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Annual report of the United Nations High Commissioner for Human Rights and reports of the Office of the High Commissioner and the Secretary-General

Database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem

Report of the United Nations High Commissioner for Human Rights*

Summary

The present report has been prepared pursuant to Human Rights Council resolutions 31/36 and 53/25, in which the Council requested that the United Nations High Commissioner for Human Rights produce and update a database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem. The report contains an update to the database first issued in 2020, including the addition and removal of business enterprises pursuant to Council resolution 53/25, and lists business enterprises involved in specific activities related to the Israeli settlements in the Occupied Palestinian Territory.

* The present report was submitted to the conference services for processing after the deadline so as to include the most recent information.

I. Introduction

1. The present report is submitted to the Human Rights Council pursuant to Council resolution 31/36, entitled "Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, and in the occupied Syrian Golan", and Council resolution 53/25, entitled "Implementation of Human Rights Council resolution 31/36".

A. Mandate

2. In paragraph 17 of its resolution 31/36, the Human Rights Council requested the United Nations High Commissioner for Human Rights, in consultation with the Working Group on the issue of human rights and transnational corporations and other business enterprises, to produce, and annually update, a database of all business enterprises engaged in certain specified activities related to the Israeli settlements in the Occupied Palestinian Territory.

3. In paragraph 1 of resolution 53/25, the Council requested the High Commissioner to ensure that the yearly updates of the database included the addition and removal of companies and to present the database on an annual basis to the Council starting from its fifty-seventh session.

4. The request for the production of a database was made by the Human Rights Council in follow-up to the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem.[1] In paragraph 96 of its report, the fact-finding mission set out a list of activities that raised particular human rights concerns (referred to as "listed activities"). In its resolution 31/36, the Council defined the database by reference to those listed activities, which are the following:

(a) The supply of equipment and materials facilitating the construction and the expansion of settlements and the wall, and associated infrastructure;

(b) The supply of surveillance and identification equipment for settlements, the wall and checkpoints directly linked with settlements;

(c) The supply of equipment for the demolition of housing and property, the destruction of agricultural farms, greenhouses, olive groves and crops;

(d) The supply of security services, equipment and materials to enterprises operating in settlements;

(e) The provision of services and utilities supporting the maintenance and existence of settlements, including transport;

(f) Banking and financial operations helping to develop, expand or maintain settlements and their activities, including loans for housing and the development of businesses;

(g) The use of natural resources, in particular water and land, for business purposes;

(h) Pollution, and the dumping of waste in or its transfer to Palestinian villages;

(i) Captivity of the Palestinian financial and economic markets, as well as practices that disadvantage Palestinian enterprises, including through restrictions on movement, administrative and legal constraints;

(j) Use of benefits and reinvestments of enterprises owned totally or partially by settlers for developing, expanding and maintaining the settlements.

[1] A/HRC/22/63.

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5. As noted in previous reports, the database includes only business enterprises involved in the activities listed above.[2] It does not cover all business activities related to the settlements, nor does it extend to other business activities in the Occupied Palestinian Territory that may raise human rights concerns.

6. Business enterprises engaged in activities related to the occupied Syrian Golan and Gaza do not fall within the scope of this mandate.[3]

B. Reporting pursuant to the mandate

7. In 2018, the United Nations High Commissioner for Human Rights presented a report to the Human Rights Council at its thirty-seventh session, outlining the methods of work and methodology to be applied in fulfilling the mandate established by the Council in resolution 31/36.[4]

8. In 2020, the High Commissioner submitted a report to the Human Rights Council at its forty-third session;[5] the report contained a list of 112 business enterprises that met the standard for inclusion in the database.[6]

9. In 2023, OHCHR published an update containing a review of the status of the 112 business enterprises listed in the 2020 report.[7] The review resulted in 15 business enterprises being removed from the database. The update was shared with the President of the Human Rights Council and made publicly accessible on the OHCHR website.

10. In 2024, pursuant to Human Rights Council resolution 53/25, the High Commissioner submitted a report to the Council at its fifty-seventh session.[8] In that report, the High Commissioner described the state of progress made towards the update of the database, and detailed the legal and human rights foundations for the work, as well as the methodology being used to update the database.

11. The present report provides an update of the database (see annexes I and II), including with respect to the addition and removal of companies. Given the large number of allegations received through the open call for inputs made in May 2024 and in the light of the resources available, the update covers only a portion of the business enterprises under review.[9] Work continues on reviewing the business enterprises not addressed in the current update.

II. Normative framework

12. In his 2024 report, the High Commissioner provided an overview of the normative framework applying to the mandate, including the Guiding Principles on Business and Human Rights provisions on the "involvement framework" and those on remediation.[10]

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[2] A/HRC/43/71, paras. 6–8; and A/HRC/57/21, para. 5. See also Office of the United Nations High Commissioner for Human Rights (OHCHR), "OHCHR update of database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international factfinding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem" (2023), paras. 7 and 8, available at https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session31/database-hrc3136/23-06-30-Update-israeli-settlement-opt-database-hrc3136.pdf.

[3] While the Human Rights Council mentions the occupied Syrian Golan in its resolution 31/36, the request in paragraph 17 of that resolution, for the production of the database, does not refer to that region.

[4] A/HRC/37/39, paras. 7–26.

[5] A/HRC/43/71.

[6] Ibid., para. 31. See also A/HRC/37/39, paras. 10 and 11.

[7] See OHCHR, "OHCHR update of database".

[8] A/HRC/57/21.

[9] For details on the number of submissions reviewed, see paragraph 19 of the present report.

[10] A/HRC/57/21, paras. 12–26.

13. Of relevance to the mandate, in July 2024, the International Court of Justice found, inter alia, that the policies and practices of Israel, including the maintenance and expansion of settlements, the construction of associated infrastructure, including the wall, and the exploitation of natural resources, together with other steps, amounted to "annexation of large parts of the Occupied Palestinian Territory".[11] It also found that the policies and practices of Israel were in breach of the obligation of Israel to respect the right of the Palestinian people to self-determination.[12] Finally, the Court found that "all States are under an obligation not to recognize as legal the situation arising from the unlawful presence of Israel in the Occupied Palestinian Territory" and that "they are also under an obligation not to render aid or assistance in maintaining the situation created by Israel's illegal presence in the Occupied Palestinian Territory".[13]

III. Methodology

A. Application of methodological approach

14. In discharging the mandate, OHCHR has been guided by the principles of independence, impartiality, objectivity, credibility and professionalism. The methodology was formulated on the basis of best practice, advice and guidance from the Working Group on the issue of human rights and transnational corporations and other business enterprises, consultations with stakeholders,[14] and the wider work of OHCHR on the human rights responsibilities of business entities.

15. Within the parameters set out in Human Rights Council resolutions 31/36 and 53/25 and in the report of the international independent fact-finding mission,[15] the implementation of the mandate is based primarily on the Guiding Principles on Business and Human Rights as the key framework for assessing the potential involvement of business enterprises in the activities falling within the scope of the mandate.

16. The work on the present update does not purport to constitute a judicial or quasi-judicial process of any kind, nor does it provide any legal characterization of the listed activities or business enterprises' involvement therein. It is designed to serve as a tool to inform States, business enterprises and other stakeholders of where there are reasonable grounds to believe that a company is involved in one or more of the listed activities and to assist them in complying with their respective legal obligations and responsibilities under international law.

17. For the present update, OHCHR took into consideration alleged involvements that took place between 2 August 2019 and 30 April 2025 for inclusion in the current update of the database.[16] Involvement in one or more of the listed activities found to have taken place before or after this assessment period is not reflected in the present update.

18. The present update reflects a factual assessment of involvement in one or more of the listed activities that took place during the above-mentioned period. Business enterprises in respect of which OHCHR found reasonable grounds to believe that they were involved in one or more of the listed activities during the assessment period were included in the database. OHCHR did not independently assess whether the involvement may have ceased

[11] *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024 (A/78/968), para. 173.

[12] Ibid., para. 243.

[13] Ibid., para. 279. As part of that duty, the Court noted the obligations "to abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian Territory or parts thereof which may entrench its unlawful presence in the territory" and "to take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory" (ibid., para. 278).

[14] A/HRC/37/39, para. 7; and A/HRC/57/21, para. 27.

[15] See A/HRC/22/63.

[16] The update, generated from the database, released in 2020 (see A/HRC/43/71) covered the assessment period of 1 January 2018 to 1 August 2019. The update published by OHCHR in 2023 consisted of a reassessment of the existing list only and was not formally submitted to the Human Rights Council.

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by the end of the assessment period. Where, however, OHCHR received, within the 60-day deadline provided to business enterprises for response (see para. 22 below), reliable evidence that such activities had ceased, the business enterprise concerned was not included in the present report.

B. Review of submissions and assessment

19. All business enterprises listed in the update prepared by OHCHR in 2023 were reassessed. In response to the call for inputs made in May 2024, OHCHR received a total of 733 submissions; the preliminary screening indicated that the submissions included allegations of the involvement of 596 business enterprises in listed activities.[17] In the light of available resources and wider liquidity constraints being faced by the Secretariat, OHCHR was not in a position to fully review, consistent with procedural fairness, all of those submissions in time for reflection in the present update.

20. OHCHR therefore prioritized the review of 215 business enterprises, including all 97 business enterprises previously listed in the database following the 2023 update, on the basis of a number of factors, including the severity of the actual or potential adverse human rights impacts of the sector of operation.[18] Future updates will reflect the determination of the allegations that have been received but which have not yet been fully reviewed; in line with the progress that OHCHR is able to make under the current constraints. This will include other business enterprises that may conduct business activities similar to those of enterprises included in the present update.

C. Engagement with business enterprises and other stakeholders

21. As part of its consistent approach to carrying out the mandate, OHCHR has prioritized open and comprehensive dialogue and exchange with business entities concerned, to enhance transparency and afford fairness. In October 2024, all screened business enterprises were informed that OHCHR had received allegations as to their potential involvement in one or more of the listed activities and were invited to provide any relevant information within a period of 60 days. OHCHR analysed the information received in response to this invitation, along with other information gathered in accordance with the methodology applied.[19]

22. Upon completion of its initial detailed review of the prioritized 215 business enterprises, including information provided by the enterprises in response to the initial communication from OHCHR, OHCHR notified the entities concerned, in writing, as to the outcomes of its preliminary assessment. Those found to be involved in one or more of the listed activities during the period indicated above were given a further 60 days to provide any additional information, clarification or update on the situation to OHCHR, including evidence that any relevant involvement in listed activities had ceased, as applicable. OHCHR received additional information from 18 business enterprises further to that notification, and, following an analysis, took the information into consideration in its final determinations.

23. Where a business enterprise declined to provide substantive information or failed to respond at all, this did not of itself prevent a determination as to its involvement in listed activities from being made.[20]

24. With a view to promote understanding and transparency, OHCHR continues to engage with interested Member States, business enterprises and other stakeholders. Since 1 October 2024, OHCHR has engaged with 13 Member States, 32 business enterprises and 21 other stakeholders. OHCHR remains open to constructive dialogue with business enterprises and all other stakeholders in the implementation of the mandate.

[17] A/HRC/57/21, paras. 42 and 43.
[18] Ibid., para. 48.
[19] Ibid., para. 37.
[20] Ibid., para. 40.

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D. Standard of proof for inclusion in the database

25. Where there are reasonable grounds to believe, on the basis of the totality of the information reviewed by OHCHR, that a business enterprise is involved in one or more of the listed activities, the business enterprise has been included in the database. This standard is consistent with the practice of United Nations fact-finding bodies[21] and is lower than a criminal standard. There are "reasonable grounds to believe" that a business enterprise is involved in one or more of the listed activities where OHCHR has reviewed a reliable body of information, consistent with other material, on the basis of which a reasonable and ordinarily prudent person would have reason to believe that the business enterprise was involved in such activities.[22]

E. Standard of proof for removal from the database

26. A business enterprise can be removed from the database if there are reasonable grounds to believe, on the basis of the totality of the information reviewed by OHCHR, that the enterprise is no longer involved in the activities that justified its inclusion. In the light of available resources and wider liquidity constraints, OHCHR is not in a position to proactively review previous determinations on an ongoing basis. A review of a previous determination is conducted when OHCHR receives new, reliable information indicating that continued inclusion in the database is no longer warranted.

F. Update of the database

27. Business enterprises for which OHCHR found reasonable grounds to believe that there was involvement in one or more of the listed activities during the current assessment period are included in the database (see annex I). Business enterprises listed in the 2023 update for which OHCHR found that the involvement had ceased have been removed from the database (see annex II).

28. Of the 215 business enterprises assessed for the present update, OHCHR found reasonable grounds to believe that 158 were involved in one or more of the listed activities; OHCHR did not find reasonable grounds to believe that the remaining companies it assessed were involved in any of the listed activities. The assessment of OHCHR is ongoing with regard to a subset of those remaining companies..

29. In addition to publishing the present document, OHCHR will publish the annexes to the present document on its web page dedicated to the database.[23] OHCHR will also post, on the same web page, communications from companies that request to have their responses or comments shared publicly.

30. OHCHR is continuing the review of the allegations concerning the business enterprises whose assessment could not be completed in time to be reflected in the present report due to resource limitations.

31. OHCHR is also continuing its efforts to distinguish appropriately between the different forms of involvement of a business enterprise, in alignment with the Guiding Principles on Business and Human Rights, which state that the corporate responsibility to respect human rights requires that business enterprises: (a) avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur; and (b) seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts. OHCHR is conducting this work with a view to refining the understanding of the ways in which business enterprises may become involved in adverse

[21] United Nations, *Commissions of Inquiry and Fact-Finding Missions on International Human Rights and Humanitarian Law: Guidance and Practice* (New York and Geneva, 2015).

[22] A/HRC/57/21, para. 34.

[23] See https://www.ohchr.org/en/business/bhr-database.

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human rights impacts within the overall meaning of the Guiding Principles and of the actions they are expected to take in response.

IV. Conclusions and recommendations

32. **States must fully respect their legal obligations under international law, including as clarified by the International Court of Justice in its advisory opinion of 19 July 2024, including as they relate to the regulation of business enterprises domiciled in their territory and/or subject to their jurisdiction.**

33. **States should implement their duty to protect and ensure respect for human rights, including by setting out clearly the expectation that all business enterprises domiciled in their territory and/or jurisdiction respect human rights throughout their operations. States of domicile, in particular, have a crucial role to play, using their regulatory and policy tools, to ensure that business enterprises respect internationally recognized human rights in challenging operating contexts, including contexts affected by conflict.**

34. **States should act with diligence to ensure that business enterprises operating in conflict-affected areas are not involved in or otherwise materially contributing to serious human rights violations or abuses.**

35. **States must take appropriate steps to ensure, through judicial, administrative, legislative or other appropriate means, that when business-related human rights abuses occur within their territory and/or their jurisdiction, those affected have access to effective remedies, consistent with international law.**

36. **Business enterprises should meet their own responsibility to respect human rights under widely accepted international standards, in addition to ensuring compliance with national laws and regulations protecting human rights. Where business enterprises are involved in listed activities, they should take appropriate action to address the adverse human rights impacts of the activities in which they are involved.**

37. **The responsibility to respect human rights requires that business enterprises have in place policies and processes through which they can both know and show that they respect human rights in practice. This includes being prepared to communicate about how they address their human rights impacts, particularly when concerns are raised by or on behalf of affected stakeholders.**

38. **Where business enterprises identify that they have caused or contributed to adverse human rights impacts, they should provide for or cooperate in remediation through appropriate processes. The responsibility to respect human rights requires active engagement in mitigation and remediation of harm, by the enterprise concerned itself or in cooperation with other actors.**

39. **All business enterprises that OHCHR has been or may be in contact with in carrying out its mandate under Human Rights Council resolutions 31/36 and 53/25 are encouraged to cooperate with OHCHR, with a view to engaging in constructive dialogue and progressing towards human rights-consistent outcomes.**

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Annex I

Business enterprises involved in listed activities[a]

No.	*Business enterprise*	*Listed activity (subparagraph of paragraph 96)*	*Home State*
1	A. Barkan and Partners Ltd.	(a), (g)	Israel
2	Ackerstein Industries Ltd.	(a)	Israel
3	ACS Actividades de Construcción y Servicios S.A.	(g)	Spain
4	Ahava – Dead Sea Laboratories Ltd.	(g)	Israel
5	Airbnb Inc.	(e)	United States of America
6	Alon Blue Square Israel Ltd.	(e), (g)	Israel
7	Altice International Ltd.	(e), (g)	Luxembourg
8	Amir Marketing and Investments in Agriculture Ltd.	(g)	Israel
9	Amos Hadar Properties and Investments Ltd.	(g)	Israel
10	Amot Investments Ltd.	(g)	Israel
11	Anglo Saxon Real Estate Agency (Israel 1992) Ltd.	(e), (g)	Israel
12	Archivists Ltd.	(g)	Israel
13	Ashtrom Group Ltd.	(g)	Israel
14	Ashtrom Industries Ltd.	(g)	Israel
15	Ashtrom Residential Development Ltd. [b]	(e), (g)	Israel
16	B. Gaon Holdings Ltd.	(a)	Israel
17	Bank Hapoalim Ltd.	(e), (f), (g)	Israel
18	Bank Leumi Le-Israel Ltd.	(e), (f), (g)	Israel
19	Bank of Jerusalem Ltd.	(e), (f), (g)	Israel
20	Barad Earthworks, Development and Roadworks Ltd.	(a), (e)	Israel
21	Bar-Amana Buildings Construction and Development Company Ltd.	(a), (e)	Israel
22	Baran Group Ltd.	(e)	Israel
23	Bardarian Brothers Ltd.	(a), (e), (g)	Israel
24	Beit Haarchiv Ltd.	(g)	Israel
25	Bezeq, the Israeli Telecommunications Corp. Ltd.	(e), (g)	Israel

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No.	*Business enterprise*	*Listed activity (subparagraph of paragraph 96)*	*Home State*
26	Boneich Construction Development & Investments Ltd.	(a), (g)	Israel
27	Booking Holdings Inc.	(e)	United States of America
28	Booking.com B.V.	(e)	Kingdom of the Netherlands
29	Brothers Hasid Construction Contracting Company Ltd.	(a), (e), (g)	Israel
30	C. Mer Industries Ltd.	(b), (e)	Israel
31	Café Café Israel Ltd.	(e), (g)	Israel
32	Caliber 3 Ltd.	(d), (g)	Israel
33	Cellcom Israel Ltd.	(e), (g)	Israel
34	Cherriessa Ltd.	(g)	Israel
35	Cim Lustigman Development and Construction Ltd.	(g)	Israel
36	CityBook Services Ltd.	(g)	Israel
37	Comasco Ltd.	(a), (c)	Israel
38	Construcciones y Auxiliar de Ferrocarriles S.A. (CAF)	(a), (e), (g)	Spain
39	D.N. Kol-Gader Ltd.	(g)	Israel
40	Dalia Elispur Construction Contracting Company 1972 Ltd.	(a), (g)	Israel
41	Dan Public Transportation Company Ltd.	(a), (e), (g)	Israel
42	Danya Cebus Ltd.	(a), (e), (g)	Israel
43	Davidov Garages Ltd.[c]	(e), (g)	Israel
44	Db Billiards Ltd.[d]	(e), (g), (j)	Israel
45	Delek Group Ltd.	(e), (g)	Israel
46	Delta Galil Industries Ltd.	(g)	Israel
47	Delta Israel Brands Ltd.	(g)	Israel
48	Dor Alon Energy in Israel 1988 Ltd.	(e), (g)	Israel
49	EPR Systems Ltd.	(e), (g)	Israel
50	E.T. Legal Services Ltd.	(c), (e)	Israel
51	Egged Transportation Ltd.	(e)	Israel
52	Egis	(e)	France
53	Egis Rail	(e)	France
54	Einav Hahetz 1965 Ltd.	(g)	Israel

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No.	*Business enterprise*	*Listed activity (subparagraph of paragraph 96)*	*Home State*
55	Elco Ltd.	(a), (e), (g)	Israel
56	Electra Afikim Ltd.	(e)	Israel
57	Electra Group Ltd.	(e), (g)	Israel
58	Elyakim Ben-Ari Ltd.	(g)	Israel
59	Euro-Israel (Y.S.) Ltd.	(a), (g)	Israel
60	Expedia Group Inc.	(e)	United States of America
61	Export Investment Company Ltd.	(e), (f), (g)	Israel
62	Extal Ltd.	(g)	Israel
63	Extra Retail Group Ltd.[e]	(e), (g)	Israel
64	Field Produce Ltd.	(g)	Israel
65	Field Produce Marketing Ltd.	(g)	Israel
66	First International Bank of Israel Ltd.	(e), (f), (g)	Israel
67	Fosun International Ltd.	(g)	China
68	Gadish Engineering Company Ltd. (Gadish Group)	(a), (e), (g)	Israel
69	Galnor Construction and Development Ltd.	(a), (e)	Israel
70	Galshan Shvakim Ltd.	(e)	Israel
71	Geo-Da – Lands & Property Management & Information Ltd.	(e)	Israel
72	Greenkote P.L.C.	(g)	United Kingdom of Great Britain and Northern Ireland
73	Greenmix, of Benny and Tzvika Group Ltd.	(g)	Israel
74	Haim Zaken Construction & Investments Ltd.	(a), (e), (g)	Israel
75	Hamat Group Ltd.	(g)	Israel
76	Hanson Israel Ltd.	(g)	Israel
77	Harsa Studio – Sanitaryware Manufacturers Ltd.[f]	(g)	Israel
78	Heidelberg Materials AG	(g)	Germany
79	Hot Mobile Ltd.	(e), (g)	Israel
80	Hot Telecommunication Systems Ltd.	(e), (g)	Israel
81	Impact Property Development Ltd.[g]	(e), (g)	Israel
82	Ingeniería y Economía del Transporte S.M.E. M.P, S.A. (Ineco)	(e)	Spain

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No.	*Business enterprise*	*Listed activity (subparagraph of paragraph 96)*	*Home State*
83	Israel Discount Bank Ltd.	(e), (f)	Israel
84	Israel Railways Corporation Ltd.	(g), (h)	Israel
85	Italek Ltd.	(e), (g)	Israel
86	J.C. Bamford Excavators Ltd.	(a), (c)	United Kingdom
87	Kass – C Ltd.	(a), (e), (g)	Israel
88	Kavim Public Transportation Ltd.	(e), (g)	Israel
89	Kfar Giladi Quarries Agricultural Cooperative Association Ltd.	(g)	Israel
90	Kiriat Sefer (Diur Modyin) Ltd.	(g)	Israel
91	Kotler Adika Building Company Ltd.	(a), (g)	Israel
92	Lapidoth Capital Ltd.	(a), (e), (g)	Israel
93	Magen – Construction Engineering Works Ltd.	(a), (e), (g)	Israel
94	Margolin Bros. Engineering & Consulting Ltd.	(a), (e), (g)	Israel
95	Marom Tuval – Consulting, Management & Investments Ltd.	(e)	Israel
96	Matrix IT Ltd.	(e), (g)	Israel
97	Mayer's Cars and Trucks Co. Ltd.	(e), (g)	Israel
98	Medan – Roads and Quarries (1964) Ltd.	(a), (g)	Israel
99	Mega Or Holdings Ltd.	(g)	Israel
100	Mekorot Water Company Ltd.	(e), (g)	Israel
101	Mercantile Discount Bank Ltd.	(e), (f)	Israel
102	Merkavim Transportation Technologies Ltd.	(e)	Israel
103	Mery Building Works Contracting Company Ltd.	(g)	Israel
104	Metrontario Investments Ltd.	(g)	Canada
105	Minrav Group Ltd.	(g)	Israel
106	Mishab Housing Construction & Development Company Ltd.	(a), (g)	Israel
107	Mishkan Eliyahu – Construction and Investment Company Ltd.	(a), (g)	Israel
108	Mivne Real Estate KD Ltd.	(g)	Israel
109	Mizrachi & Sons Investments Group Ltd.[h]	(a), (g)	Israel
110	Mizrahi Tefahot Bank Ltd.	(e), (g)	Israel
111	Modi'in Ezrachi Group Ltd.	(d), (e), (g)	Israel
112	Mordechai Aviv 1973 Ltd.	(g)	Israel

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No.	*Business enterprise*	*Listed activity (subparagraph of paragraph 96)*	*Home State*
113	Motorola Solutions Israel Ltd.	(d), (e)	Israel
114	Motorola Solutions, Inc.	(d), (e)	United States of America
115	N.O.H. Management and Consulting Ltd.	(g)	Israel
116	Natoon – Nof Yam Security Ltd.	(d), (e)	Israel
117	New Way Traffic Ltd.	(a), (e)	Israel
118	Ofertex Industries 1997 Ltd.	(g)	Israel
119	Olenik Transportation Earth Work and Road Constructions Ltd.	(a), (e)	Israel
120	Oron Group Investments & Holdings Ltd.	(a), (e), (g)	Israel
121	Partner Communications Company Ltd.	(e), (g)	Israel
122	Paz Retail and Energy Ltd.[i]	(e), (g)	Israel
123	Pelephone Communications Ltd.	(e), (g)	Israel
124	Powergen Solar A Ltd.[j]	(a), (e)	Israel
125	Proffimat S.R Ltd.	(g)	Israel
126	Rami Levi Chain Stores Hashikma Marketing 2006 Ltd.	(e), (g)	Israel
127	Rami Levy Hashikma Marketing Communication Ltd.	(e), (g)	Israel
128	Re/Max Holdings, Inc.	(e), (g)	United States of America
129	Rotshtein Real Estate Ltd.	(g)	Israel
130	S.A.G. (Velvel) Building & Development Ltd.	(a), (g)	Israel
131	Salomon A. Angel Ltd.[k]	(e), (g)	Israel
132	Sarfati Shimon Ltd.	(a), (g)	Israel
133	Shahar Co. – Civil Engineering, Construction and Infrastructure Company Ltd.	(a), (g)	Israel
134	Shalgal Food Ltd.	(g)	Israel
135	Shapir Engineering and Industry Ltd.	(a), (e), (g)	Israel
136	Shikun & Binui Ltd.	(e)	Israel
137	Shikun & Binui – Solel Boneh – Infrastructure Ltd.	(a), (e)	Israel
138	Shlomo Cohen Construction Company Ltd.	(a), (g)	Israel
139	Shoham Engineering and Development Ltd.	(a), (e), (g)	Israel
140	Shufersal Ltd.	(e), (g)	Israel
141	Sociedad Espanola De Montajes Industriales S.A. (SEMI)	(g)	Spain

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No.	*Business enterprise*	*Listed activity (subparagraph of paragraph 96)*	*Home State*
142	Sonol Israel Ltd.	(e), (g)	Israel
143	Steconfer S.A.	(a), (e)	Portugal
144	Superbus Transportation and Tourism Ltd.	(e)	Israel
145	Supergum Industries 1969 Ltd.	(g)	Israel
146	The American Israeli Gas Corporation Ltd. (Amisragas)	(e), (g)	Israel
147	TripAdvisor, Inc.	(e)	United States of America
148	Twitoplast Ltd.	(g)	Israel
149	Unikowsky Maoz Ltd.	(g)	Israel
150	Villar International Ltd.	(g)	Israel
151	Y.A.Z (Yaaz) – Construction and Development Company Ltd.	(c)	Israel
152	Y.D. Barazani Ltd.	(a), (g)	Israel
153	Yacobi Brothers Group (YSB) Ltd.	(e), (g)	Israel
154	Yes TV and Communications Services Ltd.[l]	(e)	Israel
155	Z.F. Building Company Ltd.[m]	(g)	Israel
156	Zakai Agricultural Know-how and Inputs Ltd.	(g)	Israel
157	Z.M.H. Hammerman Ltd.	(e), (g)	Israel
158	Zriha Hlavin Industries Ltd.	(g)	Israel

[a] "Listed activities" refers to activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem (A/HRC/22/63).

[b] Formerly Ashdar Building Company.

[c] Formerly Mayer Davidov Garages Ltd.

[d] Formerly Chish Nofei Israel Ltd.

[e] Formerly Naaman Group Ltd.

[f] Previously listed as Lipski Installation and Sanitation Ltd.

[g] Previously listed as Re/Max Israel.

[h] Formerly Shikun Dayarim Ltd.

[i] Formerly Paz Oil Company Ltd.

[j] Formerly Solegreen Ltd.

[k] Previously listed as Angel Bakery.

[l] Previously listed as D.B.S Satellite Services Ltd.

[m] Previously listed as Z.F. Development and Construction.

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Annex II

Business enterprises no longer involved in listed activities

No.	*Business enterprise*	*Listed activity (subparagraph of paragraph 96)*	*Home State*
1	Alstom S. A.	(g)	France
2	Ariel Properties Group	(e), (g)	Israel
3	eDreams ODIGEO S.A.	(e)	Spain
4	Hadiklaim Israel Date Growers Cooperative Ltd.	(g)	Israel
5	Kardan N.V.	(e)	Kingdom of the Netherlands
6	Opodo Ltd.	(e)	United Kingdom of Great Britain and Northern Ireland
7	Tahal Group International B.V.	(e)	Netherlands

Note: "Listed activities" refers to activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem (A/HRC/22/63).

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