrating into the formal economy.¹⁸ As a result of the loyalty demonstrated and the continued support provided by both networks, the Syrian government granted them preferential access to industries and sectors that were abandoned when competitors left Syria.¹⁹ The economic actors that emerged during the conflict were also rewarded through their integration in the political system as demonstrated by the changes in the composition of local councils,²⁰ boards of chambers of commerce and of industry,²¹ and in the Syrian parliament since 2014.²² Furthermore, the government gave both the “integrated” and the “conflict elite” preferential access to the business opportunities arising from the implementation of the new urban planning policies and legislation,²³ which include the disproportionate destruction of civilian properties,²⁴ the intentional destruction of property

¹⁴ S. Abboud, ‘Syria’s Business Elite’, German Institute for International and Security Affairs, August 2013, 3.

¹⁵ J. Daher, ‘Assad Regime Still Reliant on Fractions of the Sunni Bourgeoisie’, *Syria Untold*, 21 December 2017; S. Abboud, ‘The Economics of War and Peace in Syria: Stratification and Factionalization in the Business Community’, *The Century Foundation*, 31 January 2017.

¹⁶ See Council Implementing Regulation (EU) No 363/2013 sanctioning Adounia TV for “incit[ing] violence against the civilian population in Syria.”; J. Daher, ‘Assad Regime Still Reliant on Fractions of the Sunni Bourgeoisie’, *Syria Untold*, 21 December 2017.

¹⁷ S. Abboud, ‘The Economics of War and Peace in Syria: Stratification and Factionalization in the Business Community’, *The Century Foundation*, 31 January 2017.

¹⁸ J. Daher, ‘The Political Economic Context of Syria’s Reconstruction: a Prospective in Light of a Legacy of Unequal Development’, European University Institute Robert Schuman Centre for Advanced Studies, December 2018; C. Cornish, ‘The Men Making a Fortune From Syria’s War’, *Financial Times*, 3 October 2019; N. Soura, ‘The Black Market Kings of Damascus’, *The Atlantic*, 3 October 2016

¹⁹ J. Daher, ‘Assad Regime Still Reliant on Fractions of the Sunni Bourgeoisie’, *Syria Untold*, 21 December 2017.

²⁰ A. Favier, M. Kostrz, ‘Local elections: Is Syria Moving to Reassert Central Control?’, European University Institute Robert Schuman Centre for Advanced Studies, February 2019.

²¹ J. Daher, ‘The Syrian Chambers of Commerce in 2020: The Rise of a New Business Elite’, European University Institute Robert Schuman Centre for Advanced Studies, November 2020.

²² Z. Awad, A. Favier, ‘Elections in Wartime: The Syrian People’s Council (2016-2020)’, European University Institute Robert Schuman Centre for Advanced Studies, April 2020; Z. Awad, A. Favier ‘Syrian People’s Council Elections 2020: The Regime’s Social Base Contracts’ European University Institute Robert Schuman Centre for Advanced Studies, October 2020.

²³ J. Yazigi, ‘Destruct to Reconstruct: How the Syrian Regime Capitalises on Property Destruction and Land Legislation’, Friedrich Ebert Stiftung, July 2017, 11.

²⁴ Human Rights Watch (HRW), ‘Razed to the Ground Syria’s Unlawful Neighborhood Demolitions in 2012-2013’, 30 January 2014; HRW, ‘Syria: Residents Blocked From Returning’, 16 October 2018.

records,²⁵ and the passing of legislation which has the effect of expropriating residents of their property.²⁶

Finally, the most developed regimes around human rights compliance in procurement and supply chains focus on child labor, labor and sexual exploitation-related abuses, environmental abuses, and hiring of private security forces. In the context of Syria, the range of human rights abuses that a vendor may be involved in are much wider, and may include contributing to or facilitating torture, abuse in detention, unlawful confiscation of property, and discriminatory distribution of aid, among others. Without conducting human rights due diligence specific to the Syrian context, UN agencies may find themselves financing entities that are owned or run by actors who have or are committing human rights abuses to provide supplies or services to their operations. The UN may also provide funding that enables these actors to conduct abuses in other contexts outside that of the UN-funded projects.

The UN's recent creation of a Regional Dialogue Mechanism (RDM) may have the potential to improve human rights due diligence and transparency regarding risk assessments related to Syria procurement processes. The RDM offers a forum for UN agencies, the UNCT and representatives of donor countries to discuss human rights-related risks of major procurement processes being undertaken in Syria under UN auspices. However, for the RDM to be truly effective, it is essential that UN agencies and donors actively and transparently make use of the RDM to flag human rights risks, and they should consult nongovernmental human rights organizations as needed.

2) What are key challenges to implementing human rights due diligence in procurement processes in Syria?

The humanitarian response in Syria is beset with challenges, including: restrictions on access imposed by the Syrian government that limit agencies' ability to conduct site visits of their projects, areas that they serve or other areas in Syria; requirements that agencies implement programming through local partners closely tied to the Syrian government; and restrictions on human rights monitoring and protection programming. Human Rights Watch has previously recommended that UN agencies work collectively²⁷ to challenge these restrictions, including by

²⁵ J.D. Unruh, 'Weaponization of the Land and Property Rights System in the Syrian Civil War: Facilitating Restitution?' (2016) *Journal of Intervention and Statebuilding*, 6.

²⁶ PAX, 'Legal Obstacles to Housing, Land and Property Rights in Syria', 6 March 2019, 9-13; HRW, 'Q&A: Syria's New Property Law', 29 May 2018.

²⁷ <https://www.hrw.org/report/2019/06/28/rigging-system/government-policies-co-opt-aid-and-reconstruction-funding-syria#8741>

prioritizing negotiation for most underserved areas and reporting transparently about implementation challenges. Since then, the UN has sought to improve access by creating sub-national office hubs to reduce the number of required authorizations to undertake monitoring missions and field assessments. According to OCHA, this has led to increased access though administrative and security obstacles remain and access is still piecemeal, particularly in some formerly-held opposition areas.

Human Rights Watch and the Syrian Legal Development Programme acknowledge the difficulties faced by UN agencies in procurement. According to the UNCT, 60% of procurement in Syria occurs internationally, and the UN has been able to identify ways to address the unintended effects of unilateral measures on procurement. The re-negotiation of the cross-border resolution to limit cross-border operations into Syria is another aspect that makes external procurement more difficult. The Syrian government has also put in place restrictions on importing supplies, which amount to around 50% of the total import values for Syria. The restrictions are likely to make it difficult for humanitarian agencies to procure things sustainably, especially given the loss in purchasing power due to the devaluation of the Syrian currency.

As such, any procurement process would have to balance a proactive understanding and mitigation of human rights risks while still allowing UN agencies' ability to meet humanitarian needs. However, as the indicators in the Annex show, there are some sectors where the risk of contributing to ongoing abuses is so high that we recommend that vendors and UN agencies do not conduct any business in relation to those particular sectors.

3) What are the legal and policy frameworks underlying human rights-compliant UN procurement processes?

Overarching principles

The UN is bound under international law by an obligation to respect human rights, and statements by former Secretary Generals continue to emphasize this duty:

*Support by United Nations entities [...] must be consistent with the Organization's purposes and principles as set out in the Charter of the United Nations and **with its obligations under international law to respect, promote and encourage respect for international humanitarian, human rights and refugee law. Consistent with these obligations, United Nations support cannot be provided where there are substantial grounds for believing there is a real risk of the receiving entities committing grave***

*violations of international humanitarian, human rights or refugee law and where the relevant authorities fail to take the necessary corrective or mitigating measures.*²⁸
(Emphasis added)

The UN's commitment to human rights was recently reaffirmed by the UN Secretary General in the Call to Action launched on the occasion of the seventy-fifth anniversary of the UN.²⁹ One of the overarching guiding principles set out in the Call to Action is:

*Within the United Nations, human rights must be fully considered in all decision-making, operations and institutional commitments.*³⁰

Further, the Call to Action includes a commitment by UN mission and non-mission settings to:

*[...] ensure that mandate implementation and/or engagement by Resident Coordinators and UN Country Teams [in UN mission and non-mission settings] are informed by a human rights risk and opportunity analysis, including gender specific analysis. In missions that do not have a human rights component, ensure that the Special Representatives of the Secretary-General are provided with the necessary capacity and expertise on human rights. Expand, as necessary, the presence of Human Rights Advisers to UN Country Teams.*³¹

The most recent strategic plans of some of the UN agencies with the largest humanitarian portfolios in Syria stipulate the agencies' commitment to respect and promote human rights and clearly place human rights principles and standards at the core of their activities.³²

Procurement-specific policies

²⁸ UN General Assembly Security Council, A/67/775 - S/2013/110, Human rights due diligence policy on United Nations support to non-United Nations security forces, Annex para 1 (Available at: https://www.ohchr.org/Documents/HRBodies/SP/AMeetings/20thsession/IdenticalLetterSG25Feb2013_en.pdf)

²⁹ The Highest Aspiration, a Call to Action for Human Rights, 2020, available at https://www.un.org/sg/sites/www.un.org.sg/files/atoms/files/The_Highest_Aspiration_A_Call_To_Action_For_Human_Right_English.pdf.

³⁰ Ibid, 3.

³¹ Ibid, 6.

³² WFP Strategic Plan (2017-2021), 37, available at: <https://reliefweb.int/sites/reliefweb.int/files/resources/wfp286743.pdf>; UNDP Strategic Plan, 2018-2021, para 22 available at: <https://digitallibrary.un.org/record/1318769?ln=en>; UNFPA Strategic Plan 2018-2021, para 8 available at: https://www.unfpa.org/sites/default/files/resource-pdf/DP.FPA_2017.9_-_UNFPA_strategic_plan_2018-2021_-_FINAL_-_25July2017_-_corrected_24Aug17.pdf; UNICEF Strategic Plan 2018- 2021, paras 16, 90 available at: <https://digitallibrary.un.org/record/1301077?ln=en#record-files-collapse-header>

There are three UN policy guidelines that govern human-rights compliant procurement practices: the UN Procurement Practitioner's Handbook, the UN Supplier Code of Conduct, and the UN Parameters and Principles for Assistance in Syria. The latter also incorporates and applies the UN Guiding Principles on Business and Human Rights into the Syrian context.

- **The UN Procurement Practitioners' Handbook** is a collection of “common good procurement practices and procedures” within the UN system,³³ and it identifies the following as the four principles that should guide any procurement activity:³⁴
 - Best value for money;
 - Accountability, integrity and transparency;
 - Fairness and effective competition; and,
 - Best interest of the organisation concerned.

The latter includes the concept of “maintaining the highest image, reputation and interest of the organization through[out] [...] the procurement process [...]”³⁵ It also includes an expectation that UN Procurement officers “be constantly aware of how their actions appear to outside observers, and they should always behave in such a way that their actions cannot be perceived as improper. Behaving correctly in a ‘technical’ sense is not enough; it is also necessary to avoid even the appearance of impropriety.”³⁶

According to the Handbook, the “UN is committed to conducting business with only those suppliers sharing its values of respect for fundamental human rights, social justice, human dignity, and respect for the equal rights of men and women.”³⁷ UN entities are expected to “promote ethical conduct in the supply chain”³⁸ and to “adhere to the principles of the UN Global Compact derived from the Universal Declaration of Human Rights.”³⁹

- **The UN Supplier Code of Conduct** sets forth the UN's expectations for all suppliers. The Code of Conduct requires suppliers to “support and respect the protection of internationally proclaimed human rights and ensure [not to be] complicit in human rights

³³ UN Procurement Practitioner's Handbook, 2020, 3, available at: <https://www.ungm.org/Shared/KnowledgeCenter/Pages/PPH2>.

³⁴ UN Procurement Practitioner's Handbook, 2020, available at: <https://www.ungm.org/Shared/KnowledgeCenter/Pages/PPH2>.

³⁵ Ibid, 9.

³⁶ Ibid, 20.

³⁷ Ibid, 28.

³⁸ Ibid, 27.

³⁹ Ibid.

abuses.”⁴⁰ Potential suppliers are required to acknowledge the UN Supplier Code of Conduct as part of the UN procurement process. In addition, the general terms and conditions for contracting with at least two UN agencies, the United Nations Development Programme (UNDP) and the United Nations International Children's Emergency Fund (UNICEF), include compliance by the supplier with the Code of Conduct as an essential term of contract.⁴¹

- **The UN Principles and Parameters for Assistance to Syria**⁴² have been approved by the Secretary-General and identified by the UN Working Group on Business and Human Rights in a July 2020 report to the General Assembly as a best practice example “for any future reconstruction work.”⁴³ They stipulate the following:

The UN shall 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.

They also indicate:

Rigorous standards of due diligence should apply, drawing from the principles of the Human Rights Due Diligence Policy. The UN shall apply the UN Guiding Principles for Business and Human Rights in all areas of its work in Syria, including in its post-agreement planning.

The UN Guiding Principles on Business and Human Rights (UNGPs), endorsed by the UN Human Rights Council in 2011,⁴⁴ are the most authoritative set of international standards regulating businesses’ responsibility to respect human rights. In line with the requirements of the UNGPs, the UN should respect human rights throughout its business

⁴⁰ UN Supplier Code of Conduct, 2017, 3, available at: <https://www.un.org/Depts/ptd/about-us/un-supplier-code-conduct>.

⁴¹ UNDP, General Terms and Conditions for Contracts, September 2017, 17-18; UNDP, Standard Invitation to Bid, 31, available at: <https://www.ungm.org/Public/Notice/84588>; UNICEF, General Terms and Conditions of Contract (goods), 2017, 13; UNICEF, Invitation to Bid, 16, available at: <https://www.unicef.org/supply/files/ITB.pdf>; Most UN agencies’ general terms and conditions of contract only address a limited amount of human rights considerations, such as child labour, sexual exploitation and anti-personnel mines manufacturing, see UNHCR General Terms and Conditions of Contract for the Provision of Goods and Services, available at: <https://www.unhcr.org/uk/admin/sts/4c28a2fd6/general-terms-conditions-goods-services.html>

⁴² The UN Principles and Parameters for Assistance to Syria, available at: <https://www.kommersant.ru/docs/2018/UN-Assistance-in-Syria-2017.pdf>

⁴³ A/75/212, para 78, available at: <https://undocs.org/en/A/75/212>

⁴⁴ HRC resolution 17/4 of 16 June 2011, available at: <https://documents-dds-ny.un.org/doc/RESOLUTION/GEN/G11/144/71/PDF/G1114471.pdf?OpenElement>

operations in Syria.⁴⁵ This includes a responsibility to undertake human rights due diligence in order to identify and address actual and potential adverse human rights impacts.⁴⁶ Human rights due diligence should cover the adverse human rights impacts the UN may cause or contribute through its own business activities as well as the impacts which may be directly linked to its operations, products or services by its business relationships, including its suppliers.⁴⁷

With regard to their implementation, the UN Principles and Parameters designate that:

*A multi-disciplinary working group under the auspices of the UN Syria Inter-Agency Task Force will monitor adherence to the principles and parameters agreed by the UN system in this strategy, including political, legal, and human rights as well as humanitarian and development dimensions, and will report on this to the Secretary-General.*⁴⁸

4) Which human rights considerations should be considered in procurement processes, and how can these be translated into criteria?

To avoid making the human rights due diligence process prohibitively costly or resource-intensive, Human Rights Watch and the Syrian Legal Development Programme identified some of the most egregious human rights violations that have been committed during the conflict, and for which there is ample documentation. These are not comprehensive, and procurement officers are encouraged to assess and develop their own scale based on realities where they operate. Within each category, we clarify what prospective connections to procurement may look like. For a more detailed breakdown of the human rights abuses vendors may be involved in, please refer to the Annex.

- **Detentions, disappearances, and torture inside Syrian government facilities:** Human Rights Watch and others have extensively documented abusive practices by the Syrian government's intelligence branches, including mistreatment, torture,⁴⁹ rape and sexual

⁴⁵ The UN Guiding Principles on Business and Human Rights, Principle 11.

⁴⁶ The UN Guiding Principles on Business and Human Rights, UNGP 17.

⁴⁷ Ibid.

⁴⁸ The UN Principles and Parameters for Assistance to Syria, available at: <https://www.kommersant.ru/docs/2018/UN-Assistance-in-Syria-2017.pdf>

⁴⁹ <https://www.hrw.org/report/2012/07/03/torture-archipelago/arbitrary-arrests-torture-and-enforced-disappearances-syrias>

violence,⁵⁰ arbitrary detentions, and extrajudicial execution.⁵¹ The Syrian judicial system, including the Counterterrorism Court,⁵² is known for summary decisions, corruption, and a lack of due process. The Syrian government has not held these entities accountable for widespread and systematic abuses over many years, reformed them, or taken any other actions to end their abusive practices. Suppliers facilitating projects related to the building and running of prison systems, judicial courthouses, and other law enforcement public service should not be part of any procurement contract.

- **Indiscriminate and unlawful attacks, including with prohibited weapons:** Human Rights Watch has documented the extensive use of cluster munitions,⁵³ chemical weapons,⁵⁴ and barrel bombs in the course of the Syrian conflict by multiple parties to the conflict, primarily the Syrian-Russian military alliance. These weapons are prohibited under international law, as they cause excessive harm to the civilian population and are inherently indiscriminate. The Syrian-Russian military alliance has also conducted airstrikes that were indiscriminate and unlawful, and resulted in the loss of protected civilian lives as well as extensive destruction of civilian infrastructure,⁵⁵ including hospitals, schools, and markets. Other parties to the conflict, such as anti-government groups and the Islamic State, have shelled indiscriminately and used landmines⁵⁶ banned under international law. Any vendor or supplier who has developed, sold, or been involved in the provision of these weapons to the Syrian government should be held accountable, and should not be a part of any procurement contract.
- **Syrian government forces' excessive use of force and extrajudicial executions:** Since the start of the conflict, Syrian government forces and pro-government militias have conducted a host of abuses. They have been responsible for capturing and executing people who were trying to escape⁵⁷ as the army took over their towns or conducted house searches. They have also committed sexual violence against women⁵⁸ and men they captured in raids, looted property of displaced residents, and prevented residents from

⁵⁰ <https://www.hrw.org/news/2020/07/29/sexual-violence-against-men-trans-women-syria-conflict>

⁵¹ <https://www.hrw.org/news/2012/04/09/syria-extrajudicial-executions>

⁵² <https://www.hrw.org/news/2013/06/25/syria-counterterrorism-court-used-stifle-dissent>

⁵³ <https://www.hrw.org/news/2019/06/03/russia/syria-flurry-prohibited-weapons-attacks>

⁵⁴ <https://www.hrw.org/news/2018/04/04/syria-year-chemical-weapons-attacks-persist>

⁵⁵ <https://www.hrw.org/report/2020/10/15/targeting-life-idlib/syrian-and-russian-strikes-civilian-infrastructure>

⁵⁶ <https://www.hrw.org/news/2018/02/12/syria-landmines-kill-injure-hundreds-ragqa>

⁵⁷ <https://www.hrw.org/news/2012/04/09/syria-extrajudicial-executions>

⁵⁸ <https://in.reuters.com/article/us-syria-crisis-detention/syrian-forces-use-sexual-violence-against-men-women-children-hrw-idUSBRE85EoHL20120615>

returning to their homes. Suppliers that have provided financial or material support to the abuses committed by Syrian government forces and by pro-government militias should not be part of any procurement contract.

- **Violations relating to property rights, including unlawful demolitions, restrictions on access, and confiscation of property:** The Syrian government has passed several urban planning laws that allow it to create redevelopment zones,⁵⁹ and appropriate and demolish private property without due process or compensation, and remove the rubble of demolished buildings. While the government has promoted these laws as facilitating reconstruction, Human Rights Watch has shown that both these laws and the Syrian government's de facto practices contravene international law, and disproportionately harm poorer citizens and people perceived to be opposed to the government.⁶⁰ The Syrian government has also restricted access to areas of origin for residents without due cause, and without providing alternative housing, leaving many of those attempting return doubly displaced. Suppliers involved in redevelopments that violate housing, land, and property rights should not be part of any procurement contract.

5) How can UN agencies assess the extent to which they may be involved in human rights abuses through their procurement processes?

Businesses have human rights responsibilities that extend throughout their business relationships, as articulated in the UN Guiding Principles on Business and Human Rights, which were unanimously adopted by the Human Rights Council in 2011. They are expected to conduct due diligence to identify human rights risks to which they are linked through their activities, including those carried out by a third party, whether state authorities or other businesses, and take steps to mitigate or avoid contributing to abuses and address them when they occur. When businesses are directly linked to abuses through their business relationships, they are expected to use their leverage to prevent or mitigate such abuses, “even if they have not contributed to those impacts.”⁶¹

Businesses, therefore, may become complicit in abuses if, for example, they have requested or benefited from the abusive action or have provided financial or logistical support to the abusive entity. They can also be involved in abuses by providing information about the whereabouts of

⁵⁹ <https://www.hrw.org/news/2018/05/29/qa-syrias-new-property-law>

⁶⁰ <https://www.hrw.org/report/2019/06/28/rigging-system/government-policies-co-opt-aid-and-reconstruction-funding-syria>

⁶¹ https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf

people who were subsequently subject to gross human rights abuses, or by providing the surveillance equipment for the government to identify or apprehend people.⁶²

By making UN financial resources available to a business involved/at risk of involvement, in human rights abuses, UN agencies risk becoming themselves implicated in the abuses. The extent of UN agencies involvement in human rights abuses through procurement processes depends on several factors, including:

- The supplier's level of risk of involvement in the human rights abuses;
- The supplier's type of involvement in the abuses in question;
- Whether the supplier is involved in past or ongoing abuses.

The extent of the involvement determines the action UN agencies are expected to take to address the risk. For instance, if a supplier is at a sufficiently high risk of involvement in **ongoing** human rights abuses and violations of international humanitarian law, UN agencies should not get involved or do business with such an actor even where no alternative is available.

If, on the other hand, a supplier is determined to have been involved in **past** human rights abuses, or violations of international humanitarian law, the decision of whether or not to award a contract to the supplier will depend on an assessment of the likelihood of future involvement in abuses and on the risk of reputational damage deriving from contracting a human rights abuser. These assessments should depend on objective indicators.

The assessment tool in the Annex of this guide aims to assist UN agencies in addressing human rights risks in their supply chain by providing examples of these risks within the Syrian context. More specifically, it aims to facilitate the identification of Syrian suppliers potentially involved in conflict-related human rights abuses. Unless otherwise stated, the tool adopts the UN Guiding Principles on Business and Human Rights' definition of involvement articulated through the categories of causation, contribution, and direct link. The tool focuses on conflict-related human rights abuses, defined as human rights abuses taking place in the context of and associated with the Syrian conflict.

The Syrian context presents specific features that influence the type of assessment required to identify and address human rights risks in the supply chain. With few exceptions, the conflict-related human rights abuses in which Syrian companies are involved do not occur as part of the companies' business activity. Rather, in the majority of cases, the involvement results from the

⁶² Office of the High Commissioner on Human Rights (OHCHR), "UN Guiding Principles on Business and Human Rights," 2011, https://www.ohchr.org/documents/publications/GuidingprinciplesBusinesshr_eN.pdf (last accessed May 7, 2019).

conduct of the individuals with ownership or control over the companies, particularly from their relationship with the Syrian government and the Syrian armed forces.

UN agencies transfer responsibility for such violations to suppliers and vendors to cut costs, but this may result in a lack of transparency or an inability to address key issues. Several agencies operating in the humanitarian sphere refuse to share procurement information. International non-governmental organizations and UN agencies should share human rights risk assessments for sectors in which they are involved. This would reduce the collective burden on mapping and scaling human rights risks.

6) Where can UN agencies include human rights considerations in their existing procurement processes?

While not all UN procurement processes are the same, they can generally be divided into four phases.⁶³ The table below compares each of the four phases to the phases of the procurement process as described in the publicly available procurement manuals of the main UN agencies operating in Syria. In each phase, agencies can include steps that strengthen human rights compliance. This section of the guide aims to provide a general description of each phase and the obstacles to human rights compliance, as well as general recommendations and recommendations specific to each phase. Where possible, each recommendation is directed at a specific actor within the procurement process.

Human Rights Watch and the Syrian Legal Development Programme have also directly communicated with or sent letters to the following UN agencies, as well as the UN Country Team and the UN Human Rights Advisor. We received a response from the UN Country Team, the UN Human Rights Advisor, and the UNOPS which we have reflected in the guide.

⁶³ Based on an examination of the different publicly available guidance on procurement processes.

Phases as described in the guide	Phase 0 Pre-tender information gathering and planning phase	Phase I Pre-Purchasing (requirements definition, solicitation)	Phase II Purchasing (management of submissions; evaluations and award)	Phase III Post-award implementation and contract management (Post-Purchasing)
	In this phase, UN agencies develop an understanding of “the nature of the requirements, the capacity of the contractors, the complexity of the operating environment, the risks involved and the available capacity of [the agency’s] resources.” ⁶⁴	In this phase, UN agencies finalise the requirements, including the ineligibility and evaluation criteria, and develop the solicitation document. This stage is where the agencies determine the size of the contract and set out the technical and other criteria that are required for a successful tender/proposal, as well as the conditions that vendors are required to comply with.	Following the publication of the invitation to bid/proposal request, UN agency procurement officers’ conduct a preliminary screening of the submitted proposals for viability, followed by a more robust assessment of shortlisted proposals. In this phase, UN agencies are also required to vet the vendors to ensure that they are eligible.	Once a contract is awarded, the UN agency in question must finalize the contract, work out the logistics of implementation with the partner and monitor the implementation of the contract.
UN Procurement Practitioner’s Handbook ⁶⁵	<ul style="list-style-type: none"> - Market Research - Procurement Planning - Procurement strategy 	<ul style="list-style-type: none"> - Procurement Planning (cont’d) - Procurement strategy (cont’d) - Solicitation 	<ul style="list-style-type: none"> - Evaluation - Contract Award Review and Approval 	<ul style="list-style-type: none"> - Contract - Contract Management

⁶⁴ UNOPS Procurement Manual, 37.

⁶⁵ **UN Procurement Practitioner’s Handbook**, The aim of the handbook is to serve the following purposes: • Provide UN procurement practitioners with a common reference point for good procurement practices in the UN system. • Describe the common and typical guiding principles, policies, procedures and practices which govern UN procurement activities. • Support on-

UNFPA ⁶⁶	<ul style="list-style-type: none"> - Procurement Strategy and Planning - Sourcing 	<ul style="list-style-type: none"> - Procurement Strategy and Planning (cont'd) - Solicitation 	<ul style="list-style-type: none"> - Management of Submissions - Evaluation of Submissions - Procurement Process Review and Decisions - Awards of Contracts 	<ul style="list-style-type: none"> - Contracting and Contractual Instruments - Logistics - Contract Management
UNOPS ⁶⁷	<ul style="list-style-type: none"> - Procurement Strategy, Planning - Requirements Definition - Sourcing 	<ul style="list-style-type: none"> - Strategy, Planning (cont'd) - Requirements Definition (cont'd) - Solicitation 	<ul style="list-style-type: none"> - Management of Submissions - Evaluation of submissions - Procurement process review - Awards 	<ul style="list-style-type: none"> - Contract finalization and issuance and contractual instruments - Logistics - Contract Management
UNDP ⁶⁸	<ul style="list-style-type: none"> - Procurement Strategy and Planning - Sourcing of Suppliers 	<ul style="list-style-type: none"> - Requisition - Solicitation Process 	<ul style="list-style-type: none"> - Sourcing of Suppliers (Vendor Sanctions) - Evaluation of Offers and Pre-award Negotiations - Procurement Review Committees 	<ul style="list-style-type: none"> - Award and Management of Contract
UNPD ⁶⁹	<ul style="list-style-type: none"> - Demand Planning, Acquisition Planning, Procurement 	<ul style="list-style-type: none"> - Demand Planning, Acquisition Planning, Procurement 	<ul style="list-style-type: none"> - Vendor Registration and Management - Management of Submissions 	<ul style="list-style-type: none"> - Awards

going procurement reform and harmonization efforts in the UN system through the provision of good practice examples and shared principles and procedures. • Establish a common knowledge platform for training and on-going procurement capacity development. (available at <https://www.ungm.org/Shared/KnowledgeCenter/Pages/PPH2>)

⁶⁶ **UNFPA Procurement Procedures** (available at https://www.unfpa.org/sites/default/files/resource-pdf/PROC_Regular_Procurement.pdf)

⁶⁷ **UNOPS Procurement Manual** (available at https://content.unops.org/service-Line-Documents/Procurement/UNOPS-Procurement-Manual-2019_EN.pdf)

⁶⁸ <https://popp.undp.org/SitePages/POPPBSUnit.aspx?TermID=254a9f96-b883-476a-8ef8-e81f93a2b38d&lng=English>,

⁶⁹ UNPD conducts procurement for the UN Secretariat. **United Nations Procurement Manual** (available at <https://www.un.org/Depts/ptd/sites/www.un.org.Depts.ptd/files/files/attachment/page/pdf/pm.pdf>).

	Strategy and Requirements Definition - Sourcing	Strategy and Requirements Definition (cont'd) - Solicitation	- Evaluation of Submissions - Review by Committees on Contracts	- Contract finalization and issuance of contractual instruments - Logistics - Contract management and contract administration
UNHCR ⁷⁰	Information not publicly available; The UNHCR has procurement guidelines for implementing partners procuring on behalf of UNHCR. However, it is unclear whether the same is applicable to the UNHCR's own procurement.			
WHO ⁷¹	Information not publicly available			
UNRWA ⁷²	Information not publicly available			
FAO ⁷³	Information not publicly available			
UNICEF ⁷⁴	Information not publicly available			
WFP ⁷⁵	Information not publicly available			

⁷⁰ The only comprehensive guidelines on UNHCR Procurement are the “Guidance on Procurement by Partners with UNHCR Funds” available at https://www.unhcr.org/ua/wp-content/uploads/sites/38/2018/06/IP-Management-Guidance-Note-4_ENG.pdf. The UNHCR website provides basic information on: “how to submit a bid”, “contract awards”, “general terms and conditions” and “procurement debriefs and protests” (available at: <https://www.unhcr.org/uk/become-a-supplier.html>)

⁷¹ In addition to a FAQ page, the WHO website includes basic information on: the “procurement methods” and “procurement workflow”, “contract awards”, “guiding principles”, how to “become a supplier” and “quality assurance” (available at: <https://www.who.int/about/accountability/procurement>).

⁷² The UNRWA website provides basic information on the procurement process (available at: <https://www.unrwa.org/procurement/policy>).

⁷³ The FAO website provides basic information on the procurement process (available at <https://www.fao.org/unfao/procurement/general-information/en/>)

⁷⁴ The UNICEF website provides basic information on the procurement process (available at: <https://www.unicef.org/supply/procurement-services>)

⁷⁵ The WFP website provides basic information on the procurement process (available at: <https://www.unicef.org/supply/suppliers-and-service-providers>). In addition it provides more specific information on the process to be included in the WFP Roster for “International Food Procurement” and “Goods and Services Procurement” (available at https://docs.wfp.org/api/documents/WFP-0000124519/download/?_ga=2.75670229.1129985047.1637669871-884248132.1637669871 and at https://docs.wfp.org/api/documents/WFP-0000124520/download/?_ga=2.75670229.1129985047.1637669871-884248132.1637669871).

General Recommendations:

- Chief Procurement Officers at different agencies should make explicit their commitment to including human rights considerations in their procurement practices.
- Chief Procurement Officers should amend their agencies' general terms and conditions to expressly prohibit suppliers from involvement in human rights abuses.
- The UN Country Team and UN Resident Coordinator should lead in facilitating information sharing on human rights risks among different agencies operating in Syria. UN agencies are strongly encouraged to cooperate in conducting human rights risk assessments for sectors they are likely to procure from and share information. In reviewing the publicly available procurement lists published by the UN and based on information provided by the UN, it appears that UN agencies largely procure from the same entities and have a system in place whereby different agencies can procure goods and services on behalf of others based on mandate and specialization. Given the above, a focus on collaboration in conducting human rights risk assessments, and information sharing would greatly decrease the amount of work agencies are undertaking to become human rights compliant.
- Agencies' Country Representatives should commit to sharing information about vendors, and the background research they have conducted as well as the visits and evaluation conducted once a contract has been awarded in order to reduce cost and resources dedicated to due diligence. While the UN Vendor List/Blacklist exists, it mainly includes vendors who have not completed their services satisfactorily based on financial/technical criteria, rather than human rights criteria.
- UN agencies should make publicly available the rules and procedures regulating procurement within the agency.
- Chief Procurement Officers should include human rights consideration uniformly across procurement processes without distinctions between procurement at headquarters, regional and country level, and between standard and emergency procurement procedures.
- The UN Resident Coordinator for Syria should ensure that the OHCHR, and the Human Rights Advisor, are regularly engaged **and ensure that they are involved at the earliest levels in developing the due diligence criteria for procurement processes, and reviewing these practices against human rights due diligence best practices.**

The UNCT, UN agencies and donors should take full advantage of the newly established Regional Dialogue Mechanism (RDM) to improve human rights due diligence and transparency regarding risk assessments related to Syria procurement processes. They should consult nongovernmental human rights organizations as needed.

Phase o: Pre-tender information gathering and planning phase

In this phase, UN agencies develop an understanding of “the nature of the requirements, the capacity of the contractors, **the complexity of the operating environment, the risks involved** and the available capacity of [the agency’s] resources.”⁷⁶ Market research and other sourcing methodologies assist in gathering the information required.⁷⁷ As acknowledged in the Danish Institute for Human Rights’ (DIHR) Guide on Public Procurement, “it is essential to include human rights in pre-tender planning if human rights requirements are to be included at subsequent stages of a procurement process.”⁷⁸ Further, the DIHR Guide on Public Procurement notes that “the first step in including human rights requirements in a procurement is to identify and assess the risks of negative human rights impacts” or the actual negative human rights impacts occurring in relevant supply chains. The risk assessment requires a determination of whether there are human rights abuses associated with the goods and services to be procured, which includes identifying the relevant risks associated with the operating environment, specific sectors, and individual businesses.⁷⁹

Based on the information available, human rights-considerations do not play any role in the pre-tender information gathering and planning phase of UN agencies in Syria.⁸⁰

⁷⁶ UNOPS Procurement Manual, 37.

⁷⁷ UN Procurement Practitioner’s Handbook, 86-89; UNOPS Procurement Manual, 46-50.

⁷⁸ Danish Institute for Human Rights, Driving Change Through Public Procurement (March 2020), 64.

⁷⁹ Danish Institute for Human Rights, Driving Change Through Public Procurement, 65.

⁸⁰ Review of publicly available material for UN procurement; correspondence with UNOPS; interviews with three UN officials with expertise on procurement and Syria.

Recommendations:

- Procurement officers should consult with UN and/or independent external human rights experts, which can assist in developing an understanding of the operating environment.
- Procurement officers should review reports from human rights monitoring organizations, including the UN Commission of Inquiry, Human Rights Watch and Amnesty International, on key areas and sectors where human rights abuses are occurring.
 - Section 4 of this guide provides some examples of areas and sectors where human rights abuses are occurring. The risk assessment tool in the Annex provides explicit examples of potentially abusive companies.
- Lead in-country procurement officer should map the value chain for the sectors they intend to procure from and conduct human rights risk assessment for those specific sectors.
- Procurement officers with the support of the procurement support unit based in headquarters, as well as program staff in country must first determine whether such risks are sector specific or cross-sectoral. The identification of sector specific human rights risks should result in the inclusion of human rights criteria that are sector-specific in the ineligibility and evaluation criteria of the solicitation document.
- Procurement officers, with the support and oversight of procurement support units in headquarters and the Office of the High Commissioner for Human Rights (OHCHR) country team, should establish a risk categorization scheme for each sector to enable an efficient understand of the human rights risks associated with the sectors, and what steps are required to address them. The Annex provides guidance on these categories.
- UN agencies are strongly encouraged to cooperate in conducting human rights risk assessments for sectors they are likely to procure from and share information.

Phase I: Pre-Purchasing (requirements definition, solicitation)

In this phase, UN agencies finalise the requirements, including the ineligibility and evaluation criteria, and develop the solicitation document. This stage is where the agencies determine the size of the contract and set out the technical and other criteria that are required for a successful tender/proposal, as well as the conditions that vendors are required to comply with.

Human Rights Watch and SLDP's research shows that UN solicitation documents do not indicate the human rights standards that vendors are expected to abide by, nor the minimal standards or criteria for sector-specific human rights considerations.

- Ineligibility criteria may include “unethical practices” or “if the vendor has undertaken any other action that is so serious or compelling in nature that it could result in harm to reputation or image,”⁸¹ but they fail to mention human rights as part of these or elaborate on what such actions could include in terms of abuses. In addition, the current ineligibility standards are partially based on the UN sanctions list, which is an ineffective tool in the Syrian context.⁸²
- Evaluation criteria are, for the most part, based on technical and financial considerations. Sustainability, almost exclusively understood in its environmental connotation, and gender equality requirements are rare exceptions to the rule, but are usually assigned a negligible value in the weighted assessment of the proposals.
- With few exceptions,⁸³ the general terms and conditions of contract do not expressly require suppliers to respect human rights other than in the context of sexual violence, child labour, and mines manufacturing.⁸⁴

Recommendations:

- Solicitation documents or the supplier registration procedure should request prospective suppliers to provide information on the corporate structure of the company, including information on all beneficial owners of the company, shareholders, and parent/subsidiary companies, as well as on the supply chain to ensure that the UN agency can conduct a full vetting of the prospective supplier. Failure to provide disclosures as requested should result in ineligibility.

⁸¹ UNOPS criteria for vendor ineligibility.

⁸² See above, the current UN Syria sanctions regime targets exclusively individuals and entities with links to Al Qaeda/ISIS.

⁸³ UNDP and UNICEF are the only two main UN agencies in Syria whose General Terms and Conditions for Contract expressly require suppliers to comply with the UN Supplier Code of Conduct (which prohibits complicity in human rights abuses by suppliers) as an essential term of the contract, see UNDP, General Terms and Conditions for Contracts, September 2017, 17-18; UNICEF, General Terms and Conditions of Contract (goods), 2017, 13

⁸⁴ See UNHCR, General Conditions of Contract for the Provision of Goods, July 2008, available at: <https://www.unhcr.org/ua/wp-content/uploads/sites/38/2020/11/Annex-B-UNHCR-General-Conditions-Procurement-of-Goods.pdf>.

- While most solicitation documents/vendor registration processes require that vendors review the UN Suppliers Code of Conduct, where possible, the invitation to tender should make more explicit the agency's commitment to respect for human rights.
- Solicitation documents should expressly include a human rights eligibility clause which states that the involvement of suppliers in human rights abuses as a proscribed practice that can lead to ineligibility, depending on the degree of involvement and on the severity of the abuses. Depending on the type of procurement required, sector-specific human rights-based ineligibility criteria should be included in the solicitation document. The UN with the support of human rights organizations should develop and maintain a list of ineligible suppliers due to their involvement in human rights abuses.
- Solicitation documents should also make explicit that the involvement of suppliers in human rights abuses may lead to voiding the contract in question. The general terms and condition of contract attached to the solicitation document should expressly require suppliers to respect human rights.
- Respect for and compliance with human rights should be included as part of the weighted evaluation criteria determining whether a specific supplier is to be awarded a contract.
- Given the range of different human rights violations and the desire to go beyond box-ticking measures, depending on the outcome of sector-specific human rights assessments, questions that are sector-specific should be designed to assess the capacity of a company to address human rights concerns.
 - For example, UNOPS includes three human rights questions on their DRIVE self-reporting questionnaire. While this is a welcome step, UN agencies should expand the human rights questions on the questionnaire to include an assessment of where the most human rights risks are, and how suppliers set about to address them instead of generic human rights questions that may not get at heart of the matter.
 - Examples:
 - A UN agency is looking for a company to help remove rubble from neighborhoods in Eastern Aleppo. Consider requesting that the vendors that apply provide information on how they intend to ensure that the area where the rubble is being removed has not been unlawfully appropriated, or that the rubble will be disposed of in a place that does not cause health

risks; co-opt other confiscated land; that the rubble is not there due to an unlawful demolition or airstrike.

- A UN agency is looking for a construction company in Syria. Consider requesting the vendors to provide information as to whether they provided demolition services or participated in redevelopments in areas where the population was forcibly displaced or where properties were appropriated in violation of international law.
- UN agencies should have a database of standard clauses on human rights requirements, which allows procurers to share good practices, ensures a coherent approach which is not overly burdensome, and guards against loss of in-house knowledge with staff turnover.
- Where there is a risk of monopoly in a sector, the lead procurement officer should break up contracts into smaller deliverables if less problematic companies can manage smaller contracts.

Phase II: Purchasing (management of submissions; evaluations and award)

Following the publication of the invitation to bid/proposal request, UN agency procurement officers conduct a preliminary screening of the submitted proposals for viability, followed by a more robust assessment of shortlisted proposals. In this phase, UN agencies are also required to vet the vendors to ensure that they are eligible.⁸⁵

The absence of human rights-based criteria in solicitation documents results in the lack of a human rights-based vetting process for UN suppliers. Further, our research reflects that procurement officers rarely actively look for disqualifying criteria, instead relying heavily on self-reporting or high-profile cases that force consideration. In contexts such as Syria, where there is a well-established pattern of systemic abuses and cooptation of aid and economic networks, further scrutiny is required. Procurement officers rarely have the localized knowledge necessary to make determinations regarding different sectors' involvement in human rights abuses, or where they have localized knowledge, they lack the knowledge of the international frameworks on human rights required to make these determinations.

⁸⁵ An initial screening of the eligibility of suppliers appears to be carried out as part of the supplier registration process (see United Nations Procurement Manual, 35-40 available at: <https://www.un.org/Depts/ptd/sites/www.un.org.Depts.ptd/files/files/attachment/page/pdf/pm.pdf>).

Recommendations:

In this phase, there are several stages where the agency can assess the human rights record of the vendor in question. This includes the preliminary screening phase, in which the vendor is checked against the ineligibility lists, and the background check, which occurs almost immediately pre-award.

- Based on the human rights criteria included in the solicitation document, UN agencies should carry out a human rights-based vetting of each supplier. The vetting must also look into the past record of the supplier. Suppliers may have been involved in human rights abuses prior to their participation in the UN procurement process. In such a case, this could be indicative of ongoing involvement in human rights abuses, and should lead to a further examination of what measures they are taking to address current/future abuses given this past record. The tool in the Annex assists in identifying suppliers that are potentially involved in human rights abuses.
- When vetting suppliers, UN agencies should consult EU and US sanctions list to determine whether the supplier was sanctioned on human rights grounds under the EU and US sanction regimes. 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 abusers.
- Specialized and independent human rights non-governmental organizations can assist the UN in the suppliers vetting process.
- Procurement officers should conduct open-source research on the company and its beneficial owners to identify involvement in human rights violations (refer to Section 4 of this guide). To avoid making this prohibitive and maintain institutional memory, the research should be included in a secure database that can be regularly accessed.
- Where possible given security risks, procurement officers based in the country or area where the project is undertaken, should conduct primary research on the suppliers and vendors, including by inquiring within the local market around the supplier in question, reaching out to former beneficiaries in areas where the supplier has operated or provided material. Where there is high risk, the agency should outsource this verification process to a third party.

- Depending on the size of the contract, UN agencies should have a double-verification process, where initial screening is conducted by procurement officers in the country, and a second vetting is conducted by procurement officers at headquarters.
- Based on the mapping carried out during the planning phase, for high-risk sectors and supplier vetting, actively look for disqualifying criteria for suppliers rather than relying exclusively on self-reporting.
- Procurement support units should provide training for procurement officers responsible for assessing suppliers into human rights situation in the country in which they operate, with the support of the OHCHR country team.
- Lead procurement officers should encourage knowledge-sharing among procurement officers from different agencies, as well as easy access to legal advice and support services to help procurement officers in building their knowledge base and making informed decisions.

Phase III: Post-award implementation and contract management (Post-Purchasing)

Once a contract is awarded, the UN agency in question must finalize the contract, work out the logistics of implementation with the partner, and monitor the implementation of the contract.

This is probably the weakest point in most procurement processes. The leverage of a UN agency to detect and correct the behavior of a bad vendor is narrow after the contract has been awarded. This step also relies on active monitoring, and given the limited capacity of UN agencies and reliance on self-reporting in earlier phases coupled with the lack of human rights clauses in procurement contracts, the ability to robustly assess a vendor's performance after a contract has been awarded is limited to the satisfactoriness of the technical performance – which may include quantity and quality of goods/services supplied; timing of delivery and communication; and accuracy of documentation.⁸⁶ In most contexts, there is a reliance on in-person audits to check that the supplier is implementing the contract in line with the conditions set out in the award phase. However, in Syria, it is sometimes difficult for UN agencies to gain access to areas where programming is implemented. The Syrian government has also made it difficult for UN agencies to

⁸⁶ See e.g. UNFPA procurement manual

request transparency in dealings and has retaliated against UN agency workers by revoking existing visas or refusing to renew them.

- UN agencies' general terms and conditions of contract should expressly spell out appropriate actions in the event of breaches of the human rights clauses of the contract, including but not limited to the termination of the contract with suppliers. Such penalties should be proportional to the violation, and include a disgorgement of contract, or loss of a percentage of the value of the contract.
- UN procurement staff should request or make a condition of the contract for vendors to facilitate in-person checks by UN agency staff. Failure to grant access should lead to the termination of the contract if certain conditions for termination are met.
- Procurement Support Units in UN headquarters should ensure regular and transparent monitoring throughout contract implementation phase to ensure that human rights are respected.
- Create an independent reporting mechanism to the UN agencies, whereby affected groups and relevant stakeholders, including human rights ngos, can report on evidence of UN suppliers' conduct that is incompatible with the human rights clauses of the contracts between the suppliers and the UN. Institute a transparent process for considering these complaints. Ideally, once active, the Working Group on Parameters and Principles in Syria can take on this role.
- UN agencies should enable access to an effective remedy for groups and relevant stakeholders affected by human rights violations that the UN contributed to, accordingly UN procurement staff should ensure that affected groups are aware of the mechanisms and related avenues of complaints.⁸⁷

⁸⁷ UNGPS, Principle 31.

ANNEX: HUMAN RIGHTS RISK ASSESSMENT TOOL

FOR PROCUREMENT IN SYRIA

What the tool is

This tool aims to support procurement officers in data collection and analysis of the human rights risks in the Syrian context. More specifically, it aims to facilitate the identification of Syrian suppliers at risk of involvement in conflict-related human rights abuses. The identification of suppliers potentially involved in rights abuses is a first step for informing UN agencies of the actual and potential adverse human rights impacts their procurement activities may directly cause, contribute to, or be linked to.

The tool focuses on conflict-related human rights abuses, defined as human rights abuses taking place in the context of and associated with the Syrian conflict. It refers to both ongoing and past human rights abuses. The tool adopts the UN Guiding Principles on Business and Human Rights' (UNGPR) definition of involvement articulated through the categories of causation, contribution, and direct link:

- **Causation**, according to the UNGPR, occurs when a business **causes** human rights abuses where “its activities (its actions or omissions) on their own ‘remove or reduce’ a person’s (or group of persons’) ability to enjoy a human right.” ⁸⁸

⁸⁸ OHCHR, ‘OHCHR response to request from BankTrack for advice regarding the application of the UN Guiding Principles on Business and Human Rights in the context of the banking sector’, 12 June 2017, 5.

- **Contribution** is defined in the UNGP by reference to the international criminal law standard of aiding and abetting:⁸⁹ “providing practical assistance, encouragement, or moral support which has a substantial effect on the perpetration of the crime” with the “knowledge that these acts assist the commission of the crime.”⁹⁰ Furthermore, when determining whether the assistance provided amounts to contribution under the UNGPs, the severity and systematic nature of the human rights abuses should be taken into account.⁹¹
- **Direct linkage** refers to a situation where there is a direct link between the operations, products, or services of a business and the human rights abuses committed by an entity, including other businesses and state and non-state entities, with which it has a business relationship.⁹² The boundaries of involvement through direct linkage are not easily determined. However, the Office of the United Nations High Commissioner for Human Rights (OHCHR) acknowledged that the concept is broad enough to include a scenario where financial resources are made available to a state known to be engaged in systematic and deliberate human rights abuses through the purchasing of a sovereign bond.⁹³ In addition, the concept of direct linkage arguably includes instances of businesses benefitting from human rights abuses.⁹⁴ Finally, according to the OHCHR there is a continuum between the categories of contribution and direct link. If over time a business fails to take reasonable steps to address its involvement, it could be seen to be facilitating the continuance of the situation and thus move from a situation of direct linkage to one of contribution.⁹⁵

⁸⁹ OHCHR, ‘OHCHR response to request from BankTrack for advice regarding the application of the UN Guiding Principles on Business and Human Rights in the context of the banking sector’, 5.

⁹⁰ ICTY, *Prosecutor v Sainovic et al.*, Appeals Chamber Judgment (23 January 2014), para 1649; UNGP, commentary to UNGP 17.

⁹¹ Essex Business and Human Rights Project, ‘Investor Obligations in the Occupied Territories: A Report on the Norwegian Government Pension Fund – Global’, April 2019, 10; J. P. Bohoslavsky, V. Opgenhaffen, ‘The Past and Present of Corporate Complicity: Financing the Argentinian Dictatorship’, (2010) HHRJ, 174-175.

⁹² OHCHR, *The Corporate Responsibility to Respect Human Rights: an Interpretive Guide*, 2012, 5; OHCHR, ‘Request from the Chair of the OECD Working Party on Responsible Business Conduct’, 27 November 2013, 3.

⁹³ *Ibid*, 8.

⁹⁴ Report of the Special Representative of the Secretary-General on the Issue of Human Rights and Transnational Corporations and other Business Enterprises, John Ruggie, 15 May 2008, A/HRC/8/16, paras 41, 56. T. Van Ho, *Business and Human Rights in Transitional Justice in Research Handbook on Human Rights and Business*, 2020, 392-397.

⁹⁵ OHCHR, ‘OHCHR response to request from BankTrack for advice regarding the application of the UN Guiding Principles on Business and Human Rights in the context of the banking sector’, 6-7.

Contribution and **direct linkage** describe scenarios in which the business itself does not carry out the abuses but is nevertheless involved either directly alongside other entities or through other entities.⁹⁶

The Syrian context presents specific circumstances that influence the type of assessment required to identify and address human rights risks resulting from business activities. In the majority of cases, the potential involvement of businesses in human rights abuses results from the conduct of those with ownership or control over the companies, particularly from their relationship with the Syrian government and the Syrian armed forces, which may translate into direct financing of abusive government entities, facilitating significant human rights abuses, or benefitting from the actions taken by abusive actors.

What the tool is not

The tool is not a substitute for conducting heightened human rights due diligence. According to the UNGP, human rights due diligence (HRDD) includes: identifying actual and potential human rights abuses related to the entity's activities and to its business relationships;⁹⁷ assessing the actual and potential abuses the entity may be involved with; addressing the actual and potential human rights abuses that emerged during the identification and assessment phase; tracking the effectiveness of the response; and communicating externally how the abuses are addressed.⁹⁸ The tool is designed to assist UN agencies and stakeholders only in the very first step of HRDD and exclusively in the identification of *conflict-related* human rights abuses related to *Syrian suppliers*. It is important to note that this evaluation should be comprehensive and the approach to this exercise should not be treated in a “tick-the-box” manner.

⁹⁶ Ibid.

⁹⁷ UNWG on Business and Human Rights, Companion note II to the Working Group's 2018 report to the General Assembly (A/73/163), 2-3.

⁹⁸ UNGP, Principles 18,19,20,21.

The tool's components

- *Indicators*

The indicators are statements of fact that provide guidance on potential involvement in human rights abuses. The more indicators apply to a supplier, the higher the risk of involvement in human rights abuses for that supplier. In cases where the risk level is very high for a single indicator, that might be sufficient to indicate involvement in human rights abuses.

- *Means of verification*

The tool suggests the following sources to verify whether a specific indicator applies to a supplier, but the list is not exhaustive:

- Company's website;
- Social media accounts of the company and personal social media account of the company's owners;
- Information disclosed as part of registration as UN supplier;
- Company's financial/non-financial reporting;
- Market analysis;
- Syrian companies registry: the Official Syrian Gazette;
- Relevant open source corporate databases (eg al-Rustom companies guide; al-Iqtisadi);
- Syrian government websites and social media accounts;
- Consultations with experts on the context;
- Human rights reports concerning the sector in which the company is operating;
- Research papers on conflict dynamics and economic trends in Syria (eg publications by the European University Institute's Wartime and Post-Conflict in Syria project; Friedrich-Ebert-Stiftung Syria-specific publications);
- Syria-economy specific news reports (e.g. The Syria Report);

- Generalist news outlets from the region;
- EU / US sanctions lists where the individual or the entity is listed on the basis of human rights considerations.

- *Level of risk*

The tool defines the level of risk as the likelihood of involvement in conflict-related human rights abuses by suppliers. It assists in determining the level of vetting needed to ensure that the UN agency procuring goods or services is not inadvertently creating an environment to empower human rights abusers. The levels of risk are graded and color coded as follows:



- Very high: 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.
- High/Medium: The results are considered as red flags but require further assessments. The UN agency should scrutinize the company's ownership and structure further to ensure that they are not linked to human rights abuses.

- *Explanation*

Provides context to the indicator and the link to actual or potential adverse human rights impacts. Where relevant, it justifies the level of risk assigned to an indicator.

- *Examples*

The tool provide examples, primarily based on open source material and a few interviews, of Syrian businesses or business owners who are suspected of having conducted acts that correspond to each indicator. Some of the examples refer to businesses that are or were contracted by UN agencies for the provision of goods or services in Syria. Each of the entities named were informed by letter. In five of the cases, we were unable to find contact information for the entities, and instead sent the letters to the Syrian embassy in Jordan in line with best practices. Only two of the named entities responded. Their responses have been included where relevant.

The Context

Parties to the Syrian conflict, especially the Syrian government, carried out countless international crimes and human rights abuses, including: the use of chemical weapons, torture, forced displacement, indiscriminate and targeted attacks on civilians, and abuse of property rights. In the same way that states, armed groups, and individuals can commit or become involved in human rights abuses, businesses operating in Syria may become involved and be considered complicit in these abuses. Even when business activity is legitimate, the revenues of a business may contribute to human rights abuses.

It is worth noting that the Syrian context is politically and economically unstable. Consequently, the indicators in this document should be periodically reviewed to reflect changes that occur in Syria.

Methodology

The content of the tool is based on desk-based research, analysis, and open-source investigations carried out by SLDP's Human Rights and Business Unit, as well as interviews and open source investigations conducted by a consultant contracted by Human Rights Watch. In addition, it is informed by two rounds of consultations with an expert on Syria's economy carried out between August and September 2020. Any human rights risk assessment based on this tool should be completed using a variety of data and on-the-ground resources to allow for an impartial and complete analysis.

Indicator	Means of verification	Level of Risk [Not meant to require automatically ending UN contracting except in cases of severe abuse, but requiring additional scrutiny]	Explanation and Illustrative Examples
The company or a person with significant control or ownership over the	<ul style="list-style-type: none"> - Human rights reports - Research papers 	Very High	High-ranking government figures and individuals and entities linked to the Syrian armed forces or Syrian security services have reportedly established front companies and made use of fronts for several reasons, including sanction avoidance, to benefit from war crimes or abuses such as pillaging and to finance

company is a front for an individual or an entity involved in conflict-related human rights abuses.	- News reports		<p>military or paramilitary operations. Fronts are often family members of the beneficiary.⁹⁹</p> <p>If the beneficiary of the front company is an individual or an entity involved in conflict-related human rights abuses, it is extremely likely that the revenue of the front company is going to contribute to the resources available to the individual or the entity to continue their involvement in human rights abuses.</p> <p>For example, Khodr Ali Taher, whose companies were contracted by the Fourth Division of the Syrian armed forces to protect its convoys, established and invested in at least eleven companies since 2017.¹⁰⁰ The capital for these investments reportedly came from the income generated by the Fourth Division through various illicit activities, including looting.¹⁰¹</p>
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⁹⁹ Research on file with SLDP on the use of family members as fronts within Samer Foz's business network; SLDP's interview with Syria expert on 21/06/2021: "They don't use their wives as fronts anymore because it became obvious. They use the names of their sisters-in-law and their husbands, who have a different last name. However, loyalty from people of this distance is reduced, and the danger of losing their monies to their fronts is higher. This necessitates keeping those fronts "happy" to secure their loyalty."

¹⁰⁰ Human Rights Watch consultant interview with former member of the Syrian army's Fourth Division, and review of primary contracts for Castle Security. For more context: [A. Aldassouky, "The Economic Networks of the Fourth Division During the Syrian Conflict," European University Institute Robert Schuman Centre for Advanced Studies, January 2020](#), 10; <https://manhom.com/شخصيات/خضر-علي-طاهر/>.

¹⁰¹ Ibid; Human Rights Watch, 'By All Means Necessary: Individual and Command Responsibility for Crimes against Humanity in Syria,' December 2011 https://www.hrw.org/sites/default/files/reports/syria1211webwcover_o.pdf

<p>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.</p>	<ul style="list-style-type: none"> - News reports - EU/ US sanctions listings - Company's own reporting 	<p>Very High</p>	<p>Syrian companies have provided logistical and other types of support in the form of weapons, vehicles, facilities, and surveillance technology, which facilitated the commission of conflict-related human rights violations by the Syrian government and by the Syrian armed forces.¹⁰²</p> <p>Providing logistical and other types of support to a government and to armed forces known to be involved in gross-human rights violations means that these companies contributed to the violations by virtue of facilitating their operations.</p> <p>For example, Issam Anbouba, president of Anbouba for Agricultural Industries Co and co-founder of Cham Holding, was sanctioned by the EU in 2019 for funding paramilitary groups, providing property for “improvised detention centers,” and maintaining financial relations with senior sanctioned Syrian officials.¹⁰³</p> <p>Tarif al-Akhras, a prominent businessperson and founder of the Akhras group, was sanctioned by the EU in 2018 for “provid[ing] logistical support for the regime (buses and tank loaders)”.¹⁰⁴</p>
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¹⁰² [Council Implementing Regulation \(EU\) 2019/798](#); [Council Implementing Regulation \(EU\) 2018/774](#) ; [US Executive Order 13606 of April 22, 2012](#) ; [US Treasury, 'Fact Sheet: New Executive Order Targeting Human Rights Abuses via Information Technology', 23 April 2012](#) ; [US Treasury, 'U.S. Treasury Imposes Sanctions on Assad Regime's Key ISIS Intermediary and a Petroleum Procurement Network', 6 September 2018](#).

¹⁰³ [Council Implementing Regulation \(EU\) 2019/798](#); <https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:126:0003:0005:EN:PDF>

¹⁰⁴ [Council Implementing Regulation \(EU\) 2018/774](#); https://www.europarl.europa.eu/doceo/document/P-7-2013-011476-ASW_EN.html#ref1; : <https://businessmen.pro-justice.org/en/tariff-abdul-basset-al-akhras/>; <https://www.intelligenceonline.com/insiders/syria/2020/09/16/business-leaders-close-to-bashar-al-assad-eye-reconstruction-opportunities/109605689-be1>

			Between 2015 and 2017, the UN awarded Tarif al-Akhras contracts worth \$275,000. ¹⁰⁵
The company or a person with significant control or ownership over the company financed and/or controlled the military operations of a paramilitary group.	<ul style="list-style-type: none"> - News reports - Social media - Research papers 	Very High	<p>Since the beginning of the conflict, paramilitary groups supported the security and military operations of the Syrian armed forces and of their allies and were involved in the gross-human rights violations that the UN Commission of Inquiry on Syria attributed to pro-government forces.¹⁰⁶ In addition, militias have played a central role in the pillaging of civilian properties in areas re-captured from the opposition.¹⁰⁷</p> <p>Rami Makhoulf, established the paramilitary groups Dara' Qalamoun, Katai'ib al-Jabalawi, Fuhood Homs, and Dir' al-Watan and funded them through his charitable foundation al-Bustan.¹⁰⁸ The US Treasury has placed Makhoulf under sanctions since 2008. In 2017, it also placed his charity, al-Bustan, under sanctions as well, having confirmed that it is owned by Makhoulf. These remain effective.</p>

¹⁰⁵ https://www.ungm.org/Shared/KnowledgeCenter/Pages/asr_data_supplier.

¹⁰⁶ A. Lund, 'Who are the Pro-Assad Militias?', *Carnegie Middle East Centre*, 2 March 2015; A. Nakkash, 'The Alawite Dilemma in Homs', Friedrich Ebert Stiftung, March 2013, 8-11; A. Al-Jabassini, 'From Insurgents to Soldiers: The Fifth Assault Corps in Daraa, Southern Syria', European University Institute Robert Schuman Centre for Advanced Studies, May 2019, Annex I.

¹⁰⁷ N. Soura, 'The Black Market Kings of Damascus', *The Atlantic*, 3 October 2016; A. Lund, 'Aleppo Militias Become Major Test for Assad', *The New Humanitarian*, 22 June 2017.

¹⁰⁸ A. Nakkash, 'The Alawite Dilemma in Homs', Friedrich Ebert Stiftung, March 2013, 8-11; C. Roche, 'Assad Regime Militias and Shi'ite Jihadis in the Syrian Civil War', Bellingcat, 30 November 2016; S. Amor, W. Sherlock, 'How Bashar al-Assad Created the Feared Shabiha Militia: an Insider Speaks', *The Telegraph*, 23 March 2014;

			Credible reports indicate that the Qaterji family sought to protect its business interests in Syria by establishing a paramilitary group that later provided support to the Syrian government during military operations in the Idlib region, and conducted security raids on behalf of the Syrian security agencies. ¹⁰⁹ The Qaterji Company was sanctioned by the US Treasury in 2018 for reasons including having assisted in transporting weapons and ammunitions from Iraq to Syria “under the pretext of importing and exporting food items.” ¹¹⁰
The company or a person with significant control or ownership over the company made voluntary donations	<ul style="list-style-type: none"> - Social media - EU/US Sanction listings - Human rights reports 	Very High	<p>Pro-government business owners reportedly transferred hundreds of millions of dollars each year to the Syrian government throughout the conflict.¹¹¹ It is reported that these donations financed the war to a large extent.¹¹²</p> <p>In light of the widespread knowledge about the human rights violations committed by the Syrian armed forces and in light of the scale and seriousness of</p>

¹⁰⁹ Human Rights Watch consultant interview with former member of the Military Security Committee, and resident in Aleppo. See also, <https://stj-sy.org/en/960/> for abuses committed by Qaterji militia and <https://www.almodon.com/arabworld/2020/1/26/ازمةالأسد-تؤدي-إلى-مليشيات-القطر-في-إلى-جبهات-إدلب-وحلب>.

See also: <https://cadmus.eui.eu/bitstream/handle/1814/68315/Private%20Security%20Companies-NEW.pdf?sequence=1&isAllowed=y>; see also: : A. Aldassouky, ‘The Economic Networks of the Fourth Division During the Syrian Conflict’, European University Institute Robert Schuman Centre for Advanced Studies, January 2020. Primary company documents available at: <https://manhom.com/%D8%B4%D8%B1%D9%83%D8%A7%D8%AA/%D8%B4%D8%B1%D9%83%D8%A9-%D8%A7%D9%84%D9%85%D9%87%D8%A7%D9%85-%D9%84%D9%84%D8%AD%D9%85%D8%A7%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%AD%D8%B1%D8%A7%D8%B3%D8%A7%D8%AA-%D8%A7%D9%84%D8%A3%D9%85%D9%86%D9%8A/>

¹¹⁰ [US Treasury, ‘U.S. Treasury Imposes Sanctions on Assad Regime’s Key ISIS Intermediary and a Petroleum Procurement Network’, 6 September 2018.](#)

¹¹¹ C. Wieland, Syria and the Neutrality Trap: The Dilemmas of Delivering Humanitarian Aid through Violent Regimes, I.B. Tauris, London 2021, Chapter 6, footnote 3.

¹¹² Ibid.

to finance the military operations of the Syrian armed forces since 2011.			<p>such violations, providing financial support to the armed forces means that companies may have financially contributed to the commission of human rights abuses and results in the companies contributing to or at least being directly linked to such violations.</p> <p>The level of risk for this indicator is higher than the level of risk for the indicator concerning voluntary donations to the government because of the nature of the activities of the Syrian armed forces. Unlike the government, during a conflict the armed forces are uniquely dedicated to the war effort and there is little doubt as to the use that is going to be made of the financial resources provided.</p>
The company operates in the private security industry	<ul style="list-style-type: none"> - Market analysis - Research papers 	Very High	<p>The security personnel of several companies is reportedly constituted by former members of pro-government militias, which were involved in gross human rights abuses committed by the Syrian armed forces and by the Syrian government throughout their military and security operations.¹¹³ Some private security companies are reportedly affiliated with a division of the Syrian armed forces.¹¹⁴ Some private security companies are owned or controlled by former senior security officers.¹¹⁵ Finally, private security companies are licensed by the Ministry of Interior and operate under the supervision of the National Security Bureau.¹¹⁶</p>

¹¹³ B. Manhal, 'Private security companies in Syria : new agents at the regime's service' European University Institute Robert Schuman Centre for Advanced Studies, 10 September 2020, 8-10.

¹¹⁴ Ibid, 13-17.

¹¹⁵ See Shorouk for Security Services LLC.

¹¹⁶ B. Manhal, 'Private security companies in Syria : new agents at the regime's service' European University Institute Robert Schuman Centre for Advanced Studies, 10 September 2020, 4-5.

			<p>Individuals that own a company licensed by the Ministry of Interior and operating under the supervision of the National Security Bureau are extremely likely to have very strong links to the government and to provide/have provided financial or other support to the government and to the armed forces. In light of the widespread knowledge about the human rights violations committed by the government and by the armed forces and pro-government militias, and in light of the scale and seriousness of such violations, providing financial or other type of support to the government or the armed forces results in the companies contributing to or at least being directly linked to such violations.</p> <p>Founded in 2005, Shorouk for Security Services is reported to be one of the largest private security companies in Syria. It reportedly has links to Maher al-Assad, brother of Syrian President Bashar Al-Assad, and the abusive Fourth Division.¹¹⁷ In addition, it is staffed by retired and former members of several militias and reportedly led by former members of the Syrian Army and intelligence services, including airforce and general intelligence.¹¹⁸</p> <p>Between 2015 and 2020, the UN procured \$4.8 million in services from Shorouk.¹¹⁹</p>
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¹¹⁷ B. Manhal, 'Private security companies in Syria : new agents at the regime's service' European University Institute Robert Schuman Centre for Advanced Studies, 10 September 2020 , 13-14.

¹¹⁸ <https://omranstudies.org/publications/reports/profiling-top-private-security-companies-in-syria.html>.

¹¹⁹ https://www.ungm.org/Shared/KnowledgeCenter/Pages/asr_data_supplier .

			<p>Founded in 2012, Proguard Security Company's main shareholders¹²⁰ include supporters of pro-government militias,¹²¹ as well as a well-known businessman who has been sanctioned by the EU for his close relations to the Syrian government.¹²²</p> <p>Between 2015 and 2020, the UN procured \$3.4 million in services from Proguard.¹²³</p> <p>The security company Castle Security and Protection LLC is reported to employ mainly former members of the Fourth Division of the Syrian armed forces.¹²⁴</p>
The company or a person with significant ownership or control over the	<ul style="list-style-type: none"> - News reports - Research papers - EU/US sanction lists 	Very High	<p>The Syrian government adopted legislation such as Decree 66 and Law 10,¹²⁵ which enables it to expropriate land and property with no or minimum compensation for previous residents in order to redevelop residential areas that were previously under the control of anti-government groups/affiliated with the</p>

¹²⁰ Registration documents on file with HRW

¹²¹ Per consultant hired by HRW, Kumai Ra'if Hilal provided arms to pro-government militias in Sweida, and was able to obtain those arms through the licensing provided to this company.

¹²² Other shareholders include Hasham Anwar Aqqad, a well-known businessman who was sanctioned by the EU, and who has helped the Syrian government evade sanctions; <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013D0255-20210529>.

¹²³ https://www.unhcr.org/Shared/KnowledgeCenter/Pages/asr_data_supplier; Document highlighting the relationship between Proguard and UNHCR on file.

¹²⁴ B. Manhal, 'Private security companies in Syria : new agents at the regime's service' *European University Institute Robert Schuman Centre for Advanced Studies*, 10 September 2020, 15,16. Please see above regarding additional citations relating to abuses by Castle.

¹²⁵ PAX, 'Legal Obstacles to Housing, Land and Property Rights in Syria', 6 March 2019, 4-13.

company has investments/ is involved in urban redevelopment projects in areas affected by forced displacement and housing land and property rights violations.			<p>opposition and affected by forced displacement.¹²⁶ These urban redevelopments raise serious issues about the ability of displaced residents to exercise their right to return and their right to an adequate standard of living, which includes the right to housing.¹²⁷</p> <p>The companies participating in redevelopment projects are directly linked to the government’s violations of the property rights of former residents by financially benefiting from the unlawful expropriation of land. By using the property or redeveloping it, such companies also advance the violation of the rights of displaced residents.</p> <p>“Marota City” in the Damascus governorate is a key example of urban redevelopment projects violating the housing, land, and property rights of residents.¹²⁸ The following is one of the companies that has invested in the project. ¹²⁹</p>
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¹²⁶ Human Rights Watch, ‘Q&A: Syria’s New Property Law’, 29 May 2018; V. Clerc, ‘Informal Settlements in the Syrian Conflict: Urban Planning as a Weapon’, (2014) 40 (1) Built Environment, 12-15. ; J.D. Unruh, Weaponization of the Land and Property Rights System in the Syrian Civil War: Facilitating Restitution? (2016) Journal of Intervention and Statebuilding, 6-10; J. Daher, ‘Syria: What Kind of Reconstruction Process?’ in *Fractured Stability: War Economies and Reconstruction in the MENA*, European University Institute Robert Schuman Centre for Advanced Studies, 2019, 36-37.

¹²⁷ [Human Rights Watch, ‘Q&A: Syria’s New Property Law’, 29 May 2018.](#)

¹²⁸ Publicly available documentation on Damascus Cham website, <https://goo.gl/heCwf2>. See also, https://medirections.com/images/dox/MED_2019_07_EN.pdf and the Syria Report: <https://goo.gl/heCwf2>. For more on the property rights violations associated with Marota, please see: <https://www.hrw.org/news/2018/05/29/qa-syrias-new-property-law> and <https://www.hrw.org/report/2019/06/28/rigging-system/government-policies-co-opt-aid-and-reconstruction-funding-syria>; HRW conducted interviews with former residents that were impacted, and analysed Decree 66 as well as Law 10.

¹²⁹ For additional information on investors in the project see: M. Al-Lababidi, ‘Damascus Businessmen: The Phantoms of Marota City’, European University Institute Robert Schuman Centre for Advanced Studies, April 2019, 9,10; The Syria Report, ‘Factsheet: Damascus Cham Holding’, 29 January 2020. – ADD AND MENTION INTERVIEWS.

			<p>The Aman Damascus Joint Stock Company, linked to Samer Foz, has invested and is involved in the construction of skyscrapers and residential complexes across an area of 60,000 square meters in “Marota City”.</p> <p>Human Rights Watch wrote to Aman Holding in August 2021. The company responded claiming that no violation of international humanitarian law took place, and that under Decree 66 of 2012, Aman Holding and the Damascus governorate did not unlawfully confiscate land. They claim all residents of the area provided consent, and were compensated fairly through a system of tradeable shares, including irregular residents. However, as Human Rights Watch and others have documented, the process for proving ownership was discriminatory and onerous towards residents; compensation, where provided, was inadequate; and the majority of residents immediately lost their homes without the ability to find alternatives.</p>
The company or a person with significant control or ownership over the	<ul style="list-style-type: none"> - News reports - Human rights reports - Research papers 	Very High	<p>Pro-government militias and the Syrian armed forces have engaged in the pillaging of areas recaptured from the opposition throughout the conflict.¹³⁰ Some Syrian companies have processed metals and other materials pillaged by the</p>

¹³⁰ N. Soura, ‘The Black Market Kings of Damascus’, *The Atlantic*, 3 October 2016; A. Lund, ‘Aleppo Militias Become Major Test for Assad’, *The New Humanitarian*, 22 June 2017. Human Rights Watch interviews with residents of areas formerly held by the opposition.

company is/was involved in pillage.			<p>Syrian armed forces and pro-government militias in areas recaptured from the opposition.¹³¹</p> <p>By processing and using pillaged metals and other materials, the companies facilitate the criminal conduct of the Syrian armed forces and of pro-government militias, thus contributing to the violations. They also benefit financially from these crimes by buying and selling the looted material.</p> <p>For example, the Hadeed Metal Manufacturing Company reportedly processed all the scrap metal seized during military operations in Damascus and in the surrounding countryside at the request of the Fourth Division's security bureau, which is prominently involved in the trade of scrap metals, including iron and copper.¹³² The Fourth Division partners also with other companies that trade in scrap metals such as iron and copper that have been unlawfully pillaged from homes and private properties.¹³³</p>
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¹³¹ C. Cornish, 'The Men Making a Fortune From Syria's War', Financial Times 3 October 2019; A. Aldassouky, 'The Economic Networks of the Fourth Division During the Syrian Conflict', European University Institute Robert Schuman Centre for Advanced Studies, January 2020, 6-8.

¹³² Human Rights Watch consultant interview with former member of the 4th division, who provided a statement concerning the selling of looted scrap metal to Hamsho/Hadeed Manufacturing. More in the link here: https://cadmus.eui.eu/bitstream/handle/1814/65844/MED_WPCS_2020_1.pdf?sequence=1&isAllowed=v.6-8; see also this video: <https://www.youtube.com/watch?v=luivMYIiKRM> and <https://english.aawsat.com/home/article/1644271/rich-syrian-businessmen-compete-over-iron-devastated-cities>.

¹³³ https://cadmus.eui.eu/bitstream/handle/1814/65844/MED_WPCS_2020_1.pdf?sequence=1&isAllowed=v.7.

			<p>Hadeed Metal Manufacturing Company is owned by Mohammed Hamsho.¹³⁴</p> <p>Between 2015 and 2020, the UN has awarded contracts worth \$3.4 million to Jupiter for Investment, which is also owned by Mohammed Hamsho.¹³⁵</p>
<p>The company or a person with significant control or ownership over the company is/was involved in the destruction of civilian property or the removal of rubble.</p>	<ul style="list-style-type: none"> - News reports - Human rights reports - Research papers 	<p>Very High</p>	<p>The Syrian government engaged in demolitions of inhabitable buildings in areas recaptured from the opposition and affected by forced displacement on multiple occasions.¹³⁶ The rubble removal legislation adopted by the Syrian government raises concerns about compliance with the housing, land and property (HLP) rights of former residents. In addition, it facilitates the demolition of buildings and risks entrenching the forced displacement of former residents.¹³⁷</p> <p>Some companies are reported to have taken part in the demolitions and in rubble removal.¹³⁸</p> <p>The companies involved in rubble removal in areas affected by forced displacement may directly link to or facilitate the government's violations of the</p>

¹³⁴ Ibid, 6-8.

¹³⁵ https://www.ungm.org/Shared/KnowledgeCenter/Pages/asr_data_supplier; <https://syria-report.com/directory/hamsho-international-group/>.

¹³⁶ Human Rights Watch, 'Razed to the Ground Syria's Unlawful Neighborhood Demolitions in 2012-2013', January 2014; Human Rights Watch, 'Syria: Residents Blocked from Returning', 16 October 2018.

¹³⁷ PAX, 'Legal Obstacles to Housing, Land and Property Rights in Syria', 6 March 2019, 13-14.

¹³⁸ M. Al-Lababidi, 'Damascus Businessmen: The Phantoms of Marota City', European University Institute Robert Schuman Centre for Advanced Studies, April 2019, 17-18.

			<p>HLP rights of former residents through the adoption and implementation of the aforementioned legislation.</p> <p>By taking part in the demolitions in areas affected by forced displacement, the companies likely cause or are otherwise involved in the disproportionate destruction of civilian property and in the abuse of the property rights of previous residents.</p> <p>For example, in 2019, according to publicly available images and former UNDP employees, the UNDP reportedly contracted the Aleppo Defenders Legion, a militia-turned-service provider in Aleppo to support the repair of water supply pipes and removal of rubble in a district of Aleppo city.¹³⁹ The group, which announced the cooperation itself, was formed from militia groups.¹⁴⁰</p>
The company was awarded multiple contracts by Syrian state entities	<ul style="list-style-type: none"> - Company's website - News reports - Social media 	High	The owner or the person in control of a company which was awarded multiple contracts by Syrian state entities since 2011 or which was allowed to have a monopoly in a sector, is likely to have close links to the government. ¹⁴¹

¹³⁹ Images on file with Human Rights Watch; interview by HRW consultant confirm the engagement of th UNDP with the Aleppo Defenders Legion.

¹⁴⁰ <https://www.almodon.com/arabworld/2019/6/30/%D9%81%D9%8A%D9%84%D9%82-%D8%A7%D9%84%D9%85%D8%AF%D8%A7%D9%81%D8%B9%D9%8A%D9%86-%D8%B9%D9%86-%D8%AD%D9%84%D8%A8-%D9%85%D9%86-%D9%82%D8%B3%D9%85-%D8%AD%D9%84%D8%A8-%D8%A5%D9%84%D9%89-%D9%85%D8%B1%D8%A8%D8%B9%D8%A7%D8%AA>;
<https://www.jesrpress.com/2019/08/10/%D9%85%D9%86-%D9%87%D9%88-%D9%81%D9%8A%D9%84%D9%82-%D8%A7%D9%84%D9%85%D8%AF%D8%A7%D9%81%D8%B9%D9%8A%D9%86-%D8%B9%D9%86-%D8%AD%D9%84%D8%A8-%D8%9F/>

¹⁴¹ Interview with Syrian economy expert on 4/09/2020.

<p>(including local authorities) since 2011, or is allowed to have a monopoly over certain sectors</p>	<p>- Relevant ministry website</p>		<p>Increasingly in government-controlled territory, the Syrian government exerts control over economic networks through issuing permits for businesses to operate, awarding contracts in public tenders, and exercising regulatory authority.¹⁴² It has also utilized this ability to punish individuals whose views do not align with the government, and those who fall out of favor.¹⁴³ The Syrian government has used this power to award companies that are controlled by individuals who have provided political or financial support to the Syrian government and exclude those companies that have refused or expressed dissent. Hence, where a company has successfully acquired multiple contracts from state entities, it could have either provided significant financial or political support to the government, or it could be owned by a member of the government or the Assad family.</p> <p>In light of the widespread knowledge about the human rights violations committed by the government and by the armed forces and in light of the scale and seriousness of such violations, providing financial or other type of support to the government, which is known to go to or likely to fund abuses or the armed forces, results in the companies contributing to or at least being directly linked to such violations.</p>
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¹⁴² <https://www.arab-reform.net/publication/the-political-economy-of-syria-deepening-pre-war-orientations/>

¹⁴³ See Rami Makhlouf story – cited here <https://www.reuters.com/article/us-mideast-syria-tvcoon-special-report/special-report-a-collapsing-economy-and-a-family-feud-pile-pressure-on-syrias-assad-idUSKCN2591C3> for how the Syrian government was able to pressure and takeover SyriaTel – one of Makhlouf's primary companies

			<p>Mobile operators in Syria are licensed by the Syrian Telecom Ministry and the Telecommunications and Post Regulatory Authority.¹⁴⁴ For several years SyriaTel and MTN had been the only two licensed operators on the network¹⁴⁵ and were considered a duopoly with exclusive control of the mobile telecom sector.¹⁴⁶ In recent months, a third telecom operator named Wafa Telecom PJSC was reported to have entered the market.¹⁴⁷</p> <p>Publicly available official documents indicates that Syriatel used to be controlled by the Makhoul family: mainly Rami and Ihab Makhoul, cousins of Bashar al-Assad, before being placed under the judicial guardianship¹⁴⁸ of the Syrian</p>
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¹⁴⁴ <http://www.sytra.gov.sy/ar/%d8%aa%d9%86%d8%b8%d9%8a%d9%85-%d9%82%d8%b7%d8%a7%d8%b9-%d8%a7%d9%84%d8%a7%d8%aa%d8%b5%d8%a7%d9%84%d8%a7%d8%aa/>

¹⁴⁵ <http://www.sytra.gov.sy/ar/%d8%a7%d9%84%d8%aa%d8%b1%d8%a7%d8%ae%d9%8a%d8%b5/%d9%85%d8%b4%d8%ba%d9%84%d9%8a-%d8%a7%d9%84%d9%87%d8%a7%d8%aa%d9%81-%d8%a7%d9%84%d9%86%d9%82%d8%a7%d9%84/>

¹⁴⁶ https://www.researchandmarkets.com/reports/3822239/syria-telecoms-mobile-and-broadband?utm_source=dynamic&utm_medium=BW&utm_code=nt978q&utm_campaign=1316406+-+Syria+Telecoms%2c+Mobile+and+Broadband+Statistics+and+Analyses+Report+2019&utm_exec=chdo54bwd

¹⁴⁷ <https://syria-report.com/news/businessmen-linked-to-asma-al-assad-set-to-control-syria%E2%80%99s-latest-telecom-operator/>.

¹⁴⁸ <http://www.sytra.gov.sy/ar/%D8%A7%D9%84%D9%87%D9%8A%D8%A6%D8%A9-%D8%A7%D9%84%D9%86%D8%A7%D8%B8%D9%85%D8%A9-%D9%84%D9%84%D8%A7%D8%AA%D8%B5%D8%A7%D9%84%D8%A7%D8%AA-%D9%88%D8%A7%D9%84%D8%A8%D8%B1%D9%8A%D8%AF-%D8%AA%D8%A8%D9%84/>
<https://www.reuters.com/article/us-syria-security-makhoul-idUSKBN23CoQ3>; <https://timep.org/commentary/analysis/the-demise-of-makhoul-a-shift-in-syrias-internal-power-dynamics/>; For more details on Makhoul's recent struggles with Syrian authorities, see: <https://www.france24.com/ar/20200519-%D8%A7%D9%84%D8%B3%D9%84%D8%B7%D8%A7%D8%AA-%D8%A7%D9%84%D8%B3%D9%88%D8%B1%D9%8A%D8%A9-%D8%AA%D9%84%D9%82%D9%8A-%D8%A7%D9%84%D8%AD%D8%AC%D8%B2-%D8%B9%D9%84%D9%89-%D8%A3%D9%85%D9%88%D8%A7%D9%84-%D8%B1%D8%A7%D9%85%D9%8A-%D9%85%D8%AE%D9%84%D9%88%D9%81-%D8%A7%D8%A8%D9%86-%D8%AE%D8%A7%D9%84-%D8%A7%D9%84%D8%B1%D8%A6%D9%8A%D8%B3-%D8%A7%D9%84%D8%A3%D8%B3%D8%AF>; <https://www.alhurra.com/syria/2020/06/29/%D8%A7%D9%84%D8%A3%D8%B3%D8%AF-%D9%8A%D8%B5%D9%81%D8%B9-%D9%85%D8%AE%D9%84%D9%88%D9%81-%D9%85%D8%AC%D8%AF%D8%AF%D8%A7-%D9%81%D8%B3%D8%AE-%D8%B9%D9%82%D9%88%D8%AF-%D8%B4%D8%B1%D9%83%D8%AA%D9%87-%D9%84%D8%A5%D8%AF%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D8%A3%D8%B3%D9%88%D8%A7%D9%82-%D8%A7%D9%84%D8%AD%D8%B1%D8%A9>; <https://aawsat.com/home/article/2292171/%D8%A8%D8%B9%D8%AF-%D8%A7%D9%84%D8%AD%D8%AC%D8%B2-%D8%B9%D9%84%D9%89-%D8%A7%D9%84%D8%AD%D8%B1%D8%A9>

			<p>Telecom Company, a state-owned entity responsible for surveillance of citizens and targeted cyber attacks, by the Syrian Shura Council in June 2020 pending arbitration and the payment of outstanding dues to the government.¹⁴⁹ In July 2021, Human Rights Watch wrote to Syriatel. Syriatel provided a response, in which it confirmed that as part of its license agreement, it shares part of its profits with the Syrian Telecommunications Authority, but does not provide any other type of support to the government.</p> <p>According to their financials documents, MTN also provides additional financial shares of the profit to the Syrian government in lieu of a license to operate. According to official documents, on February 25, 2021, MTN was placed under judicial guardianship for breaching contractual obligations and failing to pay its share of a 233.8 Billion SYP payment requested by the regulatory authority from the two telecom operators in 2020.</p> <p>The financial difficulties experienced by Syriatel following the rift between Rami Makhlouf and Bashar al Assad are further evidence of the direct correlation between the ability to operate in the Syrian market and the closeness/support to the Syrian government.¹⁵⁰</p>
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¹⁴⁹ <https://manhom.com/1787525-%D8%B1%D8%A7%D9%85%D9%8A-%D9%85%D8%AE%D9%84%D9%88%D9%81-%D9%85%D9%86-%C2%AB%D8%A7%D9%84%D8%AA%D8%B9%D8%A7%D9%82%D8%AF%D8%A7%D8%AA-%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A%D8%A9%C2%BB%D8%B3%D9%8A%D8%B1%D9%8A%D8%AA%D9%84/>

¹⁵⁰ <https://www.reuters.com/article/us-syria-security-makhlouf-idUSKBN23CoQ3; https://timep.org/commentary/analysis/the-demise-of-makhlouf-a-shift-in-syrias-internal-power-dynamics/>

<p>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.</p>	<ul style="list-style-type: none"> - Government website - News reports 	<p>High</p>	<p>Since the beginning of the conflict, the government has been rewarding the business actors that provided it with support during the conflict, including by founding, supervising, leading, or providing financial support to pro-government militias that have committed egregious abuses in the conflict by integrating them in the political system.¹⁵¹ This assessment applies in particular to the individuals elected or re-elected in the 2016 and 2020 parliamentary elections and in the 2018 local elections.¹⁵²</p> <p>There is significant evidence that the Syrian parliamentary elections are rigged to allow the government to reassert control by rewarding proven financial and political supporters.¹⁵³</p> <p>Hussam Qaterji, one of three brothers at the helm of the Qaterji conglomerate, was elected as a member of Syria's parliament in 2016.¹⁵⁴</p>
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¹⁵¹ <https://www.mei.edu/publications/inside-syrias-clapping-chamber-dynamics-2020-parliamentary-elections>; <https://svriauntold.com/2017/12/21/assad-regime-still-reliant-on-fractions-of-the-sunni-bourgeoisie/>.

¹⁵² A. Favier, M. Kostrz, 'Local elections: Is Syria Moving to Reassert Central Control?', European University Institute Robert Schuman Centre for Advanced Studies, February 2019 13-15; Z. Awad, A. Favier, 'Elections in Wartime: The Syrian People's Council (2016-2020)', European University Institute Robert Schuman Centre for Advanced Studies, April 2020, 17-19, 21; Z. Awad, A. Favier 'Syrian People's Council Elections 2020: The Regime's Social Base Contracts' European University Institute Robert Schuman Centre for Advanced Studies, October 2020, 19-25.

¹⁵³ <https://www.mei.edu/publications/inside-syrias-clapping-chamber-dynamics-2020-parliamentary-elections>

¹⁵⁴ <https://manhom.com/%D8%B4%D8%AE%D8%B5%D9%8A%D8%A7%D8%AA/%D8%AD%D8%B3%D8%A7%D9%85-%D8%A3%D8%AD%D9%85%D8%AF-%D9%82%D8%A7%D8%B7%D8%B1%D8%AC%D9%8A/>

<p>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.</p>	<ul style="list-style-type: none"> - Social media - News reports 	<p>High</p>	<p>The European Union has sanctioned several businesses for financial support provided to the Syrian government, including financing that has helped suppress the civilian population.¹⁵⁵</p> <p>In light of the widespread knowledge about the human rights violations committed by the government and in light of the scale and seriousness of such violations, providing financial support to the government or entities within it that have committed human rights violations, could result in the companies contributing to or at least being directly linked to such violations.</p> <p>The OHCHR has acknowledged that generally financing (such as through the purchasing of state bonds) a state engaged in systematic and deliberate human rights abuses such as in Syria could be sufficient to create a direct linkage between the financing institution and the abuses.</p> <p>The level of risk for this indicator is mitigated by the fact that businesses might be coerced to make donations to the government even where the donation is presented as voluntary.</p>
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¹⁵⁵ See for example: Ayman Jaber, [Council Implementing Regulation \(EU\) 2016/840](#); Hasham al Aqqad, [Council Implementing Regulation \(EU\) 2016/840](#); Syriatel, [Council Implementing Regulation \(EU\) No 363/2013](#); Samer Foz, Council Implementing Regulation (EU) 2019/798.

<p>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.</p>	<ul style="list-style-type: none"> - News reports - Human rights reports - Research papers 	<p>High</p>	<p>Pro-government forces repeatedly violated the human rights of the civilians affected by sieges including through deliberately resorting to the starvation of the civilian population as a method of warfare.¹⁵⁶ Some businesses controlled the trade of food and other basic goods within the besieged areas and were able to set prices.¹⁵⁷ Prices of food were often set at prohibitive rates making it out of reach for the majority of the besieged civilian population.</p> <p>By setting prohibitive prices for essential foodstuffs the businesses contributed together with the conditions imposed by the besieging forces to abusing the right to adequate food of the civilian population.</p> <p>Mohieddine Manfoush, who through the Manfoush Trading Company established himself as the most important supplier of food and basic commodities in Damascus' eastern Ghouta, which was besieged by pro-government forces between 2013 and 2018.¹⁵⁸ As one of the few traders allowed to import goods in the besieged area, Manfoush's company was able to control prices.¹⁵⁹ As a result,</p>
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¹⁵⁶ [UN Commission of Inquiry on Syria, 'Sieges as a Weapon of War'.](#)

¹⁵⁷ [A. Lund, 'Into the Tunnels', *The Century Foundation*, 21 December 2016.](#)

¹⁵⁸ Interviews with residents of al-Ghouta between 2017 and 2018 who confirmed the presence and operation of Manfoush. [A. Lund, 'Into the Tunnels', *The Century Foundation*, 21 December 2016.](#) For additional details, see: <https://www.almodon.com/arabworld/2016/4/10/%D8%AA%D8%AC%D8%A7%D8%B1-%D8%A7%D9%84%D8%A3%D9%86%D9%81%D8%A7%D9%82-%D8%B3%D8%B1%D8%B7%D8%A7%D9%86-%D8%A7%D9%84%D8%BA%D9%88%D8%B7%D8%A9>; <https://www.atlanticcouncil.org/blogs/syriasource/the-siege-economy-of-eastern-ghouta/>

¹⁵⁹ Interviews with residents of al-Ghouta between 2017 and 2018 who confirmed the presence and operation of Manfoush.; see also, [Dairy Godfathers - Syria's New War Millionaires', *The Economist*, 1 June 2017.](#)

			<p>according to the Syria Commission of Inquiry (COI),¹⁶⁰ the prices of food in eastern Ghouta became prohibitive for the majority of the population. For instance, according to some reports, the price of sugar was set at the equivalent of \$19 per kilo, approximately twenty times higher than the price in Damascus.¹⁶¹</p>
<p>The company was established after 2011 with a high initial capital and /or is generating high profit margins.</p>	<ul style="list-style-type: none"> - Syrian companies registry - Financial disclosure as part of registration as UN supplier - Market analysis - Company website/social media - News reports 	Medium	<p>The government rewarded the economic actors that remained loyal and provided it with financial, political or technical support throughout the conflict by giving them preferential access to industries and sectors that were abandoned when competitors left Syria.¹⁶² In light of the widespread knowledge about the human rights violations committed by the government and by the armed forces and in light of the scale and seriousness of such violations, providing financial or other type of support to the government or the armed forces can result in the companies contributing to or at least being directly linked to such violations.</p> <p>In addition, since the beginning of the conflict war profiteers, are reported to have established companies using wealth accumulated through their involvement in</p>

¹⁶⁰ [UN Commission of Inquiry on Syria, UN Doc. A/HRC/38/CRP.3, 20 June 2018](#), Para 22.

¹⁶¹ [‘Dairy Godfathers - Syria’s New War Millionaires’, The Economist, 1 June 2017](#).

¹⁶² J. Daher, ‘Assad Regime Still Reliant on Fractions of the Sunni Bourgeoisie’, Syria Untold, 21 December 2017; J. Yazigi, ‘Destruct to Reconstruct: How the Syrian Regime Capitalises on Property Destruction and Land Legislation’, Friedrich Ebert Stiftung, July 2017, 11; J. Daher, ‘The Political Economic Context of Syria’s Reconstruction: a Prospective in Light of a Legacy of Unequal Development’, European University Institute Robert Schuman Centre for Advanced Studies, December 2018.

			<p>conflict-related human rights abuses such as the pillage of civilian properties and controlling the trade of basic goods in besieged areas.¹⁶³</p> <p>The level of risk for this indicator is mitigated by the fact that not all companies established after 2011 are linked to war profiteers or owned by individuals with links to the government. Some companies may have been established to exploit the business opportunities created by large-scale international humanitarian operations. However this requires additional scrutiny.</p> <p>For example, Kumai Hilal was not a publicly known figure before the Syrian uprising. He built his fortune during the conflict and is reported to have provided logistical support to pro-government militias in Sweida.¹⁶⁴ Companies established by Kumai Hilal in recent years include ProTech for communications technology and services and ProGuard for Safety and security services,¹⁶⁵ Build Technology for Construction Chemicals and Russian-Arab Company for Tourism and Tourism Services.¹⁶⁶</p>
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¹⁶³ J. Daher, 'The Political Economic Context of Syria's Reconstruction: a Prospective in Light of a Legacy of Unequal Development', European University Institute Robert Schuman Centre for Advanced Studies, December 2018; N. Soura, 'The Black Market Kings of Damascus', The Atlantic, 3 October 2016; C. Cornish, 'The Men Making a Fortune From Syria's War', Financial Times 3 October 2019; S. Abboud, 'The Economics of War and Peace in Syria: Stratification and Factionalization in the Business Community', The Century Foundation, 31 January 2017; The Syria Report, 'Growing Influence of War Profiteer Highlights New Syria Trends', 5 June 2019 .

¹⁶⁴ See above: Per consultant hired by HRW, Kumai Ra'if Hilal provided arms to pro-government militias in Sweida, and was able to obtain those arms through the licensing provided to the private security company Proguard for Safety.

¹⁶⁵ <http://www.protechgroup.me/?lng=en> ; <https://www.syria-report.com/library/newly-established-companies/proguard-safety-and-security-services-llc>

¹⁶⁶ <https://www.syria-report.com/library/newly-established-companies/build-technology-construction-chemicals-llc> .

			<p>The Qaterji Group is a conglomerate owned by Baraa and Hussam Qaterji.¹⁶⁷ The Qaterji brothers were largely unknown in the business community before 2011 and initially gained prominence by acting as intermediaries between the Syrian government, ISIS, and the Kurdish authorities in northeast Syria. Through the years the Qaterji Group was given preferential access to governmental contracts and grew to become the main business entity in Aleppo.¹⁶⁸ It now includes subsidiaries in the manufacturing, oil and cement industries.¹⁶⁹</p>
The company is a wholesaler.	- Market analysis	Medium	<p>For a company to be able to import large numbers of products, it requires significant support and facilitation from the Syrian government. Import and large-scale contracts are often part of the rewards that the Syrian government provides to companies or company owners that have proven loyalty or provided support to the Syrian government.¹⁷⁰</p>

¹⁶⁷ <https://www.syria-report.com/directory/conglomerates/conglomerates/katerji-group>.

¹⁶⁸ <https://www.syria-report.com/news/real-estate-construction/katerji-expanding-investments-aleppo>.

¹⁶⁹ <https://www.syria-report.com/news/oil-gas-mining/assad-ratifies-laws-related-katerji-owned-oil-refineries-report>.

¹⁷⁰ SLDP interview with Syrian economy expert on 04/09/2020.