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## Letter dated 22 January 2021 from the Panel of Experts on Yemen addressed to the President of the Security Council

The members of the Panel of Experts on Yemen have the honour to transmit herewith the final report of the Panel, prepared in accordance with paragraph 8 of resolution [2511 \(2020\)](#).

The report was provided to the Security Council Committee established pursuant to resolution [2140 \(2014\)](#) on 22 December 2020 and was considered by the Committee on 22 January 2021.

We would appreciate it if the present letter and the report were brought to the attention of the members of the Security Council and issued as a document of the Council.

(Signed) Dakshinie Ruwanthika **Gunaratne**  
Coordinator  
Panel of Experts on Yemen

(Signed) Mourad Sami **Baly**  
Expert

(Signed) Henry **Thompson**  
Expert

(Signed) Marie-Louise **Tougas**  
Expert

(Signed) Wolf-Christian **Paes**  
Expert



## Final report of the Panel of Experts on Yemen

### *Summary*

The situation in Yemen has continued to deteriorate, with devastating consequences for the civilian population. Three main factors are contributing to the catastrophe: (a) economic profiteering by all Yemeni parties, affecting human security; (b) continuous and widespread human rights and international humanitarian law violations, with impunity; and (c) escalations in fighting and its impact on civilians, including displacement.

The Government of Yemen lost strategic territory to both the Houthis and the Southern Transitional Council, both of which undermine the objectives of Security Council resolution [2216 \(2015\)](#). Therefore, the Houthis are not the only force to which paragraph 1 of the resolution applies.

The activities of the Southern Transitional Council, under the leadership of Aydarus al-Zubaydi and Hani Bin Brik, constituted a violation of paragraphs 1 and 6 of resolution [2216 \(2015\)](#), which demand that all Yemeni parties refrain from unilateral actions that undermine the political transition. The Southern Transitional Council's unilateral declaration of self-administration in April 2020 led to significant destabilization in Abyan, Aden, Shabwah and Socotra.

The lack of a coherent strategy among anti-Houthi forces, demonstrated by infighting within them, and disagreements between their regional backers, has served to strengthen the Houthis. However, within the Houthi leadership, competing power brokers emerged, notably Mohammed Ali al-Houthi, Ahmed Hamid and Abdulkarim al-Houthi.

In territory controlled by the Government of Yemen, there is a risk of the disintegration of power into a patchwork of competing factions, as observed in Ta'izz. There is opacity in the relationships between non-State armed groups and the Government of Yemen, as demonstrated by the illegal recruitment of fighters by Hamoud Saeed al-Mikhlafti. Confrontations in Shabwah between the Government of Yemen, the Southern Transitional Council and affiliated forces continues to pose a threat to stability.

There was limited progress regarding peace negotiations, with the exception of an exchange of 1,056 prisoners under the Stockholm Agreement. Developing national peace initiatives while working under the influence of wider regional struggles remains highly challenging. Conflicts in Yemen are overshadowed by tensions between the Islamic Republic of Iran and the United States of America.

The extent of external support for the parties to the conflict in Yemen remains unclear. The United Arab Emirates is a member of the Coalition to Restore Legitimacy in Yemen, yet its support to the Southern Transitional Council undermines the Government of Yemen. An increasing body of evidence suggests that individuals or entities in the Islamic Republic of Iran supply significant volumes of weapons and components to the Houthis. The Panel is also investigating a group of individuals who travelled to Oman on "mercy flights" in 2015 and onwards to the Islamic Republic of Iran. One later publicly stated that he had received naval training in Bandar Abbas and went on to facilitate maritime smuggling for the Houthis.

The Houthis continue to attack civilian targets in the Saudi Arabia, using a combination of missiles and uncrewed aerial vehicles, while waterborne improvised explosive devices are regularly launched into the Red Sea. While most attacks are foiled by the Saudi military, the group's ability to project power beyond Yemen remains a threat to regional stability and a challenge for future peace negotiations. There was an escalation of attacks on civilian vessels in the waters around Yemen in 2020; thus far, the identity of the attackers remains unclear.

The Panel documented several supply routes to the Houthis involving traditional vessels (dhows) in the Arabian Sea. Arms and equipment are trans-shipped in Omani and Somali waters to smaller boats, with the cargo being delivered to ports on the south coast of Yemen and smuggled overland to the Houthis or, in some cases, through the Bab-el-Mandab directly to Houthi-held areas. The lack of capacity of the Yemeni Coast Guard and prevailing corruption in areas held by the Government of Yemen are contributing factors that allow smuggling to flourish despite a number of high-profile seizures.

The economy of Yemen continued to contract, weighed down by double-digit inflation and a collapsing currency, which has a devastating impact on the population. Parties to the conflict appear to be indifferent to these developments, both remaining unaffected by the plight of Yemenis and continuing to divert the country's economic and financial resources. The Houthis perform functions that are exclusively within the authority of the Government of Yemen, collecting taxes and other State revenue, a large portion of which is used to fund their war effort. The Panel estimates that the Houthis diverted at least \$1.8 billion in 2019, originally destined to fill the coffers of the Government of Yemen, pay salaries and provide basic services to citizens, to fund their operations.

The Government of Yemen is, in some cases, engaging in money-laundering and corruption practices that adversely affect access to adequate food supplies for Yemenis, in violation of the right to food. The Government of Yemen implemented a scheme to divert funds from the Saudi deposit, in which \$423 million of public money was illegally transferred to traders. A total of 48 per cent of this amount was received by the Hayel Saeed Anam Group.

All parties continue to commit egregious violations of international humanitarian law and international human rights law, including indiscriminate attacks against civilians, enforced disappearances and torture. The widespread use of landmines by Houthis poses a constant threat to civilians and contributes to displacement. Houthis continue to recruit children. Migrants are regularly victims of serious human rights abuses.

The Panel documented an alarming pattern of the repression of journalists and human rights defenders by the Government of Yemen, the Southern Transitional Council and the Houthis, comprising a blatant violation of the freedom of expression and impeding their capacity to identify and report on violations of international humanitarian law and international human rights law, which can contribute to the protection of civilians.

Since the beginning of the conflict, there has been no significant initiative to hold perpetrators of violations to account. The absence of the rule of law and the dysfunction of the judicial system give leeway to impunity and contribute to the recurrence of violations.

Despite some progress made in the past few months, substantial hurdles to principled humanitarian action remain in Houthi-controlled areas. The Panel also documented obstruction to humanitarian assistance in Aden.

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\* The annexes are being circulated in the language of submission only and without formal editing.

## I. Introduction

1. The present report, provided to the Security Council pursuant to paragraph 8 of Council resolution [2511 \(2020\)](#), covers the period from 1 January to 5 December 2020 and includes updated findings from the investigations that are presented in the Panel's final report of 27 January 2020 ([S/2020/326](#)).
2. The Panel complied with paragraph 12 of resolution [2511 \(2020\)](#) concerning the best practices and methods recommended by the Informal Working Group of the Security Council on General Issues of Sanctions (see [S/2006/997](#)). The Panel placed emphasis on adherence to standards relating to transparency, objectivity and sources, documentary evidence, corroboration of independent verifiable sources and providing the opportunity to reply.<sup>1</sup>
3. In conformity with paragraph 9 of resolution [2511 \(2020\)](#), the Panel maintained cooperation with the Analytical Support and Sanctions Monitoring Team and the Panel of Experts on Somalia.
4. In 2020, Panel members travelled to Djibouti, Germany, Israel, Saudi Arabia, Spain and Ma'rib and Mukalla in Yemen.<sup>2</sup> The Panel conducted inspections of seized weapons and of debris from missiles, uncrewed aerial vehicles and waterborne improvised explosive devices in several countries of the region, including Yemen.
5. Coronavirus disease (COVID-19) significantly affected the Panel's ability to travel and investigate. Some individuals and entities, including State entities, only share sensitive information in person. It also adversely affected the drafting process.
6. The Panel remotely engaged with interlocutors, including those in Yemen. The Panel held virtual discussions with Member States, including members of the Security Council Committee established pursuant to resolution [2140 \(2014\)](#) and officials in Saudi Arabia, the United Arab Emirates and Yemen. The Panel also held one virtual discussion with the political leadership of the Southern Transitional Council.
7. The Panel sent 117 official letters, of which 88 were sent to Member States and 29 were sent to organizations, entities and companies and to which 45 replies were still pending as at 10 December 2020 (see annex 3).

## II. Overview of threats to peace, security and stability in Yemen in 2020

8. In 2020, the country's various conflicts continued unabated. The pattern of conflicts shifted towards widespread economic profiteering perpetrated by networks of commanders, businessmen, politicians and local leaders.
9. The scale of profiteering significantly affected the humanitarian situation (see paras. 90–117). Fighting on some fronts intensified, in particular Jawf, Ma'rib, Nihm, Ta'izz, Hudaydah, Bayda' and Abyan. Violations of human rights continued to be committed on a wide scale with very little accountability for the perpetrators. The impact of COVID-19 was compounded by the loss of remittances entering Yemen, in particular from the States of the Gulf Cooperation Council. Table 1 represents a sketch of the challenges to the peace, security and stability of Yemen in the reporting period.

<sup>1</sup> Information on methodology and the opportunity to reply is provided in annex 1.

<sup>2</sup> All major locations in Yemen are spelled in accordance with the spellings used in the United Nations Geographic Information System map in annex 2.

Table 1  
**Challenges to peace, security and stability**

<i>Challenge</i>	<i>Description</i>	<i>External links</i>
Profiteering and control over economic resources by individuals and entities	The economic conflict touches all Yemenis. The Houthis have aggressively expanded their control of the State's economic units to fund their war efforts. The Government of Yemen is struggling to collect internal revenues and attract external funding (see paras. 90–117).	Internal corruption within the Government of Yemen has led to a downturn in external cash support (see paras. 103–112). Mismanagement of foreign cash receipts has damaged the credibility of the Government of Yemen.
Widespread violations of international humanitarian law and human rights by all parties with impunity	Egregious violations of international humanitarian law and human rights continue to be committed by the Houthis, the Government of Yemen, the Southern Transitional Council, the United Arab Emirates and Saudi Arabia. There has been no significant initiative to hold the perpetrators to account. The absence of the rule of law and the dysfunction of the judicial system give leeway to impunity.	After five years of intervention by the Coalition to Support Legitimacy in Yemen, eight cases relating to air strikes are being prosecuted in Saudi Arabia. The Panel is unaware of any legal procedures taken by other Coalition members, including the United Arab Emirates. (see para. 125).
Continuation of fighting between Houthi and anti-Houthi forces	The Houthis have made military gains, while infighting among anti-Houthi forces has seriously constrained their ability to respond (see annexes 4 and 5).	The Islamic Republic of Iran provides political and military support to the Houthis (see paras. 20–22). Saudi Arabia and the United Arab Emirates provide military and political support to anti-Houthi forces.
Fighting between forces affiliated with the Southern Transitional Council and Government of Yemen forces	Continued disagreements persist over implementation of the Riyadh Agreement. The Southern Transitional Council has continued to hold territory and has expanded into Socotra (see annex 6).	The Southern Transitional Council remains an entity that is politically supported by the United Arab Emirates (see para. 31).
An increase in Houthi attacks in Saudi Arabia	The Houthis have increased the frequency of aerial attacks, including using ballistic missiles, on targets in Saudi Arabia and have maintained waterborne improvised explosive device attacks (see para. 69).	These attacks have been made possible by flows of weapons and weapons components in violation of the targeted arms embargo.
Obstruction of the humanitarian response by the Houthis	In 2020, a degradation of working relations was witnessed between the Houthis and specific United Nations agencies. Improvements have been noted but substantial hurdles remain (see para. 156 and annex 8).	Donors' newly unified conditions led to uneven progress by the Houthis.

Challenge	Description	External links
Increased maritime attacks	There were five serious attacks on commercial vessels that may be related to the conflict. The situation with the floating storage and offloading vessel <i>Safer</i> remains unresolved (see para. 62).	A serious attack could lead to an unprecedented environmental catastrophe and a sudden spike in global oil prices.

Sources: Various.

### III. Summary of the Panel's visit to Yemen in 2020

#### *Findings from the Panel's visit to Ma'rib*

From 15 to 20 October, the Panel visited Ma'rib and met the Minister of Defence, the Governor and other local officials, as well as representatives of the security forces and international organizations and members of civil society. The Panel inspected the debris of uncrewed aerial vehicles and rockets deployed by the Houthis to attack the Governorate. The Panel also visited a centre for the rehabilitation of conflict-affected children and the Masam project.<sup>a</sup>

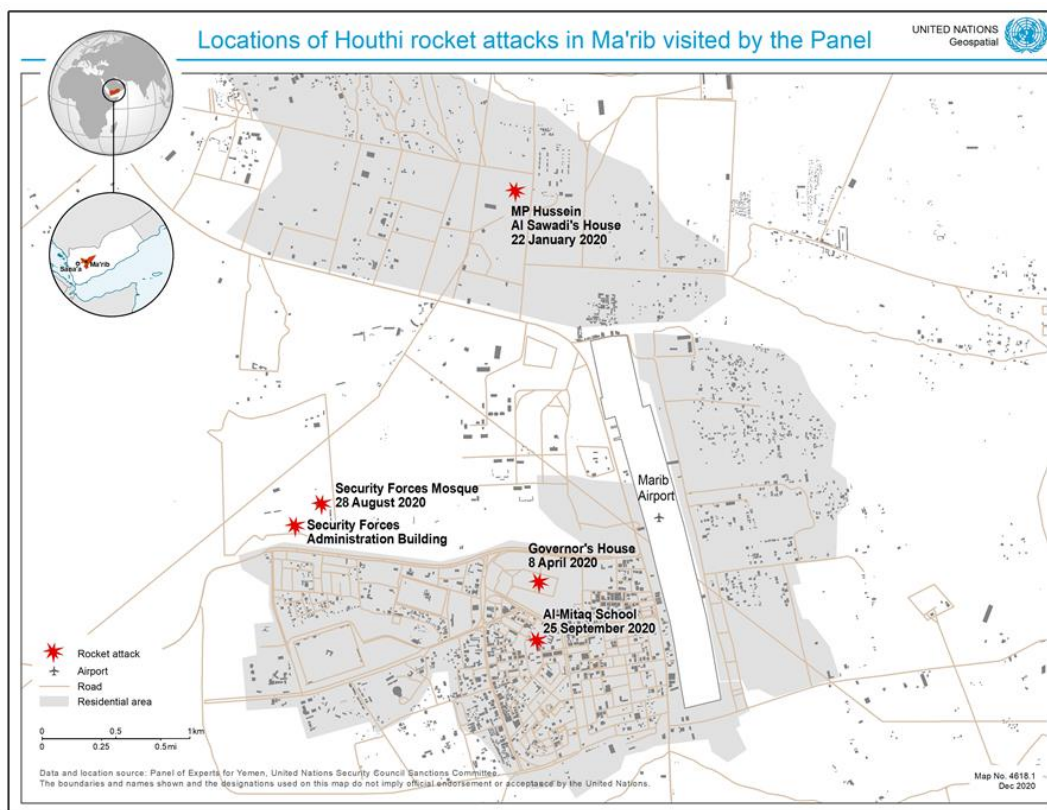
Throughout 2020, Ma'rib has been the focus of the conflict. Houthi forces tried to encircle Ma'rib and initially made significant territorial gains in Jawf. The fall of the oil-rich Governorate would be decisive. Government of Yemen forces, together with tribal allies, rallied for a "last stand", which, assisted by air power from the Coalition to Support Legitimacy in Yemen, has prevented Houthi advances into Ma'rib city.

Ma'rib city has been transformed since 2015, with the population increasing from 40,000 to 1.8 million inhabitants,<sup>b</sup> mostly internally displaced persons from Houthi-controlled areas. This led to an increase in security concerns and several detention-related international humanitarian law and human rights violations (see para. 128). In areas of the Governorate controlled by the Government of Yemen, there are over 130 internally displaced persons camps. However, the majority of internally displaced persons live within host communities. The influx, as well as Ma'rib's new status as the de facto capital of the territory controlled by the Government of Yemen, triggered a development boom, but the influx has resulted in a massive strain on the city's health and education services.

Unlike other areas of Yemen, Ma'rib has functioning, if weak, State structures and local leaders express their loyalty to the Government of Yemen. Nevertheless, Governor Sultan al-Aradah complained about the limited support from the central Government during the battles with Houthi forces, noting that military salaries had not been paid for several months and that incentives paid to tribal fighters were insufficient. Government authorities also complained that international humanitarian organizations had a very limited presence in the Governorate, which was not helped by the proximity to the front lines and the absence of a functioning airfield.

The Panel visited a number of civilian buildings in Ma'rib, such as residences, a mosque and a school that had been attacked by what have been described as "ballistic missiles" since early 2020 (see map 1). The direction of the attacks suggests that they were carried out by Houthi forces. The Panel finds that the debris has technical characteristics consistent with unguided rockets, indicating that their presence in Yemen probably predates the imposition of the targeted arms embargo or that they were manufactured locally. Details of the incidents are provided in annex 33.

Map 1  
Locations of Houthi rocket attacks



#### *Findings from the Panel's visit to Mukalla*

From 20 to 23 October, the Panel visited Mukalla and met with Governorate authorities, officials of the security and armed forces, the Yemen Executive Mine Action Centre, the Yemeni Coast Guard, representatives of different political parties and members of civil society. The Panel also conducted an inspection of the dhow *Bari-2*, which is currently being held in Shihr (see para. 74).

Compared with other parts of Yemen, the coastal areas of Hadramawt have been fairly peaceful since the region was liberated from Al-Qaida in the Arabian Peninsula in April 2016. However, threats of politically motivated violence remain, as evidenced by the assassination attempt on Governor Faraj al-Bahsani in Mukalla in June. The Panel was informed that 12 people were arrested in relation to the incident.

Both civilian and military authorities complained that military salaries in the region had not been paid since February.<sup>c</sup> This is likely to have an adverse effect on both the loyalty and efficiency of the security forces in Hadramawt. During a meeting in Riyadh, Prime Minister Ma'een Abdulmalek Saeed informed the Panel that the overall cash crisis had led the Government of Yemen to prioritize payments to soldiers on active military fronts, and that there was significant corruption in the security forces, including inflated payrolls.<sup>d</sup>

Several interviewees complained about delays with the clearance of cargoes (often reported as several weeks) at Mukalla port owing to bureaucratic problems with the Riyadh-based Ministry of Transport and the need for security inspections. Another issue raised repeatedly concerned electricity shortages in Mukalla, which, together

with the devaluation of the Yemeni rial, had triggered a number of demonstrations in recent months.

A common grievance expressed by local authorities was a feeling of political marginalization, which was reinforced by the fact that the oil-rich Governorate was allocated “only” one seat in the new cabinet and that the 20 per cent share of revenues that they received from the Governorate’s sales of petroleum products was suspiciously low. Their grievances focused on the lack of transparency in oil exports.

The Panel also received information concerning detention-related human rights and international humanitarian law violations, including at the Coalition base in Rayyan,<sup>e</sup> and the ongoing threat posed by explosive ordinance left by Al-Qaida in the Arabian Peninsula (see paras. 141–142).

<sup>a</sup> See [www.projectmasam.com/eng/masam/](http://www.projectmasam.com/eng/masam/).

<sup>b</sup> Governorate authorities.

<sup>c</sup> Payrolls were presented to the Panel.

<sup>d</sup> During a meeting, the Deputy Governor mentioned that there were 10,000 soldiers in Hadramawt. Military authorities showed the Panel payroll documents for 35,000 members.

<sup>e</sup> See annex 30.

## IV. Peace negotiations

10. The Panel continues to monitor impediments to the peace, security and stability of Yemen. As noted in the Panel’s previous report (S/2020/326), the conflict in Yemen is not binary; peace negotiations should include more entities than those identified in Security Council resolution 2216 (2015) and should incorporate southern and west coast entities (see para. 52).

### A. Stockholm Agreement

11. In October, after months of negotiations, 1,056 prisoners were exchanged. Some civilians detained by the Houthis were included in the exchange. The Panel documented ongoing cases in which civilians held by Houthis are instrumentalized for the purposes of being exchanged (see para. 138). The detention of civilians solely as leverage for prisoner exchanges amounts to hostage-taking and is prohibited under international humanitarian law. Parties involved in future exchanges should be mindful of this.

12. In March, the Government of Yemen withdrew from the Redeployment and Coordination Committee.<sup>3</sup> In April, a Redeployment Coordination Committee liaison officer of the Government of Yemen died as a result of injuries sustained during an 11 March shooting incident in Hudaydah. While there is verbal support for the United Nations Mission to Support the Hudaydah Agreement by both sides, the Redeployment Coordination Committee remains dormant. The wider security situation around Hudaydah deteriorated in October. The stipulated troop redeployments from all sides remain to be implemented.

13. In March, the Houthis diverted 50 billion Yemeni rial (YRI) from the Central Bank of Yemen in Hudaydah, a violation of the Stockholm Agreement, which stipulated that revenues derived from the ports should be deposited at the Central

<sup>3</sup> See <https://osesgy.unmissions.org/hudaydah-agreement>.

Bank of Yemen and subsequently used to pay civil service salaries. The Panel received information that only a small portion of the funds were used to pay salaries.

14. The Panel notes no progress on the Ta'izz component of the Agreement.

## **B. Riyadh Agreement**

15. The Riyadh Agreement of 5 November 2019 was ambitious in its scope and timelines (see [S/2020/326](#), paras. 35 and 44–46). Despite pressure from Saudi Arabia and continued political posturing by the Southern Transitional Council and the Government of Yemen, there has been little practical progress in implementation, with the Southern Transitional Council withdrawing on a number of occasions.<sup>4</sup> A new Governor and General Security Director for Aden were appointed; however, only the Governor assumed his office. Forces affiliated with the Southern Transitional Council continue to consolidate control over the civilian population, including through excessive use of force.<sup>5</sup> Government of Yemen forces located in Aden prior to August 2019<sup>6</sup> are now fighting the Southern Transitional Council in Abyan. There has been no meaningful relocation of the forces affiliated with the Southern Transitional Council or those of the Government of Yemen or their equipment in accordance with the Agreement, which has also failed to re-establish the military status quo that existed prior to August 2019 in Abyan, Aden and Shabwah.

## **C. Joint declaration**

16. Beginning in April 2020, the Office of the Special Envoy of the Secretary-General for Yemen has worked on a set of negotiations heading towards a joint declaration to be signed by the Houthis and the Government of Yemen. The negotiations focus on three areas: a nationwide ceasefire, economic and humanitarian measures, and the resumption of political processes aimed at comprehensively ending the conflict. The Panel notes that the preconditions in the Houthi proposal of 8 April include items that, if they were to be accepted by the parties, would require additional safeguards to ensure compliance with resolution [2216 \(2015\)](#): (a) free access to all airports and ports in Yemen for direct flights and shipping, respectively; and (b) sharing of hydrocarbon revenues.

17. Free access to ports and airports would require an internationally monitored, robust verification system to ensure compliance with paragraph 2 of resolution [2511 \(2020\)](#). In both cases, ships and aircraft would have to be subject to inspections outside Houthi-controlled areas to ensure compliance.

18. An independent and transparent mechanism for sharing oil and gas revenues could involve the creation of an escrow account in a foreign jurisdiction managed by an inclusive board with oversight from an international agency.

<sup>4</sup> See annex 6.

<sup>5</sup> For example, the security entities in Aden have vigorously enforced a motorcycle ban that had resulted in several killings of civilians.

<sup>6</sup> They include the First, Third and Fourth Presidential Protection Brigades and the Thirty-ninth Armoured Brigade.

## V. Regional challenges to the peace, security and stability of Yemen

19. In relation to Yemen, the key external actors remain the Islamic Republic of Iran, Oman, Saudi Arabia and the United Arab Emirates. While there are allegations that other regional States, including Qatar and Turkey, are directly active within Yemen, to date, the Panel has found no credible evidence to substantiate those allegations. It continues to investigate. The impact of the potential designation of the Houthis as a foreign terrorist organization by the United States of America is of significance.

### A. Islamic Republic of Iran

20. On 22 September, Brigadier General Abolfazl Shekarchi, a spokesperson of the Iranian armed forces, was quoted as saying, “we provided them (Yemenis) with the experiences in technology in the defense sphere”,<sup>7</sup> an act that would place the Islamic Republic of Iran in breach of paragraph 14 of resolution 2216 (2015).

21. Following a Panel request, the Islamic Republic of Iran clarified that “the [Brigadier General Shekarchi] referred to the capabilities of Yemeni Army and Ansarallah to design and manufacture missiles and UAVs domestically and their professional technical expertise in this field. He also mentioned cooperation between the Islamic Republic of Iran and Yemen before the adoption of resolution 2216 (2015) and transfer of defensive experiences before imposition of Security Council sanctions against Yemen.”<sup>8</sup> Nevertheless, the Panel finds that there is a growing body of evidence (see paras. 76, 84–85 and 88) that shows that individuals or entities within the Islamic Republic of Iran are engaged in sending weapons and weapons components to the Houthis in violation of paragraph 14 of resolution 2216 (2015).

22. On 17 October, the Islamic Republic of Iran installed a replacement “ambassador” to Yemen, indicating State recognition of Houthi authority, a move that threatens the integrity and stability of Yemen. This is contrary to the spirit of resolution 2216 (2015), as elaborated in paragraph 25 above.

23. In 2020, prominent billboards in Sana’a have honoured Iranian leaders<sup>9</sup> and high-ranking Houthi leaders have claimed to be a part of the “axis of resistance”,<sup>10</sup> thus slowly making the political proximity of the Islamic Republic of Iran to the Houthi leadership more apparent, in particular in Sana’a, where the Houthi ideology is visibly aligned with that of the Islamic Republic of Iran.

<sup>7</sup> See [www.tasnimnews.com/en/news/2020/09/22/2354460/iran-has-supplied-yemen-with-defense-know-how-spokesman](http://www.tasnimnews.com/en/news/2020/09/22/2354460/iran-has-supplied-yemen-with-defense-know-how-spokesman). Brigadier General Shekarchi continued “... We provide them with advisory help. In order to share our experiences with the people of ... Yemen, our experienced forces go there and give them intellectual assistance...”.

<sup>8</sup> Letter from the Islamic Republic of Iran to the Panel dated 19 November 2020.

<sup>9</sup> In the weeks following the killing of Qasem Soleimani, several large official billboards appeared in Sana’a eulogizing Soleimani with the words: “We will continue your path to Jerusalem.” In February, at the College of Education at Sana’a University, the banners aligned Mohammed Ali al-Houthi with Hassan Nasrallah and Ali Khamenei (see [https://twitter.com/Ali\\_Albukhaiti/status/1228807992482631681?s=20](https://twitter.com/Ali_Albukhaiti/status/1228807992482631681?s=20)).

<sup>10</sup> See <https://youtu.be/NIs6Dbe8hYk>, [https://youtu.be/VqvmcwFgc\\_0](https://youtu.be/VqvmcwFgc_0), <https://youtu.be/pIIIUNWTSrE>, <https://youtu.be/NIs6Dbe8hYk> and <https://www.google.com/amp/s/ar.irna.ir/amp/83625875/>.



## B. Oman

24. The desire of Oman to remain resolutely neutral and apart from the conflicts is being tested. Since 2015, a number of “mercy flights” have operated between Sana’a and Muscat to take sick and wounded Yemenis for medical treatment. While the flights fulfil a humanitarian function, the Panel remains concerned about their potential misuse. The Panel received information about four individuals who travelled through Oman to the Islamic Republic of Iran in 2015. One of them later publicly stated that they had received naval training in Bandar Abbas and went on to facilitate the maritime smuggling of weapons to the Houthis (see annex 17). For the most recent flight on 14 October, which involved the exchange of United States citizens for Yemenis in Muscat, the Government of Yemen informed the Panel that it had received the passenger list at the last minute and had no means of verifying the identity of the passengers. Concerns over open access to Sana’a on direct flights is a central issue for the development of a joint declaration (see para. 17).

25. In addition to the seizure of smuggled arms and components that arrived in Yemen overland from Salalah in 2019 (see S/2020/326, para. 62), GPS data taken from smuggler’s dhows in 2020 suggest that weapons smugglers perform ship-to-ship transfers of weapons within Omani territorial waters (see para. 73). The Panel has not received evidence that the Omani authorities are complicit in these activities, which may reflect a lack of enforcement capacity.

## C. Saudi Arabia

26. The continued economic dependency of Yemen on Saudi Arabia is not limited to repeated Saudi deposits of hard currency into accounts held by the Government of Yemen. More importantly, it extends to the millions of Yemenis who benefit from inflows of remittances from their compatriots in Saudi Arabia. By contrast, Saudi Arabia primarily needs a stable neighbouring State that poses no threat. It is noted that, throughout the conflict with the Houthis, Saudi Arabia has not changed the status of Yemenis living within its borders.<sup>11</sup>

27. With the reduction in overall aid inflows, Yemen is increasingly reliant on remittances, and the dependency on Saudi Arabia is more significant than ever. The conundrum for Saudi Arabia is that the Houthis’ capture of remittances, by taxing populations and businesses under its control, is increasingly efficient (see para. 93).

28. The Panel finds that the Coalition to Support Legitimacy in Yemen is ineffective in applying unified control over the anti-Houthi forces. The ongoing fighting between the Southern Transitional Council and the Government of Yemen, despite the Riyadh Agreement, demonstrates continuing divisions between the agendas of Saudi Arabia and the United Arab Emirates in Yemen. Despite the dependency of the Government of Yemen, the west coast forces and the Southern Transitional Council on support from the Coalition, Saudi Arabia has not yet found the leverage to resolve the apparent disunity that continues to pose a threat to the territorial integrity of Yemen.

29. Saudi Arabia clearly wants an exit path from Yemen, but it is also united with the Government of Yemen in calling for the United States to designate the Houthis as

<sup>11</sup> The Ministry of Human Resources and Social Development of Saudi Arabia launched a labour reform initiative for private sector workers that reduces the disparity between Saudi workers and expatriates. See [https://twitter.com/HRSD\\_SA/status/1323912538883559425?s=20](https://twitter.com/HRSD_SA/status/1323912538883559425?s=20) (Arabic) and [https://twitter.com/HRSD\\_SA/status/1323913000395427840?s=20](https://twitter.com/HRSD_SA/status/1323913000395427840?s=20) (English).

a foreign terrorist organization. In the short term, this probably places the Houthis further away from any prospective peace deal (see para. 34).<sup>12</sup>

## **D. United Arab Emirates**

30. The United Arab Emirates appears keen to confront three elements in Yemen: the Houthis, Al-Islah elements within the Government of Yemen and terrorist groups. While the United Arab Emirates informed the Panel that it continues to support Yemeni counter-terrorism forces, the Panel also documented the continuing support of the United Arab Emirates for the Southern Transitional Council, some forces affiliated with the Southern Transitional Council and some west coast forces (see annex 5).

31. The United Arab Emirates originally recruited, trained and paid most of the forces affiliated with the Southern Transitional Council, a situation that has evolved since 2015. Forces affiliated with the Southern Transitional Council are in a military confrontation with the Government of Yemen in Abyan and, to a lesser extent, in Socotra and Shabwah. The political leadership of the Southern Transitional Council has failed to stop this fighting and has taken repeated measures to undermine the authority of the Government of Yemen and the territorial integrity of Yemen. However, the United Arab Emirates provides continuing political support to the leadership of the Southern Transitional Council. The United Arab Emirates therefore supports an entity that threatens the peace, security and stability of Yemen and is acting against the spirit of resolution 2216 (2015), which calls for “Member States to refrain from taking any actions that undermine the unity, sovereignty, independence and territorial integrity of Yemen, and the legitimacy of the President of Yemen.” The United Arab Emirates informed the Panel that it does not support any unilateral action by any party to the conflict (see annexes 5 and 6).

32. In the second half of 2020, the Government of Yemen was keen to place blame for the actions of the Southern Transitional Council on the United Arab Emirates. The Panel finds that the United Arab Emirates has scaled down its direct control over most forces affiliated with the Southern Transitional Council.<sup>13</sup> However, the Government of Yemen asserted that the United Arab Emirates continues to provide financial and military support to the Security Belt Forces and the Shabwani Elite Forces.<sup>14</sup> This, together with the political support of the United Arab Emirates to the Southern Transitional Council, fuels the hostility of the Government of Yemen towards the United Arab Emirates.

## **E. United States of America**

33. The Panel notes that the United States is currently considering designation of the Houthis as a foreign terrorist organization. Saudi Arabia and the United Arab Emirates have designated the Houthis as a terrorist organization, but the United States

<sup>12</sup> The designation by Saudi Arabia occurred in February 2014 (see [www.reuters.com/article/us-saudi-security/saudi-arabia-designates-muslim-brotherhood-terrorist-group-idUSBREA260SM20140307](http://www.reuters.com/article/us-saudi-security/saudi-arabia-designates-muslim-brotherhood-terrorist-group-idUSBREA260SM20140307)). The designation by the United Arab Emirates occurred in November 2014 (see [www.thenationalnews.com/uae/government/list-of-groups-designated-terrorist-organisations-by-the-uae-1.270037](http://www.thenationalnews.com/uae/government/list-of-groups-designated-terrorist-organisations-by-the-uae-1.270037)). The Government of Yemen called on the Security Council to designate the Houthis as a terrorist group in 2017 (see [www.spa.gov.sa/viewfullstory.php?lang=en&newsid=1615541](http://www.spa.gov.sa/viewfullstory.php?lang=en&newsid=1615541)).

<sup>13</sup> The Panel finds that the United Arab Emirates directly controls the Yemeni guard forces at the main bases of the United Arab Emirates in Balhaf and Rayyan. See S/2020/326, table 2.

<sup>14</sup> See annex 5.

has not yet done so; the potential designation reflects ongoing tensions between the United States and the Islamic Republic of Iran.

34. Designating the Houthis as a foreign terrorist organization: (a) risks harming both aid and commercial food imports into Houthi-controlled Yemen, which could in turn exacerbate malnutrition in the country; and (b) makes the logistics of developing and extending the peace process more complex.

## **VI. Impediments to the implementation of Security Council resolution 2216 (2015)**

35. The Panel finds that the full implementation of resolution 2216 (2015) has become even more unlikely owing to the shifts in power dynamics and territorial control. The Panel bases its assessment on the fact that all parties to the conflict have taken measures to undermine the objectives of resolution 2216 (2015).

36. During the reporting period: (a) the Government of Yemen, the Houthis and the Southern Transitional Council undermined a peaceful transition by resorting to hostilities and military posturing; (b) the Houthis and the Southern Transitional Council used force to gain territory; (c) the Southern Transitional Council and the Houthis continued to exercise governmental functions; (d) neither the Southern Transitional Council nor the Houthis had withdrawn their forces; instead, they were fortifying seized areas; and (e) the west coast forces had consolidated their control over the west coast. The Houthis are no longer the only non-State armed group to which the requirements of paragraphs 1 (a), (b), (c) and/or (d) of the resolution apply. Since the resolution was adopted, the Government of Yemen has steadily lost authority and territory.

### **A. Escalation of hostilities**

37. In 2020, there was a significant escalation in hostilities. The Houthis gained strategic territory in Nihm, Jawf, Bayda' and Ma'rib, mostly from the Government of Yemen (see annex 4). They entered Durayhimi after a two-year siege. The Southern Transitional Council held onto Aden and parts of Abyan, Lahij and Dali', and gained control over Socotra.

38. Infighting, local and regional interests, and competition for resources among the various anti-Houthi forces prevent a united front being presented against the Houthis. For the Houthis, this is perhaps their greatest strategic advantage in the current conflict (annex 5 contains a classification of anti-Houthi forces). The Houthis benefit from the flow of recruits, rapid deployment capabilities, quick suppression of dissent, and different and contrary measures adopted by regional States to resolve the conflict (see paras. 20–23 and 26–32). Coalition airstrikes will become less effective as fighting comes closer to populated areas.

### **B. Consolidation of power by the Southern Transitional Council**

39. The Panel finds that the activities of the Southern Transitional Council in 2020 constituted a violation of paragraphs 1 and 6 of resolution 2216 (2015), which demands that all Yemeni parties refrain from unilateral actions that undermine the political transition. On 25 April, the Southern Transitional Council unilaterally declared self-administration on the basis that the Government of Yemen "no longer

has the mandate or the legitimacy to administer the South”.<sup>15</sup> The Southern Transitional Council rescinded the declaration on 28 July.

40. Hostilities between the Southern Transitional Council and the Government of Yemen also escalated in Abyan and Socotra. The Southern Transitional Council took over government functions in Socotra around 20 June (see annex 6). Since then, neither Saudi Arabia nor the Government of Yemen has been successful in re-establishing the control of the Government of Yemen in Socotra. In November, the Southern Transitional Council announced that, in Socotra, it had established a joint operations room with the “southern forces”.<sup>16</sup> In Abyan, intermittent and serious hostilities continue and Saudi Arabia has been unable to ensure any ceasefire for a prolonged period. In at least two instances, serious clashes broke out while the ceasefire monitoring team of Saudi Arabia was in Abyan.<sup>17</sup> The Government of Yemen and the Southern Transitional Council both sent reinforcements to the Abyan front, making a sustained ceasefire unlikely in the short term. In the absence of a mutually acceptable political settlement, the Southern Transitional Council and the Government of Yemen appear to have begun a war of attrition focused on Abyan.

41. In Aden, security operations are conducted by the forces affiliated with the Southern Transitional Council. The Southern Transitional Council also used force to appropriate around YRI 80 billion (\$125 million) from the Government of Yemen during the period of its self-rule. The Panel concludes that, although the leaders of the Southern Transitional Council, including Aydarus al-Zubaydi, Hani Bin Brik and Shallal Ali al-Shaye, are all prevented from returning to Aden by the Coalition,<sup>18</sup> they continue to influence acts on the ground. Their actions, individually and collectively, have undermined peace, security and stability in Yemen (see annexes 5 and 6).

42. The creation of the Southern National Coalition appears to be an attempt to open a political front against the Southern Transitional Council in Aden and Shabwah. Its head, Ahmed Saleh Alessi, is one of the largest oil traders in Yemen.<sup>19</sup> His financial backing makes the Southern National Coalition a significant opponent to the Southern Transitional Council. As a close associate of the President of Yemen, Abdrabuh Mansour Hadi, Alessi has decisive influence on the governance of Yemen. The Panel continues to monitor developments that may amount to a threat to peace in Yemen.

### C. Developments in Houthi-controlled areas

43. The reinterpretation of the *khums* law in June 2020, which allowed Houthis to collect 20 per cent of the value of public resources and private assets and to “redistribute it to Hashemites”, triggered opposition, even from Houthi loyalists. However, air strikes continue to give the Houthis the opportunity to unify the population against their enemies. Other factors that help the Houthis to prevent large-scale uprisings include their increasingly autocratic state structures and the efficient suppression of dissent through the preventative security and intelligence apparatuses (see S/2020/326, paras. 13–16).

44. In the Houthi-controlled areas, the security situation has remained tightly controlled. Expulsions of those perceived as supporting the enemy from intelligence, military and security systems continued.<sup>20</sup> On 27 October, the minister for youth and

<sup>15</sup> See <https://stc-eu.org/en/self-administration-of-south-yemen/>.

<sup>16</sup> See <https://www.almashhadalaraby.com/news/231748> and <https://aden24.net/news/62247>.

<sup>17</sup> In July and November 2020.

<sup>18</sup> Confidential sources.

<sup>19</sup> See [https://snycoalition.org/?page\\_id=314](https://snycoalition.org/?page_id=314).

<sup>20</sup> See [https://m.facebook.com/sultan.zabinye/videos/1174271749581022/?refsrc=https%3A%2F%2Fm.facebook.com%2Fstory.php&\\_rdr](https://m.facebook.com/sultan.zabinye/videos/1174271749581022/?refsrc=https%3A%2F%2Fm.facebook.com%2Fstory.php&_rdr).

sport, Hassan Zaid, was assassinated in Sana'a. This was the most high-profile assassination since the announcement of the killing of Ibrahim al-Houthi in August 2019.

45. The Panel finds that the primary threat to Abdulmalik al-Houthi's (YEi.004) leadership possibly emanates from within the Houthi movement. Behind the veneer of unity, those in the top political leadership compete to enrich themselves from limited state and public resources. Mohammed Ali al-Houthi, Ahmed Hamid, and Abdul Karim al-Houthi have built competing power bases secured by their separate security and intelligence structures (see annex 8). The emergence of these distinct power blocks based on economic interests undermines peace and humanitarian efforts. Thus far, the Houthi military has remained impervious to political infighting.

### **Ahmed Hamid**

46. Ahmed Mohammed Yahyah Hamid (Abu Mahfouz)<sup>21</sup> (see figure I) is currently the director of the office of the president of the supreme political council and the head of the supreme council for the management and coordination of humanitarian affairs, with links to preventative security and the security and intelligence bureau. The Panel received information on Hamid's influence on civil appointments, intimidation of opponents, corruption activities, including diversion of humanitarian aid, and support to Sultan Zabin after allegations began emerging on the latter's involvement in the repression of women (see annex 8).<sup>22</sup>

47. In January, the minister of education and brother of Abdulmalik al-Houthi, Yahyah al-Houthi, came into direct conflict with Hamid, accusing him of creating tensions with humanitarian actors through the supreme council for the management and coordination of humanitarian affairs (see annex 7). Despite this, Hamid has only consolidated his power.<sup>23</sup>

Figure I

### **Ahmed Hamid**



Source: [www.alyqyn.com/3917](http://www.alyqyn.com/3917).

48. The Panel documented acts of intimidation and direct threats issued against humanitarian actors by five members of the supreme council for the management and coordination of humanitarian affairs: Ahmed Hamid, Abdul Mohsen Tawous (secretary-general), Taha al-Mutawakel (minister of public health and population),

<sup>21</sup> See [www.yemen-media.gov.ye/الوزير/](http://www.yemen-media.gov.ye/الوزير/).

<sup>22</sup> See [https://m.facebook.com/sultan.zabinye/?ref=page\\_internal&mt\\_nav=0](https://m.facebook.com/sultan.zabinye/?ref=page_internal&mt_nav=0).

<sup>23</sup> See [www.ansarollah.com/archives/377365](http://www.ansarollah.com/archives/377365).

Nabil al-Wazir (minister of water and environment) and Abdulkarim al-Houthi (minister of interior).<sup>24</sup>

49. Despite his prominent role in the policy of intimidation and the use of sexual violence against politically active women (see [S/2020/326](#), paras. 21–23), Sultan Zabin remains the director of the criminal investigation department. The Panel documented further violations associated with the Houthi policy of curbing prostitution conducted (see annex 34) as a part of their “soft war” campaign targeting dissidents.

## **D. Developments on the west coast**

50. On the west coast, the National Resistance/Guards of the Republic,<sup>25</sup> a non-State armed group, continued to demonstrate governance ambitions that extend beyond military control. Its commander, Tareq Saleh, strengthened his political and military control over the west coast with strong support from the United Arab Emirates, presenting a challenge both to President Hadi’s authority and to the Tihamah people’s quest for self-rule under a future federal structure, as outlined in the National Dialogue Conference (see annex 5). Tareq Saleh has distanced himself from the conflict between the Government of Yemen and the Southern Transitional Council and focused exclusively on fighting the Houthis.

51. In July 2020, in Mukha’, Tareq Saleh met the commander of the Fifth Presidential Protection Brigade, Adnan Roseiq, in the presence of the United Arab Emirates Commander “Abu Hammam”. This was the first time that both parties formally engaged with each other. They agreed to a formal détente.<sup>26</sup> Prior to this agreement, there were significant tensions between the Ta’izz military axis and the Guards of the Republic. The military axis alleged that the Guards of the Republic had supported those fighting them in Turbah in mid-2020 (see para. 57), a claim that the Guards of the Republic denies.

52. The Amaliqah Brigades, the Guards of the Republic and the Tihamah Brigades are all provided with some payments by the United Arab Emirates; some brigades also receive salaries from the Government of Yemen. None of these forces have been formally included in any of the existing peace agreements, which raises concerns about their future impact on the peace, security and stability of Yemen.

## **E. Challenges to the authority of the Government of Yemen**

53. The security situation is rapidly disintegrating in areas controlled by the Government of Yemen. Three emerging trends were observed that have significant impacts on the stability of Yemen. They are: (a) the distribution of economic and political power into regional power centres (see annex 5); (b) the proliferation of forces that are affiliated with the State but recruited by individuals or entities outside the State (see annexes 5 and 9); and (c) the perceived Al-Islah and non-Al-Islah divide within the political and military spheres (see annex 6).

### **1. Military and security development in Ta’izz**

54. The military and security situation rapidly deteriorated in Ta’izz in mid-2020, with an escalation of the fighting between different brigades of the Government of Yemen. The main fighting occurred between elements of the Thirty-fifth Brigade and

<sup>24</sup> See annexes 7 and 8. See also [www.saba.ye/ar/news3116185.htm](http://www.saba.ye/ar/news3116185.htm).

<sup>25</sup> The Guards of the Republic is the military wing of the group, while the National Resistance encompasses both the political and military wings.

<sup>26</sup> Panel discussions with both forces.



the Ta'izz military axis after the appointment of the Abdulrahman al-Shamsani as the commander of the Thirty-fifth Brigade.

55. In Ta'izz, several commanders and officials engaged in illegal appropriations and other illegal activities with impunity. For example, the Panel received information concerning 58 civilian houses that were forcefully appropriated by individuals belonging to the 17th, 22nd and 170th Brigades in acts that appear widespread and recurrent. The Panel verified five of the forcefully appropriated houses; in one case, a houseowner was killed by members linked to the occupying Seventeenth brigade.<sup>27</sup>

56. In another case documented by the Panel, Gazwan Ali Mansour al-Mekhlafi, an officer of the Twenty-second Brigade and the nephew of the Twenty-second Brigade Commander, Sadiq Sarhan, was implicated in several killings in Ta'izz since, at minimum, 2018, with limited accountability (see figure II). In August 2020, he was involved in a revenge killing of an 11-year-old child and his brother. He is now detained in the Central Prison of Ta'izz.<sup>28</sup> The Panel is not aware of any formal proceedings initiated against him.

Figure II

**Gazwan Ali Mansour al-Mekhlafi (left) with his uncle, Sadiq Sarhan (centre)**



Source: [www.from-yemen.com/alymn/amp/89251](http://www.from-yemen.com/alymn/amp/89251).

57. On 8 December 2019, Hamoud Saeed al-Mikhlaifi announced the creation of a “resistance force” to fight alongside the National Army in Ta'izz (see figure III).<sup>29</sup> This initiative was undertaken in his capacity as the “Head of the Higher Coordination Council for Resistance”. The Panel considers the creation of this non-State armed group as a threat to stability in Ta'izz (see annex 9). These fighters sided with military units of the Government of Yemen involved in some of the worst incidents of infighting in Turbah in 2020. The Panel also documented the use of school facilities by these fighters (see annex 10).<sup>30</sup> The Panel is investigating sources of funding to support recruitment efforts by al-Mikhlaifi and finds it unlikely that the funding comes from a member State of the Coalition (see annex 9).

<sup>27</sup> The Panel was informed by the Ta'izz military axis that the individuals responsible for the killing were arrested.

<sup>28</sup> Information provided by the Ta'izz military axis was independently verified by the Panel. Yet, four others involved were not arrested.

<sup>29</sup> See [www.facebook.com/hamoodsaeed20/videos/3221472207893885/](https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/).

<sup>30</sup> In contradiction of the Safe Schools Declaration signed by the Government of Yemen in 2017, which protects schools and universities from military use during armed conflict. See <https://ssd.protectingeducation.org/>.

Figure III  
Recruitment at Yufrus Camp in December 2020



Source: [www.facebook.com/hamoodsaeed20/videos/3221472207893885/](https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/).

Note: The camp belongs to the Seventeenth Brigade of the Government of Yemen and is located at N 13.442712°, E 43.955177°.

58. The Panel is investigating the training of the al-Hashd al-Sha'bi armed group under the Seventeenth Brigade in Ta'izz in 2018 and 2019. In 2019, the Panel found that elements of the al-Hashd al-Sha'bi armed group fought alongside the military axis against the forces of Abu al-Abbas' (see S/2020/326, para. 37). The Panel is investigating links between the al-Hashd al-Sha'bi armed group, al-Mikhla'fi fighters and Abdulrahman al-Shamsani, the former commander of the Seventeenth Brigade (see para. 60).

## 2. Confrontations in Shabwah over the Shabwani Elite Forces supported by the United Arab Emirates

59. Local authorities in Shabwah accused the United Arab Emirates of involvement in security incidents and undermining their economic independence. They claimed that the United Arab Emirates had obstructed the arrest of Shabwani Elite Forces fighters, given support to Shabwani Elite Forces involved in the sabotage of oil export infrastructure<sup>31</sup> and impeded the resumption of liquid natural gas exports from Balhaf.<sup>32</sup> While there have been some minor security incidents when the forces of the United Arab Emirates move between their bases at Balhaf and Alam, the most significant was an explosion that occurred on 14 November, targeting a convoy. Since October, there have also been protests outside the Alam camp, seeking compensation for a joint United Arab Emirates-Shabwani Elite Forces operation in January 2019 that allegedly killed civilians and the creation of a local compensation committee to collect compensation from the United Arab Emirates. In early 2020, security operations aimed at arresting former Shabwani Elite Forces personnel in Nisab and Jirdan resulted in at least two deaths. The situation in Shabwah may escalate unless the Government of Yemen or Saudi Arabia intervenes.

## F. Influence of Al-Islah

60. The bitterly contested appointment of Abdulrahman al-Shamsani, former commander of the Seventeenth Brigade, as the new Commander of the Thirty-fifth Brigade, was perceived as a consolidation of Al-Islah dominance over the military in Ta'izz. The Panel finds that the influence of any political party in the military sphere may degrade the cohesion of anti-Houthi forces. The opposition of the United Arab

<sup>31</sup> See [www.facebook.com/109978104080735/posts/113547560390456/](https://www.facebook.com/109978104080735/posts/113547560390456/).

<sup>32</sup> Confidential discussions. See [www.youtube.com/watch?v=hlVoQq7qmRg&feature=youtu.be](https://www.youtube.com/watch?v=hlVoQq7qmRg&feature=youtu.be).



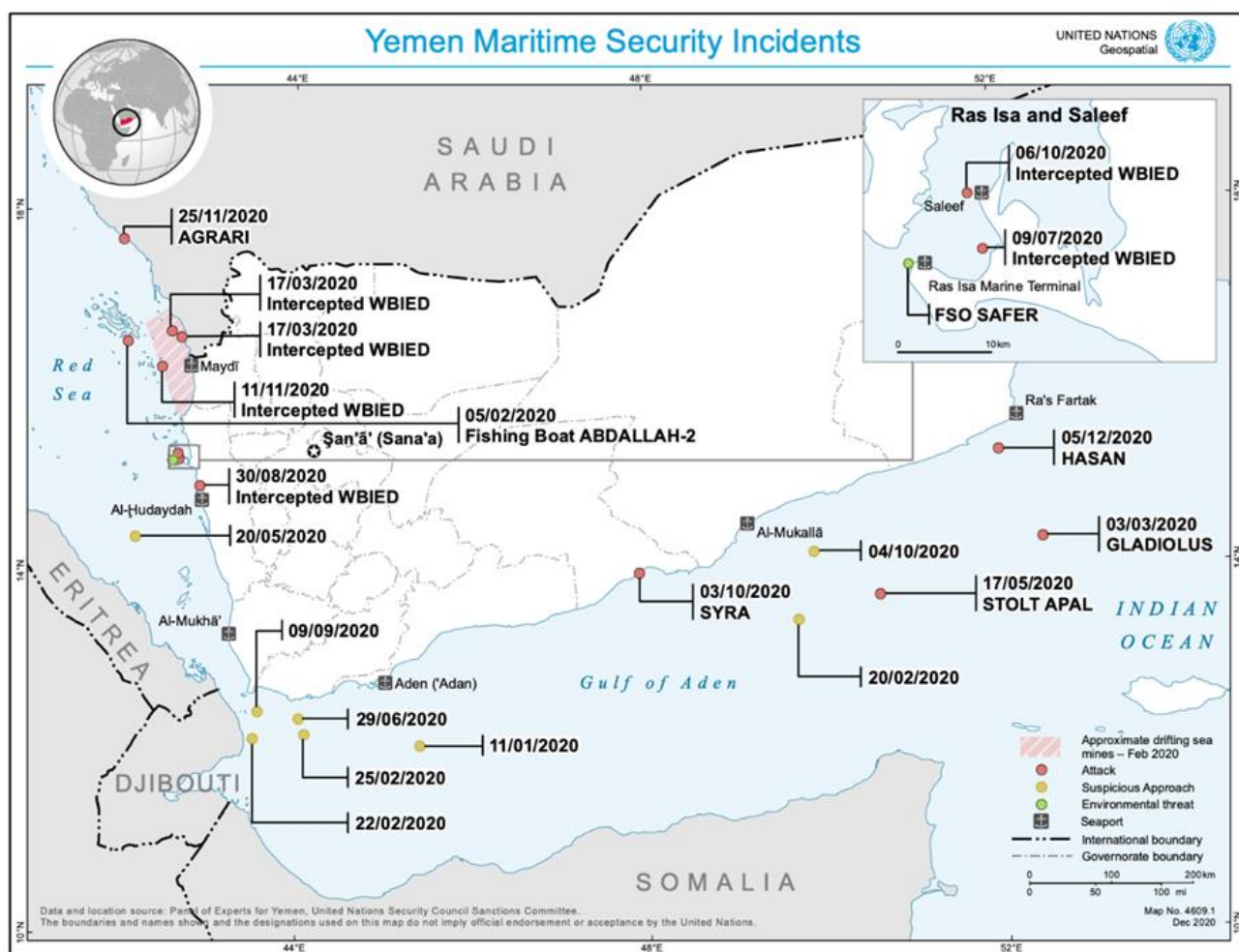
Emirates and the Southern Transitional Council to Al-Islah, and vice versa, fuels further unrest in Yemen (see annex 6).

61. The Panel documented the arrest, enforced disappearance and torture of one Yemeni, Radwan al-Hashdi, who was the former media office manager for the Abu al-Abbas Brigade.<sup>33</sup> There is evidence to indicate that the arrest was linked to his perceived opposition to Al-Islah forces in Ta'izz.

## VII. Maritime security

62. The Panel noted an increasing number of incidents involving suspicious approaches and attacks on civilian ships in 2020, in comparison with 2019. The Panel also remains concerned about the floating storage and offloading vessel *Safer* (International Maritime Organization (IMO) ship identification number: 7376472), which is in urgent need of repair and poses a critical threat to the environment of the Red Sea (see annex 21). Map 2 shows the distribution of maritime security incidents off the coast of Yemen.

Map 2  
Maritime security incidents, 2020



<sup>33</sup> See annex 35.

63. On 3 March, the Saudi-flagged oil tanker *Gladiolus* (IMO: 9169548) was approached by three skiffs, two of which appeared to be remotely controlled by the third. One of the unmanned skiffs made contact with the hull of the tanker without an explosion occurring, while the other came within 10–15 metres of it (see figure IV). Another vessel operating in the area later reported a boat going around in circles before exploding, which was likely the skiff that had sustained damage to its steering mechanism as the result of the collision or shots fired by the security team of the *Gladiolus*. A naval helicopter later collected debris from the sea, the analysis of which has shown traces of fuel and Research Department explosive (RDX) military explosives. This implies that the unmanned skiffs were intended to be used as waterborne improvised explosive devices (see annex 22).

Figure IV

**Photographs of the unmanned skiff approaching the port side of the *Gladiolus***



Source: Confidential.

64. The second attack took place on 17 May when two skiffs approached the chemical oil product tanker *Stolt Apal* (IMO: 9719240), sailing under the flag of the United Kingdom of Great Britain and Northern Ireland. One of the skiffs closed in on the tanker from the stern, leading the vessel's security team to fire warning shots. The people on board the skiff returned fire with several rapid and accurate bursts from an automatic weapon, likely a machine gun, hitting the superstructure of the tanker, as well as the head of a dummy posted on the bridge wing (see figure V). At a distance of 200 metres, the skiff exploded, possibly as a result of shots fired by the armed guards. The other skiff left the scene of the attack in a northerly direction. Photographs obtained by the Panel show smoking debris in the wake of the *Stolt Apal*. The presence of a plume of white smoke in the images led some analysts to theorize that the skiff carried military-grade explosives and was therefore intended as a waterborne

improvised explosive device. It is also possible that the explosion was the result of the ignition of gasoline fumes, for example from a faulty fuel line (see annex 23).<sup>34</sup>

Figure V

**Photograph of the head of the dummy showing the impact of multiple projectiles**



Source: Confidential.

65. On 3 October, the Maltese-flagged tanker *Syra* (IMO: 9436941) was loading oil at the Rudum terminal when two explosions occurred, damaging ballast tanks on the port side (see figure VI). Later, the crew reported a floating “barrel with a light” on the port side about 20 metres from the vessel, which detonated about one hour after the first explosions without damaging the tanker. The Panel obtained information showing that the explosions ruptured the tanker’s bilge keel approximately 10–11 metres below the waterline, indicating that explosive devices (possibly linear-shaped charges) were planted there by divers (see annex 24).

<sup>34</sup> On 5 December, the merchant vessel *Hasan* (IMO: 9016179) was also attacked in the same waters by two skiffs carrying armed men. The Panel is investigating whether these two incidents are related.



Figure VI

**Photograph of the *Syra* in dry dock showing the location of the damaged hull sections**



Source: Confidential.

66. In the cases described above, the identity of the attackers remains unclear, even though it is likely that the incident involving the *Syra* is related to a dispute over the control of the oil revenue from the Rudum terminal. While there have been some similarities in the modus operandi of the two attacks in March and May, which also occurred in the same geographic area, there were also significant differences. The waterborne improvised explosive devices used in the attack on the *Gladiolus* are different from the two models that have been used by the Houthis in the past, which raises the possibility that a new actor with access to relatively sophisticated weapon systems has emerged on the shores of the western Gulf of Aden.

67. On 25 November, the Maltese-flagged tanker *Agrari* (IMO: 9389083) suffered an explosion on the port side, approximately 1 metre above the waterline, while offloading cargo at the Shuqayq plant in Saudi Arabia. While earlier reports mentioned a sea mine,<sup>35</sup> Coalition sources quoted by the media later stated that the damage had been caused by the destruction of a waterborne improvised explosive device by Saudi Arabia.<sup>36</sup> Both drifting sea mines, which in February had already claimed the lives of four sailors on the fishing boat *Abdallah-2*, and Houthi waterborne improvised explosive devices, which are frequently directed at Saudi ports, continue to pose a threat to commercial navigation in the southern Red Sea.

## VIII. Arms and implementation of the targeted arms embargo

68. Pursuant to paragraphs 14 to 17 of resolution [2216 \(2015\)](#), the Panel continues a range of monitoring and investigative activities in order to identify whether there have been any violations of the targeted arms embargo involving the direct or indirect supply, sale or transfer to, or for the benefit of individuals and entities designated by the Security Council Committee established pursuant to resolution [2140 \(2014\)](#).

<sup>35</sup> See [www.washingtonpost.com/world/middle\\_east/mine-explodes-damaging-oil-tanker-off-saudi-arabia/2020/11/25/4f6b3566-2f24-11eb-9dd6-2d0179981719\\_story.html](http://www.washingtonpost.com/world/middle_east/mine-explodes-damaging-oil-tanker-off-saudi-arabia/2020/11/25/4f6b3566-2f24-11eb-9dd6-2d0179981719_story.html).

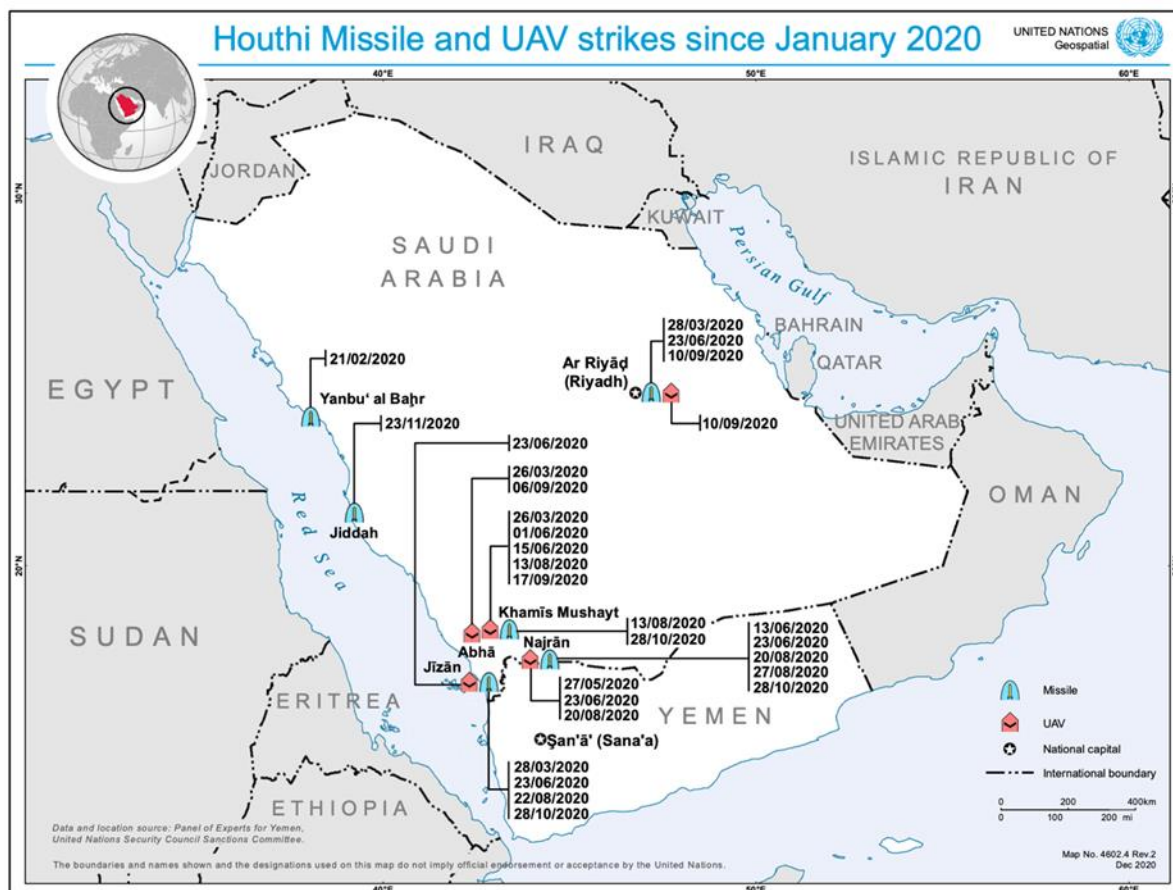
<sup>36</sup> See [www.dailysabah.com/world/mid-east/explosion-rocks-greek-operated-tanker-in-saudi-port-after-attack-blamed-on-houthis](http://www.dailysabah.com/world/mid-east/explosion-rocks-greek-operated-tanker-in-saudi-port-after-attack-blamed-on-houthis).

## A. Attacks on targets in Saudi Arabia

69. Following a hiatus of several months, in February, Houthi forces resumed their aerial campaign on targets inside Saudi Arabia and maintained it throughout 2020, using a combination of ballistic and cruise missiles, as well as uncrewed aerial vehicles (see map 3). While most attacks are foiled by the Saudi military without incurring significant damage, the group's ability to project power beyond Yemen remains a threat to regional stability and a challenge for future peace negotiations.

Map 3

### Missile and uncrewed aerial vehicle attacks by the Houthi forces



70. The Panel inspected the debris of three ballistic missiles and one land attack cruise missile used in the attacks on Riyadh and Yanbu' (see annex 11), as well as the debris of several uncrewed aerial vehicles used in recent attacks (see annex 12). The Panel notes that the debris is consistent with liquid propellant ballistic missiles, likely a modified version of the Borkan-2H, which was deployed in 2017 and 2018 (see S/2018/594, paras. 80–91), and the Quds-1 cruise missile, which has been in use since 2019 (see S/2020/326, paras. 58–60).<sup>37</sup> Based on technical findings, the Panel continues to believe that the uncrewed aerial vehicles and waterborne improvised explosive devices are manufactured in Yemen, making use of commercially available components, such as engines, propellers and servo actuators sourced from abroad,

<sup>37</sup> On 23 November, the Houthis attacked an Aramco facility in Jeddah with what they claim is a new type of cruise missile dubbed Quds-2 (see <http://en.ypagency.net/198784/>). The Panel is investigating whether this was indeed a new weapon system.

whereas the missiles are assembled from parts that are transferred to Houthi-held territory in violation of the targeted arms embargo. Despite a number of high-profile seizures during the reporting period, the Houthi supply networks appear to be sufficiently intact to ensure that the frequency of attacks can be sustained.

## B. Diversion of arms from stockpiles of the Government of Yemen and/or the Coalition to Support Legitimacy in Yemen

71. The Panel is investigating allegations made by a tribal leader in Jawf that arms and other equipment from stores of the Government of Yemen military have been diverted to Houthi forces by individuals associated with senior Government of Yemen commanders. The Panel contacted both Saudi Arabia and Yemen to find out whether a letter from the Coalition regarding the incident posted on social media (see figure VII) is authentic; responses are pending. As the Panel is unable to travel close to the front lines, it is difficult to assess to what extent Houthi forces are using arms diverted from stockpiles of the Government of Yemen and/or the Coalition, but it is likely that this remains a factor in Houthi supplies.

Figure VII

Letter from the Coalition to Support Legitimacy in Yemen regarding the diversion of arms



Source: <https://alkhabarnow.net/47673/>.

## C. Maritime seizures

72. On the basis of an analysis of maritime seizures since 2018 (see table 2), the Panel documented three distinct supply routes for arms and related materials destined for Houthi forces (see map 4). Smuggling networks use traditional cargo vessels (dhows), which often operate without proper registration papers and without transmitting an automatic identification signal. These vessels can unload their cargoes in small ports across the region or trans-ship cargo at sea, making them an ideal choice for arms smuggling. The lack of capacity and of a unified command structure for the Yemeni Coast Guard, as well as the prevailing corruption in Yemen, are factors that contribute to the scale of smuggling.

Table 2  
**Maritime interdictions, 2018–2020**

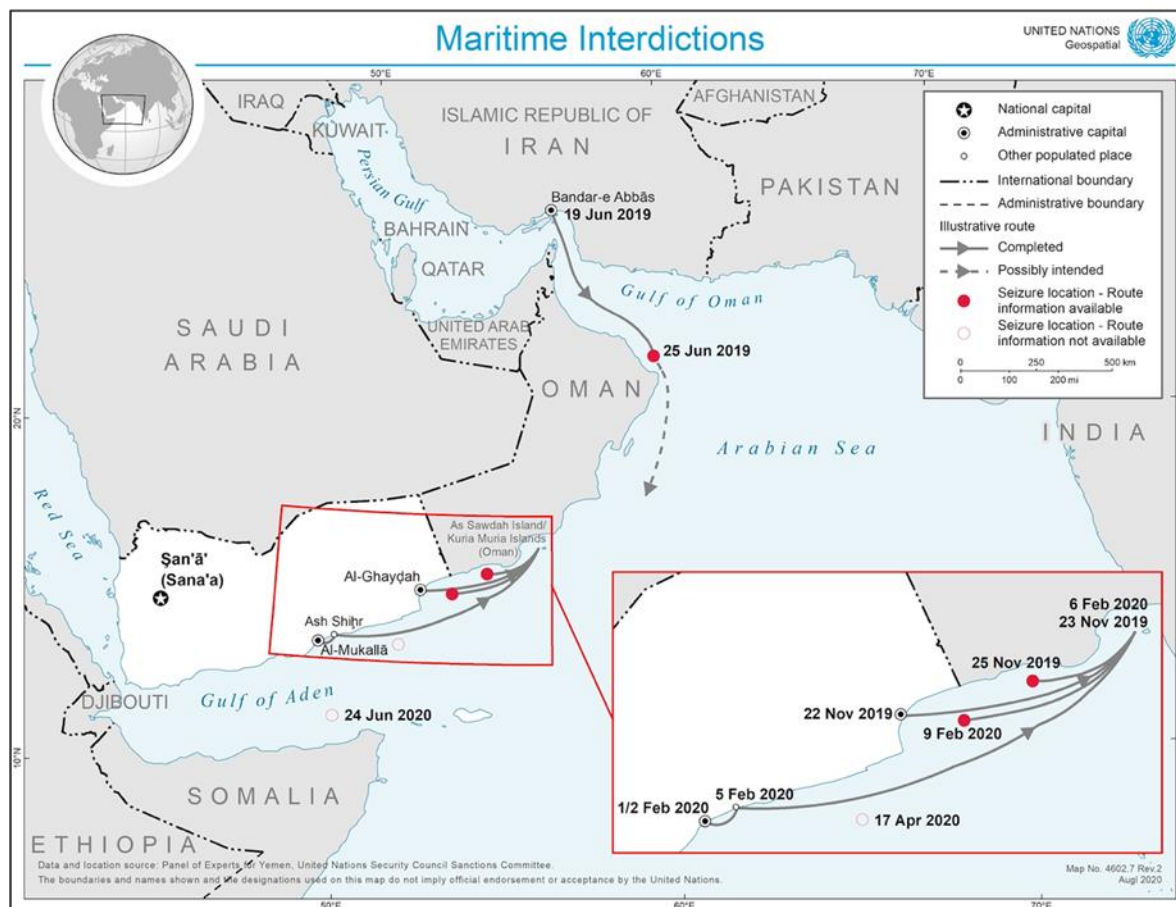
<i>Date</i>	<i>Interdiction authority</i>	<i>Location</i>	<i>Name of vessel</i>	<i>Seized material</i>
25 June 2018	United States Navy	N 13°21.5' E 47°22.7'	<i>Ibrahim Dhibayn</i>	2,522 type 56-1 assault rifles
25 June 2019	Australian Navy	N 23°00.4' E 59°42'	Unknown	476,000 rounds of 7.62 mm ammunition and 697 bags of chemical fertilizer
25 November 2019	United States Navy	Gulf of Aden	<i>Al-Raheeb</i>	21 9M133 anti-tank guided missile launch containers, two 358 surface-to-air missiles, components for Quds-1 and C802 cruise missiles, uncrewed aerial vehicle and waterborne improvised explosive device parts
09 February 2020	United States Navy	Gulf of Aden	<i>Al-Qanas-1</i>	150 9M133 anti-tank guided missile launch containers, three 358 surface-to-air missiles, various optical sights
17 April 2020	Saudi Arabian Navy	N 14°34.03' E 51°35.02'	<i>Al-Shimasi</i> (or <i>Al-Khair-4</i> )	3,002 type 56-1 assault rifles and 4,953 matching cartridge boxes, 9 AM-50 anti-material rifles, 49 PK-type light machine guns, various optical sights
24 June 2020	Saudi Arabian Navy	N 12°20' E 49°42'	<i>Bari-2</i> (also known as <i>Al-Bashir</i> and <i>Al-Sabir</i> )	1,298 type 56-1 assault rifles, 200 RPG-7 launchers, 50 AM-50 anti-material rifles, 5 RPG-29 launchers, 385 PK-type light machine guns, 60 heavy machine guns, 21 9M133 anti-tank guided missile launch containers, 160 Walter air rifles, various optical sights and other components

*Sources:* Panel and other confidential sources.

73. The first route follows the coastlines of Oman and Yemen and is used to smuggle high-value military cargo, such as missile components, anti-tank guided missile containers and uncrewed aerial vehicle and waterborne improvised explosive device components. The two dhows seized in November 2019 and February 2020 belong to this route (see annex 13 to the present report and [S/2020/326](#), para. 52 and annex 20). Data retrieved from GPS devices on the vessels show that they proceeded from ports in Hadramawt and Mahrah to Sawdah Island in Oman before their capture. This implies that they received their cargo at this point, possibly by trans-shipment from another vessel.



Map 4  
Maritime interdictions, 2019–2020



74. A second route involves trans-shipment at sea off the coast of Somalia and seems to mostly supply small arms and light weapons. It appears that some of the weapons are destined for Somalia, while others closely match arms documented in the Houthi arsenal. Three seizures during the analysis period fit into this pattern: on 17 April and 24 June 2020 the Saudi Navy interdicted two large shipments of small arms and light weapons (see annex 14). The first one involved a Yemeni dhow named *Al-Shimasi* (other sources give the name *Al-Khair 4*), which was seized about 90 nautical miles from Nishtun port, while the second, *Bari-2*, was a larger, Jelbut-type dhow with a Somali crew, which was seized 70 nautical miles north-east of Boosaaso. The Panel has been able to analyse the data from a GPS receiver found on the vessel and noted that it was headed towards a rendezvous point 10 nautical miles off the Somali coast. It carried cigarettes loaded in Dubai on 12 June destined for Boosaaso, as well as an illicit cargo of arms concealed in hidden compartments (see figure VIII). Documents found on the *Bari-2*, as well as GPS coordinates, show that the vessel has previously sailed between ports in Somalia, Yemen and the Islamic Republic of Iran (see annex 15). A number of sources have informed the Panel that smaller Yemeni dhows carry the cargo from the Somali coast to ports in Hadramawt and Mahrah. It seems likely that the *Al-Shimasi* was one of those “feeders”.



Figure VIII  
Hidden cargo compartments on the *Bari-2* used to smuggle weapons



Source: Panel.

75. The Panel received information regarding a third dhow, which was seized on 25 June 2019 by the Australian Navy in the Gulf of Oman with a cargo of 476,000 rounds of 7.62 mm ammunition and 697 bags of chemical fertilizer (see annex 16). The crew of the vessel was Iranian and Pakistani and stated that it had received the cargo from the “Sepah Navy” in Bandar Abbas and had set sail on 19 June 2019 for “Somalia and Yemen”. This dhow may have been part of the same supply route as the two vessels seized in April and June 2020; however, the composition of the cargo suggested that Somalia was the final destination.

76. The Panel also obtained information about a third route through the Bab al-Mandab. On 7 May 2020, the Yemeni Coast Guard seized a boat with four individuals who later admitted to having been part of a smuggling network,<sup>38</sup> stating that they had been moving weapons on behalf of the Houthis. The leader of the group stated that, in 2015, he had gone through Oman to the Islamic Republic of Iran for training, and later on had received illicit cargoes from other vessels off the coasts of Djibouti and Somalia, which he had transported to Red Sea ports under the control of the Houthis (see annex 17).<sup>39</sup> The Panel has not been able to interview these “smugglers” or to ascertain the conditions under which these statements were made. Nor has the Panel been able to inspect any weapons seized in the Red Sea; however, other sources have confirmed the existence of this route.

#### D. Overland smuggling of components from Oman

77. The Panel continues to investigate the smuggling of three tons of uncrewed aerial vehicle and other components seized in Jawf in January 2019 (see S/2020/326,

<sup>38</sup> See [www.youtube.com/watch?v=Zdbxpc8U6Kg](https://www.youtube.com/watch?v=Zdbxpc8U6Kg).

<sup>39</sup> The Islamic Republic of Iran has informed the Panel that it hosts injured Yemenis and that “such travels have been made solely on humanitarian grounds”.

para. 62). The Panel received information from Oman regarding the identity of the individual behind the company that imported the cargo from China and was informed that the shipment was picked up from Muscat International Airport on 2 December 2018 and “exported” on the same day to the Salalah Free Zone (see annex 18). The Panel continues to investigate the chain of custody of the shipment after its arrival in Salalah.

## **E. Chain of custody of arms and components**

78. Within its mandate, the Panel continues to investigate the chain of custody of seized arms and related equipment, as well as of components recovered from the debris of missiles, uncrewed aerial vehicles and waterborne improvised explosive devices (see annex 19). Pursuant to paragraph 8 of resolution 2511 (2020), the Panel has compiled a list of commercially available components found in weapon systems used by individuals designated by the Committee (see annex 20). The list is aimed at assisting Member States with the implementation of the arms-related measures pursuant to resolution 2216 (2015).

### **1. Land attack cruise missiles**

79. The Panel continues to investigate the chain of custody of several components recovered from the debris of missiles used in attacks on Saudi Arabia, as well as those found on the dhow *Al-Raheeb*. It has noted the presence of 30.600 G OEM pressure transmitters produced by BD Sensors<sup>40</sup> in Germany, which are part of the fuel-feed system of the missile. The Panel traced the transmitters to two shipments, exported to companies in Turkey in 2016 and the Islamic Republic of Iran in 2018. The Islamic Republic of Iran informed the Panel that the importer is “a private commercial company (...), that has not been involved in any act in contravention of resolution 2216 (2015)”.

80. The Panel also notes the presence of servo actuators used to operate the control surfaces of the missile with technical characteristics similar to motor RE30 and gear GP32C manufactured by Maxon Motor AG<sup>41</sup> in Switzerland. The inspected servo actuators were exported in 2017 to a company in Hong Kong, China. The Panel learned that additional exports to this customer were blocked by Swiss authorities over proliferation concerns. China informed the Panel that the company in Hong Kong, China, does not exist at the stated address and that there is no record of the company importing servo actuators in 2017. The Panel continues to investigate.

### **2. Surface-to-air missiles**

81. The Panel is investigating the chain of custody of components of the surface-to-air missiles, which were seized from the dhows *Al-Raheeb* and *Al-Qanas-1*. Thus far, there has been no indication that this weapon system was ever deployed by Houthi forces. The main engine of the missile is a Titan gas turbine manufactured by AMT Netherlands.<sup>42</sup> The Panel learned that the engines were part of two shipments in 2017 and 2019 that were received by companies in Hong Kong, China. The export licence for the engines issued by the Netherlands explicitly states that they should not be sold or re-exported. China has informed the Panel that the company whose name was used to import the engines ceased to exist in 2014. The Panel continues to investigate. The Panel received evidence that the MTi 100-series inertial sensor modules manufactured

<sup>40</sup> See [www.bdsensors.de](http://www.bdsensors.de).

<sup>41</sup> See [www.maxongroup.ch/maxon/view/content/index](http://www.maxongroup.ch/maxon/view/content/index).

<sup>42</sup> See [www.amtjets.com](http://www.amtjets.com).

by Xsens Technologies<sup>43</sup> were exported between 2015 and 2016 to a company in China. The Panel has contacted China requesting information on the chain of custody; a response is pending.

### 3. Uncrewed aerial vehicles

82. The Panel continues to investigate the chain of custody of components recovered from uncrewed aerial vehicles used by Houthi forces to attack targets in Saudi Arabia and Yemen. It has received information that the AM7 ignition coils manufactured by Swedish Electro Magnets,<sup>44</sup> which the Panel documented as part of the delta-wing uncrewed aerial vehicle's engine system (see [S/2020/326](#), annex 15), were exported in 2016 to a company in the Islamic Republic of Iran through an intermediary in India.

83. In October 2020, the Panel inspected the debris of several uncrewed aerial vehicles in Yemen and documented a 3W-110i B2 engine manufactured in 2018 by 3W-Modellmotoren.<sup>45</sup> The Panel has documented engines of this type as part of Samad-pattern uncrewed aerial vehicles before (see [S/2019/83](#), para. 87, and [S/2020/326](#), para. 64), but this specific engine was part of a different shipment, which the Panel has traced back to a company in Germany.

### 4. Small arms and light weapons

84. Between November 2019 and June 2020, a total of 191 launch container units with technical characteristics similar to 9M133 Kornet anti-tank guided missiles were seized on dhows in the Gulf of Aden. As anti-tank guided missiles of this type have been part of the Houthi arsenal at least since 2018, the seizures indicate supplies in violation of the targeted arms embargo. On the basis of external inspections of the launch containers (despite requests, it was not possible to have the container opened), the Panel finds that materials, colours and markings are consistent with the Dehlaive version of the 9M133 anti-tank guided missile, which is manufactured in the Islamic Republic of Iran, rather than the original, which is manufactured in the Russian Federation (see figure IX). The Islamic Republic of Iran states that these weapons do not conform to products manufactured in the country.

<sup>43</sup> See [www.xsens.com](http://www.xsens.com).

<sup>44</sup> See <https://sem.se>.

<sup>45</sup> See <https://3w-modellmotoren.de>.

Figure IX

9M133 anti-tank guided missile seized on 9 February 2020 (left), 9M133 Kornet anti-tank guided missile manufactured in the Russian Federation (right)



Source: Panel.

85. The seizures in 2020 also included a total of 200 RPG-7 launchers, the markings and technical characteristics of which are consistent with launchers manufactured in the Islamic Republic of Iran, as well as 59 12.7x99 mm AM-50 Sayyad anti-materiel sniper rifles, also produced in that country. Both weapons systems are in use by the Houthi forces; the RPG-7 launchers were also documented by the Panel in a previous seizure (see [S/2020/326](#), para. 61). The Islamic Republic of Iran informed the Panel that it does not export arms to Yemen and disputes the Panel's finding that the RPG-7 launchers were manufactured in the Islamic Republic of Iran.

86. A total of 4,300 type 56-1 7.62x39 mm assault rifles were seized in the two maritime seizures in April and June 2020. All had technical characteristics and markings consistent with production by Factory Number 26 ("Jianshe") in China in 2016 and 2017. The Panel notes that these rifles seem to belong to the same production batch documented in seizures in 2018 (see [S/2019/83](#), paras. 95–96, and [S/2020/326](#), para. 61). The seizures also included 434 PK-type light machine guns, some of which had markings consistent with Chinese manufacture (see figure X). China informed the Panel that it does not export weapons to Yemen but has not provided information clarifying the chain of custody of the weapons described above.

Figure X  
**Markings on type 56-1 assault rifle (left), M80/PK-type light machine gun (right)**



Source: Panel.

87. The seizures also included 160 LG 1250 Dominator air rifles manufactured in Germany, as well as 530 Tippmann 98 paintball markers manufactured in the United States (see figure XI). The Panel believes these “weapons” were intended for training purposes. The Panel traced the chain of custody of the air rifles to a dealer in Lebanon, who sold them in 2019 to an undocumented client.

Figure XI  
**LG 1250 air rifle (left) and Tippmann 98 paintball marker (right)**



Source: Panel.

## 5. Weapons sights

88. The seizures in February and June 2020 also included a total of 35 POSP optical weapon sights (five 8x42 models, ten 4x24 models and twenty 12x50 models) manufactured in Belarus. The Panel was informed that they were exported between 2016 and 2018 to two entities in the Islamic Republic of Iran with end user declarations stating that they were for the exclusive use of the Iranian armed forces. The Panel observes that PGO-7V3 optical sights seized in Aden in 2018 had also been exported to the same company in the Islamic Republic of Iran (see [S/2020/326](#), para. 61). The Islamic Republic of Iran has informed the Panel that the sights imported from Belarus “are still in use within the Armed Forces of the Islamic Republic of Iran”. The seizures in November 2019 and in February and June 2020



also included a total of 56 Iranian-manufactured RU-series thermal optical weapon sights<sup>46</sup> and thirty-seven 3-12x50 PM II Ghadir-4 rifle scopes.

## IX. Economic context and overview of finance

89. The Panel investigated the economic context within which the individuals designated pursuant to resolutions 2140 (2014) and 2216 (2015), and their networks, have continued to operate in violation of sanctions measures. In particular, the Panel examined flows of money and mismanagement of public funds that pose a threat to the peace, security and stability of Yemen.

### A. Control of financial resources by the Houthis and their network

#### 1. Revenue collected by the Houthis from State assets

90. The Panel continues to investigate the manner by which the Houthis generate revenues to fund their war effort. By controlling State-owned revenue-generating entities and collecting personal and corporate taxes, the Houthis have been able to collect and mobilize billions of Yemeni rials (YRI) on a yearly basis.

91. The Panel obtained copies of the Houthis' budget estimates presented to the Sana'a-based house of representatives for approval. The budget included estimates for the first and second half of fiscal year 2019, as well as key figures from the 2018 budget.

92. While revenue collected under Title 1 (tax revenue) remained steady during the period, there was a collapse in revenue in Titles 2 and 3 (grants and the share of the Government of Yemen of profit from parastatals, corporate entities and others) from 2015 to date. Total revenue was halved from YRI 1.053 trillion in 2015 to under YRI 500 billion in 2019. Factors that led to this sharp drop include the following:

(a) The collapse in tax revenues for the period 2015–2019, which resulted from the diversion of resources from profits and capital gains generated from the stake of the Government of Yemen in State-owned enterprises and parastatals, and the application of arbitrary and illegal taxation measures. The Houthis aggressively targeted the revenue streams of the Government of Yemen by controlling the management of companies and institutions. In 2019, the Houthis increased their efforts to leave the Government of Yemen with very little revenue from Title 3 (in 2018, revenue stood at YRI 471.49 billion, while projections for 2019 showed a very sharp drop to YRI 76.89 billion). The Panel finds that the Houthis diverted the difference (YRI 394.6 billion) from this tax category in 2019. In controlling these companies, the Houthis impose expenses that affect the companies' bottom lines, leaving very little tax revenue for the Government of Yemen (see annex 25);

(b) The non-budgeting of Title 2 items, such as foreign aid grants and assistance (in-kind and cash), which, according to Yemeni law, have to be accounted for. The Houthis created a stand-alone agency outside the "State" budget, the supreme council for the management and coordination of humanitarian affairs, to directly manage these grants in a very autonomous manner, with very little accountability and transparency.

93. The Panel's conservative calculations and estimates, coupled with a careful analysis of the documents collected, have revealed that the Houthis' diversion efforts,

<sup>46</sup> The Islamic Republic of Iran states that these sights "do not conform to products manufactured by ... Iran and that similar products are manufactured by several companies in different countries".

through the numerous channels and mechanisms they have set up, have allowed them to divert, on aggregate, at least YRI 1.039 trillion in 2019 – the equivalent of \$1.8 billion (\$1 = YRI 568 in 2019) – that was originally destined to fill the coffers of the Government of Yemen, pay salaries, and provide basic services to citizens. The Houthis have diverted this amount to fund their operations (see annex 25).

## 2. Diversion of funds

94. The Panel investigated one case of the diversion of funds concerning the State-owned enterprise Kamaran Industry and Investment (see annex 26). The company paid corporate taxes in excess of YRI 23.9 billion (\$64.7 million) in 2015, making it one of the largest financial contributors to the Government of Yemen. In 2017, the Houthis took control of Kamaran and appointed Ahmad al-Sadiq as its Chief Executive Officer. At the time of his appointment, Kamaran was in a very healthy financial situation, with a cash position of approximately YRI 17.7 billion, \$24.585 million (YRI 6.146 billion) and 666,000 euros (YRI 200 million).

95. The Houthis began to exert pressure on the company by asking for significant financial contributions in favour of the “State’s” treasury. For example, the ministry of finance asked the company to make a YRI 38 billion transfer, the equivalent of \$152 million (in 2017, \$1 = YRI 250), as a sign of solidarity with the “State” during the 2017 financial crisis. This amount far exceeded the company’s treasury position at the time, which stood at approximately YRI 24 billion in cash and cash equivalent.

96. The Panel’s investigation also revealed that the company’s Houthi-appointed Chief Executive Officer began to spend millions of rials in disbursements, bonuses and gifts to Houthi loyalists and militia leaders. The Panel has obtained documents showing that, in 2019, Kamaran gave more than YRI 8.5 million to members of a parliamentary committee that included the Houthi speaker of parliament, his deputy and other parliamentarians, while another document shows a YRI 11 million cash transfer to parliament.

## 3. Unlawful seizure of assets

97. The Panel continues to investigate, within its mandate, the funding of Houthi military operations through the unlawful seizure of assets. As reported in its final reports, S/2018/594 and S/2019/83, the Houthis established the judicial guard headed by Saleh Mosfer Saleh Alshaer. He is a key figure in the Houthis’ efforts to confiscate assets from opponents and businessmen, and a very close ally to Abdulmalik al-Houthi, a listed individual.

98. Based on past and current investigations, the Panel compiled a list of individuals and companies whose assets have been illegally confiscated by the judicial guard for the past three years (see annex 27). The list will be updated as more information on Alshaer’s confiscations is collected. The Panel considers that unlawful appropriation is a violation of applicable human rights norms and international humanitarian law.<sup>47</sup>

99. The Panel received information from various sources that Alshaer, acting as the judicial custodian, is preparing a court order to confiscate the homes and properties of the former president, Ali Abdullah Saleh (YEi.003). The judiciary guard is also plotting to confiscate the properties and funds of Saleh’s children: Tariq Muhammad

<sup>47</sup> Article 17 of the Universal Declaration of Human Rights (1948); article 25 of the Arab Charter on Human Rights (1994); article 4 (2) (g) of the Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of Non-International Armed Conflicts (Protocol II) (1977); and rules 50 and 52 of the International Committee of the Red Cross study on customary international humanitarian law (available at [https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1\\_rul](https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul)).

Abdullah Saleh, Ahmed Ali Abdullah Saleh (YEi.005) and Ammar Muhammad Abdullah Saleh. The Panel is investigating these cases, noting that some confiscations fall within the asset freeze measures.

100. The Panel received additional evidence showing that the specialized criminal court in Sana'a has designated Alshaer as the judicial custodian of funds and assets appropriated from Houthi opponents. The court is using its powers and position to add legitimacy and legality to the looting, theft and appropriation of assets for the benefit of Alshaer, the judicial custodian (see [S/2020/326](#), annex 26).

101. The court issued rulings to seize all of the assets, inside and outside the country, belonging to 75 military leaders, 35 parliamentarians, at least 100 political leaders, President Hadi and members of his Cabinet. These rulings fail to comply with due process requirements.<sup>48</sup>

102. The Panel continues to investigate these rulings, their impact on the accused and whether the judiciary guard is executing the court's orders to confiscate assets. The Panel is also investigating the financial windfall accrued from these seizures, how these assets are seized and managed and whether this money is being used to fund the Houthis' war effort.

## **B. Corruption and money-laundering by officials associated with the Government of Yemen**

### **1. Saudi deposit with the Central Bank of Yemen in Aden**

103. The Panel investigated a case of money-laundering<sup>49</sup> and corruption perpetrated by officials of the Government of Yemen (see annex 28), which affected the access to adequate food supplies for Yemeni civilians, in violation of the right to food.<sup>50</sup>

104. With an economy reeling from years of conflict and instability, and food shortages starting to affect the population, the country sought foreign financial assistance to redress the country's finances and secure much-needed foreign reserves to fund imports of essential foodstuffs. Under the Saudi Development and Reconstruction Programme for Yemen, Saudi Arabia deposited \$2 billion with the Central Bank of Yemen in January 2018. This deposit provided the dollars needed to fund letters of credit<sup>51</sup> to purchase commodities, such as rice, sugar, milk, wheat and flour, in order to strengthen food security and stabilize domestic prices.

105. Under this mechanism, in order to benefit from the Saudi deposit, traders were allowed to finance their imports through local commercial banks, which would handle all the administrative requirements directly with the Central Bank of Yemen. While this operation should be straightforward and follow standard trade finance procedures, the Panel's investigations show that the Central Bank of Yemen broke its

<sup>48</sup> See article 11 of the Universal Declaration of Human Rights, article 14 of the International Covenant on Civil and Political Rights and articles 7 and 9 of the Arab Charter on Human Rights. Copies of the rulings are with the Panel.

<sup>49</sup> Corruption offences, such as theft of public assets, generate proceeds that need to be laundered. Money-laundering, the process of concealing money derived from crime, occurs after the predicate offence. Annex 28 shows the link between corruption and money-laundering: funds from the Saudi deposit were illegally funnelled through the banking system by manipulating exchange rates and then wired abroad via the letter of credit system.

<sup>50</sup> Article 11 of the International Covenant on Economic, Social and Cultural Rights. On the issue of the right to food in armed conflict see, among others, [A/72/188](#). On the applicability of the Covenant in armed conflict, see, among others, [E/2015/59](#). See also [www.ohchr.org/EN/Issues/ESCR/Pages/Food.aspx](http://www.ohchr.org/EN/Issues/ESCR/Pages/Food.aspx).

<sup>51</sup> A letter of credit is a promise by a bank on behalf of the buyer (applicant or importer) to pay the seller (beneficiary or exporter) a specified sum in the agreed currency, usually United States dollars.



foreign exchange rules, manipulated the foreign exchange market and laundered a substantial part of the Saudi deposit in a sophisticated money-laundering scheme.<sup>52</sup>

106. The preferential rates given to traders for the funding of their imports has resulted in significant losses for the Central Bank of Yemen, which exceeded \$423 million. By taking on these losses, the Bank essentially converted an asset into a liability on its balance sheet, a simple accounting manipulation with serious financial implications for the Bank, while the “preferred” traders received a \$423 million windfall, at the expense of the Yemeni population.

107. In the “Food security and price monitoring” report on Yemen of the World Food Programme (WFP),<sup>53</sup> a positive correlation was noted between the United States dollar-Yemeni rial exchange rate and food prices in Yemen. For example, in 2019, the Yemeni rial depreciated by 23 per cent versus the United States dollar. As a result, the price for the minimum food basket increased by 21 per cent. The basket’s price was primarily affected by two commodities – cooking oil and sugar – which increased by 47 per cent and 40 per cent, respectively. Traders importing these two commodities received preferential exchange rates from the Central Bank of Yemen; however, it is very clear that this discount was not passed on to consumers. Furthermore, the international price of cereals was trading at multi-year lows, and vegetable oil traded at an 11-year low in 2019,<sup>54</sup> yet their prices still increased in Yemen.

108. An assessment published by WFP on 2 November<sup>55</sup> found that the cost of the minimum food basket had increased “remarkably” during the first half of 2020 to exceed the 2018-level crisis benchmark by 23 per cent, reaching YRI 6,755 per person per month in areas under the control of the Government of Yemen. Higher food prices meant that around 70 per cent of surveyed households were forced to employ coping mechanisms, such as shifting to less preferred and cheaper foods or limiting the portion size of the meal adopted.

## 2. Elite capture

109. The Panel’s analysis shows that 91 commercial companies benefited from the Saudi letter of credit mechanism. Just nine companies captured 48 per cent of the \$1.89 billion Saudi deposit; all nine belong to a single holding corporation, the Hayel Saeed Anam Group.<sup>56</sup>

110. The Hayel Saeed Anam Group received a total of \$872.1 million from the Saudi deposit. It benefits from a vast presence in Yemen through numerous business ventures in different sectors. It has the ability to access foreign markets and suppliers and has placed ex-employees in key roles in the Government of Yemen (including in top positions at the Central Bank of Yemen and advisers within the Cabinet); this gives it a comparative and competitive advantage versus other importers, which explains its ability to capture a large share of the deposit.

<sup>52</sup> The Government of Yemen sent an official communication to the Panel informing it that letters of credit from the Saudi deposit undergo a long list of due diligence at several levels (local banks, Central Bank of Yemen, Saudi Ministry of Finance, Saudi Central Bank and National Commercial Bank), meeting the international standards for countering money-laundering and financing of terrorism.

<sup>53</sup> Available at <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000119039.pdf>.

<sup>54</sup> See <https://news.bio-based.eu/fao-vegetable-oil-price-index-at-eleven-year-low/>.

<sup>55</sup> Available at <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000120471.pdf>.

<sup>56</sup> See [www.hsagroup.com/](http://www.hsagroup.com/).

111. The Panel's analysis shows that, between mid-2018 and August 2020, the Hayel Saeed Anam Group<sup>57</sup> made a profit of approximately \$194.2 million from the letter of credit mechanism alone, excluding profits made from the import and sale of commodities. The preferential exchange rate given by the Central Bank of Yemen to importers resulted in significant "pre-import" profits to the Hayel Saeed Anam Group and other traders, reaching nearly \$423 million over the two-year period.

112. The \$423 million is public money, which has been illegally transferred to private corporations. Documents provided by the Central Bank of Yemen fail to explain why they adopted such a destructive strategy. The Panel views this case as an act of money-laundering and corruption perpetrated by government institutions, in this case the Central Bank of Yemen and the Government of Yemen, in collusion with well-placed businesses and political personalities, to the benefit of a select group of privileged traders and businessmen – practices that fit the definition of "elite capture".<sup>58</sup>

## **C. Tension between the Government of Yemen and the Houthis over oil imports**

### **1. Fuel importers affiliated with the Houthis**

113. The Panel gathered and analysed data from various sources inside Yemen and the United Nations Verification and Inspection Mechanism pertaining to oil shipments to Hudaydah port in 2019 and 2020 in order to fully understand the effects of Decrees No. 49 and 75 of the Government of Yemen on the Houthis' fuel trade (see [S/2019/83](#), para. 116). The data show that the Decrees forced the Houthis to consolidate operations, principally because a number of importers did not meet the requirements in the Decrees, and that this halved the number of importers from approximately 30 in 2018 to 15 in late 2019. The Panel is seeing similar patterns in the first half of 2020, with Tamco now controlling over 30 per cent of the fuel import market into Hudaydah.

114. Tamco<sup>59</sup> has been steadily increasing its market share since the implementation of Decree No. 75. Owned by Ahmed al-Muqbil, Tamco entered the oil derivatives market after the Houthis decided to liberalize the derivatives trade in 2016. The Panel's investigation of Tamco revealed that, in 2018, it supplied oil to Star Plus, which is owned by Al Faqih and Associates. Al Faqih is an employee of Salah Fleetah, brother of Mohamed Salah Fleetah, the spokesperson of Abdulmalik al-Houthi.

### **2. The instrumentalization of oil**

115. The Panel is witnessing a re-escalation of tensions between the Government of Yemen and the Houthis over oil imports. In May, in retaliation for the Houthis' violation of the Hudaydah Agreement,<sup>60</sup> the Government of Yemen delayed up to 23 tankers at the Coalition holding area in Hudaydah. With the slowdown of oil imports

<sup>57</sup> The Hayel Saeed Anam Group informed the Panel that, although it, along with other traders, did receive below-market or preferential exchange rates from the Saudi deposit, the discount was passed on to consumers with no financial gain to the Hayel Saeed Anam Group. The Panel has requested further documentation from the Hayel Saeed Anam Group to verify the accuracy of the statement

<sup>58</sup> Elite capture is a form of corruption whereby public resources are biased for the benefit of a few individuals of superior social status to the detriment of the welfare of the larger population.

<sup>59</sup> See <https://tamco-petroleum.com/>.

<sup>60</sup> In March 2020, the Houthis diverted YRI 50 billion from the Central Bank of Yemen in Sana'a, a violation of the Hudaydah Agreement, which stipulates that revenues derived from Hudaydah port should be deposited at the Central Bank of Yemen in Hudaydah and subsequently used to pay civil service salaries. The funds were not used to pay salaries.

through Hudaydah, the Houthi-controlled Yemen Petroleum Company started to unjustifiably ration fuel, despite the fact that volumes distributed within the country remained constant on a year-on-year basis.<sup>61</sup> At the request of the Office of the Special Envoy of the Secretary-General for Yemen, the Government of Yemen allowed 13 ships to dock in Hudaydah between June and November to appease tensions between both parties.

116. The Panel has also seen a change in strategy in the handling by the Government of Yemen of oil imports into Yemen. It has been redirecting ships from Hudaydah to Aden, a move that is a clear attempt by the Government of Yemen to have greater control over oil supply, reduce the dominance of Hudaydah port and gain a greater share of oil taxes and customs. This is also an attempt by the Government of Yemen to break the monopoly that certain oil traders have over the port of Aden. Sana'a-based oil importers, such as Tamco, have recently used the port of Aden for their oil imports and, according to various sources, the company has plans to open an office there.

117. The Panel continues to investigate these changes; however, it views the current oil crisis as increasingly political in nature, as the commodity is being instrumentalized by both parties to reach their sociopolitical objectives. This trend could eventually have an adverse effect on the country's peace and stability.

## **X. Monitoring of asset freeze measures**

118. Pursuant to paragraph 2 of resolution [2511 \(2020\)](#), the Panel continues to investigate the implementation by Member States of the asset freeze measures.

119. The Panel is closely monitoring the decision of 19 May 2020 of the Swiss Federal Tribunal<sup>62</sup> in favour of United Bank of Switzerland (UBS), ordering the restitution to the Bank of three folders containing sensitive information on two bank transfers totalling \$65 million wired from a UBS bank account belonging to an unspecified listed individual to bank accounts in Singapore belonging to a family member of the listed individuals Ali Abdullah Saleh and Ahmed Ali Abdullah Saleh. The Panel understands that the Swiss Financial Market Supervisory Authority, the Office of the Attorney General of Switzerland and the Money Laundering Reporting Office Switzerland are following this case. The Panel has requested information from Switzerland and is awaiting a response.

## **XI. Acts that violate international humanitarian law and human rights**

120. Pursuant to paragraphs 9, 17, 18 and 21 of Security Council resolution [2140 \(2014\)](#), read together with paragraph 19 of resolution [2216 \(2015\)](#) and paragraph 6 of resolution [2511 \(2020\)](#), the Panel investigated several violations of international humanitarian law and international human rights law, as well as human rights abuses by all parties in Yemen.

<sup>61</sup> See [www.facebook.com/economiccommittee/photos/a.273096309986297/657519248210666/](https://www.facebook.com/economiccommittee/photos/a.273096309986297/657519248210666/).

<sup>62</sup> Available at [www.bger.ch/ext/eurospider/live/fr/php/aza/http/index.php?lang=fr&type=highlight\\_simple\\_query&page=1&from\\_date=&to\\_date=&sort=relevance&insertion\\_date=&top\\_subcollection\\_aza=all&query\\_words=1B\\_28%2F2020+&rank=1&azaclir=aza&highlight\\_docid=aza%3A%2F%2F19-05-2020-1B\\_28-2020&number\\_of\\_ranks=1](https://www.bger.ch/ext/eurospider/live/fr/php/aza/http/index.php?lang=fr&type=highlight_simple_query&page=1&from_date=&to_date=&sort=relevance&insertion_date=&top_subcollection_aza=all&query_words=1B_28%2F2020+&rank=1&azaclir=aza&highlight_docid=aza%3A%2F%2F19-05-2020-1B_28-2020&number_of_ranks=1).

## **A. Acts and incidents attributed to the Coalition to Support Legitimacy in Yemen**

### **1. Violations of international humanitarian law associated with air strikes by the Coalition to Support Legitimacy in Yemen**

121. The Panel investigated five air strikes and concluded investigations of two incidents (14 February and 12 July) which resulted in the death of 41 people and the injury of 24. The majority of victims were women and children. The Panel continues to investigate the remaining incidents. More details are provided in annex 29.

122. In October, the Panel met the Joint Incident Assessment Team and officials of Saudi Arabia in Riyadh. It was informed that eight cases related to air strikes were being adjudicated by the Saudi military court (see [S/2020/326](#), para. 99 and table 7). Of these cases, one has completed the first instance trial (Abs hospital, 5 August 2016), two more are about to be completed (Bus in Dayan, 9 August 2019 and a wedding in Bani Qays, 22 April 2018). One additional case was referred to the military prosecutor in 2020. In addition, the Panel received evidence that three Yemeni military officials are being detained in Saudi Arabia in connection with the 8 October 2016 funeral hall strike in Sana'a but no proceedings have been initiated against them since their arrest in 2016.

123. In November, Saudi Arabia provided information on eight air strikes investigated by the Panel between 2016 and 2019 (see annex 29).

124. The Panel was informed that compensation had been paid to the victims of six incidents by the Coalition and that the beneficiaries had to travel to Ma'rib to receive payments. The Panel sent a letter to Saudi Arabia requesting more details and is awaiting a reply.

125. The Panel is unaware of any legal procedures undertaken by other members of the Coalition, including the United Arab Emirates,<sup>63</sup> with regard to allegations of violations of international humanitarian law and human rights in Yemen.

### **2. Violations associated with detention by Saudi Arabia and the United Arab Emirates**

#### **Saudi Arabia**

126. The Panel investigated the arrests of five people in Yemen who were then transferred to Saudi Arabia, where three remain detained (see annex 30). The Panel continues to investigate the case of Mustafa Hussain al-Mutawakel,<sup>64</sup> who was last known to be in custody in Saudi Arabia in September 2018.<sup>65</sup> The Panel sent letters to Saudi Arabia and the Government of Yemen and is awaiting a reply.

#### **United Arab Emirates**

127. The Panel continues to investigate cases of arbitrary arrest and detention, enforced disappearance and torture involving forces of the United Arab Emirates in Yemen. The Panel received evidence that three people were detained in the following sites under control of these forces: Balhaf (Shabwah), Rayyan International Airport

<sup>63</sup> The Panel investigated several cases of violations of international humanitarian law and human rights by the United Arab Emirates in Yemen. See [S/2020/326](#), paras. 100–101, [S/2019/83](#), para. 142, [S/2018/594](#), paras. 166–172, and [S/2018/193](#), paras. 132–134.

<sup>64</sup> The name is divulged with the consent of the family.

<sup>65</sup> See [S/2018/594](#), para. 18 and annex 65.

(Mukalla) and a location close to Dubbah oil port (Shihr, Hadramawt) (see annex 30). The Panel sent a letter to the United Arab Emirates and is awaiting a reply.

## **B. Violations of international humanitarian law and international human rights law attributable to the Government of Yemen**

### **1. Violations associated with detention**

128. The Panel is investigating 21<sup>66</sup> cases of arbitrary arrest and detention by the forces of the Government of Yemen in Hadramawt, Lahij, Ma'rib, Shabwah and Ta'izz, including one woman, and one case of denial of medical assistance which led to death (see annex 31). Among those detained, six are journalists (see paras. 143–146). Three of the cases involved authorities of both the United Arab Emirates and Yemen (see para. 127).

### **2. Extrajudicial killings**

129. The Panel investigated two cases of extrajudicial killings inside hospitals in Ta'izz by members of the military – one in March 2019 in Tharwah hospital and another in November 2020 in Rawdah hospital (see annex 31).

### **3. Attacks and threats against members of the judiciary**

130. The Panel investigated one case of arbitrary arrest and detention, another case of assault and three cases of direct threats, including one with the use of weapons against members of the judiciary in Ta'izz by elements associated with the military of the Government of Yemen in an attempt to limit their independence and persuade them not to investigate or prosecute specific cases.<sup>67</sup> These incidents happened in 2019 and 2020. The Panel also received information about similar incidents in Aden and Shabwah.

131. These actions undermine the capacity of the judicial sector to function and contribute to impunity. This affects the right of victims to effective legal recourse.<sup>68</sup> The situation in Ta'izz demonstrates that the military take advantage of the complete absence of rule of law in the Governorate (see paras. 54–58).

## **C. Act and incidents attributed to the Southern Transitional Council**

132. The Panel investigated one case of extrajudicial killing and five cases of arbitrary arrest and detention by forces affiliated with the Southern Transitional Council in Aden, Lahij and Socotra, including two journalists (see paras. 143–148) and two men who died in detention (see annex 32). The Panel investigated a case of sexual violence by the Security Belt Forces against two female internally displaced persons in Dar Sa'd, Aden.<sup>69</sup>

<sup>66</sup> One of these cases concerned the arrest and detention of 13 people.

<sup>67</sup> In August 2020, the Government of Yemen informed the Panel that these attacks were the work of individuals involved in personal disputes before the judiciary and did not represent the military. The competent authorities in Ta'izz proceeded to arrests and investigations. The Panel continues to investigate.

<sup>68</sup> See, among others, article 8 of the Universal Declaration of Human Rights and article 2 of the International Covenant on Civil and Political Rights.

<sup>69</sup> As of November 2020, despite an initial police report documenting the incident and identifying suspects as members of the security forces, no legal procedures had been undertaken.

133. The Panel also received information about several assassinations in Aden by unknown people, demonstrating a lack of control by “authorities” and a climate of impunity.

## D. Acts and incidents attributed to the Houthis

### 1. Indiscriminate use of explosive ordnance against civilians

134. The Panel investigated nine incidents of the use of explosive ordnance against civilians attributed to the Houthis in Dali', Ma'rib, and Ta'izz, which led to the death of 22 people, including three children, and injuries to at least 180 others (see table 3). Two of these attacks hit medical facilities in Ta'izz (see annex 33).<sup>70</sup>

Table 3  
Attacks by Houthi forces

<i>Date</i>	<i>Location</i>	<i>Impact point</i>	<i>Victims/damage</i>
28 December 2019	N 13°42'19.3" E 44°44'11.1"	Al-Samoud stadium, Dali'	4 killed Approximately 30 injured
22 January 2020	N 15°29'23" E 45°19'6"	Member of Parliament's house, Ma'rib city	2 females killed, including 1 minor 7 injured, including 1 woman
5 March 2020	N 13°35'12.16" E 44°1'25.01"	Laboratory, Tharwah hospital, Ta'izz	2 females injured
5 April 2020	N 13°34'35.78" E 43°57'20.84"	Ta'izz Central Prison	8 killed, all females, including 2 children 6 injured
8 April 2020	N 15°27'59.66" E 45°19'18.02"	Governor's house, Ma'rib	2 injured
26 June 2020	N 13°35'24.49" E 43°59'19.026"	Leprosy hospital, Ta'izz	3 patients injured
28 August	N 15°28'13.90" E 45°18'21.74"	Mosque, security forces compound, Ma'rib city	7 killed, Approximately 120 injured, including minor injuries
21 September	N 13°34'34.39" E 44°01'30.05"	House, Hawd al-Ashraf, Ta'izz	1 woman killed, 10 injured including 5 children
25 September	N 15°27'45.18" E 45°19'13.73"	Mithaq School, Ma'rib city	8 people with minor injuries

135. Cases investigated by the Panel demonstrate a blatant disregard by the Houthi forces for the principle of distinction and the protection of civilians. The use of mortar

<sup>70</sup> Medical personnel and medical units exclusively assigned to medical purpose must be respected and protected in all circumstances. They must not be the object of attack. See common article 3 of the Geneva Conventions, articles 9 and 11 of the Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of Non-International Armed Conflicts (Protocol II), and customary international humanitarian law rules 25 and 28.



bombs and artillery shells in populated areas, such as the cities of Ta'izz and Ma'rib, is likely to have indiscriminate effects.<sup>71</sup> The Panel is investigating the responsibility of major general Abdullatif Hammoud al-Mahdi, Houthi commander of the fourth military region in Ta'izz, for his responsibility in this respect.

## 2. Violations associated with detention

136. In mid-October, the Houthis and the Government of Yemen proceeded to exchange 1,056 prisoners under the Stockholm Agreement of 2018 (see para. 11). The Panel interviewed six men formerly detained by the Houthis.<sup>72</sup> Their accounts of the time they spent in Houthi prisons include severe torture, repeated denial of medical care and constant exposure to life-threatening conditions.

137. The Panel investigated 38 cases of violations of international humanitarian law and human rights norms associated with detention committed by Houthis, including enforced disappearances, arbitrary arrest and detention, ill-treatment, sexual violence, torture, denial of medical assistance and a lack of due legal process.<sup>73</sup> Of the 38, 2 died in detention as a result of torture, 11 are journalists (see paras. 143–148), 6 are Baha'is (see para. 139), 9 are women, including 4 detained by the network associated with Sultan Zabin,<sup>74</sup> and 6 were detained in the al-Saleh complex prison in Ta'izz, including 2 minors<sup>75</sup> (see annex 34).

138. Since 2017, the Panel has documented ongoing cases in which civilians held by Houthis are instrumentalized for the purposes of being exchanged for Houthi fighters. The detention of civilians, including foreigners, as leverage for future prisoner exchanges amounts to hostage-taking, which is prohibited under international humanitarian law.<sup>76</sup> For instance, in April 2020, four journalists were sentenced to death and an order to release six others was issued. Only one was released. According to information received by the Panel, the Houthis retained the others to use in a prisoner exchange. They were eventually exchanged in October. In the majority of cases documented by the Panel, Houthi authorities profited from detention by demanding that relatives pay money to visit detainees or to secure their release. This practice appears to be becoming a means of profiteering by the Houthis.

## 3. Persecution and deportation of Baha'is

139. The Panel received additional evidence that six Baha'i men were victims of human rights abuses and violations of international humanitarian law because of their faith, including discrimination, arbitrary arrest and detention, ill-treatment, torture, denial of medical care and deportation.<sup>77</sup> On 30 July, according to an agreement between the Houthis and the Government of Yemen, and facilitated by the United Nations, the six men were expelled from Yemen.<sup>78</sup> According to evidence received by

<sup>71</sup> Especially when used at long range at targets in proximity to civilians and civilian objects. See common article 3 of the Geneva Conventions and customary international humanitarian law rule 1.

<sup>72</sup> The Panel refrains from identifying them for their protection.

<sup>73</sup> See, among others, common article 3 of the Geneva Conventions, articles 4, 5 and 6 of the Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of Non-International Armed Conflicts (Protocol II) and customary international humanitarian law rules 90, 93, 98, 100, 123 and 125.

<sup>74</sup> See S/2020/326, paras. 22 and 118.

<sup>75</sup> The Panel is also investigating the responsibility of major general Abdullatif Hammoud al-Mahdi, Houthi commander of the fourth military region in Ta'izz in these violations.

<sup>76</sup> Common article 3 of the Geneva Conventions and customary international humanitarian law rule 96.

<sup>77</sup> See S/2018/193, para. 149, and S/2019/83, para. 154.

<sup>78</sup> See articles 2, 9, 13 and 18 of the Universal Declaration of Human Rights, articles 2, 12 (4) and 18 of the International Covenant on Civil and Political Rights and article 17 of the Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of Non-International Armed Conflicts (Protocol II).

the Panel, they would have preferred to stay in Yemen, where many still have family, but their only choice was either to stay in Houthi prisons or be expelled from Yemen.

#### **4. Violations associated with the use of landmines and other explosive ordnance**

140. In Ma'rib, the Panel visited the Masam project and received information about the Houthis' use of landmines in villages, schools, near water supplies and on roads leading to villages. North of Bab al-Mandab on the west coast, many beaches and villages had been heavily mined by Houthis.<sup>79</sup> Since July 2018, the Masam project has cleared 2,335 anti-personnel landmines, 57,570 anti-vehicle mines, 126,816 items of unexploded ordnance and 5,756 improvised explosive devices.

141. In Mukalla, the Panel was informed by the Yemen Executive Mine Action Centre that it had cleared approximately 21,000 explosive devices laid between 2016 and 2020 in Hadramawt, Mahrah and Shabwah, mostly by Al-Qaida in the Arabian Peninsula and Islamic State in Iraq and the Levant.

142. The Panel also received evidence that, in both locations, anti-vehicle mines were modified with sensitive pressure plates to become large anti-personnel landmines.<sup>80</sup> Large-scale laying of landmines has contributed to the displacement, killing and injury of civilians.

#### **E. Violations of international humanitarian law and international human rights law against journalists and human rights defenders**

143. Attacks against journalists, media workers and human rights defenders in Yemen have reached an alarming level. The Panel documented several cases of arbitrary arrest and detention, ill-treatment and torture, assassination and intimidation of journalists, media workers and human rights defenders by all parties to the conflict.

144. The Panel documented two cases of the arbitrary detention of journalists by the forces affiliated with the Southern Transitional Council: one in Aden, who was heavily beaten in detention, and one in Socotra. The Panel also documented the case of one journalist who was assassinated by unknown people in Aden and four journalists who received direct threats.

145. In Ta'izz, in an area controlled by the Government of Yemen, the Panel documented three cases of journalists who were detained by the political security forces after expressing views that were critical of the military.<sup>81</sup> The Panel also documented the case of one journalist and two human rights defenders who received threats because of their work in Ta'izz.

146. In Shabwah, the Panel documented cases of two journalists who were arbitrarily arrested and detained. One was arrested twice; in October 2019 and again in May 2020. On both occasions, he was beaten during his detention.<sup>82</sup> The other was arrested in November 2020. They were not formally accused nor presented before a judge before their release.

<sup>79</sup> The Panel reported on landmines in this area in [S/2020/326](#), para. 117.

<sup>80</sup> Although not binding on non-State armed groups, it is worth noting that Yemen is party to the 1997 Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on their Destruction. On the international humanitarian law rules relating to landmines, see customary international humanitarian law rule 81, 82, and 83.

<sup>81</sup> In August 2020, the Government of Yemen informed the Panel that the three journalists were held under the 1994 Criminal Code for publication of information related to State security.

<sup>82</sup> See [S/2020/326](#), para. 102.

147. In Sana'a, the Panel has documented 10 cases of journalists who were arbitrarily arrested and detained by Houthis.<sup>83</sup> The Panel received additional evidence of the egregious violations committed against them. During their detention, they were submitted to torture, ill-treatment and denial of medical care. They were detained in overcrowded, dark and/or cold cells, which resulted in long-term health issues. According to information received by the Panel, Abdulmalik al-Houthi's speech on 20 September 2015 criticizing journalists had a direct impact on their treatment in detention and triggered more physical and verbal violence against them. During their trial, defence lawyers were denied access to court documents and private communications with their clients. The Panel also documented the case of one journalist who was detained in al-Saleh prison in Ta'izz for 15 months.

148. All of these cases demonstrate the systematic repression of journalists, media workers and human rights defenders and a manifest violation of the freedom of expression in Yemen. This impedes the capacity of journalists to play their role in identifying and reporting on violations of international humanitarian law and international human rights law, which can contribute to the protection of civilians. This contributes to the recurrence of such violations.<sup>84</sup>

## **F. Recruitment and use of children in armed conflict**

149. The Panel visited a rehabilitation centre in Ma'rib for conflict-affected children. It is the only centre of its kind in Yemen and it only offers support to boys. The 75-day programme is offered to groups of 25 children selected from populations of internally displaced persons. The Panel was informed that, between December 2019 and February 2020, the centre hosted 20 children between 12 and 16 years of age who had been recruited by Houthi forces in Sa'da', Amran, Ibb, Ta'izz, Sana'a, Hajjah, Raymah and Dhamar. The boys were used by Houthis to bring supplies to fighters and some were directly involved in fighting. Not all received a salary while working for the Houthis.<sup>85</sup>

150. During a meeting with the Minister of Defence, the Panel was informed that, since January, the Yemeni armed forces had found approximately 200 children on the battlefield, including 13 in Ma'rib in October. Most of them were sent back to their families and some were referred to non-governmental organizations. The Panel received information about some children suspected of working for the Houthis who were detained between 2018 and 2020 in Ma'rib. During their time in prison, some of them were beaten and at least one was sexually abused.<sup>86</sup> The Panel continues to investigate.

151. The Panel also received information about 75 children between the ages of 12 and 17 who were recruited by Houthis and killed on the battlefield in 2020 in Amran, Bayda', Dhamar, Hajjah, Jawf, Mahwit, Ma'rib and Sa'dah.

152. The Panel received information from several sources concerning the recruitment of children by the Special Security Forces in Shabwah. The Government of Yemen has denied the allegations.

<sup>83</sup> See [S/2019/83](#), para. 153.

<sup>84</sup> See, for example, Security Council resolutions [2222 \(2015\)](#) and [1738 \(2006\)](#).

<sup>85</sup> This is consistent with cases documented by the Panel's previous report ([S/2020/326](#), para. 120).

<sup>86</sup> The Panel received a response from the Government of Yemen denying the allegations.

## G. Migrants

153. The Panel continues to receive information and evidence of violence, including shooting, beating, sexual violence, including rape, illegal detention and extortion, mainly by smugglers, against migrants in Yemen and on the border with Saudi Arabia. The first official case of coronavirus disease (COVID-19) declared by the Houthis was a Somali migrant, leading to an increase in direct attacks and threats against migrant populations. The Panel received information about several instances of the deportation of migrants by Houthis between April and May, either to the border between Lahij and Ta'izz, or towards the border with Saudi Arabia. In April, approximately 350 migrants were killed while trying to cross the border to Saudi Arabia near Ghar in Munabbih district, Sa'da'. Approximately 3,000 migrants stayed trapped in the area after the incident, without access to basic necessities. The Panel also received information about a campaign to expel migrants from Ataq launched by the Shabwah authorities in March.

## H. Abuses related to coronavirus disease

154. The Panel received evidence that, in March, thousands of travellers were held by Houthis in dangerous sanitary conditions at an improvised and overcrowded quarantine centre at the Afarah customs point in Bayda'. On 19 March, a group of armed men stormed the location. Several people fled, but approximately 1,200 were arrested and detained in three different locations in Rada' district.

## XII. Obstruction of delivery and distribution of humanitarian assistance

155. Pursuant to paragraph 19 of resolution [2216 \(2015\)](#), the Panel investigates obstructions to the delivery and distribution of and access to humanitarian assistance.

156. From the end of 2019 to mid-2020, the Panel documented a degradation in relations between the Houthis and specific United Nations agencies and humanitarian actors. This involved an increase in threats, intimidation, movement restrictions and violence against humanitarian personnel (see annex 7). Although these acts did not stop, they decreased in the past few months and some progress has been reported: the 2 per cent tax on all humanitarian projects<sup>87</sup> was cancelled, more than 130 pending project agreements were approved and a pilot programme using biometric identification for food assistance beneficiaries started in Sana'a. However, substantial hurdles to principled humanitarian action remain in Houthi-controlled areas and the Panel continues to receive evidence of threats and intimidation towards humanitarian actors.

157. The Panel investigated the cases of six people – two men and four women – working for humanitarian organizations who were arrested and detained by the Houthis in Ta'izz, Bayda', Sana'a and Hajjah (see annex 34).

158. The Panel received information that delays in concluding agreements and subagreements are a recurring problem in areas controlled by the Government of Yemen, notably because these agreements have to be approved by several entities at the ministerial and local levels, and that local authorities often try to interfere in humanitarian assistance despite the official policy of the Riyadh-based Government of Yemen. In late November, after accusations of corruption arose relating to the

<sup>87</sup> See [S/2020/326](#), para. 127.

presence of expired or damaged foods, WFP was unable to access its warehouses in Aden owing to the presence of military personnel, which delayed the delivery of food assistance. According to information received by the Panel, the food was awaiting disposal and two WFP staff were put under an interdiction to leave Yemen.<sup>88</sup>

### XIII. Recommendations

159. The Panel recommends that the Security Council:

(a) Include in the agenda of the monthly meeting on Yemen a focused discussion on the issue of accountability for international humanitarian law and human rights violations and abuses, including exploring mechanisms of accountability to secure justice and redress for victims, and consider including in this discussion relevant Yemeni stakeholders;

(b) Consider, in its next resolution, calling on the Islamic Republic of Iran and the United Arab Emirates to respect their obligations under resolution [2216 \(2015\)](#) to refrain from taking actions that may undermine the unity, sovereignty, independence and territorial integrity of Yemen;

(c) Consider, in its next resolution, calling on all non-State armed groups in Yemen to refrain from taking actions that may undermine the unity, sovereignty, independence and territorial integrity of Yemen, as envisaged in paragraph 1 (a), (b), (c) and (d) of resolution [2216 \(2015\)](#);

(d) Consider noting, in its next resolution, that the mismanagement of public resources undermines security and efforts to rebuild the country's institutions, and urge parties to the conflict to take immediate measures to improve the transparency and accountability of the country's public financial management system;

(e) Consider noting, in its next resolution, that the delayed payment of salaries, as well as the lack of capacity of the security and military forces of the Government of Yemen, poses a threat to the peace, security and stability of Yemen and is an impediment to the implementation of the targeted arms embargo pursuant to paragraph 14 of resolution [2216 \(2015\)](#).

160. Noting the lack of provisions directly relating to the need for accountability relating to international humanitarian law and human rights violations by all parties to the conflict in resolutions [2140 \(2014\)](#), [2216 \(2015\)](#) and subsequent resolutions, the Panel recommends that the Security Council include in its next resolution language that stresses that all those responsible for human rights and international humanitarian law violations and abuses must be held accountable, and that underlines the need for a comprehensive, independent and impartial investigation consistent with international standards into alleged human rights abuses and violations, to prevent impunity and ensure full accountability.

161. Noting the impact of acts of asset diversion on the economy and the food security of Yemenis, which exacerbates the humanitarian crisis and undermines the overall security and stability of the country, the Panel calls on the Security Council to consider further elaborating the criteria contained in paragraph 18 of resolution [2140 \(2014\)](#) to include such acts.

162. The Panel recommends that the Committee:

<sup>88</sup> The Panel received a response from the Government of Yemen informing the Panel that authorities had had to intervene to prevent the distribution of rotten or expired food and providing additional information. The Panel continues to investigate.

- (a) Consider working with the Special Representative of the Secretary-General for Children and Armed Conflict with a view to engaging with Member States to further support the development of programmes and centres that provide assistance to children, including girls, affected by the conflict in Yemen;
- (b) Consider engaging with members of the Coalition to Support Legitimacy in Yemen, including the United Arab Emirates, to clarify what measures have been taken to investigate and prosecute international humanitarian law violations, and to provide remedies or assistance to those individuals affected by their operations, including ground operations and detention;
- (c) Consider writing a letter to the Government of Yemen, asking it to provide a mapping of all the forces currently under its command and control in view of the discrepancies concerning command and control accounts provided by the Government of Yemen at different stages, as noted in the present report, including its annexes, and annex 8 to [S/2020/326](#);
- (d) Consider writing a letter to the United Nations Children's Fund, suggesting that it engage with the Government of Yemen, in particular in Ta'izz, with regard to the continued use of schools for conflict-related purposes, and provide support, as appropriate, in finding alternative locations for education (see annex 10);
- (e) Consider engaging with the Coalition to Support Legitimacy in Yemen to request that it provide assistance in reconstructing schools (see annex 10) and other civilian infrastructure affected by Coalition air strikes, including those identified by the Panel in its reports;
- (f) Consider designating the individuals identified in statements of case by the Panel in 2019 and 2020, since they continue to commit acts that violate peace, security and stability in Yemen;
- (g) Consider writing to all Member States, requesting them to provide implementation reports to the Committee, as required under paragraph 10 of Security Council resolution [2456 \(2019\)](#);
- (h) Consider bringing the list of commercially available components found in weapon systems used by individuals or entities designated by the Committee (see annex 20) to the attention of Member States and making it available as a separate document on the Committee's website;
- (i) Consider engaging with Member States to increase the support for capacity-building efforts for the Yemeni Coast Guard, as well as for border control forces in Yemen and in other regional States to improve the implementation of the targeted arms embargo pursuant to paragraph 14 of resolution [2216 \(2015\)](#).



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## Annex 1 Methodology

1. The Panel used satellite imagery of Yemen procured by the United Nations from private providers to support investigations. It also used commercial databases recording maritime and aviation data and mobile phone records. Public statements by officials through their official media channels were accepted as factual unless contrary facts were established. While it has been as transparent as possible, in situations in which identifying sources would have exposed these sources or others to unacceptable safety risks, the Panel does not include identifying information.
2. The Panel reviewed social media, but no information gathered was used as evidence unless it could be corroborated using multiple independent or technical sources, including eyewitnesses, to appropriately meet the highest achievable standard of proof.
3. The spelling of toponyms within Yemen often depends on the ethnicity of the source or the quality of transliteration. The Panel has adopted a consistent approach in the present update.
4. The Panel has placed importance on the rule of consensus among the Panel members and agreed that, if differences and/or reservations arise during the development of reports, it would only adopt the text, conclusions and recommendations by a majority of four out of the five members. In the event of a recommendation for designation of an individual or a group, such recommendation would be done on the basis of unanimity.
5. The Panel has offered the opportunity to reply to Member States, entities and individuals involved in most incidents that are covered in this report. Their response has been taken into consideration in the Panel's findings. The methodology for this is provided in appendix A.

## **Appendix A: ‘The opportunity to reply’ methodology used by the Panel**

1. Although sanctions are meant to be preventative not punitive, it should be recognized that the mere naming of an individual or entity<sup>1</sup> in a Panel’s public report, could have adverse effects on the individual. As such, where possible, individuals concerned should be provided with an opportunity to provide their account of events and to provide concrete and specific information/material in support. Through this interaction, the individual is given the opportunity to demonstrate that their alleged conduct does not fall within the relevant listing criteria. This is called the ‘opportunity to reply’.
2. The Panel’s methodology on the opportunity to reply is as follows:
  - (a) Providing an individual with an ‘opportunity to reply’ should be the norm.
  - (b) The Panel may decide not to offer an opportunity of reply if there is credible evidence that it would unduly prejudice its investigations, including if it would:
    - (i) Result in the individual moving assets if they get warning of a possible recommendation for designation.
    - (ii) Restrict further access of the Panel to vital sources.
    - (iii) Endanger Panel sources or Panel members.
    - (iv) Adversely and gravely impact humanitarian access for humanitarian actors in the field.
    - (v) For any other reason that can be clearly demonstrated as reasonable and justifiable in the prevailing circumstances.
3. If the circumstances set forth in 2 (b) do not apply, then the Panel should be able to provide an individual an opportunity to reply.
4. The individual should be able to communicate directly with the Panel to convey their personal determination as to the level and nature of their interaction with the Panel.
5. Interactions between the Panel and the individual should be direct, unless in exceptional circumstances.
6. In no circumstances can third parties, without the knowledge of the individual, determine for the individual its level of interaction with the Panel.
7. The individual, on the other hand, in making their determination of the level and nature of interaction with the Panel, may consult third parties or allow third parties (for example, legal representative or his government) to communicate on his/her behalf on subsequent interactions with the Panel.

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<sup>1</sup> Hereinafter just the term individual will be used to reflect both individuals and entities.

## **Appendix B: Investigations methodology on violations relating to IHL, IHRL, and acts that constitute human rights abuses**

1. The Panel adopted the following stringent methodology to ensure that its investigations met the highest possible evidentiary standards, despite it being prevented from visiting places in Yemen. In doing so it has paid particular attention to the “Informal Working Group on General Issues of Sanctions Reports”, [S/2006/997](#), on best practices and methods, including paragraphs 21, 22 and 23, as requested by paragraph 12 of resolution [2511 \(2020\)](#).

2. The Panel’s methodology, in relation to its investigations concerning IHL, IHRL and human rights abuses, is set out as below:

- (a) All Panel investigations are initiated based on verifiable information being made available to the Panel, either directly from sources or from media reports.
- (b) In carrying out its investigations on the use of explosive ordnance, the Panel relies on at least three or more of the following sources of information:
  - (i) At least two eyewitnesses or victims.
  - (ii) At least one individual or organization (either local or international) that has also independently investigated the incident.
  - (iii) If there are casualties associated with the incident, and if the casualties are less than ten in number, the Panel will endeavor to obtain copies of death certificates and medical certificates. In incidents relating to mass casualties, the Panel relies on published information from the United Nations and other organizations.
  - (iv) Technical evidence, which includes imagery of the impact damage, blast effects, and recovered fragmentation. In all cases, the Panel collects imagery from at least two different and unrelated sources. In the rare cases where the Panel has had to rely on open source imagery, the Panel verifies that imagery by referring it to eyewitnesses or by checking for pixilation distortion:
    - a. In relation to air strikes, the Panel often identifies the responsible party through crater analysis or by the identification of components from imagery of fragmentation; and
    - b. The Panel also analyses imagery of the ground splatter pattern at the point of impact from mortar, artillery, or free flight rocket fire to identify the direction from which the incoming ordnance originated. This is one indicator to assist in the identification of the perpetrator for ground fire when combined with other sources of information.
  - (v) The utilization of open source or purchased satellite imagery wherever possible, to identify the exact location of an incident, and to support analysis of the type and extent of destruction. Such imagery may also assist in the confirmation of timelines of the incident.
  - (vi) Access to investigation reports and other documentation of local and international organizations that have independently investigated the incident.
  - (vii) Other documentation that supports the narrative of sources, for example, factory manuals that may prove that the said factory is technically incapable of producing

- weapons of the type it is alleged to have produced.
- (viii) In rare instances where the Panel has doubt as to the veracity of available facts from other sources, local sources are relied on to collect specific and verifiable information from the ground, for example, if the Panel wished to confirm the presence of an armed group in a particular area.
  - (ix) Statements issued by or on behalf of a party to the conflict responsible for the incident.
  - (x) Open source information to identify other collaborative or contradictory information regarding the Panel's findings.
- (c) In carrying out its investigations on deprivation of liberty and associated violations the Panel relies on the following sources of information:
- (i) The victims, where they are able and willing to speak to the Panel, and where medical and security conditions are conducive to such an interview.
  - (ii) The relatives of victims and others who had access to the victims while in custody. This is particularly relevant in instances where the victim dies in custody.
  - (iii) Interviews with at least one individual or organization (either local or international) that has also independently investigated the incident.
  - (iv) Medical documentation and, where applicable, death certificates.
  - (v) Documentation issued by prison authorities.
  - (vi) Interviews with medical personnel who treated the victim, wherever possible.
  - (vii) Investigation and other documentation from local and international organizations that have independently investigated the incident. The Panel may also seek access to court documents if the detainee is on trial or other documentation that proves or disproves the narrative of the victim.
  - (viii) Where relevant, the Panel uses local sources to collect specific and verifiable information from the ground, for example, medical certificates.
  - (ix) Statements issued by the party to the conflict responsible for the incident.
  - (xx) Open source information to identify other collaborative or contradictory information regarding the Panel's findings.
  - (xxi) Detainees do not have always access to medical care, nor is it always possible to obtain medical reports, especially in cases of prolonged detention. Therefore, the Panel accepts testimonies received from detainees alleging that violence was used against them during detention by the detaining parties as prima facie evidence of torture.
  - (xxii) For the same reasons, medical and police reports are not required by the Panel to conclude that rape or sexual violence took place.
- (d) In carrying out its investigations on other violations, including forced displacement human rights violations and abuses against migrants, or threats against medical workers, the Panel relies on information that includes:
- (i) Interviews with victims, eyewitnesses, and direct reports where they are able and willing to speak to the Panel, and where conditions are conducive to such an interview.



- (ii) Interviews with at least one individual or organization (either local or international) that has also independently investigated the incident.
    - (iii) Documentation relevant to verify information obtained.
    - (iv) Statements issued by the party to the conflict responsible for the incident.
    - (v) Open source information to identify other collaborative or contradictory information regarding the Panel's findings.
  - (e) In carrying out its investigation in respect to the recruitment of children by parties to the conflict, the Panel is particularly mindful of the risk posed by its investigations for the children and their family. The Panel also refrains from interviewing directly the victim unless it is sure that this will not have a negative impact on them. Therefore, the Panel often relies on sources such as:
    - (i) Investigations and other documentation from local and international organizations that have independently investigated the incident.
    - (ii) Interviews with people and organization providing assistance to these children.
    - (i) Interviews with other people with knowledge of the violations such as family members, community leaders, teachers, and social workers.
  - (f) The standard of proof is met when the Panel has reasonable grounds to believe that the incidents had occurred as described and, based on multiple corroboratory sources, that the responsibility for the incident lies with the identified perpetrator. The standard of proof is "beyond a reasonable doubt".
  - (f) Upon completion of its investigation, wherever possible, the Panel provides those responsible with an opportunity to respond to the Panel's findings in so far as it relates to the attribution of responsibility. This is undertaken in accordance with the Panel's standard methodology on the opportunity to reply. Generally, the Panel would provide detailed information in any opportunity to respond, including geo-locations. However, detailed information on incidents are not provided when there is a credible threat that it would threaten Panel sources, for example, in violations related to deprivation of liberty, violations associated with ground strikes on a civilian home, or in violations associated with children.
  - (g) If a party does not provide the Panel with the information requested, the Panel will consider whether this is of sufficient gravity to be considered as non-compliance with paragraph 10 of resolution [2511 \(2020\)](#) and thus consideration for reporting to the Committee.
3. The Panel will not include information in its reports that may identify or endanger its sources. Where it is necessary to bring such information to the attention of the Council or the Committee, the Panel will deposit such information in the custody of the Secretariat for viewing by members of the Committee.
  4. The Panel will not divulge any information that may lead to the identification of victims, witnesses, and other particularly vulnerable Panel sources, except: 1) with the specific permission of the sources; and 2) where the Panel is, based on its own assessment, certain that these individuals would

not suffer any danger as a result. The Panel stands ready to provide the Council or the Committee, on request, with any additional imagery and documentation to support the Panel's findings beyond that included in its reports. Appropriate precautions will be taken though to protect the anonymity of its sources.

## Annex 2 UN Geographic Information Systems (GIS) map (place name identification)



### Annex 3 Summary of Panel correspondence (up to 10 December 2020)

**Table 3.1**  
Correspondence with Member States

<i>Member State</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by Member State</i>	<i>Comments</i>
Australia	1		
Belarus	2		
Bulgaria	1		
People's Republic of China	5	3	Deadline is after 10 December for 1 letter.
Czech Republic	1		
Egypt	1		
Germany	2	2	An extension for 1 requested. Deadline is after 10 December for 1 letter.
Islamic Republic of Iran	9	5	Extension requested. Deadline is after 10 December for 3 letters.
Japan	2		
Kingdom of Saudi Arabia	23	8	Deadline is after 10 December for 1 letter. Partial response was received to one outstanding letter.
Oman	3	1	
Malaysia	1		
Netherlands	3		
Qatar	1		
Turkey	1		
Russia	2		
Somalia	1	1	
Sri Lanka	1		
Switzerland	2	1	Extension requested.
Ukraine	1	1	Deadline is after 10 December for 1 letter.
United Arab Emirates	5	3	
United States of America	3	1	Partial response was received to outstanding letter.
Yemen	17	7	Deadline is after 10 December for 1 letter.
<b>Total</b>	<b>88</b>	<b>33</b>	

**Table 3.2**

Correspondence with Sana'a based authorities

<i>Entity</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by entity</i>	<i>Number of letters where the deadline is after 10 December</i>
Sana'a based ministry of foreign affairs	4	4	1
Southern Transitional Council	2	1	
National Resistance Forces Guards of the Republic	1		
<b>Total</b>	<b>7</b>	<b>5</b>	

**Table 3.3**

Correspondence with international and regional organizations

<i>Entity</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by entity</i>	<i>Number of letters where the deadline is after 10 December</i>
Care	1	1	
Combined Maritime Forces	1		
EUNAVFOR	1		
World Customs Organization	1		
<b>Total</b>	<b>4</b>	<b>1</b>	

**Table 3.4**

Correspondence with commercial companies/government entities

<i>Commercial company</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by commercial company</i>	<i>Number of letters where the deadline is after 10 December</i>
AWILCO	1	1	
BD Sensors	1		
Carl Walther	1		
The Central Organization for Control & Auditing	1	1	
Central Bank Yemen (Aden)	3	1	
Delro Modelltechnik	1		
Eastern Mediterranean Maritime	1		
Excell Agency	1	1	

<i>Commercial company</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by commercial company</i>	<i>Number of letters where the deadline is after 10 December</i>
National Bank of Yemen	1		
Red Sea Marine Service	1		
STOLT Tankers	1		
Schmidt & Bender	1		
TMS Tankers	1	1	1
PGR Brazil	1	1	
Yemen Bankers Association	1		
Yemen Kuwait Bank	1		
<b>Total</b>	<b>18</b>	<b>6</b>	

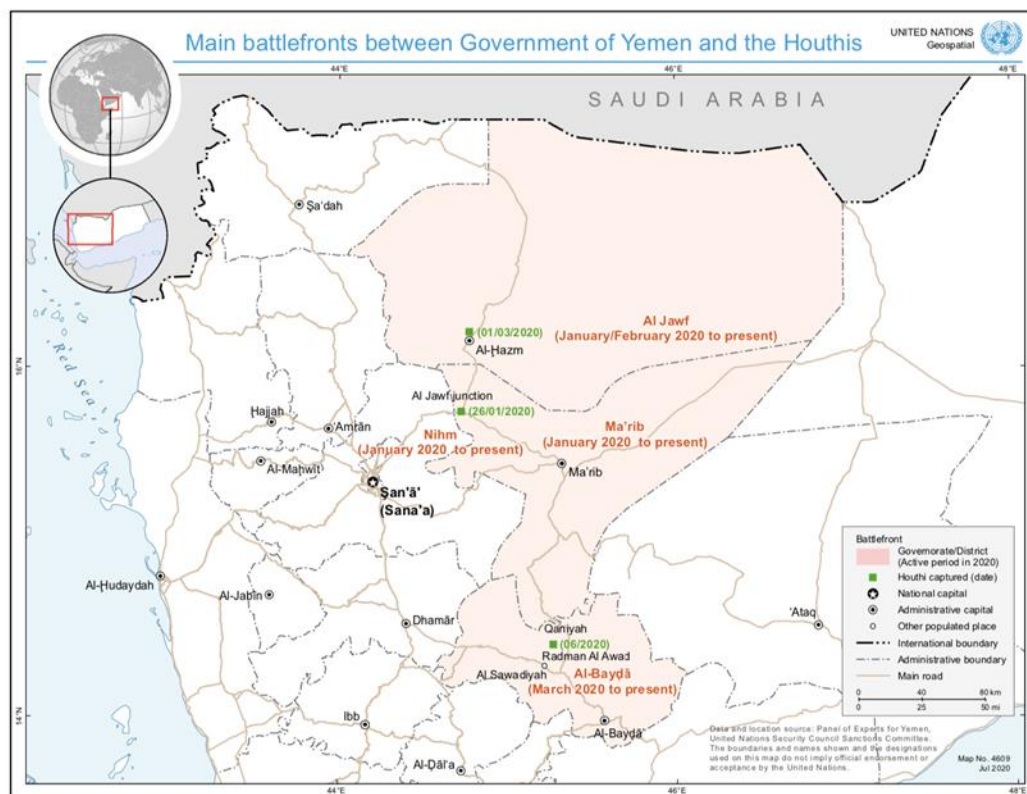


## Annex 4: Main battle lines between the Government of Yemen Military Units and the Houthis

1. After a period of relative calm, as noted in the Panel's report (S/2020/326), the first half of 2020 witnessed some of the strongest clashes between the Houthis and the Government of Yemen, backed by the Coalition. This is despite the spread of COVID-19, including to military personnel in the first half of the year.<sup>2</sup> While the Government of Yemen has engaged in both offensive and defensive battles (see map 4.1 and table 4.1),<sup>3</sup> the Southern Transitional Council (STC) has been mostly defensive in its battles against the Houthis.<sup>4</sup>

### Map 4.1

Main battlefronts between Government of Yemen military units and the Houthis



Source: Panel

2. Despite the escalation of battles, and Coalition's support to the Government of Yemen, the Yemeni Government has not been able to maintain some of its front lines against the Houthis (table 4.1). In 2020, while the Houthis have fought to defend the territory they have gained elsewhere, they have largely focused on reinforcing and escalating on the Ma'rib fronts. Ma'rib will be a decisive battle for the Government of Yemen and the Houthis, as this is the only frontline governorate with the presence of forces from the central government, represented by the Vice President Ali Mohsin al Ahmar, and the

<sup>2</sup> Confidential military sources.

<sup>3</sup> In 2020, in Ta'izz, for example, there was also offensive operations conducted by the Government of Yemen forces. Information provided by the Ta'izz military.

<sup>4</sup> This includes the frontlines in al Dhalée, Abyan, and Lahj.

Coalition forces.

**Table 4.1**

Main battlefronts between the Government of Yemen military units and the Houthis

<i>Location</i>	<i>Timing</i>	<i>Outcome</i>	<i>Comments</i>
Nehm, Eastern Sana'a.	January 2020 – to present	Clashes renewed between Government of Yemen forces and Houthis around 18 January. The Houthis captured the strategic al Jawf junction on 26 January. In February, Houthis moved through these areas in a renewed offensive against Government of Yemen-controlled Marib. Clashes are ongoing in Nehm as Government of Yemen attempts to move further into Houthi-controlled areas.	This major Houthi-Yemeni Government offensive came only a few days after the UN announced the calmest week in Yemen since the commencement of the conflict. <sup>5</sup>
al Jawf	January/February 2020 to present	On 1 March 2020, the Houthis captured the strategic Government of Yemen stronghold of al-Hazm. On 28 March, the Houthis announced the end of al Jawf operations stating that it had captured 11 of the 12 districts in al Jawf. <sup>6</sup> Clashes are ongoing in al Jawf as Government of Yemen attempted to regain control.	Al Hazm brought the Houthis closer to taking control over Ma'rib's important oil and gas wells. It also leaves the long border area between al Jawf and KSA vulnerable to capture / attacks by the Houthis.
al Baydah	March 2020 to present	Hostilities intensified in the Qaniya front around April 2020. In June 2020, Radman al Awad, bordering Qaniya, fell into Houthi control, thus increasing the pressure on Government of Yemen on this front. Clashes are ongoing.	Radman al Awad was declared a "neutral" zone by its tribes. Tensions arose on 27 April 2020 with the Houthi killing of a local woman. Yasser Al Awadi had called on tribes to fight the Houthis unless "justice" was given, mediation efforts failed, and the Houthis won the battle.
Ma'rib	January 2020 to present	The Houthis began pushing towards Ma'rib in February and March from Al Jawf, Nehm in Sana'a, and from April, from the Qaniya front in Al Baydah. On 21 January, the Houthis attacked a military camp in Ma'rib, killing around 111 individuals. On 13 November, the Houthis temporarily took control of Mas camp in Ma'rib approximately 50km from Ma'rib city. Heavy fighting is ongoing around this area.	Tribal support or neutrality in favor of one party or another remains a key element on who wins the battle for Ma'rib city. It is unclear to what extent the Government of Yemen will provide critical support to the tribes to fight the Houthis. Infighting between the tribes and the Government of Yemen-affiliated Islah in Ma'rib is seen by some tribal leaders as a hindrance to obtain the necessary Government of Yemen support. <sup>7</sup>

**Sources:** Various.

<sup>5</sup> <https://www.un.org/press/en/2020/sc14082.doc.htm>.

<sup>6</sup> <https://www.middleeastmonitor.com/20200501-yemen-houthi-army-spokesman-declares-end-of-jawf-operation-holds-key-to-marib/>

<sup>7</sup> Panel discussions with Murad tribe.

## Annex 5: A classification of anti-Houthi military units and armed groups and their impact on the peace, security, and stability of Yemen

1. The main anti-Houthi forces active in 2020 are shown in the following table. The affiliations of Yemeni fighters are fluid as individuals and groups change allegiances or contain multiple allegiances, depending upon tribal priorities and the availability of salaries, weapons and other economic benefits (see paragraphs 27 and 33 of [S/2020/326](#)).
2. As demonstrated below, the proliferation of non-state armed groups (NSAG) and the lack of formal and accountable command and control structures, including amongst State actors (SA) impedes the peace, security, and stability of Yemen.

**Table 5.1**

Typology and description of anti-Houthi forces in 2020

<b>Identity</b>	<b>Yemeni military and security units.</b>
<b>SA/NSAG</b>	<b>SA</b>
<b>Frontlines with Houthis</b>	Includes Ma'rib, Al Jawf, Sana'a, Ta'izz, Al Baydah.
<b>Command and Control</b>	Officially, Ministry of Defense (MOD) commands the military units and the Ministry of Interior commands the security and police units, which include Special Security Forces that fight Houthis. <sup>8</sup> The Presidential Protection Brigades (PPB) are linked to the President and the Ministry of Defense. <sup>9</sup>
<b>Identity</b>	<b>KSA personnel in Yemen.</b>
<b>SA/NSAG</b>	<b>SA</b>
<b>Frontlines with Houthis</b>	Ma'rib <sup>10</sup>
<b>Command and Control</b>	Direct operational control of the KSA military personnel on the ground lies with the Coalition. <sup>11</sup>
<b>Identity</b>	<b>UAE personnel in Yemen.</b>
<b>SA/NSAG</b>	<b>SA</b>
<b>Frontlines with Houthis</b>	West Coast <sup>12</sup>

<sup>8</sup> Yemeni officials informed the Panel that some elements of the Special Security Forces/Central Security Forces of Abyan and Shabwah are fighting in Abyan under the Ministry of Interior.

<sup>9</sup> Discussions with two PPB units. There appears to be some coordination with and administrative support from the MOD. For example, the 5<sup>th</sup> PPB Commander is the "Head of Tai'zz Military Axis Operations", the latter falls under the MOD. Thus, individuals of this Brigade informed the Panel that while they fall directly under the President, they are also linked to the Tai'zz Axis, which follows the MOD.

<sup>10</sup> Also present in other parts of Yemen, including Mahra and Shabwah.

<sup>11</sup> The command-and-control structures of these forces maybe relevant if violations of international law are attributed to these forces, or if these forces support non-State actors (NSA) or NSAGs in a manner that threatens peace, security, and stability in Yemen, or where the acts of NSA or NSAG are attributable to them under the international law concerning State responsibility. Panel has documented detention-related violations linked to KSA forces in Yemen (see paragraph 126 of the main report).

<sup>12</sup> Also present in other parts of Yemen, including Hadramouth, Aden, Shabwah.

<b>Command and Control</b>	Direct operational control over UAE forces on the ground remains opaque. <sup>13</sup>
<b>Identity</b>	<b>STC-affiliated military and security forces.<sup>14</sup> STC-affiliated resistance groups.<sup>15</sup></b>
<b>SA/ NSAG</b>	NSAG
<b>Frontlines with Houthis</b>	Includes Abyan, Lahj, al Dhalée. <sup>16</sup>
<b>Command and Control</b>	The Panel finds that STC does not control all groups fighting under the STC banner <sup>17</sup> or operating within its territories. <sup>18</sup> Main commanders are Aydarus Qasim al-Zudaïdi, Hani Ali Salim Bin Brik, Ahmed Sa'id Bin Brik. <sup>19</sup>
<b>Identity</b>	<b>Shallal Ali al Shaye-affiliated individuals</b> (including elements of the police force, Aden, and may include the Sixth Brigade of the Southern Resistance. <sup>20</sup> )
<b>SA/ NSAG</b>	Both SA (police forces) and NSAG (Sixth Brigade)
<b>Frontlines with Houthis</b>	Aden.
<b>Command and Control</b>	Al Shaye's current affiliations are unclear. There appears to be some ruptures between the STC and al Shaye following the Riyadh Agreement-related negotiations.
<b>Identity</b>	<b>KSA-affiliated Yemeni military units and fighters.</b>
<b>SA/ NSAG</b>	SA (on Yemeni border) and status unknown (KSA border)
<b>Frontlines with Houthis</b>	On the Yemeni-KSA border.
<b>Command and Control</b>	KSA has day to day operational control over fighters on the KSA side of the border. On the Yemeni side of the border, KSA trains these forces, and retains a supervisory role (paragraphs 15 - 17).
<b>Identity</b>	<b>Amajd brigade.</b>
<b>SA/ NSAG</b>	Possibly SA
<b>Frontlines with Houthis</b>	Abyan.

<sup>13</sup> Ibid. See above on the relevance of the command and control structures. The Panel has documented detention-related violations linked to the UAE (see paragraph 127 of the main report). The Panel finds that the UAE is transparent on its continued support to the Yemeni Counter Terrorism Forces (CTF), but it has yet to acknowledge its continued role with the West Coast Forces (WCF) and Abu al Abbas elements.

<sup>14</sup> This includes Security Belt Forces (SBF) of Aden, Lahj, Al Dhalee and Abyan, the Support and Attribution Brigades (SAF) in Aden, CTF in Aden and some military units in Socotra.

<sup>15</sup> The Panel was informed that this includes the Southern Resistance 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Brigades fighting in Al Dhalee.

<sup>16</sup> Also present in Aden, Socotra and Shabwah.

<sup>17</sup> Ousan Alanshali (storm brigade) is STC-controlled, while Abu Hammam is loyal to the STC, but was possibly not under its complete control in 2020. The inability of the STC to contain the fighting in Crater in June 2020 between Imam al Nubi, SBF Commander, and Ousan Alanshali, and the violations that occurred in late 2019 in Aden, demonstrate the lack of disciplinary control exerted by the STC over its forces.

<sup>18</sup> For example, the Panel was informed of multiple checkpoints in STC-controlled areas, that did not recognize the "permits" provided by the STC leadership. See also Hani Bin Brik's that stated "we will equip every southerner who is able carry weapons to protect his land...(against) Iran, Turkey and all" <https://twitter.com/HaniBinbrek/status/1280519479919771650>.

<sup>19</sup> President of the "National Assembly of the Transitional Council" and the Council's acting President in Aden, including during the STC's period of self-rule.

<sup>20</sup> Created around 27 March 2020, this group stated that it was under his operational control. For example, see <https://www.alayyam.info/news/85E2WMGX-1Z5RNB-8BA3> and [https://youtu.be/V\\_nwNSDtXY](https://youtu.be/V_nwNSDtXY).

<b>Command and Control</b>	The Panel is investigating links between KSA and the Amajd Brigade. <sup>21</sup> This unit received incentives from the King Salman Center in 2019. <sup>22</sup> The Yemeni Government did not respond to the Panel's questions on whether it was the Yemeni Government or KSA that commanded these forces. <sup>23</sup>
<b>Identity</b>	<b>Government of Yemen-affiliated resistance groups and armed tribal elements<sup>24</sup></b>
<b>SA/ NSAG</b>	NSAG
<b>Frontlines with Houthis</b>	Al Baydah
<b>Command and Control</b>	The fighters fall under the separate leaders. This includes resistance leaders, for example in Al Zahir and Al Sowma. They coordinate some battles with the Government. <sup>25</sup>
<b>Identity</b>	<b>West Coast Fighters</b> (including Tareq Saleh Forces, Giant Brigades, Tihama Brigades, Haitham Qasim Brigades)
<b>SA/NSAG</b>	SA (Tihama Resistance), NSAG (Tareq Saleh Forces)
<b>Frontlines with Houthis</b>	West Coast.
<b>Command and Control</b>	The Panel has received information that on some occasions the UAE commander on the West Coast provided orders on specific military operations, allocations of military resources, and financial incentives for some WCF to fight the Houthis. <sup>26</sup>
<b>Identity</b>	Non-aligned tribal and resistance groups.
<b>SA/ NSAG</b>	NSAG
<b>Frontlines with Houthis</b>	Ibb, Radman and Abyan
<b>Commanders / Command and Control</b>	The Panel has received information that these fighters are controlled by their tribal and resistance leaders. For example, the Radman battle was led by Yassar al Awadi <sup>27</sup> Even if not aligned to a party to conflict, some are supported by such party.
<b>Identity</b>	AQAP.
<b>SA/ NSAG</b>	NSAG
<b>Frontlines with Houthis</b>	al Bayda, Abyan, Shabwah.

<sup>21</sup> The Brigade was established around June 2019 to liberate Mukairas. The leader is General Saleh Al-Shagri. <https://adengad.net/news/410525/?fbclid=IwAR3KibpZF9Z-nB2HoY5bPqdr4fM31V4tMRgCw1ARRz5bRxC9mAAALpoILcXE#ixzz60Aen25pl>, <https://www.youtube.com/watch?v=8T-d0OOpPwg>.

<sup>22</sup> <https://www.alwattan.net/news/88029> (disbursements in June) and <http://m.adengad.net/news/410673/> (cross-posted on the Facebook page of the Amjad Brigade).

<sup>23</sup> The Panel was informed that the leader of this brigade was appointed by a Presidential Decree even as it was informed that there was no decree establishing these forces as a separate unit. The Panel notes that these forces identify themselves as forming a part of the Government of Yemen military forces. This unit has largely remained neutral in the fight between STC and the Yemeni Government and has demonstrated a willingness to coordinate anti-Houthi operations with the STC. See <http://www.aljanoobalyoum.net/25051/> and <https://al-omana.net/details.php?id=104304>.

<sup>24</sup> It is possible tribes like the Murad cannot be considered as GoY-affiliated, rather GoY-supported tribes. GoY supports them on certain military operations against the Houthis, but they have voiced concerns about repression of, and security threats against, their people by Government authorities in Marib.

<sup>25</sup> Discussions with resistance fighters.

<sup>26</sup> Confidential West Coast sources.

<sup>27</sup> For example, the Victory Brigade in Abyan, was said to be a non-aligned group, and yet in June, was incorporated into the STC. See <https://al-omana.net/m/details.php?id=117269> and <https://www.nhadramout.com/07/06/2020/73531/.html>.

**Commanders / Command and Control**

Unknown.<sup>28</sup> ISIS has not been included in this table as the Panel has received information from individuals fighting Houthis, that ISIL may have affiliated themselves with those Houthis that they were fighting in some identified battles. Therefore, the Panel does not yet consider ISIL to fall into the category of anti-Houthi fighters.<sup>29</sup>

**Sources:** Various.

**Note 1:** While the Panel concludes that there is Islah influence within the National Army, it does not have sufficient information to conclude that these Islah-affiliated individuals form an identifiable independent entity apart from, or within, the National Army that would warrant their separate consideration under this table. The Panel continues to investigate.

**Note 2:** The Panel received information on two sets of irregular and / or illegal recruitments that occurred in late 2019 and 2020. The first was the unlawful recruitment by Hamoud Saeed Qasim al Mikhlaifi (see annex 9).<sup>30</sup> It is unlikely that al Mikhlaifi has amassed sufficient recruits to be considered a “resistance force” capable of independently fighting the Houthis. Thus, it is not included in this table.

The Panel was also informed of a recruitment that occurred in mid-2020 in Al Awael School in Shabwah.<sup>31</sup> The Panel was informed by Yemeni official sources that some of these recruits may have been subsequently integrated into the Government of Yemen armed forces. The Panel continues to investigate.

## **I. Impact of different priorities and infighting on peace negotiations**

1. Any negotiations for peace should consider that there are battles within battles, and armed groups within local and regional coalitions that fight for different reasons.

### **A. Differing priorities between the anti-Houthi NSAG and the Government of Yemen**

2. The settlement of differences between the STC and the Government of Yemen is an essential prerequisite to the implementation of the Stockholm Agreement.<sup>32</sup> Yet, the Panel is not convinced that neither the Yemeni nor the STC political leadership currently has the requisite operational control over all of their fighters, or even their own military leaderships, to effectively implement and maintain a potential ceasefire between them<sup>33</sup> or to ensure that their affiliated forces operate under one banner and one leadership, as evidenced by the failure of the incorporation of the SEF into the Yemeni armed forces in 2020 (paragraph 7 below).
3. Within the WCF, allegiances are mixed. Senior officials fighting under Tareq Saleh have told the Panel that they do not recognize the legitimacy of the Government of Yemen. In contrast, the Tihama forces do recognize the legitimacy of the Government of Yemen, while some elements of the Giant’s Brigades support the STC. These three main components of the WCF also have different reasons for fighting the Houthis. This is not a challenge to the unity of these forces in their capacity to fight, but they retain their

<sup>28</sup> In Abyan, <https://alsharacanews.com/2020/10/03/32763/> (October), <https://debriefer.net/news-18694.html> (July)

<sup>29</sup> Confidential Yemeni sources who fought Houthis, AQAP and ISIS in 2019. In 2020, because of COVID-19, the Panel was unable to collect information on from the ground on AQAP and ISIL remotely.

<sup>30</sup> Article 36 of the Yemeni Constitution states “No organization, individual, group, political party or organization may establish forces or paramilitary groups for whatever purpose or under any name.”

<sup>31</sup> 14.546152°, 46.768229°. Saleh al Jabwani, the former Minister of Transport, was reportedly involved in the incorporation of these recruits into the Ministry of Defense, according to Yemeni official sources. Yet, it is unclear if all were incorporated.

<sup>32</sup> Panel discussions with UN.

<sup>33</sup> See table above on STC.

ideological, aspirational<sup>34</sup> and political differences. The WCF are not addressed under the Riyadh Agreement or the Stockholm Agreement.<sup>35</sup> The current peace agreements rarely discuss the military complexities in Yemen that can significantly impede their implementation.

## **B. Different Priorities of State Actors vis-a-vis NSAGs Challenging the Peace Processes**

4. The different priorities are also seen at the State level. Houthi missiles directed into KSA, mean that KSA has its own national interest in deterring and/or negotiating with the Houthis separately from the Yemeni Government in securing its border. This is demonstrated in recent communications from KSA to the UNSC, where it states that “the Kingdom of Saudi Arabia will spare no efforts to protect its territory and citizens from such terrorist attacks in accordance with its obligations under international law.”<sup>36</sup> In 2017, KSA specifically asserted its right of individual self-defence in accordance with Article 51 of the UN Charter, when confronted with Houthi attacks, demonstrating that KSA’s activities in Yemen vis-à-vis the Houthis was no longer, in its view, linked only to the invitation of the Government of Yemen in 2015.<sup>37</sup>
5. The Government of Yemen and the UAE continue to have different priorities based on UAE’s political support to the STC (paragraph 26 of the main report), with the Government continuing to allege that the UAE funds the SBF and SEF (paragraph 20 below). The UAE has accepted that it continues to support CTF, some of whom were directly engaged in fighting the Yemeni Government forces in Abyan in 2020<sup>38</sup> In 2019, the UAE and Government of Yemen had a public disagreement in the UNSC; in which the government criticised the UAE’s support for ‘rebel militias’, while the UAE accused the Government of being ‘incapable of managing its internal affairs’.<sup>39</sup> This division persisted into 2020, though in a less public manner. In practical terms, the Government has not succeeded in integrating UAE-affiliated forces into its own ranks, largely because of its inability to provide matching financial incentives.

## **II. Challenges with the disarmament, demobilization, and reintegration processes**

6. The Panel finds that the Government of Yemen will face significant difficulties in incorporating or providing viable alternative employment opportunities to the multiplicity of former UAE-affiliated

<sup>34</sup> For example, Tihama aspires for a political autonomy within the broader State. Some elements of the Giants support cessation of the South, which does not seem to enjoy the support of Tareq Saleh.

<sup>35</sup> The UN informed the Panel that they were included in the RCC process.

<sup>36</sup> S/2020/1135 of 24 November 2020. Letter to the Security Council on the attack on one of the oil derivatives distribution stations in Jeddah, Saudi Arabia, which it attributed to the Houthis backed by Iran. See also S/2020/257 (March 2020), S/2020/257 of 27 June 2019 where it called Houthi attacks on civilian infrastructure constitute war crimes and said it will take appropriate action under IHL.

<sup>37</sup> S/2017/1133 of 26 December 2017, “Kingdom of Saudi Arabia reiterates its right to defend its people and territory, based on Article 51 of the Charter of the United Nations, and reserves the right to answer any act of aggression to protect itself and its resources.”

<sup>38</sup> In Aden, CTF includes the forces on Yusran al Maqtari. In June 2020, al Maqtari confirmed CTF casualties in Abyan in confrontations with the GoY. See <https://www.aa.com.tr/ar/1886687/الهدنة-بأبين-رغم-الهدنة>. In Shallal Ali al Shaya’s security forces were also fighting terrorism in 2019 and previously received support from the UAE (page 292, S/2018/594).

<sup>39</sup> The UAE states that the Government of Yemen was attempting to place its administrative and political failures on UAE. the Government of Yemen has been incapable of managing its internal affairs and failed to address internal political divisions through constructive dialogue (S/2019/678 dated 23 August 2019). On the other hand, Yemen alleged that UAE was supporting “rebel militias”. See Statement of the Permanent Representative of Yemen to the United Nations, 8598th meeting of the Security Council, 20 August 2019. The Yemeni Government also asked the UAE “to stop... all the financial and military support being provided by the United Arab Emirates to all militias and military groupings in Yemen that are not under the control of the State.” S/2019/698 of 30 August 2019 and S/2019/778 of 01 October 2019.



fighters, STC-affiliated fighters, or armed group commanders, used to receiving higher salaries from Coalition member States.

7. For example, there was an initiative to incorporate the former SEF into the Government of Yemen, following the events of August 2019. The Panel was informed that while identification information was collected to enable registration of those fighters into the Armed Forces,<sup>40</sup> the Government was unable to provide them with the same salaries, and the existing Government military units in Shabwah rejected the incorporation of their former enemies into their ranks.<sup>41</sup>
8. In Ta'izz, in 2017, the Government of Yemen incorporated several "resistance" armed groups into the national army (table 5.1). Yet, in 2020, when the security situation rapidly deteriorated, the Panel was informed that some of these different armed groups acting under rogue military officers began to fight each other.<sup>42</sup> The Panel was informed that one of the reasons for this deterioration in cohesion was the inability of the Ta'izz military to control some elements from the original resistance forces who still operated as distinct units under the different brigades. This includes the Abu al Abbas brigade, some elements of which had now left their locations in Ta'izz to al Mukha, after engaging in fighting with the Ta'izz military.<sup>43</sup>

**Table 5.2**

Resistance groups that have been integrated into the Yemeni military in Ta'izz

### 1- مجموعات المقاومة المسلحة التي انضمت الى ألوية قوات الحكومية الشرعية في تعز هي:

م	اسم المجموعة	قائد المجموعة	ملاحظات
1	كتائب أبو العباس	عادل فارح (أبو العباس)	كانت في الواقع عبارة عن مجاميع
2	لواء الصعاليك	الحسين بن علي	
3	كتائب حسم	عدنان محمد رزيق	
4	لواء الطلاب	عبد حمود صفيير	
5	لواء العصبية	رضوان العديني	
6	لواء الحمزة	حمزة حمود سعيد المخلافي	
7	لواء الوالد	خطاب الياسري.	

**Source:** Information Provided to the Panel by the Government of Yemen military axis and brigades leadership in Ta'izz in 2019.

### III. Challenges of Command and Control associated with Non-payment of Military Salaries

9. Military officials in Aden, Abyan and Ta'izz informed the Panel in November, that they did not receive their salaries for five months in 2020. The forces based in Hadramout stated during the visit of the Panel of Experts in October 2020, that they had only received two months of salaries. KSA informed the Panel

<sup>40</sup> Individuals associated with SEF.

<sup>41</sup> Sources from Shabwah.

<sup>42</sup> Confidential civilian and military sources. Some of the fighting, the military informed the Panel, was attributed also to personal feuds.

<sup>43</sup> Interviews with Ta'izz military elements, West Coast Forces, and Abu al Abbas representatives.

that it does not directly pay military salaries, and payment is made through the Government of Yemen.<sup>44</sup> In Aden, the Government of Yemen forces, the STC-affiliated forces, and the former members of the Southern Yemeni army<sup>45</sup> all expect their salaries to be paid through the Government of Yemen.

10. On the West Coast, the financial stability of the Tareq Saleh forces (National Resistance Forces Guards of the Republic) has meant that they are able to draw in recruits. The Panel was informed that in 2020, some members of the National Army from Ta'izz,<sup>46</sup> and groups of fighters from the Tihama Elite in the West Coast, joined the Tareq Saleh forces<sup>47</sup> because of the non-payment of salaries in their original units. This further undermines the integrity of the National Army, as shifts in alliances will become more prominent when faced with the Yemeni Government's inability to pay salaries.
11. The Ta'izz military informed the Panel that they are aware of the challenges they face in Ta'izz where individuals, such as Hamoud al Mikhlaifi attempt to gather and recruit fighters, while their soldiers are not provided with salaries for several months (annex 9). A Yemeni military source informed the Panel that about 60% of the individuals depicted in the "recruitment video" of al Mikhlaifi actually belonged to the National Army, who went there to register to be recruited in order to collect the payments that were being dispersed by al Mikhlaifi representatives, and after collecting the payment, returned to resume their duties with the National Army. al Mikhlaifi informed the Panel that his call to recruitment was indeed aimed in part at those who left Ta'izz army and went to the KSA-Yemeni border to fight because "the salaries at the border are higher and the people are poor...and also the non-payment of salaries by the coalition to the army and the security in Tai'zz...because the Saudi leaders have recently been delaying the delivery of the salaries at the southern border..." (see annex 9). The Panel has received credible information on serious corruption within the Ministry of Defence which impacts on the payment of salaries and allocation of personnel and equipment, which it is investigating.<sup>48</sup>

#### IV. Weaknesses in the Central Command of the GoY forces

12. The prevailing weakness in centralised government control is a threat to any effective and foreseeable command over state military and security actors. This means that, by default, each governor has more authority to direct the local military and security forces.<sup>49</sup> In both Hadhramaut-coastal areas and Shabwah there is an increasing tendency for the powerful, and sometimes authoritarian, governors to direct these forces to preserve their security and existing power structures against external enemies.<sup>50</sup> In both instances, the governors have previously taken positions against the central government when payments due to the governates were delayed, and maintain a very high level of operational control over the day-to-day functions of the military and security forces.<sup>51</sup>

<sup>44</sup> Discussions in Riyadh in October, 2020.

<sup>45</sup> These individuals lost their positions after the unity of Yemen but continued to receive salaries/pensions/incentives from the Government of Yemen. Panel discussions with individuals of GoY military in Aden, STC, and the former Southern armed forces.

<sup>46</sup> Information provided by individuals from the West Coast Force representatives and Yemeni military.

<sup>47</sup> Information provided by individuals from Tareq Saleh forces and the Tihama forces.

<sup>48</sup> Confidential sources. Allegations include salary payments to ghost soldiers, personnel and weapons stated to be at certain fronts, in fact were not, and recruitments based on a tribal basis and personal loyalties, which is prohibited by Article 40 of the Yemeni Constitution.

<sup>49</sup> In Shabwah for example, the Governor has established strong authority over the Special Security Forces and the General Security, as well as the military units based in Shabwah through the Security Committee of the Governorate, which he heads.

<sup>50</sup> In 2020, both these governates have witnessed an increased level of insecurity, including assassination attempts on both governors in June 2019. In Shabwah, countering the "STC threat" has resulted in several incidents of use of force against the tribes by the military and security forces in Nissab and wadi Jerdan, and in Hadramout, purges within the governor's office and multiple arrests after an assassination threat against the governor.

<sup>51</sup> Major General Faraj al Bahsani, the Governor of Hadramout is also the Commander of the 2nd Military Region unilaterally suspended oil exports from Dhabba port in September 2019, including until salaries were paid to the "members of the 2nd military region." <https://almasdaronline.com/articles/171805>. On 23 June, the Shabwah Governor issued a similar statement blocking the GoY from its oil revenue (confirmed by local sources).

## V. The ambiguity between civil and military status in the Ministry of Interior

13. The Panel was informed by the Ministry of Interior that all posts in the Ministry are indeed civilian positions and should be filled by civilians.<sup>52</sup> Yet, the Panel notes that individuals holding military ranks hold leadership positions within the Ministry of Interior and Ministry of Interior personnel are involved in direct hostilities. In Aden, the newly-appointed General Security Director is Brigadier General Muhammad al-Hamid. In Shabwah, the Head of the Criminal Investigation Division is Colonel Abdullah Al-Ayashi.<sup>53</sup>
14. The Special Security Forces / Central Security Forces units who come under the Ministry of Interior are also engaged in fighting. Mohammad al Awaban was fighting in Abyan under the Ministry of Interior, and in 2020, Shabwani Special Security Forces, headed by Brigadier General Abd Rabbo Laakb, had units in Abyan and Al Baydah. In as far as the Ministry of Interior personnel take part in direct hostilities against the Houthis, they lose their protection under IHL. The Panel was informed by the Ministry of Interior that despite their military ranks and military affiliations, these individuals are considered civilians while exercising the functions of their posts. This militarization of civil functions is also seen in Houthi-controlled areas, for instance the Sana'a head of the CID, Sultan Zabin, holds the rank of a brigadier.

## VI. The lack of support to Yemeni forces fighting on the KSA-Yemen border

15. The Panel has been investigating cases in which individuals in Ta'izz have been recruited to fight on the KSA-Yemen borders. The Panel remotely interviewed recruits at the KSA-Yemen border, and interviewed some more who had returned. The Panel was informed that the recruitment is done through a network of brokers. Some recruits were lured through promises of civilian work in KSA. The Panel was informed that they receive 30 – 45 days of training before joining this fighting. The individuals interviewed had previously been teachers and university students who needed money to support their families.
16. In one village, where a number of individuals had joined the border forces, and subsequently went missing during the three-day Kitaaf siege in 2019, the Panel received a list of teachers who had joined fighting and were still missing. Individuals in this village stated that their communities had received no food aid for a long duration, a fact that the UN confirmed,<sup>54</sup> and therefore they were compelled to fight. They provided a detailed account of the approximately three-day Kitaaf siege in 2019 in which many fighters were captured by the Houthis, died, or whose fate was unknown.
17. According to information received by the Panel, in Kitaaf, neither the KSA nor the GoY took clear responsibility for overall command of the troops and their subsequent fate. For example, when the Kitaaf siege happened, the Panel was informed that it took three days before air support was provided. The Panel's sources said they did not know who to contact in order to get the required support. In addition, the Panel received information that some of these troops went missing and that neither the GoY nor the KSA searched for the missing troops and in the cases where the troops had been killed, their families have not received any compensation.

<sup>52</sup> See for example, Article 39 of the Constitution.

<sup>53</sup> <https://www.aljazeera.net/news/politics/2020/6/10/%D9%85%D8%B3%D8%A4%D9%88%D9%84-%D9%8A%D9%85%D9%86%D9%8A-%D9%8A%D8%AA%D9%87%D9%85-%D8%A7%D9%84%D8%A5%D9%85%D8%A7%D8%B1%D8%A7%D8%AA-%D8%A8%D8%AF%D8%B9%D9%85-%D8%AC%D9%85%D8%A7%D8%B9%D8%A7%D8%AA>

<sup>54</sup> UN informed the Panel that they had to suspend food aid to this location because of Houthi interference.

18. The Panel finds that the individuals fighting at the KSA border, as Yemeni nationals, would not fall within the legal definitions provided by international conventions to be viewed as ‘mercenaries’. On the KSA border, they form loosely organized units fighting under the complete operational command of KSA. On the Yemeni side of the border, they receive military identification cards that identify them as belonging to the Yemeni Ministry of Defense. One of the main units on the Yemeni side of the border operates under Raddah al Hashimi, His forces were subjected to the Kitaaf siege. The Government of Yemen informed that Panel that: *“These units were part of the Border Guards and formed under the supervision of the Joint Forces Command of the Coalition. As fighting with the Houthis in the Jawf area intensified, some were sent to join units operating in the Jawf command zone under the command of the Ministry of Defence and the General Staff of the National Army. Brigadier General Raddad al-Hashimi is an officer under the command and control of the National Army, through the Ministry of Defence and the General Staff. The troops in the brigade were trained as Border Guards by Saudi forces.”*<sup>55</sup>

## VII. Shifting Command and Control and issues relating to accountability

19. The Panel continues to document the Government of Yemen’s wavering position on its command and control over the former UAE-affiliated forces. In 2020, the Yemeni Government informed the Panel that:
- (a) “All Security Belt forces established by the UAE in the Governorates of Aden, Lahij, ad Dhalee and Abyan have been subordinated to the STC. The UAE continues to provide them with financial and military support through the port of Aden.
  - (b) The Shabwani Elite Forces were disbanded after Government forces took control of Shabwah Governorate. The STC, backed by the UAE, is working to reactivate those forces by helping some of their former members present in Shabwah to carry out acts of sabotage there.
  - (c) The military units under Tariq Salih and Haytham Qasim Tahir, which control the western coastal districts, are backed by the UAE and do not come under the General Staff or Ministry of Defence. The same is true for the Giant Brigades, which receive funding and military support from the UAE.”
20. The only shift in 2020 in the Government of Yemen’s position, appears to be that it no longer claims that the Hadrami Elite Forces (HEF) is an NSAG (Annex 8 [S/2020/326](#)). The Government’s changing statements relating to the Security Belt Forces (SBF) were documented in Annex 8 of [S/2020/326](#). The shifts create significant obstacles in providing accountability for violations committed by these forces because a) there is no clarity on the exact dates when the authority for command and control changed, thus allowing the Government to evade responsibility over violations; and b) because UAE is opaque in its role with regard to these forces.

## VIII. Dormancy of AQAP

21. Direct confrontations between AQAP and Houthi forces are rare and sporadic. AQAP have lost territory in al Baydah in 2020 as Houthis gained territory. AQAP’s leader was killed in January 2020. There have been some reported attacks against the SBF.<sup>56</sup> The Panel was informed by STC-affiliated individuals on the rise of AQAP in Shabwah, after the SEF lost control in August 2019. Since 2016 the UAE-supported Yemeni forces made significant gains against AQAP and ISIL. The STC-affiliated forces’ focus has shifted to fight the Government, and this may prove to undermine the gains against terrorism. The Panel finds that while AQAP is in perhaps at its weakest, the potential threat to Yemen, the region and beyond,

<sup>55</sup> Government of Yemen’s response to Panel letters.

<sup>56</sup> In Abyan, <https://alsharacaneews.com/2020/10/03/32763/> (October), <https://debriefer.net/news-18694.html> (July)

continues to remain potent.

## Annex 6: Impediments to Peace, Security and Stability of Yemen following the Southern Transitional Council Unilateral Declaration on Self-Administration Rule on 25 April 2020

1. On 25 April 2020, the Southern Transitional Council (STC) declared self-administration on the basis that the Government of Yemen “no longer has the mandate or the legitimacy to administer the South” due to “powerlessness, corruption and collective punishment”.<sup>57</sup> In its declaration, the STC accepts full responsibility for governance and the provision of basic services to the people of the South. The STC rescinded this declaration on 28 July 2020, after significant international pressure and the appointment of a new Governor and a new Security Director for Aden.

### I. Incompatibility of the Declaration with Security Council Resolution 2216 (2015)

2. In making a unilateral declaration, the STC acted in violation of paragraphs one and six of Security Council resolution [2216 \(2015\)](#) that calls upon all Yemeni parties to refrain from taking any “unilateral actions that could undermine the political transition in Yemen”. The Panel finds that this declaration undermined the peace, security, and stability of Yemen in its immediate aftermath as it caused military escalations in Socotra and Abyan, insecurity in Shabwah, economic instability (paragraph 5 – 9 below), and incidents of human rights abuses (paragraph 132 to 133 in the main report).
3. The UAE informed the Panel that it did not support unilateral actions by any party to the conflict, including the STC. It stated that it did not support the unilateral declaration of the STC.<sup>58</sup> It informed the Panel that it continued to “support the efforts of the parties responsible for following up the implementation of the outcomes of political negotiations” and that “the implementation of the military and security aspects of the Riyadh Agreement is critical to the implementation of the Agreement’s political aspects.”<sup>59</sup>

### II. Consequences of the Unilateral Declaration

**Table 6.1**

Events associated with the Unilateral Declaration and resultant actions

Region	Main events between 25 April – 28 July 2020	Update since 28 July 2020
Aden	STC-affiliated fighters launched security operations to control growing unrest and protests within the city. There was reported infighting as different STC-affiliated groups attempted to expand their territorial control within areas of the city (annex 5). STC began diverting State revenues and on 13 June, it seized a shipment of cash of 64 Billion YER (see paragraph 5-9).	The security situation remains tense with regular reporting of assassinations by unknown persons, and excessive use of force and abuses by STC-affiliated security forces. The STC has solidified its military and security control over areas of operations. <sup>60</sup>
Abyan	Armed confrontations broke out on 11 May 2020. On 22 June 2020, KSA announced a ceasefire between Government of Yemen and STC in Abyan,	Intermittent and serious hostilities continue making Abyan the longest and the most significant military confrontation between Government of Yemen and

<sup>57</sup> <https://stc-eu.org/en/self-administration-of-south-yemen/>, <https://stc-eu.org/en/letter-to-ambassadors-of-the-eus-political-and-security-committee/>

<sup>58</sup> Meeting with UAE, 1 July 2020.

<sup>59</sup> Letter to the Panel dated 25 November 2020.

<sup>60</sup> The Panel notes the emerging differences between the former General Security Director police chief in Aden and the STC, which may impact on STC’s ability to extend security control.

yet, on the same day, fresh clashes broke out.

STC, with both sides sending reinforcements to the Delta region. If the STC cannot maintain their positions in Abyan, much like in August 2019, the STC may find it difficult to defend Aden without UAE air support.<sup>61</sup> The UAE stated that it will not support any unilateral action of any party in Yemen. It is unlikely that KSA will use its military power in support of either party, given that any military confrontation violates the Riyadh Agreement. Fighting broke out at least twice while the KSA ceasefire monitoring team was in Abyan in July and November. If Government of Yemen cannot maintain its positions, then STC will advance towards oil-rich Shabwah.

Socotra	Clashes occurred between Government of Yemen and STC on 1 May and 17 June when KSA brokered a ceasefire which came into effect that evening. This agreement stipulated that military movements of STC and Yemeni forces could only be undertaken after coordinating with the KSA-led Coalition (see appendix 1). Yet, around 19 June, STC forces moved into Hadibo and took control of the administrative and security structures. STC announced an acting head of self-administration in Socotra. It expelled some security and military personnel from Socotra.	In November, STC announced the formation of the joint operations center with STC-affiliated forces and the governorate forces. <sup>62</sup> It continued to work as the administrative authority in Socotra. <sup>63</sup> The Government of Yemen has not been able to restore its authority on the Island.
Shabwah	In June and July, there was unrest and violence in several areas, including Nissab and wadi Jerdan, linked to STC-Yemeni Government tensions. In June, there was an attempted assassination of the Governor. There were reports that units of the Special Security Forces in Shabwah and some elements of the 2 <sup>nd</sup> brigade, led by Mohammed Salem Buhair fought in Abyan, the former on the side of the Government of Yemen and the latter with the STC.	The Government of Yemen forces that arrived in Shabwah from Ma'rib in August 2019 have not left as agreed in the Riyadh Agreement, leading the STC to label them as "occupying forces". Of the forces that supported the STC from within Shabwah in August 2019, the SEF are mostly inactive, apart from elements that provide protection to the Coalition forces around Balhaf and al Alam base. Latent tensions between the Governor and the UAE were present since January 2020, as were tensions involving tribes, Special Security Forces, and SEF (see paragraphs 24 – 26, 59 of main report). The situation in Shabwah may continue to escalate.

Source: Various

### III. Islah – STC Animosity

- The Panel also notes an increase in 2020 of political violence against perceived or actual STC and Islah supporters. STC consider Islah to be a threat that needs to be eliminated from the government, there are

<sup>61</sup> On 28 and 29 August, the UAE launched air strikes that provided STC with a distinct military advantage and allowed the STC to maintain power in Aden. The GoY stated that had it not been for those airstrikes, the GoY would have taken back control of Aden, GoY sources in 2019. See Panel final report, paragraph 34 of [S/2020/326](https://aden24.net/news/62247).

<sup>62</sup> <https://aden24.net/news/62247>.

<sup>63</sup> [تنفيذية انتقالي سقري تعقد اجتماعها الدوري لشهر نوفمبر](https://stcaden.com) (stcaden.com), <https://stcaden.com/news/13365>.



grievances going back to 2015 when STC complain about the behavior of that “Islahi commanders” in the liberation of Aden from the Houthis. Due to the STC’s rhetoric and actions, including by Hani Bin Brik, Islah views the STC as an existential threat.<sup>64</sup> This increasing animosity between both groups, towards each other, will continue to impede to peace in Yemen as leaders, such as Hani Bin Brik, use these animosities to raise popular dissent. The Panel inquired from the STC about tweets by Hani Bin Brik that were widely seen by certain Government of Yemen leaders as inciting acts of violence against Islah affiliated individuals.<sup>65</sup> An STC leader informed the Panel that Hani Bin Brik’s tweets were considered as personal to him, and did not reflect the views of the STC leadership.<sup>66</sup>

#### IV. Diversion of Funds

5. The Yemeni Government informed the Panel that the STC had seized 5.282 billion YER (approximately 8.8 million USD) by the end of May 2020 as it diverted public revenues to the account held by its self-governance administration with the National Bank of Yemen. During the period of self-declaration, the STC ordered the transfer of Government of Yemen funds to STC-controlled bank accounts held within the National Bank of Yemen (NBY). Under Central Bank of Yemen’s banking laws, government institutions and parastatals are authorized to open bank accounts with the NBY, a state-owned bank. The Panel views the STC’s directive to deposit funds with the NBY as a threat to the CBY’s monetary authority, the Government of Yemen’s financial authority, and to be a destabilizing factor in the overall economy.
6. The Panel’s investigations have revealed that on 5 May 2020, the STC forced the Aden Customs Office to deposit customs and duties fees from the Aden Port into the Customs Office’s accounts with the NBY. The Panel obtained a copy of this transaction, which totalled YER 639.3 million (approximately 1 million USD). During the same period, and according to Government of Yemen sources, the STC seized an additional YER 314.13 million (approximately 520,000 USD) from the tax authorities in Aden Port, using coercive methods.
7. The Panel obtained information from sources in Aden that on 12 May 2020, the STC sent a letter, signed by Ahmed Saeed Bin Brik, to the CBY’s Deputy Governor in Aden, asking him to transfer YER 4.5 billion (approximately 7.5 million USD) to the money exchanger Inma Exchange, in order to pay salaries to the security forces in Aden and the southern resistance brigades. According to sources, total monthly salaries for security forces in Aden do not exceed 500 Million YER (approximately 800,000 USD).
8. On 13 May 2020, the STC sent a group of armed men, headed by Lieutenant Qasim Muhammad Abdullah Al-Thobani, to the CBY in Aden with a handwritten order from a CBY Director authorising the withdrawal of 10.5 Billion YER (approximately 17.5 million USD). Sources informed the Panel that its authenticity was questioned by bank employees but that Al-Thobani threatened them with death if the amount was not disbursed. It is still unclear if the 10.5 Billion YER included the 4.5 Billion YER demanded by the STC in their 12 May correspondence to the CBY.
9. The Panel received information that on 13 June 2020, the STC seized a shipment of new banknotes printed in the Russian Federation, with an approximate value of 64 Billion YER (approximately 100

<sup>64</sup> From the STC, Waleed Saif Sakra, Commander 1<sup>st</sup> Southern Resistance Brigade, (<https://www.alayyam.info/news/82QFE12P-K5ZSGK-D825>), From GoY, this has included Saleh Ali Bin Ali Jaber, Security Director, Shibani, in Hadramouth. <https://www.alarabiya.net/ar/arab-and-world/yemen/2020/05/26/اغتيال-اليمن-حضر موت-في-ناسفة-يعبوة-ومر-افقيه-امني-مسؤول-اغتيال-اليمن>.

<sup>65</sup> In Shabwah, one tweet that was issued around May 2020 inciting violence against Islah was considered as an act of terrorism by the Governor of Shabwah, according to document seen by the Panel. Copy of tweet with Panel.

<sup>66</sup> Confidential discussion with an STC leader.

million USD), intended for the CBY in Aden.<sup>67</sup> The STC issued a statement (see appendix 2) confirming the diversion, and justifying its action as a necessary measure to stabilize the local currency, and fight corruption. The Yemeni Government on the other hand faced criticism from Parliament over the handling of this shipment, and the security measures deployed to protect its transfer from the port to the CBY and called for an investigation of these events.

## V. Spoilers of the Riyadh Agreement

10. Even as both the STC and Government of Yemen inform the Panel that they welcome KSA mediation, and fully support the implementation of the Riyadh Agreement,<sup>68</sup> the Panel finds these assurances are disingenuous. On 24 April, the STC prevented the Government from returning to Aden on 24 April 2020. According to the Government this was, “in spite of a prior arrangement with the Coalition under which the Prime Minister and some ministers would return to work to tackle the humanitarian situation and restore services in Aden following torrential rains and floods that had caused significant damage to the city.” The STC used the level of inaction by the Government on the flooding issue, to mobilise public sentiment under which they made their declaration. Both sides have engaged in military posturing, recruiting and redeployment in contravention of the Agreement.<sup>69</sup> For example, on 22 June 2020, KSA announced the ceasefire between Government of Yemen and STC in Abyan, a de-escalation of tensions in Socotra, and the start of talks.<sup>70</sup> On the same day, Ahmed Bin Brik, “president of the self-administration in the South” appointed the “head of self-administration” in Socotra,<sup>71</sup> and fresh clashes broke out in Abyan.<sup>72</sup> The fighting in Abyan has continued into December 2020. In so far as the Government of Yemen and the STC have sought to actively undermine the Riyadh Agreement, which they signed, the Panel finds that these actions constitute a threat to the peace, security and stability of Yemen.

<sup>67</sup> Alleged video of STC seizure: <https://www.almashhad-alyemeni.com/169061>

<sup>68</sup> Panel meetings with high-level Government of Yemen and STC officials.

<sup>69</sup> For example, the Panel notes that the STC alleged that the Yemeni Government was in breach of the Riyadh agreement through its subsequent recruiting (virtual meeting with Panel). Yet, on 07 July, Hani Bin Brik tweeted that “we will equip every southerner who is able carry weapons to protect his land...(against) Iran, Turkey and all” <https://twitter.com/HaniBinbrek/status/1280519479919771650>.

<sup>70</sup> <https://www.spa.gov.sa/2100861>. See also responses of GoY and STC at <https://www.sabanew.net/viewstory/63531> and <https://stcaden.com/news/12203>.

<sup>71</sup> <https://stcaden.com/news/12196>.

<sup>72</sup> Local sources.

## Annex 7: Ahmed Mohammed Yahyah Hamid (Abu Mahfouz) and SCMCHA

1. Ahmed Mohammed Yahyah Hamid (Abu Mahfouz) is possibly the most powerful Houthi civilian leader not bearing the name al-Houthi. He is currently the director of the office of the president of the supreme political council (SPC). As director of the president's office, he has accumulated significant powers across the civilian sector. One of these positions is as the "head of the SCMCHA and chairman of its board of directors" of the "supreme political council decree on establishing the supreme council for management and coordination of humanitarian affairs and international cooperation" (SCMCHA). Ahmed Hamid founded SCMCHA and remains its most influential member.<sup>73</sup> As the Head of SCMCHA, the Panel finds that Ahmed Hamid incurs responsibility for the activities of SCMCHA (then including the activities of the board of directors and the staff of SCMCHA), when it impedes the flow of humanitarian assistance and obstructs humanitarian movements.<sup>74</sup>

**Figure 7.1**

Ahmed Mohammed Yahyah Hamid



Source: <https://www.alyqyn.com/3917>

### I. SCMCHA Overview

2. On 7 November 2019, SCMCHA abolished and replaced both the national authority for the management and coordination of humanitarian affairs and disaster recovery (NAMCHA) and the international cooperation sector at the ministry of planning and international cooperation.<sup>75</sup> Ahmed Hamid, who was the chairman of the board of directors of NAMCHA, transitioned into the chair of

<sup>73</sup> See appendix 1.

<sup>74</sup> As the Chairman of the Board, and the Head of SCMCHA, Ahmed Hamid, a) supervises SCMCHA's management and issue necessary decrees and instructions to achieve the objectives and purposes of SCMCHA, b) holds and chairs ordinary and exceptional meetings of the Board of Directors and c) sign decrees and regulations endorsed by the Board of Directors.

<sup>75</sup> <https://www.saba.ye/en/news3078116.htm>. It also takes over the functions of the Executive Unit for IDPs that was set up jointly with the UN prior to the conflict to consider IDP-related issues. See Article 2 of "The Decree (86) for the year 2020 of the President of the Supreme Political Council on the addition of a number of ministers to SCMCHA Board of Director (copy at appendix X). Hereinafter decree 86. See Article 21 and 22 of Supreme Political Council Decree No. (201/2019) on Establishing Supreme Council for Management and Coordination of Humanitarian Affairs and International Cooperation (hereinafter decree 201/2019).

SCMCHA, an entity that he founded using his position as director of the SPC office.<sup>76</sup>

3. With this merger, SCMCHA became one of the most powerful and influential entities in Houthi-controlled areas, due to:
  - a) The combination of political and financial powers and the intelligence sector into an entity supposedly created for humanitarian functions. This body is perhaps the only recently-created entity that has such a high concentration of high-ranking and influential personalities on its board. This may demonstrate the importance of SCMCHA for the Houthis (see paragraph 7.1 and table 7.1 for the board).
  - b) Merging NAMCHA, the Executive Unit for IDPs, and the International Cooperation Unit into SCMCHA (paragraph 2) has concentrated wide powers and responsibilities into this one entity and eliminated some checks and balances. SCMCHA operates under the supervision of the president of the SPC, whose office director is the chairman of the board,<sup>77</sup> thus further reducing independent scrutiny of its operations.
  - c) Because of this merger, and the wide powers provided to SCMCHA,<sup>78</sup> it has the sole responsibility to supervise one of the largest financial inflows to Yemen,<sup>79</sup> and its subsequent distribution to the Yemenis.<sup>80</sup> Its responsibilities include all humanitarian and development assistance coming into Yemen, including from States.<sup>81</sup>
  - d) According to the Yemeni Finance Law No 8 of 1990,<sup>82</sup> grants and funds that came into the State are to be reflected in the State budget. This includes “all aid, in-kind and cash donations and withdrawals from in-kind and cash loans...”. Yet, the Panel’s investigations into the Houthi budget has found that the Houthis do not include humanitarian assistance (in-kind and cash) in its budget, and a detailed breakdown of aid receipts and expenditures are not readily available. The Panel has concluded that this leaves room for SCMCHA to potentially divert a portion of the assistance that it may receive or manage (see annex 25).<sup>83</sup>
  - e) In 2020, SCMCHA issued numerous orders, some of which are contradictory and have impeded the work of humanitarian organizations. The stipulation that SCMCHA would be funded by 2% of the budget of each endorsed project was abolished<sup>84</sup> after donors and the UN called for its removal. However, the Panel is investigating if individuals within SCMCHA continued to receive allowances from some UN agencies in 2020.<sup>85</sup>
4. It is notable that although SCMCHA is meant to be a humanitarian coordination body, it also has powers to “attract investments; soft loans; in-kind, cash”, including to support and enhance the general state

<sup>76</sup> Confidential sources. See also Yahah al Houthi’s official statement at appendix 1.

<sup>77</sup> Article 3(A) of decree 201/2019 states “This Council shall have legal independent personality, have its own financial assets and be under the supervision of the President of the Republic of Yemen.”

<sup>78</sup> Article 4 of Decree No. 201/2019 and decree 86

<sup>79</sup> In 2020, this stands at around 3.18 Billion USD. See <https://fts.unocha.org/appeals/925/summary>

<sup>80</sup> In placed like Saadah, the Panel was informed that there is direct involvement with SCMCHA on distributions, sometimes to the detriment of the humanitarian principles. This includes staff selections for humanitarian organizations and interference in local NGO partners who distribute assistance. Confidential sources. See also appendix 1.

<sup>81</sup> In Sana’a, some States also provide assistance to Houthi controlled areas directly through its State-associated charities.

<sup>82</sup> Article 6.

<sup>83</sup> While generally SCMCHA acts as a coordinating body on UN Projects and does not handle funds directly, the Panel is investigating information it received of an assistance agreement directly signed with SCMCHA. The Panel notes that SCMCHA has a wide ranging fiscal powers including to obtain soft loans and sign agreements related to funding coming from States. See Article 5(3) and (4) of decree 201/2019.

<sup>84</sup> This was abolished by Article 3 of decree 86.

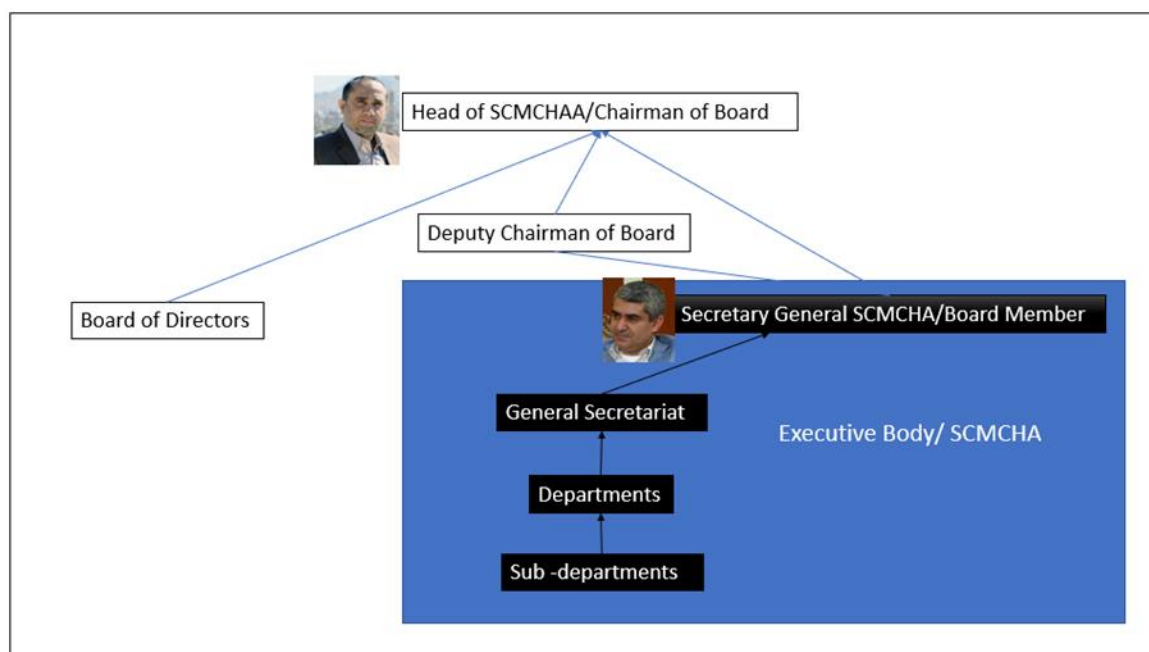
<sup>85</sup> A list indicating the amounts of payments, and the agency, in 2019, to NAMCHA officials and various ministries is with the Panel.

budget,<sup>86</sup> and has, in its board, the head of intelligence, an unlikely candidate for an entity devoted to coordinating humanitarian and development assistance. The Panel continues to investigate if SCMCHA is a front for collecting assistance that may be diverted to the Houthi war effort.

## II. SCAMCHA Organizational Structure

**Figure 7.1**

SCMCHA Organizational Structure under Ahmed Hamid based on Decree 201/2019



Source: Panel

## III. SCMCHA Board Members

5. The initial board had 11 members. This was increased to a total of 17 members in 2020. The Panel has documented acts of intimidation and direct threats issued against humanitarians, and obstructions of humanitarian work by five SCMCHA board members.<sup>87</sup>

<sup>86</sup> Article 5 (4) of decree 201/2019.

<sup>87</sup> <https://www.scmcha.org/en/scmcha919.html>.

**Table 7.1**

SCMCHA board members and individual members of interest to the Panel in respect of obstructions to humanitarian assistance and other violations

<i>Member</i>	<i>Position on Board</i>	<i>Relevant Decree<sup>88</sup></i>	<i>Individual members of interest to the Panel</i>
director of the president's office	Chairman/Head (SCMCHA)	201/2019	Ahmed Mohammed Yahyah Hamid 
vice prime minister of service and development affairs	Deputy Chairman	201/2019	
supreme council secretary general	Member/Secretary General/Head of the Executive Body (SCMCHA)	201/2019	Abdul Mohsen Taowus 
minister of finance	Member	201/2019	
minister of foreign affairs	Member	201/2019	
minister of planning	Member	201/2019	
minister of public health and population	Member	201/2019	Dr. Taha al Mutawakil 
minister of social and labor affairs	Member	201/2019	

<sup>88</sup> Decree of appointment.

minister of water and environment	Member	201/2019	Engineer Nabil Al-Wazir. The Panel notes a media report on 15 November 2020 of a Houthi investigation committee (the Council of Supreme National Authority for Combatting Corruption) that investigated incidents of corruption of international assistance. It stated that the Minister the authority had obstructed their investigation and had issued a travel ban against the Minister and several officials (see appendix 3).
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minister of agriculture and irrigation	Member	201/2019	-
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head of intelligence and security bureau	Member	201/2019	Abdul Hakim al Khiyawani
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minister of interior	Member	86/2020	Abdul Karim al Houthi
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minister of education	Member	86/2020
minister of technical education and vocational training	Member	86/2020
minister of public works and roads	Member	86/2020
minister of human rights	Member	86/2020
minister of local administration	Member	86/2020

6. The issuance of decree 86/2020 issued in September, was possibly also an attempt to quell a high-profile disagreement between Ahmed Hamid and Yahyah al Houthi, by including the latter on the board,<sup>89</sup> and to address Al Houthi's concerns that SCMCHA was not established in accordance with the law.<sup>90</sup>
7. In January 2020, Yahyah al Houthi, education minister and brother of Abdulmalik al Houthi (YEi.004), accused SCMCHA of operating outside Yemeni legal structures. He accused Hamid of taking reckless decisions that created tensions with humanitarian actors and by carrying out media campaigns critical of the WFP.<sup>91</sup>
8. According to al Houthi, under Hamid, SCMCHA had also sought to politicize the work of aid agencies by linking a WFP announcement concerning the suspension of food aid to victories gained by the Houthis.<sup>92</sup> In early 2020, SCMCHA alleged on Al-Masirah TV channel that a WFP's announcement to suspend its work came as a result of Houthi victories of in Nihm district, Sana'a. The WFP announcement to suspend was possibly linked to the 26 January 2020 theft of 127.5 tonnes of food from a WFP warehouse by "militias" (see confidential annex 8).<sup>93</sup>
9. This has not been the only documented incident where SCMCHA attempted to demonstrate that UN aid has been withheld because of Houthi battlefield gains. On 12 July 2020, secretary general of SCMCHA once again alleged that there was a link between a UN decision to reduce food and Houthi victories in Al Jawf and Marib. In reality, on 25 June 2020 the UN reported possible aid shortages if more donor financial support was not forthcoming.<sup>94</sup>
10. Several members of SCMCHA have also accused the UN of siding with the "Saudi aggression". This is counterproductive as the UN humanitarian actors are neither parties to the conflict, nor engaged in political negotiations between the parties. At the forefront of these allegations is the minister of health, a founding member of SCMCHA (see table 7.2).
11. SCMCHA also accused USAID of the provision of weapons. To date the Panel has not found any evidence to substantiate this claim.<sup>95</sup> SCMCHA has also condemned the UN response to COVID-19. The Panel finds that the threats documented below, a majority of which were issued by SCMCHA

<sup>89</sup> It is unclear if Yahyah al Houthi accepted this appointment.

<sup>90</sup> It also allowed SPC to abolish the 2% levy (paragraph 3 (e) above).

<sup>91</sup> <https://www.facebook.com/YemenEducationMinistry/posts/2719342008151561>.

<sup>92</sup> <https://www.facebook.com/YemenEducationMinistry/posts/2719342008151561>.

<sup>93</sup>

[https://www.facebook.com/WFPinYemen/posts/157314062367116?\\_xts\\_\\_\[0\]=68.ARC7ywkMeJI1eqqg4Tm4JloC9M0MN\\_LBWLQLmtYeS0eYVKBWtVcl\\_f-qO5T3WYdC7lq31RvBj3eqKPC7Q8WYOfIuzG2\\_VijA6LcbKybdenuwpmKmWPR7gqBYLCEL2rPsO\\_oq9UkMPvWvy0\\_w8PvYTKuL7eS6sEazWqImJsXAg4-FT2w1Rubv6EWKZZLE6SmvcejSg6cNDt7ynXL7TcNPP3qOoYpCyFOfoBFF9PLCFjZWlccVZY3CrBnkXnEmazQOlqQvVGzslwbuliDXD8kHVwF-g1b4H7\\_bMJZszlYMfhtktmUBPVQq2cq73Z0iJQokLg\\_ab\\_hK8-4X5mHya4](https://www.facebook.com/WFPinYemen/posts/157314062367116?_xts__[0]=68.ARC7ywkMeJI1eqqg4Tm4JloC9M0MN_LBWLQLmtYeS0eYVKBWtVcl_f-qO5T3WYdC7lq31RvBj3eqKPC7Q8WYOfIuzG2_VijA6LcbKybdenuwpmKmWPR7gqBYLCEL2rPsO_oq9UkMPvWvy0_w8PvYTKuL7eS6sEazWqImJsXAg4-FT2w1Rubv6EWKZZLE6SmvcejSg6cNDt7ynXL7TcNPP3qOoYpCyFOfoBFF9PLCFjZWlccVZY3CrBnkXnEmazQOlqQvVGzslwbuliDXD8kHVwF-g1b4H7_bMJZszlYMfhtktmUBPVQq2cq73Z0iJQokLg_ab_hK8-4X5mHya4).

<sup>94</sup> <https://abcnews.go.com/US/wireStory/aid-chief-yemen-fall-off-cliff-funds-71441873>

<sup>95</sup> <https://www.ansarollah.com/archives/354551>

#### IV. Ahmed Hamid's involvement in Corruption Investigations and Investigation against SCMCHA Board Member

- He stressed, "Our battle with the corruption of organizations is one of the biggest battles in the face of corruption, and we pay a heavy price in it. Some organizations pay money to buy*

<sup>98</sup> <http://www.ypagency.net/321597>

*some pens and trumpets to target and distort us in response to confronting their corruption.”<sup>99</sup> (unofficial translation).<sup>100</sup>*

## V. Threats and Intimidation against the UN and other agencies

15. In early 2020, the Panel observed a trend among the Houthis in targeting senior officials, including the heads of agencies, using threats and intimidation to influence humanitarian programming. The Panel has documented three incidents where senior humanitarian officials ended their missions earlier than planned due of Houthi actions against them. The Panel stands ready to provide more information to the Committee.

**Table 7.2**

Intimidations of the UN including by SCMCHA members, including those related to COVID-19

<i>Date</i> <sup>101</sup>	<i>Responsible</i>	<i>Threats and Intimidation against UN</i>	<i>Comments</i>
Mid 2019	Houthi senior minister	Threatens the safety of senior UN official (see annex 8).	Member of SCMCHA
Late 2019 - present	Houthi senior minister	UN agency stopped paying incentives to a particular sector in Houthi controlled areas and refused to operate in a manner specified by a ministry. Following this, UN agency states around 90% of its movements were denied through 2020. <sup>102</sup>	Member of SCMCHA.
2019 - 2020	Houthi Senior Minister	Requested to remove senior UN official (see annex 8)	Member of SCMCHA
2020	Ahmed Hamid	SCMCHA threatens to stop all WFP movement in Yemen if it suspends its distributions to Hajjah. The decision to suspend came after the lack of response of authorities to a major looting incident in Hajjah.	Head of SCMCHA.
2020	Houthi Senior Minister	Threatened to expel a senior UN official (annex 8).	Member of SCMCHA
2020	Houthi Senior Minister	Threatened to expel another senior UN staff member (annex 8).	Member of SCMCHA
April 2020	SCMCHA	IOM reported that 45 per cent of IOM permits to implement activities in northern governorates were not approved; this was much higher (75 per cent higher) for requests for IOM staff to travel between governorates. <sup>103</sup>	
September 2019 to June 2020	Houthis	The Houthis refused entry to a senior UN official to Sana’a, following the publication of the report of the Group of Eminent Experts, and its findings related to sexual violence. <sup>104</sup> The Panel was informed that following this publication, and the publication of another report alleging Houthi involvement in the incident on Ta’izz Women’s Prison in April 2020, the Houthis threatened to expose	

<sup>99</sup> <http://26sep.net/index.php/local/4108-2020-12-14-06-01-17>.

<sup>100</sup> <http://26sep.net/index.php/local/4108-2020-12-14-06-01-17>.

<sup>101</sup> Dates are intentionally withheld to protect confidentiality of sources.

<sup>102</sup> UN confidential sources.

<sup>103</sup> [https://reliefweb.int/sites/reliefweb.int/files/resources/en\\_iom\\_yemen\\_situation\\_report\\_april\\_2020.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/en_iom_yemen_situation_report_april_2020.pdf)

<sup>104</sup> UN and other confidential sources.

			‘scandalous’ videos of the said individual unless he was dismissed. <sup>105</sup> In June 2020, the UN terminated the services of this individual in Yemen. <sup>106</sup>	
11 June 2020	Supreme Political Council		The Supreme Political Council held the United Nations complicit in its for silence toward the Coalition’s prevention of oil tankers entering Hudaydah. Regarding the FSO Safer, SPC “accused the UN of serving the agenda of the aggression, ignoring that the US-Saudi aggression has not allowed the maintenance of the tanker nor selling its loads for the benefit of all the Yemeni people.” The Council said that the United Nations should “push for peace and political solution and stop the aggression against Yemen, especially in light of the Corona pandemic, which is accompanied by an unjust siege imposed on the Yemeni people.” <sup>107</sup>	Ahmed Hamid is the director of the office of the SPC.
13 June 2020	Minister of health, Taha al Mutawakil		“The United Nations has not stopped intimidating Yemenis under the pretext of Corona, but it remains silent on the crime of cutting oil derivatives.” <sup>108</sup>	There were other similar statements made by the health minister. <sup>109</sup>
14 June 2020	Minister of health, Taha al Mutawakil		The Minister stated “If we assume as you allege that Yemen has the highest mortality rate of Coronavirus cases, then why are you silent on the crime of detaining oil tankers by the aggressive forces. He made clear that the international organizations, including the UN, did nothing in helping Yemen to confront Coronavirus, noting that it provided limited respirators that were requested two years ago. The Minister of Health called on the official of the World Health Organization for the Middle East to investigate the disappearance of 32 respirators from the WHO warehouses in Sana’a.” <sup>110</sup>	The Panel was informed that there is no evidence of 32 respirators being taken from the WHO warehouse. The WHO warehouse continues having safe and monitored access; no supplies were subject to aid diversion and/or loss. Respirators and other medical equipment have been provided to both health authorities since 2017. <sup>111</sup>
20 June 2020	Minister of health, Taha al Mutawakil		“Ambulance operations and intensive care may stop as a result of the oil derivative crisis, and the United Nations is silently observing, despite its knowledge of the crisis.” <sup>112</sup>	
23 June 2020	Minister of Health, Taha al Mutawakil		Al-Mutawakil held the United Nations fully responsible for the catastrophic health situation in hospitals’ operating rooms as a result of the ongoing aggression and the siege imposed by the Saudi-led aggression coalition on the Yemeni people and preventing oil tankers to enter to Hudaydah port. <sup>113</sup> He further stated, concerning international organizations, “If you want the numbers and statistics of	On the reporting of numbers of COVID-19 cases, the UN informed the Panel that based on the International Health Regulations, the UN depends on Member States to uphold its obligations. In Yemen, the

<sup>105</sup> UN and other confidential sources.

<sup>106</sup> <https://al-masdaronline.net/national/901>.

<sup>107</sup> <https://www.ansarollah.com/archives/347772>.

<sup>108</sup> <http://en.ypagency.net/174450/>.

<sup>109</sup> <https://www.saba.ye/ar/news3101016.htm>, <https://www.saba.ye/en/news3098190.htm> (criticizing the WHO for providing inaccurate tests), see also <http://en.ypagency.net/171517/>, [https://english.almasirah.net/details.php?es\\_id=12623&cat\\_id=1](https://english.almasirah.net/details.php?es_id=12623&cat_id=1) (refuting UN numbers relating to COVID-19 assistance).

<sup>110</sup> <https://www.ansarollah.com/archives/348425>

<sup>111</sup> [https://yemen.immap-mena.info/WHO/covid19\\_yemen/](https://yemen.immap-mena.info/WHO/covid19_yemen/).

<sup>112</sup> <https://www.ansarollah.com/archives/350084>

<sup>113</sup> <https://www.ansarollah.com/archives/350710>.

			Covid-19 deaths and infections, we have one million cases of malaria, celery [sic] and dengue in Hudaydah and other governorates, so what have you presented to confront these diseases?" <sup>114</sup>	Houthis as de facto authorities are also expected to respect the same regulations. The UN informed the Panel that "When it comes to testing, the ministry of health is responsible for it. UN can perform an oversight function on the tests, the UN may have information about the status of the tests, but the UN does not own the test and have oversight function."
June 2020	Health ministry's spokesperson		Negligence by the UN had been one of the major difficulties facing the Houthi's efforts to fight COVID-19, accusing it of "begging in the name of the Yemeni tragedy." <sup>115</sup>	
25 June 2020	Abdul Mohsen Taowus		Accused WHO of purposefully delaying the delivery of medical supplies, and only sends those supplies after they have expired. <sup>116</sup>	Secretary general of SCMCHA
6 July 2020	Ahmed Hamid		Aid programs are closing under the pretext of lack of funding, when COVID-19 was spreading. <sup>117</sup>	Head of SCMCHA
12 July 2020	Abdul Mohsen Taowus		He stated that: <ul style="list-style-type: none"> <li>• There is a link between UN aid reduction decisions with the Houthi's victories in Al Jawf and Marib.</li> <li>• Accused eight UN employees of intelligence work. WHO was providing false solutions to COVID-19.</li> <li>• the UN Resident Coordinator was working to create disagreements.</li> <li>• UN used bribes to reach some areas.</li> <li>• Yemen has become a commodity to be exploited by UN organizations.<sup>118</sup></li> </ul>	Secretary General of SCMCHA

Sources: Various

<sup>114</sup> <https://www.ansarollah.com/archives/350710>.

<sup>115</sup> UN document.

<sup>116</sup> <https://www.scmcha.org/ar/scmcha2770.html>.

<sup>117</sup> <https://www.saba.ye/ar/news3101922.html>.

<sup>118</sup> <https://www.scmcha.org/ar/scmcha2865.html>.

## Appendix 1: Full Statement of Yahyah al Houthi on SCMCHA

Note: Unofficial translation.

“A state of tension is taking place between the so-called Assistance Coordination Council (SCMCHA) and the humanitarian organizations. The two sides need to reach an understanding and rapprochement. SCMCHA has not completed its legal structure as of yet, nor has it received endorsement from the Revolution Leader, Mr. Abdul Malik (May God keep him safe). The insistence on [the establishment of] SCMCHA came from Mr. Ahmad Hamed, Head of Presidency Office, and its decisions are not approved by its appointed members – and some of its decisions are reckless. The media campaign led by the alleged Council (SCMCHA) against the organizations did not stop and was not fact-based in most cases. SCMCHA alleges that the organizations, mainly WFP and UNICEF, distribute spoiled commodities. It continues to repeat this allegation despite our call to both sides to stop media confrontations. WFP shows commitment from its side to our advice in this regard whereas SCMCHA continues its allegations through Al-Masirah TV channel, some leaders of which do not validate the statements or seek evidence-based facts supported by documents. We have reviewed and looked at WFP’s explanations with regard to the spoiled commodities. I am convinced that most of the spoilage (of commodities) resulted from delaying or preventing the distribution (of food) by some Yemeni officials. The brothers in NAMCHA (previously) or SCMCHA (now) did not prove to me their assertions that food commodities were already spoiled when they came from WFP – before the distribution delays – with the exception of one case where a small part of a shipment onboard a vessel was spoiled. That shipment was returned to Oman where it was treated and purified. The spoiled food – a very small quantity compared to the size of the shipment – was removed, and the good-quality part of the shipment was imported [into Yemen]. Now, a new problem has emerged as WFP informed us through a letter that 2550 bags of lentils were looted from its warehouses in Abbs district (Hajja Governorate) and demanded that these commodities be returned to its warehouse. I contacted some (local authority) officials there (in Hajja) who showed attention to the issue but we didn’t see any tangible results. I proposed to form a committee to conduct investigation into the issue and in the event that the alleged theft is proved, the concerned authorities shall punish the thieves and indemnify WFP or refer their claim to the Court. However, I didn’t receive any response from the concerned authorities to our efforts in this regard. WFP explained that its position (following the incident) was to suspend the distribution of assistance in Hajjah unless this issue is addressed by authorities within one week. From my side, I asked WFP not to suspend distributions until I play my role to resolve this issue. Nonetheless, my efforts went in vain due to the intransigence of the so-called SCMCHA which threatened in a letter addressed to WFP that if WFP suspends distributions, they (SCMCHA) will stop all WFP movements across Yemen, although this procedure is illegal and does not fall within SCMCHA mandates. Our position is to call on the so-called SCMCHA to stop creating tensions with organizations completely, deal with them legally and responsibly, and put an end to the media campaign directed, especially through Al – Masirah TV channel, against humanitarian organizations, including mainly WFP.

We also called SCMCHA and the concerned authorities to abide by the agreements signed between both sides. SCMCHA allegations aired on Al-Masirah channel that WFP’s threat to suspend its work comes as a result of the victories of the blessed Mujahideen in Nihm district (Sanaa governorate) are incorrect. The tension between the two sides (WFP and SCMCHA) was there before [the recent developments in Nihm] and exploiting this issue [the situation in Nihm] and utilizing it by SCMCHA within its intrigues is inappropriate. Given the current situation that Yemen is undergoing and the need for humanitarian assistance, we are against this tension between the two sides and against SCMCHA media campaign which is unfair and biased in most of its content. Some requests made by SCMCHA to WFP, including moving fully to the cash assistance modality instead of in-kind food provision, and that WFP should purchase food from local traders, are unconvincing, uninformed and non-binding for WFP. Some objectives that SCMCHA is attempting to achieve are irresponsible, reckless and fraught with danger. This position from our side concerning this issue stems from my responsibility and vision towards the interest of the Yemeni people and the current situation. Seeking justice for all people in our country is a sacred act that brings us closer to Allah. May Allah guide us all to his will.

Yahya Badraddin Al-Houthi, Minister of Education”

## **Appendix 2: Decree 86 of 2020 issued in September 2020**

Note: Unofficial translation.

The Decree (86) for the year 2020 of the President of the Supreme Political Council on the addition of a number of ministers to SCMCHA Board of Directors. President of the Supreme Political Council:

After perusal of the Republic of Yemen Constitution and the political agreement signed on 28 July 2016 between Ansar Allah and their allies, the General People's Congress(GPC) and their allies.

And the decree promulgated on 6 August 2016 on establishing the Supreme Political Council and its decree No.1 in 2016 on the identification of the Council's terms of reference. And the decree No.19 in 1991 regarding the civil services and its implementing regulations and the decree of the Supreme Political Council No. 201 in 2019 on establishing the Supreme Council for Management and Coordination of Humanitarian Affairs and International Cooperation.

It is hereby decreed: Article (1): Addition of a number of ministers to SCMCHA Board of Directors including:

- Minister of Interior
- Minister of Education
- Minister of Technical Education and Vocational Training
- Minister of Public Works and Roads
- Minister of Human Rights
- Minister of Local Administration.

Article (2) What is meant by the management and coordination entrusted to SCMCHA and mentioned in the following decisions:

- a- Manages the affairs of the Executive Unit for IDPs that whose jurisdiction has been transferred to the Council.
- b- Manages and coordinates the international cooperation relations in the developmental side according to the legal procedures and mechanism which were followed by the International Cooperation Sector during its affiliation to Ministry of Planning, taking into account all legal and constitutional procedures.
- c- Coordinate the relations between the organizations and the beneficiaries of the assistance they provide in response to disasters and humanitarian relief. Organizing the organizations affairs that are operating in the Republic of Yemen in accordance with the laws in force and the principle of national sovereignty.

Article (3) The decree also included abolishing point (3) of the Article (13) from the Decree of the President of the Supreme Political Council No. (201) for 2019 on SCMCHA establishment.

Article (4) This decree should be implemented from the date of its issuance and published in the Official Gazette.

Issued at the presidency Office in Sana'a



Date: 27 September 2020 , Mahdi Mohamed Al-Mashat, President of the Supreme Political Council

**Appendix 3:** News report of a document indicating that a travel ban has been issued against the Minister of Water and Sanitation, including for obstructing an investigation into corruption within the Ministry of international aid. The same report identifies two individuals within the Ministry, against whom arrest warrants were issued in relation to the investigations into corruption.

Tel: (01 490400) Fax: (01299433)  
 P.O.Box: (3454) Website: www.snacc.gov.ye  
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 هاتف البلاغات والشكاوى: (٠١-٤٩٥٠٤٩) ص.ب: (٣٤٥٤)  
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Republic of Yemen  
 Supreme National Authority  
 For Combating Corruption

الجمهورية اليمنية  
 الهيئة الوطنية العليا لمكافحة الفساد

الهيئة الوطنية العليا لمكافحة الفساد  
 إدارة السكرتارية  
 الصناعات

No.: ٤٤٤٤  
 Date: ٢٠٢٠/٩/٢٥

الرقم:  
 التاريخ:

المحترم  
 الأخ القاضي/ نبيل ناصر الغزالي - النائب العام

السلام عليكم ورحمة الله وبركاته وبعد:

**الموضوع: قرار منع عدد من مسؤولي وزارة المياه والبيئة من السفر**

بالإشارة إلى الموضوع أعلاه نود إحاطتكم علماً بأن مجلس الهيئة في اجتماعه المنعقد يوم الأربعاء الموافق ٢٠٢٠/٩/٢٥ استعرض التقرير المرفوع من دائرة التحري والتحقيق واسترداد الأموال بشأن موقوفات أعمال التحري في البلاغ المقدم أمام الهيئة بشأن حصول وقائع فساد أثناء تنفيذ المشاريع الممولة من المنظمات الدولية بوزارة المياه والبيئة، وإزاء ذلك واستناداً إلى نصوص المواد (٣٥، ٣٤، ٣٣) من قانون مكافحة الفساد رقم (٣٩) لسنة ٢٠٠٦م والمادة (١٣٦) من اللائحة التنفيذية لقانون مكافحة الفساد فقد قرر مجلس الهيئة منع عدد من مسؤولي وزارة المياه والبيئة من السفر على النحو التالي:

١. نبيل عبدالله الوزير
٢. شهاب ناصر الحيدري
٣. عبدالملك حسن الغزالي
٤. هادي علي قريعة
٥. مروان عبده علي الحارزي
٦. عبدالرقيب عبدالرحمن الشرماني
٧. إسماعيل حسين الأشول
٨. طلال سيف القنسي

وعليه:

نأمل منكم الاطلاع والتوجيه باستكمال الإجراءات القانونية اللازمة.

وتقبلوا تحياتنا ...

ختم / د/ محمد محمد الغنم  
 رئيس الهيئة

مورد مع التوقيع:  
 - رئاسة الجمهورية  
 - رئاسة الوزراء  
 - نائب وزير المياه والبيئة  
 - المدعوين من السفر

المحرمون  
 المدعوون  
 المدعوون  
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Republic of Yemen - Sana'a - AL-Tahreer-Square  
 Tel: (01 490400) Fax: (01299433)  
 P.O.Box: (3454) Website: www.snacc.gov.ye  
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Source: <https://www.saba.ye/ar/news3116185.htm>

## **Annex 8: Individuals Associated with SCMCHA Involved in Obstructions to Assistance**

**The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.**

## Annex 9: Recruitment of troops by Hamoud Saeed Qasim Hammoud Al-Mikhlaifi in Ta'izz<sup>119</sup>

### I Overview

1. Hamoud Saeed Qasim Al-Mikhlaifi, also known as the “Head of the Higher Coordination Council for Resistance”, was a military leader in Ta'izz who led the battle against the Houthis in September 2014.<sup>120</sup> In 2017, Al-Mikhlaifi's resistance fighters were integrated into the Government of Yemen military in Ta'izz as a part of campaign to regularize and incorporate NSAGs into the armed forces.<sup>121</sup> He currently lives outside Yemen.<sup>122</sup>

### II Recruitment Campaign

2. On 8 December 2019, Al-Mikhlaifi published a video which, according to him, demonstrates “massive crowds of recruits returning from the (KSA-Yemeni) southern border to Ta'izz city in response to (his) call” and that “recruits appear in a camp established by Sheikh Al-Makhlaifi... in the process of collecting, preparing and receiving salaries.”<sup>123</sup> (figure 9.1 and 9.2). Since at least around mid-2019, he has been calling on individuals fighting in the KSA-Yemen border to return to fight in Ta'izz (figure 9.3). The Panel documented the possible use of schools by these fighters (annex 10). The Panel finds it unlikely that Mikhlaifi receives funding for recruitment through the Yemeni Government (see below response of the Ta'izz military), or KSA or UAE (see below response of al Mikhlaifi).

**Figure 9.1**

Extracts from the video of the recruitment



Source: <https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/>

<sup>119</sup> Information in this section is based on interviews with former and current Yemeni military and political authorities, activists, educators, and civil society.

<sup>120</sup> Full name: Sheikh Hamoud Saeed Qasim Hammoud Al-Mikhlaifi, Year of birth: 1964. He also engaged in activities conducted through the Sheikh Hammoud Said Al-Makhlaifi Foundation. This has included the opening of a quarantine center for COVID-19 in Ta'izz in April 2020, support for medical examinations for COVID-19 in March 2020, and a Center for Prosthetics for Wounded Yemenis in Salalah, Oman, launched in March 2020.

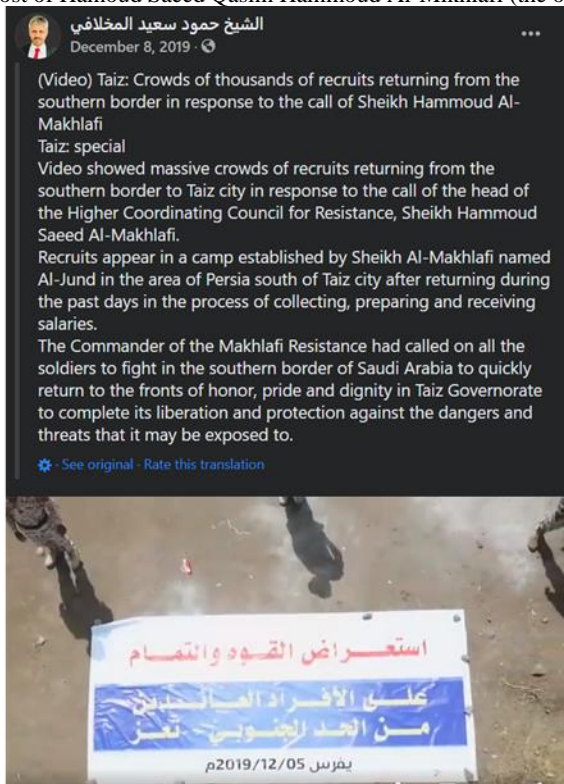
<sup>121</sup> Information provided by the Military Axis of Ta'izz to the Panel.

<sup>122</sup> He left Yemen in 2017 according to the Military Axis in Ta'izz.

<sup>123</sup> <https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/>.

**Figure 9.2**

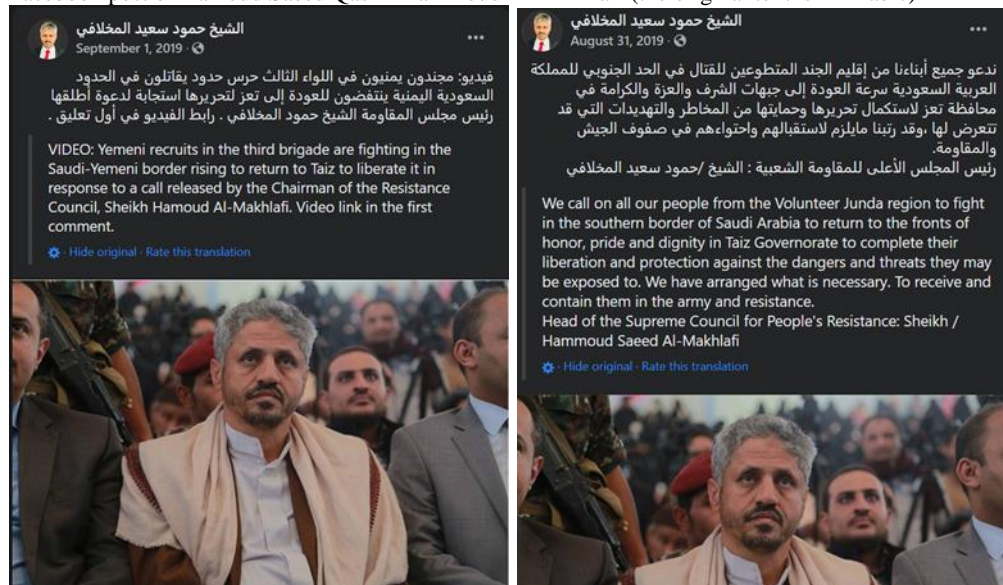
Facebook post of Hamoud Saeed Qasim Hammoud Al-Mikhlaifi (the original text is in Arabic)



Source: <https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/>.

**Figure 9.3**

Facebook post of Hamoud Saeed Qasim Hammoud Al-Mikhlaifi (the original text is in Arabic)



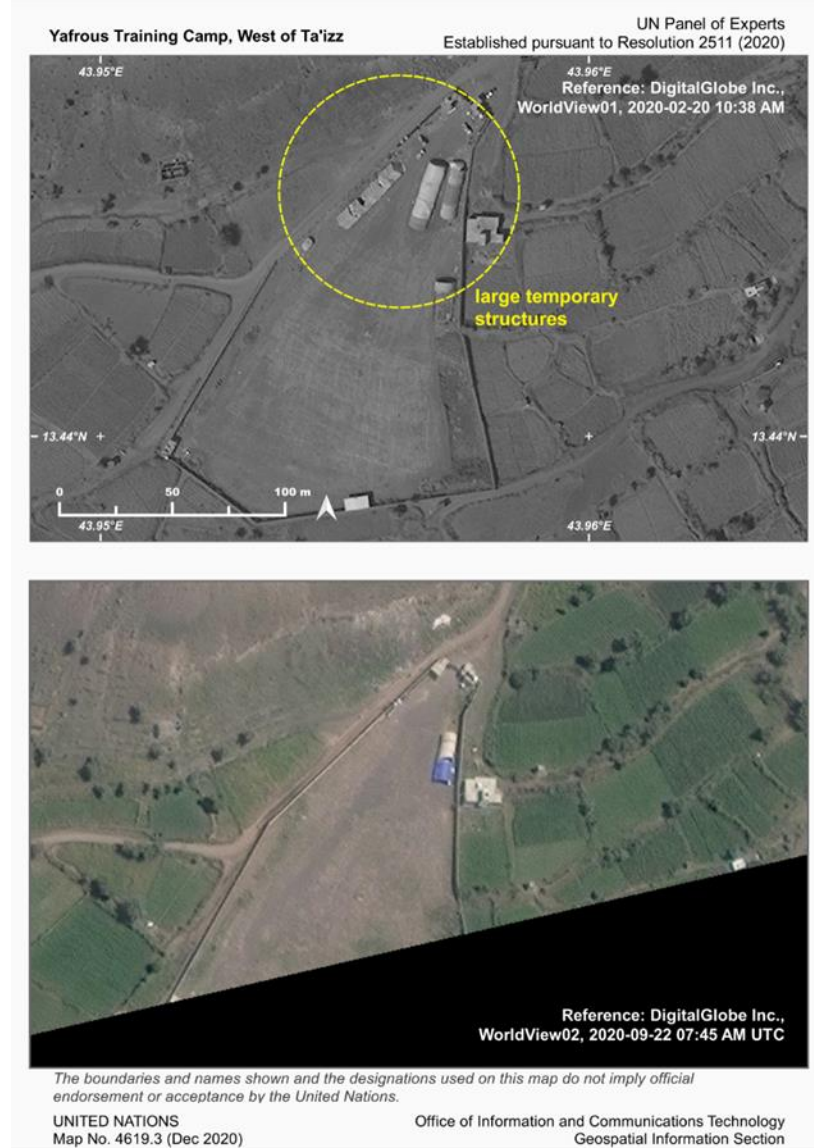
Source: [Facebook | الشيخ حمود سعيد المخلافي \(10\)](#)



3. The Panel finds that a gathering took place at Yafrouz Camp on 8 December 2020.<sup>124</sup> Yafrouz camp belongs to the 17<sup>th</sup> Brigade of the Government of Yemen and contains a training camp.<sup>125</sup> Satellite imagery further demonstrates that the camp may have been active in early 2020 but reduced its activities by September 2020.

**Figure 9.3**

Satellite Imagery of the camp on February 2020 (top image) and September 2020 (bottom image)



<sup>124</sup> 13.442712°N, 43.955177° E.

<sup>125</sup> Information provided by Ta'izz military.

### III. Houthi attack on Yafrous Camp

Source: Panel

4. On 5 November 2020, this camp was hit by a Houthi UAV, resulting in a few injuries.<sup>126</sup> According to the information provided by the Ta'izz Military Axis to the Panel, the injured were those belonging to the 17<sup>th</sup> Brigade and not the al-Mikhlaifi fighters.

**Figure 9. 4**  
Remnants of the UAV



Source: Tai'zz Military Axis Command

5. The Panel received information that these al Mikhlaifi fighters may have engaged in clashes alongside the 17<sup>th</sup> Brigade, against elements of the 35<sup>th</sup> Brigade in Turbah in mid-2020.
6. The Panel received information on the use of school facilities by Miklaifi fighters (see annex 10). At at least one school, these fighters remain in occupation of part of the building while school children are conducting their studies in another part. IHL requires that "each party to the conflict must, to the extent feasible, avoid locating military objectives near densely populated areas."<sup>127</sup>

### IV. Response of the Ta'izz Yemeni military and civilian officials to the recruitment

7. The Panel was informed by civilian and military officials that Al-Mikhlaifi gathered individuals in that camp on that day for a "video opportunity", but that in reality he does not have the numbers of fighters that he claims to have. Government of Yemen officials claimed that Al-Mikhlaifi gathered those large numbers to justify obtaining external funds to pay salaries for these large numbers of recruits. A Yemeni military source informed the Panel that about 60% of the individuals depicted in the "recruitment video" of al Mikhlaifi actually belonged to the National Army, who went there to register as recruits in order to collect the payments that were being dispersed by Al-Mikhlaifi's representatives, and after collecting the payments, they returned to their duties within the National Army.
8. The Military Axis in Ta'izz was provided an opportunity to respond to the Panel's findings. In its correspondence with the Panel, the Axis stated that that

<sup>126</sup> Tai'zz military.

<sup>127</sup> Customary IHL Rule 23.

*“There is no truth to what was stated about Hammoud Al-Mikhlaḥi’s recruitment of fighters in Yafras area, west of Taiz, and there are official notes and correspondence to refute these allegations and explain them as follows: In 2019, the leadership of the 17th Infantry Brigade took a training center for its members in an area in Yafras that is empty of residents and far from the areas of armed clashes for the purpose of protection of individuals trained and local residents. After hearing news in the media about the recruitment of civilians in the Yafras area on 8/12/2019, a note was addressed on the same day (by the Ta’izz military axis leadership) to a commander of the 17<sup>th</sup> Infantry Brigade to prevent any groups that might reach the center training. On the next day 9/12/2019, our note was answered by the commander of the Axis about the gathering that took place in front of the headquarters of the training center. The training course was for soldiers who joined the National Army in Ta’izz, and their salaries have not yet been approved due to the lack of accreditation. A committee was formed to review the status of those who joined, with directives issued by the Prime Minister, Dr. Maeen Abdel-Malik. The gathering was during the training course for two hundred and fifty individuals, and to prevent confrontation, the crowd were allowed into the training center, noting that a director has been appointed for the training center in the Yafras area.” (unofficial translation)..<sup>128</sup>*

## V. Response of Hamood Saeed al Mikhlaḥi

9. The Panel provided al Mikhlaḥi an opportunity to respond to Panel’s findings. He was provided with information on the Panel’s findings both in relation to the recruitments in December 2019 and the use of schools by his fighters. He informed the Panel that his invitation was to the Youth who were fighting in the Southern Border of KSA. His full response is reproduced below (original response was in Arabic).

*“My invitation to the youth who have been fighting at the southern border of Saudi Arabia for approximately four years. It also came after the tragic incident, which claimed the lives of three thousand young men from Ta’izz, in a losing battle under the leadership of Raddad Al-Hashimi, where he sold and bought some soldiers with the Houthis, some were killed, some were wounded, and others were captured, and this is the first reason.*

*Second: the holocaust that the Yemeni army was subjected to at the Al-Alam near the entrances to Aden by the Saudi and UAE air forces claimed the lives of nearly 300 officers and soldiers. Likewise, children gathered to the southern border, and lack of attention and care for those who are killed or injured in the southern border, and the deviation of the coalition from what was entrusted to it from the Yemeni legitimacy....*

*Important point: Most of those who were mobilized to the southern border are mainly a national army, and the reason for leaving their camps in Ta’izz is that the salaries at the border are higher, and the the people are poor because of the unjust blockade by the Houthi militia since the beginning of 2015 and also the non-payment of salaries by the coalition to the army and security of Ta’izz.*

*Also, my call was because the Saudi leaders have recently been delaying the delivery of salaries at the southern border, and they may have begun to rely on the Sudanese army more than the Yemenis.*

*Also, our call to return to Ta’izz is that the Houthi forces are still creating new sites around Ta’izz and are still besieging Taiz from every side except for a simple port towards the*

<sup>128</sup> Letter dated 30 November 2020



*south, even though the UAE and Saudi Arabia control the passage of people from the only outlet, and insults, arrests, expulsions and denial of passage occur.*

*As for the issue of schools and the stay of some of the returnees, especially those whose residence is under the control of the Houthi militia, it was under the directives of the Taiz axis so that they are rehabilitated and work to recruit soldiers who were not yet been recruited, and the axis exploited the vacancy of schools as a result of the Corona epidemic. (unofficial translation)”.*

10. The “recruitment” of fighters by Hamoud Saeed Qasim al Mikhlaifi is likely contrary to Yemeni law.<sup>129</sup> The Panel continues to investigate.

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<sup>129</sup> Article 36 of the Yemeni Constitution states “No organization, individual, group, political party or organization may establish forces or paramilitary groups for whatever purpose or under any name.”

## Annex 10: Use of Schools for Conflict-Related Purposes

1. In Government-controlled Ta'izz, the Panel has received information on the conflict-related use of 15 educational institutes and has identified the use of 10 schools for military purposes in 2020.

### I Response of the Ta'izz military axis on Panel findings

2. The Panel shared details of the 15 schools with the Ta'izz military leadership. The Panel was informed that "at the beginning of the conflict, these schools were being used by the resistance. After the integration of the resistance into the national army in 2017, the schools were given back to the Ministry of Education. There were still some school buildings containing armed elements in breach of the law. Consequently, there was a security campaign to evict these armed elements from the school buildings."
3. The military leadership stated "the schools with continuing military presence are those located close to the conflict and it is difficult for normal education to take place in those locations. In other schools, soldiers, if present, only use the buildings at night and do not really affect the school's core function. The Ta'izz leadership is searching for military centers, as most buildings were damaged by Houthis and were also subjected to air strikes when the Houthis were in occupation. Until now the army does not own any urban centers for billeting, training and recruitment." For information provided by the Ministry of Education on individual schools see table 10.1, 10.2 and figure 10.8.

### II Schools used by al Mikhlaḥi forces

4. The Panel received a document where the Ministry of Education appeared to have authorized the use of some schools for military purposes during the school vacation in early 2020. This document states that military forces occupying four of the above schools had not evacuated as requested, and there was a two-week delay in opening these schools. While the letter identifies these fighters as belonging to the National Army, the Panel was informed that the occupants were al Mikhlaḥi fighters.<sup>130</sup> The Panel reached out to Hamood al Mikhlaḥi who stated that:

*"As for the issue of schools and the stay of some of the returnees (from the KSA- Yemen border), especially those whose residence is under the control of the Houthi militia, it was under the directives of the Taiz axis so that they are rehabilitated and (they) work(ed) to recruit soldiers who were not yet been recruited, and the axis exploited the vacancy of schools as a result of the Corona epidemic." (for information on the returnees see annex 9).*

<sup>130</sup> Confidential military source. In addition to the above four, the Panel was informed of another girl's school where the parent s successful protested against its use for training for al Miklaḥi fighters (name of school withheld by Panel). Source: A parent of a child in the school.

Figure 10.1

Letter from Ministry of Education to Defense and Security Office Requesting the National Army to Leave the School

الجمهورية العربية السورية  
وزارة التربية والتعليم  
مكتب التربية والتعليم - دمشق

الرجوع  
التاريخ  
المرفقات

الرجوع  
التاريخ  
المرفقات

الأ.ح. وشكل المحافظة لشؤون الدفاع والأمن

تجيد طريفة ...

الموضوع: إخطار المدارس الخشبية من أفراد الجيش الوطني

بهدف مكتب التربية والتعليم اطلب التحايا وتنمى لهم مزيداً من التوفيق والنجاح في مهامكم وأعمالكم. إشارة إلى الموضوع أعلاه فإنكم تعلمون أن العلم الدراسي بدأ بتاريخ ٢٠٢٠/٩/١٠م وفقاً لقرار وزارة التربية والتعليم رقم (١٠) ٢٠٢٠/٨/٩، وقد تلقينا معشرات من عدد من إدارات المدارس المذكورة إنشاء ومجالس الآباء والتجس المجتمعية تفيد بتواجد أفراد من الجيش الوطني فيها، والذين لم السماح بطلونهم فترة العطلة الصيفية فقط ولم يتركوا في الموعد المحدد، وهو ما سبب تأخر الدراسة في تلك المدارس لمدة أسبوعين إلى الآن، وما نرجب عليه الإقترار بمصلحة أبنائنا الطلاب والعائلات.

والمدارس هي: مدرسة الشهيد أحمد فرج - المظفر  
مدرسة الشهيد الزبير - المظفر  
مدرسة الوحدة بطن - القاهرة  
مدرسة الشعب - عكا

وتنقلوا خالص التحية والتقدير ..

المنظمة

أحمد التماسي شحات

مدير مكتب التربية والتعليم

٢٠٢٠/٩/١٠

Source: [https://m.facebook.com/story.php?story\\_fbid=3287609337974725&id=207955315940158](https://m.facebook.com/story.php?story_fbid=3287609337974725&id=207955315940158)

(confirmed as authentic)

**Figure 10.2**

The orders from the Military Axis to evacuate the schools



الأخ/ مدير مكتب التربية والتعليم-تعز

المحترم

تهديكم قيادة محور تعز أطيح التحايا

**الموضوع/الإفادة بشأن المدارس محل استفسارات فريق الخبراء الدوليين**

إشارة إلى الموضوع أعلاه وحتى يتسنى لنا الرد على ما ورد في استفسارات فريق الخبراء نأمل الإفادة عن المدارس المذكورة في المرفق:  
 أ. المدارس التي تم إخلاؤها خلال الأعوام ٢٠١٨م - ٢٠١٩م - ٢٠٢٠م  
 ب. المدارس التي وجهتم بشأنها مذكرة طلب اخلائها امام وكيل المحافظة لشؤون الدفاع والامن المرفقة لكم طي هذا الخطاب وذلك ليتسنى لنا الرد بشأن ذلك.

وتقبلوا خالص التحية ...

السواء الركن

فيالد قاسم فاضل

فيالد محبور تعز

فيالد اللواء ١٤٥ مشاه



مختوم

Source: Confidential

**Table 10.1**Current status of the schools<sup>131</sup>

<i>Name of School</i>	<i>Status as at November 2020</i>	<i>Comments by Ta'izz military axis to the Panel</i>	<i>Comments by Panel</i>
Al Zubairy school	Currently emptied of Al Mikhlafi fighters, education resumed	Ta'izz axis received the above letter (figure 10.1). The behavior of these fighters is independent (and should not be attributed to the axis), the axis removed these fighters. At the same time, the Axis informed the Panel that in parts of al Haya school there are a number of individuals belonging to the "national army" In al Wehdah school three of the buildings are being used as food storage units. In al Shaab school a number of individuals of the "the national army" are present. Teaching continues in an alternative building.	The Panel remains concerned about the permission granted by education authorities on the use of schools for military purposes. The use of schools by fighters make the schools make the school a legitimate military target for the duration of the soldier's presence in the school. Thus, even if students are not present given school vacations, any attacks on these schools by Houthis would severely affect the children's education. The Panel finds the use of schools for military purpose in Ta'izz contrary to government of Yemen's obligations under international law. In the "Safe School Declaration" signed by the Government of Yemen in 2017, it undertakes to protect schools and universities from military use during armed conflict. See <a href="https://ssd.protectingeducation.org/">https://ssd.protectingeducation.org/</a>
Al Wehdah school	Currently emptied of Al Mikhlafi fighters, education resumed		
Ahmed Farag school/ Al Haya school	Currently divided into two parts, in one-part education resumed and in the other al Mikhlafi fighters continue to occupy the location.		
Al Shaab school	No information on the current status.		

### III Case study on Ahmed Farag school also known as Al Haya school

- The Panel was informed that al Haya school is a boy's school. Yet, it hosts classes for a separate girl's school (the al Methlaq girl's school) in the afternoons, because the Methaq school was destroyed by Coalition airstrikes in 2015 (figure 10.4). In 2015, Al Haya school was also affected by Coalition airstrikes (figure 10.5). In March 2020, the school closed for vacation. In April 2020, al Mikhlafi forces entered the school. Currently, the school has been divided into two parts: one part for the al Mikhlafi fighters and the other for school children. A wall has been constructed in late 2020 between the two units to separate the children from the fighters.
- The Panel finds that building a wall is not sufficient to protect children from armed attacks by the Houthis targeting fighters based in the schools. In Ta'izz, Houthis use weapons that are indiscriminatory in nature, clearly posing a threat to the students and the school facilities. IHL requires that "each party to the conflict must, to the extent feasible, avoid locating military objectives near densely populated areas."<sup>132</sup>

<sup>131</sup> The Panel received further evidence of the use of these schools, but has undertaken not to publish them to protect sources. The Panel stands ready to share further information with the Committee upon request.

<sup>132</sup> Customary IHL Rule 23.

**Figure 10.3**

Damages to the girl's school as a result of alleged Coalition airstrikes in 2015



Source: Confidential

**Figure 10.4**

Damage to Al Haya school from alleged Coalition airstrikes in 2015. The military stated that they use the damaged sections.



Source: Confidential

**Figure 10.5**

Al Haya school demarcations between the fighters and students. Yellow indicates the location where a wall was built



**Source:** Confidential source (right) Google maps (left)



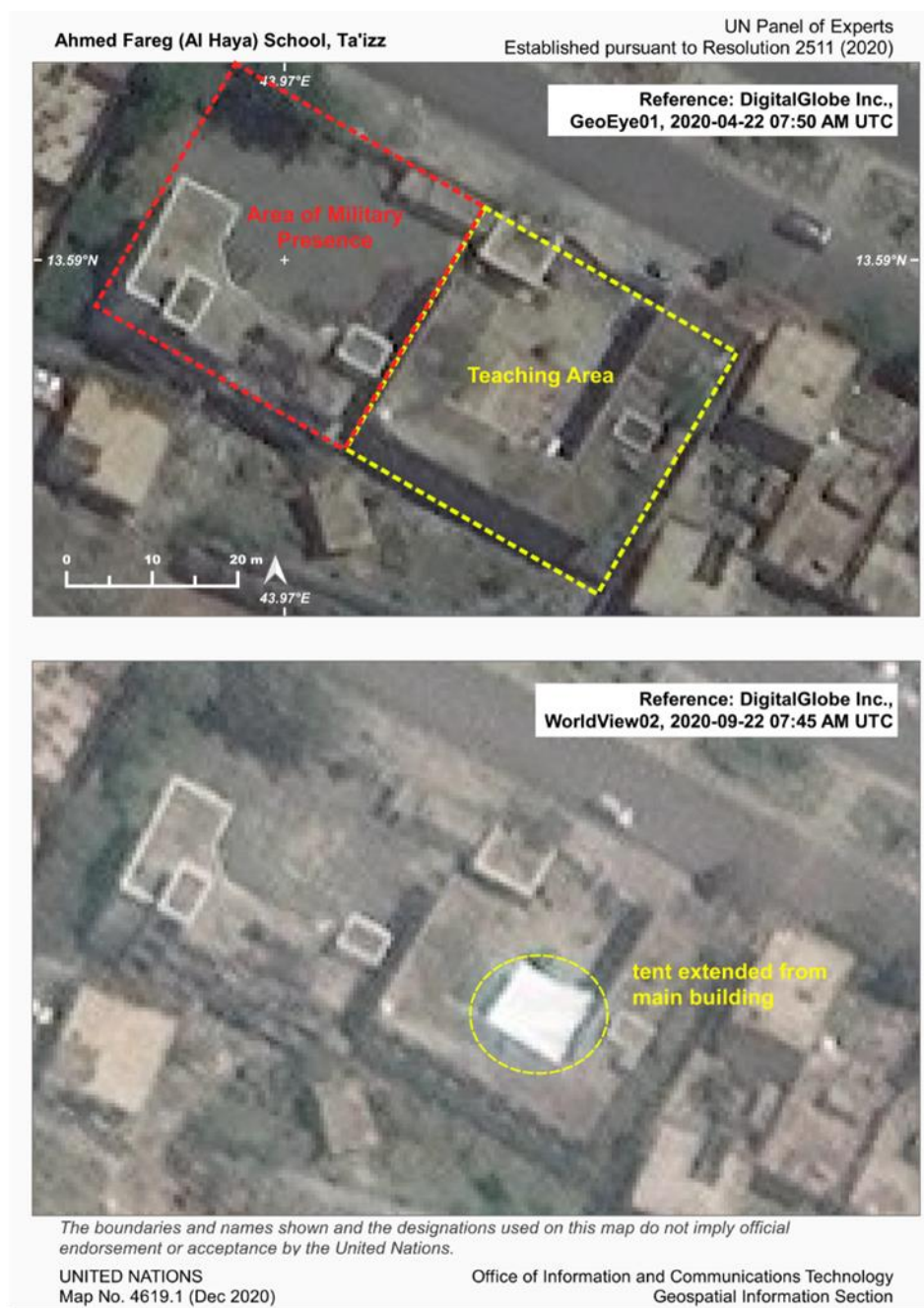
**Figure 10.6**

Satellite imagery of al Wehdah schools on 22 April and 22 September 2020.



**Figure 10.7**

Satellite imagery of Ahmed Fareg (Al Haya) schools on 22 April and 22 September 2020.



7. The following table outlines the findings of the Panel in respect to the 15 schools.

**Table 10.2**

Some of the schools investigated by the Panel in relation to conflict-related use.<sup>133</sup>

<i>School</i>	<i>Response of the Ta'izz military axis</i>	<i>Panel findings on forces allegedly occupying the school</i>
Saba school	Saba school is being used by the axis leadership for administrative and financial work, two other buildings have been rented for teaching activities.	Ta'izz military axis. Possibly used as a military prison.
Al-Wehdah school Ahmed Fareg School / Al Haya school Al-Zubairi School Al-shaab school	See table 10.1. Two schools have a national army presence, and one is used to store food for the national army.	See table 10.1. These were/are likely occupied by al Mikhlaḥī fighters.
Akbah Bin Nafa'e school	Individuals of the "the national army" are present. The school has been so damaged that studies are impossible.	Identity of forces unknown.
Ahmed Ba Kateer school	Individuals of the "the national army" are present. Students have been shifted to another school.	Possibly the 170th brigade. The Panel was informed that this was close to the frontline.
Al Sadeeq school	No presence from the national army. Studies ongoing.	
Nahdah school	No presence from the national army. Studies ongoing.	
Hael Academy school	No presence from the national army. Studies ongoing.	
26 September school	No presence from the national army	Used by students recently.
Technical institute	No presence from the national army	Possibly military police
Teachers institute	Number of individuals of the "the national army" are present.	Possibly used by the national army – Possibly used as a prison
Nassar school	Number of individuals of the "national army" are present	Possibly by Alausba battalion of the military axis.
National Institute for Administrative Sciences	No presence from the national army	Possibly Axis forces and the Al-Saaleek Brigade

**Source:** Panel / Ta'izz military axis.

8. The Panel finds it encouraging that the Ta'izz military axis engaged with the Panel to identify the schools that have been affected by conflict (figure 10.7) and to move troops out of the schools (figure 10.2). There appears to be a willingness to move the army out of schools if alternatives can be found.
9. The Panel finds the use of schools for military purposes in Ta'izz to be contrary to the Government of Yemen's obligations under international law. In the "Safe School Declaration" signed by the Government of Yemen in 2017, it undertakes to protect schools and universities from military use during armed conflict. See <https://ssd.protectingeducation.org/>.
10. The Panel also notes that the Ta'izz military axis seems to acknowledge the presence of fighters of the "national army" where the Panel has received information on the presence of the al Mikhlaḥī fighters.

<sup>133</sup> The letter from the military axis in Ta'izz can be provided to the Committee upon request.

Figure 10.9

Response of the Ministry of Education to the enquiries of the Panel facilitated by the Ta'izz Military Axis

الرقم : ٢٠٢٠/١١  
التاريخ : ٢٠٢٠/١١/٢١  
المرفقات :

الجمهورية اليمنية  
وزارة التربية والتعليم  
مكتب التربية والتعليم - تعز

بسم الله الرحمن الرحيم

١٠	الزيري	المظفر	ليس فيها أحد من أفراد الجيش	الدراسة تسير بشكل طبيعي
١١	الوحدة بنين	الفاخرة	تستخدم ثلاث من غرف المبنى كمخازن للمواد الغذائية للجيش الوطني	الدراسة تسير بشكل طبيعي
١٢	الشعب	الفاخرة	ليس فيها أحد من الجيش	الدراسة تسير بشكل طبيعي
١٣	ناصر	الفاخرة	يتواجد فيها عدد من أفراد الجيش الوطني	الدراسة تسير بشكل طبيعي
١٤	الشعب	جبيل	يتواجد الجيش الوطني في معظم المبنى	الدراسة تسير بشكل متعثر في مباني بديلة
١٥	المعهد الفني	المظفر	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	
١٦	المعهد الوطني للتعليم	الفاخرة	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	

مدير مكتب التربية والتعليم

الرقم : ٢٠٢٠/١١  
التاريخ : ٢٠٢٠/١١/٢١  
المرفقات :

الجمهورية اليمنية  
وزارة التربية والتعليم  
مكتب التربية والتعليم - تعز

بسم الله الرحمن الرحيم

الأخ / قائد محور تعز

تحية طيبة وبعد

الموضوع / رد و توضيح

بداية نتمنى لكم التوفيق في مهامكم في ميدان الشرف لتحرير مدينة تعز

وبالإشارة إلى الموضوع اعلاه ورداً على مذكرتكم رقم ( ٦٠٨ ) وتاريخ ٢٠٢٠/١١/٢١ وللاستفسار عن وضع المدارس المذكورة في مرفق المذكرة الواردة منكم اليكم التوضيح التالي :-

م	المدرسة	المديرية	٢٠١٨ م	٢٠١٩ م	٢٠٢٠ م	الملاحظات
١	سبا	المظفر				طلاب المدرسة يتلقون تعليمهم في أماكن بديلة - المرحلة الثانوية في مبنى ايجار جوار المدرسة - المرحلة الأساسية في مدرسة لعدة رصاص فترة مسائية
٢	علبة بن ثاقب	صالة				يتواجد فيها عدد من أفراد الجيش ولا يمكن ممارسة الدراسة فيها الا بعد اعادة ترميمها
٣	باتشير	الفاخرة				يتواجد فيها كتيبة من الجيش الوطني في مدرسة الصديق
٤	الصديق	الفاخرة				ليس فيها أحد من أفراد الجيش
٥	التنهضة	الفاخرة				ليس فيها أحد من أفراد الجيش
٦	مجمع هائل	المظفر				ليس فيها أحد من أفراد الجيش
٧	٢٦ سبتمبر	المظفر				ليس فيها أحد من أفراد الجيش
٨	معهد المعلمين	الفاخرة				يتواجد عدد من أفراد الجيش الوطني في بعض غرف المبنى ومرفقاته
٩	الحياة	المظفر				يتواجد عدد من أفراد الجيش في الجزء المهدم من المدرسة وهي نفس المدرسة المسمى حالياً أحمد فرج

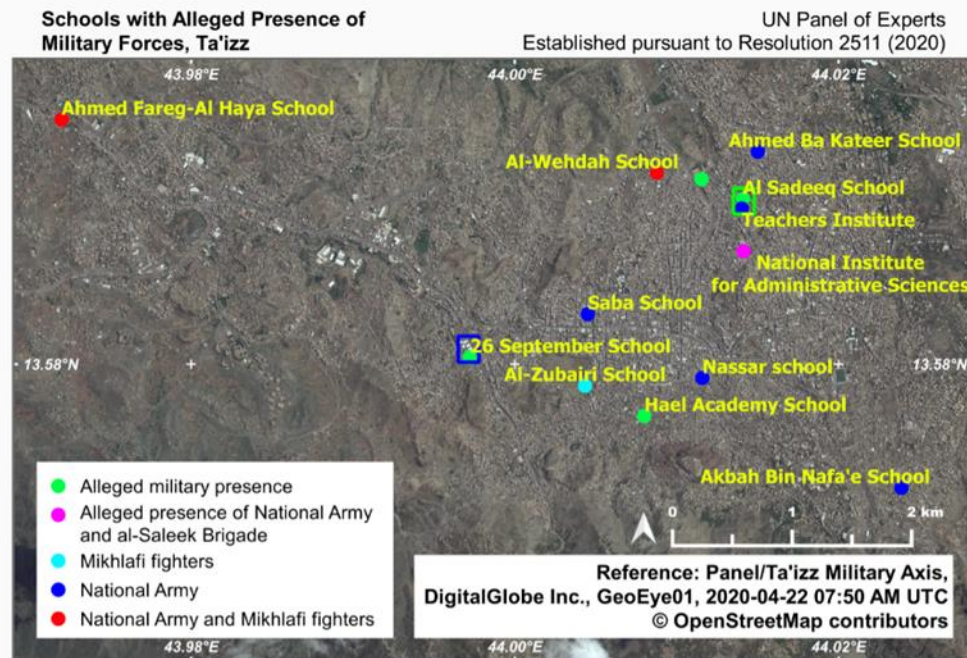
مرفق رقم (٣)

Source: Ministry of Education



**Figure 10.10**

Locations of the schools where allegations of past and present military use have been reported to the Panel



The boundaries and names shown and the designations used on this map do not imply official endorsement or acceptance by the United Nations.

UNITED NATIONS  
Map No. 4619.4 (Dec 2020)

Office of Information and Communications Technology  
Geospatial Information Section

## Annex 11: Ballistic missile debris inspected by the Panel in KSA

**Figure 11.1**

Debris of the fuel tank of the ballistic missile launched on 23 June 2020 on Riyadh



**Figure 11.2**

Debris of the oxidizer tank of the ballistic missile launched on 28 March 2020 on Riyadh





**Figure 11.3**

Artisanal welding showing that the missile was assembled from parts in Yemen

**Figure 11.4**

Detail of valve showing markings



9605/86



**Figure 11.5**

Debris of the engine of the ballistic missile launched on 23 June 2020 on Riyadh



**Figure 11.6**

Marking on the engine of the ballistic missile launched on 23 June 2020 on Riyadh



FJUD443

**Figure 11.7**

Carbon-fibre pressurized gas bottle from the missile launched on 23 June 2020 on Riyadh

**Figure 11.8**

Debris of the Guidance and Control Unit of missile launched on 23 June 2020 on Riyadh



**Source:** Panel



## Annex 12: UAV debris inspected by the Panel in KSA

**Figure 12.1**

Sammad-pattern UAV used in attacks on KSA



The Panel has measured the following dimensions: Length of the fuselage: 230cm, Width of the fuselage: 30cm  
Wingspan: 450cm

**Figure 12.2**

Sammad-pattern UAV used in attacks on KSA



The Panel has noted the presence of two tanks, one with a capacity of five liters in the back and one with a capacity of 44 liters in the front section of the fuselage

**Figure 12.3**

Sammad-pattern UAV used in attacks on KSA



DLE 170 Engine

**Figure 12.4**

Sammad-pattern UAV used in attacks on KSA



“Warhead” of the UAV consistent with a shaped charge as previously documented in the Deltawing UAV, reportedly carrying 18kg of explosives

**Source:** Panel

### Annex 13: Weapons and related materials seized from a dhow on 09 February 2020 and inspected by the Panel

**Figure 13.1**

Launch container units of the 9M133 ATGMs inspected by the Panel



Color, material and markings are consistent with the Iranian 'Dehlavie' version  
Total number seized: 150



**Figure 13.2**

Details of markings on the 9M133 launch containers documented by the Panel



The container launch unit on the left is for the Thermobaric version of the missile, the unit on the right for the anti-tank version. In both cases, the marking indicate 2017 as the year of production.

**Figure 13.3**

RU90/120G Thermal Optical Sights inspected by the Panel



Total number seized: 17

**Figure 13.4**

Detail of the lens cap of the RU90 Thermal Optical Sight



**Figure 13.5**

POSP Optical Weapon Sights manufactured in Belarus





**Figure 13.6**

Details of the serial numbers of POSP Optical Weapon Sights



Left: POSP 4x24M sights (total number seized: 10)

Right: POSP 8x42 sights (total number seized: 5)

**Figure 13.7**

'358' Surface-to-Air Missile inspected by the Panel



Total number seized: 3

**Figure 13.8**  
MTI-100 series Inertial Sensor Module manufactured in the Netherlands



**Figure 13.9**  
Titan Gas Turbine Engine manufactured in the Netherlands



**Figure 13.10**  
'Steering box' for WBIEDs



**Figure 13.11**  
SSPS-105 servo actuators manufactured in Japan





**Figure 13.12**  
616 MX-MC Missile Simulator



**Figure 13.14**  
Detail of the internal electronics of the 616 MX-MC Missile Simulator



Source: Panel

## Annex 14: Seizure of two dhows carrying SALW by the KSA Navy on 17 April and 24 June 2020

**Figure 14.1**

Dhow “Al-Shimasi” (seized on 17 April 2020) shown in the news media



**Source:** <https://english.alarabiya.net/en/News/middle-east/2020/06/29/Exclusive-Shipment-of-Iranian-weapons-Farsi-material-intercepted-en-route-to-Yemen.html>

**Figure 14.2**

Chinese-manufactured 7.62 x 39mm Type 56-1 assault rifle, individually wrapped in plastic



Total number seized: 4,300 (3,002 on 17 April, 1,298 on 24 June 2020)

**Figure 14.3**

Detail of the marking on one of the Type 56-1 assault rifles, indicating that the rifle was manufactured by Factory 26 (“Jianshe”) in China in 2016



Serial number 61069038

**Figure 14.4**

Detail of the marking on one of the Type 56-1 assault rifles, indicating that the rifle was manufactured by Factory 26 (“Jianshe”) in China in 2017



Serial number 62114524



**Figure 14.5**

Detail of the marking on one of the Type 56-1 assault rifles, indicating that the rifle was manufactured by Factory 26 ("Jianshe") in China in 2018



Serial number 63011796

**Figure 14.6**

7.62 x 54mm PKM-pattern light machine gun

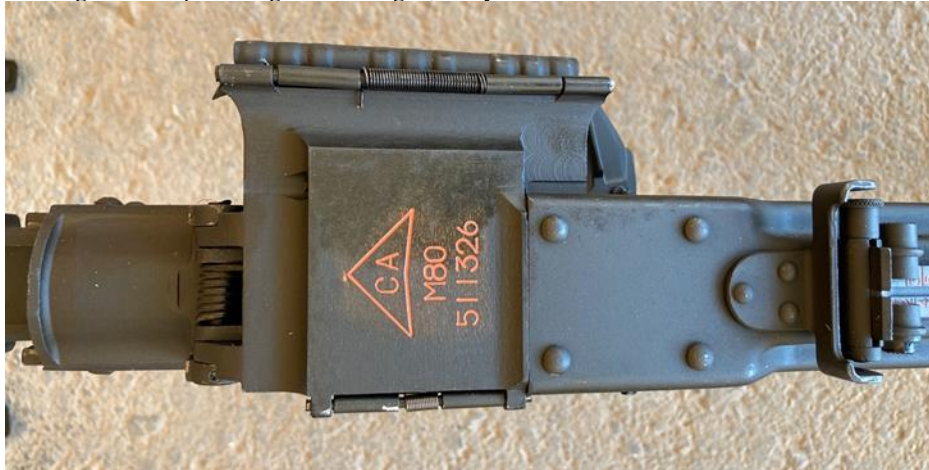


Total number seized: 434 (49 on 17 April, 385 on 24 June 2020)



**Figure 14.7**

Marking on PKM-pattern light machine gun, likely manufactured in China<sup>134</sup>



(Triangle) CA / M80 / M511326

**Figure 14.8**

Cyrillic markings on a machine gun, which also carries Chinese markings, likely implying that refurbished Russian parts were used in the manufacture of the weapon.



<sup>134</sup> M80 is the Chinese designation for the PKM-pattern light machine gun.

**Figure 14.9**

PKM-pattern machine gun with Chinese serial number (above) and without any serial number (below)



Two light machine guns in the seizure had no visible serial numbers

**Figure 14.10**

12.7 x 99mm AM-50 'Sayyad' anti-material sniper rifle manufactured in Iran



Total number seized: 59 (9 on 17 April, 50 on 24 June 2020)



**Figure 14.11**

Detail of markings on AM-50 ‘Sayyad’ anti-material sniper rifle



2700746  
CAL12.7X99

**Figure 14.12**

RPG-7 launcher manufactured in Iran



Total number seized: 200 (24 June 2020)

**Figure 14.13**

Detail of marking on RPG-7 launcher



96092173

**Figure 14.14**

Detail of marking on RPG-7 launcher



8855

**Figure 14.15**  
RPG-29 ‘Vampir’ Launcher



Total number seized: 5 (on 24 June 2020, including one for training purposes)

**Figure 14.16**  
Detail of marking on the RPG-29 ‘Vampir’ Launcher



XX045A-CODE2-010



**Figure 14.17**

Detail of marking on the RPG-29 'Vampir' Launcher



A 1520

**Figure 14.18**

Training Unit for the RPG-29 'Vampir' Launcher



**Figure 14.19**

9M133 'Kornet' ATGM Container Launch Unit



Total number seized: 20 (in June 2020, 10 each of the Thermobaric and the Anti-Tank version)

**Figure 14.20**

12.7 x 107mm and 12.7 x 108mm heavy machine gun barrels



Total number seized: 60 (in June 2020)



**Figure 14.21**

Marking on the cover of one of the heavy machine guns indicating Chinese origin



(Triangle) 216 / 310550

**Figure 14.22**

Marking on the cover of one of the heavy machine guns indicating Russian origin and a production date in 1967



(Symbol) 1967 / I 157

**Figure 14.23**

POSP 12x50M Telescopic Sight manufactured in Belarus



Total number seized: 20 (in June 2020)

**Figure 14.24**

'Ghadir-4' 3-12x50 PM II Rifle Scope



Total number seized: 25 (7 in April and 18 in June 2020)

**Figure 14.25**  
RU100LH Thermal Telescope



Total number seized: 3 (in April 2020)

**Figure 14.26**  
Marking on RU100LH Thermal Telescope



Serial number 9502294



**Figure 14.27**

Document found with the RU100LH indicating that it was manufactured by Ray Rosh

ردیف	شرح	تعداد	ملاحظات
۱	دوربین	۱	
۲	باتری	۴	
۳	کیف استتار برزنی	۱	
۴	کیف مظلوم	۱	
۵	کابل رابط (مربوط به ویدئو-تغذیه)	۱	
۶	شارژر باتری	۱	
۷	کابل دوشاخه برق	۲	
۸	شارژر فندکی	۱	
۹	آداپتور	۱	
۱۰	دفترچه کارتریج دوربین	۱	
۱۱	دستمال تمهید لنز	۱	
۱۲	سه پایه دوربین	۱	
۱۳	کیف برزنی سه پایه	۱	

شماره سریال دوربین : ۹۳۰۲۳۹۴ مورخه : ۹۳/۱۰/۲

فهرست اقلام/مستندات ارسالی  
RU100LH  
وایان رشد افزار

کنترل کننده :  
[Signature]

توزیع نسخ : ۱- خریدار ۲- اینتیک

**Figure 14.28**

RU90120G Thermal Optical Sight



Total number seized: 18 (in April 2020)

**Figure 14.29**  
GARMIN GPSMAP 64s GPS Receiver



Total number: 420 (in June 2020)

**Figure 14.30**  
ICOM IC-R30 Communications Receiver



Total number: 28 (in June 2020)



**Figure 14.31**

Device for target practice, as well as various electronic components for the assembly of IEDs



**Source:** Panel

## Annex 15: Dhow “Bari-2” seized by the KSA Navy on 24 June 2020 and inspected by the Panel in Yemen

1. The Panel is investigating the dhow “Bari-2”, which was seized on 24 June 2020 by the Saudi Navy off the coast of Somalia (see paragraphs 74). The Panel has inspected the illicit cargo, which was carried by the dhow in concealed compartments in July 2020 in KSA (see annex 14) and the dhow itself in October 2020 at the port of ash-Shihr in Yemen. The Panel has also been able to inspect a number of documents as well as two GPS receivers, a number of mobile phones and a single Thuraya Satellite phone, which were all found on the vessel.

2. The Panel has analysed the documents, which include a number of identity documents (see below) and has found that the eight crew members of the “Bari-2” at the time of the seizure were Somali citizens, mostly residents of Bosaso. A single crew member also carried a Yemeni document, which identified him as a foreign resident of Mukalla. A ship registration document issued by Sri Lanka found on the vessel was forged, the Panel is investigating whether the dhow was registered in Somalia.

3. The documents show that on its final voyage, the “Bari-2” (using the names “Al-Sabir” / “Al-Bashir”) left the port of Dubai on 12 June 2020 with a cargo of cigarettes, which was still in the cargo hold at the time of the seizure. The Panel is investigating where the illicit cargo of weapons was loaded. The 12 days between the departure from Dubai and the seizure off the coast of Somalia would be sufficient for the vessel to call at another port in the region. The analysis of the other documents found on the vessel and the exploitation of the GPS receivers show that the “Bari-2” has trading between ports in Somalia, Yemen and Iran during previous years, at times carrying cigarettes to Iran.

**Figure 15.1**

Image of the “Bari-2” at the time of the seizure



**Source:** Confidential

**Figure 15.2**

Main cargo hold of the “Bari-2” during the inspection by the Panel



**Figure 15.3**

Cigarette boxes from the cargo hold





**Figure 15.4**  
Concealed cargo compartment



**Figure 15.5**

Somali Seaman's Book of Ali Mohamed Ali





**Figure 15.6**

Somali Seaman's Book of Ahmed Abdulehi Awed



**Figure 15.7**

Somali Seaman's Book of Ali Sheik Ahmed

**Figure 15.8**

Somali Seaman's Book of Abdulahi Mohamed





**Figure 15.9**

Somali Seaman's Book of Hassan Abdi Ismail

  
**JAMHUURIYADDA DIM. SOOMAALIYA**  
**SOMALI DEMOCRATIC REPUBLIC**  
 Ministry of Fishery & Marine Transport  
**MARINE DEPARTMENT**  
**Buugga Badmaaxa Soomaaliyeed**  
**Somali Seaman Book**

Name Hassan Abdi Ismail  
 Father's name Abdi Ismail  
 Mother's name Maryam Ahmed  
 Place of Birth Badiya Date of Birth 1994  
 Residence Bosaso  
 Enlisted in the seaman's register his profession  
Seaman No. 170002  
 Mogadishu  
30/04/2021 Director of MARINE DEPT.  
 This book is composed of 52 pages and  
 numbered in above corner

52

Blank Page



**Figure 15.10**

Somali Seaman's Book of Abshir Mohamed Musse

  
**JAMHUURIYADDA DIM. SOOMAALIYA**  
**SOMALI DEMOCRATIC REPUBLIC**  
 Ministry of Fishery & Marine Transport  
**MARINE DEPARTMENT**  
**Buugga Badmaaxa Soomaaliyeed**  
**Somali Seaman Book**

Name ABSHIR MOHAMED MUSSE  
 Father's name MOHAMMED NUSSE BARE  
 Mother's name ABAS YUSUF HAJI  
 Place of Birth MOGADISHU Date of birth 1976  
 Residence BOSASO  
 Enlisted in the seaman's register his profession  
SEA-MAN No. 8849  
 Mogadishu  
22/04/2021 Director of MARINE DEP.  
 This book is composed of 52 pages and  
 Numbered in above corner

52

Blank Page




**Figure 15.11**

Somali Seaman's Book of Said Ahmed Ali

  
**JAMHUURIYADDA DIM. SOOMAALIYA**  
**SOMALI DEMOCRATIC REPUBLIC**  
*Ministry of Fishery & Marine Transport*  
**MARINE DEPARTMENT**  
**Buugga Badmaaxa Soomaaliyeed**  
**Somali Seaman Book**

Name ..... *Said Ahmed Ali*  
Father's name ..... *Ahmed Ali*  
Mother's name ..... *Fatima Said*  
Place of Birth ..... *Bea'har* Date of Birth ..... *1980*  
Residence ..... *Bosaso*  
Enlisted in the seaman's register his profession  
..... *Seaman* No. .... *170001*  
Mogadishu  
*30/04/2020* Director of MARINE DEPT.  
This book is composed of 52 Pages and  
numbered in above corner

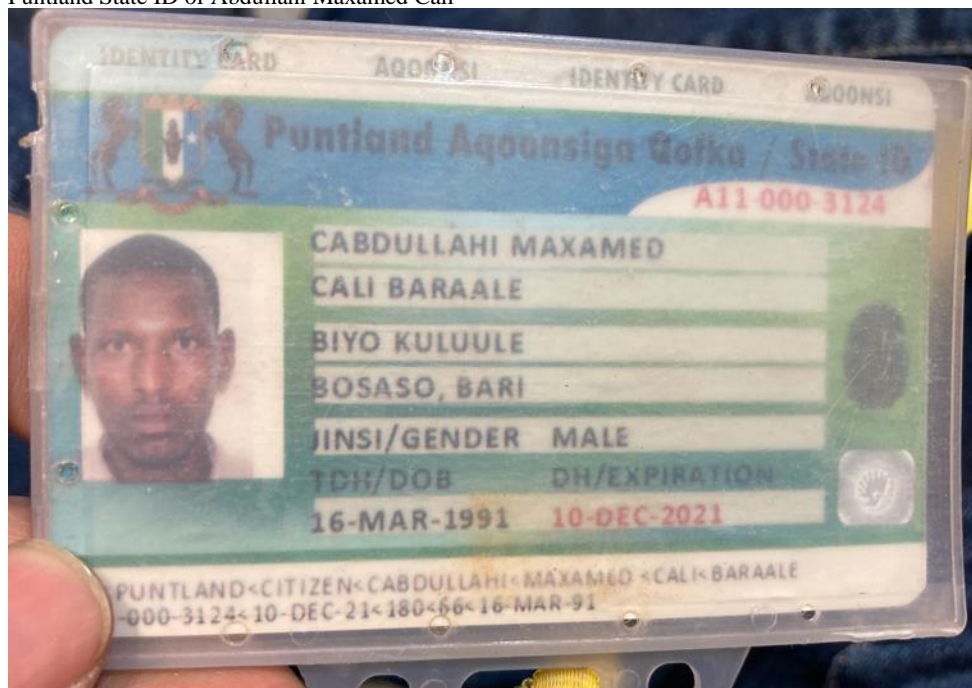
**Blank Page**



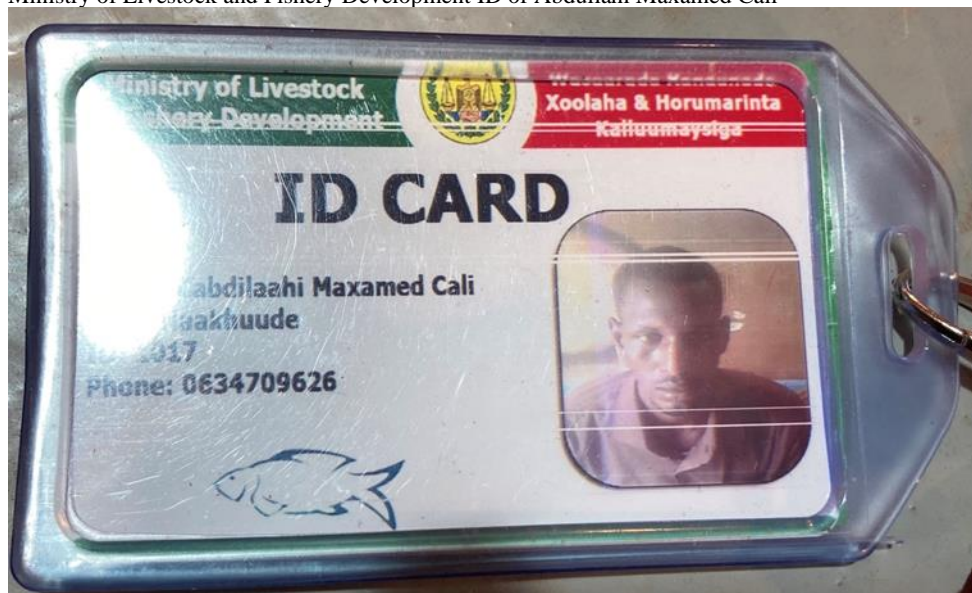


**Figure 15.12**

Puntland State ID of Abdullahi Maxamed Cali

**Figure 15.13**

Ministry of Livestock and Fishery Development ID of Abdullahi Maxamed Cali





**Figure 15.14**

Yemen Foreign Resident ID Card of Ali Sheikh Ahmed Jama, resident of Mukalla

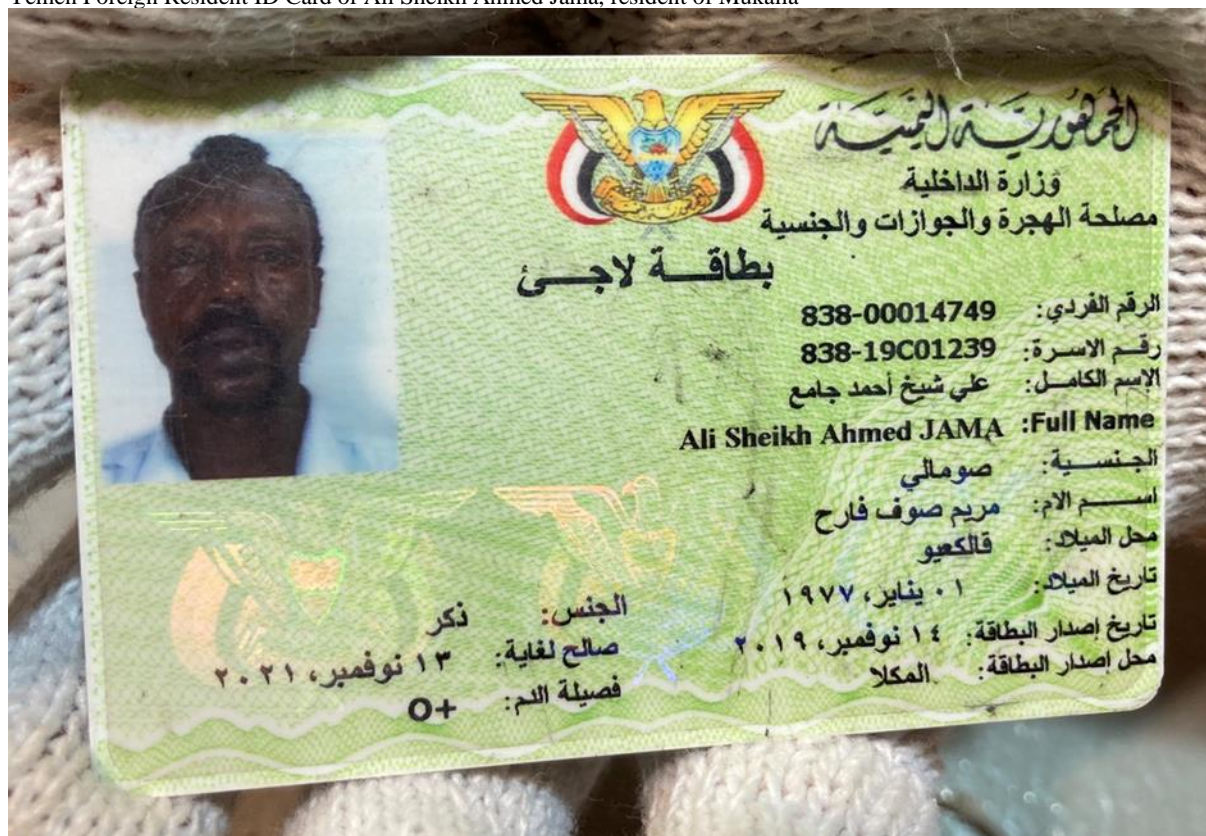


Figure 15.15

Dubai Port Vessel Exit Permit found on vessel giving the dhow's name as "Al-Sabir" and a departure date of 12 June 2020

الهئية الاتحادية للهوية والمهنية  
FEDERAL AUTHORITY FOR IDENTITY & CITIZENSHIP

Vessel Exit Permit - تصريح خروج وسيلة بحرية

User Name:	m13015	عام التسامح YEAR OF TOLERANCE	m13015	المستخدم:
Entry Permit Number:	201123001274800	رقم تصريح الدخول:	201123001274800	
Exit permit Number:	201223012077801	رقم تصريح الخروج:	201223012077801	
Exit Date:	12/06/2020 09:35 AM	تاريخ الخروج:	12/06/2020 09:35 AM	
Classification:	International	تصنيف الرحلة:	دولي	
Port Name:	SHANDAGHA PORT	اسم ميناء:	ميناء الشدغة	
Berth Number:		رقم الرصيف:		
SubPort Name:	Marasi	الميناء الفرعي:	مراسي	
Vessel Type:	Ship	نوع الوسيلة البحرية:	سفينة	

بيانات التصريح	
Departure Date:	08/06/2020 20:20 AM
Agency Name:	LOCAL SHIP CAPTIN
Agency Number:	22999795
Vessel Name:	AL SABIR
Flag:	SOOMAALIYA
Official No :	68683
IMO Number:	68683
Arrival Date:	12/06/2020 09:35 AM
First Arrival Port:	SHANDAGHA PORT
Departing to:	SOOMAALIYA
Port Name:	PORT BOSASOO
SubPort Name:	
Captain Name:	ALI SHIH AHMAD
Captain's Nationality:	SOOMAALIYA
No. of Sailors + Captain:	8

تاريخ المغادرة:	08/06/2020 20:20 AM
اسم الوكيل البحري:	لوحة
رقم المنشأة:	22999795
اسم الوسيلة البحرية:	AL SABIR
العلم:	سومالي
رقم التسجيل:	68683
الرقم الدولي:	68683
تاريخ الوصول:	12/06/2020 09:35 AM
ميناء الوصول:	ميناء الشدغة
مقادرة إلى:	سومالي
اسم الميناء:	بورت بوساسو
الميناء الفرعي:	
اسم القبطان:	علي شيه احمد
جنسية القبطان:	سومالي
عدد البحارة مع القبطان:	8

ملاحظات/Comments	اسم المستخدم / User Name	تاريخ / Date
<p>Permit is valid for 24 hours / صلاحية التصريح 24 ساعة</p> <p>يسمح لقبطان السفينة المذكورة أعلاه بالتوجه إلى ( بورت بوساسو ) . علماً بأن السفينة مستوفية لجميع الشروط المطلوبة.</p> <p>The captain of this ship mentioned above is permitted to direct to ( PORT BOSASOO ). Notice that the ship has met all the required conditions.</p> <p>تصريح إلكتروني، لا يحتاج لختم أو توقيع - تاريخ الإصدار 12/06/2020 Electronic permit, no stamp or signature required - issue date 12/06/2020</p>		

1 / 2

Figure 15.16

Dubai Port Vessel Exit Permit found on vessel showing the crew list

الهيئة الاتحادية للهوية والجنسية  
FEDERAL AUTHORITY FOR IDENTITY & CITIZENSHIP

Vessel Exit Permit تصريح خروج وسيلة بحرية

User Name: ml3015 عام التسامح YEAR OF TOLERANCE ml3015

Entry Permit Number: 201123012074800  
Exit permit Number: 201223012077801  
Exit Date: 12/06/2020 09.35 AM  
Classification: International  
Port Name: SHANDAGHA  
Berth Number:  
SubPort Name: Marasi  
Vessel Type: Ship

رقم تصريح الدخول: 201123012074800  
رقم تصريح الخروج: 201223012077801  
تاريخ الخروج: 12/06/2020 09.35 AM  
تصنيف الرحلة: دولي  
اسم ميناء: ميناء الشدغه  
الميناء الفرعي: مرابي  
نوع الوسيلة البحرية: سفينة

كشف البحارة حاملتي جواز السفر / Passport Holders Sailors List

م	الرقم الموحد	الصفة	الاسم	الجنسية	رقم جواز السفر	الجنس	تاريخ الميلاد	جنسية الجواز البحري	رقم الجواز البحري
1	1997739435	قبطان	علي شريك احمد	سومالي	K36237746	ذكر	20/02/1976	SOOMAA LIYA	16770
2	1476340343	بحار	ABSHIR MOHAMED MOUSA	سومالي	W44498603	ذكر	24/03/1989	SOOMAA LIYA	94409
3	2439677668	بحار	HASAN ABDI ISMAEIL	سومالي	H42413143	ذكر	21/03/1986	SOOMAA LIYA	8809
4	2004030365	بحار	AHMED A/LAHI AEAD	سومالي	W40874585	ذكر	21/03/1974	SOOMAA LIYA	034244
5	2018938410	بحار	A/LAHI MOHAMED ALI	سومالي	W40874585	ذكر	23/01/1989	SOOMAA LIYA	8966
6	2014138873	بحار	علي محمد علي	سومالي	U49411513	ذكر		SOOMAA LIYA	73336
7	2014138854	بحار	SA.ED MOHAMED SA.ED	سومالي	U49411513	ذكر		SOOMAA LIYA	3963
8	2014138999	بحار	SA.ED AHMED ALI	سومالي	U49411513	ذكر		SOOMAA LIYA	97706

الصفحة: 2 / 2

Pages: 2 / 2

12 JUN 2020  
205111  
CUSTOMER SERVICE  
GREEN & DEIRA WAREAG CUSTOMER SERVICE



**Figure 15.17**

Dubai Customs Export Manifest stating that the “Al-Bashir” departed on 12 June 2020 with a cargo of 2,000 boxes of cigarettes destined for Bosaso in Somalia

**SEA CARGO EXPORT MANIFEST**

**DUBAI CUSTOMS** جمارك دبي  
Dubai Creek Customs Centre

**Port Of Loading:** ميناء الشارقة / Sharjah Port

**Destination Port:** ميناء بوساسو / Bosaso Port

**Vessel Name & No:** 6883 AL BASHIR

**Manifest No:** 15236911

**Vessel Nationality:** الصومالي / Somali

**Vessel Owner's Name:** علي شيخ احمد / Ali Sheikh Ahmad

**Vessel Registration No:** 901381510

Market & Numbers	Ref. Bill No	Value	Weight	Qty	Type	Goods Description	Brand/Label	Exporter	Se No
				2000	كرف	سيجار		MEHDI ALI SHAHIN GEN TRD CO LLC	1

Total Quantity, Weight & Value: 2000

**Remarks:**  
I am Captain / ALI SHIKH AHMAD  
signed that the goods listed in this manifest are the vessel

**NEW MANIFEST**

Created By 205134 / 12/06/2020 / 09:06:00

**Figure 15.18**

Receipt from the Iranian finance authorities regarding the import of cigarettes on 27 December 2018, there were many additional receipts of this type found on the vessel implying that the “Bari-2” was regularly transporting cigarettes to ports in Iran

جمهوری اسلامی ایران  
وزارت امور اقتصاد و دارایی  
سازمان جمع آوری و فروش اموال تملیکی

شماره قبض انبار: ۹۷۱۲۱۰۴۳۳

تاریخ قبض انبار: 1397/10/06

شرح کالا: ۱ ریف قبض انبار: 1 تاریخ قبض انبار: 1397/10/06

مقدار شمارش شده: ۲۴۰۰

ملاحظات: ۲۴۰۰

نام و نام خانوادگی سرپرست انبار: ...

Figure 15.19

Fake Certificate of Registration for the "Bari-2" found on the vessel

Reg From No.L

CAL SING-SILK14

**CERTIFICATE OF SRI LANKA REGISTRY**

**PARTICULAR OF SHIP**

Official Number <b>12474</b>	Name of Ship <b>BARI 2</b>	No. year and port of registry <b>COLUMBO</b>	No Year and port of previous Registry (if any) <b>BOLIVIA</b>
Weather a sailing Steam or motor ship if steam or motor, how propelled <b>DESEL</b>		Where Built <b>IRAN</b>	When Built <b>2016</b>
Name and Address of Builders <b>IRAN</b>			
Number of Decks <b>ONE</b>	Length <b>22.82</b>	METER <b>9.96</b>	CM <b>MT</b>
Numbers of Masts <b>ONE</b>	(Articaal 2(3) 1 Tonnage conversion 1969)		
Rigged <b>WOODEN</b>	Main (Reg 2(3) - ITC 1965) Breadth <b>4.85</b>		
Stern <b>NORMAL</b>	Depth in hold free tonnage deck to ceding amidships ---		
Stern <b>NORMAL</b>	Depth in hold free upper deck to ceding amidships, in the Case of two decks and upwards ---		
Build <b>INDIA</b>	Round of beam on upper deck ---		
Frameowr and description of vessel Number for bulk heads <b>WOODEN</b>	Length of engine ---		

**PARTICULARS PROPPELLING ENGINE (IF ANY) as supplied by Builders, Owners Engine Makers**

No. of Engines	Description of Engines	When made	Name of Address of Holders	Reponder Engines No. of cylinders in each set	Rotary Engines Diameter of cylinders	No. of cylindersw in each test	BHP Estimated Speed of skip
1	YANMAR	1	JAPAN	---	---	7	600
No. of Shafts	Particulars of Shafts			Engin of strock			
1	Description Numbers Leadend presser						

**PARTICULARS OF TONNAGE**

GROSS TONNAGE \_\_\_\_\_ tons ( 500 tons ) cubic metres

REGISTRY TONNAGE \_\_\_\_\_ tons ( 400 tons ) cubic metres

This ship is assigned with at tonnage mark on each side of the ship which is \_\_\_\_\_ inches below the upper deckline and when this mark is submerged the above tonnage are applicable when the tonnage mark is not suberenged the following are applicable

GROSS TONNAGE \_\_\_\_\_ tons ( 500 tons ) cubic metres

REGISTRY TONNAGE \_\_\_\_\_ tons ( 400 tons ) cubic metres

The numbers as seaman and apprentices for when accomo in certifieddation **12 CREW**

I the undersigned, Registry of Sri Lanks Ships at the port of **COLUMBO** hereby certify the ship, the Description of which is prefiored to the is my Certificate has been duly surveyed, and the above Description is in Accordce with the regester Book that Whoses Certificate of Competency or revis is No \_\_\_\_\_ is the master of the said ship : and that the name \_\_\_\_\_ Rediance and Description of the owner 100%, and number or sloty-forth shares held by \_\_\_\_\_ Are as follows:-

Name, Residence and Occupation of the owner

NAME: **MOHAMED OMER SALEM AL-HAMADI**

NATIONAL: **YEMAN**

Dated at **COLUMBO** THE \_\_\_\_\_ One thousan nine hundred \_\_\_\_\_

The certificate expires on **22/8/2019**

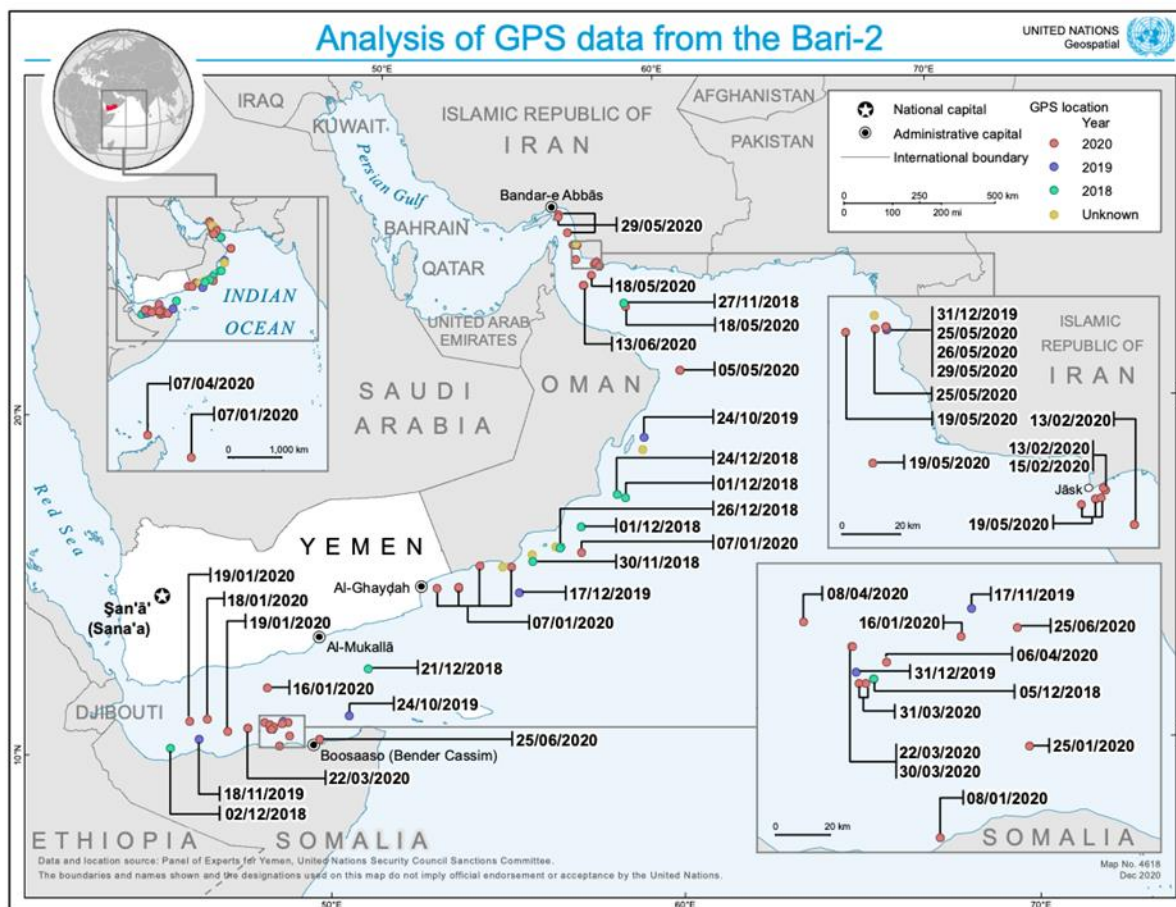
Notice:- A Certificate of Registry is not a Document of the, it does not neceserly contain of all ganges of ownerships, Mortgages affecting the ship in case of any change of ownership it is important for the protection of the interests of all parties that the change should be registered according to low Change of ownership, addres or other registered particulars should be notified to the Register at the part of Register. Should the Vessel be lost, sold to foreigners, or broken up, noties sheered, together will be Certificate of Registry, if in contence shoudg medically be give to the Register.



Source: Panel

**Figure 15.20**

GPS Coordinates retrieved from the vessel's navigational device



NB: These coordinates do not necessarily imply that the dhow actually visited the locations.

## **Annex 16: Dhow interdicted by the Australian Navy on 25 June 2019 in the Gulf of Oman**

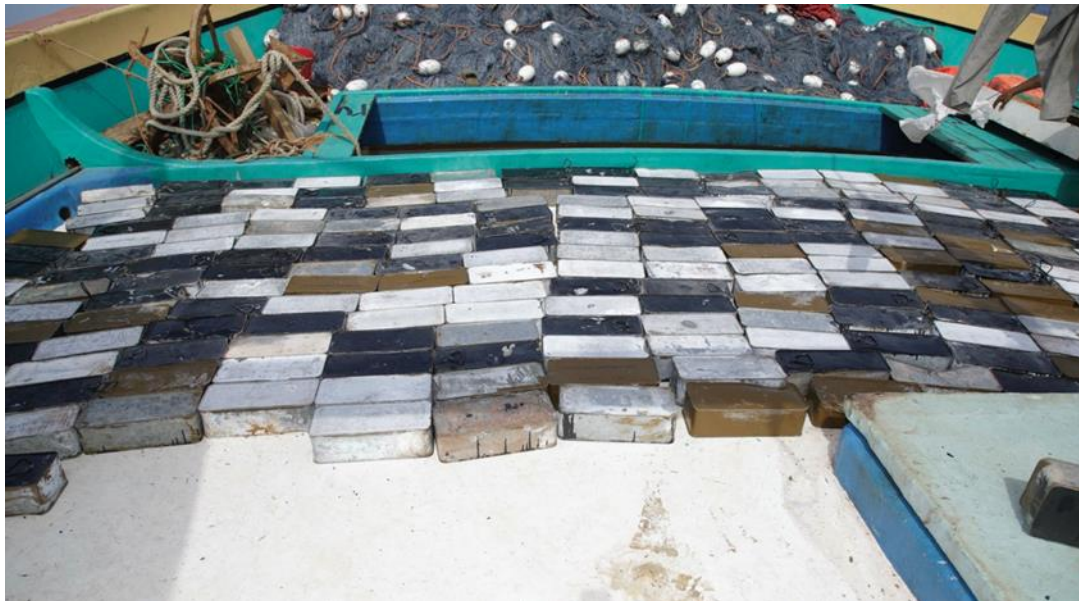
**Figure 16.1**

Interdicted stateless dhow in the Gulf of Oman



**Figure 16.2**

Ammunition boxes onboard the dhow



**Figure 16.3**

Detail of ammunition box



Box containing 440 7.62x54mm bullets manufactured in China in 1970

**Figure 16.4**

Detail of headstamp on a 7.62x54mm bullet from a different box



Headstamp indicates that the bullet was manufactured in China (71) in 1980



**Figure 16.5**

Bags of chemical fertilizer onboard the dhow



**Figure 16.6**

Bags of chemical fertilizer onboard the dhow



**Source:** Confidential

## Annex 17: Information on smugglers detained in the Red Sea

1. On 7 May 2020, the Yemeni Coast Guard (YCG) stopped a small boat in the Red Sea near the coastal town of Dhubab, Taiz Governorate. The crew of the boat consisted of four Yemeni nationals, who were detained on the suspicion of being smugglers:
  - Alwan Futayni Salim Ghyath
  - Muhammad Abduh Muhammad Junayd
  - Atbah Mahmud Sulayman Abduh Halisi
  - Abduh Muhammad Salim Bisharah

It is unclear at this stage how the four individuals were identified as smugglers by the YCG. The boat carried a Thuraya Satellite phone as well as a GPS navigation device, but no contraband.

2. On 17 September 2020, the “2<sup>nd</sup> December News Agency”, a media outlet associated with Tareq Saleh’s National Resistance Forces Guards of the Republic, released a 35-minute video film<sup>135</sup> featuring testimonies of the four detained individuals. They stated that they had left Al Hamrah in Houthi-controlled Yemen and were bound for a location off the coast of Djibouti, where they were supposed to board another vessel, which would take them to Bandar Abbas in Iran via Bosaso in Somalia. They also stated that they were told that they would receive naval training in Iran and afterwards would be transporting illicit cargoes to Yemen.
3. The group’s leader, Alwan Futayni Salim Ghyath stated that he had been involved with the smuggling network since 2015. He left Yemen on 21 September 2015 together with three other members of the network<sup>136</sup> on a “mercy” flight operated by the Omani Air Force, which was carrying war wounded Yemenis to Muscat, posing as “companions to the wounded”. He left Oman on 25 September 2015 on Oman Air flight 431 bound for Teheran. From there, he travelled to Bandar Abbas to receive naval training. On 4 November 2015, he returned to Muscat on Oman Air flight 432 from Teheran and proceeded to Sana’a on the next day on another “mercy” flight operated by the Omani Air Force.
4. During subsequent years, Alwan Ghyath along with the other three individuals who went with him to Iran, then facilitated several transfers of arms and other materials to Yemen. He described in detail the *modus operandi* of the smuggling network, which involved the transshipment at sea between vessels coming from Iran, which took place off the coasts of Oman, Djibouti and Somalia, with the cargo then being transported either to ports in Al Mahra, where another network would smuggle them overland to Houthi-controlled areas, or directly to ports on the Red Sea.
5. The Panel has not been able to independently verify the testimonials of the four individuals in the video, nor does it have information regarding the circumstances of the interviews. However, it has obtained copies of the passports carried by the four men and has noted that Alwan Ghyath’s passport does contain a number of Omani entrance and exit stamps, which correspond to the information in the video (see below). The Panel has been informed by Oman that Alwan Ghyath (as well as the other individuals named by him in the video) indeed travelled via Muscat to Teheran in September 2015 and that Ghyath returned via the same route in November 2015. The Panel is trying to interview the four individuals either in person or via video conference.

<sup>135</sup> <https://www.youtube.com/watch?v=Zdbxpc8U6Kg>

<sup>136</sup> The other members of the network on the flight were Ahmad Muhammad Halas Bishara (date of birth: 1 January 1977), Najeeb Obaid Sulaiman Halas (date of birth: 3 January 1980) and Ibrahim Hassan Yahya Halwan “Abu Khalil” (date of birth: 7 November 1987). “Abu Khalil” is described as a key Houthi official in the smuggling network and the leader of the group, who all went to Iran in September 2015.



**Figure 17.1**

Video still allegedly showing the arrest of the four individuals by the Coast Guard

**Figure 17.2**

Video still showing the testimony of Alwan Ghyath



شاهد | اعترافات خلية حوثية تعمل ضمن شبكة تهريب الأسلحة الإيرانية التابعة للحرس الثوري الإيراني

2.467 Aufrufe • 17.09.2020

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**Figure 17.3**

Seized Yemeni passport of Alwan Ghyath

**Figure 17.4**

Omani entry and exit stamps in the passport of Alwan Ghyath



**Figure 17.5**

Omani entry and exit stamps in the passport of Alwan Ghyath (continued)

**Figure 17.6**

Omani entry and exit stamps in the passport of Alwan Ghyath (continued)



Source: Confidential



# Annex 18: Information regarding the chain of custody of UAV parts imported from China by a company in Oman, which was seized in al Jawf in January 2019

Figure 18.1

Omani customs documents showing that the consignment was imported to the Salalah Free Zone on 2 December 2018

Ministry of Customs and Excise  
Directorate General of Customs

PORT: Muscat International Airport  
Duty Type: Import to Duty Free zone  
DEC DATE: 02/12/2018  
DEC NO: DECIDF0212183366873

NET WEIGHT: 2,957.000  
GROSS WEIGHT: 2,957.000  
MEASUREMENT: 141  
NO. OF PACKAGES: 141  
MARKS & NUMBERS: 141

CONSIGNEE / EXPORTER: INTERCESSOR CO.  
al baz for shipping services  
COMMERCIAL REG. NO.: 1311175  
EXPORT TO: OMAN

DELIVERY ORDER NO.: - NL -  
CAPTAIN: CAPTAIN  
CARRIER'S NAME: Oman Air SATS Cargo LLC - OMAN AIR  
VOYAGE / FLIGHT NO.: WY0816  
B/L - AWB NO. / MANIFEST: 910-12945402 / MM2911201833602

PORT OF LOADING: Bangkok  
PORT OF DISCHARGE: Muscat International Airport Cargo  
DESTINATION: OMAN

Item No.	Weight	Value	Rate	Currency	Origin	Description	H.T. Code
87.196	5.000	1,743.822	6.385	USD	CN	Fittings/similar articles, base metal, for buildings	8324100
4.880	2.000	361.545	6.385	USD	CN	MOORE	8517890
4.880	2.000	713.892	6.385	USD	CN	POWER INVERTER	85044090
7.432	5.000	148.631	6.385	USD	CN	Other Automatic regulating or controlling apparatus	90328900

EXEMPTION OF DUTY: 141  
BENEFICIARY: 141  
SOURCES: 141  
CODE: 141

WEIGHT: 141  
CLASSIFICATION: 141  
PACKAGES: 141  
CUSTOMS RESTRICTIONS: 141

DMR: 385.877  
CUSTOMS DUTY: 385.877  
EXCISE TAX: 26.800  
HANDLING CHARGES: 2.000  
REG. FEES: 2.000  
OTHER: 2.000

DEFINITE: 22.800  
INSURED: 385.877  
PAYMENT METHOD: Online  
GUARANTEE/CHEQUE: 141  
NO.: 141  
DATE: 02/12/2018  
BANK: Bank Muscat Meethaq  
RECEIPT NO.: PTM0212183366874  
DATE: 02/12/2018  
BANK: 141

CLEARING AGENT: al baz for shipping services  
LICENCE NO.: 17198  
TRANSIT: 141  
ROUTE: 141  
EXIT PORT: 141  
EXIT TRANSACTION NO.: 141  
DATE: 02/12/2018  
SECURITY OFFICER: 21567177  
TRANSIT OFFICER: 141

INSPECTION: 141  
REASONS FOR NOT RELEASING: 141  
INSPECTOR: 141  
GROUP SUPERVISOR: 141  
OTHER REMARKS: 141  
RELEASE DATE: 02/12/2018

REMARKS: 141

20-17310



**Figure 18.3**

### Proforma invoice for the consignment

NO	ITEM	HS code	QTY	Unit Price USD	Total Price USD
1-2	Screws	83021190	5604	0.3	1681.2
1	Drive controller	9032890900	2	1.50	3.00
1	Burret	9027809900	4	27	108
1	Mixing equipment	8479820090	1	880	880
1	Temperature Monitor	903258090	4	21	84
1	Grinding scale	9031410000	10	28	280
1-2	Spring	7320109000	550	0.1	55
1-2	Heating coil	8514909600	1		
	Water Cables	85158090	2		
	Insulating plate	8541909000	2	480	480
	Screw rod	7318190000	1		
1-60	Screw splice parts	7317009000	102000	0.04	4080
1-4	Drill tools	8207509000	150	4	600
1-2	Modem	85176930	212	3.5	742
1-21	Bluetooth headset	85176290	2100	0.9	1890
1	Camera	9006510000	20	38	760
1-7	Connectors	8473309000	1000	0.4	400
1-15	Power inverter	8504403090	5	44	220
					17500.2

Figure 18.4

Commercial Registration Certificate of the importing company

**استثمر بسهولة**  
Invest Easy  
المحطة الواحدة (One Stop Shop)

**سلطنة عمان**  
Sultanate of Oman

**شهادة السجل التجاري**  
Commercial Registration Certificate

CR Number 1311175

Commercial Name

Legal Type Individual Firm / Merchant

رقم السجل التجاري 1311175

الاسم التجاري  
مؤسسة بهجة اللقاء للتجارة

الشكل القانوني  
تاجر فرد

Head Q Salalah / Salalah / Dhofar

P.O.Box: Postal Code: 211

Telephone: 968 90612196

Email: ex-abood@hotmail.com

المركز الرئيسي  
صلالة / صلالة / محافظة ظفار

ص.ب: 211

هاتف: 968 90612196

البريد الإلكتروني: ex-abood@hotmail.com

Establishment Date: 07/01/2018

Registration Date: 09/01/2018 Active

Expiry Date: 07/01/2023

Fiscal Year End: 31/12

Cash Capital: 5,000 Kind Capital: 0

Total Capital (Omani Riyal): 5,000

No. of Shares: 0

تاريخ التأسيس: 2018/01/07

تاريخ التسجيل التجاري: 2018/01/09

تاريخ انتهاء السجل التجاري: 2023/01/07

تاريخ انتهاء السنة المالية: 12/31

رأس المال النقدي: 5,000 رأس المال المهيئ: 0

رأس المال الكلي (بالريال العماني): 5,000

عدد الأسهم: 0

Registered Commercial Activities

461003: Activities of export and import offices

الأنشطة التجارية المسجلة

461003: مكتب التصدير والاستيراد

The Commercial Registration is not considered as an approval or a warranty for a license of bringing in labour.

لا يعتبر هذا السجل التجاري موافقة أو ضمانا للحصول على ترخيص باستقدام قوى عاملة وافدة

إعادة طباعة:

Page 1 of 3

أمانة السجل التجاري

2018/01/21

KHALID AMER

صفحة 1 من 3

Invest Easy

Email: investeasyhelp@moci.gov.om

Investors Service Department Website: www.investeasy.gov.om

البريد الإلكتروني: www.investeasy.gov.om

موقع دائرة خدمات المستثمرين:



Figure 18.5

Commercial Registration Certificate of the importing company (continued)

**Invest F.A.S.Y. بسهولة**  
One Stop Shop المصطفىء

**سلطنة عمان**  
Sultanate of Oman

**شهادة السجل التجاري**  
Commercial Registration Certificate

CR Number 1311175 رقم السجل التجاري 1311175

**Partners/Board Members/Authorized Managers** أسماء الشركاء/ أعضاء مجلس الإدارة

Name	HAMZA MOHSIN MOHAMMED ABU BAKER AL-MAHDHAR	الاسم	حمزة محسن محمد ابوبكر المحضار
Nationality:	Oman	الجنسية:	عمان
ID Number:	8986647	رقم الهوية:	8986647
Passport No.:	03794469	رقم جواز السفر:	03794469
Designation:	Owner	الصفة:	مالك
Registration Date:	09/01/2018	تاريخ التسجيل:	2018/01/09

**Authorized Managers and Signatories** أسماء المفوضين بالإدارة و التوقيع

Name	HAMZA MOHSIN MOHAMMED ABU BAKER AL-MAHDHAR	الاسم	حمزة محسن محمد ابوبكر المحضار
Nationality:	Oman	الجنسية:	عمان
ID Number:	8986647	رقم الهوية:	8986647
Passport No.:	03794469	رقم جواز السفر:	03794469
Designation:	Owner	الصفة:	مالك
Authorization Type:	Full	نوعية التفويض:	مطلق
Authorization Limit:	Unlimited	حدود التفويض:	غير محدودة
Registration Date:	09/01/2018	تاريخ التسجيل:	2018/01/09

The Commercial Registration is not considered as an approval or a warranty for a license of bringing in labour.  
لا يعتبر هذا السجل التجاري موافقة أو ضمانا للمعامل على ترخيص باستقدام قوى عاملة وافدة.

إعادة طباعة :  
KHALID AMER

صفحة 2 من 3  
أمانة السجل التجاري  
2018/01/21

البريد الإلكتروني :  
www.investeasy.gov.om  
Investors Service Department Website  
موقع دائرة خدمات المستثمرين:  
www.investeasy.gov.om  
مركز الاتصال: 2481 7210

Source:

Oman

# Annex 19: Update on the investigation on the chain of custody of weapons, military equipment and selected components documented in missiles and UAVs used by the Houthis

Table 19.1

Update on the investigation on the chain of custody

Component	Weapon System	Chain of Custody		
30.600 G OEM Pressure Transmitters, <b>BD Sensors</b>	<b>“Quds-1” land attack cruise missile</b>			
SN 10359140 SN 10359132		<u>8 March 2018:</u> <b>Sepahan Electric</b> / Nr. 294, Lalehzar Jonoubi Ave. / 11446 Teheran	Unknown	
SN 10075204		<u>14 July 2016:</u> <b>Lonca Paz. Mak. San. Tic. A.S.</b> / Ferhatpaşa Mah. Gazipaşa Cad.No.104 / 34888	Unknown	
Servo motor RE30/Gear GP32C, <b>Maxon Motor</b>		<u>2017</u> <b>OLS Technology (HK)</b> , FT801 Treasure Center, 42 Hung To Rd., KWU, Hong Kong	Unknown	
Titan Gas Turbine Engine, <b>AMT Netherlands</b>	<b>“358” surface-to-air missile (SAM)</b>			
Engine No. 7023		<u>9 February 2017</u> <b>Bentech Computer Corp.</b> , 7F-1. No 23 Lane 169, Kang-Ning Str., New Taipei/Taipei Hsien	<u>10 March 2017</u> <b>HSJ Electronic (HK)</b> , 10/F Kras Asia Industrial Bldg., No. 79, Hung To Road, Kwun Tong, Hong Kong	Unknown
Engine No. 7234 Engine No. 7235 Engine No. 7249		<u>14 April 2019</u> <b>Bentech Computer Corp.</b> , 7F-1. No 23 Lane 169, Kang-Ning Str., New Taipei/Taipei Hsien	<u>6 June 2019</u> <b>Vista Automation &amp; Communication Ltd.</b> , Unit 1, 3/F Good Harvest Rd Ctr., 33 On Cheun St., Fanling, NT, Hong Kong	Unknown
MTi-100 series Inertial Sensor Modules, <b>Xsense Technologies</b>		<u>4 December 2015</u> <b>Beijing StarNeto Technology Corp.</b> , Golden Resources Business Ctr., YuanDa Rd. 5A, Beijing	<u>Unknown</u> <b>Venture Electronics Ltd.</b> , Room 1510, COFCO Property Tower, Baomin Rd., Shenzhen	Unknown
AM7 Ignition Coil, <b>Swedish Electro Magnets (SEM)</b>	<b>Deltawing UAV</b>	<u>2016</u> <b>Excell Agency</b> , Sping Blossom, A-101, Mundhwa Rd., Ganesh Baug, 411036, Pune	<u>2016</u> <b>Toseeh Tejara Dasht Persian Co.</b> , Teheran	Unknown

OVAL M-III flow monitors (model LSF40L), <b>OVAL Corporation</b>				
SN 77031, 77077, 77138, 77140, 77167, 77179		19 July 2017 <b>Vista Automation &amp; Communication Industries Ltd.</b> , Room 3619 36/F, Yung Lai Estate, Kowloon, Hong Kong	<u>Unknown</u> <b>ShunJi Electronics Co. Ltd.</b> , Room 6905, SEG Plaza, Futian District, Shenzhen	Unknown
SN 38096		2013 <b>Mycon Trading Comp. Ltd.</b> , G-0-10, Plaza Damas, Sri Hartamas, 50480KL	Unknown	
3W-110iB2 petrol engine, <b>3W-Modellmotoren</b>	<b>Sammad-pattern UAV?</b>	6 March 2018 <b>Delro Modelltechnik</b> , Herforder Str. 103, 32584 Löhne	13 March 2018 <b>TDQQ GmbH</b> , Feldbergstr. 7, 64293 Darmstadt	Unknown
POSP optical weapons sights, <b>Zenit-Belomo Joint Stock Co.</b>				
8x42 models	<b>Optical Weapons Sights</b>	February 2016 - July 2017 <b>Paya Pardaz Asia</b> , 12 <sup>th</sup> Unit, No. 94, South Jamalzadeh St., Azadi St., Teheran	Unknown	
4x24 models		February – April 2018 <b>Ministry of Defence</b> , Langaree St., Nobonyad Sq., Teheran	Unknown	
12x50 models		July 2017 <b>Paya Pardaz Asia</b> , 12 <sup>th</sup> Unit, No. 94, South Jamalzadeh St., Azadi St., Teheran	Unknown	
Walther 1250 LG ‘Dominant’		May 2019 <b>Brescia Middle East (BME)</b> , Jounieh Main Rd., Rizk Bldg., Jounieh, Beirut	19 July 2019 <b>Nasser Abdulsalam Yassine Establishment</b> , Daher Al Ain, Tripoli	July 2019 <b>Unknown individual customer</b> (cash sale)

Source: Panel



**Annex 20: List of commercially available components found in weapon systems used by individuals or entities designated by the Committee, compiled pursuant to paragraph 8 of resolution 2511(2020)**

Name	Type	Manufacturer	Houthi Weapon System	HS Code <sup>137</sup>
3W-110iB2	Petrol Engine	3-Modellmotoren	Sammad UAV	8407.10
DLE-111	Petrol Engine	Mile Hao Xing China Technology Co.	Qasef UAV	8407.10
DLE-170	Petrol Engine	Mile Hao Xing China Technology Co.	Sammad UAV	8407.10
MDR-208	Petrol Engine	Beijing MicroPilot Flight Control Systems	Deltawing UAV	8407.10
TJ-100	Microturbo Engine	PBS Velká Bíteš	Quds-1 Cruise Missile	8411.11
Titan	Gas Turbo Engine	AMT Netherlands	358 SAM	8411.11
L200AET	Outboard Engine	Yamaha	WBIED	8407.21

<sup>137</sup> HS Code refers to the "International Harmonized Commodity Description and Coding System". The World Customs Organization (WCO) through its secretariat provided interim classification advice based on technical information collected by the Panel. In some cases, classification advice is still pending as technical information is incomplete. The Panel will provide an update to the Committee when other items are classified.

HS-7990TH	Servo motor	Hitec	Sammad/ Qasef UAV	8501
HS-7955TG	Servo motor	Hitec	Deltawing UAV	8501
SSPS-105	Servo motor	Tonegawa Seiko	WBIED	8501
Motor RE30/Gear GP32C	Servo motor	Maxon	Quds-1 Cruise Missile	8501
1X43 17508	Windshield Wiper Motor	Bosch	WBIED	8501
HH5271-3	Hydraulic Marine Helm Pump	Seatech Marine Products	WBIED	8413
Fuel pump	Fuel pump	TI Fluid System	Deltawing UAV	8413.30
AM7	Ignition coils	Swedish Electro Magnets (SEM)	Deltawing UAV	8511.30
LSF40	Flow Monitors	Oval Corporation	Deltawing UAV	9026.90
Petrol King	Fuel Pressure Regulator	Officina Meccanica Malpassi	Deltawing UAV	8481.10

30.600 G OEM	Pressure Transmitter	BD Sensors	Quds-1 Cruise Missile	9026.90
HL-304	Carburettor	Tillotson	Deltawing UAV	8409.91
MTI-100 series	Inertial Sensor Module	Xsens Technologies B.V.	358 SAM	9031.80
Vortex86DX	Microprocessor	DM&P Electronics	Quds-1 Cruise Missile	8542.31
M14D2561616A	SRAM chip	Elite Semiconductor Memory Technology	Quds-1 Cruise Missile	8542.32
ADIS16488	Inertial Sensor	Analog Devices	Deltawing UAV	9031.80
Xtend RF Module	OEM RF Module	Digi International	Sammad/ Qasef UAVs	8517.62
NC144_02	Satellite Compass	NAVIS	Qasef UAV	Classification pending
EVI5P/13	Coil System	AMISCO	Quds-1 Cruise Missile	8505.90
68-series	Capacitors	General Electric	Deltawing UAV	Classification pending

ZUS25 2405	DC-DC Power Converters	COSEL	Ballistic Missiles	Classification pending
Propeller Y-A 22x18	Propeller	Sail Aviation Propeller	Sammad/ Qasef UAV	Classification pending
MIW 3021	DC Output Converter	Minimax	Qasef UAV	Classification pending
L78	Voltage Regulator	ST Microelectronics	Qasef UAV	8542.39
GPS 17X	Antenna	Garmin	WBIED	8529.10
Compass 35	Transducer	Garmin	WBIED	Classification pending



## Annex 21: An overview of the SAFER FSO crisis

### I Overview

1. The SAFER Floating Storage and Offloading (FSO) vessel is of interest to the Panel for two reasons:
  - a) It poses a significant threat to the peace, security and stability of Yemen through the potential impacts of a major oil spill or fire., and as a significant humanitarian, economic and environmental risk; and
  - b) The handling of the SAFER provides the world with a visible demonstration of the Houthis authorities' priorities both in terms of their concern for the well-being of the Yemeni people and in terms of their relationship with the outside world.
2. The SAFER (IMO:7376472) moored 8km South West of the Ras Issa oil terminal, some 60km North of Hudaydah. It is reported that the SAFER currently contains around 1,148,000 barrels of crude oil representing around one third of its total capacity. After many years of neglect and little or no maintenance, the ship in a very poor state of repair and currently presents a significant risk to the people and environment of the Red Sea. From 2016 onwards, Safer Exploration and Production Oil Company (SEPOC), the company that legally owns and operates the SAFER, have determined that the advanced physical deterioration of the vessel left them with one responsible course of action: to extract the cargo and then remove the empty ship itself for scrap.
3. The Red Sea coast of Yemen is home to 1.6m Yemenis who would be directly affected in the event of a catastrophe such as a fire or spill, which would severely damage their livelihoods. Compounding this, one of the key impacts of a major spill or fire on the SAFER would be the closure of the nearby Hudaydah ports for weeks or months with the resulting drop in the import of food and fuel supplies. The stress that the closure of Hudaydah ports would induce on the population of Northern Yemen would almost certainly push Yemen further into famine and could greatly exacerbate current levels of fighting.

### II A chronology of the actions taken to resolve the threat posed by the Safer

4. In 2016 the issue of how to handle the SAFER<sup>138</sup> was raised by the parties and the Coalition due to concerns that it represented a potential threat to the ecology of the Red Sea. Because the lead UN agency with continuous communications with the Houthis in Sana'a was OCHA, OCHA and the then-Resident Coordinator led initial discussions with the Houthis on the SAFER.<sup>139</sup> The role of liaison with the parties in Sana'a on the SAFER issue has since been taken up by the OSESGY.
5. By late-2017, and after several rounds of discussion, the parties agreed in principle to a technical assessment of the vessel and initial repairs, as the first step, which would also generate impartial evidence for the next steps. The UN proposed a two-phased approach. In first phase, the SAFER is to be surveyed and whatever repairs are feasible to be made will be performed. The assessment mission will also inform the next steps and form the basis for an agreement with the parties on how to resolve the problem. This is likely to include the safe extraction and sale of the cargo as well as removal of the vessel for scrap. The Panel has been informed by sources involved in the discussions that the

<sup>138</sup> Floating Storage and Offloading vessel.

<sup>139</sup> Internal discussion within the UN over which agency was best placed to deal with Safer issue has been a factor in the delays.

Houthis and Government of Yemen are considering to share the revenue generated from the sale of the cargo 50:50. The Government of Yemen will use its 'share' to pay salaries.

6. In February and March 2018 the parties sent official letters to the Secretary-General formally requesting UN assistance for the assessment and initial repairs. The UN agreed that all the costs associated with the extraction and sale of the oil and the disposal of the vessel will be borne by the international community.
7. Under instruction from OCHA, UNOPS duly contracted a specialised salvage company to begin the work on the SAFER. However, before any work was begun, in April / May 2018 fighting on the Tihama intensified leading to the Coalition-backed forces moving North on Tihama from Bab Al Mandab to the southern outskirts of Hudaydah. These tensions prevented any work on the SAFER issue for nearly a year. In August 2019 the team of experts were again preparing to deploy from Djibouti in a service vessel. However, permissions to access the SAFER were withdrawn by the Houthis at the last minute.
8. Between 2018 and 2020, the Houthi pattern of engagement with UN agencies concerning the SAFER became partly transactional. In August 2019 the Houthis made access to the SAFER conditional on the UN deploying UNVIM in Hudaydah - as agreed in the Stockholm Agreement.<sup>140</sup> The two issues are not relatable: the SAFER is a straightforward humanitarian and safety issue, while the location of UNVIM comes under the Stockholm Agreement and is a political issue. In any case, the UN cannot independently determine the timeline for UNVIM deployment in Hudaydah, as this is subject to mutual agreement by the parties, and the GoY continues to object.
9. Outside Yemen, the SAFER issue has been discussed at high level with the inclusion of all States bordering the Red Sea, and the Jeddah-based regional environmental group 'Protection of the Environment in the Red Sea and Gulf of Aden' (PERSGA), UNEP, and the major western donors to Yemen among others. In February 2020 a DFID-sponsored study of the environmental impacts made the scale of the potential disaster scenarios very clear.<sup>141</sup>
10. Within Yemen, the Houthi authorities made their own assessments of the condition of the SAFER. On the 27 May 2020 there were reports that the SAFER was leaking and that seawater was entering the engine room - with the possibility that the ship could sink if nothing was done. The following day, OSESGY reported that the Houthis had broadly agreed to let the assessment mission go ahead and agreed to the extraction of the cargo in the ensuing negotiations. If the Houthis provided the UN with a signed agreement on the proposal, then hopefully "things will start to move".<sup>142</sup>
11. In response to the international concerns over the deteriorating condition of the SAFER, the Houthis held that the UN had prevented access to the SAFER and made regular maintenance impossible 'because of the blockade'. On 6 July 2020, head of the Houthi parliament, Yahyah al-Ra'ei criticised the Coalition for not allowing inspection teams to reach the SAFER. Houthi parliamentarians

<sup>140</sup> The 13 December 2018 Stockholm Agreement contained the clause: '*A UN leading role in supporting Yemen Red Sea Ports Corporation in management and inspections at the ports of Hodeidah, Salif and Ras al-Isa, to include enhanced UNVIM monitoring in the ports of Hodeidah, Salif and Ras Issa*'. This action point has not been implemented - not least due to the ongoing difficulties in fully operationalising the Redeployment Coordination Committee.

<sup>141</sup> This was work that had started in 2019. Ref: FSO SAFER atmospheric and oil spill dispersion modelling: statistical analysis results Phase 2/3 Issue 1 February 5, 2020. Riskaware Ltd, Bristol, UK

<sup>142</sup> Panel interview with OSESGY team, 13 July 2020. See Doc: 200704 Safer Proposal2 June 2020 ENG.

discussed potential solutions to the issue, but held the UN, Coalition and USA responsible, should the vessel leak.<sup>143</sup>

12. Houthi actions in July 2020 indicated that they were increasingly ready to make another agreement.<sup>144</sup> On 2 July, they reportedly deployed their own assessment team to the site. Although findings from this assessment have not been shared, it is significant that three days later on 5 July, Houthi authorities sent a formal *note verbale* to the UN informing them that they would accept the assessment and initial repair mission. They also sent a copy of this same *note verbale* to the President of the Security Council and requested that it be distributed to all Council members. Although similar assurances have been received in the past, this indicated that the Houthis were increasingly ready to accept the mission. Based on the *note verbale*, the UN submitted another official request for the assessment mission to the Houthi authorities on 14 July.
13. Through mid-2020 the SAFER became an item of political significance. Alongside some rather tense exchanges between the Houthi leadership and external observers, the Houthis installed armed guards on the SAFER along with some surveillance cameras. The scale of Houthi influence on the SAFER itself has diminished the capacity of the SAFER's crew to work independently, to the extent that by September 2020, SEPOC, the company who legally own and operate the SAFER, felt they no longer had any effective control over the vessel.

### III Current state of play

14. Engagement by the Houthi authorities on the SAFER issue has accelerated since June 2020. Following several weeks of technical consultations, the Houthi authorities agreed in principle to the proposed assessment mission's scope of work during a meeting in mid-October. Subsequent correspondence has provided clarifications on several supporting issues, including the contractual relationship between the UN and the specialist company contracted to complete the assessment and the initial repairs. In late November, the remaining issues on the scope of work were resolved, and the UN finally received signed documentation from the Houthis that formally authorised the assessment mission. The next step is to address the many logistical issues surrounding the deployment of a fully equipped service vessel to the SAFER's location. If the logistic issues can be resolved in good time, at the very earliest, the assessment mission may go ahead in February 2021.
15. If the Assessment mission goes ahead smoothly, by mid-March the UN should be in a position to release a report. From what is known of the SAFER, the report will probably confirm that the only safe and sensible course of action is for the vessel to be emptied of its cargo and to be removed for scrap. The UN will almost certainly pay for this entire operation, which will cost much more than the recoverable costs from selling the cargo and the ship.
16. It is at this point that some significant hurdles may arise:
  - a) If the cargo of crude oil is to be extracted from the SAFER and sold, there may be disagreements over ownership of the cargo, who prices the cargo, who buys the cargo, and how the proceeds of its sale are to be divided – if at all. This might invoke the Hudaydah agreement, bringing with it many of the dimensions of the economic war between the GoY and the Houthis.
  - b) Once the fate of the cargo is agreed, the cargo can be removed by a contractor. The choice of contractor will almost certainly be contested with the Houthis pressing for a preferred contractor. This will create problems if any kind of safety standards are to be maintained.

<sup>143</sup> <https://www.mei.edu/publications/defusing-floating-bomb-yemens-impending-safer-disaster>

<sup>144</sup> <https://www.un.org/sg/en/content/noon-briefing-highlight>.

- c) Lastly, once it is emptied of its cargo, the SAFER should be removed for scrap. Again, the Houthis may demand that their preferred contractor does the work. Likewise, this will create problems if any kind of safety standards are to be maintained.

17. Despite being an apolitical and neutral issue that concerns the common human safety and security of all the Red Sea communities, the Houthi authorities have, from 2019 onwards, both through their statements and through their actions in preventing UN access to the ship, been seen to instrumentalise the SAFER. The Houthis have understood, rightly, that the international community will make serious concessions in order to protect vulnerable civilian populations in Yemen, the Red Sea, the shipping lanes and to prevent the costs of cleanup.

18. The SAFER represents a situation in which the decisions made have become a reflection of the nature of the Houthi authorities and the quality of the UN's engagement with them. The chronology of negotiations around the SAFER over the last sixteen months has become a visible indicator of the decision-making characteristics and priorities of the Houthi body politic.

## Annex 22: Attack on the tanker GLADIOLUS on 3 March 2020

**Figure 22.1**

Screenshot from the radar of the GLADIOLUS



**Figure 22.2**

Unmanned skiff on the port side of the GLADIOLUS



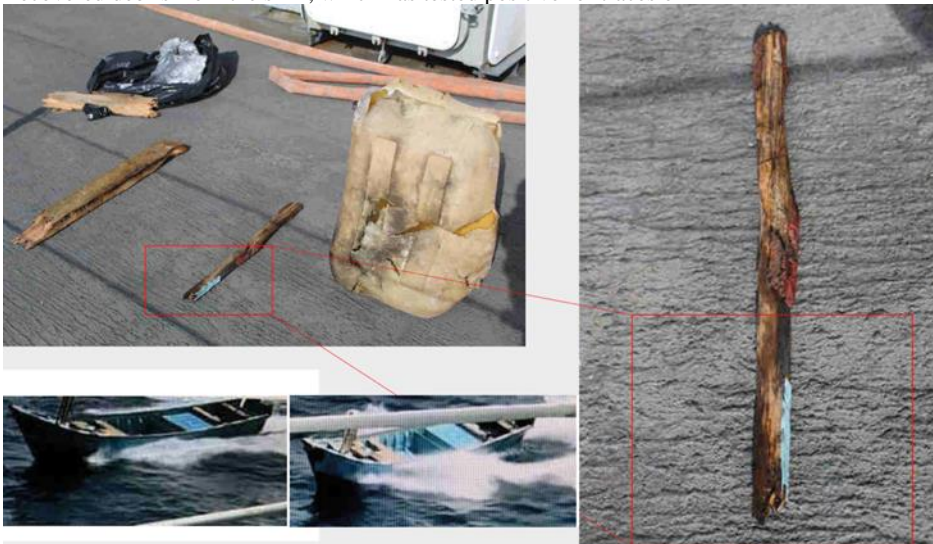


**Figure 22.3**

Smoke from the debris of the skiff, taken by another merchant ship

**Figure 22.4**

Recovered debris from the skiff, which has tested positive for traces of RDX

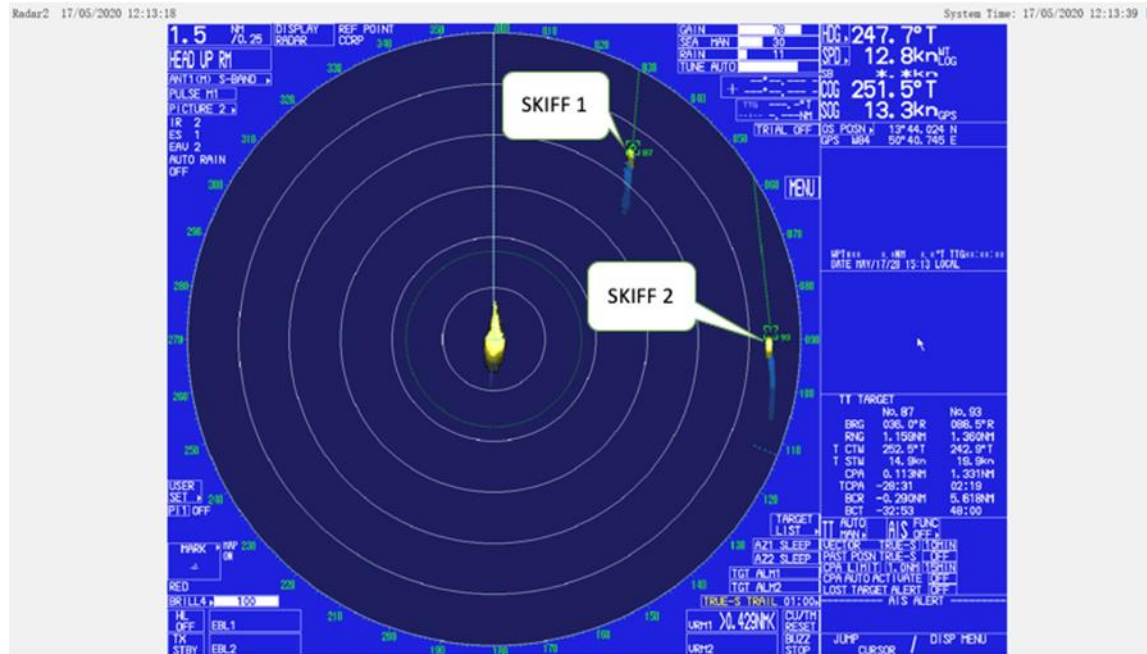


**Source:** Confidential

## Annex 23: Attack on the tanker STOLT APAL on 17 May 2020

**Figure 23.1**

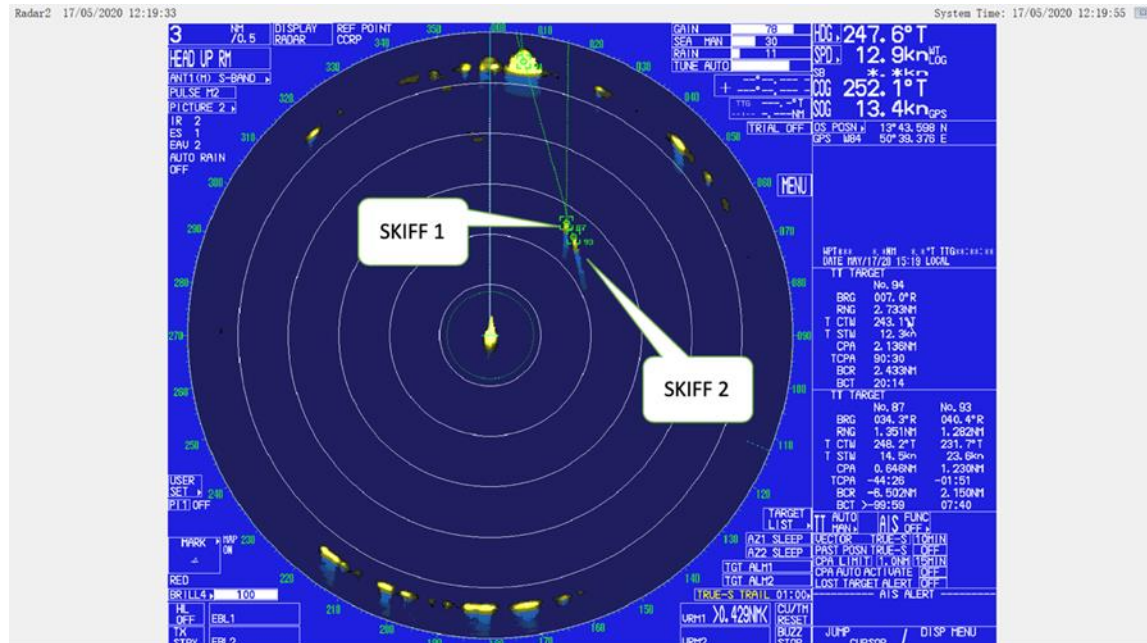
Screenshot from the radar of the STOLT APAL at 15.13 hours local time



The two skiffs follow a parallel course to the STOLT APAL

**Figure 23.2**

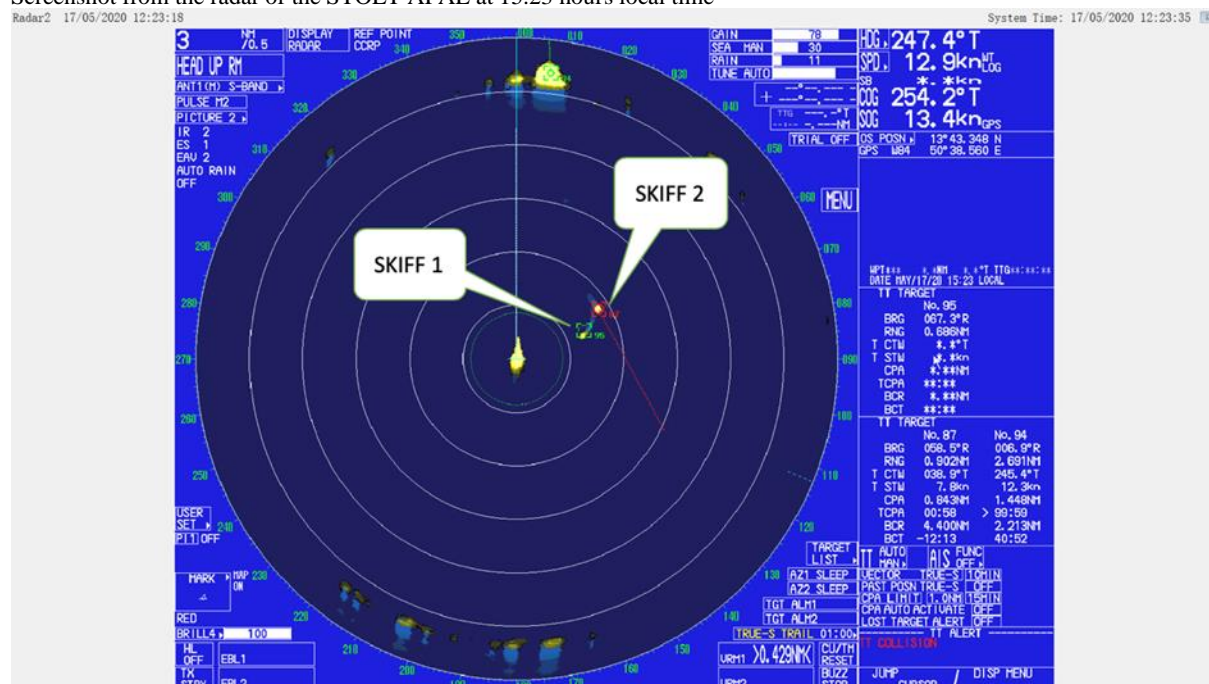
Screenshot from the radar of the STOLT APAL at 15.19 hours local time



The two skiffs come alongside with each other

**Figure 23.3**

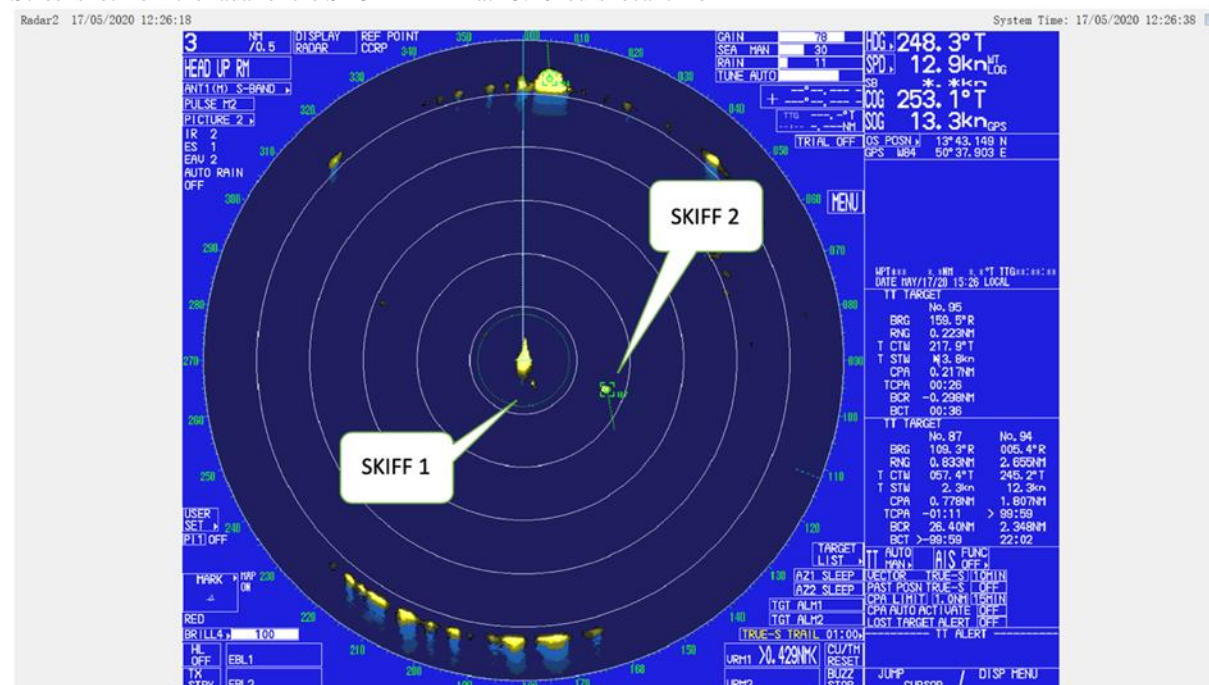
Screenshot from the radar of the STOLT APAL at 15.23 hours local time



Skiff #1 moves towards the STOLT APAL

**Figure 23.4**

Screenshot from the radar of the STOLT APAL at 15.26hours local time

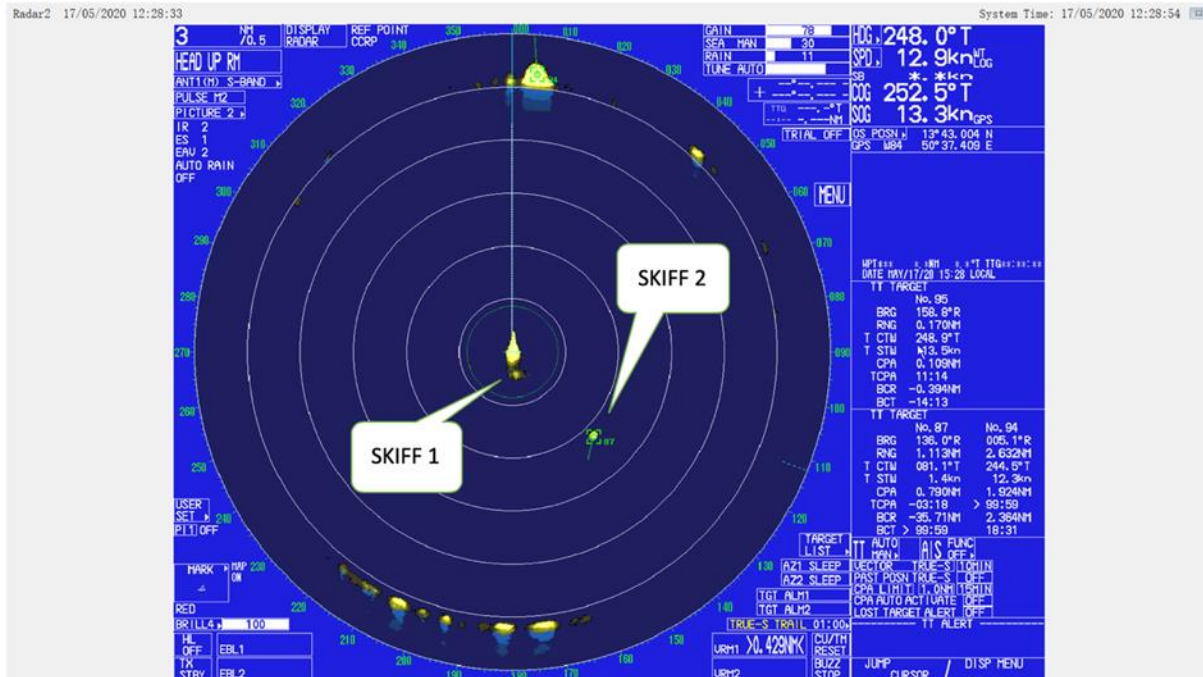


Skiff #1 approaches the STOLT APAL on starboard quarter



**Figure 23.5**

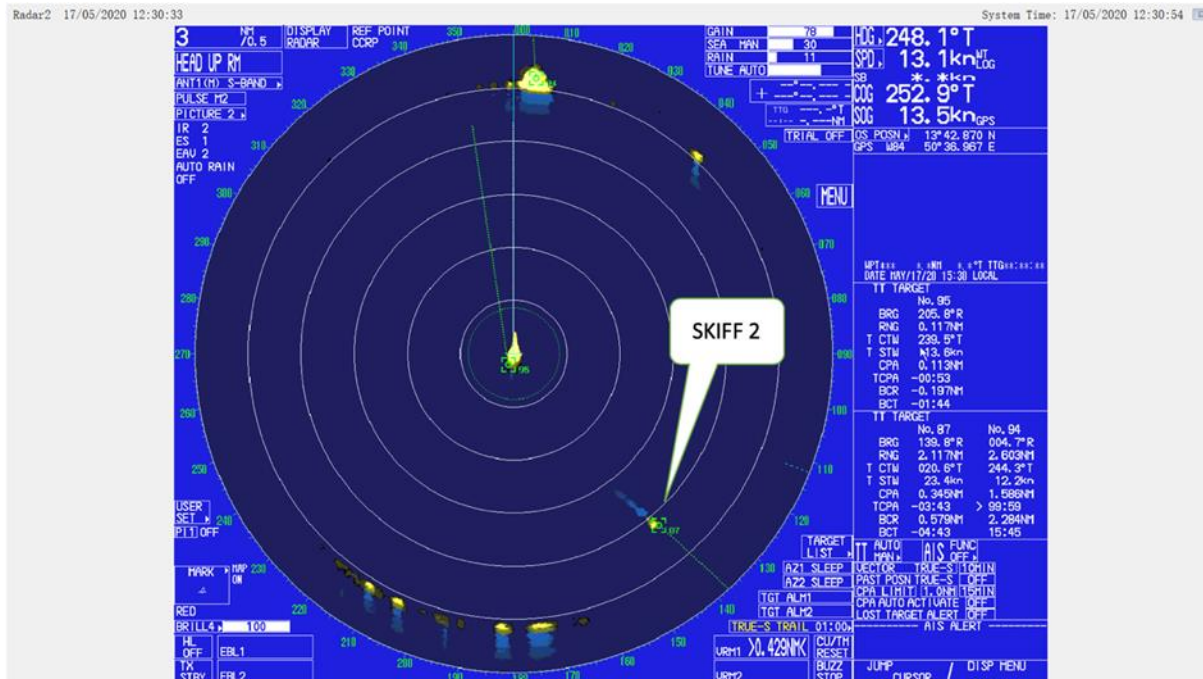
Screenshot from the radar of the STOLT APAL at 15.28 hours local time



Skiff #1 explodes, skiff #2 retreats

**Figure 23.6**

Screenshot from the radar of the STOLT APAL at 15.30 hours local time



Last radar image of skiff #2

**Figure 23.7**  
Burning debris of skiff #1



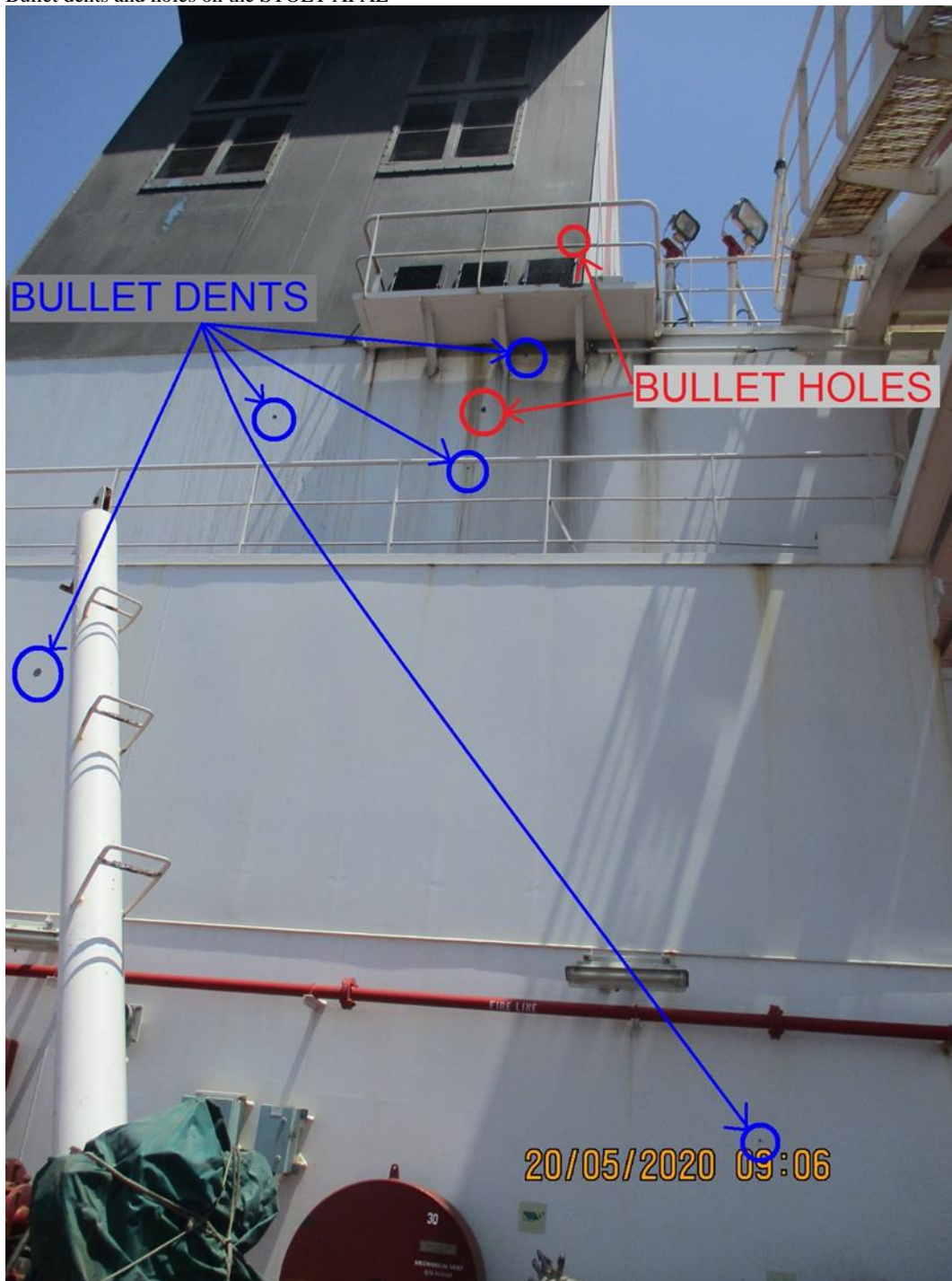


**Figure 23.8**

Bullet fragments recovered on the STOLT APAL



**Figure 23.9**  
Bullet dents and holes on the STOLT APAL



**Source:** Confidential

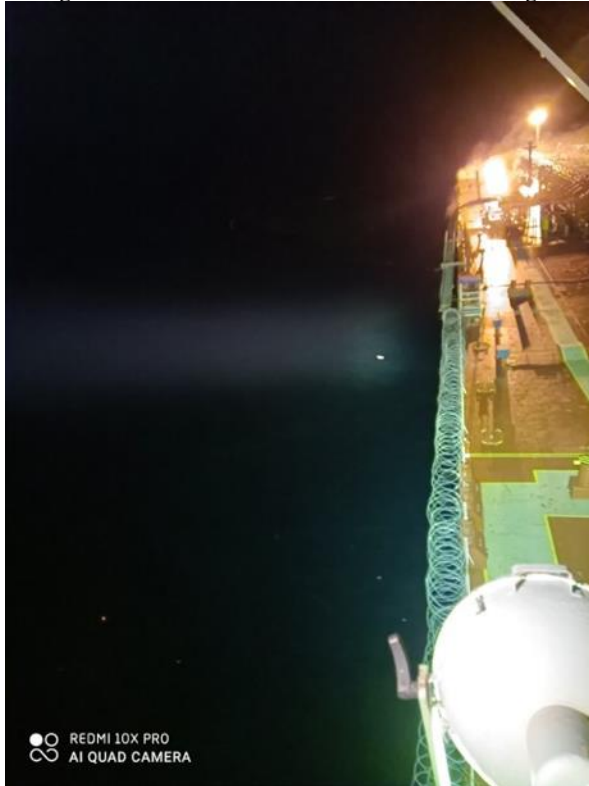
**Annex 24: Attack on the tanker SYRA on 3 October 2020****Figure 24.1**

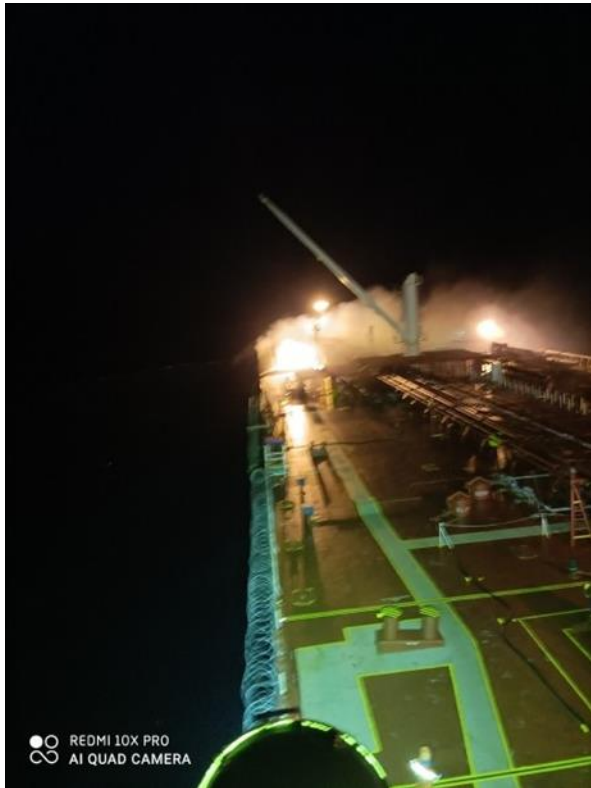
Location of the SYRA at Rudhum terminal prior to the attack

**Source:** *The Norwegian Shipowners' Mutual War Risks Insurance Association*

**Figure 24.2**

Footage from the CCTV camera on the SYRA showing the explosion and the floating object









**Source:** Confidential

**Figure 24.3**

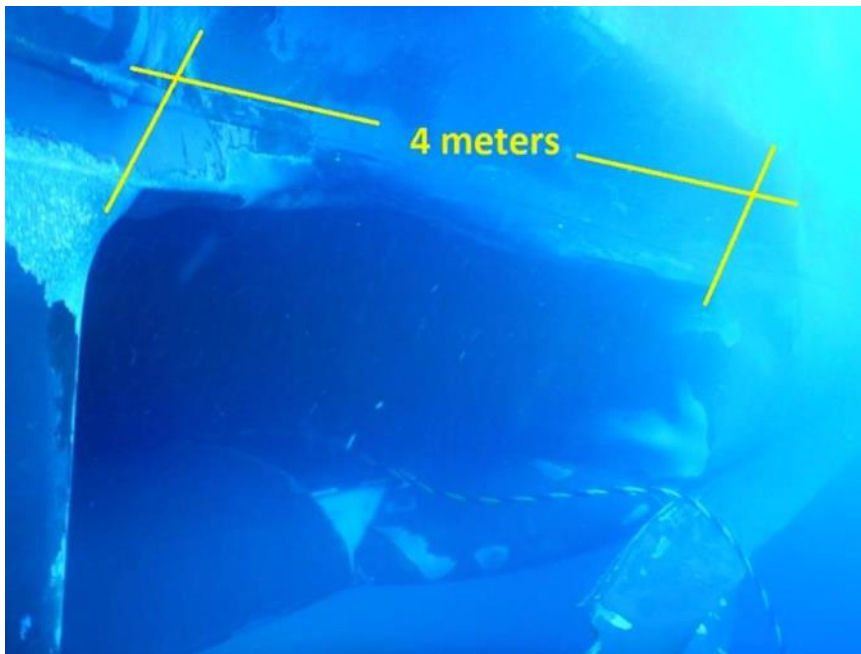
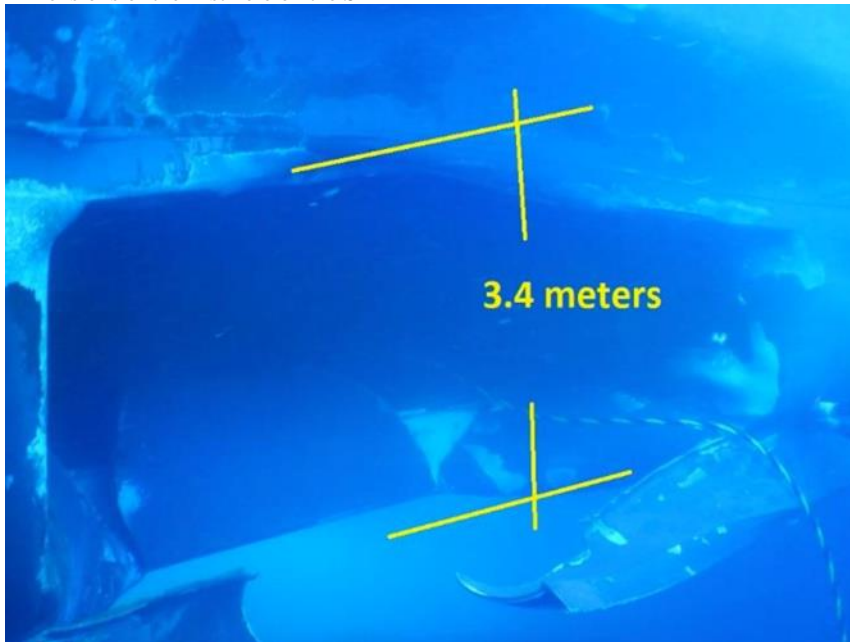
Satellite images showing an oil spill at Rudhum terminal, likely as a result of the hastily disconnected cargo hose



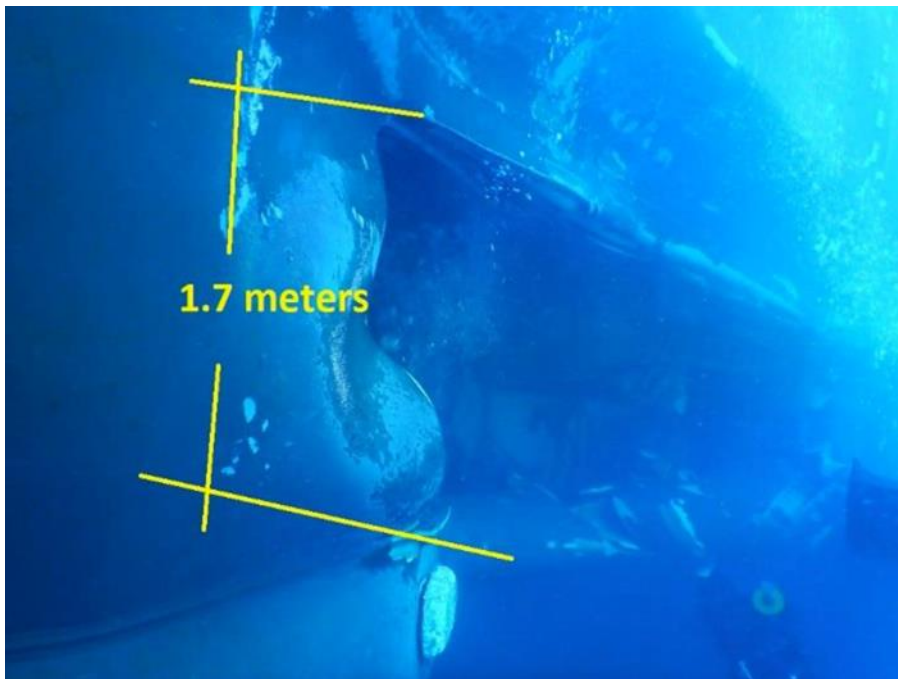
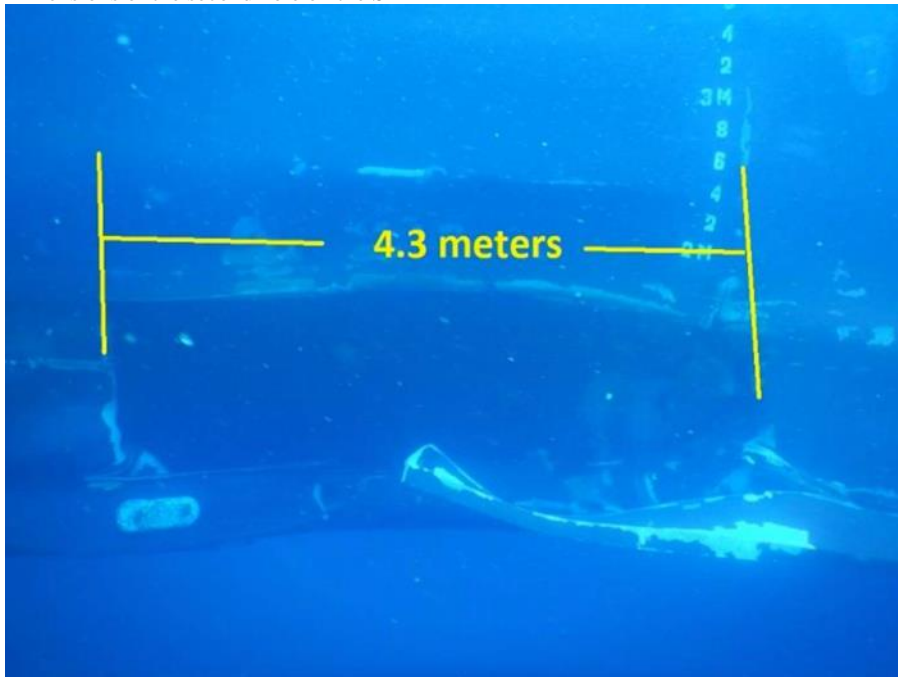
**Source:** *The Norwegian Shipowners' Mutual War Risks Insurance Association*

**Figure 24.4**

Dimensions of the first hole on the SYRA

**Source:** Confidential

**Figure 24.5**  
Dimensions of the second hole on the SYRA



**Source:** Confidential

## **Annex 25: Case Study: Analysis of the Houthi State Budget from Fiscal Year 2015 to 2019 versus the Government of Yemen's budget from 2013 and 2014.**

- 1 Over the past five years the Houthis have successfully expanded their territorial and economic footprint in Yemen to the point where they now control a significant portion of the country's economy. With close to 80% of the Yemeni population living in areas under their control, the Houthis are responsible for the delivery of public services that meet the needs of citizens, fair and just collection of revenue, and effective resource mobilisation and allocation – all necessary precursors for a well-performing Public Financial Management (PFM) system.
- 2 One of the ways to gauge a Government's PFM performance is to analyse its budget. For this case study, the Panel focused its analysis on the Houthis' revenue collection efforts, via taxes and customs, in order to highlight irregularities and abuses. In the future, the Panel will expand its investigation and focus on the expenditure side of the Houthis' finances in order to have a more detailed overview of how the Houthis are managing both sides of their government's balance sheet.
- 3 The Panel analysed a set of documents, including Houthis' internal documents, to gain a better understanding of how the Houthis have been collecting and managing revenue streams in territories under their control, meanwhile orchestrating a sophisticated campaign to strip specific individuals and companies of their wealth through an array of extortion schemes. For this analysis, the Panel obtained the following documents from various sources:
  - a) A statement by the Houthi government to the house of representatives on the spending plan for the second half (July – December) of 2019);
  - b) Tables of estimates of the state's general budget for the first and second half of the fiscal year 2019 for the local authorities and the central authority;
  - c) Tables of totals of amounts for the supplier and actual disbursement for the first half of the fiscal year 2019 for central and local authorities;
  - d) Table of calculation of central appropriations, the spending plan of the central authority for the first and second half of 2019;
  - e) Actual financial data for state revenues in the general budget for the fiscal year 2018, which were included in the Houthi budget for the year 2019 for comparison;
  - f) Actual and estimated financial data for revenues in the 2017 general budget;
  - g) Actual financial data for revenues in the general budgets of the Government of Yemen for the fiscal year 2016; and
  - h) Actual financial data for revenues in the general budgets of the Government of Yemen for the fiscal year 2014 and 2015 contained in the annual report of the Central Bank of Yemen for the year 2015.
- 4 The Houthis presented a six-month (semi-annual) state budget to the Sana'a-based house of representatives. The budget included estimates for the first and second half of the fiscal year 2019, a practice that is contrary to Article 5 of Financial Law No. 8 of the year 1990, as the Article stipulates that an annual budget must be prepared for a fiscal year beginning on the first of January and ending at the end of December of the same year, not on a bi-annual basis.



## I Overview of the Budget

- 5 In analysing the budget, the Panel identified several violations, which in the Panel's view, are suspicious in nature, the most important of which are:
  - a) The draft budget estimates did not include the estimated budgets for economic units (financial sector, general government sector, non-financial corporations). For example budget estimates for State-Owned Enterprises (SOEs) and para-statal, whose revenues and expenditures have traditionally exceeded the general state budget, were not included in the bi-annual budget. Among the most prominent and important of these units, which are located in Houthi-controlled areas, are the CBY in Sana'a, the Agricultural Credit Bank, the Yemen Bank for Reconstruction and Development, the Public Telecommunications Corporation, the Yemen Oil Company (Oil Derivatives Distribution Company), the Yemeni Gas Company, and the Public Corporation for the Industry and Marketing of Cement (Omran Factory, Bajel Factory, and Al-Barah Factory), the Kamaran Tobacco Company, Yemen Airways, a number of telecom companies, and the Yemen Economic Corporation (YECO). Together, these units contribute more than 95% of the state's revenues from commercial (VAT and other indirect taxes) and corporate tax revenues. This lack of transparency from the Houthis on the financial health of the economic units leads the Panel to believe that these companies i) are not audited on a regular basis, ii) their balance sheets and accounting methods do not adhere to any internationally-accepted accounting standards, and iii) there are irregularities that could be attributed to corruption and mismanagement of resources.
  - b) Preparing a separate budget that includes the governorates controlled by the Houthis, namely the municipality of the capital Sana'a, Ta'izz, al Jawf, al Hudaydah, Hajjah, Saadah, Amran, Al-Mahwit, Raymah, Dhamar, and al Baydah. This practice is contrary to the country's constitution and budget laws because the government is required to submit one state budget which aggregates the financial resources and expenditures of all entities and territories under its control.
  - c) The segregation and classification of certain contributions (for example Zakat, and Title 2 taxes) outside of the state budget is a violation of the country's tax laws.
- 6 The Panel has focused its attention on the government's revenue collection efforts during the period. The Panel compiled a set of resource streams from 2013 to 2019, segregated by tax category and then aggregated annually, this is without accounting for inflation or foreign exchange fluctuations to simplify the calculations. This simplified table then shows the discrepancy in resource collection between the GoY and Houthi budgets.

**Table 25.1**  
Discrepancies in resource collection

<i>Year</i>	<i>2019</i>	<i>2019</i>	<i>2019</i>	<i>2018</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>
<i>Statement</i>	<i>Difference Between &amp; Panel's Houthi's Estimates</i>	<i>Panel's Estimates</i>	<i>Houthi Estimates</i>	<i>Houthi Budget</i>	<i>Houthi Budget</i>	<i>GoY Budget</i>	<i>GoY Budget</i>
Title 1: Tax Revenue	380.44	799.21	418.77	485.21	474.00	586.40	626.84
Title 2: Grants	-			-	10.60	248.20	110.25
Title 3: Revenue from income and sales of goods and services	659	735.98	76.98	471.74	568.60	1,396.70	1,399.98
Title 4: Disposal of Non-Financial Assets	-						
Title 5: disposing of financial assets and assuming liabilities	-						
Title 6: Acquisition of Financial Assets and Payments of Liabilities (Without Acquiring Financial Assets)	-						
Total (billion YER)	1,039.44	1,535.19	495.75	956.95	1,053.20	2,231.30	2,137.07

Source: Panel

- 7 Data and information were collected from the state's final accounts for the year 2013, the annual reports of the CBY on the state's public finances for the years 2014 and 2015, reports of the Central Statistics Organisation for the fiscal year 2016, and the estimated and actual budgets submitted by the Houthis to the house of representatives in Sana'a for the years 2018 and 2019.

## II Revenue from Title 1, 2, and 3

- 8 One of the anomalies detected in the Houthi budget is that inflation on the price of goods and services and the deterioration of the exchange rate of the Yemeni rial against foreign currencies did not result in an increase in revenues collected. Being heavily dependent on imports, the budget should reflect the adverse effects of these factors, and should, in theory, clearly indicate an increase in government revenue, especially in the tax and customs categories. However, the Panel believes that the effects of the war, and slowdown in business activity played a role in canceling the aforementioned effects on the budget, which is why the Panel did not include inflation and exchange rates in its calculations.
- 9 While tax revenue collected from individuals (Title 1) remained steady during the period, there is a collapse in revenue in Titles 2 and 3 (Grants & government's share of profit from SOEs, para-statal, corporate, and others) from 2015 to date. From 2013 to 2019 total revenue was quartered (in YER terms), dropping from 2,137 billion YER (9.93 billion USD) in 2013 to less than 500 billion YER (880 million USD) in 2019.
- 10 Some of the factors that have led to this sharp drop are the following:
- Zakat contributions are no longer included in the state budget because the Houthis created the General Authority on Zakat (GAZ) to manage these resources. While a government entity, the GAZ reports directly to the supreme political council, and its finances are obscure. According to documents obtained by the Panel, Zakat contributions for 2019 totaled 43 billion YER (75 million USD),<sup>145</sup> and 2020 contributions are higher. The Panel is currently investigating the GAZ, however initial findings have shown that Zakat contributions are being diverted to pay for the Houthis' war

<sup>145</sup> <https://m.yemenalghad.net/news45505.html>

effort, and for the personal enrichment of Houthi leaders. Some reports have indicated that less than 10% of resources collected by the GAZ are redistributed to the needy.

- b) Diversion of resources from profits and capital gains generated from the government's stake in SOEs and para-statal, and the application of arbitrary and illegal taxation measures are the main contributors to the collapse in tax revenue, while in some instances there are withdrawals of funds from government accounts without justification. The Houthis have been aggressively targeting the government's revenue streams by controlling the management of companies and institutions, and in 2019 the Houthis stepped up their efforts to leave the government with very little profit from Title 3 (in 2018 profit stood at 471.49 billion YER, while projections of profits for 2019 showed a very sharp drop to just 76.89 billion). In the Panel's view, the Houthis diverted the difference (394.6 billion YER or 694.7 million USD) from this tax category in 2019. By controlling these companies, the Houthis impose various expenses which affect the companies' bottom lines and leave very little tax revenue for the government. Examples of expenses imposed on companies include:
  - a. Charge expenditures such as salaries for martyrs and other financial allocations. All of these extra expenses are illegal and serve to negatively affect the profits and surpluses of these companies and institutions. This is subsequently reflected in the reduction of state revenues;
  - b) Engaging in business ventures that benefit individuals with links to Houthi leaders, even if these ventures eventually hurt the company's bottom line; and
  - c) Funding Houthi-affiliated associations.

See Annex 26 for a more detailed explanation of how Houthis exploit companies.

11. The arbitrary imposition of taxes is contrary to the country's tax laws. The Houthi government's statement to the house of representatives refers to the violation of applying an arbitrary tax of 7.5 billion YER on the CBY Sana'a's profit for 2019, an amount that is substantially lower than the standard corporate tax rate in Yemen.

**Figure 25.1**

Extract from the Houthi budget on arbitrary imposition of taxes

- 3- **إيرادات مصلحة الضرائب:** تم تقدير إيرادات مصلحة الضرائب المركزية في ضوء الأسس التالية:
- تم تقدير إيرادات المصلحة المركزية (بخلاف ضريبة المرتبات والأجور وما في حكمها على العاملين في الجهاز الإداري للدولة، والضريبة على فائض أرباح البنك المركزي)، في ضوء مؤشرات المحصل الفعلي.
  - تقدير إيرادات ضريبة المرتبات والأجور وما في حكمها على العاملين في الجهاز الإداري للدولة وفقاً لتقديراتها في خطة الإنفاق للنصف الأول 2019م، كون خطة الإنفاق للنصف الثاني 2019م قد استوعبت كامل مرتبات النصف الثاني.
  - تم تقدير الضريبة على فائض أرباح البنك المركزي (بخلاف الضريبة على فائض أرباح البنك من الفوائد التي تدفعها الحكومة له مقابل الاقتراض المباشر من البنك - السحب على المكشوف - كونها تعكس إيراد ونفقة)، بمبلغ (7.5) مليار ريال.
- كما تم تقدير إيرادات المصلحة المحلية للمحافظات تحت السيطرة في ضوء الفعلي للنصف الثاني 2018م، مع مراعاة ما طرأ عليه من تغيرات في الربع الأول 2019م. وفي ضوء ذلك فقد بلغت إيرادات المصلحة المركزية والمحلية في خطة الإنفاق للنصف الثاني 2019م.

Source: Confidential

- 12 This is considered a clear violation of Article No. 16 of Financial Law No. 8 of 1990, as amended by Law No. 50 of 1999., where the article stipulates that revenues are estimated without deducting any expenditures from them, and it is not permissible to allocate tax revenues to a specific item of the disbursement except by law. In 2015, the CBY paid 41.8 billion YER in taxes to the Government, as indicated in the Deloitte and Touche (Middle East) report.

Figure 26.2

Extract from CBY audited report by Deloitte and Touche

البنك المركزي اليمني صنعاء - الجمهورية اليمنية بيان الأرباح أو الخسائر للسنة المنتهية في ٣١ ديسمبر ٢٠١٥		
٢٠١٤	٢٠١٥	إيضاح
ألف ريال يمني	ألف ريال يمني	
١٤٢,٢٩٤,٧٩٩	٢٠٠,٠٥٤,١٦٠	٢٥ إيرادات فوائد
(٨,٧٩١,٨٨٢)	(٢,٢٦٤,٩١٠)	٢٦ مصاريف فوائد
١٣٣,٥٠٢,٩١٧	١٩٧,٧٨٩,٢٥٠	صافي إيرادات الفوائد
٣٠٣,٨٥٩	٧١,٣٣٢	إيرادات عمولات
(٣٤٨,١٠٠)	(٢٨٤,٥١٣)	مصاريف رسوم وعمولات أخرى
(٤٤,٢٤١)	(٢١٣,١٨١)	
٥٠,٤٠٦,٣٧٢	٥٧,٢٥٤,٥٩٥	٢٧ إيرادات إستثمارات وإيرادات أخرى
١٨٣,٨٦٥,٠٤٨	٢٥٤,٨٣٠,٦٦٤	إيرادات العمليات
(٥٠٧,١٤٥)	(٣١٨,٥٦٦)	مصاريف إتلاف عملة
(٨,٦٢٧,٩١٠)	(٨,٣١٠,٨٥٦)	٢٩ تكاليف الموظفين
(١,٨٤٠,٢٠٧)	(١,٤٩٣,٠١٣)	مصاريف إدارية وعمومية
(١٧٩,٣٣٦)	(١٥٠,٥٧٢)	١٤ إهلاك ممتلكات ومعدات
(١١,١٥٤,٥٩٨)	(١٠,٢٧٣,٠٠٨)	تكاليف العمليات
١٧٢,٧١٠,٤٥٠	٢٤٤,٥٥٧,٦٥٦	ربح العمليات
١,١٥٠,٤٦٥	١,٠٠٩,١١٢	٨ التغير في القيمة العادلة لموجودات مالية بالقيمة العادلة من
(٩,٩٦١)	١,٥٩٥	خلال الأرباح أو الخسائر
(٤١٠,٣٣١)	(٤١١,٩٥٨)	أرباح/(خسائر) استبعاد ممتلكات ومعدات
-	(٣٦,١٤١,٦٠٣)	مصرف فريضة الزكاة الشرعية
١٧٣,٤٤٠,٦٢٣	٢٠٩,٠١٤,٨٠٢	٣٠ خسائر أخرى
(٣٤,٦٨٨,١٢٥)	(٤١,٨٠٢,٩٦٠)	ربح السنة قبل خصم ضريبة الأرباح التجارية والصناعية
١٣٨,٧٥٢,٤٩٨	١٦٧,٢١١,٨٤٢	٢١ ضريبة الأرباح التجارية والصناعية
		ربح السنة (وفقاً لأحكام قانون البنك المركزي اليمني)
تعديلات:		
تسوية بين ربح السنة وفقاً لأحكام قانون البنك المركزي		
اليمني ومعايير التقارير المالية الدولية:		
١٣٨,٧٥٢,٤٩٨	١٦٧,٢١١,٨٤٢	ربح السنة (وفقاً لأحكام قانون البنك المركزي اليمني)
(٣٥,٣٢٧,٨٩٥)	(٢٤,٤٢٨,٢٨٨)	خسائر أرباح تقييم موجودات ومطلوبات البنك بالذهب
١٠٣,٤٢٤,٦٠٣	١٤٢,٧٨٣,٥٥٤	٢٤ والعملات الأجنبية
		ربح السنة (وفقاً لمعايير التقارير المالية الدولية)

Source: CBY



- 13 Another example of arbitrary imposition of taxes, contrary to the country's finance laws, is noted in Title 3 revenue from property income and sales of goods and services.
- 14 The reason for the shortage in revenue is the manipulation perpetrated by the Houthis with regard to the revenues from the government's share of surplus profits of financial and non-financial public institutions. This stands in violation of financial laws and regulations. The Houthis clearly indicated these violations in the statement of the Houthi government to the house of representatives:

**Figure 26.3**

Extract from the Houthi bi-annual budget for 2019

6- **حصة الحكومة من فائض الأرباح:** تم تقديرها بالاسترشاد بمؤشرات التنفيذ الفعلي ونتائج المراجعة لمشاريع موازنات الوحدات الاقتصادية في ضوء التطورات الأخيرة من قبل دول العدوان وتأثيرها على بعض هذه الوحدات (مستبعداً منها ما تم الارتباط به في خطة الإنفاق للنصف الأول 2019م). كما تم تقدير حصة الحكومة من فائض أرباح البنك المركزي اليمني (بخلاف حصة الحكومة من فائض أرباح البنك الناتج عن الفوائد المدفوعة له مقابل الاقتراض المباشر من البنك المركزي - السحب على المكشوف - كونها إيراد ونفقة) بحوالي (30) مليار ريال، لتبلغ بذلك تقديرات حصة الحكومة من فائض الأرباح في خطة الإنفاق للنصف الثاني 2019م حوالي (45.6) مليار ريال، مقارنة بمبلغ (13.6) مليار ريال في خطة الإنفاق للنصف الأول 2019م.

Source: Confidential

- 15 The Panel's conservative calculations and estimates, coupled with a careful analysis of the documents collected, have revealed that the Houthis' diversion efforts, via the numerous channels and mechanisms they have set up, are allowing them to launder at least **1,039 billion YER in 2019 - the equivalent of 1.829 billion USD** (1 USD = 568 YER in 2019) originally destined to fill the government's coffers, pay salaries, and provide basic services to citizens. The Houthis have diverted this amount to fund their operations, and to enrich themselves.

### III Foreign Assistance

- 16 The Houthis do not include international humanitarian aid (in kind and in cash) in its budget, as required under Financial Law No. 8 of 1990 and its amendments, where Article 6 states:

“General budgets must include:

1. Estimates of all types of revenues, including all aid, in-kind and cash donations, and withdrawals from in-kind and cash loans that may be collected or obtained during the fiscal year under consideration;

2. Estimates of all types of expenditures expected to be spent during the estimated fiscal year, including allocations for debt service or domestic and foreign loans.”

- 17 The Houthis set up an umbrella organization, the Supreme Council for the Management and Coordination of Humanitarian Affairs (SCMCHA) to manage foreign aid in areas under their control. A detailed breakdown of aid receipts and expenditure is unavailable, which leads the Panel to believe that similar to the GAZ, SCMCHA is potentially diverting a portion of the aid it receives or manages.



	169,927,010	8,333,393		رسوم فتح المحلات التجارية	٣	٤	١	46,651,000	19,567,831
	493,626,473	32,298,870		رسوم تراخيص مزاولة المهن المختلفة	٤	٤	١	135,518,000	61,928,666
	78,037,261	27,714,587		رسوم تراخيص المصطبات	٥	٤	١	21,424,000	120,000
	261,805,832	47,939,731		رسوم تراخيص المنشآت التعليمية والصحية الخاصة	٦	٤	١	71,875,000	56,970,358
	125,819,785	6,562,693		رسوم فتح الصيدليات والأشعة والمختبرات والمخازن بكافة أنواعها	٧	٤	١	34,542,000	16,161,868
	57,580,892	918,361		رسوم إنشاء مكاتب الإرشاد الزراعي والمشاتل والمزارع الخاصة	٨	٤	١	15,808,000	2,117,100
	1,722,910	-		رسوم تراخيص مدارس تدريب قيادة السيارات	٩	٤	١	473,000	
	770,446,755	179,139,666		رسوم الدعاية والإعلان	١٠	٤	١	211,515,000	135,834,082
	143,875,736	15,471,984		رسوم رخص العمال الفنية	١١	٤	١	39,499,000	18,246,960
	225,835,987	3,000,000		إيرادات رخص مزاولة مهنة الاستيراد	١٢	٤	١	62,000,000	30,152,423
	6,833,360	2,000,000		إيرادات رخص مزاولة مهنة التصدير	١٣	٤	١	1,876,000	1,497,875
	20,712,605,114	19,090,041,130		رسوم استخدام أجهزة الاتصالات ذات الترددات	١٤	٤	١	4,669,101,000	2,784,385,990
	286,922,730	137,000,000		أخرى	١٥	٤	١	353,306,000	217,862,609
78,055,335,979	127,800,000,000	49,744,664,021	48,959,918,112	الضرائب على التجارة والمعاملات الدولية	١٦	٤	١	150,039,770,000	107,394,308,772
	125,069,640,000	46,131,136,000		الرسوم الجمركية	١٧	٤	١	145,499,044,000	101,801,478,474
	18,754,768,826	1,046,152,000		الرسوم الجمركية على السيارات ووسائل النقل المختلفة	١٨	٤	١	15,706,481,000	24,110,682,643
	3,458,341,247	1,476,536,000		الرسوم الجمركية على الآلات والمعدات والأجهزة الكهربائية	١٩	٤	١	5,077,210,000	2,899,796,162
	5,457,017,170	1,122,942,000		الرسوم الجمركية على الأدوية والمعدات الطبية	٢٠	٤	١	6,620,468,000	4,575,672,646
	1,334,688	-		الرسوم الجمركية على الآلات والمعدات والأجهزة الكهربائية (المكترونية) ماعدا الكهربائية والمطبخية	٢١	٤	١	-	1,119,122
	-	-		الرسوم الجمركية على قطع الغيار	٢٢	٤	١	-	-
	-	-		الرسوم الجمركية على مواد البناء والكهرباء	٢٣	٤	١	-	-
71,660,178,069	18,546,919,446			رسوم جمركية على المشتقات النفطية	٢٤	٤	١	-	-
25,738,000,000	23,938,586,554			رسوم جمركية أخرى	٢٥	٤	١	118,094,885,000	70,214,207,901
174,360,000	140,000,000			رسوم استيراد أخرى	٢٦	٤	١	755,093,000	379,546,054
73,350,000	70,000,000			رسوم استيراد حيوانات حية	٢٧	٤	١	73,150,000	62,677,327
101,010,000	70,000,000			رسوم استيراد أخرى	٢٨	٤	١	681,943,000	316,868,727
	-			الضرائب على الصادرات	٢٩	٤	١	6,000,000	9,344,875
	-			الضريبة على الصادرات الأخرى	٣٠	٤	١	6,000,000	9,344,875
2,556,000,000	1,298,121,000			ضرائب أخرى على التجارة والمعاملات الدولية	٣١	٤	١	3,779,633,000	5,203,939,369
2,556,000,000	1,298,121,000			إيرادات الغرامات والمضاربات الجمركية	٣٢	٤	١	3,779,633,000	5,203,939,369
	-			المنسح	٣٣	٤	١	123,970,073,000	110,250,858,335
	-			منع من حكومات خارجية	٣٤	٤	١	62,707,977,000	72,554,588,763
	-			منع جارية من حكومات خارجية	٣٥	٤	١	-	50,774,860,066
	-			منع لبقية جارية من حكومات خارجية	٣٦	٤	١	-	50,774,860,066
	-			منع جينية جارية من حكومات خارجية	٣٧	٤	١	-	-
	-			منع رأسمالية من حكومات خارجية	٣٨	٤	١	62,707,977,000	21,779,728,697
	-			منع لبقية رأسمالية من حكومات خارجية	٣٩	٤	١	62,662,232,000	19,296,909,991
	-			منع جينية رأسمالية من حكومات خارجية	٤٠	٤	١	-	2,453,450,882
	-			منع قبية واستثمارية	٤١	٤	١	45,745,000	29,367,824
	-			منع من منظمات دولية	٤٢	٤	١	61,262,096,000	37,696,269,572
	-			منع جارية من منظمات دولية	٤٣	٤	١	-	3,298,164,144
	-			منع لبقية جارية من منظمات دولية	٤٤	٤	١	-	3,269,039,732
	-			منع جينية جارية من منظمات دولية	٤٥	٤	١	-	29,124,412
	-			منع رأسمالية من منظمات دولية	٤٦	٤	١	61,262,096,000	34,398,105,428
	-			منع لبقية رأسمالية من منظمات دولية	٤٧	٤	١	50,827,711,000	11,128,724,087
	-			منع جينية رأسمالية من منظمات دولية	٤٨	٤	١	10,434,385,000	23,184,751,878
	-			منع قبية واستثمارية	٤٩	٤	١	-	84,629,463
735,980,553,500	76,979,616,214	86,630,133,135	471,739,223,702	إيرادات دخل الملكية ومبيعات السلع والخدمات والتحويلات المتبقية	٥٠	٤	١	1,272,587,021,000	1,399,983,659,397
705,732,401,500	57,179,296,613	67,172,522,310	456,456,147,934	دخل الملكية	٥١	٤	١	1,231,476,869,000	1,301,186,058,059
636,073,900,887	693,253,197,500	57,179,296,613	59,264,596,000	حصة الحكومة من فائض أرباح المؤسسات العامة المالية وغير المالية	٥٢	٤	١	235,538,093,000	167,533,293,186
1,879,909,500	1,150,504,000			فائض أرباح الحكومة من القطاع الزراعي والسمكي	٥٣	٤	١	3,759,819,000	
2,198,013,500	200,000,000			فائض أرباح الحكومة من القطاع الصناعي	٥٤	٤	١	8,396,027,000	1,602,608,090
55,989,772,500	26,751,092,000			فائض أرباح الحكومة من قطاع النقل والاتصالات	٥٥	٤	١	37,326,515,000	32,623,864,039
1,500,000,000	-			فائض أرباح الحكومة من القطاع التجاري	٥٦	٤	١	3,000,000,000	
629,148,076,000	30,500,000,000			فائض أرباح الحكومة من القطاع المالي والمصرفي	٥٧	٤	١	157,287,019,000	132,642,367,941
565,240,000	3,000,000			فائض أرباح الحكومة من قطاع النشاطات والتعبير	٥٨	٤	١	282,620,000	
1,475,460,000	600,000,000			فائض أرباح الحكومة من قطاع النفط والمعادن	٥٩	٤	١	25,237,730,000	412,142,673
-	30,000,000			فائض أرباح الحكومة من أرباح الشركات والمنظمات العربية العاملة في الداخل والخارج	٦٠	٤	١	-	
496,726,000	30,000,000			فائض أرباح الحكومة من مؤسسات ومشاريع أخرى	٦١	٤	١	248,363,000	252,310,443
12,479,204,000	7,907,926,310			الربح	٦٢	٤	١	995,938,776,000	1,133,652,764,873
	-			مبيعات نفط خام مصر	٦٣	٤	١	313,502,915,000	573,157,369,367
	-			مبيعات نفط خام مستهلك محليا	٦٤	٤	١	472,500,000,000	404,129,692,631
	-			مبيعات غاز مصر	٦٥	٤	١	136,699,500,000	76,435,541,571
	-			مبيعات غاز مستهلك محليا	٦٦	٤	١	35,719,161,000	32,010,259,073
	-			منع توقيع الاتفاقيات النفطية والمعدنية	٦٧	٤	١	-	1,074,350,000
	-			منع الناتج للشركات الجينية النفطية والمعدنية والغاز	٦٨	٤	١	-	
	-			عمالة الامتياز على عمليات التنقيب والغاز	٦٩	٤	١	25,037,996,000	23,078,421,815
4,500,000,000	4,000,000			الضريبة على الشركات في مرحلة الاستكشاف النفطية والمعدنية والغاز	٧٠	٤	١	4,500,000,000	1,652,537,023
	-			منع التدريب والدعم المنسي	٧١	٤	١	-	196,864,999

	48,860,000		24,454,604		إيجارات الأراضي الحكومية الزراعية	#	٤	١	٣	48,860,000	32,780,119
	701,611,000		164,188,645		إيجارات الأراضي الحكومية غير الزراعية	#	٤	١	٣	701,611,000	473,451,097
	22,338,000		14,137,887		مبيعات المحاجر	#	٤	١	٣	22,338,000	5,520,017
	7,206,395,000		7,701,145,174		إيرادات أخرى	#	٤	١	٣	7,206,395,000	21,405,977,161
7,384,467,958	13,693,234,000	6,308,766,042	7,652,936,748	4,022,675,151	مبيعات السلع والخدمات					25,555,234,000	21,975,636,116
	1,845,956,000		442,944,199		مبيعات المنشآت السوقية					6,145,956,000	663,878,139
	94,722,000		-		مبيعات الحاصلات الزراعية	١	١	٢	٣	94,722,000	18,146,034
	-	-	-		مبيعات المواجن والثروة الحيوانية	٢	١	٢	٣	-	684,520
	470,011,000		72,944,199		مبيعات الثروة السمكية	٣	١	٢	٣	4,470,011,000	254,419,770
	874,239,000		370,000,000		إيرادات أرقام وسائل النقل	٤	١	٢	٣	1,274,239,000	324,553,734
	406,984,000		-		إيرادات الكتب المدرسية	٥	١	٢	٣	306,984,000	65,918,831
	-	-	-		مبيعات منشآت سوقية أخرى	٦	١	٢	٣	-	155,250
7,087,707,000			4,909,676,763		الرسوم الإدارية					10,588,707,000	7,501,748,547
	70,552,000		13,990,353		رسوم تخطيط وإستشارات	١	٢	٢	٣	104,552,000	7,528,569
	305,157,000		84,293,981		رسوم تراخيص البناء وتجديدها	٢	٢	٢	٣	305,157,000	138,444,812
	972,708,000		750,416,539		إيرادات السجل التجاري والضائحي	٣	٢	٢	٣	472,708,000	685,572,075
	81,749,000		38,056,248		رسوم مخفترات لخص الجودة	٤	٢	٢	٣	81,749,000	35,573,751
	496,473,000		468,326,929		رسوم توثيق العقود	٥	٢	٢	٣	496,473,000	417,348,743
	988,521,000		471,860,943		رسوم قضائية	٦	٢	٢	٣	88,521,000	60,894,100
	16,752,000		13,800,000		رسوم المزاوي والجمعيات	٧	٢	٢	٣	6,752,000	7,430,720
	13,377,000		10,000,000		رسوم رفض حيازة الأسلحة	٨	٢	٢	٣	377,000	854
	38,980,000		10,286,868		رسوم ري وحفر المزارع	٩	٢	٢	٣	38,980,000	14,983,462
	872,955,000		771,048,372		إيرادات جوازات السفر	#	٢	٢	٣	872,955,000	614,941,416
	155,012,000		135,694,000		رسوم تصاريح العمل والقائمة لغير اليمانيين وتمديداتها	#	٢	٢	٣	355,012,000	324,745,520
	292,683,000		51,024,704		رسوم سياحية	#	٢	٢	٣	292,683,000	52,991,059
	223,664,000		125,000,000		رسوم قضائية	#	٢	٢	٣	4,223,664,000	2,598,406,700
	682,886,000		588,858,063		إيرادات البطاقات الشخصية والعائلية	#	٢	٢	٣	482,886,000	607,941,300
	29,372,000		8,702,865		رسوم شهادات الامتياز والوثائق	#	٢	٢	٣	29,372,000	21,775,978
	417,896,000		393,359,646		رسوم رفض القيادة	#	٢	٢	٣	317,896,000	253,312,817
	16,043,000		12,864,085		رسوم حفر البيريات	#	٢	٢	٣	46,043,000	41,752,986
	97,617,000		74,032,448		رسوم إستخدام أرضية السوق العامة والرصصة	#	٢	٢	٣	57,617,000	37,073,180
	83,217,000		24,988,347		الرسوم المضاف على رسوم خدمات المساح وأسواق	#	٢	٢	٣	83,217,000	7,921,428
	1,232,093,000		863,072,418		الرسوم و السمك	#	٢	٢	٣	2,232,093,000	1,573,109,077
	4,759,571,000		2,300,315,786		رسوم إيرادات أخرى	#	٢	٢	٣	8,820,571,000	13,810,009,430
	198,240,000		66,759,864		مبيعات عرصية للمنشآت غير السوقية	٣	٢	٢	٣	178,240,000	243,717,633
	51,711,000		1,254,110		إيجارات المباني الحكومية	١	٣	٢	٣	51,711,000	20,702,637
	412,372,000		183,437,314		إيجارات الآلات والمعدات	٢	٣	٢	٣	1,112,372,000	3,036,338,912
	1,594,000		-		إيرادات المطبوعات الحكومية	٣	٣	٢	٣	1,594,000	-
	217,340,000		115,768,003		عائدات الورش	١	٣	٢	٣	217,340,000	103,918,639
	18,394,000		-		إيرادات الطرقات	٥	٣	٢	٣	18,394,000	107,744,051
	264,850,000		151,893,959		إيرادات المرافق والمعاد العنمية	٦	٣	٢	٣	364,850,000	270,349,529
	236,948,000		217,319,854		رسوم إستثمارات وتسجيل	٧	٣	٢	٣	336,948,000	252,890,825
	4,012,000		1,974,032		رسوم إمتحانات وشهادات	٨	٣	٢	٣	4,012,000	1,213,413
	76,947,000		41,436,488		رسوم مبيعات والمخادات وأسمدة	#	٣	٢	٣	76,947,000	488,497,185
	72,975,000		33,984,289		إيرادات تذاكر المعانة	#	٣	٢	٣	72,975,000	1,152,056,817
	62,674,000		13,763,903		إيرادات مخبر وأنظمة	#	٣	٢	٣	62,674,000	1,034,914,256
	161,866,000		22,950,674		إيرادات ركن وخدمات	#	٣	٢	٣	161,866,000	83,584,527
	99,723,000		52,495,826		إيرادات شهادات صحية	#	٣	٢	٣	80,723,000	54,549,239
	6,600,000		6,950,262		إيرادات الحجر الصحي	#	٣	٢	٣	6,600,000	8,864,931
	391,533,000		256,078,022		رسوم النظافة	#	٣	٢	٣	691,533,000	717,212,296
	8,127,000		342,954		رسوم الطرود الواردة	#	٣	٢	٣	8,127,000	376,332
	65,545,000		44,042,075		رسوم المتاحف	#	٣	٢	٣	65,545,000	42,703,472
	133,010,000		80,804,137		رسوم الشفاح بواقف سيارات نقل الركاب والبضائع	#	٣	٢	٣	133,010,000	44,948,885
	237,461,000		37,152,287		الرسوم المقرر على حملات وسائل نقل الحجارة والخصي	#	٣	٢	٣	137,461,000	26,166,659
	756,000		261,012		والرمل	#	٣	٢	٣	756,000	143,027
	2,036,893,000		971,646,721		الرسوم المقرر على سيارات نقل الركاب برا	#	٣	٢	٣	5,036,893,000	6,119,116,165
3,017,411,007	5,165,171,000	2,147,759,993	3,574,127,096	758,369,757	الرسوم المضاف على الرسوم المفردة على الطرود البريدية	#	٣	٢	٣	4,165,171,000	4,359,682,804
	3,295,812,000		2,829,252,703		مبيعات عرصية أخرى للمنشآت غير السوقية	#	٣	٢	٣	-	2,704,871,522
	3,295,812,000		2,829,252,703		لغرامات والجزاءات والمصارفات	١	١	٣	٣	2,295,812,000	2,704,871,522
	786,935,000		432,044,006		إيرادات الجزاءات	١	١	٣	٣	786,935,000	930,166,385
	105,920,000		97,293,829		لغرامات والمصارفات	٢	٢	٣	٣	105,920,000	497,084,345
					لغرامات والمصارفات ( محلياً )	١	٢	٣	٣		



	157,168,000		95,935,018		غرامات المخالفات المرورية	٢	٢	٣	٣	157,168,000	95,261,527
	3,722,000		1,249,146		غرامات إنتقاء العاملين لبطاقة اللياقة الصحية	٣	٢	٣	٣	3,722,000	1,640,567
	520,125,000		237,566,013		الغرامات والمصارف المشتركة الأخرى	٤	٢	٣	٣	520,125,000	336,179,946
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصارف الأخرى	٣	٣	٣	٣	-	724,644,897
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصارف الأخرى	١	٣	٣	٣	1,082,424,000	724,644,897
	-	-	-		التحويلات الطوعية بخلاف المنع		٤	٣	٣	-	143,274,783
	-	-	-		التحويلات الطوعية الجارية بخلاف المنع	١	٤	٣	٣	-	918,859
		-	-		التحويلات الطوعية الجارية بخلاف المنع من المقيمين	١	١	٤	٣	-	893,995
		-	-		التحويلات الطوعية الجارية بخلاف المنع من غير المقيمين	٢	١	٤	٣	-	24,864
		-	-		التحويلات الطوعية الرأسمالية بخلاف المنع	٢	٤	٣	٣	-	-
		-	-		التحويلات الطوعية الرأسمالية بخلاف المنع من المقيمين	١	٢	٤	٣	-	142,355,924
45,953,434	11,389,747,000	11,343,793,566	8,230,546,981	10,502,030,860	إيرادات أخرى متنوعة	٥	٥	٣	٣	11,389,747,000	72,319,007,635
	11,389,747,000	7,016,358,292	8,230,546,981		إيرادات أخرى متنوعة	١	٥	٣	٣	11,389,747,000	72,319,007,635
	8,307,148,000	-	-		الإيرادات العامة المشتركة المخصصة من موارد الصناديق	١	١	٥	٣	8,307,148,000	2,874,947,728
	-	-	-		الخردة والضيائات	٢	١	٥	٣	-	1,014,754,830
	-	-	-			٣	١	٥	٣	-	270,600
	-	-	-		المسترد من نفقات الموازنة عن سنتين سابقة	٤	١	٥	٣	-	46,244,651,275
3,082,599,000			8,230,546,981		إيرادات متنوعة أخرى	٥	١	٥	٣	3,082,599,000	22,184,383,202
		-	-		التصرف في الأصول غير المالية		٤			115,471,000	116,495,931
		-	-		التصرف في الأصول الثابتة		١	٤		33,878,000	32,399,452
		-	-		مبيعات المبانى والشبكات	١	١	٤		22,638,000	16,934,814
		-	-		مبيعات المباني السكنية	١	١	٤		22,638,000	16,934,814
		-	-		مبيعات المباني غير السكنية	٢	١	٤		-	-
		-	-		مبيعات الماكينات والمعدات	٢	١	٤		11,240,000	15,464,638
		-	-		مبيعات المركبات ووسائل النقل	١	٢	١	٤	3,550,000	1,152,938
		-	-		مبيعات آلات ومعدات وأجهزة المكاتب	٢	٢	١	٤	7,690,000	192,000
		-	-		مبيعات مأكليات ومعدات أخرى	٣	٢	١	٤	-	14,119,700
		-	-		التصرف في الأصول غير المنتجة		٣	٤		81,593,000	84,096,479
		-	-		مبيعات الأراضي	١	٣	٤		81,593,000	84,096,479
		-	-		مبيعات أراضي زراعية	١	١	٣	٤	5,000	6,187,500
		-	-		مبيعات أراضي صناعية	٢	١	٣	٤	2,250,000	-
		-	-		مبيعات أراضي تجارية	٣	١	٣	٤	2,693,000	-
		-	-		مبيعات أراضي سكنية	٤	١	٣	٤	54,025,000	72,757,202
		-	-		مبيعات أراضي أخرى	٥	١	٣	٤	22,620,000	5,151,777
		-	-		مبيعات أصول غير منتجة أخرى	٤	٣	٤		-	-
		-	-		أخرى	٢	٤	٣	٤	-	-
		-	-		التصرف في الأصول المالية وتحمل الخصوم			٥		49,228,686,000	40,795,957,008
		-	-		متحصلات القروض المحلي والتصرف في الأصول المالية المحلية			١	٥	11,503,685,000	6,916,027,275
		-	-		متحصلات أوراق مالية محلية بخلاف الاسهم	١	١	٥		11,503,685,000	6,916,027,275
		-	-		أخرى	٣	١	١	٥	11,503,685,000	6,916,027,275
		-	-		متحصلات الاقتراض المحلي	٢	١	٥		-	-
		-	-		متحصلات الاقتراض المقدم لمنظمات وجهات محلية أخرى	٤	٢	١	٥	-	-
		-	-		الاقتراض الخارجي وإصدار أوراق مالية خارجية بخلاف الاسهم		٤	٥		37,725,001,000	33,879,929,733
		-	-		الاقتراض الخارجي	٢	٤	٥		37,725,001,000	33,879,929,733
		-	-		قروض طويلة أجل	١	٢	٤	٥	37,725,001,000	13,727,220,757
		-	-		قروض وسلف قصير الأجل	٢	٢	٤	٥	-	1,665,551,436
		-	-		قروض خارجية أخرى	٣	٢	٤	٥	-	18,487,157,540

**Source:** Data and information were collected from the state's final accounts for the year 2013, the annual reports of the CBY on the state's public finances for the years 2014 and 2015, reports of the Central Bureau of Statistics for the fiscal year 2016, and the estimated and actual budgets submitted by the Houthis to the house of representatives in Sana'a for the years 2018 and 2019. In order to retain the accuracy of the data collated and analyzed, the Panel has chosen to retain the original language and wording presented in the official documents.

**Table 25.3**

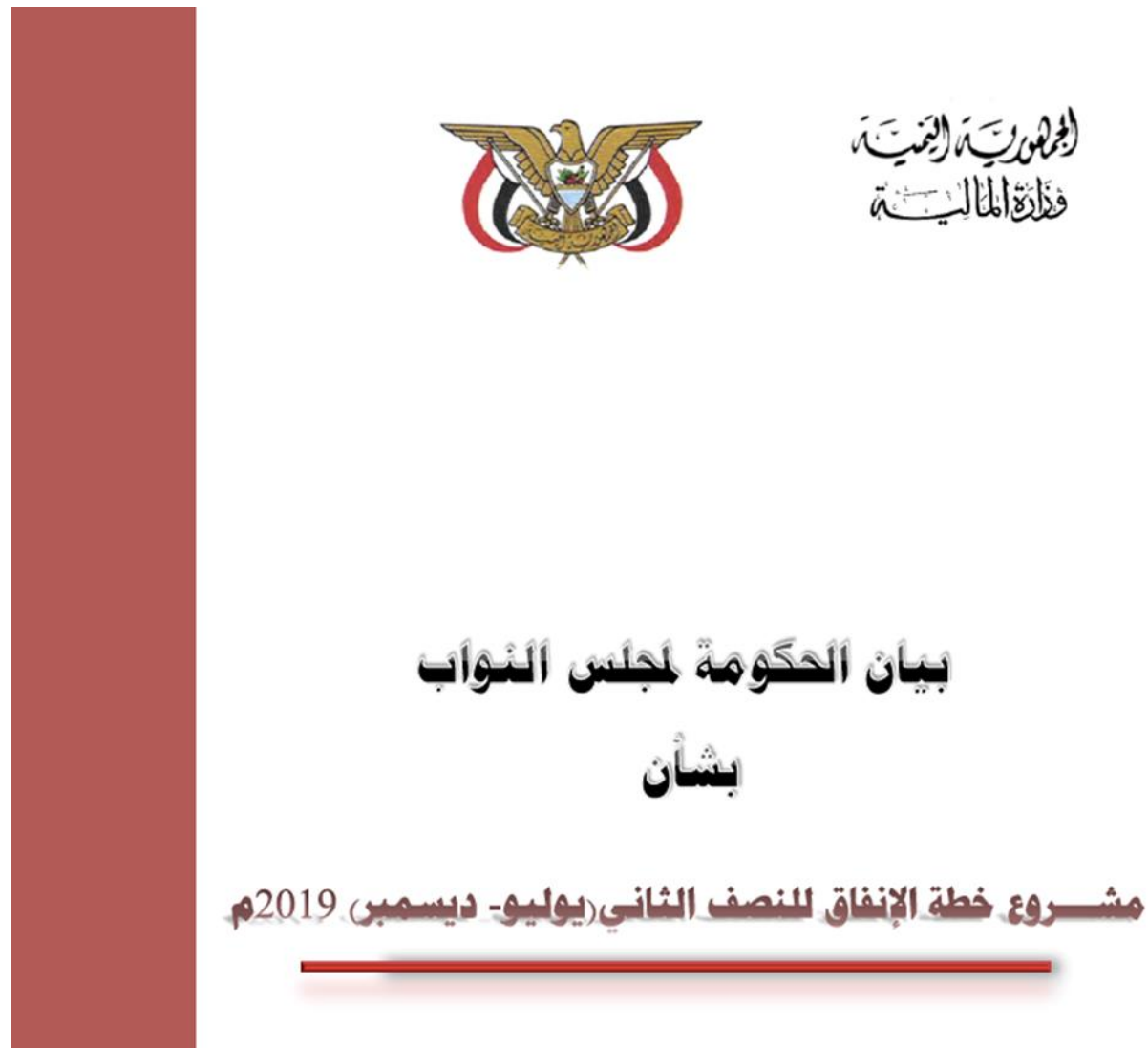
Summary of Government Revenue and Expenditure (GoY: 2013 – 2015, Houthi: 2016 to date), plus Panel estimates

فارق بالنقص	2019	2019	2019	2018	2017	2016	2015	2014	2013	مليار ريال
البيان	تقديرات	مبيدات	تقديرات							
فساد 2019م										
1,039.44	1,535.19	495.75	549.54	956.95	358.10	877.00	1,053.20	2,231.30	2,137.07	الموارد
-										
380.44	799.21	418.77	462.91	485.21	263.67	379.20	474.00	586.40	626.84	الباب الأول ( 1 ) الإيرادات الصربية
-		-		-		-	10.60	248.20	110.25	الباب الثاني ( 2 ) المنح
659.00	735.98	76.98	86.63	471.74	94.43	497.80	568.60	1,396.70	1,399.98	الباب الثالث ( 3 ) إيرادات دخل الملكية ومبيعات السلع والخدمات
-										باب الرابع ( 4 ) : التصرف في الأصول غير المالية
-										الباب الخامس ( 5 ) : التصرف في الأصول المالية وتحمل الخصوم
-										الباب الخامس ( 5 ) : اكتساب الأصول المالية وتسديدات الخصوم (بدون اكتساب الأصول المالية)
1,039.44	1,535.19	495.75	549.54	956.95	358.10	877.00	1,053.20	2,231.30	2,137.07	الإجمالي
-										
427.91-	2,198.95	1,327.07	1,771.04	1,423.91	1,026.17	1,740.67	1,909.00	2,567.00		الاستخدامات
-	772.04	472.22	772.04	158.84	295.45	682.60	915.00	927.80		الأول ( 1 ) : أجور وتعويضات العاملين
427.91-	1,256.76	740.88	828.85	1,109.64	599.86	912.91	755.20	713.70		الباب الثاني ( 2 ) : نفقات على السلع والخدمات والممتلكات
-	87.25	61.28	87.25	90.73	33.44	108.86	117.40	699.00		الباب الثالث ( 3 ) : الإعانات والمنح والمنافع الاجتماعية
-	42.61	30.15	42.61	19.05	23.44	36.29	51.40	52.70		نفقات غير مبنية
-	28.71	12.76	28.71	6.96	0.15	-	44.90	128.60		الباب الرابع ( 4 ) : اكتساب الأصول غير المالية
-		-		-			-	-		الباب الخامس ( 5 ) : اكتساب الأصول المالية وتسديدات الخصوم
-	11.58	9.78	11.58	38.69	73.83	-	25.10	45.20		الباب الخامس ( 5 ) : التصرف في الأصول المالية وتحمل الخصوم (بدون التصرف في الأصول المالية)
427.91-	2,198.95	1,327.07	1,771.04	1,423.91	1,026.17	1,740.67	1,909.00	2,567.00		الإجمالي
-										
557.73-	663.76-	831.32-	1,221.49-	466.97-	668.07-	863.67-	855.80-	335.70-		العجز
	568.25	568.25	568.25	541.75	370.58	287.92	230.25	214.89		سعر الصرف

**Source:** Panel. In order to retain the accuracy of the data collated and analyzed, the Panel has chosen to retain the original language and wording presented in the official documents.

**Figure 25.4**

Excerpts from the Houthi State Budget Presented to the house of representative



قال تعالى: "وَلَنَبْلُوَنَّكُمْ بِقِيٍّ مِّنَ الْخَوْفِ وَالْجُوعِ وَنَقْصٍ مِّنَ الْأَمْوَالِ وَالْأَنْفُسِ وَالثَّمَرَاتِ" وَنَبَشِّرُ الصَّابِرِينَ " (155) سورة البقرة

والصلاة وأتم التسليم على سيدنا محمد الصادق الأمين وعلى آله وصحبه

الأخ/ رئيس مجلس النواب  
الإخوة/ أعضاء هيئة رئاسة المجلس  
الإخوة/ أعضاء المجلس  
المختصر  
المختصر  
المختصر  
السلام عليكم ورحمة الله وبركاته !!!

ببالغ السرور وموقور الاحترام وبالنيابة عن الحكومة أتقدم إلى مجلسكم الموقر بمشروع خطة الإنفاق للنصف الثاني (يوليو- ديسمبر) 2019م للموازنة العامة للدولة والموازنات المستقلة والملحقة والصناديق الخاصة.

كما يسعدني أن أتقدم إليكم بالأصالة عن نفسي وبالنيابة عن زملائي في حكومة الإنقاذ الوطني بأجل الشكر والاحترام وعظيم الامتنان لما لمساه من مجلسكم الموقر من تعاون وثيق مع الحكومة ولفهم كبير ومنصف للظروف والأوضاع والتعقيدات القائمة نتيجة لما مارسه وما زالت تمارسه دول العدوان وحكومة المرتزقة من عدوان وحصار بري وبحري وجوي على بلادنا منذ بدء العدوان في مارس 2015م. وليس هذا فحسب، فإلى جانب سيطرتهم الكلية على أهم مصادر الإيرادات للبلاد التي كانت قائمة قبل العدوان، (النفط والغاز والقروض والمنح الخارجية) ومعظم الموارد المحلية خصوصاً من الضرائب والجمارك، سعيهم الحثيث إلى تجفيف كل مصادر الإيرادات الخارجية عن نطاق سيطرتهم. حيث نجم عن ذلك فقدان ما يقارب (85%) من الموارد المحلية والخارجية المحصلة في عام 2014م، والتي أصبحت تحت سيطرة حكومة مرتزقة العدوان.

وأمام هذا الوضع المالي الصعب والمعقد، ومع ما أقرره العدوان والحصار من تعذر التقدم بمشاريع للموازنات العامة من الناحية الفنية والقانونية والدستورية، كان لزاماً إيجاد آلية جديدة تحقق الغرض من الموازنة، من خلال إعداد خطط إنفاق.

## الأخ/ رئيس المجلس

### الإخوة الأعضاء

وفي هذا الصدد، وتنقيذاً لقرار مجلس الوزراء رقم (2) لعام 2016م، والذي قضى في الفقرة (أ) من البند (3) (على وزير المالية العمل على إعداد خطة إنفاق شهرية بالتفقات التشغيلية لكافة وحدات الخدمة العامة المشمولة بقوانين ربط الموازنات العامة للدولة ووفق أسس محددة تتفق مع الإمكانيات المتاحة وفي الحدود الدنيا من النفقات التي تساعد على تسيير أعمال تلك الوحدات).

فقد قامت وزارة المالية بإعداد مشروع خطة الإنفاق للنصف الثاني (يوليو- ديسمبر) من العام المالي 2019م، والتي تم إقرارها من قبل مجلس الوزراء بالقرار رقم (40) لعام 2019م بشأن الموافقة على خطة الإنفاق للنصف الثاني (يوليو- ديسمبر) 2019م.

وانطلاقاً من قناعاتنا المشتركة بضرورة رفع مستوى التعاون بين السلطتين التشريعية والتنفيذية، وأهمية ارتكاز العلاقة بينهما على مبادئ الشفافية والإفصاح والمشاركة الحقيقية الكفيلة بتعزيز ورفع كفاءة رسم السياسات الاقتصادية الكلية وتنفيذها وتقييم النتائج المترتبة عليها، وتضافر جهود الجميع لتجاوز التحديات القائمة، سنعرض لكم وبصورة موجزة أهم المؤشرات الاقتصادية والأوضاع المالية للدولة والتحديات التي تواجهها المالية العامة، وتحليلاً لما يهدف إليه مشروع خطة الإنفاق للنصف الثاني (يوليو- ديسمبر) 2019م، مع توضيح الأسس والمركزات التي أخذت في الاعتبار عند إعداد التقديرات.

### وعلى النحو التالي:

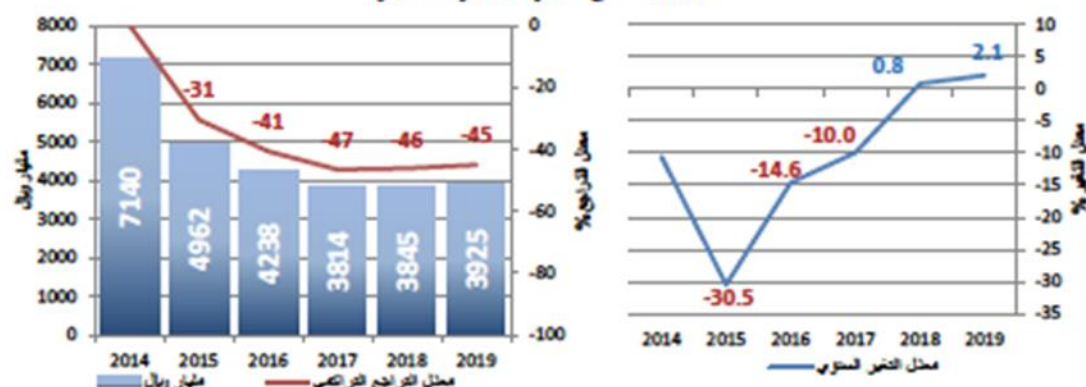


## أولاً: المؤشرات الاقتصادية الكلية:

تشير بيانات المؤشرات الاقتصادية وتوقعاتها لعامي 2018 و2019م إلى الآتي:

(1) انخفاض الناتج المحلي الإجمالي الحقيقي لعام 2017م بما نسبته (47%) عن مستواه في عام 2014م. إلا إنه بفعل عوامل التكيف يتوقع بدء الاقتصاد في التحسن التدريجي من عام 2018م بمعدل نمو موجب بسيط لا يتجاوز (0.8%) عن مستواه في عام 2017م. ومع توقع تحسن أفضل في مستوى تكيف الأنشطة الاقتصادية مع تداعيات العدوان. يتوقع تحسن معدل النمو الاقتصادي في عام 2019م ليصل إلى نحو (2.1%) عما كان عليه في 2018م.

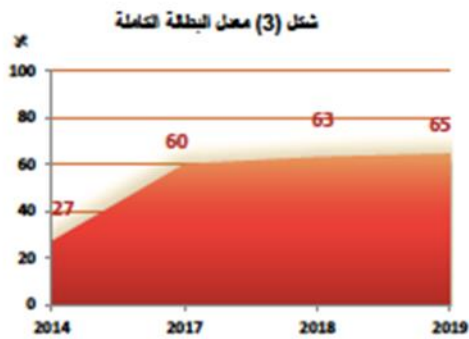
شكل (1) الناتج المحلي الإجمالي الحقيقي<sup>1</sup>



شكل (2) متوسط نصيب الفرد من الناتج المحلي الإجمالي الحقيقي



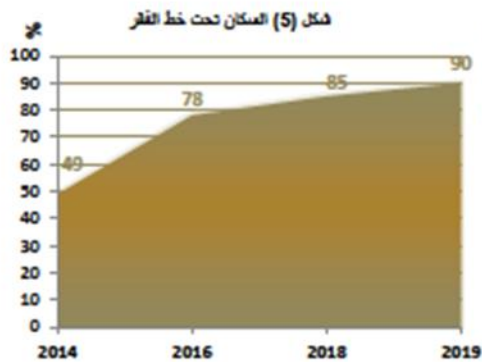
(2) في ظل ارتفاع معدل النمو السكاني الذي يصل إلى (3%)، يتوقع أن ينخفض متوسط نصيب الفرد من الناتج المحلي الإجمالي الحقيقي في عام 2019م عن عام 2014م بما نسبته (52.7%).



3) ارتفاع معدل البطالة الكاملة من (27%) عام 2014م إلى (60%) عام 2017م. ويتوقع أن يرتفع المعدل إلى حوالي (63%) في عام 2018م. ويتوقع استمرار ارتفاعه إلى ما بين (64 – 65%) في عام 2019م.



4) ارتفاع المستوى العام للأسعار عام 2018م عن عام 2014م بما نسبته (114%). ويتوقع استمرار ارتفاعه في عام 2019م بمعدل (13%) عن عام 2018م.



5) ارتفاع نسبة السكان تحت خط الفقر الأعلى من (49%) عام 2014م إلى ما يزيد عن (85%) عام 2018م. ويتوقع أن تصل إلى ما يقارب (90%) في عام 2019م.

Source: Confidential

## Annex 26: Case Study of Houthi Mismanagement & Diversion of Public Funds: The Kamaran Industry and Investment Company

- 1 The Kamaran Industry and Investment Company is a public joint stock tobacco company owned by the government and the private sector, with an estimated capital of seven billion riyals. The government's holding is 27.81%, the British American Tobacco Company owns 25%, the Yemen Bank for Reconstruction and Development owns 13.66%, and the remaining 33.53% is owned by private investors. The company has been generating healthy profits since its inception, paying corporate taxes in excess of 23.9 billion YER (64.7 million USD) in 2015, making it one of the largest financial contributors to the government. The company also owns many tourism investments and large farms in Al Hudaydah and other cities.
- 2 In 2017, Kamaran was seized by the Houthis, and they appointed Ahmad Al-Sadiq as its CEO. According to various sources, at the time of Mr. Al-Sadiq's appointment, Kamaran was in a very healthy financial situation with cash and bank balances of about 17.702 billion YER (45.9 million USD), 24.585 million US dollars (6.146 billion YER), and 666,000 Euros (200 million YER).

**Figure 26.1**

CBY Sana'a circular dated 19/11/2017 announcing the freezing of Kamaran's bank accounts

**CENTRAL BANK OF YEMEN**  
Sana'a

التاريخ: 2017/11/19م  
الرقم: ٤٩١٦

قطاع الرقابة على البنوك  
الإدارة العامة للرقابة على البنوك  
إدارة الشؤون المصرفية

**تعميم موجه إلى كافة البنوك العاملة في الجمهورية**

الأخ مدير عام/المدير الإقليمي  
بنككم.....

بعد التحية،

استناداً إلى مذكرة وزارة المالية رقم (145-ق-وت) وتاريخ 2017/11/18م يتم إيقاف الصرف واتخاذ الإجراءات اللازمة لنقل الحسابات الخاصة بالوحدات الموضحة أدناه :-

اسم الجهة	م	اسم الجهة	م
شركة ميون للصناعات المحدودة	4	شركة الخطوط الجوية اليمنية	1
شركة مارب اليمنية للتأمين	5	شركة يمن موبايل	2
شركة أساس العقارية المحدودة	6	شركة Kamaran للصناعة والاستثمار	3

وعلى مسؤوليتكم وزارة المالية.

وتقبلوا تحياتنا.....

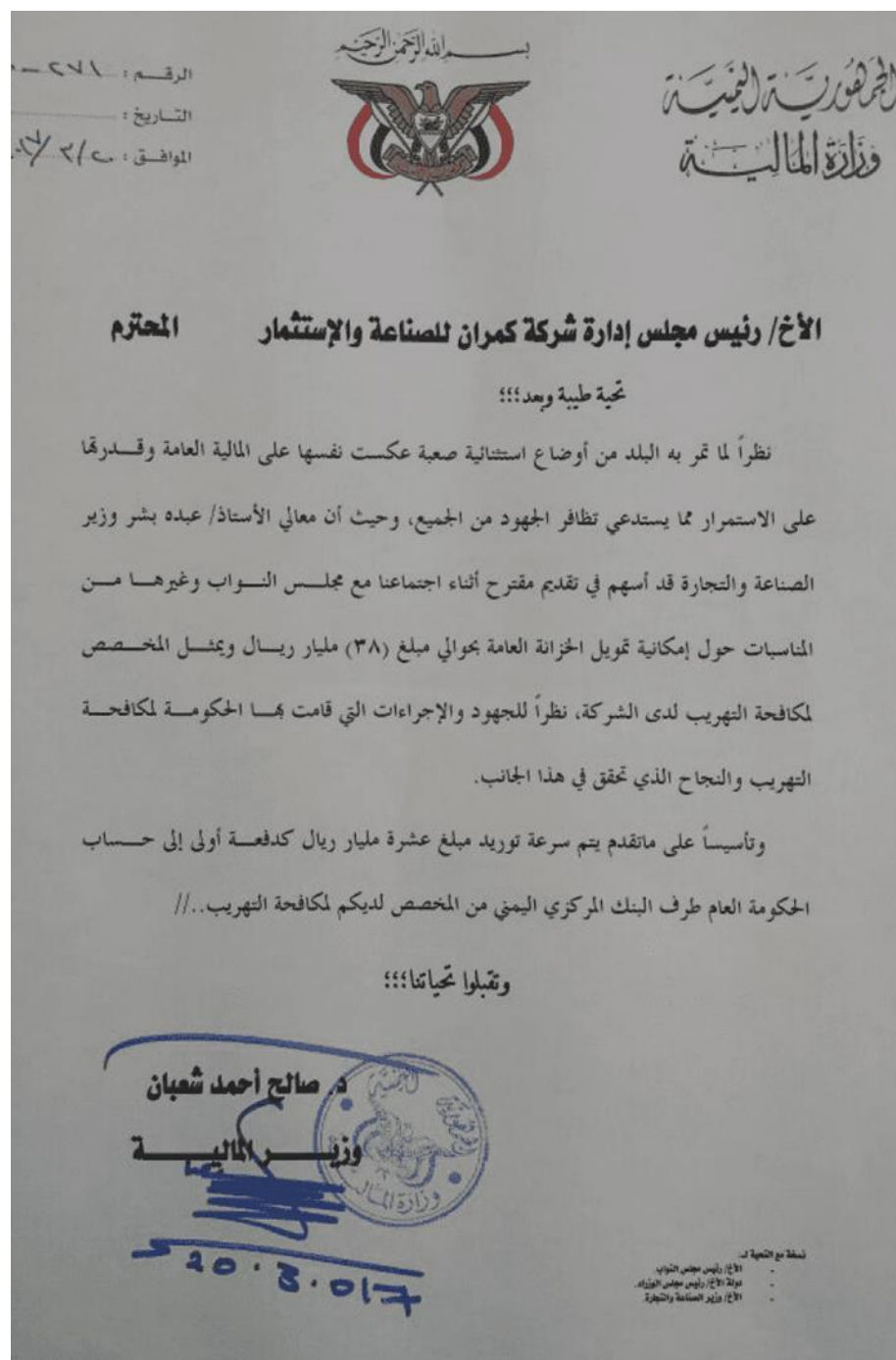
Source: Confidential

**I Funding the Government's Treasury**

- 3 By taking control of the company's administrative and financial functions, the Houthis could now dictate how Kamaran spent its excess cash. The Houthis began to exert pressure on the company via the ministry of finance, ministry of commerce, and parliament by asking for significant financial contributions in favor of the government's treasury. For example, in 2017, the ministry of finance asked the company to make a 38 billion YER transfer, the equivalent of 152 million USD, under the pretense of solidarity with the government during the financial crisis and to help the government counter the black-market trade in tobacco. The 38 billion YER far exceeded the company's treasury position at the time, which stood at approximately 24 billion YER (102 million USD) in cash and cash equivalent. Of that 38 billion, Kamaran was asked to make an immediate deposit of 10 billion YER.

Figure 26.2

Note from ministry of finance addressed to Kamaran Requesting 38 billion YER



Source: Confidential





Figure 26.4

Payment to parliament

<b>Kamaran Industry and Investment Company</b> <b>Capital Branch</b> sanaa Tele No : 440030 Fax No : 440033 P.O.Box : 14 Sanaa	 <b>قيد يومية</b>	شركة كمران للصناعة والاستثمار - الإدارة العامة الإدارة العامة صنعاء الحي السياسي تلفون : 440030 فاكس : 440033 E-mail : info@kamaran.com
---	---	--

رقم السند : 1307		تاريخ السند : 05/11/2017		عدد المرفقات : 6																
رقم المرجع :		رقم السند : 1307		تاريخ السند : 05/11/2017																
المستفيد :		رقم السند : 1307		تاريخ السند : 05/11/2017																
المستلم :		رقم السند : 1307		تاريخ السند : 05/11/2017																
البيان : مقابل مساعدات للاخوان المتعاونين من اللجان في مجلس النواب لتعاونهم مع الشركة بموجب التوجيهات والمرفقات بهذا																				
م	رقم الحساب	الحساب التحليلي	اسم الحساب	مركز التكلفة	فرع العملة	سعر الصرف	رقم الشيك	عملة أجنبية	مدين	دائن										
1	36210001		المساعدات التقنية		YER	1.00			11,000,000.00											
2	15410003	8153021	المركز - مصاريف مركزية - الامانة		YER	1.00			11,000,000.00											
الاجمالي : احدى عشر مليون ريال يعني																				
11,000,000.00 11,000,000.00																				
18/12/2017 06:24:15 PM تاريخ اخر حفظ																				
مدخل السجل : يوسف من محمد غالب الخطيب																				
<table border="1"> <tr> <td>المحاسب</td> <td>رئيس الحسابات</td> <td>المدير المالي</td> <td>مدير ادارة المراجعة</td> <td>اعتماد الادارة</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>											المحاسب	رئيس الحسابات	المدير المالي	مدير ادارة المراجعة	اعتماد الادارة					
المحاسب	رئيس الحسابات	المدير المالي	مدير ادارة المراجعة	اعتماد الادارة																
اسم المستلم : .....																				
التوقيع : .....																				

Source: Confidential

### III Funding Houthi-affiliated Associations

- 5 The company made significant financial contributions to support Houthi-affiliated institutions and organizations such as Thabat Foundation and the Banan Foundation:

**Figure 26.5**

Letter from Yemen Thabat Foundation thanking Kamaran for their contribution



Source: Confidential

Figure 26.6

Letter from Banan Foundation thanking Kamaran for their contribution



Source: Confidential


#### IV Funding Oil Imports

- 6 Given Kamaran's ability to generate a significant amount of cash flow, its CEO decided to venture into the oil trade, an activity which is outside of the company's main line of business and is in contravention of the articles of association of the company. Kamaran's CEO signed an agreement with Extra Petroleum, a Sana'a-based oil trading company, for the purchase of oil without approval from Kamaran's board. The contract clearly states the payment terms and delivery conditions (paying 30% of the value of the shipment upon signature of the contract and the remaining 70% upon the delivery of the bill of lading). In one of the import operations, records obtained by the Panel show that Kamaran agreed to purchase 8,000 metric tons of oil at a value of 1.65 million YER (4,460 USD) , and paid the full amount 12 days following the signature of the contract, essentially financing the entire operation without any guarantees from the supplier. The shipment arrived on 10<sup>th</sup> September 2016, two months and twenty-two days after the signature of the contract, and the customs fees were paid by Kamaran three days before the ship's arrival. Despite the delays, and contrary to the contract's agreement, Kamaran's CEO allowed the supplier to sell the oil to local traders as opposed to transferring it to the owner – Kamaran, with Extra Petroleum keeping the profit, and without any guarantees that Kamaran will be repaid.
- 7 After a lengthy legal battle, Kamaran was finally able to recoup its investment, but at a significant financial loss of approximately 278 million YER (750,000 USD), nearly 15% of the initial investment. Extra Petroleum, on the other hand, capitalized on this transaction by making a profit on both ends of the transaction, the wholesale (import) and retail by selling to local merchants and gas stations. The Panel estimates that Extra Petroleum gained a profit of at least double the amount invested by Kamaran.



**Figure 26.7**

Copy of 30 % advance payment



شركة كامران للصناعة والاستثمار  
الإدارة العامة

بسم الله الرحمن الرحيم

2016/06/19 : التاريخ  
عدد المرفقات :

Head Office

صادر بنك  
امر صرف شيكات

رقم المستند : 3638

يصرف للأخوة/ الأخ /شركة السنهاني للزراعة والدواجن  
مبلغ وقدره : اربعمائة وستة و تسعين مليون و سبعة عشر الف و مئة ريال يعني و ثمانين فلس  
شيك رقم : 13952692  
مقابل: مقابل 30% دفعة مقدمة من عقد استيراد بترول بحسب العقد والتوجيهات المرفق بهذا

اسم الحساب	الرقم المحاسبي	سعر التحويل	العملة الأجنبية	دائن		مدين	
				ريال	ف	ريال	ف
اعتماد استيراد 8000 طن بترول	14826002					496,017,100	80
لك المين الدولي - الإدارة - ريال رقم 01	18210703			496,017,100	80		
الإجمالي				496,017,100	80	496,017,100	80

ملاحظات :

تم الصرف علي بنك :

حساب رقم :

اعتماد الإدارة

مدير المراجعة

المدير المالي

رئيس الحسابات

المحاسب

اسم المستلم

رقم البطاقة

التوقيع

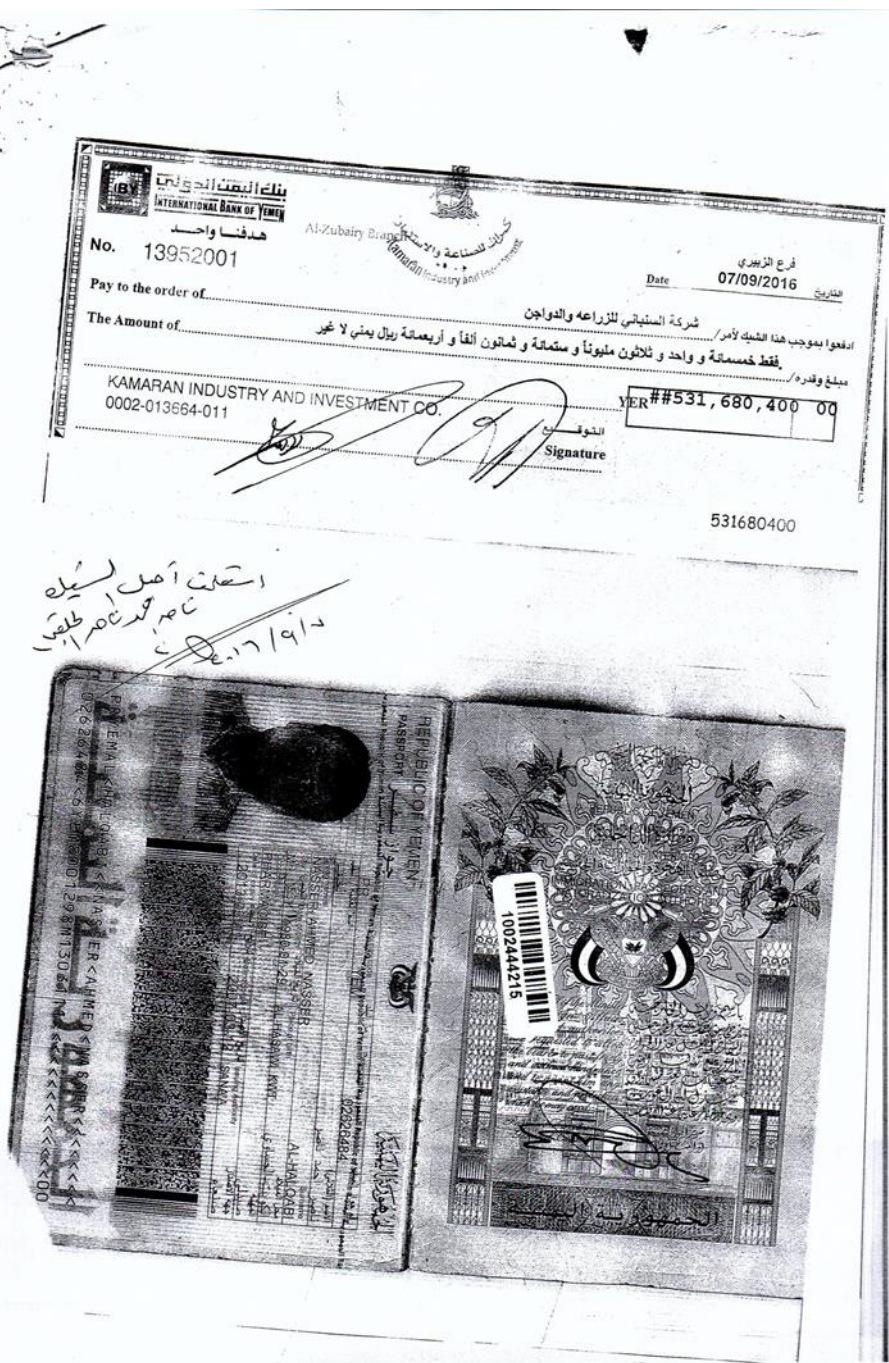
19/06/2016 01:50:23 pm

**Source:** Confidential



Figure 26.9

Copy of Payment of Customs Fees



Source: Confidential

## Annex 27: Illegal Seizure of Assets by the Judicial Custodian and the Specialised Criminal Court

- 27 The Panel continues to investigate cases of illegal seizures of assets perpetrated by the Houthis against Yemeni citizens. The judicial custodian, headed by Saleh Mosfer Alshaer (See S/2020/326 Annex 26), has been aggressively confiscating assets (including companies, bank accounts and real estate) of people considered as “enemies” by the Houthis. The Panel has compiled the following list of individuals and companies whose assets have been illegally confiscated by the judicial guard for the past three years. The list will be regularly updated by the Panel as more information on Alshaer’s involvement in looting, theft and appropriation of assets is collected. The Panel considers that unlawful appropriation is a violation of applicable human rights norms and IHL.<sup>146</sup>

**Table 27.1**

List of Persons whose assets were seized by the judicial guard

Names	Comment
1) President Abd Rabbo Mansour Hadi	His homes and bank accounts were confiscated
2) Vice President Ali Mohsen Al-Ahmar	His homes and bank accounts were confiscated
3) Yasser Al-Awadi	Real estate and bank accounts were seized
4) Brigadier General Nasser Al-Shajni	Commander of the Dhamar Axis. His home in the Madbah area of Sana’a was confiscated
5) Ali Muhammad Mujawar	Yemen’s permanent representative to the United Nations. His home in the Al-Nahda neighborhood in Sana’a was confiscated
6) Abdul Majeed Al-Zindani	His home, as well as his sons’ and daughters’ homes were confiscated
7) Nadia Abdul Aziz Al-Saqqaf	Her funds were confiscated, and she was sentenced to death
8) Abdul Razzaq Al-Hajri	Member of Parliament, his home and bank accounts were confiscated
9) Saleh Al-Sanabani	Member of Parliament, His home and bank accounts were confiscated
10) Sheikhan Abd al-Rahman Muhammad al-Debai	His home and bank accounts were confiscated
11) Sultan Hizam Al-Atwani	Member of Parliament. His home and property were confiscated
12) Rashad Al-Alimi	His home and property were confiscated
13) Riyadh Yasin Abdullah	Yemen Ambassador to France. His bank account was confiscated.

**Source:** Panel based on analysis of documents

- 2 The Panel received information from various sources that the judicial custodian is preparing a court order to confiscate the homes and properties of the former President Ali Abdullah Saleh (Yei.003), in Sana’a and Sanhan, and the farms he owned in Al Hudaydah, Hajjah and other cities. The judiciary guard is also plotting to confiscate the properties and funds of Saleh’s children: Tariq Muhammad Abdullah Saleh, Ahmed Ali Abdullah Saleh (Yei.005), Ammar Muhammad Abdullah Saleh. The Panel is actively investigating these cases.

<sup>146</sup> Article 17 of the UDHR (1948); article 25 of the Arab Charter on Human Rights (1994); article 4 (2) (g) of the Additional Protocol II (1977); and rules 50 and 52 of the ICRC study on customary IHL ([https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1\\_rul](https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul)) See article 11, UDHR, article 14 ICCPR, and articles 7 and 9 Arab charter.



**Table 27.2**

List of entities' whose assets were confiscated by the judiciary guard

<i>Names</i>	<i>Comment</i>
1) The General People's Congress	The headquarters and the funds deposited in local banks were confiscated
2) The Al-Saleh Foundation	Renamed "Al Shaab Foundation" is now managed by Ahmed Al-Kabsi (Kibsi)
3) Yemen Armored	Confiscated from Ahmed Ali Saleh Al-Rahbi. Now managed by Alshaer's brother, Abdullah
4) Shibam Holding Company	A holding company which used to run Al-Yaman Al-Youm television channel and Al-Yemen Al-Youm newspaper
5) Twintech University	Alshaer appointed his nephew, Raed Mosfer Alshaer, as Director
6) University of Science and Technology	
7) Azal University	
8) Hospital of Science and Technology	
9) Sabafon Telecom Company	Alshaer appointed his brother Abdullah as one of the Directors
10) Saba Islamic Bank	
11) InTime Corporation	Saleh Mosfer Al-Shaer appointed Osama Sari, undersecretary of the ministry of youth and sports, as his representative for these companies
12) Ed Simo Corporation	Managed by Osama Sari
13) FlexTrack Corporation	Managed by Osama Sari
14) Agrayss Corporation	Managed by Osama Sari
15) Almaz Corporation	Managed by Osama Sari
16) Aram Radio FM	Managed by Osama Sari
17) Tocast Company	Managed by Osama Sari
18) Minar Vaz Company	Managed by Osama Sari
19) The Orphans' Development Foundation	Run by Hamid Zayad

**Source:** Panel, based on analysis of documents

## **I Alshaer's network of collaborators and facilitators**

- 3 AlShaer has setup an extensive network of collaborators to assist him in his efforts to illegally seize assets. Key figures in Alshaer's network include:
  - a) Khaled Al-Madani: deputy governor of Sana'a, and the direct supervisor of associations and organizations confiscated by Alshaer;
  - b) Major General Muhammad Ahmad al-Talbi: director of procurement at the ministry of defense, and assistant to Saleh Mosfer Alshaer;
  - c) Abdullah Alshaer. Saleh Mosfer's brother, appointed legal representative of several companies confiscated by the judiciary guard; and
  - d) Osama Sari. Undersecretary of the ministry of youth and sports, and legal representative for several companies confiscated by the judiciary guard.
- 4 To assist the judicial custodian in its mission to illegally seize assets, and to give more legitimacy and legality to these actions, the Houthis are using a court called "the specialised criminal court." The Panel received additional evidence showing that the specialised criminal court in Sana'a has



designated Alshaer as the judicial custodian of funds and assets appropriated from Houthi opponents. The court is using its powers and position to add legitimacy and legality to the looting, theft and appropriation of assets for the benefit of Alshaer, the judicial custodian. Judges heading this court are:

- a) Judge Abdo Ghaleb Rajeh, president of the specialized criminal court;
- b) Judge Khaled Saleh Al-Maori, lead criminal prosecutor;
- c) Judge Mujahid Ahmed Al-Amdi;
- d) Judge Abdullah Ali Al-Kameem;
- e) Judge Abdullah Ali Farhan Al-Najjar;
- f) Judge Hussein Abdel-Rahman Al-Azi;
- g) Judge Mohamed Mufleh;
- h) Judge Ibrahim Al Izani; and
- i) Judge Khaled Mansour.

5 Since its formation, the specialised criminal court has issued the following rulings:

- a) Ruling issued against 75 military leaders, whereby the court approved the precautionary seizure of all funds and their movable and immovable property inside and outside the country;
- b) Ruling issued against 35 parliamentarians participating in the House of Representatives session in Seyoun – Hadramaut. The court ordered the provisional seizure of all the funds of the aforementioned MPs and their movable and immovable property inside and outside the country;
- c) Ruling issued by the court against at least 100 political leaders, where it ordered the precautionary seizure of all their assets inside and outside the country; and
- d) Ruling issued by the court against: President Abd Rabbo Mansour Hadi, Riyad Yassin Abdullah, Abdulaziz Jabari, Ahmed Awad bin Mubarak, Ali Hassan Al-Ahmadi, Sultan Hizam Al-Atwani, and Abdel Wahab Al-Ansi. The court ordered the seizure of all their assets inside and outside the country.

6 The Panel continues to investigate these rulings, their impact on the accused, and if the judiciary guard is executing the court's orders to confiscate the assets. The Panel is also investigating the financial windfall from these seizures, how these assets are seized and managed, and if this money is being used to fund the Houthis' war effort or for personal enrichment.

**Figures 27.1**

Pictures of Specialized Court Judges



Judge Ibrahim Al Izani (Right)



Judge Mujahid Ahmed Al Amdi (Right)



Judge Khaled Saleh Al-Maori (Right)



Judge Mohamed Mufleh (Center)



Judge Abdo Ghaleb Rajeh

**Source:** Confidential

## Annex 28: Case Study on the Saudi Deposit: embezzlement of 423 million USD

- 1 With an economy that was reeling from years of conflict and instability and food shortages starting to affect the population, the country sought foreign financial assistance to redress the country's economy, and secure much-needed foreign reserves in order to fund the import of basic food commodities. To assist the Yemenis, the KSA, under its "Saudi Development and Reconstruction Program for Yemen," deposited 2 billion USD in January 2018 with the CBY in Aden. According to the agreement between both countries, the Saudi deposit is to be used to fund Letters of Credit (LCs) for the purchase of food commodities such as rice, sugar, milk, wheat, cooking oil, and flour to help alleviate the food shortage situation in the country, and provide greater food security to Yemenis. The 2 billion USD assistance program was titled the "Saudi Food Commodity Support Program".
- 2 Under this program, a total of 38 "batches" or payment installments were made by the KSA in favor of the CBY in Aden.

**Figure 28.1**

Announcement of the 21<sup>st</sup> financial support to Yemen from KSA



Source: KSA Ministry of Finance

## I CBY Management of the Saudi Funding Mechanism

- 3 With the new funding mechanism in place, traders were allowed to finance their imports via local commercial banks, and the latter would handle all administrative requirements with the CBY directly in order to benefit from the Saudi deposit. While in principle this operation is straightforward and should follow standard trade finance principles, the Panel's investigations have revealed that the CBY, in collusion with local banks and traders, broke the CBY's foreign exchange rules, manipulated the foreign exchange market, and laundered a substantial part of the Saudi deposit via a very sophisticated money-laundering scheme.
- 4 The CBY, headed by Governor Muhammad Mansour Zammam, violated all procedures and laws regarding the coverage of LCs from the Saudi deposit. By funding LCs at an exchange rate that is substantially lower than the market's, the CBY was incurring significant losses from this trade, weakening its balance sheet, and depleting its foreign reserves at an accelerated pace. The Panel's analysis of data provided by the CBY has revealed that to date, losses have exceeded 250 billion YER through the manipulation of Cabinet decrees 75, 76, and 77 for the year 2018 pertaining to the deposit, and Law 14 of 2000 pertaining to foreign exchange regulation.
- 5 The Panel's investigation has shown that there were 38 payment batches made by the Saudis from 31 July 2018 to 08 September 2020, totalling 1.89 Billion USD, equivalent to 863,174,530,344.41 YER. In analysing the exchange rates applied to every batch, we can see that **the spread between the CBY and market's exchange rates is very wide, averaging 29% for the 38 batches.** The Panel's calculations showed that the average exchange rate applied to the LCs was 455.57 YER per USD, while the average exchange rate in the market during the same period was 587.93 YER, a difference between the bank and market price of 132.36 YER per USD (representing a differential of 29%). In USD and YER terms, this trade has cost the CBY 250 billion YER, the equivalent of 423 million USD.

**Table 28.1**

Details of the 38 payment batches, exchange rates used, and CBY losses in both YER and USD

<i>Difference in USD</i>	<i>Difference in YER</i>	<i>Total in YER</i>	<i>Market Rate</i>	<i>Bank Rate</i>	<i>Amount USD</i>	<i>in Date</i>	<i>Batch</i>
2,591,651.27	1,736,406,350.00	11,950,561,350.00	670	585	20,428,310.00	31/07/2018	1
1,635,889.64	1,120,584,400.00	6,555,418,740.00	685	585	11,205,844.00	27/09/2018	2
1,115,401.29	834,320,166.69	2,994,339,248.55	748	585	5,118,528.63	03/11/2018	3
8,177,572.17	6,116,823,982.50	21,953,018,587.50	748	585	37,526,527.50	03/11/2018	4
13,552,010.00	10,136,903,476.44	36,380,911,249.80	748	585	62,189,591.88	03/11/2018	5
8,092,652.10	5,826,709,512.00	22,141,496,145.60	720	570	38,844,730.08	07/11/2018	6
1,946,893.38	1,158,401,560.84	13,506,469,262.56	595	548	24,646,841.72	20/11/2018	7
1,368,700.78	752,785,428.00	13,048,280,752.00	550	520	25,092,847.60	23/11/2018	8
2,508,045.37	1,191,321,552.40	14,976,613,801.60	475	440	34,037,758.64	03/12/2018	9

933,357.83	443,344,970.25	5,573,479,626.00	475	440	12,666,999.15	03/12/2018	10
734,465.05	348,870,900.00	4,385,805,600.00	475	440	9,967,740.00	03/12/2018	11
4,580,891.44	2,327,092,850.24	15,057,659,619.20	508	440	34,221,953.68	21/12/2018	12
8,922,039.11	4,657,304,415.34	24,990,413,935.96	522	440	56,796,395.31	07/01/2019	13
4,245,790.97	2,313,956,078.70	9,696,577,853.60	545	440	22,037,676.94	24/01/2019	14
7,188,028.99	3,917,475,801.75	16,416,089,074.00	545	440	37,309,293.35	24/01/2019	15
25,370,763.37	15,222,458,019.20	41,861,759,552.80	600	440	95,140,362.62	18/02/2019	16
13,984,256.26	8,040,947,346.90	26,207,532,093.60	575	440	59,562,572.94	24/02/2019	17
20,967,925.02	12,496,883,313.72	35,247,619,602.80	596	440	80,108,226.37	14/03/2019	18
15,853,265.25	8,925,388,338.09	31,928,218,445.20	563	440	72,564,132.83	25/03/2019	19
13,989,263.57	8,197,708,450.92	24,705,422,728.80	586	440	56,148,688.02	08/04/2019	20a
14,131,448.74	7,786,428,257.52	30,865,121,020.80	551	440	70,148,002.32		20b
5,812,725.40	2,999,366,308.92	17,364,752,314.80	516	440	39,465,346.17	22/04/2019	21
6,586,422.57	3,477,631,118.72	17,388,155,593.60	528	440	39,518,535.44	28/04/2019	22
4,821,945.98	2,565,275,261.00	12,268,707,770.00	532	440	27,883,426.75	11/05/2019	23
2,840,281.94	1,590,557,887.32	5,832,045,586.84	560	440	13,254,649.06	17/06/2019	24
16,471,586.34	9,882,951,801.60	27,178,117,454.40	600	440	61,768,448.76	23/06/2019	25
33,068,022.38	19,212,521,005.02	59,953,966,256.80	581	440	136,259,014.22	14/07/2019	26
19,640,601.94	11,509,392,739.52	34,685,841,132.80	586	440	78,831,457.12	05/08/2019	27
9,752,733.10	5,715,101,596.08	17,223,593,851.20	586	440	39,144,531.48	05/08/2019	28
25,066,666.67	15,040,000,000.00	41,360,000,000.00	600	440	94,000,000.00	10/09/2019	29
6,303,871.32	3,593,206,653.40	12,161,622,519.20	570	440	27,640,051.18	21/11/2019	30
12,771,929.82	7,280,000,000.00	24,640,000,000.00	570	440	56,000,000.00	21/11/2019	31
57,534,781.53	33,945,521,100.00	99,573,528,560.00	590	440	226,303,474.00	23/01/2020	32
							33
							34
							35
							36
34,419,851.53	20,755,170,471.34	56,026,227,039.20	603	440	127,332,334.18	01/04/2020	37
16,182,430.12	9,660,910,782.06	27,075,163,975.20	597	440	61,534,463.58	09/08/2020	38
<b>423,164,162.2</b>	<b>250,779,721,896.4</b>	<b>863,174,530,344.41</b>	<b>587.93</b>	<b>455.57</b>	<b>1,894,698,755.</b>		<b>Total</b>



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\*Spread between CBY & Market Rate (Average)

**Source:** CBY Aden & Panel

- 6 The preferential rates given to traders for the funding of their imports have resulted in losses that exceed 423 million USD for the CBY – by incurring such losses, the bank essentially converted an asset into a liability on its balance sheet, a simple accounting manipulation with serious financial implications for the bank. Traders, on the other hand, received a 423 million USD windfall by simply applying for the LC mechanism representing a bonanza for their business and personal wealth. In the Panel's view, this represents a clear case of money laundering and diversion of funds perpetrated by a government institution, in this case the CBY, to the benefit of a select group of privileged traders and businessmen.

## II Examples of CBY Violations

- 7 By reviewing the details of the disbursement from the Saudi Deposit, the following is found:
- a) CBY Governor Muhammad Mansour Zammam violated Cabinet Decree No. 75 of 2018, Paragraph (2-a) concerning the commitment of the Government and the CBY to provide the foreign currency necessary to cover all credits and documentary transfers required for the five basic and declared commodities (flour, sugar, rice, baby milk and vegetable oil) **at the market price for all traders and across all banks.**

Figure 28.2  
Cabinet Decree No. 75 of 2018

الجمهورية التونسية  
رئاسة الوزراء (الأمانة العامة)  
الصادر العام  
الرقم: ٧٥/٢٠١٨  
التاريخ: ١٩/٩/٢٠١٨  
المرقات: ٢

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



الجمهورية التونسية  
مجلس الوزراء  
الأمانة العامة

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الأخ/ نائب رئيس الوزراء وزير الداخلية  
الأخ/ وزير الصناعة والتجارة  
الأخ/ وزير المالية  
الأخ/ وزير النقل  
الأخ/ وزير النفط والمعادن  
الأخ/ محافظ البنك المركزي  
الأخوة/ اللجنة الاقتصادية  
الأخ/ رئيس جهاز الأمن السياسي  
الأخ/ رئيس جهاز الأمن القومي

تحية طيبة وبعد،،،


الموضوع: قرار مجلس الوزراء رقم (٧٥) لعام ٢٠١٨  
بشأن حصر استيراد السلع الأساسية والمشتقات النفطية عن طريق الاعتمادات والتحصيلات  
والحوالات المستندية

مرفقاً لكم نسخة قرار مجلس الوزراء رقم (٧٥) لعام ٢٠١٨م المشار إليه أعلاه، المتخذ في الجلسة (٢٣) بتاريخ ٣-٤ سبتمبر ٢٠١٨م.

وذلك للإطلاع واتخاذ إجراء اتكم التنفيذية وموافقتنا بنتائج التنفيذ حتى نتمكن من عرضه على مجلس الوزراء.

هذا وتقبلوا خالص التحية والتقدير،،

مدير مكتب رئاسة الجمهورية  
مدير مكتب رئيس الوزراء  
سكرتير مجلس الوزراء  
رؤساء الدوائر  
رئيس دائرة المتابعة وتقييم الأداء



نسخة مع التحية: الدعوى الدولي  
- مدير مكتب رئاسة الجمهورية  
- مدير مكتب رئيس الوزراء  
- سكرتير مجلس الوزراء  
- رؤساء الدوائر  
- رئيس دائرة المتابعة وتقييم الأداء



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الجمهورية العربية الفلسطينية

مجلس الوزراء  
الامانة العامة

قرار مجلس الوزراء رقم (٧٥) لعام ٢٠١٨

بشأن حصر استيراد السلع الأساسية والمشتقات النفطية عن طريق الاعتمادات والتحصيلات والحوالات المستندية

ناقش مجلس الوزراء في اجتماعه رقم (٢٣) لعام ٢٠١٨ م المنعقد في جلستين على التوالي يومي الاثنين والثلاثاء ٣-٤ سبتمبر ٢٠١٨ موضوع حصر استيراد السلع الأساسية والمشتقات النفطية عن طريق الاعتمادات والتحصيلات والحوالات المستندية المقدم من اللجنة الاقتصادية المشكلة بقرار جمهوري رقم ١٧٥ لعام ٢٠١٨ م، وأقر الحاضرون الآتي:

١- عدم السماح لدخول أو استيراد أي من السلع الأساسية والمشتقات النفطية إلا عن طريق شهادة بنكية (يمنحها له البنك المحلي الذي يتعامل معه وبإشراف البنك المركزي وتنظيم اللجنة لإصدار هذه الشهادة) وتفيد هذه الشهادة بالتزام التاجر والمستورد باستخدامه القنوات المصرفية والأدوات المالية للتجارة الخارجية (اعتمادات أو حوالات أو تحصيلات مستندية)، وبدون هذه الشهادة:

أ. عدم منح تصاريح النقل البري أو البحري أو الجوي لأي شحنة من هذه السلع أو المشتقات النفطية.

ب. عدم تخليص أي شحنات أو بضائع الأساسية والمشتقات النفطية من أي منفذ من منافذ الجمهورية.



٢ - تلتزم الوزارات المعنية والبنك المركزي بالتالي:

- أ- توفير العملة الأجنبية اللازمة لتغطية جميع الاعتمادات والحوالات المستندية المطلوبة للسلع الأساسية الخمس والمعلن عنها وهي (الدقيق، السكر، الأرز، حليب الأطفال، الزيوت) وبسعر السوق لجميع التجار وعبر جميع البنوك.
- ب- يتم توفير العملة الأجنبية اللازمة لتغطية جميع الاعتمادات والحوالات المستندية المطلوبة للمشتقات النفطية من السوق وكافة المصادر المتاحة بتنظيم وضوابط البنك المركزي.
- ج- يلتزم البنك المركزي بترحيل مخزون البنوك من العملة الأجنبية في الداخل إلى حساباتها في الخارج بعد إيداع البنوك لذلك المخزون من العملات في حساباتها في فروع البنك المركزي في المحافظات التي يحددها.
- د- منع إخراج أي مبلغ بأي عملة يتجاوز قيمته عشرة آلاف دولار أمريكي للشخص الواحد إلا بتصريح من البنك المركزي.
- هـ - تلتزم الوزارات المعنية والبنك المركزي بعدم سداد التزاماتها بالريال اليمني ويتم طردها بالعملة الأمريكية لمنع توجه المستفيدين نحو المضاربة في السوق، باستثناء المرتبات.



الإحصاء رقم (٢٣) ٤-٣/ ٢٠١٨/٩ (الصياغة النهائية)




**الجمهورية الفلسطينية**  
**مجلس الوزراء**  
**الامانة العامة**

و- يتم صرف المرتبات للجهاز المدني والعسكري في الدولة عن طريق البنوك المحلية وشركات الصرافة التي تقرها وزارة المالية.

٣- تكلف اللجنة الاقتصادية بالتنسيق مع الجهات المعنية واستمرار الرقابة والتقييم لتنفيذ القرار وقياس أثره على الاقتصاد الوطني واستقرار العملة المحلية.

٤- ينفذ القرار بالوسائل الإدارية المناسبة.

المتلقون		المتلقون		المتلقون
مشارك	رئيسي	لا يوجد		لا يوجد
	<ul style="list-style-type: none"> <li>- وزارة الداخلية</li> <li>- وزارة الصناعة والتجارة</li> <li>- وزارة المالية</li> <li>- وزارة النقل</li> <li>- وزارة النفط والمعادن</li> <li>- البنك المركزي اليمني</li> <li>- جهاز الأمن القومي</li> <li>- جهاز الأمن السياسي</li> <li>- اللجنة الاقتصادية</li> </ul>			



مدة القرار: موقت  
 مضمون القرار: اقتصادي  
 شكل القرار: حكم عام  
 جهة التنفيذ: مشترك

Source: Confidential

b) The CBY violated a number of Articles in the Central Bank Law No. 14 of 2000 and the provisions of Law No. 21 of 1991 regarding the CBY, where one of the Articles clearly states that the CBY is to apply “Effective management of external reserves with safety standards - liquidity - and achieving the **largest possible return** from dealing with highly rated banks in order to obtain the highest possible return while observing the safety factor. And dealing with the Bank for International Settlements, the Arab Monetary Fund, and the World Bank to manage part of these reserves.” Central banks throughout the world are, in theory, profit-making institutions for their Governments. However, the CBY in Aden is clearly not acting in the best interests of the GoY in this case.

8 An exchange rate was adopted for the first five payments of the deposit at a price of 585 YER per USD, while the exchange rate in the market was 670, 685 and 748 YER per USD, as is evident in the table, thus the bank incurred losses of 19.9 billion YER, equivalent to 27 million USD. This confirms the substantial violation of the government’s decision No. 75 for the year 2018.

**Table 28.2**

Exchange rate differentials in 2018

<i>Difference in US</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Rate</i>	<i>CBY Rate</i>	<i>Amount USD</i>	<i>Date</i>	<i>Batch</i>
2,591,651.27	1,736,406,350.00	11,950,561,350.00	670	585	20,428,310.00	31/07/18	1
1,635,889.64	1,120,584,400.00	6,555,418,740.00	685	585	11,205,844.00	27/09/18	2
1,115,401.29	834,320,166.69	2,994,339,248.55	748	585	5,118,528.63	03/11/18	3
8,177,572.17	6,116,823,982.50	21,953,018,587.50	748	585	37,526,527.50	03/11/18	4
13,552,010.00	10,136,903,476.44	36,380,911,249.80	748	585	62,189,591.88	03/11/18	5

**Source:** CBY and Panel

9 For this batch, the CBY issued a circular announcing the exchange rate the CBY will use for the funding of LCs, a decision that is contrary to Cabinet Decree No. 75:



Figure 28.3

The CBY's announcement of its exchange rate.

**CENTRAL BANK OF YEMEN**  
Head Office - Aden

Ref.: 530/CBY/2018  
Date: 9/10/2018

**البنك المركزي اليمني**  
المركز الرئيسي - عدن

المرجع: \_\_\_\_\_  
التاريخ: \_\_\_\_\_

المخترمون

الأخوة / البنوك التجارية والإسلامية في الجمهورية اليمنية  
تحية طيبة وبعد ...

**الموضوع/ سعر صرف الاحتياجات العلاجية**

إشارة إلى الموضوع أعلاه بحسب قرار مجلس الوزراء رقم (٧٦) لعام ٢٠١٨م والتعميم الصادرة من البنك المركزي اليمني فقد تقرر سعر صرف الاحتياجات العلاجية ، كما هو موضح في الجدول أدناه :

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	585

وعليه تؤكد أهمية الالتزام بتنفيذ التعليمات الصادرة بهذا الخصوص وسيتابع البنك المركزي في مدى الالتزام به.

وتقبلوا فائق الاحترام والتقدير ...

د. محمد منصور زمام  
محافظ البنك المركزي



Tel: 00967 2 252 445 Fax: 00967 2 252 727  
P.O Box 452, Crater-Aden, Republic of Yemen

هاتف: 00967 2 252 445 فاكس: 00967 2 252 727  
ص.ب. 452 كريتر - عدن - الجمهورية اليمنية

Source: Confidential

10 The CBY continued to issue similar Circulars for the funding of LCs at below-market rates.

Figure 28.4

Another CBY announcement of its exchange rate.

**CENTRAL BANK OF YEMEN**  
**Head Office - Aden**  
 Ref.: 941/CBY/2018  
 Date: 5/11/2018

**بنك المركزي اليمني**  
 المركز الرئيسي - عدن

المرجع:  
 التاريخ:

الأخوة / البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية  
 المحترمون  
 تحية طيبة وبعد ،،،

### الموضوع / سعر صرف الاحتياجات العلاجية

إشارة إلى الموضوع أعلاه ، وإلى قرار مجلس الوزراء رقم (76) لعام 2018م وإلى التعميم الصادر من البنك المركزي اليمني ونظرا لتحسن الملاحظ مؤخرًا في قيمة الريال اليمني فقد تقرر سعر صرف الاحتياجات العلاجية كما هو موضح في الجدول أدناه ابتداء من 5 نوفمبر 2018م:

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	570

وتفضلوا بقبول فائق الاحترام والتقدير ،،،

د. محمد منصور زمام  
 محافظ البنك المركزي



هاتف: 00967 2 252 445 فاكس: 00967 2 255 727  
 صندوق 452، crater-Aden, Republic of Yemen

هاتف: 00967 2 252 445 فاكس: 00967 2 255 727  
 صندوق 452، crater-Aden, الجمهورية اليمنية

Source: Confidential

- 11 The exchange rate of 570 YER per USD was applied, while the market price was 720 YER per USD. In this transaction, the CBY lost 5.8 billion YER, the equivalent of eight million USD.

**Table 28.3**

The losses incurred by the CBY for batch 6 of the Saudi Deposit

<i>Difference in USD</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Rate</i>	<i>CBY Rate</i>	<i>Amount</i>	<i>Date</i>	<i>Batch</i>
8,092,652.10	5,826,709,512.00	22,141,496,145.60	720	570	\$38,844,730.08	07/11/18	6

Source: Panel

**Table 28.4**

The losses incurred by the CBY for batch 7, showing a narrower spread

<i>Difference in USD</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Price</i>	<i>CBY Rate</i>	<i>Amount</i>	<i>Date</i>	<i>Batch</i>
1,946,893.38	1,158,401,560.84	13,506,469,262.56	595	548	\$24,646,841.72	20/11/18	7

Source: Panel

12. The CBY incurred a loss of 1.15 billion YER, equivalent to 1.9 million USD.

Figure 28.5

A Circular showing the rate fixed by the CBY for batch 7

<b>CENTRAL BANK OF YEMEN</b> <b>Head Office - Aden</b> Ref. : 867/CBY/2018 Date: 19/11/2018		<b>لبنك المركزي اليمني</b> المركز الرئيسي - عدن المرجع: ..... التاريخ: .....
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الأخوة/ البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية  
 المحترمون  
 تحية طيبة وبعد ،

الموضوع/ سعر صرف الاعتمادات لشهر نوفمبر 2018م

بالإشارة إلى الموضوع أعلاه، وبموجب الإجراءات المتخذة من قبل البنك وفيها حسن إدارة الكتلة النقدية.  
 تم تعديل سعر المصارفة لتغطية الاعتمادات المستندية المغطاة من الوديعة السعودية للمواد الأساسية وبدءاً  
 من الدفعة الثامنة ومن تاريخ (20 نوفمبر 2018م)، والسعر كالاتي:

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	548

وتفضلوا بقبول فائق التحية والتقدير،

د. محمد منصور زمام  
 المحافظ



نسخة مع التحية:

قطاع الرقابة على البنوك  
 قطاع العملات المصرفية الخارجية  
 قطاع العملات المصرفية المحلية  
 المحرمون  
 المحرمون

0067 2 252 445 Fax: 00967 2 255 727

00967 2 255 727 00967 2 252 445

Source: Confidential

Table 28.5

The losses incurred by the CBY for batch 8

<i>Difference in USD</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Rate</i>	<i>CBY Rate</i>	<i>Amount</i>	<i>Date</i>	<i>Batch</i>
1,368,700.78	752,785,428.00	13,048,280,752.00	550	520	\$25,092,847.60	23/11/18	8

Source: Panel

Figure 28.6

A circular showing the rate fixed by the CBY for batch 8

**CENTRAL BANK OF YEMEN**  
Head Office - Aden  
Ref: 850/CBY/2018  
Date: 21/11/2018

**البنك المركزي اليمني**  
المركز الرئيسي - عدن

الأخوة / البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية المحترمون  
تحية طيبة وبعد،

**الموضوع / تعديل سعر صرف الاعتمادات المستندية**

بالإشارة إلى الموضوع أعلاه، وبطراً للنحس الملحوظ في أسعار صرف العملات الأجنبية مقابل الريال اليمني وانطلاقاً من مسئولية البنك المركزي ودوره في إدارة السياسة النقدية، تم تعديل سعر المصارفة لتعطي الاعتمادات المستندية المعطاة من الوديعة السعودية للسلع الأساسية وذلك بدءاً من تاريخ (22 نوفمبر 2018م) على النحو التالي:

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	520

وتفضلوا بقبول فائق التحية والتقدير!!!

محمد علي زمام  
المحافظ

مكتب 2 251 640 هاتف 2 251 727 فاكس 2 251 649  
P.O.Box 652, Center Aden, Republic of Yemen  
www.cbymc.gov.ye

Source: Confidential



Figure 28.7

A CBY circular showing the rate fixed by the CBY for batches 10 to 38.

**CENTRAL BANK OF YEMEN**  
**Head Office - Aden**  
 Ref. : 955/CBY/2018  
 Date: 3/12/2018

**البنك المركزي اليمني**  
 المركز الرئيسي - عدن

المراجع:  
 التاريخ:

الأخوة/ البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية  
 المحترمون

تحية طيبة وبعد ،

الموضوع/ الموافقة على الدفعات (التاسعة والعاشر والحادي عشر)  
 للاعتادات المغطاة من الوديعة السعودية

بالإشارة إلى الموضوع أعلاه ووصول الموافقة على طلبات الدفعات الجديدة ( التاسعة والعاشر والحادية عشر) من الاعتادات المستندية التي يتم تغطيتها من الوديعة السعودية فقد تقرّر اعتداد سعر مصارفه مبالغ اعتاداتها كالتالي:

- (440) أربعمائة وأربعون ريال يمني للدولار الأمريكي الواحد.

مع عدم الإخلال بالشروط والإجراءات التي تم اقرارها من البنك المركزي لفتح الاعتادات والتوريد النقدي للريال اليمني من قبل البنوك التجارية والإسلامية والتغطية بالخارج من قبل البنك المركزي.

شاكرين تعاونكم وحسن تفهمكم.

وتفضلوا بقبول فائق التحية والتقدير،

د. محمد منصور زمام  
 المحافظ

الهاتف: 00967 2 252 445 فاكس: 00967 2 255 727  
 P.O.Box 452, Crater-Aden, Republic of Yemen

الهاتف: 00967 2 252 445 فاكس: 00967 2 255 727  
 ص.ب. 452 كرايتير - عدن - الجمهورية اليمنية

Source: Confidential

- 14 For the following batches, the CBY set the exchange rate at 440 YER to the dollar, and this is where losses started to rapidly mount for the CBY, which as a result led to an acceleration in the depletion of the Saudi Deposit. From March 2019 to August 2020, the CBY, through its policy of maintaining a fixed rate for importers benefitting from the Saudi deposit, incurred losses which totaled 384.6 million USD.

**Table 28.6**

Details of batches 9 to 38, giving the exchange rates used, and CBY losses in both YER and USD

<i>Difference USD</i>	<i>in</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Rate</i>	<i>CBY rate</i>	<i>Amount</i>	<i>Date</i>	<i>Batch</i>
2,508,045.37		1,191,321,552.40	14,976,613,801.60	475	440	\$34,037,758.64	03/12/2018	9
933,357.83		443,344,970.25	5,573,479,626.00	475	440	\$12,666,999.15	03/12/2018	10
734,465.05		348,870,900.00	4,385,805,600.00	475	440	\$9,967,740.00	03/12/2018	11
4,580,891.44		2,327,092,850.24	15,057,659,619.20	508	440	\$34,221,953.68	21/12/2018	12
8,922,039.11		4,657,304,415.34	24,990,413,935.96	522	440	\$56,796,395.31	07/01/2019	13
4,245,790.97		2,313,956,078.70	9,696,577,853.60	545	440	\$22,037,676.94	24/01/2019	14
7,188,028.99		3,917,475,801.75	16,416,089,074.00	545	440	\$37,309,293.35	24/01/2019	15
25,370,763.37		15,222,458,019.20	41,861,759,552.80	600	440	\$95,140,362.62	18/02/2019	16
13,984,256.26		8,040,947,346.90	26,207,532,093.60	575	440	\$59,562,572.94	24/02/2019	17
20,967,925.02		12,496,883,313.72	35,247,619,602.80	596	440	\$80,108,226.37	14/03/2019	18
15,853,265.25		8,925,388,338.09	31,928,218,445.20	563	440	\$72,564,132.83	25/03/2019	19
13,989,263.57		8,197,708,450.92	24,705,422,728.80	586	440	\$56,148,688.02	08/04/2019	20a
14,131,448.74		7,786,428,257.52	30,865,121,020.80	551	440	\$70,148,002.32		20b
5,812,725.40		2,999,366,308.92	17,364,752,314.80	516	440	\$39,465,346.17	22/04/2019	21
6,586,422.57		3,477,631,118.72	17,388,155,593.60	528	440	\$39,518,535.44	28/04/2019	22
4,821,945.98		2,565,275,261.00	12,268,707,770.00	532	440	\$27,883,426.75	11/05/2019	23
2,840,281.94		1,590,557,887.32	5,832,045,586.84	560	440	\$13,254,649.06	17/06/2019	24
16,471,586.34		9,882,951,801.60	27,178,117,454.40	600	440	\$61,768,448.76	23/06/2019	25
33,068,022.38		19,212,521,005.02	59,953,966,256.80	581	440	\$136,259,014.22	14/07/2019	26
19,640,601.94		11,509,392,739.52	34,685,841,132.80	586	440	\$78,831,457.12	05/08/2019	27
9,752,733.10		5,715,101,596.08	17,223,593,851.20	586	440	\$39,144,531.48	05/08/2019	28
								29
25,066,666.67		15,040,000,000.00	41,360,000,000.00	600	440	\$94,000,000.00	10/09/2019	30
6,303,871.32		3,593,206,653.40	12,161,622,519.20	570	440	\$27,640,051.18	21/11/2019	31
12,771,929.82		7,280,000,000.00	24,640,000,000.00	570	440	\$56,000,000.00	21/11/2019	32
								33
57,534,781.53		33,945,521,100.00	99,573,528,560.00	590	440	\$226,303,474.00	23/01/2020	34
								35

34,419,851.53	20,755,170,471.34	56,026,227,039.20	603	440	\$127,332,334.18	01/04/2020	36
							37
16,182,430.12	9,660,910,782.06	27,075,163,975.20	597	440	\$61,534,463.58	09/08/2020	38


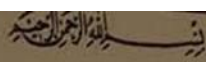
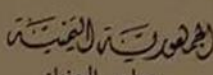
Source: Panel

### III Decision to Give Traders Preferential Rates

- 15 The Panel believes that CBY management did not act unilaterally throughout the process. For example, in October 2018, the Government issued Decree 76 allowing medical patients traveling abroad for treatment to benefit from a ten YER discount when purchasing USD.

**Figure 28.8**

Decree 76 concerning the discount for medical travel

**مجلس الوزراء**  
 الامانة العامة

**قرار مجلس الوزراء رقم ( ٧٦ ) لعام ٢٠١٨**  
**بشأن توفير العملات الصعبة للاحتياجات العلاجية في الخارج**

- ناقش مجلس الوزراء في اجتماعه رقم (٢٣) لعام ٢٠١٨م المنعقد في جلستين على التوالي يومي الإثنين والثلاثاء ٤-٣ سبتمبر ٢٠١٨ موضوع توفير العملات الصعبة للاحتياجات العلاجية في الخارج المقدم من اللجنة الاقتصادية المشكلة بقرار جمهوري رقم ١٧٥ لعام ٢٠١٨م، وأقر الحاضرون الآتي:

١- يحق لأي مواطن يمني مسافر لغرض العلاج في الخارج شراء ما قيمته ألفين دولار أمريكي من العملات الأجنبية بسعر السوق ناقصاً عشرة ريالات للدولار الواحد من أي بنك محلي شريطة توفيره الوثائق التالية:

أ. جواز سفر ساري المفعول لمدة لا تقل عن ستة أشهر.  
 ب. تذكرة سفر.  
 ج. تقرير طبي.

٢ - على البنك المركزي واللجنة الاقتصادية تنفيذ ما ذكر أعلاه ووضع الضوابط الإجرائية والرقابية المناسبة والتي تضمن تنفيذ القرار وتحقيق أهدافه لصالح استقرار العملة المحلية.

٣- ينفذ القرار بالوسائل الإدارية المناسبة.

المستلمون		المستعملون	المستلمون	
مشارك	رئيسي	لا يوجد	لا يوجد	لا يوجد
	- وزارة الصحة العامة والسكان - وزارة المالية - البنك المركزي اليمني - اللجنة الاقتصادية			

القرار: موافق  
 من القرار: التنفيذي  
 القرار: ملغى عام  
 التنفيذ: مشترك

الاحتياج رقم (٢٣) ٤-٣ / ٢٠١٨/٩ (الاصحاح الأول)

Source: Confidential

- 16 This confirms to the Panel that there is a prior agreement between the CBY Governor and the GoY with regards to the application of a special YER to USD exchange rate for certain cases. In the Panel's opinion, the CBY's circulars were issued with approval from the Cabinet.

#### IV Main Beneficiaries of the Saudi Deposit

- 17 The Panel's analysis shows that the number of commercial companies importing food commodities via the Saudi LC mechanism totaled 91. Of these, nine companies obtained 48% of the 1.8 billion USD Saudi deposit for their import activities. The nine companies all belong to a single holding company called the Hayel Saeed Anam Group (HSA).<sup>147</sup>

**Table 28.7**

The nine companies operating under the Hayel Saeed Anam Group.

<i>Company</i>	<i>Total USD</i>	<i>Total YER</i>	<i>Difference in USD</i>
Aden Silos & Mills	32,546,000	4,475,640,000	7,214,524
Alsaheed Trading	175,751,812	22,475,056,401	36,952,725
Hodeidah Milling	73,784,700	9,461,823,250	15,922,320
NATCO	15,710,049	2,251,274,653	3,855,049
National Dairy & Food	4,588,873	160,610,545	338,127
Yemen Co. for Flour Mills and Silos, Aden	228,468,212	30,787,271,683	50,518,352
Yemen CO. for Flour and Silos, Hodeidah	83,952,000	11,337,667,000	19,017,336
Yemen Co. for Ghee and Soap	52,477,238	7,534,606,160	12,432,306
Yemen Co. for Sugar Refining	204,849,275	28,482,981,163	47,961,692
Total	872,128,158	116,966,930,854	194,212,433

Source: CBY Aden

- 18 The table shows that HSA received a total of 872.1 million USD from the Saudi deposit. The Panel understands that HSA benefits from the following strengths: a vast presence in the country via numerous businesses in different sectors, years of know-how, the ability to access foreign markets and suppliers, recruit top Yemeni talent, and place ex-employees in key Government roles (including in top positions at the CBY, and in the Cabinet of Ministers), all of which gives it a comparative and competitive advantage versus other importers, thus its ability to capture a large share of the deposit.
- 19 The Panel's analysis shows that HSA made a profit of approximately 194.2 million USD from the LC mechanism alone, this is excluding profits made from the import and sale of the commodities. The preferential exchange rate given by the CBY to importers resulted in significant "pre-import" profits to HSA and other traders, reaching nearly 423 million USD over the two-year period, in which HSA captured nearly half of the Saudi deposit.

#### V Food Security

- 20 The CBY and GoY's management of the Saudi deposit was not very effective in A) providing food security to Yemenis – food supplies remained problematic, in B) controlling the depreciation of the YER - the CBY tried to keep the exchange rate artificially low but that strategy did not work in the long run, and C) reversing the rise in price of some of the commodities prioritized by the LC mechanism. Inflation continued to increase at a double-digit pace.

<sup>147</sup> <https://www.hsagroup.com/>



- 21 In reviewing the WFP's Food Security and Price Monitoring Reports,<sup>148</sup> one can see a positive correlation between the USD to YER exchange rate and food prices in Yemen. For example in 2019, the YER depreciated by 23% versus the USD, and as a result, the consumer price for the Minimum Food Basket (MFB) increased by 21%. The basket's price was affected by the following commodities: vegetable oil and sugar which together increased by 47 % and 40% respectively. Traders importing these two commodities received preferential exchange rates from the CBY. However, it is very clear that this discount was not passed on to consumers. Furthermore, the international price of cereals was trading at multi-year lows, with vegetable oil traded at an 11-year low in 2019,<sup>149</sup> yet their price still increased in Yemen.
- 22 An assessment<sup>150</sup> published by the WFP on 2 November, 2020 found the cost to consumers of the MFB had increased "remarkably" during the first half of September 2020 to exceed the 2018-level crisis benchmark by 23% to reach 6,755 YER per person per month in areas under GoY control. Higher food prices meant that around 70 per cent of surveyed households were forced to employ coping mechanisms, like shifting to less-preferred and cheaper food or limiting the size of the portion of the meal adopted.

## VI Conclusion

- 23 The 423 million USD is public money, illegally transferred to private corporations without a clear explanation. Documents provided to the Panel by the CBY fail to explain why they adopted such a destructive strategy. The Panel views this case as an act of money laundering and corruption perpetrated by government institutions, in this case the CBY and GoY, in collusion with well-placed businesses and political personalities, to the benefit of a select group of privileged traders and businessmen, at the expense of poor Yemenis, which impacted their access to adequate food supplies for Yemeni civilians, in violation of the right to food.<sup>151</sup>

<sup>148</sup> <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000119039.pdf>

<sup>149</sup> <https://news.bio-based.eu/fao-vegetable-oil-price-index-at-eleven-year-low/>

<sup>150</sup> <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000120471.pdf>

<sup>151</sup> International Covenant on Economic, Social and Cultural Rights. On the issue of the right to food in armed conflict see, *inter alia*, A/72/188. On the applicability of the Covenant in armed conflict, see, *inter alia*, E/2015/59. <https://www.ohchr.org/EN/Issues/ESCR/Pages/Food.aspx>

## Annex 29: Case studies of Airstrike in Yemen in 2020

1. In this annex, the Panel presents case studies of airstrikes investigated since January 2020.
2. The Covid-19 pandemic affected the capacity of the Panel to have access to all information needed in respect to its investigations on airstrikes. The Panel's sources were unable to undertake as many visits to incident sites as in previous years, to meet with victims and witnesses and to take pictures immediately after the incidents.
3. The Panel was able to conclude its investigation in two cases (the incidents of 14 February and 12 July).
4. The Panel continues to investigate the incidents of 2 May, 15 July and 6 August. Appendix 3 presents preliminary findings on the incident of 15 July.
5. The Panel sent letters to KSA requesting information about these incidents. In respect to the incidents of 14 February and of 2 May, the Panel was informed by KSA in November that their investigations are still ongoing.
6. In November 2020, the Panel also received public information from KSA about eight airstrikes investigated by the Panel between 2016 and 2019. The Panel presents the information in appendix 4 of the present annex.

**Table 29.1**

Cases of airstrikes in 2020

Case	Date	Location	Impact point	Victims/damage
1	14 February	16°11'18.7"N, 44°33'15.2"E	Residential area, Al Jawf	32 dead and 21 injured. The majority of victims were women and children
2	2 May	14°16'23.6"N 45°16'46.3"E	Customs point, Afar, Al Baydah	Damage to trucks
3	12 July	around 16°18'48.3"N 43°24'54.7"E	Civilian house, Washahah, Hajjah	9 dead, including 5 women and 4 children, and 3 injured including one woman and 2 children
4	15 July	15°59'19.4"N 45°12'02.2"E	Civilian house, Al Musaeafa village, Al Hazm, Al Jawf	Allegedly 12 dead and 6 injured
5	6 August	16°45'14.5"N 44°44'53.1"E (for 2 cars) and 16°45'07.3"N 44°44'51.9"E (for the third one)	3 cars, Khub Washaf district, Al-Jawf	8 children killed and 15 people injured, including 8 children

Source: Panel

## **Appendix 1: Case Study of an airstrike against civilians and civilian houses in Al Masloub, Al Jawf, 14 February 2020**

### **I. Background**

1. On the night of 14-15 February 2020 between 23:45 and 02:00, at least 4 explosive devices launched from at least one aircraft (see figure 29.1) hit a residential area in al Saida village, (16°11'18.7"N, 44°33'15.2"E, see figure 29.2), in Al-Maslub district, Al-Jawf (see figure 29.3). The incident resulted in the death of approximately 32 people, the majority of whom were female, including 19 children, and the injury of 21 others, again mostly females, including 12 children.
2. According to reports and testimonies received by the Panel, the first strike hit a civilian house, the second strike fell near another house. The third strike hit civilians who were running away. A fourth explosive device failed to explode.

### **II. JIAT's findings**

3. In a press released published in November 2020, JIAT confirmed that one of the Coalition aircraft crashed in the area. After a group of Houthis approached the wreckage of the fighter plane aircraft, on Saturday afternoon (15 February 2020) the location was hit by one guided bomb.
4. JIAT stated that it: “believes is it likely that damage to civilians and civilian objects occurred as a result of the shooting down of the fighter plane by Al-Houthi armed militia, which caused some parts of it to fall near (Al-Haijah) village. Through the evaluation and investigation JIAT found that one of the military operations carried out by the Coalition Forces caused collateral damage to a small traditional building east of the crash site, as a result of the targeting of a gathering of Al-Houthi armed militia that were seizing parts of the aircraft and loading it into a pick-up truck.”
5. JIAT also found that: “Due to the inability of land forces to reach and rescue the air crew, because of the clashes and the intense presence of Al-Houthi armed militia fighters around the crash site of the fighter plane and the whereabouts of the air crew, and due to the acceleration of the operational situation during the handling of military targets, where a number of vehicles and personnel are present at the wreckage of the aircraft late at night, in a military operations area free of civilian objects, loading parts of the wreckage of the aircraft, which led to the exposure of the air controller to the effects of the urgent need to take the decision to try to rescue the air crew before they were captured by Al-Houthi armed militia, and prevent them from obtaining parts of the aircraft, which caused inaccuracies by assessing the possibility of entering the non-military environment within the side effects of targeting, in accordance with the Coalition Forces rules of engagement.”
6. JIAT recommended that the air controller be held accountable for breaching the rules of engagement of the Coalition Forces, due to the inaccuracy of his assessment of the possibility of entering the non-military environment. JIAT also recommended that the Coalition provide ‘assistance’ for human losses and material damage caused by the collateral damage to the building.

### **III. Legal analysis**

7. According to information and testimonies received by the Panel, there were no Houthi military present in the area and no civilians who had lost their protection under IHL. The Panel has received information that there was a Houthi security point approximately 3-4km away to the North-East of the targeted area. The Panel has not received the specific location indicating where the Coalition aircraft crashed.

8. Under IHL, parties to the conflict must at all times distinguish between civilians and combatants, and direct attacks only against combatants.<sup>152</sup> They also have the obligation to take all feasible precautions to avoid or minimize incidental loss of civilian life, injury to civilians and damage to civilian objects.<sup>153</sup>
9. JIAT concluded that the residential area was not the intended target, and it was possible that attacks on the residential areas were also caused by Houthis' shelling. Based on the pictures of the debris found at the site of the incident and received by the Panel (see figure 29.1), the Panel concludes this debris is not consistent with rocket-type explosive devices as used by Houthis. Therefore, the Panel concludes that at least one of the explosive devices which hit the area came from a Coalition aircraft.
4. The Panel did not have access to the information and evidence reviewed by JIAT. The Panel recalls that IHL requires military commanders and those responsible for planning and executing decisions regarding attacks, to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects.
10. The Panel also recalls that under IHL, reprisals against persons not participating or no longer participating in hostilities, are prohibited.<sup>154</sup>

**Figure 29.1**

Debris found on the site of the incident



**Source:** Confidential

<sup>152</sup> See CIHL, rule 1 at [https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1\\_rul](https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul).

<sup>153</sup> CIHL rule 16 at [https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1\\_rul](https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul).

<sup>154</sup> Common article 3, article 4 Additional Protocol II to the Geneva Conventions of 1949, and CIHL, rule 148. Collective punishment is also prohibited, see CIHL rule 103.

**Figure 29.2**

Location of the incidents



Source: Google earth

**Figure 29.3**

Damage to civilian houses and a vehicle



Source: Confidential



## Appendix 2: Case Study airstrike against civilians and civilian house in Washahah district, Hajjah governorate, 12 July 2020

### I. Background

1. On 12 July at approximately 13:20 an explosive device launched from at least one aircraft (see figure 29.4) hit an isolated civilian house in a rural area on Washahah, Hajjah (around 16°18'48.3"N 43°24'54.7"E).<sup>155</sup> The incident resulted in the death of nine people, five adult women and four children, and the injury of three including two children and one woman. The house was completely destroyed (see figure 29.5) and the survivors had to leave the area.

### II. JIAT's findings

2. According to JIAT's press release, JIAT reviewed the incident and found that: "[b]roken clouds around the target area appeared during the targeting phase, and broken clouds reached over the military target approximately (15) seconds after the bomb is released [sic].
  - The bomb did not fall on the specified military target.
  - Al-Houthi Armed militia elements flee the site and disperse in a (deployment) manner after the targeting operation.
  - The surveillance and reconnaissance system were unable to locate the bomb and assess the results of the mission, due to the entry of clouds over the area where the bomb was hit.
  - A post-targeting survey and assessment was conducted the following day on site where the bomb was hit, and traces of damage from an air targeting were observed on (a building) (780) meters away from the military target.
  - By reviewing what was published in the media about the damage to (a building) at the foot of a mountain in the target area, it was the same building that was (780) meters away from the military target.
  - JIAT believes that the bomb did not fall on the military target due to the entry of (broken clouds) into the target area, (15) seconds after the bomb was released, affecting the bomb's response to the laser guidance and it fell short of the military target. (...)"
3. JIAT recommended that: "The coalition states to provide assistance for human and material losses, caused by the accidental fall of the bomb on the site of the claim" and that the "Coalition Forces to study the reasons for the failure of the bomb to hit its target, and to take a corrective measure to prevent this from happening in the future."<sup>156</sup>

### III. Legal analysis

4. According to evidence received by the Panel, the house is located in a remote area not accessible by road and there were no Houthis, military facilities or activities, nor civilians having lost their protection under IHL in the house or the surrounding area. Only women and children were present in the house at the time of the attack. It was the first time the area was hit by an airstrike. JIAT stated that the house was not the intended target.

<sup>155</sup> The Panel continues to investigate to identify the specific location of the house.

<sup>156</sup> See <https://www.spa.gov.sa/viewstory.php?lang=en&newsid=2161528>.

5. The Panel did not have access to the information and evidence reviewed by JIAT. The Panel notes that the house in an isolated position in a rural area,<sup>157</sup> thus the chances of hitting the house by accident appear to be low. The Panel sent a letter to KSA requesting more information on this incident and is awaiting a reply.
6. The Panel recalls that IHL requires military commanders and those responsible for planning and executing decisions regarding attacks, to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects. This includes all necessary verification of the material, aircraft and explosive devices to be used, as well as meteorologic conditions at the time and location of the attack.

**Figure 29.4**

Fragments of explosive device found on the site after the incident



Source: confidential

**Figure 29.5**

House after this incident



Source: confidential

<sup>157</sup> See video on: <https://news.sky.com/story/yemen-evidence-of-potential-war-crime-by-saudi-coalition-12083413>

### Appendix 3: Preliminary information on an airstrike on a civilian house in Al Musaefa village, Al Hazm district, Al Jawf governorate, 15 July 2020

#### I. Background

1. The information presented here is preliminary, and the Panel continues to investigate.
2. On 15 July 2020, at approximately 06:30, a first explosive device launched by an aircraft hit a civilian house in Al Musaefa village, Al Hazm district, Al Jawf (15°59'19.4"N 45°12'02.2"E). This incident allegedly resulted in the death of 12 people, including two women and seven children, and injuries to six more, comprising one woman and five children. The house was also destroyed (see figure 29.6).
3. According to information received by the Panel, there was a family celebration around the time of the attack.
4. According to information received by the Panel, few minutes after the first strike, a second explosive device was launched from an aircraft and hit another house which was empty. This second incident resulted in the destruction of the house.
5. The Panel received information that there is a Houthi military camp five kilometers North of the village.
6. The Panel continues to investigate.

**Figure 29.6**

Damage to the house and a truck





**Source:** Confidential

## Appendix 4: Information provided by JIAT to the Panel in November 2020

1. In this appendix, the Panel presents the information provided by the Joint Investigation Assessment Team (JIAT) in November 2020 and its impact on the Panel's previous findings. This information was contained in JIAT's previous press releases, but the Panel did not receive the evidence on which JIAT based its findings.

**Table 29.2**

JIAT findings in respect to Panel findings

<i><b>Incident</b></i>	<i><b>Panel's report</b></i>	<i><b>JIAT findings/information</b></i>	<i><b>Panel's finding</b></i>
Al Khamees market, Mastaba, Hajjah, 15 March, 2016.	Annex 49, S/2018/193	<p>"Confirmed intelligence data shows that the target was a large gathering of armed Houthi militia recruits. The gathering was near a weekly market where the only activity takes place on Thursday each week. The operation took place on a Tuesday, and the target was a legitimate, high-value military objective that conferred a strategic advantage. It was also located 34 kilometers from the Saudi Arabian border, and therefore posed a threat to the troops positioned there".</p> <p>"No proof of the claims that there was civilian casualties was provided, and the JIAT found no proof of any fault made by the coalition forces, in the process, and that the Coalition forces have abided by the rules of international humanitarian law".</p>	<p>KSA send this press release to the Panel in 2016.</p> <p>Evidence of civilian casualties are available, the UN verified that 116 individuals, including 22 children, were killed by the air strike. MSF also recorded over 40 wounded.</p> <p>The Coalition did not provide to the Panel information or evidence on the presence of a "large gathering of armed Houthis militia recruits" at the time of the incident.</p> <p>In absence of such evidence, the Panel is not in a position to review its previous findings.</p>
House, T'baisha, Tai'zz, 25 March 2016.	Annex 49, S/2018/193	<p>JIAT verified the incident and, after reviewing all the documents, including the procedures; rules of engagement, the schedules of daily air missions, and the satellite images. After assessing gathered evidence, JIAT found that during clashes between one of the coalition's ground units and a group of Houthi armed militia that were taking shelter inside a house with a submachine gun on its roof, in the village of (Tabisha) in (Taiz) governorate. The ground unit called for close air support, to target the building after being subjected to heavy fire from it. Coalition air forces attacked the target using one guided bomb that hit the target.</p> <p>In light of this, JIAT concludes that the procedures of Coalition Forces were correct, and in accordance with international humanitarian law and its customary rules.</p>	<p>The Panel found that the house was in a remote location. There was no indication of any military activity. The Panel welcomes satellite images demonstrating that existence of a submachine gun on its roof.</p>



Market,  
Saddah, 1<sup>st</sup>  
November  
2017

Appendix C,  
Annex 58,  
S/2018/594

The JIAT vetted the incident, and reviewed all documents, including procedures and rules of engagement, daily mission schedule, after mission report, satellite images, provisions and principles of International Humanitarian Law and its customary rules, and assessment of evidences. JIAT found that on Wednesday (01/11/2017), intelligence information from reliable sources were available to the Coalition Forces on the presence of a group of operators, technicians and ballistic missile experts, one of whom was identified as (Qais Al-Qimantar) at a specific location, in (Sohar) directorate of (Saada) governorate, which is considered to be a legitimate military target of high value, that the destruction of it would achieve a military advantage based on Article (52), paragraph (2) of the First Additional Protocol to the Geneva Conventions.

Verification degrees were also available through intelligence information about the presence of a high-value military target which is (a building in which a group of operators, technicians and ballistic missile experts) in a specific location, and through the implementation of the (reconnaissance and surveillance) operation, which confirmed the intelligence information received, based on customary rule (16) of customary International Humanitarian Law.

The legal protection of the civilian objects (a building in which a group of operators, technicians and ballistic missile experts) lost due to the effective contribution to military actions, and the fact that the target was of high value, in accordance with Article (52), of the First Additional Protocol to the Geneva Conventions.

Accordingly, the Coalition Forces carried out a reconnaissance mission on the target, and at (02:00) AM on Wednesday (01/11/2017), the Coalition Forces targeted (a building in which a group of operators, technicians, and ballistic missile experts). using one guided bomb that hit its target, the Coalition Forces took all feasible precautions to avoid accidental loss of or damage to civilian objects, or to reduce them in any case to a minimum, by choosing the appropriate time to target at (2:00) AM, as markets closes and civilians movement is least, as well as using a single guided bomb which proportional to the size of the target, in accordance with Article (57) of the First Additional Protocol to the Geneva Conventions, and customary rules No. (15) and No. (17) of customary international humanitarian law.

The targeting resulted in the killing of the ballistic missile expert (Qais Ali Al-Qimantar) and several operators, technicians, and ballistic missile experts, , thereby achieving the desired military advantage.

The Panel received information from one witness that two vehicles belonging to Houthi fighters were regularly present, approximately 1,000m from the market and that Houthi fighters frequent the market to buy Qat and other commodities.

The Panel notes, contrary to JIAT's findings, that at the impact point, there was no building, but rather simple structures.

The Coalition did not provide evidence of the presence of Houthi operators, technicians and ballistic missile experts, including Mr. Qais Al Qimantar.

In the absence of such evidence, the Panel is not in a position to review its previous findings.

By analyzing the satellite images of the military target site and comparing it with what was published in the media and the reports issued, JIAT found the following:

- (1) The target site corresponds to the photos published in the media, as well as the photos attached to the reports issued by international organizations, which is (a building in which a group of operators, technicians, and ballistic missile experts).
- (2) The bomb struck the military target directly.
- (3) The buildings adjacent to the targeted military target were not affected.

In light of that, JIAT found that the procedures taken by Coalition Forces, in dealing with the legitimate military target (a building in which a group of operators, technicians, and ballistic missile experts) were correct and in accordance with the International Humanitarian Law and its customary rules.

Wedding,  
Bani Qais,  
Hajjah, 22  
April 2018

Appendix B,  
S/2019/83

JIAT vetted the incident and reviewed all related documents, including procedures and rules of engagement, the daily tasks schedule, the air mission command, after mission report, mission video recordings, satellite images, and assessment of evidences, the rules of engagement of the coalition forces, interviewing and listening to statements by those involved in the operation carried out, and the principles and provisions of international humanitarian law and its customary rules and after the evaluation of the evidence, the joint team found that on Sunday evening, 22 April 2018, the coalition forces received intelligence information from inside Yemen confirming the presence of foreign ballistic missile experts with one of the known Houthi leaders in a specific location in Hajjah governorate.

Coalition forces had previous information on the arrival of ballistic missile experts to Yemen through the port of Hodeidah. Since the province of Hajjah saw seven cases of ballistic missile firing on Saudi territories, the coalition forces carried out a reconnaissance mission to the coordinates from the source. 3 persons, two vehicles and one thermal source were observed beside a building, which was a legitimate military target. The building was targeted at 8:10 pm in the

The Coalition did not provide details about the “number of errors indicating non-compliance with some Rules of Engagement procedures”.

The Panel maintains its finding.

evening with a single guided bomb which hit the targeted building. After seeing the videos of the mission, JIAT did not find the tent of the target area and no signs of civilian gatherings that suggest that there is a celebration ceremony in the target area.

In light of this, the Joint Team concluded that the coalition forces did not target the claimed wedding tent at the place. After reviewing the results of the operation and the actions of the coalition forces, the Joint Team found a number of errors indicating non-compliance with some of the Rules of Engagement procedures to minimize damage which caused collateral damage to the tent in the claim as a result of the bombing of the target building. The Joint Panel recommends that legal measures be taken to hold perpetrators accountable and provide assistance for the damage and losses resulting from this operation.

Bus, Dahyan, Sa'ada, 9 August 2018

Appendix F,  
S/2019/83

JIAT found that on Thursday morning (9 August 2018) the Coalition Forces received intelligence of the presence of several houthi leaders and elements at a specific coordinate in (Magz) directorate, (Sa'ada) governorate, including the (Houthi leader/ Muhammed Abdulhafed Steen) the responsible of training the recruits in using weapons, and field skills.

The Coalition Forces monitored the situation, and approximately at (08:00) a (vehicle), and a (bus) were observed, and intelligence sources confirmed that the observed bus at the location was transferring leaders and elements of the Houthi armed militia.

During the movement in vacant areas of civilians and civilian objects an order was issued twice to target the bus, but the target was not attacked because the fighter aircraft was not available at

the right time and location. The bus then stopped at two locations but none of its occupants got out of the bus, and approximately at (08:20) the bus stopped in front of a building for approximately (5) minutes, the occupants again did not get out of the bus. The Coalition Forces executed an air mission at (08:25) Thursday (9 August 2018) on the (bus) in (Dahyan) town, (Magz) directorate, (Sa'ada) governorate with one guided bomb hit its target.

JIAT found that after interviewing those involved in the operation, the targeting order was issued on more than one occasion during the movement of the bus while passing in open areas, which were vacant of civilians and civilian objects, but were not targeted due to the none availability of the fighter aircraft at the right time and location. when the bus stopped, an order was issued to abort the attack due to the presence of civilians and civilian objects. However, the order was late. The bus was bombed based on the previous repeated orders.

The Coalition did not provide evidence that the targeted bus was "transferring leaders and elements of Houthis armed militia".

The evidence and testimonies received by the Panel did not indicate the presence of Houthis armed militia in the bus.

In the absence of such evidence, the Panel is not in a position to review its previous findings.



After reviewing the video recordings of the executed mission JIAT found that the target was identified before the targeting.

JIAT found that based on reliable intelligence that the bus was carrying leaders and elements of Houthi armed militia, which considered to be a legitimate military target which its destruction achieves a military advantage based on article (52) clause (2) of the first additional protocol of Geneva Convention. But the targeting was incompatible with the Rules of Engagement of the Coalition that requires minimizing the damage to the civilians and civilian objects, also the target did not pose an immediate threat on the Coalition Forces, and the order to abort the mission was not issued in a sufficient time, also the air controller did not comply with the Rules of Engagement of the Coalition to notify the decision maker of the possibility and level of collateral damages, and regarding to the circumstances related to the delay of the execution of the military operation due to the absence of the aircraft in the location

and time to target, that caused not to target in an isolated areas that lead to the reduction of collateral damage to the minimum.

In light of this, JIAT found that although the bus was a legitimate military target which its destruction achieves military advantage, the Rules of Engagement were not followed to minimize collateral damages as the target was bombed in an inappropriate location, based on that JIAT believes that legal procedures should be taken against those responsible for the following errors:

1. The delay issuing the order of aborting the targeting until the target reaches an isolated area, to minimize collateral damages to the minimum in accordance with the Rules of Engagement of the Coalition Forces.
2. The delay in providing an aircraft in the right time, and location.
3. Not informing the decision maker about the possible collateral damage based on the Rules of Engagement approved by the Coalition Air Force.

JIAT recommends the offer of support for the human losses and the damages of the civilian objects caused by the targeting, and the Coalition Forces to immediately review the application of the Rules of Engagement to ensure its been committed.

Regarding to the video recordings and images shown in the media, JIAT found that its source is Houthi armed militia, and their credibility, relation to the time and location of the incident has not been ascertained, especially as they contradict the facts reached by JIAT.

Hospital,  
Kitaf, Sa'ada,  
26 March  
2019

Appendix 2,  
Annex 27,  
S/2020/326

JIAT vetted the incident and, reviewed all documents, including interviewing and listening to the statements of those involved in the military operation carried out, and after studying the air tasking order, daily mission schedule, after mission reports, satellite images of the target site, video recording of the tasked and supporting flights, video recording of the surveillance system, rules of engagements of the Coalition Forces, the principles and provisions of International Humanitarian Law and its customary rules, and after the assessment of evidences, JIAT found that, based on an intelligence information received by the Coalition Forces about (weapons, ammunition, and combat elements of Al-Houthi armed militia) to support Al-Houthi armed militia to attack the legitimate Yemeni forces in the area of operations in the Kitaf axis, which is moving towards the village of Kitaaf to free it from the grip of Al-Houthi armed militia, and near the axis of progress of the legitimate forces, which is witnessing combat confrontations with light and heavy weapons.

On the basis of this information, a surveillance operation was carried out on Tuesday (26/03/2019), which spotted an intensive activity of vehicles, motorcycles and fighters of Al-Houthi armed militia northeast of the village of (Kitaf) in (Saada) governorate including a vehicle carrying weapons, ammunition and combat elements. The vehicle stopped under a tree in a location that is about (430) meters from the hospital. Coalition Forces examined the Collateral Damage Estimation (CDE), the military target was approximately (430) meters from the site of the hospital, which is on the No Strike List (NSL) of the Coalition Forces, the distance between them does not affect that protected location, the tasked flight had experienced a defect in the Laser Designation Pod (LDP) just before the implementation of the targeting operation, which required a support aircraft to guide the bomb to the target, meanwhile the military target (a vehicle carrying Weapons, ammunition and combat elements of Al-Houthi armed militia) moved from its location and stopped next to another armed vehicle carrying (10) fighter elements, the two vehicles then moved to another location (a building used by the Houthi as a distribution and supply point) known to the Coalition Forces and previously included in the observation and reconnaissance list, when the supporting aircraft arrived at the site to support the operation by guiding the bomb, the two vehicle moved away from the building, (distribution and supply point), one of them was parked near a building in the village of (Kitaf), the other vehicle went into hiding under a tree, the fighters on board left the vehicle and hid under another tree that was about (125) meters away from the hospital, the moving target which hid under the trees in the latest location, was re-evaluated, however the fierce clashes between the legitimate forces and the Al-Houthi armed militia in the area

The Panel took into account the declaration made by JIAT in its analysis.

The Panel maintains its findings.



of operations, and the continued military necessity, hastened the work procedures to ensure that the military advantage is not lost, which result in imprecision evaluation of the likely hood that the none military surrounding could be inside the effect of the targeting.

JIAT through the study of the after-mission report, the analysis of satellite and intelligence images, and the open source of the Coalition Force's target location, found that a support aircraft was used to guide the bomb from the other fighter aircraft to the specific military target using one guided bomb, a malfunction in the bomb caused it to fall about (100) meters away from the military target, causing damage to an entrance and a small building inside the hospital wall of the claim, and the destruction of a gas station.

The video of the fighter aircraft confirmed the precise aiming on the military target (Al-Houthi armed militia) hiding under a tree, and showed that the bomb had been diverted and dropped at another location approximately (100) meters from the designated military target.

The video of the aircraft that guided the laser bomb showed that the targeting was aimed at the military target (Al-Huthi armed militia) hiding under a tree in a building-free area, laser guidance continued on the specific military target until the bomb impact, which was drifted about (100) meters away from the designated military target, an explosion was seen north of the military target near Kitaf hospital, which confirms the bomb malfunction.

In light of that, JIAT reached the following:

a. The validity of what was referred to JIAT by the Coalition Forces for collateral damage as a result of an accidental incident during a targeting operation, in the area of operations northeast of the village of (Kitaf) in (Saada) governorate on (26/03/2019).

B. Kitaf rural hospital the place of the claim is on the NO Strike List (NSL) of the Coalition Forces.

C. The availability of intelligence information about a military, enforcements (weapons, munitions, and Al-Houthi armed militias) to support the Al-Huthi armed militia in the attack on Yemeni legitimate forces in the area of operations (the Kitaf axis), which is considered to be a legitimate military target whose destruction achieves a military advantage based on Article (52) Paragraph 2 of Additional Protocol (I) to the Geneva Conventions.

D. Verification degree is achieved by executing (monitoring and surveillance) operation by the surveillance system, which discovered (two vehicles carrying weapons, ammunition, and combat elements) of Al-Houthi armed militia, based on customary rule No. (16).

E. The legal protection of the civilian objects (a vehicle carrying weapons, ammunition, and combat elements) of the Al-Houthi armed militia was lost, due to the use of it to support the war effort, in accordance with article 52 (3) of Additional Protocol (I) to the Geneva Conventions.

F. The bomb drifted away and fell about (100) meters from the location of the specific military target, due to a technical defect in the bomb.

G. The validity of the actions taken by the Coalition Forces in dealing with the legitimate military target, in accordance with the International Humanitarian Law and its customary rules.

H. The mission commander hastened the work procedures to ensure that the military advantage is not lost, which resulted in inaccuracies in the assessment of the possibility of entering the non-military environment within the side effects of targeting.

I. The commander of the mission did not request a re-targeting despite the lack of achieving the military advantage due to the deviation of the bomb, and its fall in another location due to a defect, in order to protect the safety of civilians and civilian objects.

JIAT recommends the following:

a. The Coalition Forces to study the reasons for the failure of the bomb to hit its target, and to take a corrective measures to prevent this from happening in the future.

B. Accountability of the Task Commander for breaching the rules of engagement of the Coalition Forces, due to the inaccuracy in the assessment of the possibility of entering the non-military environment within the side effects of targeting.

C. It is appropriate for Coalition states to provide assistance as a result of an accidental incident during the targeting of a legitimate military target, resulting in human and material damage caused by the deviation of the bomb.

After the assessment of evidences, JIAT found that based on intelligence information received by the Coalition Forces of a specific location belonging to Al-Houthi armed militia, and is used to support the war effort, which is a multi-storey building located north of (Sana'a) city in an isolated location, and is about (300) meters away from the closest civilian object.

With the availability of verification (intelligence information) based on customary rule 16 of customary international humanitarian law, at (8:15) am on Thursday (16/5/2019), Coalition Forces conducted an aerial mission on the military target using two guided bombs, the first bomb hit its target,

In light of the JIAT findings that the incident was due to a defect in the second bomb launched and that the civilian building was not the target, the Panel stands ready to review its findings if the relevant evidence on which JIAT's findings was based, is shared with the Panel.

The Panel takes note of the recommendation made by JIAT that Coalition forces should study the reason why the guided bomb did not fall on its target and ensure that

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Sana'a, 16  
May, 2019

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while the second bomb did not hit the target, the air crew could not spot where it fell.

By studying the planning stages of the mission, JIAT found that the task was within the pre-planned task, which means the availability of full planning, and the planners took into account several factors including the targeting angle of attack, type of ammunition, timing and the type of the target to be targeted.

JIAT also studied the stages of implementation, and analyzed satellite and reconnaissance images, video recordings of the task carried out, and what was highlighted by the various media reports and found the following:

1. By reviewing the video recordings of the executed task, JIAT found that the target area is free of individuals movement.
2. The targeting designation Pod for the first bomb was directed to the specified military target before and during the targeting where the bomb directly hit the target.
3. The targeting designation Pod for the second bomb was directed at the specified military target before and during the targeting.
4. The air crew could not spot the second bomb impact point, although the targeting designation Pod was aimed on its specified target, which concludes that the defect was in the second bomb. knowing that the bomb did not fall on its target, the air crew decided to stop the targeting.
5. The air crew also conducted a post-targeting assessment (BDA), and photographed the target area and was unable to determine the location where the bomb fell.

By analyzing satellite and reconnaissance images, JIAT found:

- A. The military target is located in an isolated area away from civilian objects.
- B. Damages to the military target as a result of an aerial targeting from the first bomb.
- C. Damages to several buildings which are not close to each other and in different places, and partial effects which are inconsistent at the claimed location about (2500) meters away from the military target.

this will not be repeated in the future.

The Panel recalls that IHL requires military commanders and those responsible for planning and executing decisions regarding attacks, to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects. This includes all necessary verification of the material, aircraft and explosive devices to be used.



By analyzing Aerial and photographic pictures and open sources images by specialists, JIAT found that the size of the damage in the buildings (of the claim) does not reflect the impact of aerial targeting with one bomb, the effect of a single bomb is limited to the surrounding of the point of impact, while the Aerial and photographic and open sources images showed damages to several buildings which are not close to each other and even in different places, and partial effects which are inconsistent with the effects of a single bomb.

Based on the above JIAT found the following:

A. The timing of the claim corresponds to the timing of the task performed.

B. The location of the claim was in the vicinity of the course of the attack.

C. The second bomb did not fall on the military target.

D. The executing air crew was unable to determine where the second bomb fell.

E. The executing air crew decided to stop completing their mission after it was proved that the second bomb did not hit its target.

F. The procedures followed by the executing air crew were correct.

In light of that, JIAT reached the following:

a. The actions taken by Coalition Forces in targeting the legitimate military target were correct and in accordance with the International Humanitarian Law and its customary rules.

B. JIAT see that it is likely that the second bomb fell on the site of the claim, which is about (2500) meters away from the military target, due to a technical defect.

JIAT recommends that:

1. The Coalition States provide assistance for human and material losses, as a result of a bomb likely to have accidentally fell away from the legitimate military target.

2. Coalition Forces study the reasons why the guided bomb does not fall on its target, and address it to ensure that it will not be repeated in the future.

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Community  
College, 31  
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JIAT vetted the incident, and reviewed all documents, including Procedures And Rules Of Engagement, Air Task Order, Daily Mission Schedule, After Mission Report, video recordings of the mission, satellite images, provisions and principles of International Humanitarian Law and its customary rules, and assessment of evidences, JIAT found that, based on the availability of reliable intelligence information to the Coalition Forces, confirmed through monitoring by the air reconnaissance systems for the buildings complex (formerly Community College) in the city of (Dhamar), which was seized by Al-Houthi armed militia, and used to store drones and air defence missile, the observation also showed the presence of military vehicles belonging to Al-Houthi armed militia in the same location, which is considered to be a legitimate high-value military target that its destruction would achieve a military advantage according to Article (52), paragraph (2) of the First Additional Protocol to the Geneva Conventions.

The availability of degrees of verification through the reconnaissance system of the Coalition Forces based on customary rule No. (16) of the International Humanitarian Law, showed Al-Houthi armed militia taking over a compound (formerly the Community College) and using it to store drones and air defence missile, and the presence of military vehicles to support the war effort and effective contribution to military actions, and accordingly, the complex (formerly Community College) lost its legal protection for civilian objects, in accordance with Article (52) paragraph (3) of the first additional protocol to the Geneva Conventions.

Accordingly, in the late night of Saturday (31/08/ 2019), the Coalition Forces carried out an air mission on (drones stores, air defence missile stores, and military vehicles) in a building complex.

The Coalition did not provide the Panel with evidence of storage of drones (UAVs) and air defense missiles by the Houthis at the Dhammar Community College.

In respect to the claim that the Coalition forces were not aware that the complex was used as a detention center, the Panel recalls that this was mentioned in its report S/2018/68 at paragraph 176. It was also reported by the National Commission to Investigate Alleged Violations of Human Rights, in its report *Prisons and detention centers in Yemen during the war*, issued 2018.

The obligation to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects requires military commanders and others responsible for planning, deciding upon, or executing attacks to assess information from all sources available to them and to obtain the best intelligence possible.

The Panel notes that the protection of the prison does not depend upon it displaying any emblem or marking and in addition, Article 83 of the 4<sup>th</sup> Geneva Convention does not apply to non-international armed conflict.

In the absence of evidence provided by the Coalition, the Panel maintains its findings that even if some Houthi fighters were present on the site, as well as weapons, considering the high number of people killed in the incident, and the fact that several buildings on the site were directly targeted, it is unlikely that the principles of proportionality and



precautions were respected.

The Coalition Forces also took all feasible precautions to avoid accidental loss of or damage to civilian objects, or to reduce them in any case to a minimum, by ensuring that no civilians were present before and during the targeting, and choosing the appropriate timing of targeting, late at night to ensure limited movement around the site, using guided bombs commensurate with the size of the target, as well as ensuring that the side effects of weapons stored on the site do not reach civilian objects as they are a safe distance within the (compound), according to Article (57) of Additional Protocol I to the Geneva Conventions and customary rule (15) and (17) Of International Humanitarian Law.

By reviewing the satellite imagery, as well as studying the documents of the Coalition Forces and watching the targeting video of the military target, the following was found:

1. The claimed location was formerly a (Community College), located in the city of (Dhamar) in an isolated area from the buildings, south of the city of (Sanaa).
2. No residential buildings adjacent to the target complex (formerly Community College).

3. The Coalition Forces were not aware of the use of a building in the compound as a detention site, and therefore the site was not on the Coalition Forces No Strike List (NSL).

4. No emblems on any of the buildings of the site of the claim (the former Community College) to distinguish it as a concentration camp (IC), according to Article (83) of the Fourth Geneva Convention.

5. No civilians were present around the site before and during the targeting.

In light of that, JIAT reached the following:

1. The procedures taken by Coalition Forces, in dealing with the legitimate military target (drones armouries, air defence missile armouries, and military vehicles) in a building complex (formerly Community College) which was captured by Al-Houthi armed militia were correct and in accordance with the International Humanitarian Law and its customary rules.

2. It is appropriate for humanitarian considerations that the coalition countries to provide humanitarian assistance to those detainees who have been proven to have been harmed, as a result of targeting the legitimate military target.

**Annex 30: Violations in the context of detention by members of the Coalition**

**The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.**

## **Annex 31: Violations in respect to detention and extrajudicial killing attributed to the Government of Yemen**

**The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.**

**Annex 32: Violations in the context of detention attributed to the STC**

**The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.**

### Annex 33: The use of explosive ordnance against civilian populated areas attributed to Houthi forces

- 1) The Panel investigated nine incidents showing cases of the indiscriminate use of explosive ordnance in populated areas by Houthi forces in Ad Dhale, Ma'rib and Ta'izz which together caused the deaths of 22 people and the injuries to approximately 186 others (see table 33.1). The Panel has also received evidence of additional cases which occurred in November 2020 in Hodeidah and Ta'izz and continues to investigate.
- 2) According to the testimonies and evidence received by the Panel, all these incidents are attributable to Houthi forces. The Panel sent a letter to the Houthi authorities in this respect and is awaiting a reply.
- 3) The Panel's investigation is based on interviews with victims and witnesses, reports, pictures and videos, and information available in the public domain. If the Houthi political or military leadership can provide information concerning these attacks that may counter the Panel's preliminary findings, the Panel stands ready to review this material.

**Table 33.1**

Cases of indiscriminate use of explosive ordnance in populated areas by Houthi forces investigated by the Panel between December 2019 and November 2020.

<i>Appendix</i>	<i>Date</i>	<i>Location</i>	<i>Impact point</i>	<i>Victims/damage</i>
1	28 December 2019	13°42'19.3"N 44°44'11.1"E	Al Samoud stadium, Ad Dhale	4 killed Approximately 30 injured
2	22 January 2020	15° 29' 23" N 45° 19' 6" E	MP's house, Marib city	2 females killed, including one minor 7 injured, including one woman
3	5 March 2020	13°35'12.16"N 44° 1'25.01"E	Medical laboratory, Al Tharwah hospital, Ta'izz	2 females injured
4	5 April 2020	13°34'35.78"N 43°57'20.84"E	Ta'zz central prison, women's section	8 killed all female, incl. 2 children 6 people injured
5	8 April	15°27'59.66"N 45°19'18.02"E	Governor's house, Marib city	2 people injured
6	26 June 2020	13° 35'24.49" N 43° 59'19.026" E	Leprosis hospital, Ta'izz	3 male patients injured
7	28 August 2020	15° 28' 13.90" N 45° 18' 21.74" E	Mosque, security forces compound, Marib city	7 killed, approximately 120 injured, including minor injuries
8	21 September 2020	13° 34' 34.39" N 44° 01' 30.05" E	House, Hawd Al Ashraf, Ta'izz	1 woman killed, 10 injured including 5 children
9	25 September 2020	15°27'45.18"N 45°19'13.73"E	Al Methaq School, Marib city	8 people with minor injuries

Source: Panel



## Appendix 1: Al-Samoud football stadium, Ad Dhale, 28 December 2019

### I. Background

1. On 28 December 2019 at approximately 10:15 an explosive device hit the Al Samoud football stadium in Ad Dhale city (13°42'19.3"N 44°44'11.1"E) (see figure 33.1), resulting in the death of 4 people, including one child, and the injury of 30 others.
2. According to information received by the Panel, a military parade had taken place approximately an hour before the incident. Several civilians had gathered to attend the event and many were still in the stadium at the time of the incident.

### II. Analysis of IHL violations

3. According to information received by the Panel, military were present at the location of the incident on that day for a military parade. However, they had left about an hour before the incident and only civilians were killed and injured by the attack.
4. According to the information received by the Panel, the explosive device was launched from Damt, Ad Dhalee.
5. Under IHL, parties to the conflict must at all times distinguish between combatants and civilians.<sup>158</sup> As circumstances are always changing, military commanders also have the obligation to verify prior to the attack, that the objective is still a military objective and that combatants are still at the location of the attack. They also have the obligation to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects.<sup>159</sup>
6. The Panel concludes that in this case the principle of distinction between combatants and civilians was not respected.

**Figure 33.1**

Picture of the stadium stands after the impact.



Picture of the stadium stands after the impact.



<sup>158</sup> See article 3 common to the Geneva Conventions, article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

<sup>159</sup> See CIHL rules 14 and 15.

Picture of the impact point in the stadium.



**Source:** Confidential

## Appendix 2: House of Mossad Hussein Al Sawadi, Marib city, 22 January 2020

### I. Background

1. On 22 January 2020 at approximately 17:30, the house of Mossad Hussein Al Sawadi, a member of parliament, was hit by a rocket in Marib city (15° 29' 23" N 45° 19' 6" E).
2. The incident resulted in the death of two female members of his family, including a minor and the injury of seven more people, including Mossad Hussein al Sawadi and a woman. The house was also severely damaged (see figure 33.2).

### II. Analysis of IHL violations

3. The Panel visited the location of the incident and met with two witnesses, including one who was injured.
4. Political leaders and members of the parliament are civilians and are protected under IHL, unless and for such a time as they take a direct part in hostilities.<sup>160</sup>
5. According to information received by the Panel, there were no military activities in the house at the time of the attack.
6. Under IHL, civilians and civilian objects should not be the object of attack.<sup>161</sup>
7. Mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in proximity to civilians and civilian objects.
8. The Panel concludes that the principle of distinction was not respected.

**Figure 33.2**

Damage to the house



Source: Panel

<sup>160</sup> See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II and Customary IHL, rules 1 and 6.

<sup>161</sup> See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II and Customary IHL, rule 1.

## Appendix 3: Laboratory in Al Tharwah hospital compound, Ta'izz, Al Qahirah, 5 March 2020

### I. Background

1. On 5 March 2020, at approximately 09:00, an explosive device hit the National Center for Central Public Health Laboratories located in the compound of the Al Tharwah hospital in Ta'izz (13°35'12.16"N 44° 1'25.01"E) (see figures 33.3 and 33.4). It resulted in injuries to female medical staff and caused damage to the center. Work at the center was suspended for three days as a result.

### II. Analysis of IHL violations

2. Under IHL, hospitals and medical centers exclusively assigned to medical purposes must be respected and protected in all circumstances. Hospitals only lose their protection if they are being used outside their humanitarian function to commit acts harmful to the enemy. Furthermore, protection of hospitals and medical units may cease only after a warning has been given that includes a reasonable time-limit.<sup>162</sup>
3. According to information received by the Panel, the explosive device came from the North of Tai'zz where the Houthis occupy a mountain.
4. The Panel concludes that the principle of distinction was not respected<sup>163</sup> nor the protection afforded to a medical unit.

**Figure 33.3:**  
Location of the impact



Source: google earth

<sup>162</sup> Article 3 common to the Geneva Convention, article 11 Additional Protocol II to the Geneva Conventions of 1949 and CIHL rule 28.

<sup>163</sup> See article 3 common to the Geneva Conventions, article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

**Figure 33.4:**  
Damage to the medical center



**Source:** Confidential



## Appendix 4: Central prison, womens' section, Ta'izz, 5 April 2020

### I. Background

1. On 5 April 2020 at approximately 16:30 an explosive device hit the Tai'zz Central prison. A few minutes later another explosive device hit the outside of the prison resulting in the injury of a civilian. Approximately five minutes later a third explosive device hit the women's section (13°34'35.78"N 43°57'20.84"E). The incidents resulted in the immediate death of five female detainees and one child and the injuries to approximately six others, including one man who was outside the prison. In the following days, a second child and a female guard who were badly injured during the incident also died. The incident caused some damage to the prison (see figure 33.5). At approximately 18:00, two other explosive devices hit the prison compound without causing any more victims.
2. On the same day, between 08:00 and 14:00, people from the Prosecutor's office and human rights NGOs had gone to the prison to prepare the release of some prisoners in the context of the Covid-19 pandemic. They had all left by the time of the incident.
3. According to information received by the Panel,<sup>164</sup> the explosive devices came from the North-East region around Street 50, about 2.5km away from the prison, an area under Houthi control. The prison has been hit several times by explosive devices since 2017, but this was the first time an incident resulted in the deaths and injuries of people.

**Figure 33.5**

Damage to the wall surrounding the prison resulting the attack



Images of the women's section of the prison



Source: Confidential

<sup>164</sup> The Panel received one report and had contacts with five sources. It also received pictures of the damages and victims and video imagery.

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### III. Analysis of IHL violations

4. According to information received by the Panel, there were no military activities nor military personnel or civilians who had lost their protection under IHL present at the time of the attack in the compound of the prison.
5. Targeting civilians and civilian objects is a violation of IHL. The Panel concludes that the principle of distinction was not respected.<sup>165</sup>
6. In addition, mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in civilian populated areas such as the city of Ta'izz.

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<sup>165</sup> See article 3 common to the Geneva Conventions, article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

## Appendix 5: Governor's house, Ma'rib City, 8 April 2020

### I. Background

1. On 8 April 2020, a rocket hit the official residence of the Mr Sultan al-Aradah, Governor of Ma'rib (15°27'59.66"N 45°19'18.02"E).
2. Two members of his family who were inside the house at the time of the attack suffered minor injuries. Later that night, a second rocket hit the kitchen area in the backyard of the house (see figure 33.6). Neighbouring houses were also damaged.
3. In July, a third rocket hit the house causing major damage (see figure 33.7) to the building and minor injuries to five people.
4. The Panel visited the location of these incidents in October 2020 and met with two witnesses.

### II. Analysis of IHL violations

5. Political leaders are civilians and are protected under IHL unless and for such a time as they take a direct part in hostilities.<sup>166</sup>
6. According to information received by the Panel, at the time of the attack, the Governor was not directly taking part in hostilities and there were no military activities in the house.
7. Under IHL, civilians and civilian objects should not be the object of attack.<sup>167</sup>
8. Mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in proximity to civilians and civilian objects.
9. The Panel concludes that the principle of distinction was not respected.

**Figure 33.6:**  
Damages to the house



Source: Panel

<sup>166</sup> See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rules 1 and 6.

<sup>167</sup> See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rule 1.

**Figure 33.7**

Remnants of rockets found at the location of the incident



Source: Panel

## Appendix 6: Leprosy hospital, Ta'izz, 26 June 2020

### I. Background

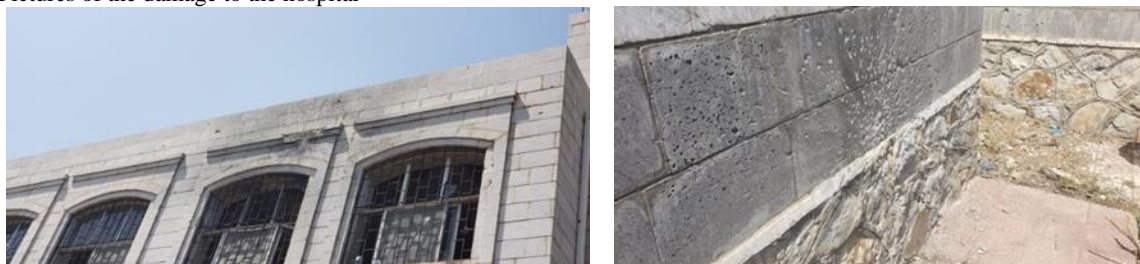
1. On Friday 26 June 2020 between 15:30 and 17:00, the back wall of the main section of the Leprosy hospital in Ta'izz (13° 35' 24,492" N 43° 59' 19,026" E) was hit by two explosive devices (see figure 33.8). As a result, three male patients suffered injuries caused by broken windows. Two had to be transferred to another hospital to be treated.

### II. Analysis of IHL violation

2. Under IHL, hospitals and medical centers exclusively assigned to medical purposes must be respected and protected in all circumstances. Hospitals only lose their protection if they are being used outside their humanitarian function to commit acts harmful to the enemy. Furthermore, protection of hospitals and medical units may cease only after a warning has been given that includes a reasonable time-limit.<sup>168</sup>
3. According to information received by the Panel, the hospital was not used for any military purpose.
4. The Panel concludes that the principle of distinction was not respected<sup>169</sup> nor the protection afforded to a medical unit.

**Figure 33.8**

Pictures of the damage to the hospital



Source: Confidential

<sup>168</sup> See Article 3 common to the Geneva Convention, Article 11 Additional Protocol II to the Geneva Conventions of 1949 and CIHL rule 28.

<sup>169</sup> See Article 3 common to the Geneva Conventions, Article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.



## Appendix 7: Mosque, in the Security Forces compound, Marib city, 28 August 2020

### I. Background

1. On Friday 28 August 2020 during the Al Fajr prayer, at approximately 04:00, a rocket hit the outside part near the washing area of the security forces' mosque (15° 28' 13.90" N 45° 18' 21.74" E) (see figure 33.9). The incident resulted in the death of seven people and the injury of approximately 120 others (in majority minor injuries).

### II. Analysis of IHL violations

2. The Panel visited the location of the incident and met with victims and witnesses.
3. According to information received by the Panel, the security forces belong to the Ministry of Interior and are in charge of ensuring security in the city, including markets and roads. They are not part of the military armed forces of Yemen and do not take part in fighting against Houthis forces. Therefore, they are civilians and should be protected by IHL<sup>170</sup> unless and for such a time as they take a direct part in hostilities.<sup>171</sup> The Panel stands ready to review its findings if contrary information is provided to the Panel.
4. In addition, special care must be taken in military operations to avoid damage to buildings dedicated to religion.<sup>172</sup>
5. The Panel concludes that the principle of distinction was not respected.

<sup>170</sup> See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rule 1.

<sup>171</sup> See Customary IHL, rule 6.

<sup>172</sup> See Customary IHL, rule 38.

**Figure 33.9**

Pictures of damages to the mosque



Source: Panel

## Appendix 8: House, Hawd Al Ashraf, Ta'izz, 21 September 2020

### I. Background

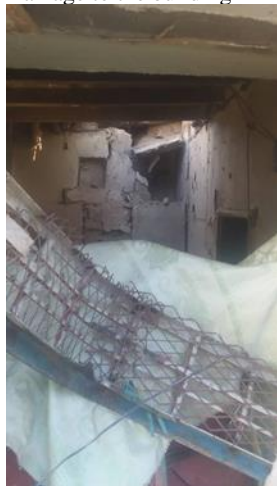
1. On 21 September 2020 between 16:15 and 16:20, an explosive device hit a civilian house in Hawd al Ashraf, Ta'izz. The incident resulted in the death of a woman and the injury of ten people, including five minors. The house was also damaged (see figure 33.10).
2. The explosive device was launched from the hill on which the 'Sofitel Hotel' building sits, in the North-East part of Ta'izz city (see figure 33.11).

### II. Analysis of IHL violation

3. According to information received by the Panel, there was no military presence in the house or nearby.
4. Under IHL, civilians and civilian objects should not be the object of attack.<sup>173</sup>
5. Mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in proximity to civilians and civilian objects, and especially in civilian populated area such as the city of Ta'izz.
6. The Panel concludes that the principle of distinction was not respected.

**Figure 33.10**

Damage to the building



Source: Confidential

<sup>173</sup> See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rule 1.

**Figure 33.11**  
Remnants found at the location of the incident



## Appendix 9: Al Methaq school, Ma'rib city, 25 September 2020

### I. Background

1. On 25 September 2020 at approximately 20:00 a rocket hit the compound of the al-Methaq school in Ma'rib city (15°27'45.3"N 45°19'13.5"E). This resulted in minor injuries for seven people and one security guard and damage to the main building, a smaller building used as classroom, the school cafeteria and some neighbouring houses (see figure 33.12). Earlier that evening, an event had taken place in the compound of the school to celebrate the 1962 Yemeni Revolution on 26 September. People had left the location approximately 15 minutes before the attack took place.

### II. Analysis of IHL violation

2. The Panel was able to visit the location and to interview witnesses. According to information gathered by the Panel, the event that took place on the evening of the 25 September was of a civilian nature and was attended by civilians.
3. The Panel also received information that the rocket was came from the West.
4. Schools are civilian buildings protected by IHL.<sup>174</sup> In addition, the targeting of schools may affect the right to education.<sup>175</sup>
5. The Panel concludes that the principle of distinction between combatants and civilians was not respected.

**Figure 33.12**

Pictures of the damage caused to the school and of the impact point



<sup>174</sup> See Article 3 common to the Geneva Conventions, art. 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

<sup>175</sup> See Article 26 of the Universal Declaration of Human Rights and Articles 13 and 14 of the International Covenant on Economic, Social and Cultural Rights. See also the Safe Schools Declaration: <https://ssd.protectingeducation.org/>.





Source: Panel

**Annex 34: Violations in the context of detention attributed to the Houthis**

**The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.**

## **Annex 35: Arrest of Radwan al Haashdi, former media office manager of Abu al Abbas**

### **I Background**

1. This details the arrest, disappearance and torture of Radwan Qasim Said al Haashdi, who had been the media office manager for the Abu al Abbas brigade until around July 2018. According to testimonies received by the Panel these incidents occurred because of his previous position with the Abu al Abbas group. The incident falls within the Panel's mandate because it contains potential violations of IHL and Human Rights.<sup>176</sup>

2. Since 2017, the Panel has documented significant tensions between Abu al Abbas group, 35<sup>th</sup> Brigade, 22<sup>nd</sup> Brigade, and the Military Axis in Ta'izz. In March and April 2019, renewed efforts were made to curtail the influence of this group by the Ta'izz Security Committee, when they named several leaders of the group in a Ta'izz most-wanted list (see paragraph 42 and annex 8 of the midterm update of the Panel of Experts on Yemen, 2019). Al Haashdi was not on the list in the procession of the Panel.

3. The Panel does not normally identify affected individuals in published documents for protection concerns. However, the Panel includes this information in this report, at the request of al Haashdi

### **II Details of arrest**

4. Al Haashdi was the media office manager for Abu al Abbas Brigade until around July 2018. He had travelled to Cairo in September 2018 to seek medical treatment. According to information received by the Panel, on 8 June 2020, five civilian-clothed individuals entered his apartment, searched it, and arrested al Haashdi. When his family asked who the individuals were and where they were taking al Haashdi, the family was told to seek this information from the Yemeni Embassy in Cairo.

5. The family sought information from the Yemeni Embassy in Cairo and was informed that the Yemeni authorities could not do anything to find his whereabouts. The Yemeni authorities denied that they held him or knew his whereabouts. On 6 July, a representative from the Yemen Embassy in Cairo contacted the family and informed them of the deportation of al Haashdi to Aden and asked for USD 300 to pay for his flight. The family paid for the flight, which was scheduled for 7 July, according to Yemeni officials.

6. On the night of 7 to 8 July, they received another call from the Yemeni Embassy in Cairo and were informed that al Haashdi had been taken to Sayoun, instead of Aden. The family informed the Panel that they feared for his safety upon his potential release in "Islah-dominated Marib" due to the repeated confrontations between Yemeni Military, who they perceived as Islah-affiliated, and the Abu al Abbas forces in Ta'izz.

### **III Alleged violations of human rights and IHL**

7. The information in this section is based on the interview held by the Panel with al Haashdi. On the 7<sup>th</sup> of July day he was deported to Yemen. When he arrived in Sayoun, he was taken by armed men to the political security prison in Sayoun. After two days, he was transferred to the political prison in Ma'rib. There he was interrogated about his hostility to Islah, he was placed in a stress position, denied medication for a period, threatened with the use of electric-shock torture and ill-treated. He was finally released from Government of Yemen custody 12 days after arriving in Ma'rib, but asked to sign a confession, which he did not have the opportunity to read. A day after his release, he met with a senior political security official in Ma'rib, who apologized for his arrest and detention and offered to pay money for al Haashdi to stay silent about his treatment in Ma'rib.

<sup>176</sup> At the time of the arrest of al Haashdi, Abu al Abbas forces are a part of the 35<sup>th</sup> Brigade of the Yemeni Armed Forces: The Panel considers them to be a State entity (see table 2 of Final Panel Report S/2020/326). Individuals within this group received their salaries from the Government of Yemen and are considered a part of the Government of the Yemeni Armed Forces.

8. The Panel has not received a response from the Government of Yemen in relation to this incident and continues to investigate.

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