



DBIO IV report. November 2024

Annex 1: Company list

Airbnb

Airbnb is a global digital tourism company, headquartered in the United States (U.S.). It acts as a broker for private individuals who want to rent out their accommodation for a short period of time.¹ Airbnb offers short-term rentals in a large number of Israeli settlements on its website, located in the occupied West Bank, East Jerusalem, and the Syrian Golan Heights. In most cases, the descriptions of the properties name the settlement location. Still, the properties are listed as being located in “Israel” and do not inform potential visitors that the accommodation is located in occupied Palestinian territory.²

In November 2018, Airbnb announced that it would remove around 200 listings in settlements that “*are at the core of the dispute between Israelis and Palestinians*”.³ However, it reversed the decision six months later, after several lawsuits had been filed in the U.S. and Israel. Airbnb stated that it would donate all proceeds to unrelated non-profit organisations.⁴ The prospectus for its initial public offering (IPO) in 2020 did not mention risks associated with its business links with the Israeli settlements.⁵

In its 2018 report “Bed and Breakfast on Stolen Land”, Human Rights Watch argues that the hosting of these accommodations by Airbnb helps to make West Bank settlements more profitable and, therefore, sustainable, thus facilitating Israel’s unlawful transfer of its citizens to the settlements.⁶ Similarly, Amnesty International concludes that by boosting the settlement tourism industry and, as a result, the settlement economy, Airbnb is contributing to and profiting from the maintenance, development and expansion of illegal settlements.⁷

Airbnb is one of the business enterprises included in the updated UN Database (June 2023) due to its involvement in providing services and utilities that support the maintenance and existence of settlements.

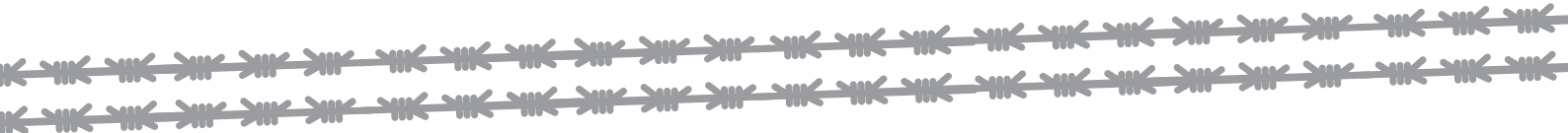
Alon Blue Square

Alon Blue Square is a large retail and energy holding company and the majority owner of publicly traded Dor Alon Israel Energy.⁸ Dor Alon operates several gas stations in settlements in the occupied West Bank and in the occupied East Jerusalem.⁹ Moreover, its subsidiary Alonit has supermarkets in the settlement Elkana and in the Atarot industrial zone.¹⁰

Alon Blue Square is among the business enterprises included in the updated UN Database (June 2023) due to the provision of services and utilities that support the maintenance and existence of settlements, and use of natural resources, particular water and land, for business purposes.

Alstom

Alstom is an international energy and transportation company headquartered in France. The company is involved in the Jerusalem Light Rail (JLR), which connects the illegal settlements in the occupied eastern part of Jerusalem with the western part of the city. In 2019, Alstom withdrew from a tender after significant pressure from civil society.¹¹ However, in July 2021, Alstom was part of one of the consortia shortlisted to bid on the Blue and Purple line tender for the



Jerusalem Light Rail, which will connect settlement neighbourhoods in the south and north of the city.¹² The consortium that included Alstom submitted a bid for the Blue Line in August 2022,¹³ but was not selected.¹⁴

In January 2021, Alstom purchased Bombardier Transportation,¹⁵ which is collaborating with Israel Railways on the train connection between Tel Aviv and Jerusalem.¹⁶ The train crosses the Green Line into the occupied West Bank in two areas, unlawfully using public and private Palestinian land in the OPT for an Israeli transportation project for the exclusive benefit of Israeli citizens.

Alstom is among the business enterprises included in the updated UN Database (June 2023) due to its involvement in providing services and utilities supporting the maintenance and existence of settlements, including transport, and the unlawful use and exploitation of natural resources, particularly land, for business purposes.¹⁷ The company has been excluded from financing by Norwegian pension company KLP, due to *“an unacceptable risk that it is contributing to the abuse of human rights in situations of war and conflict through their links with the Israeli settlements in the occupied West Bank.”*¹⁸

Altice International

Altice International is a multinational telecommunications company based in Luxembourg.¹⁹ Through its Israeli subsidiary, Hot Telecommunication Systems, Altice holds a special permit from the Israeli Civil Administration (ICA) for the provision of cable television and telecommunication services to several Israeli settlements in the OPT. The permit was initially valid until November 2023, with an optional ten-year extension.²⁰ It is unclear whether it was extended. In November 2019, Israel's Minister of Communications announced that HOT Telecommunications would expand its services to provide the 220 settlements with access to telecom solutions, either through physical infrastructure or wireless connections.²¹ In February 2021, HOT acquired a controlling stake in fibre optics venture IBC from Israel Electric. The Ministry of Communications expects HOT to make the high-speed network available to many households, including settlements in the occupied West Bank, until 2026.²² Additionally, Israeli watchdog group Who Profits reports that, in January 2021, and again in January 2022, the company was contracted by the Israeli Ministry of Construction and Housing, Jerusalem District, to relocate communication infrastructure in public spaces in various West Bank settlements.²³ A general license granted to HOT by the Ministry of Communication in October 2023 for a period of 15 years includes a section for providing radio, telecommunication, and mobile data services to settlements.²⁴

HOT Mobile is another wholly owned Israeli subsidiary of Altice. As reported by Who Profits in February 2022, HOT Mobile operates hundreds of cellular antennas and telecommunication infrastructure facilities in the occupied West Bank, including the eastern part of Jerusalem, some of which are located on confiscated private Palestinian land, and pays royalties to Israeli settlements. HOT Mobile holds an ICA permit to provide services to Israeli settlements in the OPT. It provided a bank guarantee of NIS 4 million (EUR 1.1 million) to the ICA for its operating licence in Area C of the West Bank, valid until December 2022.²⁵ HOT Mobile also operates sales and customer service centres in Israeli settlements, for example in Pisgat Ze'ev in East Jerusalem.²⁶ Furthermore, Who Profits reports that HOT Mobile operates the communication network installed in the Jerusalem Light Rail's motor coaches and has antennas located at Hizma military checkpoint in the West Bank and at Erez checkpoint in the Gaza Strip.²⁷



Altice is among the business enterprises included in the updated UN Database (June 2023) due to its involvement in providing services and utilities supporting the maintenance and existence of settlements, as well as the use of natural resources, particularly water and land, for business purposes.

Ashrom Group

Ashrom is a leading, publicly listed Israeli construction and infrastructure company.²⁸ Who Profits documented that the company has been involved in the construction of various Israeli settlements in the OPT. Ashrom also carried out several projects in three Israeli prisons, including Ofer prison situated in the OPT, where it is known that Palestinian political prisoners are being detained.²⁹

Ashrom operates the Adumit Quarry in the Mishor Adumim settlement industrial zone in the West Bank. Moreover, via its subsidiary Isra-Beton, it operates a concrete plant in the Atarot settlement industrial zone.³⁰

Ashrom Group is among the business enterprises included in the updated UN Database (June 2023) because it uses natural resources, particularly water and land, for business purposes.

Axel Springer

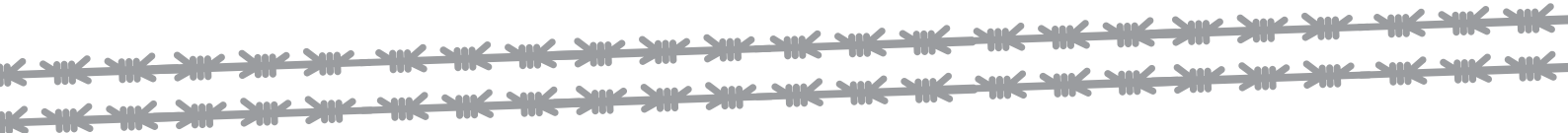
Axel Springer is a globally operating publishing house headquartered in Germany.³¹ In addition to several large media brands, its subsidiary AVIV Group hosts some of the world's largest online real estate marketplaces. This includes sites like Immowelt (Germany) and SeLoger (France), as well as Yad2, a leading online classifieds marketplace in Israel.³²

Yad2 lists more than 2,000 ads for properties for sale or rent in Israeli settlements in the occupied West Bank as well as East Jerusalem, including existing as well as new housing.³³ Moreover, as of 5 August 2024, eight businesses in settlements are advertised for sale on the Yad2 website, including in Ariel, Alfie Menashe, and Beitar Illit.³⁴ Yad2 also runs Drushim.il, a job advertising website.³⁵ As documented by Who Profits, the site regularly hosts job offers for private security services for checkpoints and for different roles in settlements in the occupied West Bank.³⁶

The business activities of Axel Springer companies are concerning as they provide services and utilities that support the maintenance and existence of settlements.

Bank Hapoalim

According to Human Rights Watch and Who Profits, Bank Hapoalim has provided financing for multiple construction projects in Israeli settlements in the West Bank and East Jerusalem as well as loans to regional settlement authorities.³⁷ Among other financing deals, Who Profits reports that, in 2021 and 2022, Bank Hapoalim provided a loan to construction company Ba'al Hatanie for the construction of 32 housing units in Efrat settlement. In 2021, it granted a loan to Ofer Aharon for a construction project in Beitar Illit. In these and other cases, the bank holds the companies' contractual and actual land and project rights as collateral.³⁸



Moreover, Who Profits reports that the bank provides financing for the Jerusalem Light Rail (JLR) extensions of the Red Line and construction of the Green Line under a multi-year contract won in November 2020 by a consortium led by Shapir Engineering and Industry.³⁹ Operations had starting dates in 2022 and 2025, respectively.⁴⁰ Both lines are serving settlements in the occupied East Jerusalem.⁴¹ Bank Hapoalim also operates various branches in settlements in the West Bank and East Jerusalem.⁴²

The bank is among the business enterprises included in the updated UN Database (June 2023) due to its involvement in providing services and utilities supporting the maintenance and existence of settlements, including transport; banking and financial operations helping to develop, expand or maintain settlements and their activities, including loans for housing and the development of businesses; and the use of natural resources, particularly water and land, for business purposes.

Bank Leumi

According to Who Profits, Bank Leumi lends money for construction projects in Israeli settlements in the OPT, provides loans to multiple settlement regional and local councils, and has provided financing for the Jerusalem Light Rail (JLR) project.⁴³ Who Profits report that, among others, loans were granted to construction projects in Alfei Menashe settlement in 2022, and in Beitar Illit and Atarot settlement industrial zone in 2021. The bank holds contractual and actual rights in the project as collateral.⁴⁴ As reported by media in April 2024, Bank Leumi is leading the financing of the J-Train consortium's JLR Blue Line project that connects the city's Gilo and Talpiot settlement neighbourhoods.⁴⁵

Who Profits also states that Bank Leumi provided a loan of NIS 250 million (EUR 72 million) for the establishment of the Design City shopping complex, which opened in July 2021 in the Mishor Adumim industrial zone.⁴⁶ As outlined in a 2021 Who Profits report, Design City is part of the political aim to further integrate and normalise Israeli-constructed areas on occupied Palestinian land and to stimulate economic development of illegal settlements, at the expense of surrounding Palestinian communities.⁴⁷ Moreover, Bank Leumi operates various branches in West Bank and East Jerusalem settlements.⁴⁸

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Bezeq Group

The publicly listed Israeli telecommunication company Bezeq provides services to all Israeli settlements, army bases and military checkpoints in the occupied West Bank, and builds and maintains infrastructure in the OPT.⁴⁹ For instance, Bezeq was named an infrastructure provider in the expansion of the Efrat and Beitar Illit settlements in the occupied West Bank, with a total of 8,333 housing units in a project running until 2021 and contracted by the Ministry of Housing to the Israeli Gadish Group.⁵⁰ In its annual report, the company mentions 40 assets in Israeli settlements for communication purposes, for which it claims possession (“*authorized/possession rights by law*”).⁵¹



According to Who Profits, Bezeq's subsidiary Pelephone has a license for providing mobile telecommunication services in illegal settlements in the occupied West Bank until September 2032.⁵² As of 2022, Pelephone operated at least 157 cellular antennas on occupied land in the West Bank (including East Jerusalem), and 19 cellular antennas in the Syrian Golan. In 2021, Pelephone, along with Cellcom and Partner Communications, won a tender from the settlement municipality of Beitar Illit for the right to use land to install cellular antennas.⁵³

According to Who Profits, the company also enjoys access to the Palestinian market as a captive market, as it collects revenues from Palestinian operators for all international calls, all calls to the West Bank, and many intra-Gaza calls, as well as internet traffic.⁵⁴

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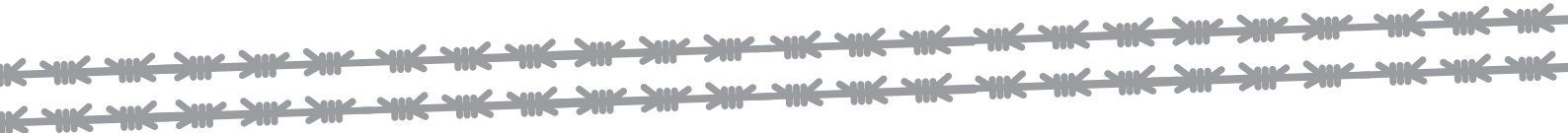
Booking Holdings

Booking Holdings (U.S.) claims to be the world's leading provider of online travel and related services.⁵⁵ Its subsidiary, Booking.com (Netherlands), is an online rental company that promotes accommodations and facilitates travel service reservations, covering over 220 countries and territories.⁵⁶ Booking.com also provides booking services for a range of hotels, guesthouses, and holiday apartments in Israeli settlements in the OPT, including East Jerusalem.⁵⁷ For example, Booking.com lists accommodations in the Kfar Adumim, Almog, Ovnat, and Kalia settlements. It categorises these locations as "*Palestinian Territory, Israeli settlement*" in the property descriptions. Apartments, hotels and homestays in the settlement neighbourhood Pisgat Ze'ev, in the occupied part of Jerusalem, are simply labelled as "*East Jerusalem, Jerusalem*",⁵⁸ while Booking Holdings had stated that the label "*Israeli settlement*" would be added to listings in the eastern part of Jerusalem already in 2018.⁵⁹

Booking Holdings conducted a human rights risk assessment in response to a shareholder resolution regarding the hosting of listings in conflict zones, including the OPT.⁶⁰ This resulted in a Human Rights Statement, published in May 2022, that refers to international standards and principles. In relation to listings in conflict-affected, disputed or occupied areas, it states that in case of potential human rights impacts or risks for local communities, it will conduct "*heightened due diligence [...] and seek to avoid being connected to human rights abuses or exacerbating the situation*".⁶¹ It furthermore states that customers will be provided with transparent information on listings in conflict-affected areas.⁶²

However, the company is failing in its commitment. Since September 2022, Booking has added a warning to *all* properties listed in the West Bank. This means not only to illegal Israeli settlements but also Palestinian properties in Palestinian cities, with only a disclaimer inviting customers to review their government's travel advisories before booking, as the area "*may be considered conflict-affected*".⁶³ By failing to inform the customer about the illegality of Israeli settlements and continuing to list accommodation in settlements, Booking.com also fails in its commitment to "*strive to mitigate the potentially negative effects of travel and tourism on local cultures, communities [...]*".⁶⁴

By hosting accommodations in settlements in the occupied West Bank, including East Jerusalem, Booking.com makes these settlements more profitable and therefore sustainable, thus facilitating Israel's unlawful transfer of its citizens to the settlements, as argued by Human Rights



Watch.⁶⁵ Similarly, Amnesty International concludes that Booking.com is contributing to the maintenance, development, and expansion of illegal settlements by boosting the settlement tourism industry and, as a result, the settlement economy.⁶⁶ At the same time, the company profits from an average of 15% commission charges per reservation.⁶⁷

Booking is among the business enterprises included in the updated UN Database (June 2023) due to its involvement in the provision of services and utilities supporting the maintenance and existence of settlements.

Bright Dairy & Food

Bright Dairy & Food is a listed subsidiary of the Chinese state-owned company Bright Food Group. Its Israeli subsidiary, Tnuva, is an important supplier of dairy and other food and beverage products to the Israeli market, processing 1.7 billion litres of milk annually.⁶⁸ According to research by Who Profits, Tnuva purchases also milk from several farms located in the occupied West Bank, including in the settlements of Almog, Shadmot Mehola and Kalia in the Jordan Valley, and in the settlement of Rosh Tzurim in the occupied West Bank. Moreover, it markets produce from illegal settlements on its online shopping site.⁶⁹

The company's activities are concerning as it provides services and utilities supporting the maintenance and existence of settlements.

Construcciones y Auxiliar de Ferrocarriles (CAF)

CAF is a Spanish company active in transit solutions and specialised in products for the railway market.⁷⁰ Who Profits reports that the company is involved in the ongoing extension of the Jerusalem Light Rail (JLR), a public tramway system that serves illegal Israeli settlements in occupied East Jerusalem.⁷¹

In 2019, the Jerusalem Transportation Masterplan Team (the Israeli public entity entitled to manage public transport in Jerusalem) awarded a NIS 11 billion (EUR 3 billion) contract for the expansion of the JLR to the TransJerusalem J-Net consortium established by CAF and the Israeli construction company Shapir Engineering and Industry (listed in the updated UN database that was published in June 2023).

The project includes the extension of the existing Red Line to the Neve Yaakov settlement and the construction of a new Green Line, which also extends to Israeli settlements in occupied East Jerusalem.⁷² Under the contract, CAF supplies and refurbishes vehicles and is responsible for signalling, communications, and power supply. The contract for the operation and maintenance of the Green Line runs for 15 years (with an option for an additional 10 years) and of the Red Line for 25 years. Moreover, CAF has a 50% stake in the Special Purpose Vehicle (SPV) company that manages the operation and maintenance of both lines, at an estimated value of EUR 1 billion.⁷³ In early 2022, the construction of a new depot linked to the Red Line extension commenced in the settlement neighbourhood Neve Yaakov, with a size of 150,000 square metres.⁷⁴ As reported by media in April 2024, the opening of the Red Line extension was rescheduled from July 2023 to the second half of 2024.⁷⁵

Notwithstanding calls from civil society organisations, members of the Spanish parliament, and questions raised by shareholders to end its involvement in the JLR system during the company's annual meeting in June 2021, CAF continues to work on the tram project.⁷⁶ Moreover, in



August 2022, CAF was part of one of the consortia to submit a bid on the Blue Line tender for the JLR, which will connect settlement neighbourhoods in the South and North of the city,⁷⁷ but was not selected.⁷⁸

Norwegian asset manager Storebrand Group decided in the first quarter of 2024 to put CAF on its exclusion list, arguing that through its operations linked to the JLR, “[...] CAF is reinforcing the permanence of the existing illegal settlements, and contributing to the expansion of new settlements, thus furthering Israel’s illegal acquisition of territory. The transference of Israel’s population into the occupied territories constitutes a violation of international law.”⁷⁹

CAF’s activities are concerning as they are linked to the use of natural resources in the OPT, particularly land, for business purposes, and the provision of services and utilities supporting the maintenance and existence of settlements.

Carlsberg

Carlsberg is a Danish beer brewing company. Its exclusive Israeli licensee, the Central Beverage Company (CBC),⁸⁰ controls around 40% of the Israeli soft drinks market with products like Coca-Cola, Fanta, Sprite, and FuzeTea, but it also markets alcoholic beverages. Its wholly-owned marketing subsidiary, the Central Beverage Distribution Company (CBC), operates a regional distribution center and cooling houses in the Atarot Settlement Industrial Zone in the occupied West Bank. Tabor Winery, another subsidiary, produces wines from vineyards in West Bank settlements.⁸¹

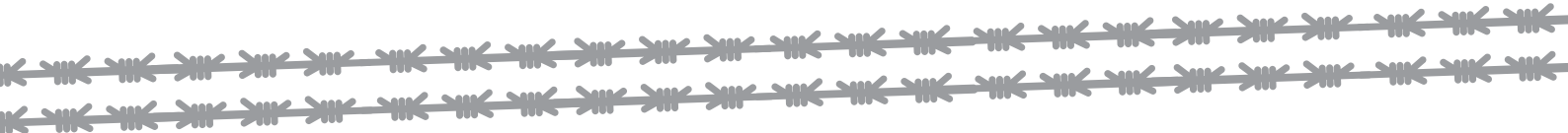
Carlsberg’s activities are concerning because they are linked to the use of natural resources, particularly water and land, for business purposes.

Carrefour

Carrefour is a French retailer with more than 12,000 stores worldwide.⁸² In March 2022, Carrefour announced a partnership with Electra Consumer Products (ECP) (part of Electra Group) and ECP’s retail subsidiary Yenot Bitan to open franchise stores under the Carrefour banner.⁸³ ECP is a publicly listed Israeli company that is majority-owned by holding company Elco Ltd. Yenot Bitan has more than 150 stores in Israel under different banners, and operates several stores in nine illegal West Bank settlements, for example, in Alfei Menashe, Ariel and Ma’ale Adumim.⁸⁴

Yenot Bitan stores already had access to Carrefour-branded products in 2022 and obtained permission to manufacture some Carrefour products in Israel and market them under the Carrefour brand.⁸⁵ Moreover, in May 2023, Carrefour established new partnerships with Bank Hapoalim (already listed in the OHCHR database) and with Juganu, an Israeli high-tech start-up active in two illegal settlements.⁸⁶

Carrefour’s activities are concerning as they are linked to the provision of services supporting the maintenance and existence of settlements and the use of natural resources for business purposes.



Caterpillar

Caterpillar is a U.S.-based, publicly listed manufacturer of heavy machinery.⁸⁷ According to Who Profits, Caterpillar machinery is extensively used by the Israeli military, including wheel loaders, armoured excavators, mini-loaders, and several models from the D9 armoured bulldozer series (D9R, D9N, and D9L).⁸⁸

The Palestinian human rights organisation (and DBIO member) Al-Haq reported that D9 armoured bulldozers have been used for unlawful operations such as large-scale house demolitions and land-clearing missions in Palestinian towns. Al-Haq documented several instances during which Caterpillar machinery was used in the demolition of Palestinian-owned structures and homes in 2020.⁸⁹ In June 2021, Al-Haq documented the demolition of a Palestinian water structure involving Caterpillar bulldozers.⁹⁰ In June 2022, Caterpillar machinery was reportedly used in the raiding and demolishing of residential tents and animal shacks in Al-Fakheet and Al-Markez villages, after the Israeli Supreme Court had ruled in favour of the expulsion of eight villages in the region of Masafer Yatta in May 2022.⁹¹ Who Profits documented that D9s have been used for arresting or killing of Palestinian persons (using the “pressure cooker procedure”).⁹² In addition, multiple raids of refugee camps in the West Bank by the Israeli military involving Caterpillar D9 bulldozers have been documented since July 2023. Several Palestinians, including children, were killed, and infrastructure destroyed. Who Profits states that Caterpillar machines have also been used for the construction of settlements and related infrastructure, the Separation Wall and roadblocks.⁹³

Caterpillar’s exclusive representative in Israel is Zoko Enterprises.⁹⁴ According to Who Profits, Ramta, part of the government-owned Israel Aerospace Industries (IAI), is responsible for retrofitting Caterpillar machines for the Israeli army, at times in cooperation with Zoko.⁹⁵ This includes the installation of gunner positions and a bulletproof driver cabin.⁹⁶

Norwegian pension fund KLP announced its divestment from Caterpillar in June 2024 over the company’s alleged contribution to the construction of illegal settlements and the war in Gaza. According to the pension fund, “[a]lthough Caterpillar has shown itself willing to engage in a dialogue with KLP, the company’s responses failed to credibly substantiate its ability to actually reduce the risk of violating the rights of individuals in situations of war or conflict, or of violating international law.”⁹⁷

Caterpillar’s activities are concerning as they are linked to the supply of equipment and materials facilitating the construction and the expansion of settlements, the Separation Wall, and associated infrastructures, and for the demolition of housing and property of Palestinians.

Cellcom Israel

Israeli telecommunications company Cellcom provides cellular, landline and ‘network end-point’ services to Israeli settlements in Area C under a non-exclusive licence from the Israeli Ministry of Communications. The license for fixed-line communication is valid until 2026, while the one for cellular services runs until 2032.⁹⁸ Who Profits argues that the company enjoys the structural advantages of Israeli telecommunication operators over Palestinian competitors in the Palestinian market.⁹⁹

In 2021, Cellcom, along with Pelephone and Partner Communications, won a tender by the settlement municipality of Beitar Illit for the right to use land to install cellular antennas.¹⁰⁰ As of 2022, Cellcom had a total of 171 cellular antennas in the occupied West Bank and Jerusalem, including five at military checkpoints.¹⁰¹



Cellcom Israel is among the business enterprises included in the updated UN Database (June 2023) due to providing services and utilities supporting the maintenance and existence of settlements, and the use of natural resources, particularly land, for business purposes.

Cemex

Cemex is a Mexican building materials company. Its wholly owned subsidiary, Readymix Industries, operated several concrete plants in the OPT until 2021.¹⁰² It sold its plants in Mishor Adumim and Atarot in January 2022 and states to no longer operate production facilities in the occupied West Bank.¹⁰³ The CEO and Chairman of Readymix confirmed the sale of the land and facilities in February 2022, but commented that the company continues to manage the two plants, including the relationship with customers and technological and quality control services.¹⁰⁴ This connection is confirmed by several shipping certificates dated January and December 2022 seen by Who Profits, which document the provision of concrete from the plants in Atarot and Mishor Adumim to Readymix for construction sites in settlement neighbourhoods.¹⁰⁵

Evidence from previous years, collected by Who Profits, showed that Readymix provided concrete elements for the construction of illegal settlements, a security wall along the Gilo bridge in the occupied West Bank, and military checkpoints, as well as communication, electricity, drainage and sewage systems for the Jerusalem light rail project.¹⁰⁶ As stated by research and advocacy consortium 'Mind the Gap', Cemex has repeatedly claimed that its activities are legal and authorised under Israeli law to justify its involvement with illegal settlements.¹⁰⁷

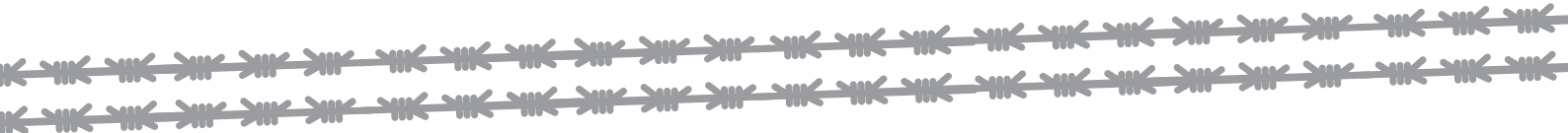
Cemex's activities are concerning as they are linked to the use of natural resources, particularly water and land, for business purposes, and the supply of materials facilitating the construction and the expansion of settlements and associated infrastructures.

Cisco Systems

Cisco Systems is a network solution provider headquartered in the U.S. Its subsidiary, Cisco Israel, broadly cooperates with the Israeli military. Moreover, it collaborates with the Israeli government to establish technological hubs, as part of the Digital Initiative that was launched in 2018.¹⁰⁸ According to Who Profits, five of the 36 hubs opened by September 2023 were located in the occupied West Bank, in Modi'in Illit, Beitar Illit, Kiryat Arba, Itamar, and Sha'ar Binyamin Industrial Zone.¹⁰⁹

The company reacted to a request for information in 2021 by stating that it is aiming to contribute to innovation, promote entrepreneurship and digital skills in partnership with the Government of Israel, but that the Israeli government installs the Webex boards, and that Cisco Israel is not involved in the decision-making on hub locations.¹¹⁰

Cisco's activities concerning as the hubs aim to strengthen entrepreneurship and employment and, with this, benefit the existence, expansion, and sustainability of Israel's settlement enterprise.



CNH Industrial

CNH Industrial is a multinational manufacturer of agricultural and construction equipment, trucks, commercial vehicles, and buses. It is incorporated in the Netherlands with executive offices in the UK and publicly listed in the U.S.¹¹¹ Who Profits makes repeated note of the use of CNH industrial heavy equipment during the last ten years in the construction of Israeli settlements, industrial zones and related infrastructure in the OPT, and the construction of the Separation Wall on Palestinian lands.¹¹² Who Profits also reports that CNH equipment has been used during demolitions of Palestinian houses in the South Hebron Hills, and, in 2017, during the construction of a settler bypass road near the Palestinian village of Nabi Elias, for which land and olive trees belonging to Palestinian communities were seized.¹¹³

In a response to a letter sent by Who Profits in February 2022, the company confirms that some of its subsidiaries allow the sale of CNH equipment to customers in the OPT via independent dealers, while stressing that CNH is not making direct sales of heavy equipment to customers in the OPT.¹¹⁴

CNH Industrial's activities are concerning as they are linked to the supply of equipment and materials facilitating the construction and the expansion of settlements and the Separation Wall, and associated infrastructures. Its activities are also linked to the supply of equipment for the demolition of Palestinian homes and property, the destruction of agricultural farms, greenhouses, olive groves and crops.

Danya Cebus

Danya Cebus is a publicly listed Israeli Construction company with international activities (part of Africa Israel Investments, Israel). In October 2023, the J-Train consortium, involving Danya Cebus, Comsa (Spain), and Dan Bus (Israel), was selected to build, operate, and maintain the Blue Line of the Jerusalem Light Rail (JLR). The line connects the Ramot and Ramat Eshkol settlement neighbourhoods in the north to the Gilo settlement neighbourhood in the south of Jerusalem. The project has a value of NIS 9 billion. Under the contract, J-Train will operate the line for seven years with an option to extend by an additional 18 years. The maintenance contract runs for 25 years. The line is expected to be fully operational by 2030.¹¹⁵

Danya Cebus' activities are concerning as they are linked to the use of natural resources in the OPT, particularly land, for business purposes, and the provision of services and utilities supporting the maintenance and existence of settlements.

Delek Group

Delek Group, via its investment in Delek Israel, operates in the Israeli fuel sector. In October 2020, it reduced its stake in Delek Israel to 33.34%,¹¹⁶ in order to decrease its debt.¹¹⁷ As of the 1Q of 2024, it still held 25% of the company's shares.¹¹⁸ Delek Israel Fuel operates various gas and service stations in and around Israeli settlements in the West Bank and the eastern part of Jerusalem, including Talpiot East, the French Hill, Neve Yaakov, Giv'at Ze'ev and Kokhav Ya'akov.^{119, 120}

The company is among the business enterprises included in the updated UN Database (June 2023) due to the provision of services and utilities supporting the maintenance and existence of settlements, and the use of natural resources for business purposes.



Delta Galil Industries

Delta Galil Industries is an Israeli apparel company. It has branches in several Israeli settlements in the West Bank, including in the settlement of Ma'ale Adumim, and in Pisgat Ze'ev Mall and Ramot Mall in occupied East Jerusalem.¹²¹

Delta Galil Industries is one of the business enterprises included in the updated UN Database (June 2023), due to its involvement in the use of natural resources, particularly water and land, for business purposes.

eDreams ODIGEO

eDreams ODIGEO is a publicly listed Spanish online travel company, with brands including eDreams, GO Voyages, Opodo, and Travellink.¹²² The company acts as an intermediary, connecting various travel service providers and customers. As of July 2024, its websites advertise various properties located in Israeli settlements in the occupied West Bank and East Jerusalem. eDreams ODIGEO describes the location of settlements like Shilo, Ma'ale Levona, Geva Binyamin and Kfar Adumim as "Palestinian Territory, Israeli settlement". Accommodations in the occupied East Jerusalem are just marked as "Jerusalem". Consumers are not informed about the settlements' illegal status under international law.¹²³

Digital tourism companies like eDreams ODIGEO are contributing to the maintenance, development, and expansion of illegal settlements by boosting the settlement tourism industry and, as a result, the settlement economy.¹²⁴

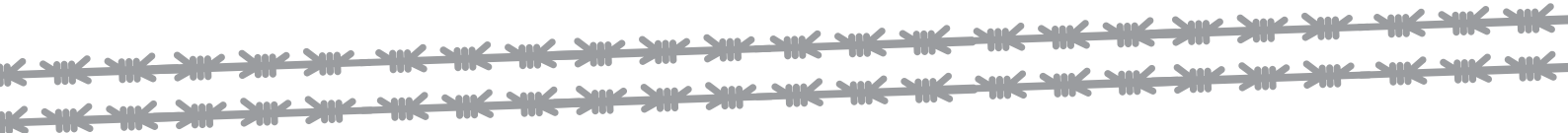
The company is among the business enterprises in the updated UN database (June 2023), due to its involvement in the provision of services supporting the maintenance and existence of settlements.

Elbit Systems

Israeli company Elbit Systems operates in various sectors, including aerospace, land and naval systems, unmanned aerial systems (UAS), communication, computers, intelligence, and surveillance.¹²⁵ It is publicly listed in Israel and the US.

Elbit Systems maintains tight and extensive relationships with Israel's military apparatus. Who Profits reports that Elbit Systems is a leading supplier of a range of products and services to the Israeli military, the Ministry of Interior, and the police.¹²⁶ This relationship was further strengthened in 2018 with the acquisition of Israeli Military Industries Ltd. (IMI). IMI manufactures ammunition, weapons, and military technology for the Israeli army.¹²⁷

Elbit Systems is a main supplier of ground equipment and drones (unmanned aerial vehicles (UAVs)), including artificial intelligence (AI) based automated and autonomous combat systems. Moreover, it develops advanced systems for different armoured combat vehicles.¹²⁸ Reportedly, Elbit supplies 85% of the drones used by the Israeli military, particularly in the low and intermediate altitude categories,¹²⁹ as well as other surveillance tools used in the occupied territories of the West Bank, East Jerusalem and Gaza. The company has further increased its support to the military since October 2023 and accelerated the development and delivery



of new systems. Elbit's Hermes drones were used in military attacks in the Gaza strip during recent years¹³⁰ and are widely employed during the current ground attack in Gaza. The company's Skylark drone has been documented during military operations and house arrests in the occupied West Bank. In March 2024, Elbit Hermes 450 drones were used in an airstrike on the Jenin Refugee Camp in the occupied West Bank.¹³¹

Elbit Systems is also one of the main providers of the electronic detection fence system in the illegal Separation Wall, including the Guardium UGV autonomous vehicle for border control.¹³²

Elbit Systems' activities are concerning due to the supply of military material and of surveillance drones and equipment used in the OPT, as well as the supply of electronic equipment and materials facilitating the construction and the expansion of the illegal Separation Wall.

Electra Group

Electra Group is an Israeli company that is active in real estate, infrastructure development, facility management, and electromechanical infrastructure.¹³³ The publicly listed business is controlled by the holding company Elco Ltd. In August 2020, Electra's subsidiary Electra Infrastructure won a NIS 470 million (EUR 128 million) tender to build the major road infrastructure works and tunnels in French Hill, in occupied East Jerusalem. The project involves the construction of four tunnels with a length of 3.5 kilometres. These will enable the free flow of traffic between the settlement neighbourhoods Ramot and Pisgat Ze'ev and the Ma'ale Adumim settlement.¹³⁴ The work was 95% completed as of July 2024.¹³⁵ According to Who Profits, Electra subsidiaries Elco, FM, and TAAMAL won several tenders for infrastructure construction services in settlements throughout 2021.¹³⁶

In March 2023, Electra Infrastructures won the tender for earthworks and construction of the underground section of the JLR Blue Line. The construction will take 58 months, for which Electra will receive NIS 620 million. The Blue Line will connect the Ramot and Gilo settlements and is scheduled to operate from 2028.¹³⁷

Furthermore, Who Profits has documented that Electra Infrastructure and Electra M&E constructed the track and electronic systems, as well as tunnel 3A in section D of the Tel Aviv-Jerusalem Fast Train (A1). The NIS 750 million (EUR 205 million) project, related to the construction of the track and electronic systems, which was completed in 2018, includes maintenance services after delivery for a period of 10 years.¹³⁸ The A1 train route crosses the Green Line into the occupied West Bank in two areas, according to Who Profits, unlawfully using public and private Palestinian land in the OPT for an Israeli transportation project for the exclusive benefit of Israeli citizens.

In January 2021, Electra Afikim was created through the acquisition of a 51% controlling stake in Amnon Mesilot, which included Afikim Public Transportation.¹³⁹ Afikim serves various settlements in the West Bank and East Jerusalem, including Beitar Illit, Ariel, Givat Ze'ev, Beit Horon, Efrat, and Kiryat Arba.¹⁴⁰ In May 2021, Electra Afikim acquired Egged Ta'avura from Israeli transport company Egged. Egged Ta'avura operates bus lines in several clusters, including Ma'aleh Adumim and dozens of other settlements in the occupied West Bank.¹⁴¹ In July 2021, Electra was part of one of the consortia approved to bid on the Blue and Purple line tender for the Jerusalem Light Rail, which will connect settlement neighbourhoods in the south and north of the city.¹⁴² The consortium including Electra submitted a bid for the Blue Line in August 2022,¹⁴³ but was not selected.¹⁴⁴



Electra Group and Afikim are among the business enterprises included in the updated UN Database (June 2023), due to their involvement in the provision of services and utilities supporting the maintenance and existence of settlements, including transport; as well as the use of natural resources, particularly water and land, for business purposes.

Expedia Group

U.S.-based tourism company Expedia Group operates a range of online portals for travel bookings. Leading brands are Expedia, Hotels.com and Trivago.¹⁴⁵ Expedia's and Hotel.com's websites list various accommodations in settlements in the occupied West Bank, which are described as "Israeli settlements, Palestinian territories", among others in Alon, Geva Binyamin, and in East Jerusalem.¹⁴⁶ Expedia and Hotels.com, however, fail to inform consumers of the settlements' illegal status under international law and their location in the OPT.

Amnesty International, among others, states that by boosting the settlement tourism industry and, as a result, the settlement economy, Expedia is contributing to, and profiting from, the maintenance, development and expansion of illegal settlements.¹⁴⁷

The company is among the business enterprises included in the updated UN Database (June 2023) due to its involvement in providing services and utilities supporting the maintenance and existence of settlements.



Hamat Group

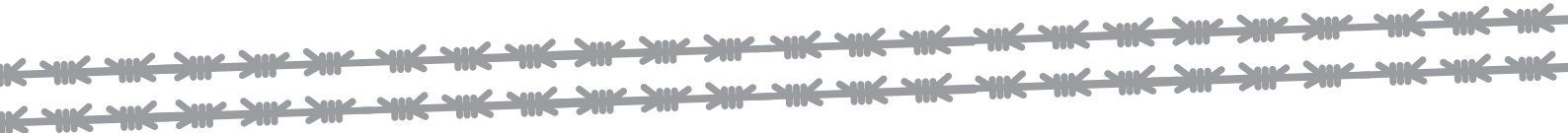
Hamat Group, controlled by Nior Holdings, is an Israeli manufacturer of bathroom and kitchen products, such as faucets, shower stalls, and ceramic products. Its subsidiary, Lipski, manufactures plastic products for bathrooms, kitchens, and toilets.¹⁴⁸ The Lipski facilities are located in the industrial zone of the Barkan settlement.¹⁴⁹

Hamat Group and Lipski are among the business enterprises included in the updated UN Database (June 2023) due to their use of natural resources, particularly water and land, for business purposes.

Heidelberg Materials

Heidelberg Materials (Germany) is one of the world's largest building materials companies. In 2007, it acquired the Hanson Group (UK) (99.98% group ownership), with Hanson Israel as part of the acquisition. Hanson Israel provides more than 20% of the country's demand for aggregate and concrete products.¹⁵⁰

Hanson Israel owns the Nahal Raba quarry with integrated concrete and asphalt plants, located on land belonging to the villages of Al-Zawiya and Rafat in Area C of the Salfit District of the occupied West Bank. The Israeli Civil Administration had unlawfully confiscated the land on which the Nahal Raba quarry was established in the 1980s by declaring it 'State land'. According to Al-Haq and SOMO, the operation of the quarry entailed systemic restrictions of the local Palestinian population in accessing their land and natural resources, including through land confiscation and the construction of the Separation Wall.¹⁵¹



Several organisations, including Al-Haq, which collected workers' statements in 2021, challenged the company's justifications that alleged job opportunities and equal working conditions were provided to Palestinians.¹⁵² As outlined in a letter by Human Rights Watch to the company from May 2020, "*employing Palestinian workers does not remedy businesses' inevitable contribution to serious humanitarian law violations.*"¹⁵³ Even if the business enterprise in this context is 'benefiting' Palestinians in some way, this does not exempt it from its responsibilities under international law.¹⁵⁴

In 2018, Heidelberg Materials started a disposal process to sell the Nahal Raba quarry and the adjacent asphalt and concrete plant. Nonetheless, in February 2019, the Israeli military allocated around 10 hectares (98 dunums) of land to Hanson Israel for the purpose of planning the quarry expansion.¹⁵⁵ In January 2020, Hanson Israel submitted its plan for the said expansion (Plan No. 52/14/2) to the Sub-Committee for Mining and Quarrying of the Central West Bank Planning Unit of the Civil Administration.¹⁵⁶ Since then, dozens of objections have been filed to the submitted plan. As of writing, these were still under consideration.

The exhaustion of dolomite rock in 2018 rendered the quarry of limited value absent an expansion that would enable a buyer to access further natural resources. Questioned by SOMO and Al-Haq for a February 2020 report, Heidelberg Materials stated it does "*not intend to extend [its] own quarrying business*" but rather that the permit extension is a "*mere measure to ensure the sale of the quarry.*"¹⁵⁷ Consequently, Heidelberg Materials first aims to obtain further unlawful appropriation by the occupying power of land and resources from local Palestinian communities in violation of international law before itself appropriating those resources and allowing a third party to continue to appropriate resources from Palestinian landowners without their consent. Moreover, disengaging from an activity cannot replace comprehensive actions to prevent, mitigate, and remedy human rights violations.¹⁵⁸ A purchase contract that Heidelberg Materials had concluded with a buyer was subject to an extension of the mining permit by the competent authority. Since such an extension had not yet been granted and the company still wanting to sell, Hanson Israel brought an action for failure to act against this. The purchase contract expired in March 2023.¹⁵⁹

The certification of the Naha Raba ready-mixed concrete plant is currently valid until the end of 2024.¹⁶⁰ In a letter to Who Profits from December 2023, the company restated "*that we reduced our production in Nahal Raba to a minimum.*"¹⁶¹ In September 2024, Heidelberg Materials informed the DBIO coalition "*[...] that since the end of 2023, the quarry Nahal Raba has been closed and mining activities have ceased. Some of the movable assets, such as construction equipment, have also been moved to other locations.*"¹⁶² The decision to sell the quarry is still valid.

In reaction to alleged deliveries of Heidelberg Materials to West Bank settlements and settlement neighbourhoods in East Jerusalem during recent years,¹⁶³ the company stated that using external transport services meant that these may not always carry the company's own materials.¹⁶⁴ In its reaction to DBIO from September 2024, the company asserted that "*[I]n the last five years, we have only been able to identify a few isolated cases. These cases were dealt with considering the fact that our Israeli subsidiary is subject to local consumer protection and anti-discrimination laws. Our Israeli subsidiary is also obliged to implement the Group's uniform due diligence processes in order to minimise human rights risks and prevent violations.*"¹⁶⁵

Heidelberg Materials' activities are concerning as they are linked to the use of natural resources in the OPT, particularly stone and other minerals, for business purposes; and the supply of materials facilitating the construction and the expansion of settlements and associated infrastructures.



Hewlett Packard Enterprise (HPE)

HPE is a U.S.-based technology provider. Until at least July 2020, HPE was contracted to provide its Itanium servers and maintenance services for Israel's Population and Immigration Authority's computerisation system under the 'Aviv System', which is linked, among other things, to the control systems at all checkpoints and the registration of Israeli settlers in the settlements.¹⁶⁶ Moreover, it includes information on all Palestinians with Israeli citizenship and non-citizen Palestinian residents of occupied East Jerusalem.¹⁶⁷

Since then, HPE's contract to provide servers and maintenance services expired and will be replaced by IBM's 'Eitan System'. However, the Israeli Population and Immigration Authority confirmed to Who Profits that the Aviv System is gradually being phased out during the coming years while migrating to the IBM system. In May 2023, HPE was contracted to provide three Itanium servers for the Aviv System for NIS 3,829,410 (EUR 932,000) in the period from June 2023 until June 2026. HPE also provides services to the Israel Police and the Israel Prison Services.¹⁶⁸

HPE's activities are concerning as they are linked to the provision of surveillance and identification equipment that discriminates against Palestinians.

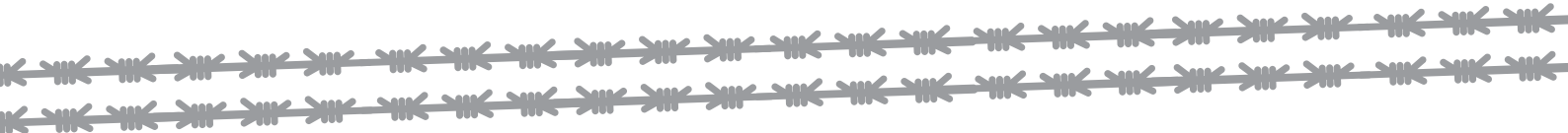
HikVision

Hangzhou Hikvision Digital Technology Co (Hikvision) is a publicly listed Chinese security and intelligence company.¹⁶⁹ As documented by Amnesty International in a 2023 report, the Israeli police has expanded its surveillance system across the Old City of East Jerusalem. A network of cameras supports a facial recognition system, Mabat 2000, which enables Israeli authorities to identify protesters and keep Palestinians under observation. Such systems have extended alongside illegal Israeli settlements that are encroaching into Palestinian neighbourhoods in the Old City and other parts of occupied East Jerusalem. While Amnesty could not confirm with certainty who provides the facial recognition tools, its research identified high-resolution CCTV cameras by Hikvision in East Jerusalem, which might relate to the Mabat 2000 system mounted in illegal settlements.¹⁷⁰ Hikvision's Israeli distributor, HVI Security Solutions, claims to be Israel's largest video surveillance importer, with police and security forces as important customers.¹⁷¹ Hikvision did not respond to Amnesty International's questions about the nature of its products used by Israeli security forces, including any indirect relationships, and its human rights due diligence procedures.¹⁷²

The activities of Hikvision are concerning as they may contribute to the surveillance and identification of Palestinians in occupied areas.

Hilan

Hilan, a publicly listed company, is one of Israel's largest Information Systems and Technology groups. Its subsidiary, Ness, services a wide range of business sectors, including the Israeli Homeland Security and Defence sector. Among other services, it also develops warfare systems and systems for managing military and defence processes.¹⁷³



According to Who Profits, Ness has provided services for the Israeli Coordinator of Government Activities in the Territories (COGAT) and the Israeli Civil Administration (ICA) in the occupied West Bank in recent years. In 2022, Ness launched a company training centre in occupied East Jerusalem. Who Profits also reports about a company centre in the settlement of Beitar Illit.¹⁷⁴

In 2022, Ness acquired Entserv, the Israeli subsidiary of DXC Technology. Together with HPE, Entserv managed the Israeli Population, Immigration, and Border Authority's Aviv population registry system. Since 2021, IBM's Eilan system has gradually replaced it.¹⁷⁵ Moreover, Entserv Israel is contracted until 2025 to offer programme development services for smart ID cards for the Administration of Border Crossings, Population and Immigration.¹⁷⁶

Hilan's activities are concerning as they are linked to the provision of surveillance and identification technology that discriminates against Palestinians.

Hyundai Heavy Industries

South Korean Hyundai Heavy Industries (HHI) is a world-leading heavy industry company, active in ship building, offshore industry equipment, and heavy machinery.¹⁷⁷ Its exclusive agent in Israel is EFCO Equipment.¹⁷⁸

Between 2019 and 2024, Who Profits repeatedly documented the use of HHI equipment during demolitions of Palestinian homes and property in the occupied West Bank and in East Jerusalem. As recently as February 2024, Hyundai machinery was documented in the demolition of two homes in the village al-Walaja in the occupied West Bank.¹⁷⁹ Moreover, Al-Haq documented that Hyundai excavators were used in construction works in settlements and associated industrial zones.¹⁸⁰ Amnesty International and DAWN documented the use of Hyundai excavators in five demolitions including homes and water infrastructure in the Palestinian villages Masafer Yatta and Khamat al-Mayah in the occupied West Bank in 2022.¹⁸¹

HHI's activities are concerning as they are linked to the supply of equipment and materials facilitating the construction and the expansion of settlements and the Separation Wall, and associated infrastructures, as well as for the demolition of housing and property of Palestinians.

IBM

IBM is a publicly traded multinational technology corporation based in the U.S. and one of the world's largest software, IT infrastructure, and consulting companies.¹⁸² Who Profits reports that, among various activities for the Israeli government and military, a key project is IBM's assignment since 2019 to design and operate the Eitan System of the Israeli Population, Immigration and Border Authority, which replaces the previous Aviv system managed by HPE and DXC Technologies.¹⁸³ The Registry includes data on all Palestinians with Israeli citizenship, occupied East Jerusalem non-citizen residents, and Palestinians in the West Bank and Gaza. The Eitan system also documents the crossings under Israeli control, including the Allenby Bridge Crossing, the only entry and exit point for Palestinians residing in the West Bank via Jordan; and the Erez checkpoint with Gaza.¹⁸⁴

Norwegian asset manager Storebrand Group decided in the first quarter of 2024 to put IBM on its exclusion list, arguing that “[t]he database and the ID system it powers normalize the situation of citizens of Israel in illegal settlements and is the backbone of the regime of segregation implemented by Israel, which discriminates against Palestinians and hinders their movement.



Therefore, the databate facilitates the fragmentation of Palestinian society; determines the legal jurisdiction that Palestinians fall under (civilian vs. military law); and restricts their participation in the political system (who can vote and be elected), where they can live, work, and travel, and their access to government services. The Special Rapporteur for the occupied Palestinian territory (oPt), has categorised this regime as a state of apartheid, which is classified as a crime against humanity.”¹⁸⁵

Who Profits reports that IBM’s remaining contract for the maintenance of the Aviv and Eitan systems had a value of NIS 383 million (EUR 96 million) as of December 31, 2023, and is expected to end in 2035. IBM Israel and its subsidiary Red Hat Israel also provide various IT services to the Israeli military.¹⁸⁶

IBM’s activities are concerning as they are linked to the provision of surveillance and identification equipment that discriminates against Palestinians.

Israel Chemicals (ICL Group)

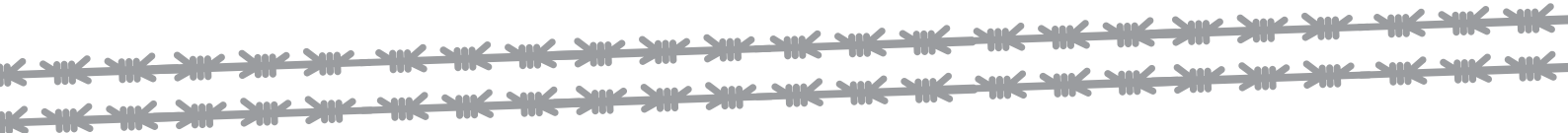
ICL Group is an Israel-based, publicly listed speciality minerals and chemicals company with global operations. It is engaged in various markets, including agriculture, energy, health and personal care, transportation, food, and paints and coatings.¹⁸⁷

ICL’s subsidiary Dead Sea Works (DSW) extracts potash, bromine, sodium chloride (salt), and other minerals from the Dead Sea under a concession that runs until March 31, 2030.¹⁸⁸ The concession covers an area of 652 square meters and allows the company to construct and expand pumping stations, roads, wells, drillings and other facilities in the Dead Sea, including in the northern Basin located in the occupied West Bank.¹⁸⁹ ICL pumps brine from the Northern Basin, where water levels are steadily declining, into evaporation ponds in the Southern Basin. The company states that it accounts for 23%, or 160 million cubic meters, of the Dead Sea’s annual water depletion in the northern basin.¹⁹⁰

In April 2018, the Israeli government approved phosphate mining in two adjacent polygons (Sde Barir and Zohar South) in the Naqab as part of its “National Master Plan for Mining and Quarrying”, as reported by Who Profits.¹⁹¹ Work would be carried out by Rotem Israel, a subsidiary of ICL. The mining zone is located close to the unrecognized Bedouin villages of Al-Zarura, Ghaza, and Katamat.¹⁹² The implementation of the Sde Barir plan would reportedly involve evacuating 10,000 Bedouin residents from their land. Legal challenges by human rights and environmental groups, as well as the municipality of Arad, were rejected by the Israeli High Court in October 2021.¹⁹³ According to Who Profits, the company is lobbying the Israeli authorities to obtain the required approvals and permits to start mining.¹⁹⁴ The timeline for the Barir field site is currently uncertain.¹⁹⁵

In past years, Who Profits documented products manufactured by ICL’s wholly-owned subsidiary, ICL Haifa, in several agricultural settlements in the Jordan Valley in the occupied West Bank.¹⁹⁶ Moreover, ICL Haifa’s customer retention services, which focus on fertilisers and chemicals, include regional agronomists for the Jordan Valley, the occupied Syrian Golan, and the West Bank.¹⁹⁷

ICL Group’s activities are concerning as they are linked to the use of natural resources in the OPT, particularly stone and other minerals, for business purposes and the provision of services and utilities supporting the maintenance and existence of settlements.



Israel Discount Bank

According to Who Profits, Israel Discount Bank and its subsidiary Mercantile Discount Bank finance construction projects in Israeli settlements in the OPT and lend to regional settlement councils.¹⁹⁸ Examples include a 2021 loan to the company Shitrit Ayalon for a 4,500 square metre construction project in the Beitar Illit settlement, a ten-year NIS 1.85 million (EUR 0.51 million) loan by Mercantile Discount Bank granted to the Kiryat Arba settlement local council in October 2021, and a 15-year NIS 3.0 million (EUR 0.83 million) loan to the municipality of Ariel settlement granted by Mercantile Discount Bank in 2020.¹⁹⁹ It also operates various branches in settlements in the occupied West Bank including occupied East Jerusalem.²⁰⁰ In its Ma'ale Adumim branch, the bank provides mortgage consulting services.²⁰¹

Israel Discount Bank is among the business enterprises included in the updated UN Database (June 2023), due to the provision of services and utilities supporting the maintenance and existence of settlements; banking and financial operations helping to develop, expand or maintain settlements and their activities, including loans for housing and the development of businesses; and the use of natural resources, particularly water and land, for business purposes.

MAN Group

MAN Group is a German multinational company and a leading supplier of commercial vehicles and transport solutions in Europe.²⁰² As reported by Who Profits, the company supplies the chassis for the car that carries the “Skunk”. This non-lethal crowd control weapon made by Odortec has been widely used by Israeli forces in the occupied West Bank, East Jerusalem, and within the Green Line against Palestinians in demonstrations and as a punitive measure.²⁰³ It spreads a stench that attaches to bodies and objects for considerable periods.²⁰⁴

MAN Group also supplies chassis for buses to Egged Group,²⁰⁵ an Israeli bus company that operates bus lines to settlements in the occupied West Bank and East Jerusalem.²⁰⁶

MAN's activities are concerning as they are linked to the supply of security services, equipment and materials to enterprises operating in settlements, as well as the provision of services and utilities supporting the maintenance and existence of settlements.

Matrix IT

Matrix IT is an Israeli IT group that provides services for the Israeli Ministry of Defence and the Israeli army, especially in air and missile defence, command and control, intelligence and cyber systems development.²⁰⁷ Among others, it has provided various services for Israel's Coordination of Government Activities in the Territories (COGAT) under multiple consultancy contracts since 2016, according to Who Profits.²⁰⁸ Through its subsidiary Matrix Global, the company operates the Talpiot development centre in the West Bank settlement Modi'in Illit, employing more than 1,000 settlers.²⁰⁹

Matrix IT is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements; and the use of natural resources, particularly land, for business purposes.



Mivne Group

Mivne Group is an Israeli real estate company that specialises in properties for industrial or commercial use.²¹⁰ Mivne companies offer various industrial spaces for rent, including in the West Bank settlement industrial zone of Ma'ale Efraim and the Katzrin settlement industrial zone in the occupied Syrian Golan.²¹¹

Mivne's (former) subsidiaries, Jerusalem Economy (merged with and into Mivne Real Estate Ltd. on November 4, 2019), Industrial Buildings Corporation (IBC) (now Mivne Real Estate Ltd.), and Darban Investments (fully owned by Mivne Real Estate Ltd. as of November 4, 2019),²¹² are among the business enterprises included in the updated UN Database (June 2023). This is due to the use of natural resources, particularly water and land, for business purposes.

Mizrahi Tefahot Bank

Mizrahi Tefahot Bank is Israel's third largest bank. According to Who Profits, the bank and its subsidiary, Bank Yakav, operate various branches in settlements located in the West Bank and occupied East Jerusalem.²¹³ The bank provides financing for construction projects in Israeli settlements in the OPT, mortgages for homeowners in settlements, as well as financing to regional and local settlement councils.²¹⁴ Who Profits documented various such examples during recent years, including loans to Avnei Derech in 2020 and 2021 for its 160-unit housing project in Alfei Menashe settlement. In 2020, Who Profits recorded a loan to the company Kotler Adika for a construction project in Ramot, a settlement neighbourhood in occupied East Jerusalem, and a mortgage on three plots in Ramot in 2021. In both examples, the bank holds the companies' contractual and actual rights in the land and project as collateral.²¹⁵

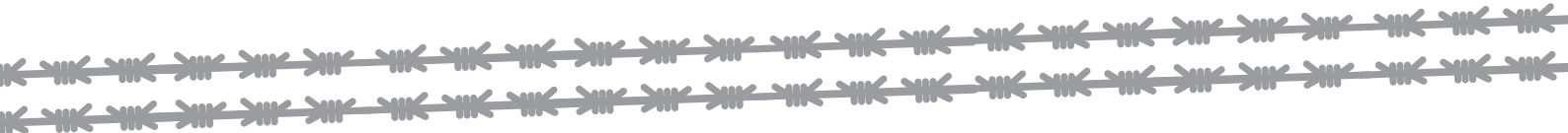
Moreover, Who Profits reports that Mizrahi Tefahot Bank provides services to various local and regional settlement councils, including accounts held by Gush Etzion, Efrat and Alfei Menashe. In 2021, Efrat settlement received an investment of NIS 15 million (EUR 4.1 million) involving six banks and investment firms, including Mizrahi Tefahot Bank.²¹⁶

Mizrahi Tefahot Bank is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements; banking and financial operations helping to develop, expand or maintain settlements and their activities, including loans for housing and the development of businesses; and the use of natural resources, particularly water and land, for business purposes.

Motorola Solutions

Who Profits asserts that U.S.-based communications equipment provider Motorola Solutions, through its subsidiary Motorola Solutions Israel,²¹⁷ has been involved in Israel's illegal settlements for more than ten years.²¹⁸ The research centre documented how the company cooperates with the Israeli army, the Ministry of Defence, and settlement councils throughout the OPT. For example, Motorola has designed and manufactured the surveillance system "MotoEagle", which is used in dozens of illegal settlements in the West Bank, in the wall around Gaza and in Israeli military bases.²¹⁹ In some cases, as stated by Who Profits, the radar stations were erected on unlawfully appropriated private Palestinian land, also preventing Palestinian movement. The company provides support services to these systems.²²⁰

Who Profits also reports that Motorola Solutions is involved in the Israeli Ministry of Defense's (IMOD) 'Zramim' System, a smart card system used at Israeli checkpoints for goods trans-



port. The IMOD Crossing Authority first presented the system in 2020. Palestinian drivers, merchants, and transport companies must register their personal information in the system.²²¹

As reported by Who Profits, other services to settlements in recent years include, for example, a 2022 contract for the shielding of a new office of the Population and Immigration Authority in the settlement of Beitar Illit in the occupied West Bank. Moreover, Motorola won a tender in April 2021 to supply, install, and maintain technological security systems for the settlement of Ariel municipality at a value of NIS 300,000 (EUR 77,000).²²² The Jordan Valley regional council, which includes more than 20 settlements in the occupied West Bank, is using Motorola's command and control system, Avigilon camera manager, Motobridge communication software, LPR cameras, buses cameras software and Motorola Events Calendar.²²³ Motorola Solutions is listed as a contractor for the Council in 2023.²²⁴

According to Who Profits, Motorola Solutions obtained a contract in 2022 to deliver the security cameras and entrance control project for the Jerusalem Light Rail's (JLR) Green Line to be deployed along the line's route. Upon its completion, the line will link the Gilo settlement in occupied East Jerusalem with the city centre and the settlement neighbourhoods of Ramat Eshkol, Ma'alot Dafna, and French Hill, creating connectivity and easing settler movement.²²⁵

Motorola is among the business enterprises included in the updated UN Database (June 2023) due to its supply of surveillance and identification equipment for settlements, the Separation Wall, and checkpoints directly linked to settlements, as well as security services, equipment, and materials to enterprises operating in settlements.

Orbia

Orbia is a multinational chemical manufacturing corporation incorporated in Mexico. It controls 80% of Netafim, an Israeli company engaged in precision irrigation for agriculture.²²⁶ Netafim Israel's regional representatives offer services to settlements in the West Bank and the Syrian Golan.²²⁷ Who Profits documented the provision of products and development of irrigation applications by Netafim in various settlements in the occupied West Bank and Syrian Golan in recent years.²²⁸

Netafim Israel's activities are concerning as it provides services and utilities supporting the maintenance and existence of settlements.

Partner Communications

Partner Communications is an Israeli company that provides telecommunication services to settlements in Area C. It operates under cellular and fixed-line licences granted by the Israeli Ministry of Communications. The license to provide mobile services to settlements in the West Bank is valid until February 2032, while the fixed-line license runs until January 2027.²²⁹ According to Who Profits, as of August 2021, the company had 250 active cellular antennas and other infrastructure facilities throughout the OPT, some of which were constructed on unlawfully appropriated privately-owned Palestinian lands.²³⁰ The research centre reports that Partner Communications pays rental and land use fees to settlements, sometimes for the use of private Palestinian land.²³¹ In 2021, Partner Communications, along with Cellcom and Pelephone, won a tender from the settlement municipality of Beitar Illit for the right to use land to install cellular antennas.²³²



Partner Communications operates a sales and customer service centre in the Atarot settlement industrial zone. Three other centres are located in Palestinian neighbourhoods in occupied East Jerusalem.²³³ As this area is not accessible to Palestinian mobile communication companies, Who Profits stresses that the company benefits from the captive Palestinian market.²³⁴

The company is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements; and the use of natural resources, particularly land, for business purposes.

Paz Oil Company

Paz Oil Company is Israel's leading fuel company.²³⁵ It operates filling stations in various settlements in the occupied West Bank including Beit El, Ma'ale Adumim, Mishor Adumim, and Ofra, and in the settlement neighbourhood Pisgat Ze'ev in occupied East Jerusalem.²³⁶ Who Profits asserts that Paz Oil Company also enjoys access to the captive Palestinian market.²³⁷ As an important supplier to the Palestinian Authority, the company holds the right to collect its payment from Palestinian tax revenues held by the Israeli government.²³⁸ In April 2022, the agreement was extended until December 2025.²³⁹

Paz Oil Company is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements; and the use of natural resources, particularly land, for business purposes.

Rami Levy Chain Stores Hashikma Marketing 2006

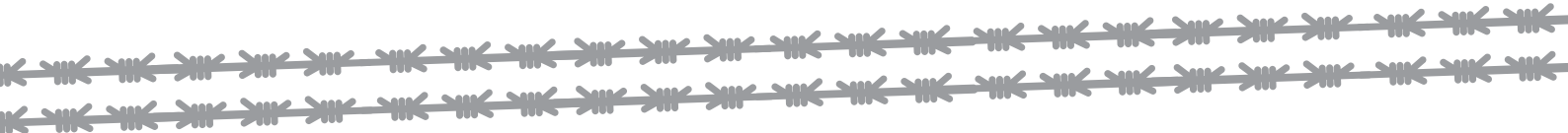
Rami Levy Chain Stores Hashikma Marketing 2006 is an Israeli supermarket chain. It operates stores under different banners and provides home delivery in various West Bank settlements and East Jerusalem, including Ariel, Beitar Illit, Gush Etzion, Mishor Adumim, and Sha'ar Bin-yamin, and the Atarot Industrial Zone.²⁴⁰ It also operates two shopping malls that house a variety of shops: in the Ariel settlement in the occupied West Bank and the Atarot Mall in the industrial zone in occupied East Jerusalem.²⁴¹

The company is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements; and the use of natural resources, particularly water and land, for business purposes.

RE/MAX Holdings

RE/MAX Israel, the local franchise of U.S.-based RE/MAX Holdings, operates a sales office in the West Bank settlement of Ma'ale Adumim.²⁴² RE/MAX Israel offers real estate for sale and for rent in major settlements in the West Bank, including occupied East Jerusalem. As of June 2023, the offer included, for example, various properties in the settlement neighbourhoods Ramot and Pigat Ze'ev, and Ma'ale Adumim and Almon in the occupied West Bank.²⁴³

RE/MAX Israel is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements; as well as the use of natural resources, particularly water and land, for business purposes.



Shapir Engineering and Industry

Shapir Engineering and Industry is an Israeli infrastructure company.²⁴⁴ It operates the Natuf quarry and a concrete plant near the settlement of Nili in the occupied West Bank, as well as a concrete plant in the Atarot industrial settlement zone in occupied East Jerusalem.²⁴⁵ It has also been involved in various housing and transport infrastructure projects in Israeli settlements, including infrastructure work for the Tel Aviv-Jerusalem Fast train (A1).²⁴⁶ The train crosses the Green Line into the occupied West Bank in two areas, which Who Profits states unlawfully uses public and private Palestinian land in the OPT for an Israeli transportation project for the exclusive benefit of Israeli citizens.

In 2019, Shapir and CAF won the tender for the implementation of the second stage of the Jerusalem Light Rail, including the construction, operation, and maintenance of two additional lines.²⁴⁷ In November 2020, despite its listing in the UN Database, Shapir, together with CAF, closed a project financing deal for the execution of the Jerusalem Light Rail concession.²⁴⁸ The new network is expected to be fully operational by 2025. On 16 April 2021, the consortium started the concession, which will run for a 15-year period.²⁴⁹ In August 2022, Shapir was part of one of the consortia to submit a bid on the Blue Line tender for the JLR, which will connect settlement neighbourhoods in the South and North of the city,²⁵⁰ but was not selected.²⁵¹

Shapir Engineering and Industry is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements; and the use of natural resources, particularly land, for business purposes.

Shikun & Binui

Shikun & Binui (Housing and Construction) is an Israeli infrastructure and real estate company that is involved in the construction and expansion of illegal Israeli settlements and infrastructure in the occupied West Bank, including East Jerusalem.²⁵² Inter alia, in 2019, the company was awarded the contract to construct the expansion of the Tunnel Road, a section of Route 60 connecting the southern part of the occupied West Bank to Jerusalem for the exclusive benefit of Israeli citizens and settlers, and on which Palestinian vehicles are prohibited from travelling. The construction is ongoing and expected to be completed in 2025.²⁵³ In the same year, its fully owned subsidiary Shikun & Binui Solel Boneh Infrastructures was awarded a contract for construction work in the depot complex of the Green Line of the Jerusalem Light Rail, which connects large Israeli settlement blocks in occupied East Jerusalem with the western parts of the city, and is built on unlawfully expropriated Palestinian private property in the OPT, as reported by Who Profits.²⁵⁴

In July 2021, Shikun & Binui was part of one of the consortia approved to bid on the Blue and Purple line tender for the Jerusalem Light Rail, which will connect settlement neighbourhoods in the South and North of the city.²⁵⁵ The consortium that included Shikun & Binui submitted a bid for the Blue Line in August 2022,²⁵⁶ but was not selected.²⁵⁷ The company is also involved in various projects for the Israeli military.²⁵⁸

Shikun & Binui's activities are concerning as they are linked to providing services and utilities supporting the maintenance and existence of settlements, including transport, as well as the use of natural resources, particularly land, for business purposes.



Shufersal

Shufersal is an Israeli company that operates branches of its supermarkets and drugstores under the banners “Shufersal”, “Shufersal Deal”, “Yesh Chesed” and “Be” in various Israeli settlements in the OPT.²⁵⁹ Locations include stores in Ariel, Modi’in Illit, Beitar Illit, Maaleh Adumim in the West Bank, and in the Gilo, Pisgat Zeev, Ramat Eshkol, and Ramat Shlomo neighbourhoods in occupied East Jerusalem.²⁶⁰

The company is among the business enterprises included in the updated UN Database (June 2023) because it provides services and utilities supporting the maintenance and existence of settlements and uses of natural resources, particularly water and land, for business purposes.

Siemens

Siemens is a German publicly listed technology company, focusing on industry, infrastructure and transport worldwide.²⁶¹ In 2018, Siemens signed a NIS 3.8 billion (EUR 1.1 billion) contract with Israel Railways for the delivery of 60 Desiro HC regional train sets over a period of 10 years and maintenance over a period of 15 years, the construction of a maintenance workshop in Ashkelon, and further options for maintenance.²⁶² The trains operate most services on the A1 Fast Train line.²⁶³ The train line crosses the Green Line into the occupied West Bank in two areas, using appropriated Palestinian land – some of it privately owned – for an Israeli transportation project for the exclusive benefit of Israelis.²⁶⁴

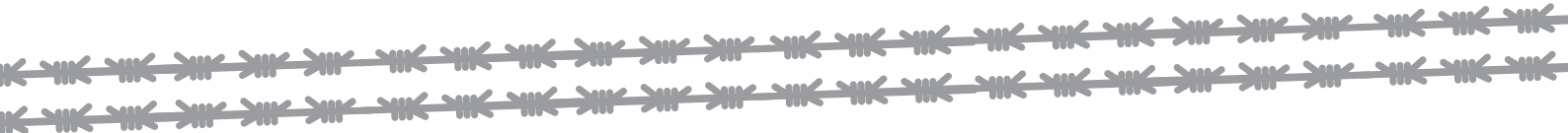
In a letter to Who Profits from February 2024, Siemens stated that “an internal and external legal review at the time came to the conclusion that this transaction was in line with our human rights due diligence obligations. Potential new business activities will be subject to another comprehensive human rights due diligence review, particularly about international humanitarian law. We are carefully monitoring current developments in Israel, the Gaza Strip and the West Bank.”²⁶⁵

Siemens’ activities are concerning as they are linked to the provision of services and utilities supporting the maintenance and existence of settlements, including transport.

Syensqo

Syensqo is a publicly listed company that was established in 2023 as the result of a demerger of speciality chemical activities from Solvay, a Belgian multinational science company.²⁶⁶ Airframer reports that Syensqo supplies pre-impregnated reinforced fibres (MTM 46 epoxy prepreg system) for the Elbit Hermes 450 unmanned aerial vehicle (UAV).²⁶⁷ The drone is produced by UAV Tactical Systems, a joint venture between Elbit Systems and Thales UK. Elbit is the top supplier of drones and other surveillance tools used by the Israeli military in the occupied territories of the West Bank, East Jerusalem and Gaza, as well as in military operations in the Gaza strip.²⁶⁸

Solvay’s activities are concerning as they are linked to the supply of surveillance and identification equipment used in the OPT.



The Coca-Cola Company

The U.S.-based Coca-Cola Company manufactures, sells, and markets soft drinks and other beverages worldwide.²⁶⁹ Its exclusive Israeli licensee, the Central Beverage Company (CBC),²⁷⁰ controls around 40% of the Israeli soft drinks market with products like Coca-Cola, Fanta, Sprite and FuzeTea. Its wholly owned marketing subsidiary, the Central Beverage Distribution Company, operates a regional distribution center and cooling houses in the Atarot Settlement Industrial Zone in the occupied West Bank. Tabor Winery, another subsidiary, produces wines from vineyards in West Bank settlements.²⁷¹

Coca-Cola's activities are concerning because they are linked to the use of natural resources, particularly water and land, for business purposes.

TKH Group

TKH Security Solutions, part of TKH Group, is a Netherlands-based security technology company.²⁷² As documented by Amnesty International in a 2023 report, the Israeli police has expanded its surveillance system across the Old City of East Jerusalem. A network of cameras supports a facial recognition system, Mabat 2000, which enables Israeli authorities to identify protesters and keep Palestinians under observation. Such systems have extended alongside illegal Israeli settlements that are encroaching into Palestinian neighbourhoods in the Old City and other parts of occupied East Jerusalem. While Amnesty could not confirm with certainty who provides the facial recognition tools, its research identified high-resolution CCTV cameras by TKH Security Solutions in East Jerusalem, which might be connected with the Mabat 2000 system mounted in illegal settlements.²⁷³ Until July 2024, the company had not responded to Amnesty International's questions about the nature of its products used by Israeli security forces, including any indirect relationships, and its human rights due diligence procedures.²⁷⁴

The activities of TKH Security are concerning as they may contribute to the surveillance and identification of Palestinians in occupied areas.

Tripadvisor

Tripadvisor is a U.S. based digital tourism company that operates online travel brands and websites, including tripadvisor.com.²⁷⁵ On its website, Tripadvisor promotes accommodations and attractions in settlements in the OPT. Israeli settlements in the occupied West Bank are described as "Israeli settlement, Palestinian Territories", but Tripadvisor fails to inform consumers of the settlements' illegal status under international law and their location in occupied territory.²⁷⁶ Furthermore, Viator, a subsidiary of Tripadvisor, provides tours and travel activities in Israeli settlements. Its description of the 'Kosher Israel wine tour' does not mention the occupied status of the West Bank and includes a visit to settlement wineries, including in the controversial Tel Shiloh site, which was built on unlawfully appropriated private Palestinian land and is managed by the local settler council and a private non-profit organisation, Mishkan Shiloh.²⁷⁷

Amnesty International states that by boosting the settlement tourism industry and, as a result, the settlement economy, TripAdvisor is contributing to, and profiting from, the maintenance, development and expansion of illegal settlements.²⁷⁸

Tripadvisor is among the business enterprises included in the updated UN Database (June 2023), due to providing services and utilities supporting the maintenance and existence of settlements.

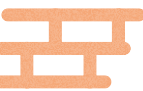


TUI Group

The German TUI Group is one of the world's largest tourism companies, operating 1,600 travel agencies and its own airlines, hotels, and cruise liners.²⁷⁹ As documented by GLAN and SOMO, several of its subsidiaries offer guided tours that are solely branded as visiting Israel but include sites in illegal settlements in the occupied West Bank and the occupied Syrian Golan.²⁸⁰ While the tours can currently not be booked, TUI's Dutch subsidiary TUI Nederland N.V. advertises on its website several group tours that visit the settlement Qumran National Park.²⁸¹ GLAN and SOMO described how the national park and adjacent parking lot for tour buses were formerly used by indigenous Palestinian Bedouin communities. These communities have increasingly been forcibly displaced from their ancestral land and are subject to restrictions on access to land, water, electricity and other infrastructure and basic services.²⁸² The tours are labelled as visiting "Israel and Jordan" and "Highlights of Israel".²⁸³ Another example was a tour offered by TUI Belgium, "Back to the beginning - Israel", that could still be booked in June 2023. It included visits to Bethlehem in the OPT, the occupied Golan Heights, and sights in occupied East Jerusalem.²⁸⁴

TUI Group's activities are concerning as they are supporting the existence of illegal settlements and contribute to their normalisation.

Villar International



Villar International is an Israeli company that is active in construction and real estate projects, including renting out industrial properties.²⁸⁵ Its subsidiary Archivist provides archiving, storage and filing services.

Villar International's assets include properties in the Barkan settlement.²⁸⁶ Since 1999, Archivist has also had its main storage centre in the Barkan settlement. It covers an area of around 47,000 square metres. Among its clients are Israel Post, Bank Leumi, and IBM.²⁸⁷

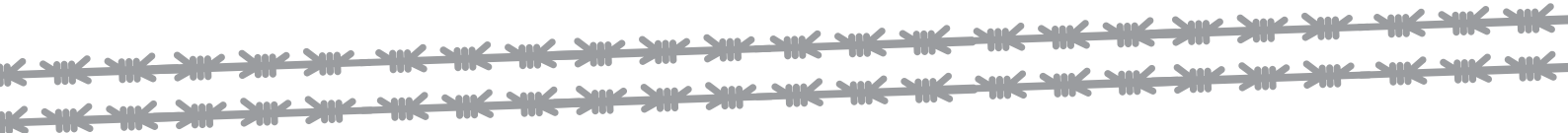
Villar International and Archivist are among the business enterprises included in the updated UN Database (June 2023), due to the use of natural resources, particularly water and land, for business purposes.

Vinci / SEMI

Vinci is a French infrastructure, energy, and construction company. In December 2021, Vinci acquired SEMI, a Spanish company specialising in the maintenance and installation of electric power lines, railway electrification, communications infrastructures, and industrial facilities.²⁸⁸

SEMI won a NIS 2 billion tender in 2015 to electrify Israel's railway network, including the A1 Tel Aviv Jerusalem Fast Train, in a project that would run from 2016 to 2032.²⁸⁹ After reconsidering the contract and months of negotiations, Israel Railways announced in February 2020 that SEMI would continue to be the lead contractor on the electrification of the Israeli railway network.²⁹⁰ As the first line to be completed under the project, the A1 was reported to be fully electrified in September 2020.²⁹¹ SEMI is still responsible for a maintenance period of 10 years as part of the initial contract.²⁹²

According to Who Profits, the route of this A1 Fast Train crosses the Green Line into the occupied West Bank in two areas, unlawfully using public and private Palestinian land in the OPT for an Israeli transportation project for the exclusive benefit of Israeli citizens and settler population, in direct violation of international law.²⁹³



Vinci's activities are concerning as they are linked to the unlawful use and exploitation of natural resources in the OPT, particularly land, for business purposes, as well as the provision of services and utilities supporting the maintenance and existence of settlements, including transport.

Volvo Group

Volvo Group is a Swedish multinational company which manufactures trucks, buses, construction equipment, and marine and industrial engines.²⁹⁴ Since 2020, Al-Haq reported several instances of Volvo bulldozers being used during unlawful demolitions of Palestinian structures including residential buildings and water structures.²⁹⁵ In June 2022, Volvo machinery was reportedly used in the raiding and demolishing of residential tents and animal shacks in Al-Fakheet and Al-Markez villages, after the Israeli Supreme Court had ruled in favour of the expulsion of eight villages in the region of Masafer Yatta in May 2022.²⁹⁶ Who Profits also reported on Volvo heavy-duty machines being used in 2023 in home demolitions in Palestinian neighbourhoods in the occupied West Bank and East Jerusalem.²⁹⁷

Volvo's importer and distributor in Israel is Mayer Cars and Trucks Ltd, including for bus chassis.²⁹⁸ Volvo Bus Corporation (26.5%) and Mayer jointly own Merkavim.²⁹⁹ Merkavim uses Volvo chassis for its armoured Mars buses³⁰⁰ that are used in services to Israeli settlements. Mayer and Merkavim are included in the updated UN Database (June 2023).

In a response to questions from stakeholders regarding the "use of the Group's products in Israel", Volvo does not take responsibility for the company's involvement: *"In Israel, the sale of our trucks, buses, construction equipment and other products is made via a private importer. These sales are not targeted towards any specific areas within Israel and the products could be used in many different applications by different users. Further, our products have a long-life span and may be rented out and change ownership many times during their life cycle and we are limited in our possibilities to influence how and where our products will be used throughout their entire life cycle".*³⁰¹

Volvo's activities are concerning as its equipment is used in the demolition of housing, property and infrastructure in the OPT, as well as in the provision of services and utilities supporting the maintenance and existence of settlements, including transport.

WSP Global

WSP Global is a Canadian strategic advice and engineering company.³⁰² Since 2018, WSP has been contracted for ten years to plan and monitor activities around the Jerusalem Light Rail (JLR).³⁰³ Its monitoring progress on the Green Line and Red Line extensions,³⁰⁴ both lines serving settlements in the occupied East Jerusalem.³⁰⁵ Previously, WSP managed the electrification project for the Modi'in to Jerusalem-Yitzhak Navon part of the A1 train line.³⁰⁶ The line was fully electrified in September 2020.³⁰⁷ The train crosses the Green Line into the occupied West Bank in two areas, running through unlawfully appropriated public and private Palestinian land in the OPT for an Israeli transportation project for the exclusive benefit of Israeli citizens.

WSP Global's activities are concerning as they are linked to the use of natural resources in the OPT, particularly land, for business purposes, and due to the provision of services and utilities supporting the maintenance and existence of settlements, including transport.

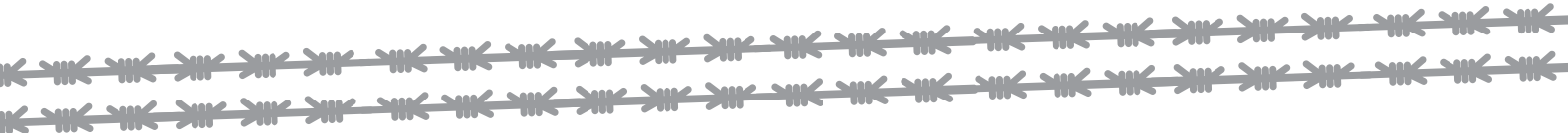


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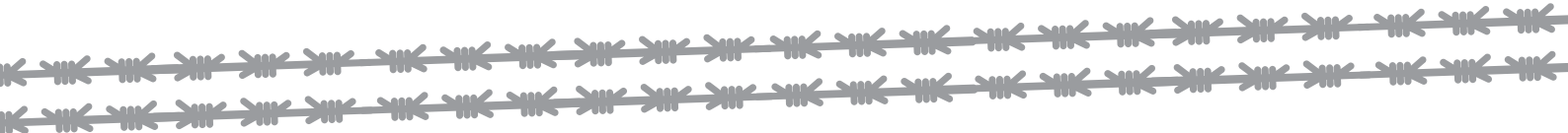
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