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Letter dated 1 November 2019 from the Chair of the Security Council Committee pursuant to resolution 751 (1992) concerning Somalia addressed to the President of the Security Council

On behalf of the Security Council Committee pursuant to resolution 751 (1992) concerning Somalia, and in accordance with paragraph 54 of Security Council resolution [2444 \(2018\)](#), I have the honour to transmit herewith the final report of the Panel of Experts on Somalia.

In this connection, the Committee would appreciate it if the present letter and the report were brought to the attention of the members of the Security Council and issued as a document of the Council.

(Signed) Marc **Pecsteen de Buytswerve**
Chair

Security Council Committee pursuant to
resolution 751 (1992) concerning Somalia



**Letter dated 27 September 2019 from the Panel of Experts on
Somalia addressed to the Chair of the Security Council Committee
pursuant to resolution 751 (1992) concerning Somalia**

In accordance with paragraph 54 of Security Council resolution [2444 \(2018\)](#), we have the honour to transmit herewith the final report of the Panel of Experts on Somalia.

(Signed) Jay **Bahadur**
Coordinator
Panel of Experts on Somalia

(Signed) Mohamed Abdelsalam **Babiker**
Humanitarian Expert

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(Signed) Brian **O'Sullivan**
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Finance expert

(Signed) Richard **Zabot**
Arms expert

Summary

During the first reporting period of the Panel of Experts on Somalia, the use by Al-Shabaab of improvised explosive devices reached its greatest extent in Somali history, with a year-on-year increase of approximately one third. Post-blast chemical analyses obtained by the Panel provided definitive evidence for the first time that Al-Shabaab had been manufacturing its own home-made explosives since at least July 2017, and likely before then. Al-Shabaab previously relied on military grade explosives, obtained principally from explosive remnants of war and munitions captured from the African Union Mission in Somalia (AMISOM), to construct improvised explosive devices; the manufacture of home-made explosives means that the group may now have access to far more readily available inputs for the construction of such devices.

Nor is money a limiting factor for Al-Shabaab. A report of the Monitoring Group on Somalia and Eritrea in 2018 (S/2018/1002) highlighted the efficiency, geographical diversity, predictability and ruthlessness of Al-Shabaab's mafia-style "taxation" system in southern and central Somalia. During the reporting period, the Panel identified a new trend in the expansion of Al-Shabaab's revenue generation, namely the taxation of imports into Mogadishu port. Al-Shabaab's ongoing ability to generate revenues in areas the group does not physically control explains, to a degree, its resilience in the face of increased security operations by the Federal Government of Somalia and airstrikes by the United States of America. Its ability to provide basic services, such as access to judicial recourse, may account for some of Al-Shabaab's ongoing appeal in areas of Somalia where State institutions do not reach.

In 2019, Al-Shabaab's infiltration of Federal Government institutions reached as high as the Benadir Regional Administration when, on 24 July, an Al-Shabaab suicide bomber detonated herself at its headquarters in Mogadishu. The Mayor of Mogadishu, Abdirahman Omar Osman "Yarisow", and at least nine others, were killed. It later emerged that the suicide bomber, as well as an accomplice, had both been employees of the Benadir Regional Administration under falsified identities.

Al-Shabaab also remains a potent threat to regional peace and security. On 15 January 2019, Al-Shabaab carried out its first major attack in the Kenyan capital of Nairobi since 2013, in an assault on the DusitD2 Hotel complex that left 21 people dead. The DusitD2 operation was notable for the wide discretion and autonomy given to the Kenyan cell leader, including the selection of the target. The Panel's investigation into the attack also revealed an expansive and well-resourced Al-Shabaab network in the region aimed at kidnapping foreign nationals.

Towards the end of 2018 and the beginning of 2019, Al-Shabaab and the Islamic State of Iraq and the Levant (ISIL) faction in Somalia engaged in an armed struggle, within both the ISIL faction's heartland in Puntland and in Mogadishu. In Puntland, the faction underwent a violent change of leadership towards the end of 2018, and subsequently began a concerted campaign to extort "taxes" from Puntland-based businesses, employing tactics similar to those of Al-Shabaab. Most significantly, and for the first time since its establishment in 2015, the ISIL faction in Somalia was linked to a planned terror attack in another country. In December 2018, Italian authorities arrested a Somali national, Omar Moshin Ibrahim, in Bari, Italy, in connection with an ISIL plot to bomb St. Peter's Basilica in Rome on 25 December, Christmas Day. Investigations by the Panel, with assistance from the Government of Italy, have uncovered connections between Ibrahim and ISIL elements in Somalia, Kenya and Libya.

A deterioration in relations between the Federal Government of Somalia and the federal member states during the reporting period represented a further threat to stability in Somalia. Tensions between the centre and the regions were exacerbated by attempts by the Federal Government to direct the outcomes of federal member state electoral processes in Jubbaland, Puntland and, most notably, in South-West State in December 2018. The decision by the Federal Government to arrest a South-West State presidential candidate, Mukhtar Robow, in the run-up to the electoral process resulted in widespread protests in Baidoa in December 2018, during which 15 civilians were killed by regional security forces. The electoral process was also marred by accusations of bribery, with members of the South-West State regional Parliament receiving between \$20,000 and \$30,000 to elect a preferred candidate. The Panel also obtained evidence that, prior to the South-West State election, several hundred thousand dollars were transferred to a South-West State cabinet official by a Federal Government financial clerk.

The breakdown in dialogue between the Federal Government and federal member states on key security matters also had an impact on the implementation of the country's National Security Architecture as well as the Transition Plan, which aims for the handover of security responsibilities from AMISOM to Somali security forces by 2021. However, some initial goals of the Transition Plan have been achieved, such as the Somali National Army capturing the Lower Shabelle towns of Sabiid, Anole, Barire, and Awdheegle from Al-Shabaab – with assistance from AMISOM and the United States military – during the period from April to August 2019.

A further development on the path to preparing Federal Government security forces to assume responsibilities from AMISOM was the biometric registration of the entire Somali National Army, the first phase of which the Federal Government announced it had completed by March 2019. However, three case studies conducted by the Panel of the registration of hundreds of Somali National Army soldiers in Baidoa and Mogadishu concluded that fewer than half of those who appeared on Army registration documents obtained by the Monitoring Group on Somalia and Eritrea in 2017 and 2018 were captured in the biometric registration of 2019. Moreover, fewer than one fifth of Somali National Army sector 60 soldiers who had been issued Federal Government-marked weapons in late 2017 appeared on the 2019 biometric registration roll, raising questions as to why the Federal Government of Somalia had provided arms to individuals who were no longer considered members of the security forces one year later. The Panel was unable to determine the whereabouts of the former soldiers or of the weapons in their possession.

The Federal Government made significant progress in the field of public financial management, having completed three staff-monitored programmes of the International Monetary Fund, a series of technical benchmarks aimed at improving domestic revenue generation and, eventually, enabling debt relief and access to international borrowing markets. Among potential revenue streams highlighted by the programmes was the direct collection of air navigation charges, a responsibility assumed by the Federal Government following the handover from the International Civil Aviation Organization in June 2019. An investigation by the Panel uncovered financial irregularities within the Somali Civil Aviation and Meteorological Authority in relation to the collection of existing air navigation arrears, in which the Authority wrote off a \$5.8 million debt owed by Jubba Airways Limited without collecting the funds from the airline.

The Panel noted an improvement in some aspects of the Federal Government's compliance with the terms of the partial lifting of the arms embargo during the reporting period. Five of the seven notifications submitted by the Federal Government to the Security Council Committee pursuant to resolution 751 (1992) met Council requirements. However, the Federal Government's reporting to the Committee on the structure and composition of its security forces pursuant to paragraph 9 of resolution 2182 (2014) has been inconsistent and incomplete. The Panel has also continued to document Federal Government arms and ammunition in the illicit sphere – including 38 weapons found in the possession of black-market dealers in Mogadishu and Baidoa – and in the possession of Al-Shabaab.

While supplies of military materiel to the Federal Government are subject to stringent notification requirements, regional administrations in Somalia have routinely received arms and ammunition in circumvention of the arms embargo. During the reporting period, the Panel viewed hundreds of documents detailing the systematic supply of weapons and ammunition by the Ethiopian State-owned Metals and Engineering Corporation to every regional administration in Somalia over the course of the preceding decade. While the Security Council, in paragraph 11 (a) of its resolution 2111 (2013), allows Member States to supply materiel to “Somalia security institutions” other than the Federal Government of Somalia, subject to the Committee's approval, the Government of Ethiopia has not once availed itself of that mechanism.

Given the prominence of the improvised explosive device as Al-Shabaab's weapon of choice, the arms embargo should be simplified and updated to reflect the modalities of modern counter-insurgency warfare, for example by seeking to restrict Al-Shabaab's access to chemical precursors and other components it uses to construct improvised explosive devices. The potential threat to peace, security and stability in Somalia through the unregulated import of explosive materials was exemplified by the May 2019 import into Bosaso, Puntland, of 180 tons of ammonium nitrate/fuel oil and other explosives intended for the construction of the port of Garacad. The high risk of the diversion of such materials in Somalia led the Committee to request in April 2019 that the Panel urgently recommend technical guidelines to ensure that such items are safely stored and accounted for in the future.

Al-Shabaab was once again responsible for the largest number of attacks against civilians in violation of international humanitarian law, which were concentrated in Mogadishu and other areas of southern and central Somalia. The militant group employed improvised explosive devices to kill and injure civilians in internally displaced persons camps, restaurants, marketplaces, shopping centres, government offices and hotels. Al-Shabaab also continued its campaign of targeting government officials and parliamentarians, as well as delegates who had been involved in the federal electoral process in 2016. Particularly in Bay region, Al-Shabaab also forcibly recruited and abducted hundreds of children – some as young as 8 years old – for enrolment in the group's madrasa system. The Panel has also noted a new and worrying trend of humanitarian workers being targeted by Al-Shabaab in Gedo region, including the practice of kidnapping local aid workers for ransom.

Federal Government and federal member state police and military actors also committed violations against civilians. For instance, on 31 December 2018 the Somali National Army summarily executed six men suspected of being affiliated with Al-Shabaab in the town of Bardera, Gedo region. In Puntland, the Panel investigated acts of torture and inhumane and degrading treatment by the Puntland Security Force, a United States-trained and -supported counter-terrorism unit based in Bosaso. In addition, the Panel identified several areas of concern regarding the prosecution of terrorism cases, including those of children, through Puntland's military courts, such

as the use of confessions extracted under torture, lengthy pretrial detention, decisions issued without explanation, arbitrary sentences and limited rights to appeal.

Sexual- and gender-based violence remained a persistent issue during the reporting period. The prolonged conflict in Somalia has left government institutions with little capacity to record instances of, conduct investigations into and prosecute the perpetrators of sexual violence. Many cases are handled through interventions by clan elders, where women – who make up the majority of survivors – do not participate in the negotiations, nor are they typically given a share of any funds paid in compensation.

Since August 2018, the Monitoring Group on Somalia and Eritrea, and subsequently the Panel of Experts, have not documented any charcoal exports from Somalia in violation of the Security Council ban, in contrast with exports totalling approximately 3 million bags (75,000 tons) during the previous reporting period. A clampdown on charcoal imports by Member States, including the United Arab Emirates, the Islamic Republic of Iran, Oman and Kuwait, has forced charcoal traffickers into a hiatus, owing to the need to generate new forms of falsified paperwork and arrange alternative ports for the shipment of the charcoal. However, domestic production of charcoal is ongoing: stockpiles at Kismayo and Buur Gaabo stood at 600,000 to 900,000 bags at the time of writing, with a wholesale industry value of approximately \$30 to \$45 million.

The last recorded major export of charcoal from Somalia occurred in August 2018 when a cargo vessel transported 190,000 bags (4,750 tons) of charcoal from Kismayo to Khawr al-Zubayr port, Iraq. The Somali charcoal shipment was rebagged and trans-shipped from Iraq to neighbouring Member States throughout 2019. While charcoal exports from Somalia have temporarily ceased, the international criminal networks involved in the trade remain active. The Panel has also learned that Khawr al-Zubayr port may be used in the future as a transit hub for large shipments of charcoal transported by commercial cargo vessels, rather than by the typical Indian Ocean dhows.

The primary rationale behind the introduction of the Security Council ban on charcoal in resolution [2036 \(2012\)](#) was to curtail Al-Shabaab revenue. During the reporting period, Al-Shabaab increased its attacks on traders transporting charcoal from production sites inland to export points in Somalia, where historically the group had levied “taxes” on such shipments. Although Al-Shabaab may still generate some limited income from the charcoal trade, the group maintains a highly diversified revenue base from the “taxation” of virtually all trade in the south of the country. Were exports of Somali charcoal to cease entirely, Al-Shabaab’s ability to wage its insurgency is unlikely to be significantly affected. The Panel of Experts has therefore recommended that the Council carry out a review of the charcoal ban, with a view to assessing its continued appropriateness.

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* Circulated in the language of submission only and without formal editing.

I. Introduction

A. Mandate

1. The Panel of Experts on Somalia is the successor to the Monitoring Group on Somalia and Eritrea, the mandate of which was terminated by the Security Council on 16 December 2018 pursuant to paragraph 10 of its resolution [2444 \(2018\)](#). In paragraph 11 of the same resolution, the Council established the Panel of Experts and decided that the Panel's mandate shall include the tasks as set out in paragraph 13 of resolution [2060 \(2012\)](#) and updated in paragraph 41 of resolution [2093 \(2013\)](#), paragraph 15 of resolution [2182 \(2014\)](#), paragraph 23 of resolution [2036 \(2012\)](#) and paragraph 29 of resolution [2444 \(2018\)](#) as they relate to Somalia.

2. In accordance with paragraph 54 of resolution [2444 \(2018\)](#), the Panel of Experts provided the Security Council Committee pursuant to resolution [751 \(1992\)](#) concerning Somalia with a midterm update on 10 May 2019. The Panel also submitted monthly progress updates to the Committee throughout its mandate.

3. In the course of their investigations, members of the Panel of Experts travelled to Canada, Ethiopia, France, Italy, the Islamic Republic of Iran, Mauritius, the Netherlands, Qatar, Seychelles, Somalia, Turkey, the United Arab Emirates, the United Kingdom of Great Britain and Northern Ireland, the United Republic of Tanzania and the United States of America. The Panel's travel within Somalia was restricted by the Federal Government of Somalia from March 2019 onward, and its members were only able to travel to Berbera, Bosaso, Garowe and Hargeisa during February 2019.

4. The Panel of Experts was based in Nairobi and comprised the following experts: Jay Bahadur (coordinator), Mohamed Babiker (humanitarian), Nazanine Moshiri (armed groups), Brian O'Sullivan (armed groups/natural resources), Matthew Rosbottom (finance) and Richard Zobot (arms).

B. Methodology

5. The evidentiary standards and verification processes outlined in the reports of the Monitoring Group on Somalia and Eritrea apply to work conducted by the Panel of Experts during the period under review, as follows:

(a) Collecting information on events and topics from multiple sources, where possible;

(b) Collecting information from sources with first-hand knowledge of events, where possible;

(c) Identifying consistency in patterns of information and comparing existing knowledge with new information and emerging trends;

(d) Continuously factoring in the expertise and judgment of the relevant expert of the Panel of Experts and the collective assessment of the Panel with regard to the credibility of information and the reliability of sources;

(e) Obtaining physical, photographic, audio, video and/or documentary evidence in support of the information collected;

(f) Analysing satellite imagery, where applicable.

6. The Panel of Experts made a deliberate and systematic effort to gain access to those involved in violations of the sanctions measures by way of individuals who had

direct knowledge or who knew people who had direct knowledge about details of violations.

7. The Panel interviewed a wide range of sources with relevant information, including government officials and representatives of diplomatic missions, civil society organizations and aid agencies. The Panel also met and communicated with officials from regional administrations, representatives of political and armed groups, and members of business communities and Somali civil society.

8. In accordance with the Secretary-General's bulletin on information sensitivity, classification and handling (ST/SGB/2007/6), the Panel of Experts has submitted to the Committee, together with the present report, several strictly confidential annexes containing information whose disclosure may be detrimental to the proper functioning of the United Nations or to the welfare and safety of its staff or third parties or may violate the Organization's legal obligations. Those annexes will not be issued as a document of the Security Council.

II. Acts that threaten the peace, security and stability of Somalia

A. Harakat Al-Shabaab Al-Mujaahidiin

9. The extremist group Harakat Al-Shabaab Al-Mujaahidiin (Al-Shabaab) remains the most immediate threat to peace and security in Somalia. A significant escalation of United States airstrikes targeting Al-Shabaab militants and leaders during the reporting period has contributed to keeping the group off-balance and preventing the massing of large numbers of fighters but has had little effect on its ability to launch regular asymmetric attacks throughout Somalia. Al-Shabaab also remains capable of carrying out occasional conventional attacks against both Federal Government of Somalia and African Union Mission in Somalia (AMISOM) forces, such as its ambush of the Burundian contingent of AMISOM at Balad on 29 July 2019.

10. During the reporting period, Al-Shabaab carried out an unprecedented number of improvised explosive device attacks. Definitive evidence that Al-Shabaab is manufacturing its own explosives (see "Use of improvised explosive devices by Al-Shabaab", below) means that the group now has at its disposal a readily available supply of improvised explosive device inputs. Al-Shabaab's modus operandi remains the deployment of a vehicle-borne improvised explosive device to breach the perimeter of a target, followed by an assault by up to half a dozen gunmen. Al-Shabaab's stated policy is to target hotels and restaurants frequented by Federal Government officials, though the majority of the group's victims comprise other civilians.

11. As noted in multiple reports of the Monitoring Group on Somalia and Eritrea, Al-Shabaab has also infiltrated Federal Government of Somalia institutions.¹ On 24 July 2019, at 16:55 UTC+3, a female Al-Shabaab suicide bomber detonated herself at the Benadir Regional Administration headquarters in Mogadishu. The attack killed at least 10 people, including the Mayor of Mogadishu, Abdirahman Omar Osman "Yarisow", and three district commissioners. It later emerged that the suicide bomber had been employed at the Benadir Regional Administration since May 2018, under an assumed identity.² An accomplice, also an employee of the Benadir Regional

¹ See, most recently, S/2018/1002, annexes 2.2 and 4.2 (strictly confidential).

² Harun Maruf, "Mogadishu mayor targeted by female bomber", Voice of America, 9 August 2019. Available at www.voanews.com/africa/mogadishu-mayor-targeted-female-bomber.

Administration using a false name, had yet to be apprehended as of the time of writing.

12. Al-Shabaab's ability to generate domestic revenues through the "taxation" of all aspects of the Somali economy is undiminished, and has likely expanded during the reporting period, with preliminary evidence indicating that the group has begun taxing imports into Mogadishu port (see "Al-Shabaab financing", below). The group also continues to take advantage of virtually unregulated mobile money and domestic banking services to collect and transfer revenues throughout the country. While the operationalization of the Federal Government's Financial Reporting Center in November 2018 represented a positive step in countering terrorism financing within Somalia, compliance by domestic financial institutions must be further strengthened (see section VIII, below).

13. The assault by Al-Shabaab on 15 January 2019 on a commercial business complex in Nairobi containing the DusitD2 Hotel illustrates the danger the group continues to pose to regional peace and security. Al-Shabaab also carried out an unprecedented number of improvised explosive device and other attacks across the Kenya-Somalia border in June and July 2019, possibly in an effort to exploit strained relations between the two countries.

Extent of Al-Shabaab control within Somalia

14. Since the cessation of major AMISOM offensive operations in July 2015, the scope of Al-Shabaab's territorial control in Somalia has remained largely unchanged. While AMISOM and the Somali National Army hold the majority of urban centres, Al-Shabaab maintains direct control or influence over vast swathes of the hinterland and is able to cut off main supply routes and effectively isolate AMISOM- and government-controlled pockets.

15. Al-Shabaab's zones of influence can be broadly divided into three categories: territory directly administered by the group, where Al-Shabaab serves as the de facto government; territory where it maintains a significant military presence; and areas the group does not control but where it is nonetheless able to levy "taxes".

Areas administered by Al-Shabaab

16. Al-Shabaab remains in administrative control of most of the Juba Valley, including the major urban centres of Bu'ale, Sakow and the Al-Shabaab "capital" of Jilib. Qunyo Barrow, in Lower Juba, is the headquarters of Al-Shabaab's finance department, and likely contains a significant proportion of the group's physical cash reserves. The group also administers areas of Lower Shabelle, centred around the town of Sablale, and maintains the majority of its training camps in the forested area around Bulo Fulay, Bay region, where it routinely carries out graduation ceremonies for new recruits.

Areas of significant Al-Shabaab military presence

17. Al-Shabaab maintains a significant military presence, but does not administer, large swathes of territory centred around Harardhere, in Mudug region, and Adan Yabal, in Middle Shabelle region. In addition, the group is waging an active insurgency based in the Golis Mountains of Puntland, 30 km south-west of Bosaso, as well as in parts of Gedo region, around the town of El Adde.

Al-Shabaab taxation catchment

18. Al-Shabaab functions as a shadow government even in areas that it does not physically control, collecting “taxes” and providing some basic services. As detailed in a report of the Monitoring Group on Somalia and Eritrea in 2018 (S/2018/1002, annex 2.4), Al-Shabaab routinely taxes trade, livestock and agricultural production through a series of checkpoints throughout central and southern Somalia, enforcing compliance through the threat of violence.

19. Annex 1.1 to the present document contains a map illustrating Al-Shabaab’s varying degrees of control within Somalia.

Use of improvised explosive devices by Al-Shabaab

20. For the first time, the Panel obtained definitive evidence that Al-Shabaab has been manufacturing home-made explosives since at least 20 July 2017.³ Post-blast laboratory analyses, carried out by the Terrorist Explosive Device Analytical Center of the Federal Bureau of Investigation and provided to the Panel, have established that Al-Shabaab has carried out at least 11 improvised explosive device attacks in Somalia using home-made explosives. The analyses found evidence of mixtures of nitroglycerin, a highly sensitive explosive; potassium nitrate, which is used as an oxidizer; and charcoal, a fuel element.⁴ The confirmed use of home-made explosives by Al-Shabaab represents a diversification of Al-Shabaab’s improvised explosive device construction methods, which have traditionally utilized military-grade explosives, obtained principally from explosive remnants of war, captured AMISOM munitions and illicit transfers from Yemen.⁵

21. Information received by the Panel from a range of explosive ordnance disposal experts suggests a probable connection between the development of home-made explosives by Al-Shabaab and the increased frequency of improvised explosive device attacks in Somalia in recent years.⁶ From July 2018 to July 2019, Al-Shabaab carried out 548 improvised explosive device attacks in Somalia, compared with 413 over the corresponding period the previous year, an increase of 32 per cent.⁷ There was also a 36 per cent increase in improvised explosive device incidents in Benadir region, which includes Mogadishu, over the same period (see annex 1.2).⁸

22. Al-Shabaab’s use of home-made explosives also appears to be geographically diverse within Somalia. Explosive ordnance disposal experts have noted the presence of home-made explosives in Jubbaland in smaller devices, as well as in a twin vehicle-borne improvised explosive device attack against the Somali National Army, Ethiopian National Defence Forces and United States forces in Bar Sanguni (40 km north of Kismayo) on 19 January 2019. Initial reports from the 12 July 2019 complex

³ A laboratory analysis of a vehicle-borne improvised explosive device seized at Elasha Biyaha on 20 July 2017 confirmed the presence of nitroglycerin, potassium nitrate and a component consistent with charcoal.

⁴ Oxidizers, when combined with an appropriate ratio of fuel, provide a chemical source of oxygen for an improvised explosive device (see S/2018/1002, paras. 66–69).

⁵ The most common military-grade explosives used in improvised explosive device attacks in Somalia are 2,4,6-trinitrotoluene (TNT) and cyclotrimethylenetrinitramine (RDX).

⁶ There were 491 improvised explosive device-related incidents in Somalia in 2018, compared with 402 in 2017 and 295 in 2016. As of the time of writing, 544 improvised explosive device-related incidents are projected to occur by the end of 2019.

⁷ UNMAS Somalia statistics, 2016–2019.

⁸ From July 2018 to July 2019, Al-Shabaab carried out 137 improvised explosive device attacks in Benadir, compared with 101 incidents over the same period the previous year.

attack at the Medina Hotel in Kismayo also indicated the use of home-made explosives.⁹

23. Although Al-Shabaab's use of home-made explosives is a significant development, the group also continues to use military-grade explosives in many of its improvised explosive device attacks.¹⁰ On 9 November 2018, for instance, Al-Shabaab used military-grade explosives to attack the Sahafi Hotel in Mogadishu (see "Sahafi Hotel attack", below), which resulted in the deaths of at least 50 people.

Supply of improvised explosive device components to Somalia

24. In paragraph 29 of its resolution 2444 (2018), the Security Council decided that the Panel of Experts would continue the investigations started by the Monitoring Group on Somalia and Eritrea related to the export to Somalia of chemicals used in the manufacture of improvised explosive devices. In consultation with explosive ordnance disposal experts and chemists, the Panel compiled a list of chemicals and other common components that could be used by Al-Shabaab to construct improvised explosive devices and that might yield the laboratory analysis results described above.¹¹ The Panel contacted shipping companies that routinely conduct transits to major Somali ports, as well as relevant Member States, requesting information on consignments containing potential improvised explosive device inputs. So far, the Panel has not received any practicable information from those inquiries.

25. On 5 April 2019, Federal Government security forces recovered empty bottles of nitric acid from an underground Al-Shabaab hideout near Elasha Biyaha, a suburb of Mogadishu (see annex 1.2). Nitric acid can be mixed with sulfuric acid and glycerine to produce nitroglycerin, which has been detected in multiple laboratory analyses of Al-Shabaab home-made explosives. Explosive ordnance specialists consulted by the Panel have indicated that there is no legitimate industrial demand for concentrated nitric acid in Somalia.¹²

26. The Panel also documented the availability of two types of fertilizer containing potassium in Kismayo and Mogadishu, in July and August 2019 (see annex 1.2). However, the potassium content of the documented fertilizers (5 per cent and 10 per cent) fell below the 40 per cent threshold required to be suitable for improvised explosive device construction.¹³

Australian seizure

27. On 25 June 2019, the Australian Navy vessel HMAS *Ballarat* seized 697 bags of ammonium nitrate fertilizer, as well as approximately 475,000 rounds of small arms ammunition, from a stateless dhow in the Arabian Sea.¹⁴ Additional information received by the Panel from the European Union Naval Force (EUNAVFOR) indicated

⁹ UNMAS Somalia Significant Activity Report, 22 July 2019.

¹⁰ Interviews with explosive ordnance disposal experts in Nairobi and Mogadishu, December 2018 to August 2019.

¹¹ The inquiries focused on the transport of ammonium and potassium nitrate fertilizer, potassium chlorate, sodium chlorate, nitroglycerin, glycerine, acetone, magnesium, nitric acid, aluminium paste or powder, detonators, detonating cord and ammonium nitrate/fuel oil.

¹² Interview with an analyst from the Federal Bureau of Investigation, 15 August 2019, and interview with a business intelligence researcher, 20 August 2019.

¹³ Interview with an explosive ordnance disposal specialist, 12 August 2019.

¹⁴ Royal Australian Navy (@Australian_Navy), "The frigate #HMASBallarat conducted a boarding of a dhow in the Arabian Sea", 28 June 2019, available at https://twitter.com/Australian_Navy/status/1144492250098888705.

that the seizure had taken place proximate to the coast of Oman, suggesting that northern Somalia was a possible destination of the dhow.¹⁵

Sahafi Hotel attack

28. On 9 November 2018, Al-Shabaab detonated three vehicle-borne improvised explosive devices outside the Sahafi Hotel in Mogadishu.¹⁶ Five gunmen then assaulted the compound, dressed in what appeared to be newly issued Somali security forces uniforms and matching berets.¹⁷ At least 50 people were killed and 100 injured in the attack, making it the deadliest since attack on 14 October 2017, which killed almost 600 (see S/2018/1002, annex 2.2).

29. In addition, an AK-pattern assault rifle recovered from one of the gunmen had markings consistent with materiel imported in July 2017 by the Federal Government of Somalia.¹⁸ At least two unexploded hand grenades captured from the gunmen bore markings almost identical to those on several hand grenades seized from Al-Shabaab in Bulo Mareer by the Uganda People's Defence Forces in March 2018 (see annexes 1.3 and 2.6).¹⁹

Al-Shabaab financing

30. A 2018 report of the Monitoring Group on Somalia and Eritrea found that Al-Shabaab derived its revenue from a variety of domestic sources, primarily taxation on transiting vehicles and goods, agricultural taxation, business extortion and forced *zakat* (alms) levies (see S/2018/1002, annex 2.4). Throughout the reporting period, the Panel found that Al-Shabaab continued to employ a system of extortion across southern and central Somalia, despite specific targeting of Al-Shabaab checkpoints by international forces.²⁰

31. In 2019, the Panel's investigations established that Al-Shabaab further expanded its revenue base by incorporating the systematic taxation of goods imported into Mogadishu port. According to the Panel's interviews with members of Mogadishu's business community, Al-Shabaab has infiltrated Mogadishu's port institutions as well as commercial shipping agents operating in the city.²¹ Consequently, Al-Shabaab has obtained access to cargo manifests, which detail the nature, value and ownership of imported goods.²² From 1 to 7 April 2019, Al-Shabaab contacted business owners in Mogadishu, informing them that all imports into Mogadishu port would from that

¹⁵ The Panel sent correspondence to the Permanent Mission of Australia to the United Nations on 2 July 2019 requesting further information and an opportunity to inspect the seizure, but has not yet received a response.

¹⁶ Al-Shabaab had previously attacked the Sahafi Hotel on 1 November 2015, killing at least 24 civilians and injuring 30 others.

¹⁷ For information on previous instances of Somali security forces uniforms used by Al-Shabaab in attacks in Somalia, see S/2018/1002, paras. 29–33.

¹⁸ Consignment from China delivered in July 2017 (notified 2 February 2018).

¹⁹ See also S/2018/1002, paras. 47–49. Both hand grenades bear the factory marking 349, corresponding to a factory in St. Petersburg, Russian Federation. The grenades captured by Ugandan forces were manufactured in 1980, while those captured in the Sahafi Hotel attack were manufactured in 1979.

²⁰ On 25 June 2019, United States Africa Command announced they had conducted targeted airstrikes in Qunyo Barrow, previously identified by the Monitoring Group on Somalia and Eritrea as the centre of Al-Shabaab's finance department (S/2018/1002, annex 2.4). See United States Africa Command, "U.S. airstrike targets al-Shabaab in support of the Federal Government of Somalia", press release, 27 June 2019. Available at www.africom.mil/media-room/pressrelease/31992/u-s-airstrike-targets-al-shabaab-in-support-of-the-federal-government-of-somalia.

²¹ Interviews with five businesses based in Mogadishu, July and August 2019.

²² Interview with an international trading company that exports dried food from the Gulf Cooperation Council region to Mogadishu, in Dubai, United Arab Emirates, 26 June 2019.

point on be subject to Al-Shabaab taxation.²³ Al-Shabaab further demanded that Mogadishu businesses declare all imports to the group's finance department prior to import, warning that all declarations would be corroborated by cross-referencing cargo manifests.²⁴

32. As an example, in late July 2019, a business entity based in a Gulf Cooperation Council country imported several thousand tons of building materials into Mogadishu port. In early August 2019, Al-Shabaab contacted the business's representative in Mogadishu by telephone, ordering him to immediately present himself at Al-Shabaab's court at Mubarak, Lower Shabelle region.²⁵ Upon arrival at the court, Al-Shabaab presented the representative with the cargo manifest from Mogadishu port, which highlighted the company's consignments during the calendar year. Al-Shabaab demanded that the agent make a payment in excess of \$70,000 in taxes to the group. They further warned the agent that tax payments on future shipments should be made in advance. Following consultation with the company's management, the agent made the payment using an inter-account transfer with a Somali banking institution.²⁶ Al-Shabaab provided a receipt to the company for the transaction, a copy of which is contained in annex 1.4 (strictly confidential).

Al-Shabaab's justice system

33. In addition to its ability to raise taxes, Al-Shabaab also provides some basic services typically associated with government, even in areas it does not physically control. In an environment where State institutions are limited or in some cases absent entirely, Al-Shabaab's provision of rudimentary courts and access to judicial recourse – and the group's ability to enforce its judgments through the threat of violence – may account for its appeal among certain segments of the population.

34. Al-Shabaab justice is often sought in relation to disputes over land ownership, most notably in Mogadishu. As State justice is often costly, protracted and unpredictable, concerned parties often initiate dialogue with Al-Shabaab and request the group's mediation in issues related to conflict over land ownership.²⁷ Al-Shabaab justice officials interview neighbours and other witnesses and call both the plaintiff and respondent to the group's court at Tortoroo, near Afgoye, in order to render judgment. The Panel has obtained a copy of an Al-Shabaab summons to a respondent in a land dispute case (see annex 1.5).

35. Al-Shabaab's justice mechanisms may have appeal for disadvantaged groups who have limited or no access to State justice institutions. For instance, in the absence of functioning family courts in rural areas, Al-Shabaab offers some women their only opportunity for financial compensation from ex-husbands and male relatives.²⁸ Notebooks recovered from deceased Al-Shabaab officials in 2018 in Bay region contained examples of Al-Shabaab judicial rulings on a diverse range of topics, including divorce and child support, theft, possession of weapons and the sale of livestock. Annex 1.5 contains documentation related to Al-Shabaab justice mechanisms.

²³ Interviews with five businesses based in Mogadishu, July and August 2019. See also [S/2019/570](#), para. 39.

²⁴ Interviews with five businesses based in Mogadishu, July and August 2019.

²⁵ Interview with an international trading company that exports dried food from the Gulf Cooperation Council region to Mogadishu, in Dubai, 26 June 2019.

²⁶ Ibid.

²⁷ From January to April 2019, the Panel carried out four telephone interviews with individuals based in Mogadishu who engaged Al-Shabaab to find resolutions to land ownership issues.

²⁸ International Crisis Group, "Women and Al-Shabaab's insurgency", Crisis Group Africa Briefing No. 145, 27 June 2019. Available at www.crisisgroup.org/africa/horn-africa/somalia/b145-women-and-al-shabaabs-insurgency.

Regional operations

DusitD2 attack in Nairobi

36. On 15 January 2019, Al-Shabaab militants attacked a commercial business complex in Nairobi containing the DusitD2 Hotel. The attack began at approximately 15:25 UTC+3, commencing with a detonation of a suicide bomber. Four gunmen then proceeded to storm the compound using AK-pattern rifles and grenades, targeting people within the DusitD2 Hotel and surrounding businesses.

37. The attack resulted in 21 victims, as well as the 4 gunmen. The date of the attack was significant, coinciding with the third anniversary of Al-Shabaab's deadliest attack on AMISOM forces, when on 15 January 2016 militants overran a Kenyan Defence Forces AMISOM base at El Adde, Somalia, resulting in the deaths of approximately 150 Kenyan Defence Forces soldiers (S/2016/919, paras. 15–20).

38. In a detailed statement released the day after the attack, Al-Shabaab announced that the operation – codenamed *Al-Qudsu Lan Tuhawwad* (“Jerusalem will never be Judaized”) – had targeted “western and Zionist interests worldwide and in support of our Muslim families in Palestine”. The rhetoric was atypical for Al-Shabaab, which in the past has justified its attacks against foreign actors, such as AMISOM troop-contributing countries, based upon their presence on Somali soil. Al-Shabaab's pivot towards a focus on Western targets and the “liberation” of Jerusalem may be viewed in the context of the militant group's ongoing competition within Somalia with ISIL, whose ideology has traditionally been more globalist than that of Al-Shabaab.

39. Almost one year prior to the DusitD2 attack, an Al-Shabaab vehicle-borne improvised explosive device operation, likely scheduled to take place on the second anniversary of the El Adde incident, was disrupted by Kenyan security forces in Merti, Isiolo County, Kenya (S/2018/1002, paras. 75–81). Evidence reviewed by the Panel indicates a likely overlap between the networks involved in the Merti and DusitD2 plots, including a financing middleman based in Mandera, Kenya (see “Financing of the attack”, below), as well as a Type 56-2 rifle used by one of the DusitD2 gunmen.

Attacking team

40. The Al-Shabaab attacking team consisted of four gunmen as well as a suicide bomber, Mahir Khalid Riziki. Riziki was the only long-standing member of Al-Shabaab, having been known to Kenyan police due to his involvement in attacks along the Kenyan coast.²⁹

41. The leader and operator of the cell's safehouse on the outskirts of Nairobi, Ali Salim Gichunge, was born in 1995 in Isiolo, Kenya. Unusually for a Kenyan operative within Al-Shabaab, Gichunge was given wide discretion and autonomy over the particulars of the plot – including the selection of the target – rather than being directly overseen from within Somalia. The three additional gunmen consisted of Osman Ibrahim Gedi, a Kenyan national; Siyat Omar Abdi, a refugee from Dadaab camp in Kenya; and an unknown Somali national who travelled from the Dadaab refugee camp. Each of the attackers were found to be in possession of multiple identification documents, some of which were genuine, and others which had been obtained through corruption or were entirely manufactured.

²⁹ In 2014, Riziki was a member of an assassination cell tasked by Al-Shabaab to kill security personnel in the coastal region, and in October 2014 he was involved in the killing of a police officer at the Royal Court Hotel in Mombasa. Confidential police report seen by the Panel of Experts, March 2019.

42. In order to mislead law enforcement, members of the attacking cell travelled separately and came together in Nairobi only two days prior to the attack. One day before the attack the selection of the target had yet to be finalized, with members of the cell conducting reconnaissance at an alternative location in northern Nairobi.

Financing of the attack

43. A key financing link between Al-Shabaab in Somalia and the attacking cell in Kenya was Abdi Ali Mohamed, a Kenyan national based in Mandera. Mohamed subsequently used three phone numbers to send almost K Sh 700,000 (\$7,000) – typically structured in transfers of K Sh 70,000 (\$700) – to cell leader Ali Salim Gichunge, using M-PESA, the principal mobile phone money service in Kenya. One of Mohamed’s phone numbers had also been used in early 2018 to transfer funds to Abdimajit Adan, an Al-Shabaab operative arrested by Kenyan security forces in February 2018 in connection with a planned vehicle-borne improvised explosive device attack in Nairobi (see [S/2018/1002](#), annex 2.3), indicating an overlap in the planning of the two operations. A conservative estimate of the total cost of the DusitD2 operation was between \$45,000 and \$50,000 (see annex 1.6.1 (strictly confidential)).

Type 56-2 rifle

44. The serial number and additional markings on the weapon used by one of the DusitD2 gunmen indicate the strong likelihood that the rifle was part of a consignment of 3,500 Type 56-2 rifles purchased by the Federal Government of Somalia from the Government of Ethiopia in 2013 immediately following the partial lifting of the arms embargo.³⁰ The Al-Shabaab operatives arrested by Kenyan police in February 2018 were found in possession of four Type 56-2 rifles that had also formed part of the 2013 consignment (see [S/2018/1002](#), annex 2.3).

45. Annex 1.6 contains a detailed case study of the DusitD2 attack.

Additional Al-Shabaab networks in East Africa

46. Evidence gathered from the DusitD2 investigation revealed the existence of additional Al-Shabaab cells in the region, connected through at least two cell coordinators located in the Al-Shabaab stronghold of Jilib.³¹ Electronic communications, conducted for the most part in fluent English, indicated evidence of planned operations to kidnap foreign nationals in the area around Naivasha and Nakuru, Kenya, in February 2019; the plots were successfully foiled by the Kenyan Anti-Terrorism Police Unit.³² Local cell leaders (“emirs”) were required to submit monthly reports to Jilib on the cell’s activities.

47. The Jilib-based cell coordinators provided funds to operatives in Kenya and the United Republic of Tanzania upon request, with the emir of each cell required to submit a list of estimated expenditures, including a monthly salary of \$700 for each operative. Upon the receipt of a request, the coordinator would instruct Al-Shabaab’s finance department to transfer funds to a phone number provided by the operative, using M-PESA mobile money. Financial requests were readily forthcoming and rarely questioned; in one case, a cell coordinator provided \$6,000 – including \$1,000 to pay for a wedding – to a sleeper agent in the United Republic of Tanzania in order to establish a bakery in Dar es Salaam and obtain Tanzanian identification documents. On the occasions when cell coordinators rejected operatives’ requests, it was due to

³⁰ The consignment was notified to the Committee on 29 July 2013.

³¹ Identified by international security agencies through their Internet Protocol addresses.

³² Interview with international security source, June 2019.

operational concerns rather than the amount requested. For instance, a cell coordinator rejected an operative's request to purchase a Toyota Surf four-wheel-drive vehicle because such a vehicle would not fit his cover profile as a university student.

48. Based on analyses of the communications, the Panel estimates that Al-Shabaab operatives in Somalia transferred approximately \$100,000 to four cells based in East Africa from March 2018 to February 2019.

49. See annex 1.7 (strictly confidential) for a detailed account of Al-Shabaab operations in East Africa.

Recruitment within Kenya

50. Electronic communications between the cell coordinators in Jilib and their field operatives also provided a unique insight into Al-Shabaab's recruitment techniques within Kenya. Operatives in Kenya on several occasions suggested possible recruits, individuals usually known to them through criminal associations. In one instance, an operative suggested recruiting "AH", a Kenyan national of non-Somali ethnicity with whom he had conducted past robberies. The Jilib-based cell coordinator facilitated the travel of "AH" to Somalia at El Wak in December 2018, where "AH" underwent training in Gedo region for only 24 days before returning to Kenya in January 2019.

51. The case of "AH" was typical in terms of the route taken by Kenyan recruits to reach Somalia – through Al-Shabaab's preferred transit point at El Wak – as well as the conduct of his training in Gedo region. In other facets, however, the case represents a newly observed dimension of Al-Shabaab's recruitment strategy, whereby the possession of criminal skills, including knowledge of evading law enforcement, are privileged over ideology or affiliation with certain mosques or religious networks.

Cross-border attacks into Kenya

52. During the reporting period Al-Shabaab stepped up hit-and-run and improvised explosive device attacks along the Somalia-Kenya border, particularly during the months of June and July 2019, which saw a total of 30 incidents. The geographical scope of the attacks ranged from the northernmost border point with Somalia, at Mandera, Kenya, to the southern border in Lamu County, spanning almost 700 km.

53. The most serious cross-border incident occurred on 15 June 2019 in Konton, Wajir County, Kenya, when eight Kenyan police officers were killed and several others injured by an improvised explosive device. The attack occurred just one day after three Kenyan police reservists were kidnapped, also in the Konton area.

54. The increased frequency of Al-Shabaab's attacks into Kenya may be a result of heightened diplomatic tensions between the two countries (see "Maritime border dispute with Kenya", below) which the militant group may be seeking to exploit.

55. Annex 1.8 contains additional information on Al-Shabaab's cross-border attacks into Kenya.

B. Islamic State in Iraq and the Levant faction

56. In 2018, the Monitoring Group on Somalia and Eritrea reported that the ISIL faction based in the Bari region of Puntland, headed by Abdulqader Mu'min, had entered a period of retrenchment and reorganization, and also detailed the emergence of an ISIL assassination network based in Mogadishu and Afgoye (S/2018/1002, paras. 93–97). During the reporting period the Panel of Experts noted a violent

upheaval in the faction's leadership, and an apparently concerted effort by the group to build a revenue base using extortion tactics against businesses and individuals similar to those employed by Al-Shabaab. An internal assessment by the United States-trained Puntland Security Force, obtained by the Panel in late November 2018, estimated that the group may comprise as many as 340 militants, which, if accurate, would represent a significant increase from the Monitoring Group's previous estimate of up to 200 fighters (S/2017/924, para. 32).

Leadership struggle

57. The end of 2018 saw a violent leadership contest between Abdirashid Luqmaan and ISIL deputy leader Mahad Moalim³³ and his supporters, principally Mohamed Ahmed Qahiye³⁴ and Abdihakim Dhuqub.³⁵ On 13 October, Moalim was found shot dead in Mogadishu's Hodan district. Around 18 November, Qahiye received an amnesty from the then President of Puntland, Abdiweli Mohamed Ali "Gass", and thereafter left Puntland for Ethiopia in fear for his safety.³⁶ On 14 April 2019, Abdihakim Dhuqub was killed by a United States airstrike in the vicinity of the town of Xiriiro in north-east Puntland.³⁷

58. Following the purge, Abdirashid Luqmaan (Darod/Leelkase) emerged as the de facto leader of the ISIL faction, although Abdulqader Mu'min maintains his role as the group's emir and spiritual head. Luqmaan is likely the same individual identified in the final report of 2017 of the Monitoring Group on Somalia and Eritrea report as Abdiqani "Luqmaan" (Darod/Leelkase), the head of ISIL military operations (see S/2017/924, annex 2.2). Unconfirmed intelligence from an internal report of the Puntland Security Force indicates that Luqmaan is between 40 and 48 years of age and had been a religious leader within Al-Shabaab in Galkayo before defecting to the ISIL faction in 2015.

Conflict with Al-Shabaab in Bari region

59. In December 2018, fighting broke out between the ISIL faction and Al-Shabaab in Bari region for the first time since early 2016, centred on crucial water sources in the mountainous areas of Bari region (see annex 1.9). Intense conflict between the ISIL faction and Al-Shabaab had been ongoing since November 2018, when both groups appear to have begun competing to extort businesses in Mogadishu and Puntland. Eleven employees of Hormuud Somalia Inc., the largest telecommunications company in Somalia, were killed during November 2018 in Mogadishu by gunmen reportedly affiliated with ISIL and Al-Shabaab.

³³ On 27 February 2018, the United States Department of State announced the sanctioning of Mahad Moalim as a Specially Designated Global Terrorist.

³⁴ Mohamed Ahmed Qahiye was reportedly the mastermind of the 8 February 2017 attack on the International Village Hotel in Bosaso (see S/2017/924, annex 2.4).

³⁵ In final report of 2017 of the Monitoring Group on Somalia and Eritrea (see S/2017/924, annex 2.2), Abdihakim Dhuqub was described as a senior ISIL leader and former member of the Al-Shabaab insurgency in Puntland's Golis Mountains.

³⁶ Information provided by current and former senior Puntland intelligence officials, as well as an internal intelligence report of the Puntland Security Force. On 8 August 2019, the Panel received information from an eyewitness who claimed to have located Qahiye, as well as a second former ISIL fighter, in the Bole neighbourhood of Addis Ababa. See also Harun Maruf, "Under pressure, IS militants in Somalia look to Ethiopia", Voice of America, 19 August 2019, available at www.voanews.com/africa/under-pressure-militants-somalia-look-ethiopia, and Salem Solomon, "Ethiopian military captures suspected IS members", Voice of America, 12 September 2019, available at www.voanews.com/africa/ethiopian-military-captures-suspected-members.

³⁷ United States Africa Command, "U.S. confirms airstrike against ISIS-Somalia's Abdihakim Dhuqub", press release, 15 April 2019. Available at www.africom.mil/media-room/pressrelease/31765/u-s-confirms-airstrike-against-isis-somalias-abdihakim-dhuqub.

Financing of the Islamic State in Iraq and the Levant faction

60. After the ISIL faction emerged in October 2015, investigations by the Monitoring Group on Somalia and Eritrea concluded that the financial resources at the group's disposal were minimal, and that it was unlikely to have received significant support from outside of Somalia; interviews with former ISIL members suggested that the group was barely capable of paying its own personnel (S/2017/924, paras. 36–42). However, during the reporting period, the faction launched efforts to generate domestic revenues, using extortion methods similar to those of Al-Shabaab. In October 2018, for instance, the ISIL faction successfully extorted the Puntland-based telecommunications company Amtel into making a payment totalling several hundred thousand dollars. Employees of other companies in Puntland were assassinated in August and November 2018 after they reportedly refused to accede to the ISIL faction's "taxation" demands. Annex 1.9 contains further information on the ISIL faction's attempts to create a revenue base in Puntland.

Plot to attack the Vatican

61. On 17 December 2018, Somali national and ISIL affiliate Omar Moshin Ibrahim, also known as Anas Khalil, was arrested in Bari, Italy, in connection with a planned attack on the Vatican and other targets in Italy, to coincide with the Christmas celebrations on December 25. While the plot was rudimentary and had little chance of success, the Panel's investigations, assisted by Italian authorities, revealed links between "Anas Khalil" and prominent ISIL operatives in Somaliland, Puntland, Libya and Kenya. The Vatican plot represents the first instance in which ISIL elements in Somalia were directly linked to an attempted terrorist attack outside the country.

Omar Moshin Ibrahim

62. Omar Moshin Ibrahim, also known as Anas Khalil, was born in Qardho, Puntland, in October 1998. He entered Italy at the end of 2016 through Sicily, on humanitarian grounds.³⁸ Prior to his arrival in Italy, "Anas Khalil" lived in Nairobi and subsequently travelled to Libya in 2016, where he received training for the better part of a year. In Libya, "Anas Khalil" was affiliated with Abu Ayman Al Kinye, an ISIL officer reportedly responsible for "logistics and immigration"³⁹ whose nom de guerre suggests a Kenyan connection.

63. "Anas Khalil" was domiciled in Bari, in southern Italy, from March 2017 to December 2018. During his time in Italy, he maintained communication with ISIL affiliates in Somalia and Kenya. However, intercepted communications indicate that "Anas Khalil" devised the plan to plant a bomb in St. Peter's Basilica in Rome on 25 December, Christmas Day, of his own accord and was not directly tasked by ISIL operatives outside the country. Following those communications, Italian authorities arrested "Anas Khalil" as a pre-emptive measure before the plot could be further developed.

Affiliates in Somalia and Kenya

64. Stored in "Anas Khalil's" mobile phone contacts was an entry corresponding to Abdullahi Mohamud Yusuf (also known as Abu Hatim, Mad Mullah and Majerteni), a Puntland-born global ISIL recruiter and facilitator who was arrested and imprisoned in Somaliland in 2018. Upon his arrest Yusuf was found with documents outlining the

³⁸ Profile of Omar Moshin Ibrahim provided to the Panel by Italian authorities in June 2019.

³⁹ Ibid.

overall strategy of ISIL for expansion in East Africa.⁴⁰ According to information received from Somaliland authorities, Yusuf had visited 12 countries across Africa and the Middle East, including South Africa, the Sudan, Saudi Arabia, Iraq and Kenya.⁴¹ In addition, in 2015 Yusuf was located in Libya, where he worked in the ISIL “immigration department”.⁴² He also reportedly previously fought with ISIL forces near Tikrit, Iraq.⁴³ While initially affiliated with the leader of the ISIL faction in Puntland, Abdulqader Mu’min, Yusuf later broke with Mu’min over their divergent visions for ISIL in East Africa.⁴⁴

65. Another frequent contact of “Anas Khalil” was his brother based in Somaliland, Abdirauf Omar Ibrahim (also known as Abdirashid Khalil, Abdirauf Khalil and Big Debro), who as of the time of writing was also imprisoned in Hargeisa on terrorism charges, but was scheduled to be released in December 2019.

66. See annex 1.10 (strictly confidential) for a link chart of the ISIL plot.

C. Explosives intended for commercial use

MV Oriental Queen

67. On 10 March 2019, the United Republic of Tanzania-flagged general cargo vessel *MV Oriental Queen* (IMO No. 8200797) departed the port of Mersin, Turkey, transporting 180 tons of explosives, including 165 tons of ammonium nitrate/fuel oil, as well as detonators. The explosives were offloaded at Bosaso port on 17 May and subsequently transported to a storage site in the village of Jariiban, located approximately 65 km north-west of the littoral town of Garacad, Puntland. The explosives were intended to be used for blasting related to the construction of a port in Garacad, as well as the corresponding road to the capital of Puntland, Garowe.

68. In a letter dated 28 March 2019 addressed to the Chair of the Security Council Committee pursuant to resolution 751 (1992), the Panel expressed concern that the materiel contained in the consignment could be diverted for the construction of improvised explosive devices by Al-Shabaab or the ISIL faction based in Puntland, and requested the Committee’s guidance. The Committee subsequently determined that explosives intended for commercial use fell outside the scope of the arms embargo but shared the Panel’s view that the shipment represented a threat to peace, security and stability in Somalia.

69. There is currently no requirement under the arms embargo regime for transfers of commercial explosives to Somalia to be notified to the Committee. Accordingly, the Panel of Experts recommends that future deliveries of commercial explosives be subject to, at minimum, a notification for the Committee’s information, and that Member States exercise vigilance over entities under their jurisdiction that supply commercial explosives to Somalia (see section VIII, below).

⁴⁰ Meetings with Somaliland security agencies and political officials in Hargeisa, 11 and 13 February 2019. The Panel of Experts sent correspondence to Somaliland on 14 June 2019 requesting copies of these strategy documents but did not receive a response.

⁴¹ Dossier on Abdullahi Mohamud Yusuf provided to the Panel of Experts in February 2019.

⁴² Profile of Omar Moshin Ibrahim provided to the Panel by Italian authorities in June 2019.

⁴³ Ibid.

⁴⁴ Interviews with Somaliland security official, 11 February 2019, and a member of a Western security agency, 30 July 2019.

D. Federal-regional relations

70. During the reporting period, political relations between the Federal Government of Somalia and the federal member states deteriorated. Federal-regional tensions also highlighted the absence of appropriate constitutional mechanisms that clearly delineate the respective roles of Federal Government and federal member state authorities in regional electoral processes.

South-West State electoral process

71. In late 2018, the regional presidential electoral process in South-West State was marred by multiple postponements, resignations, allegations of excessive interference by the Federal Government and a deterioration in the security environment that resulted in the killing of 15 civilians.

72. In November and December 2018, the South-West State electoral process was postponed on three separate occasions owing to the resignation of the original South-West State electoral committee, the withdrawal of key candidates and a lack of consensus on the eligibility of presidential candidates.⁴⁵ The majority of candidates accused the Federal Government of providing political and financial support to its preferred nominee, Abdiaziz Mohamed “Laftagareen”.⁴⁶

Candidacy of Mukhtar Robow

73. On 4 October 2018, Mukhtar Robow, a former deputy leader of Al-Shabaab who had defected from the group in August 2017, announced his candidacy for the South-West State presidency.⁴⁷ In response, the Federal Government Ministry of Security declared Robow ineligible to run, stating that he had yet to fulfil unspecified preconditions that would allow him to apply for political office.⁴⁸

74. On 30 November 2018, an aircraft landed in Baidoa carrying 130 armed Federal Government police officers from Mogadishu. The South-West State Minister for Security, Hassan Hussein Elay, defended the deployment, stating that additional security was required for the electoral process.⁴⁹

75. On 13 December 2018, Mukhtar Robow was invited by South-West State officials to attend a meeting at the South-West State Presidential Palace in the AMISOM-protected area in Baidoa. Upon his arrival, Somali security forces, supported by the Ethiopian National Defence Forces, detained him.⁵⁰ During his arrest, a number of armed individuals loyal to Robow opened fire on Ethiopian National Defence Forces soldiers within the protected compound, resulting in casualties on both sides.⁵¹ Robow was flown to Mogadishu under the supervision of the National Intelligence and Security Agency of the Federal Government, where he remains as of the time of writing. The role of the Ethiopian National Defence Forces

⁴⁵ Interview with South-West State Members of Parliament and members of the South-West State electoral committee in Nairobi, 12 February 2019.

⁴⁶ Ibid.

⁴⁷ Mohamed Olad Hassan, “Somalia Government blocks ex-militant from seeking political office, Voice of America, 5 October 2018. Available at www.voanews.com/a/somalia-government-blocks-ex-militant-seeking-political-office/4601493.html.

⁴⁸ Ibid.

⁴⁹ Interview with United Nations official in Nairobi, 10 December 2018.

⁵⁰ AMISOM denied any involvement in the arrest of Mukhtar Robow. The Panel carried out interviews by telephone with several South-West State parliamentarians and local citizens who reported the involvement of the Ethiopian National Defence Forces in the arrest. However, the Panel has yet to interview Mukhtar Robow due to his ongoing detention in Mogadishu.

⁵¹ Interview with four South-West State Members of Parliament in Nairobi, 12 February 2019.

in the arrest of Robow has the potential to inflame anti-Ethiopian sentiment among local communities in the region, who were previously known to share information on Al-Shabaab movements with them.⁵²

Killing of demonstrators

76. Following the detention of Mukhtar Robow, from 13 to 15 December 2018 Federal Government and regional Somali security forces responded to public protests in Baidoa with lethal force, resulting in 15 civilian deaths. One day prior to the outbreak of demonstrations, the South-West State Police Commissioner, Colonel Mahat Abdirahman, had advocated for the use of lethal force against demonstrators.⁵³ In August 2019, Colonel Abdirahman was appointed as the head of the Custodial Corps of the Federal Government.

77. On 5 January 2019, South-West State authorities appointed a fact-finding committee to investigate the killings of the demonstrators.⁵⁴ The committee issued its findings in February 2019, acknowledging the deaths of four individuals, but failed to identify the perpetrators involved.⁵⁵ Conversely, the Panel verified the names of 15 civilian victims.⁵⁶

Financial payments

78. Financial payments to South-West State regional Members of Parliament were a significant factor in influencing the outcome of the regional electoral process.⁵⁷ The Panel received multiple reports indicating that 82 South-West State Members of Parliament were flown to Mogadishu in early November 2018 to receive an initial payment of approximately \$5,000 each, in exchange for their support for particular presidential candidates.⁵⁸ Interviews conducted with South-West State Members of Parliament confirmed that they were offered a further \$20,000 to \$30,000 to support specific candidates upon the successful conclusion of the electoral process.⁵⁹

79. Furthermore, significant payments were made to senior South-West State officials in the weeks preceding the election. The Panel has reviewed financial information demonstrating that a prominent South-West State Minister received transfers totalling several hundred thousand dollars prior to the election. The

⁵² Interview with an Ethiopian security official in Addis Ababa, 3 April 2019. In the aftermath of the South-West State elections, on 18 January 2019 Al-Shabaab ambushed an Ethiopian National Defence Forces convoy travelling near Baidoa. Al-Shabaab claimed to have killed 60 soldiers, although this figure could not be independently verified.

⁵³ In a video released in December 2018, Colonel Abdirahman threatened to “shoot people in the ass” and stated to the interviewer that “the law even allows us to kill you”. See Harun Maruf (@HarunMaruf), “Video: Gen Mahad Abdirahman Aden the former Baidoa police chief”, 24 August 2019 (video in Somali), available at <https://twitter.com/harunmaruf/status/1165333569977425925?s=12>.

⁵⁴ Letter from the Office of the President of South-West State, 5 January 2019.

⁵⁵ Assessment report of the South-West State fact-finding committee on the demonstrations in Baidoa, 13–15 December 2018.

⁵⁶ Interviews with individuals and members of South-West State political parties in Nairobi, 28 March 2019; confidential report on killings of civilians in Baidoa provided by Somali civil society actors, 28 March 2019.

⁵⁷ Interview with multiple South-West State Members of Parliament in Nairobi between December 2018 and March 2019, and interview with two South-West State presidential candidates in Nairobi in March 2019.

⁵⁸ Ibid.

⁵⁹ Interviews with two South-West State presidential candidates and several South-West State Members of Parliament in Nairobi, 12 March 2019.

payments to the Minister were made by three individuals based in Mogadishu, one of whom the Panel identified as a financial clerk in a senior Federal Government office.⁶⁰

80. On 19 December 2018, the South-West State presidential electoral process concluded with the regional Parliament voting to elect the candidate backed by the Federal Government, Abdiaziz Mohamed “Laftagareen”.

Puntland electoral process

81. The Puntland election was also marred by reports of the bribery of Members of Parliament, as well as the manipulation of their initial selection process. In one case, the Panel received evidence that a prospective Member of Parliament was offered \$15,000 to turn down the appointment in favour of another individual who supported a specific presidential candidate. In addition, candidates reportedly made payments to Members of Parliament ranging from \$30,000 to \$70,000 in order to secure votes.⁶¹

82. The Puntland electoral process was also subject to accusations of attempted interference by the Federal Government. For instance, a Member of the Upper House of the Federal Parliament alleged that the Federal Government had attempted to influence the outcome of the Puntland election by financially supporting candidates allied with the Federal Government.⁶² However, such attempts do not appear to have successfully affected the outcome of the process. On 9 January 2019, the Puntland Parliament elected Said Abdullahi Mohamed “Deni” to the presidency of Puntland, who assumed the role from Abdiweli Mohamed Ali “Gass” in a peaceful transition of power.

Jubbaland electoral process

83. In July and August 2019, the Jubbaland presidential electoral process in Kismayo was characterized by heightened political tensions among the Federal Government, the Jubbaland administration and local opposition stakeholders. As observed in the South-West State and Puntland regional electoral processes, diverging interpretations of the Somali Provisional Constitution over the role of the Federal Government in regional electoral processes were central to political discord. On 12 July, the charged political climate was exploited by Al-Shabaab, who carried out a complex attack at the Medina Hotel in Kismayo, resulting in at least 26 fatalities and more than 50 injured, the first attack of its kind in the city.

84. On 4 July 2019, the Jubbaland Independent Electoral and Boundaries Commission announced that representatives of Jubbaland’s traditional elders would appoint 75 Members of Parliament to elect the regional President. The Federal Government and some local stakeholders expressed concerns over the opacity of the selection of elders, and on 6 July the Federal Government issued a statement that the process would require the approval of its Ministry of the Interior and Federal Affairs. In response, Jubbaland authorities accused the Federal Government of attempting to unduly influence the outcome, and on 25 July banned Federal Government officials from travelling to Jubbaland until the conclusion of the process.

85. The political environment in Kismayo was further strained by tensions between Kenya and Ethiopia over the support by Kenya for incumbent President of Jubbaland,

⁶⁰ Details of these transfers are on file with the Secretariat.

⁶¹ Accounts of widespread bribery of Ministers of Parliament and other irregularities during the Puntland election were provided to the Panel by two presidential candidates, a former Puntland intelligence officer and members of civil society in January and February 2019.

⁶² Garowe Online, “Somalia is not headed to the right direction, says Senator”, 26 April 2019. Available at www.garoweonline.com/en/news/puntland/somalia-is-not-headed-to-the-right-direction-says-senator.

Ahmed Mohamed Islam “Madobe”, and the perceived backing by Ethiopia of the Federal Government of Somalia. On 19 August 2019, Jubbaland authorities forcibly prevented the landing of an aircraft carrying Ethiopian representatives at Kismayo airport, resulting in an armed standoff between Kenyan and Ethiopian troops at the airport.⁶³

86. On 22 August 2019, Ahmed Mohamed Islam “Madobe” was declared President of Jubbaland by the Jubbaland Independent Electoral and Boundaries Commission.⁶⁴ On the same day, an opposition-led shadow parliament elected a Federal Government of Somalia Member of Parliament, Abdirashid Mohamed Hiddig, as President.⁶⁵ Also on 22 August, the Federal Government of Somalia rejected the outcomes of both electoral processes.

Security sector

87. Security sector reforms during the reporting period were focused on the implementation of the Transition Plan for Somalia, adopted in April 2018, which envisions the handover of security responsibilities from AMISOM to the Somali security forces by 2021, coinciding with the withdrawal of AMISOM.

88. While some initial goals of the Transition Plan have been achieved, the medium-term goals of clearing and securing the main supply routes have yet to be completed. Senior AMISOM officials expressed to the Panel that Federal Government forces “were not playing their part well” and had routinely failed to fill vacuums left by AMISOM, citing the strategic town of Leego, Bay region, as well as the lack of adequate holding forces by the Federal Government of Somalia to secure the main supply routes.⁶⁶

89. Moreover, AMISOM, in a regional operational readiness assessment conducted from March 2018 to January 2019, concluded that there were more than 20,000 federal member state forces that did not fall under Federal Government command and control structures. In its report, AMISOM further stated that although regional forces had received some training, they were not paid regularly and lacked basic equipment and vehicles. The successful integration of federal member state forces into the National Security Architecture will be vital to enable the planned drawdown of AMISOM. The Panel of Experts currently assesses that it is unlikely that the envisaged AMISOM withdrawal will be possible by 2021.

Transition Plan and drawdown of the African Union Mission in Somalia

90. On 16 February 2019, AMISOM military commanders reached a consensus regarding the operational activities to be conducted under the aegis of the concept of operations for 2018–2021, which had been previously approved on 26 November 2018 and endorsed by the Peace and Security Council of the African Union on 9 February 2019.⁶⁷

⁶³ Jubbaland forces parked their vehicles on the Kismayo Airport runway to prevent the aircraft from landing.

⁶⁴ Ahmed Mohamed Islam “Madobe” received 56 votes out of a total of 74.

⁶⁵ A third presidential candidate, Abdinasir Seerar, also subsequently declared himself President of Jubbaland.

⁶⁶ Interviews with senior AMISOM officials in Addis Ababa, 2 April 2019.

⁶⁷ AMISOM, “AMISOM commanders reach a consensus on military operations”, press release, 16 February 2019. Available at <http://amisom-au.org/2019/02/amisom-commanders-reach-a-consensus-on-military-operations/>.

91. In accordance with the concept of operations, AMISOM has continued its withdrawals and handovers to Somali security forces over the course of the reporting period:

(a) A military academy in Mogadishu was handed over to the Federal Government on 28 February 2019. The 500 Burundian troops stationed there were relocated: 200 were moved to Maslah, 20 km east of Mogadishu, and 300 to Jowhar and forward operating bases in sector 5;

(b) In February 2019, approximately 1,000 Burundian troops stationed in HirShabelle began their scheduled repatriation, pursuant to the requirements of paragraph 5 of Security Council resolution 2431 (2018). The withdrawal was completed by 5 April 2019.

Capture of Lower Shabelle villages by the Danab battalion

92. From May to August 2019, AMISOM and the Somali National Army, supported by United States special forces, launched an offensive to capture strategic villages in Lower Shabelle controlled by Al-Shabaab. Security operations successfully recaptured the villages of Barire, Sabiid, Anole and Awdheegle, all located within 50 km of Mogadishu. The operations represented a significant development for ensuring the security of Mogadishu, as the captured locations were waypoints on a key transport corridor used by Al-Shabaab to move fighters and improvised explosive devices into Mogadishu. However, on 14 August, Al-Shabaab carried out a coordinated attack on the Awdheegle forward operating base, using three vehicle-borne improvised explosive devices, mortars and gunmen.⁶⁸ The attack was repelled by AMISOM and Somali National Army forces, but the base remains vulnerable due to the ongoing presence of Al-Shabaab in the nearby town of Mubarak, which was previously identified as an area for improvised explosive device construction for vehicle-borne improvised explosive devices entering Mogadishu. The long-term success of the Lower Shabelle security operations will be contingent on the ability of the Federal Government to provide effective holding forces, governance and the supply of services to local residents.⁶⁹

Integration of Ahlu Sunna wal Jama'a forces into the Somali National Army

93. In the last week of June 2019, the Federal Government announced that a major faction of Ahlu Sunna wal Jama'a (ASWJ) – an Ethiopian-backed militant Sufi group established in 1991, and a potent counterweight to Al-Shabaab – would be integrated into the federal security forces. The integration of ASWJ into the federal structures represented an important step in Somali forces assuming security responsibilities from AMISOM. The successful integration of ASWJ forces will depend on the Federal Government accommodating the group's demands for power and resources without affecting the ability of ASWJ to counter Al-Shabaab or alienating other political factions in Galmudug.

Biometric registration of the Somali National Army

94. According to documentation provided by the Federal Government to the Committee, it completed the first phase of the biometric registration of the Somali National Army by the end of March 2019 – a positive step towards security sector

⁶⁸ The vehicle-borne improvised explosive devices were plated with armour, similar to those used by Al-Shabaab on 19 January 2019 in Bar Sanguni, Lower Juba.

⁶⁹ Al-Shabaab has warned residents of Barire not to return to the area. Interview with source in Mogadishu, 13 August 2019, and a confidential security report, August 2019.

reform and ensuring the payment of salaries.⁷⁰ The Panel independently obtained a Somali National Army payroll document containing 15,962 registered soldiers as of February 2019. However, it is unclear to what degree the current composition of the Army reflects those previously considered to be members of the Army by the Federal Government. The Panel of Experts conducted three case studies of Somali National Army registration, in sector 60, sector 12 April and General Gordon military base, which concluded that fewer than one half (315 of 678) of Somali National Army soldiers whose names appeared in logbooks from 2017 and 2018 were captured in the biometric registration process of 2019. Whether the discrepancy is due to defections, demobilizations, deaths, injuries or soldiers who have yet to be registered by the Army, is unclear.

95. Annex 1.12 contains the Panel's three cases studies of the biometric registration of the Somali National Army.

E. Public financial management

Collection of air navigation charges

96. By May 2019, the Federal Government of Somalia had made significant progress in public financial management by completing three staff-monitored programmes of the International Monetary Fund (IMF) – a series of technical benchmarks related to broadening the Federal Government's domestic tax base. One revenue stream highlighted by the programmes was the direct collection of air navigation charges, a responsibility assumed by the Federal Government following the handover from the International Civil Aviation Organization (ICAO) in June 2019. However, an investigation by the Panel revealed previous financial irregularities within the Somali Civil Aviation and Meteorological Authority in relation to the collection of air navigation charges, in which the Authority wrote off a \$5.8 million debt owed by Jubba Airways Limited without collecting the funds from the airline.

Background

97. Soon after the collapse of the Government of Somalia in 1991, ICAO assumed responsibility for the management of the country's airspace in a 1994 agreement. According to ICAO guidelines, all aircraft transiting through Somali airspace were required to pay \$275 per flight in air navigation charges. In 1995, ICAO signed an agreement with the International Air Transport Association (IATA) to collect those air navigation charges on behalf of Somalia and deposit all revenues into an ICAO-managed trust fund account, which was utilized to fund and support the safe operation of Somalia airspace. According to IATA, approximately \$112 million was collected from August 2008 to July 2019 and transferred to the ICAO trust fund.⁷¹

98. Following the international recognition of the Federal Government of Somalia in 2012, preparations were begun to transfer control of Somali airspace from ICAO to the Federal Government, as well as to transfer the \$6.5 million balance remaining in the ICAO trust fund. The handover was completed through an agreement signed in June 2019 between ICAO, IATA and the Federal Government of Somalia.

⁷⁰ Federal Government of Somalia periodic report to the Security Council submitted pursuant to paragraph 21 of resolution 2444 (2018), 19 March 2019.

⁷¹ Letter from IATA to the Panel of Experts, 8 August 2019. According to IATA, no financial records dated prior to August 2008 are available.

Historical uses of the International Civil Aviation Organization trust fund by the Federal Government of Somalia

99. Prior to the handover of the ICAO trust fund in 2019, ICAO transferred funds to Federal Government-designated bank accounts upon request to fund specific projects. While the Federal Government has utilized the trust fund for several legitimate projects, there have been incidents of irregular use. For instance, on 29 May 2014, ICAO transferred \$350,000 to a money transfer bureau account based in Djibouti, provided by the Federal Government of Somalia, purportedly to carry out a series of training sessions for staff of the Somali Civil Aviation and Meteorological Authority in Mogadishu. ICAO was doubtful that the funds were ever allocated to training for the staff of the Authority, and it referred the case for internal investigation.⁷²

100. In 2015, a Federal Government delegation headed by the then Federal Government Minister for Transport and Civil Aviation travelled to ICAO headquarters in Montreal to request the withdrawal of \$150,000 from the trust fund.⁷³ The transfer request could not be completed because the delegation had designated a private bank account to receive the funds.⁷⁴ The delegation then requested that the funds be provided in cash, which ICAO was also unable to accommodate.⁷⁵

Air navigation fees owed by Somali airlines

101. A previous ICAO internal audit noted that airlines based in Somalia or owned by Somali nationals routinely refused to pay the \$275 per flight for air navigation charges.⁷⁶ As at 31 July 2019, the total owed to IATA in air navigation charges was \$25.5 million.⁷⁷ Over \$20 million of that debt was owed by airlines registered in Somalia or owned by Somali nationals. The largest arrears have accrued to Bluebird Aviation Ltd., which owed \$5.2 million as of July 2019.⁷⁸

Clearing of Jubba Airways debt

102. Prior to February 2018, the largest single air navigation debt – at \$5.8 million – was owed by Jubba Airways Limited, whose Chief Executive Officer is also a Member of Parliament of the Federal Government. In a December 2017 letter, the then Director General of the Somali Civil Aviation and Meteorological Authority informed ICAO and IATA that Jubba Airways Limited had “settled all the invoices pertaining to air navigation charges with [the Authority]”.⁷⁹ Internal accounts for February 2018, obtained by the Panel, show that Jubba Airway’s \$5.8 million debt had been cleared from the accounts. However, according to the Minister for Transport and Aviation of the Federal Government, neither Jubba Airways nor any other Somalia-based airline has directly settled its navigation debt with the Authority or

⁷² From 29 to 31 May 2019 the Panel conducted a series of interviews with senior ICAO representatives in Montreal. During a review of investigations carried out by ICAO into the matter, an ICAO representative who approved the transfer of \$350,000 later quipped that “the money is for their Mercedes”.

⁷³ Interviews with ICAO staff in Montreal, 29–31 May 2019.

⁷⁴ Ibid.

⁷⁵ Ibid.

⁷⁶ ICAO, “Financial audit of Som/03/016 and Som/95/901 (Civil Aviation Caretaker Authority for Somalia)”, 6 April 2011.

⁷⁷ “Open items report summary – as of 31 July 2019”, provided by IATA to the Panel of Experts on 8 August 2019.

⁷⁸ Ibid.

⁷⁹ Letter from Yusuf Abdi Abdulle, Director General of the Somali Civil Aviation and Meteorological Authority, to the ICAO project coordinator in Mogadishu, 12 December 2017.

any other Federal Government institution.⁸⁰ Jubba Airways did not provide the Panel with the requested proof of payment.⁸¹

Designation of the Somali Civil Aviation and Meteorological Authority account to receive air navigation fees

103. On 27 June 2019, ICAO, IATA and the Minister for Transport and Aviation of the Federal Government signed an agreement terminating the role of ICAO in the collection of air navigation charges. The agreement designated the account of the Somali Civil Aviation and Meteorological Authority (account No. 1040) at the Central Bank of Somalia to receive future air navigation charges.⁸² According to Federal Government financial management standards – as well as IMF staff-monitored programme benchmarks – that revenue should have been channelled through the Treasury Single Account at the Central Bank. The Minister for Transport and Civil Aviation stated that, notwithstanding the contractual text, future collection of airspace navigation charges would accrue directly to the Treasury Single Account.⁸³

104. Subsequent to the June 2019 agreement, ICAO remitted the \$6.5 million balance remaining in the ICAO trust fund to the Federal Government of Somalia; the account of the Somali Civil Aviation and Meteorological Authority (account No. 1040) was used to receive the funds.⁸⁴

105. Annex 1.13 contains supporting documentation pertaining to collection of air navigation charges and the writing off of the Jubba Airways debt.

F. Oil and gas sector

Maritime border dispute with Kenya

106. Since August 2014, a maritime border dispute between Kenya and Somalia, concerning an area in the Indian Ocean of over 100,000 km², has been pending before the International Court of Justice.⁸⁵ On 7 February 2019, the Federal Government of Somalia, in partnership with Spectrum Geo (now TGS), a seismic oil data company, hosted a petroleum conference in London that aimed to present the results of the seismic study completed offshore Somalia in 2016. One week later, the Government of Kenya temporarily recalled its ambassador to Somalia, claiming that the Federal Government of Somalia had auctioned off oil and gas blocks located within the Kenyan exclusive economic zone at the conference. The conference, however, focused on the presentation of data unrelated to the disputed area, and no auctions or bidding processes related to oil blocks occurred. Nonetheless, the ongoing maritime dispute has fuelled tensions between Kenya and the Federal Government of Somalia,

⁸⁰ Interview with the Federal Government of Somalia Minister for Transport and Civil Aviation, Mohamed Abdullahi Salat, 12 September 2019.

⁸¹ Interview with Jubba Airways Chief Executive Officer Said Nur Qailie in Nairobi, 23 August 2019.

⁸² In its past reporting, the Monitoring Group on Somalia and Eritrea highlighted the use of dedicated Federal Government ministry accounts to bypass the Treasury Single Account, thereby avoiding oversight of revenues by Federal Government fiscal authorities (see, for example, [S/2015/801](#), annex 3.3).

⁸³ Interview with Mohamed Abdullahi Salat, 12 September 2019.

⁸⁴ Email from ICAO representative, 24 September 2019.

⁸⁵ Kenya contends that the maritime border should extend parallel to the line of latitude (located between 1 and 2 degrees south) from its land border with Somalia. The Federal Government's position is that the maritime border of Somalia should extend from the coast in a south-east direction, as an extension of the Somalia land border.

creating a potential space for Al-Shabaab to exploit,⁸⁶ as well as possible divisions between Kenya and other AMISOM troop-contributing countries more supportive of the Federal Government of Somalia. Positive relations between the two countries are crucial to regional security, particularly in relation to Al-Shabaab operations across their shared border (see “Cross-border attacks into Kenya”, above).

G. Maritime piracy

107. There was one successful act of maritime piracy off the coast of Somalia during the reporting period. On 19 April 2019, the Yemen-flagged dhow *Al Ahzam* was seized by armed pirates in the vicinity of Adale, north of Mogadishu. The dhow was subsequently used as a mother ship to conduct unsuccessful pirate attacks on the fishing vessels *Adria*, *Txori Argi* and *Shin Shuen Far 889* on 21 April.

108. On 23 April, forces from the counter-piracy EUNAVFOR mission intercepted and boarded the *Al Ahzam*. Five pirates, three of whom had been wounded by gunfire, were transferred to Seychelles for prosecution. According to EUNAVFOR, one of the captured pirates had previously been prosecuted in Seychelles for involvement in the attempted hijacking of the fishing vessel *Galerna III* on 18 November 2017 (S/2018/1002, para. 135) but had subsequently been released on a legal technicality.⁸⁷ Subsequent biometric evidence received from the International Criminal Police Organization (INTERPOL) confirmed that a pirate arrested following the hijacking of the *Al Ahzam* in April 2019, Mohamed Dahir Wehliye, had been previously detained in 2017 in connection with the attempted hijackings of the *Galerna III* as well as the Panama-flagged merchant vessel *Ever Dynamic*⁸⁸ (see annex 1.14 for additional details).

III. Arms embargo

A. Compliance of the Federal Government of Somalia with obligations under the partial lifting of the arms embargo

109. During the current reporting period, the compliance of the Federal Government of Somalia with the Security Council’s notification requirements improved, with five of the seven notifications received by the Committee meeting the Federal Government’s obligations pursuant to the partial lifting of the arms embargo.

110. However, the Federal Government’s refusal to grant access to its military storage facilities during the current reporting period impaired the ability of the Panel of Experts to adequately monitor the Federal Government’s overall compliance with the terms of the partial lifting. However, pursuant to the Security Council’s request in paragraph 32 of its resolution 2444 (2018), from 22 to 28 June 2019, a technical assessment mission was conducted by the Secretary-General to Nairobi and Mogadishu to undertake a review aimed at improving implementation of the arms embargo. The assessment team received access from the Federal Government to military storage facilities. While acknowledging internal coordination issues as a contributing factor in past instances of missed or late notifications, the Federal Government conveyed to

⁸⁶ In an audio message released on 19 September 2019, Al-Shabaab leader Ahmad Umar urged Somalis to confront Kenya over its attempts to annex “large swathes of land before attempting to occupy our ocean”.

⁸⁷ Interview with EUNAVFOR personnel in Nairobi, 30 April 2019.

⁸⁸ Information received from INTERPOL, Maritime Security Sub-Directorate, June 2019.

the assessment team that supplying Member States, when arranging deliveries, often bypassed the Office of the National Security Adviser of Somalia.⁸⁹

111. Annex 2.1 provides details on notifications to the Committee by the Federal Government during the current reporting period, and annexes 2.2 and 2.3 (strictly confidential) show the consignments of weapons and ammunition notified to the Committee and the total amount delivered to the Federal Government since the partial lifting of the arms embargo, in 2013.

Weapons and ammunition management

112. Following the technical assessment mission, the Secretary-General concluded that the Federal Government had made significant advancements in strengthening accountability of newly imported materiel but that challenges remained, in particular in the areas of coordination and capacity.⁹⁰ The assessment team's conclusions largely accorded with the 2018 findings of the Monitoring Group on Somalia and Eritrea, namely that, while visibility of weapons entering Halane Central Armoury is generally adequate, record-keeping with respect to distribution of materiel to field units remains deficient (S/2018/1002, paras. 17–20). Annex 2.4 provides additional details on weapons and ammunition management by the Federal Government and federal member states.

Federal Government of Somalia weapons found in the possession of arms dealers

113. Utilizing local sources, from January to August 2019, the Panel of Experts documented 38 weapons found in the possession of black-market arms dealers with markings consistent with those imported by the Federal Government:⁹¹ 7 AK-pattern rifles and 6 9-mm pistols in Mogadishu, and 25 AK-pattern rifles in Baidoa.⁹² Using their serial numbers, the Panel was able to trace some of the weapons to consignments delivered to the Federal Government in September 2014, June 2017 and July 2017.⁹³ One pistol documented in Mogadishu showed evidence of an attempt to remove apparent Federal Government markings, the first time that practice had been observed by the Panel.

114. Weapons bearing apparent Federal Government markings constituted 12 per cent of the total number of weapons observed by the Panel's local sources over the period of investigation. Testimonies received from three arms dealers in Mogadishu confirmed that weapons bearing Federal Government markings had been purchased mostly from low-ranking members of the Somali security forces, as well as from junior and senior officers and Federal Government officials. Those testimonies were consistent with the findings presented in the final report of the Monitoring Group on Somalia and Eritrea for 2018 (S/2018/1002, paras. 24–25).

115. In March 2018, the Somali National Army Deputy Commander of sector 60, headquartered in Baidoa, provided the Monitoring Group on Somalia and Eritrea with logbooks detailing the distribution of weapons, including serial numbers, to 277

⁸⁹ S/2019/616.

⁹⁰ Ibid.

⁹¹ In its final report of 2018, the Monitoring Group on Somalia and Eritrea documented 48 weapons in the possession of arms dealers with markings consistent with materiel imported by the Federal Government (S/2018/1002, paras. 24–25).

⁹² On the basis of data gathered by local sources, the prices of black-market weapons have remained stable since 2018, at between \$1,300 and \$1,400 for an AK-pattern assault rifle and between \$600 to \$700 for a 9-mm pistol.

⁹³ The respective Committee notifications were received on 3 March 2015, 2 October 2017 and 2 February 2018.

soldiers.⁹⁴ By cross-referencing the serial numbers of the 25 weapons found in the possession of arms dealers in Baidoa, the Panel determined that 17 weapons had previously been issued to Somali National Army soldiers in sector 60. Only 8 of the 17 soldiers to whom those weapons had been issued were officially registered as Somali National Army soldiers as of February 2019 (see “Biometric registration of the Somali National Army”, above).⁹⁵

116. Further details on the weapons and ammunition found in the possession of arms dealers are contained in annexes 2.5 and 2.5.1 for Mogadishu and in annex 2.5.2 (strictly confidential) for Baidoa.

Federal Government of Somalia reporting pursuant to paragraph 21 of resolution 2444 (2018)

117. The periodic report pursuant to paragraph 21 of Security Council resolution 2444 (2018) was received from the Federal Government on 15 March 2019, in accordance with the mandated deadline. In the report, the Federal Government announced several measures that would constitute progress regarding the accountability of the Somali national security forces, including the finalization of the biometric registration of the Somali National Army and the promulgation of a presidential decree outlining standard operating procedures concerning the weapons and ammunition management framework. However, the report lacked elements of the mandatory reporting originally stipulated in paragraph 9 of resolution 2182 (2014), particularly as regards the structure, composition, strength and disposition of Federal Government security forces, including the status of regional and militia forces. Annex 2.7 contains further analysis of Federal Government reporting pursuant to paragraph 21 of resolution 2444 (2018).

118. The Federal Government’s second periodic report was due to be submitted to the Committee on 15 September 2019 and was expected to contain notifications regarding the distribution of imported arms and ammunition to the Federal Government security forces, in accordance with paragraphs 21 and 24 of Security Council resolution 2444 (2018). As of the time of writing, the Federal Government had not submitted the report to the Committee.

Military equipment in the possession of Al-Shabaab

119. The Panel of Experts documented several instances of the capture and use of arms, ammunition and vehicles by Al-Shabaab during the reporting period, including at least fourteen 81-mm mortar rounds and a Federal Government armoured personnel carrier. In addition, a 9-mm Luger pistol imported by the Federal Government in 2014 was used in the killing of a Federal Government police officer by Al-Shabaab in Mogadishu on 27 January 2019. Al-Shabaab captured military vehicles, anti-aircraft guns and large quantities of ammunition during two attacks on Somali National Army bases at El Salini, Lower Shabelle region, and Moqokori, Hiran region, on 22 September 2019 and 1 June 2018. Annexes 2.6 and 2.6.1 contain additional details on military equipment and ammunition seized by Al-Shabaab.

⁹⁴ According to the Somali National Army Deputy Commander of sector 60, the weapons detailed in the logbook had been distributed to soldiers in November and December 2017.

⁹⁵ Based on cross-referencing the Somali National Army identification numbers of the 17 sector 60 soldiers with the February 2019 Somali National Army payroll obtained by the Panel of Experts.

B. Member State compliance with the arms embargo

Supply of weapons and ammunition from the Metals and Engineering Corporation

120. The Panel of Experts has obtained evidence that the Ethiopian State-owned Metals and Engineering Corporation – an engineering and arms manufacturing company based in Addis Ababa – systematically violated the arms embargo over the course of at least a decade. In a meeting with Metals and Engineering Corporation executives on 4 April 2019, the Panel viewed hundreds of documents detailing the supply of weapons and ammunition to every regional administration in Somalia, including at the district level. The officials stated that the Corporation had not considered the supply of arms and ammunition to Somali regional administrations to be a violation of the arms embargo, and that it had viewed Puntland and Somaliland as “sovereign states”.⁹⁶

121. Although the Metals and Engineering Corporation officials indicated that the documentation would be made available to the Panel by the Ethiopian Ministry of Foreign Affairs, the Ministry subsequently declined to provide it, citing ongoing court proceedings.⁹⁷ However, the Panel was permitted to take two photographs of the documentation during its meeting with Metals and Engineering Corporation executives, which are provided in annex 2.8.

122. In November 2018, the Government of Ethiopia arrested dozens of senior Metals and Engineering Corporation officials on corruption charges.⁹⁸ As of February 2019, the Corporation is no longer engaged in military production, and its arm manufacturing wing has been subsumed by the Ethiopian Ministry of National Defense.⁹⁹

Notifications for the provision of training, stipends, infrastructure and military equipment

123. The Security Council requires that a notification to the Committee, for its information, be made at least five days in advance of any deliveries of military equipment or the provision of advice, assistance or training. In paragraph 26 of its resolution 2444 (2018), the Council noted that support for the development of the Somali national security forces might include building infrastructure and provision of salaries and stipends provided to the Somali national security forces.

124. Notwithstanding these requirements, the Committee remains largely unnotified with regard to the provision of training, stipends and infrastructure development; the Panel is aware that a number of Member States, international agencies and other organizations have failed to notify it of some combination of the above during the current reporting period.

125. Meanwhile, some Member States have routinely notified the Committee of deliveries of non-lethal items such as slippers, socks and pyjamas to the Somali national security forces, considering these to be “military equipment” or “assistance” and therefore subject to notification. The Panel has therefore made two recommendations to the Security Council to clarify and simplify requirements under the arms embargo, namely modifying the provisions to remove the need for notifications relating to the delivery of advice, assistance or training and including an

⁹⁶ Interviews with two Metals and Engineering Corporation executives in Addis Ababa, 4 April 2019.

⁹⁷ Interviews with Ministry for Foreign Affairs officials in New York, 16 May 2019, and Addis Ababa, 4 September 2019.

⁹⁸ Katharine Houreld, “Ethiopia charges METEC head with additional corruption case”, Reuters, 15 January 2019. Available at <https://af.reuters.com/article/topNews/idAFKCN1P90KO-OZATP>.

⁹⁹ Interviews with Metals and Engineering Corporation executives, 4 April 2019.

annex to its next resolution explicitly setting forth the categories of military equipment subject to Committee notification (see “Recommendations”, below).

African Union Mission in Somalia

126. In paragraph 6 of its resolution [2182 \(2014\)](#), the Security Council requested AMISOM to document and register all military equipment captured as part of offensive operations and to facilitate inspection by the Monitoring Group on Somalia and Eritrea of all military items before their redistribution or destruction.¹⁰⁰ The Monitoring Group on Somalia and Eritrea and, subsequently, the Panel of Experts has requested information on six significant seizures of weapons and ammunition from Al-Shabaab in the five years since that request was made; however, despite expressions of willingness to cooperate, AMISOM has provided practicable information on only one of those seizures.¹⁰¹ The Monitoring Group on Somalia and Eritrea sought to support AMISOM in fulfilling its obligations in this regard, including by supplying logbook templates for captured materiel in 2017. Although the logbooks were distributed to every AMISOM sector, they were never operationalized. However, the Panel understands that a draft AMISOM policy on recovered weapons is awaiting adoption by the African Union. Improved information-sharing by AMISOM will greatly strengthen the Panel’s capacity to assess the origin of Al-Shabaab weapons, ammunition and equipment, and therefore to provide recommendations to the Council on how to limit Al-Shabaab’s access to such items.

United Arab Emirates military base in Berbera

127. In reports from 2017 and 2018, the Monitoring Group on Somalia and Eritrea reported on the ongoing construction of a military base in Berbera by the United Arab Emirates, in violation of the arms embargo ([S/2017/924](#), paras. 146–150, and [S/2018/1002](#), paras. 40–43).

128. The Panel of Experts notes that the United Arab Emirates has repeatedly declined to provide substantive responses to previous Monitoring Group enquiries requesting details on the exact nature of the materiel transferred to Somaliland and on the contractual agreement governing the hosting of the base. During the Panel’s mission to Berbera on 12 and 13 February 2019, Somaliland authorities denied its request to visit the base.

129. Satellite imagery of the military base (presented in annex 2.9) from September 2018 and August 2019 shows significant progress in construction, including the completion of the runway and the construction of an adjacent hangar and/or barracks facility.

C. Illicit flow of weapons into Somalia

Puntland

130. Puntland remains the primary entry point for illicit arms into Somalia; the arms are typically shipped using small-scale speedboats from Yemen. On 4 March 2019,

¹⁰⁰ In addition, in paragraph 27 of resolution [2444 \(2018\)](#), the Security Council urged increased cooperation by the Federal Government, the federal member states and AMISOM to document and register all captured military equipment. The Panel did not receive any reports on that subject from the Federal Government or the federal member states during the reporting period.

¹⁰¹ On 9 May 2018, the Monitoring Group on Somalia and Eritrea received photographs of weapons and ammunition seized by an AMISOM contingent of the Uganda People’s Defence Forces in Bulo Mareer, Lower Shabelle region. Those photographs proved valuable for the Group’s investigations into the procurement of weapons by Al-Shabaab ([S/2018/1002](#), paras. 47–49).

for instance, a skiff from Yemen transporting weapons and ammunition reached the Puntland coast, between Bosaso and Qandala. According to information provided by a Puntland security source, the shipment consisted of 6 RPG-7s, 8 PKM machine guns, 15 AK-pattern assault rifles, 3 DShK heavy machine guns, more than 50 hand grenades and an indeterminate quantity of ammunition. The Bosaso Port Maritime Police Unit led an unsuccessful operation to intercept the shipment.

131. On 17 April 2019, a small vessel carrying weapons from Yemen arrived at the shoreline adjacent to Bosaso airport. The weapons were offloaded and transported to a private residence, bypassing security forces through the intercession of the former Deputy Commander of the Bosaso police, Ahmed Bashir Ahmed “Jaraale”.¹⁰² The following day, Puntland forces secured the area where the weapons were being held and subsequently seized 19 AK-pattern assault rifles, although authorities believe that they may represent only a portion of the total illicit shipment.¹⁰³ While the Puntland administration initially indicated that it would provide the Panel with photographs and the serial numbers of the rifles, that documentation was ultimately not forthcoming. Annex 2.10 (strictly confidential) contains additional information on the arms shipment into Puntland in April 2019.

Arms smuggling networks between Yemen and Puntland

132. During the reporting period, the Panel continued the previous investigations of the Monitoring Group on Somalia and Eritrea into the communication and financial links between Puntland arms dealers and their suppliers based in Yemen (see S/2018/1002, annex 1.9 (strictly confidential)). Annex 2.11 (strictly confidential) contains an update on the Panel’s investigations.

IV. Obstruction of humanitarian assistance

Food and Agriculture Organization of the United Nations project to supply seeds and fertilizer in Somaliland

133. The cumulative impact of two consecutive poor rainy seasons and dry conditions in Somaliland led to a sharp deterioration in the food security situation in 2019 and resulted in widespread crop failures.¹⁰⁴

134. In January 2018, the Food and Agriculture Organization of the United Nations (FAO) launched a project in Somaliland to import and supply farmers with 10,000 tons of seeds and fertilizers by May 2018. In February 2018, FAO selected 20 agro-traders to import the material, who were then approved by the Ministry of Agriculture of Somaliland. However, the Ministry declined to provide all but one of the approved traders with clearance letters and import permits. The Ministry and FAO subsequently reached an agreement that four of the agro-traders would be allowed to import the materials but, in May and June 2018, the Ministry again blocked the importation by refusing to supply three of the four agreed-upon traders with permits. A proposal to

¹⁰² Ahmed “Jaraale’s” involvement as the primary importer of the illicit consignment was reported by two security sources in Puntland and confirmed in an interview with a senior Puntland administration official on 25 April 2019. It was corroborated through analysis of “Jaraale’s” phone records.

¹⁰³ Interview with a senior Puntland administration official, 25 April 2019. Two Puntland-based security sources also informed the Panel that the arms seized by the Puntland authorities comprised only a small part of the total shipment, which also included heavier weapons, as well as ammunition.

¹⁰⁴ Food and Agriculture Organization of the United Nations and World Food Programme, “Monitoring food security in countries with conflict situations”, No. 6 (Rome, August 2019). Available at www.fao.org/3/ca5938en/CA5938EN.pdf.

allow the Ministry's preferred agro-trader to import and distribute the entire 10,000 tons of seeds required for the project was rejected by FAO.

135. In June 2018, FAO sent a comprehensive letter to the Ministry of Agriculture regarding concerns over the Ministry's interference in the project. Owing to obstruction by the Ministry, the seeds and fertilizers were not imported in time for the agricultural season and, consequently, FAO cancelled the project in July 2018.

Targeting of humanitarian workers

Gedo region

136. Between November 2018 and August 2019, the Panel recorded 12 attacks against humanitarian workers, the majority of which were abductions for ransom carried out by Al-Shabaab in Gedo region, a new trend observed during the current reporting period.¹⁰⁵ In addition, on 2 July 2019, Al-Shabaab killed an aid worker from the non-governmental organization (NGO) Lifeline in Buulo Cadey, Gedo region.

137. On 8 November 2018, two aid workers from an international NGO were abducted by Al-Shabaab in the village of Tuulo Jibril, 5 km east of Belet Hawo, Gedo region.¹⁰⁶ On 27 February 2019, five employees from a local NGO providing nutrition support were abducted by Al-Shabaab near Gura, in Garbaharey district.¹⁰⁷ On 14 May 2019, Al-Shabaab abducted two employees from two NGOs that had been delivering essential humanitarian assistance in the village of Geedweyne, located between the towns of Dolow and Luq.¹⁰⁸ They were taken to the Al-Shabaab-controlled village of El Adde. On 26 May, the two humanitarian aid workers were fined \$55,000 and \$32,000, respectively, by an Al-Shabaab court. On 20 July, one of the aid workers was released after a fine of \$21,000 was paid. As of the time of writing, at least six local humanitarian workers were still held captive by Al-Shabaab captivity.

International humanitarian workers

138. Al-Shabaab also targeted international humanitarian workers during the current reporting period. On 20 November 2018, an Italian volunteer aid worker working for the NGO Africa Milele Onlus was abducted from the town of Malindi, Kenya, by suspected Al-Shabaab gunmen. The Panel has received confirmation that she was taken to Lower Juba region, Somalia.¹⁰⁹ On 12 April 2019, two Cuban doctors working for the Ministry of Health of Kenya were abducted in Mandera by gunmen suspected of being members of Al-Shabaab. One police officer guarding the doctors was killed instantly and a second was injured. The gunmen crossed the border into Somalia with the doctors and reportedly took them to El Adde or Belet Hawo, Gedo region. As of the time of writing, the doctors were still being held captive.

¹⁰⁵ By contrast, in a 2018 report, the Monitoring Group on Somalia and Eritrea reported 34 attacks against humanitarian workers, most of whom were local workers (S/2018/1002, para. 168).

¹⁰⁶ The aid workers were taken to the town of El Adde, Gedo region, and released on 21 November 2018, after they each paid a fine of \$3,000 and an additional \$1,500 for the vehicle (emails from a United Nations staff member in Mogadishu, 23 and 24 July 2019 and a United Nations staff member in Kismayo, 24 July 2019).

¹⁰⁷ They remained in captivity in the El Adde area until they were released on 14 March 2019 after a fine of \$3,000 each was paid. United Nations confidential human rights report, 28 February–2 March 2019.

¹⁰⁸ AMISOM media monitoring, 15 May 2019; and email from a United Nations staff member in Mogadishu, 18 June 2019.

¹⁰⁹ Interview with international security source, August 2019.

V. Violations of international humanitarian law involving the targeting of civilians

A. Al-Shabaab¹¹⁰

139. Al-Shabaab continued to be responsible for the largest number of systematic and widespread attacks against civilians in violation of international humanitarian law in Somalia.¹¹¹ The attacks were largely committed in southern Somalia, in Mogadishu, Baidoa and Lower Shabelle, Bakool, Lower Juba and Bay regions. The militant group employed improvised explosive devices to kill and injure civilians in camps for internally displaced persons, restaurants, marketplaces, shopping centres, government offices and hotels. A major attack during the reporting period took place on 28 February 2019, when at least 31 civilians were killed and 112 others injured, when Al-Shabaab attacked the area around the Maka al-Mukarama Hotel in Mogadishu. On 23 March, a Deputy Minister and an additional 16 civilians were killed and 26 injured by Al-Shabaab improvised explosive devices when the group attacked the Ministries of Labour and Public Works in Shangani district, Mogadishu. On 8 May, the Head of the Production Department at the Ministry of Agriculture and Irrigation was killed by an improvised explosive device in Dharkenley district in Mogadishu. During June and July 2019, Al-Shabaab further intensified its use of improvised explosive devices and vehicle-borne improvised explosive devices, killing at least 68 civilians and injuring more than 119 in Mogadishu and Kismayo. On 12 July 2019, the group targeted the Medina Hotel in Kismayo, killing at least 26 civilians and injuring 56 others.

140. Al-Shabaab continued its policy of assassinating government officials and parliamentarians, primarily in Mogadishu. On 24 December 2018, Al-Shabaab killed an employee of the Federal Government Ministry of Religious Affairs in the Haanta Dheer area of Dayniile district. On 20 February 2019, a prosecutor working for the Attorney General's Office was killed in Hodan district, and a Member of the Federal Parliament was killed on 23 February 2019 in Karan district.

141. Al-Shabaab routinely executed civilians accused of espionage and of providing information leading to airstrikes by the United States. On 31 March 2019, for instance, Al-Shabaab publicly executed four men accused of espionage in Kamsuuma village, Lower Juba. On 18 December 2018, the group also publicly executed a civilian accused of cooperating with AMISOM in Gamboole village, west of Jowhar town, Middle Shabelle region. On 3 and 4 July 2019, in Hagar and in Salagle, Middle Juba region, Al-Shabaab publicly executed, by firing squad, 10 civilians accused of spying for foreign and Somali security forces. On 7 July 2019, the group executed four civilians in Jamame, Lower Juba region, accused of spying for the Governments of Kenya and Somalia.

142. Al-Shabaab continued to target delegates who had been involved in the federal electoral process in 2016. Most of the attacks took place in Mogadishu, Baidoa, Bosaso and Lower Shabelle region. On 31 May 2019, three former political delegates were killed in separate incidents in Hodan and Dharkenley districts in Mogadishu. On 29 June 2019, another delegate of the 2016 federal electoral process was killed by an improvised explosive device attached to his car in Mogadishu. In a confirmation of

¹¹⁰ Incidents reported in the present section are primarily sourced from United Nations Assistance Mission in Somalia Human Rights and Protection Group reports and reports of the Secretary-General on Somalia (S/2019/393 and S/2019/661).

¹¹¹ From 14 December 2018 to 21 July 2019, 1,079 civilian casualties were recorded by the United Nations Assistance Mission in Somalia Human Rights and Protection Group; 791 casualties (73 per cent) were attributed to Al-Shabaab (S/2019/393, para. 55, and S/2019/661, para. 46).

its policy, on 15 July 2019, Al-Shabaab issued a statement calling upon elders who had participated in the electoral process in 2016 to repent publicly to Allah and to register and confirm their repentance with Al-Shabaab governorates by 1 September 2019. If they failed to comply, the group threatened that they would not be able to lead a peaceful life in Somalia or enjoy protection from Al-Shabaab.

Recruitment and abduction of children

143. During the reporting period, Al-Shabaab continued its policy of abducting children for recruitment purposes, particularly in Bay, Middle Shabelle and Bakool regions. In December 2018, Al-Shabaab abducted 18 adult civilians and 7 children from a Sufi religious camp in Ceel Muluq village, east of Adale town, Middle Shabelle region.¹¹² A similar incident was reported in 17 January 2019, when Al-Shabaab abducted 15 boys aged between 8 and 15 from Qur'anic schools in Eedkiyal, Dino, and Sarmaan villages in Hudur district, Bakool region. In February 2019, Al-Shabaab also forcibly recruited 17 children aged between 10 and 14 in Misire village, Bay region, after community elders failed to surrender the children for military training. In March 2019, Al-Shabaab similarly abducted 70 boys aged between 10 and 12 from the villages of Tuugsoy, Lowi Saab, Esow, Raydable and Omar Ilaan in Bay region after community elders refused to give them up for military training.

144. Analysis by the Panel of Experts indicates that the majority of Al-Shabaab's new recruits are children from rural areas in Bay region that are under control of the militant group and where children have been previously exposed to Al-Shabaab's religious educational system.¹¹³

Attacks on United Nations personnel

145. During the reporting period, Al-Shabaab conducted direct attacks against United Nations personnel. On 1 January 2019, the group fired seven mortar rounds at the United Nations compound within the Aden Adde International Airport complex in Mogadishu, injuring two United Nations staff members and one contractor. The attacks also damaged United Nations infrastructure and facilities, in violation of the Convention on the Safety of United Nations and Associated Personnel. The previous such attack targeting the United Nations in Mogadishu had occurred on 3 December 2014, when Al-Shabaab attacked a United Nations convoy near the airport, killing 15 persons (S/2015/801, para. 116).

146. On 31 May 2019, a United Nations staff member working with the United Nations Department of Safety and Security was killed in Galkayo, Mudug region, by unidentified armed men suspected of being affiliated with Al-Shabaab.

B. Federal and federal member state actors

147. During the reporting period, military actors of the Federal Government and the federal member states committed serious violations throughout Somalia, including extrajudicial killings by Somali National Army commanders in Bardera, Gedo region, killings of demonstrators during the South-West State presidential electoral process, torture and prolonged detention and military trials of detainees, including children, by the Puntland Security Force and prolonged and illegal detention of prisoners by Somaliland authorities.

¹¹² United Nations confidential human rights report, 2 January 2019.

¹¹³ See also Hiraal Institute, "Al-Shabaab's Military Machine" (Mogadishu, December 2018). Available at <https://hiraal institute.org/wp-content/uploads/2018/12/The-Al-Shabab-Military.pdf>.

Somali National Army extrajudicial killings

148. On 31 December 2018, the Somali National Army summarily executed by firing squad six men suspected of being affiliated with Al-Shabaab in the town of Bardera, Gedo region, on the alleged orders of the Somali National Army senior leadership. The accused had been in prison for five months before their execution, having been accused of being part of an Al-Shabaab assassination unit responsible for killing a Federal Government soldier.¹¹⁴ The suspects were not charged or offered the right to a fair trial or due process of law, in violation of international humanitarian law and human rights law.¹¹⁵ There has been no official statement from the Federal Government Ministry of Defence or the Somali National Army on those executions.

Bosaso military court trials and alleged torture by the Puntland Security Force

149. During the reporting period, civilians, including children, continued to be detained and subjected to military trials by Puntland military courts. Many of the defendants had been detained on terrorism-related charges following security sweeps in Bosaso and Galkayo in February and March 2019. Some defendants, including four children aged 16 and 17, were sentenced by military courts in Puntland.¹¹⁶ As of September 2019, the four children were still imprisoned.

150. The regulation of military courts does not fall under the authority of the Puntland civil judiciary. Rather, military personnel without legal qualifications sit as judges. The military courts have broad jurisdiction over civilians, including cases involving espionage, treason, unlawful contact with the enemy and terrorism.

151. Interviews with lawyers indicated that terrorism suspects were not afforded due process before the military courts: they were subjected to interrogations without the presence of a lawyer and to lengthy pretrial detention, confessions were extracted under torture and used against them, decisions were issued without an explanation, arbitrary sentences were handed down and they had limited right to appeal.

Puntland Security Force

152. The Puntland Security Force – a 600-strong elite counter-terrorism unit mentored and supported by the United States – wields significant influence over the military courts in Puntland and has exceptional or special jurisdiction under the Puntland Anti-Terrorism Act of 2011.¹¹⁷ The Puntland Security Force has limited accountability mechanisms; its personnel conduct security operations, make arrests and manage detention centres in Bosaso with impunity and without independent civilian oversight. After being held at Puntland Security Force detention centres for indeterminate periods, suspects are handed over to military courts for prosecution. Lawyers and

¹¹⁴ Mohamed Olad Hassan, “Somalia military executes 6 militants without trial”, Voice of America, 1 January 2019. Available at www.voanews.com/a/somalia-military-executes-6-militants-without-trial/4724579.html.

¹¹⁵ Article 3 (d) of the four Geneva Conventions of 12 August 1949 prohibits prosecution without judicial guarantees.

¹¹⁶ United Nations confidential human rights reports, 28 August 2018 and 7–9 March 2019; emails from United Nations staff members in Somalia, 18 June 2019 and 28 August 2019; telephone interviews, 23 July 2019.

¹¹⁷ Article 5, paragraphs 1 and 4 (Security agencies), of the Puntland Anti-Terrorism Act of 2011 provides the Puntland Security Force with full responsibility over investigation and follow-up of terrorist activities, as well as expansive powers to combat, seize and investigate acts of terrorism, prevent any person engaged in acts of terrorism and control their criminal property.

their clients also reported to the Panel that military courts fined accused persons or witnesses \$1,500 if they criticized the Puntland Security Force in the court.¹¹⁸

153. The Panel has conducted interviews with former detainees, lawyers and families of victims, who all claimed that detainees held by the Puntland Security Force had been exposed to systematic forms of torture and to inhumane and degrading treatment.¹¹⁹ On 30 August 2019, the Panel sent correspondence to the Puntland administration regarding the allegations of torture by the Puntland Security Force and the trial of children by military court but had not received a response as of the time of writing.

154. Annex 3 contains a detailed account of the Puntland military courts and alleged torture of suspects in Puntland Security Force detention.

Prolonged imprisonment of terrorism offenders in Somaliland

155. On 31 May 2007, the then president of Somaliland, Dahir Riyale Kahin, commuted the prison terms of 14 prisoners in Hargeisa who had been sentenced over terrorism offences in 2004.¹²⁰ As a result of the commutations, five of the prisoners were released and the sentences of the remaining nine were commuted from life imprisonment to 24 years (in the case of two inmates) and to 15 years (in the case of seven inmates).¹²¹ On 2 November 2008, the President issued a letter revoking the pardon owing to “terrorist attacks” that took place in Somaliland on 29 October 2008, incidents unrelated to the inmates.¹²²

156. In 2016, the inmates submitted a petition for release to the Somaliland Constitutional Court. The lawyers for the inmates argued that the President’s pardon was legally binding and that he had had no legal power to reverse it. As of the time of writing, the Constitutional Court had not issued a decision. The Somaliland Attorney General contends that the decision of the President to withdraw his pardon was legally binding and therefore the prisoners’ jail terms have not been served.¹²³ On 30 August 2019, the Panel sent correspondence to the Somaliland administration requesting the legal basis for revoking the presidential pardon and the details of the prisoners’ petition, but as of the time of writing had not received a response.

C. African Union Mission in Somalia and other international actors

Killings of civilians by African Union Mission in Somalia forces

157. During the reporting period, AMISOM forces were reportedly responsible for the deaths of five civilians.¹²⁴ On 6 November 2018, four civilians were killed when the Burundian contingent of AMISOM allegedly opened indiscriminate fire in Huriwa

¹¹⁸ Telephone interviews with individuals with knowledge of the situation based in Bosaso, 30 June and 23 July 2019.

¹¹⁹ See Amnesty International, “Urgent action: five children executed, two others at risk”, 28 April 2017, available at www.amnesty.org/en/documents/afr52/6112/2017/en/; and Human Rights Watch, *It’s Like We’re Always in a Prison: Abuses Against Boys Accused of National Security Offenses in Somalia* (February 2018), available at www.hrw.org/report/2018/02/21/its-were-always-prison/abuses-against-boys-accused-national-security-offenses.

¹²⁰ Presidential decree No. 0285/2007, 31 May 2007.

¹²¹ Emails from the prisoners’ lawyers in Somaliland, 22 January 2019.

¹²² Letter revoking prisoner amnesty by Somaliland President, Dahir Riyale Kahin, 2 November 2008.

¹²³ Interviews with lawyers and individuals with knowledge of the cases, Hargeisa, 12 and 13 February 2019.

¹²⁴ This represents an increase in civilian deaths caused by AMISOM forces compared with the previous reporting period. See S/2018/1002, para. 159.

district, near the Balad exit checkpoint in Mogadishu, following the explosion of an improvised explosive device near the road where the AMISOM convoy was passing.¹²⁵ The following day, AMISOM stated it had opened a full-scale investigation, in cooperation with the Federal Government, to determine the circumstances leading to the loss of life.¹²⁶ However, as of the time of writing, the findings of the investigation had not been publicly released.¹²⁷

158. On 17 February 2019, the Panel received reports that the Ethiopian contingent of AMISOM had allegedly arrested, tortured and killed a mentally impaired 17-year-old boy at Baidoa airport.¹²⁸ In an email to the Panel on 14 April 2019, the AMISOM Head of Police claimed that the individual had been shot dead by unknown gunmen a few metres away from the outer perimeter of the airport, which is manned by Ethiopian troops, and that South-West State Police were conducting investigations.¹²⁹ In a letter to the Panel on 8 September 2019, AMISOM stated that a Board of Inquiry report on the November 2018 incident would be shared with the Panel in due course, but that AMISOM had no information on the killing of the mentally impaired boy.

Targeting of Hormuud and Safaricom infrastructure and employees

159. The Panel of Experts has received reports of attacks by the Kenya Defence Forces on 12 communications masts operated by Hormuud Telecom Somalia since 2017, almost all of them in Gedo region. The Panel has been able to independently corroborate five of those attacks, including three that took place during the current reporting period, which resulted in the deaths of two civilians. The Panel also received photographic evidence depicting an unexploded cluster munition, prohibited under the Convention on Cluster Munitions, as well as customary international law, at the scene of an attack on a Hormuud mast on 2 March 2019 in El Wak district, Gedo region.¹³⁰

160. On 24 July 2018, a Hormuud watchman and his relative were killed when Kenya Defence Forces allegedly shelled a Hormuud communications mast in the Hiis Ugur area of El Wak district.¹³¹ On 15 January 2019, Kenya Defence Forces allegedly destroyed a Hormuud communication mast in Alibuley village, Afmadow district, Lower Juba region, and physically assaulted a Hormuud watchman.¹³² On 27 March

¹²⁵ Abdirisak M Tuuryare, “Bodies, blood, bullets: AU soldiers kill civilians in Mogadishu”, Mareeg Media, 6 November 2018, available at www.mareeg.com/bodies-blood-bullets-au-soldiers-kill-civilians-in-mogadishu/; and the Defense Post, “Locals accuse Burundi AMISOM troops of killing 4 Somalia civilians”, 6 November 2018, available at www.thedefensepost.com/2018/11/06/burundi-amisom-troops-kill-4-mogadishu-civilians-somalia.

¹²⁶ AMISOM, “AMISOM concerned with media allegations on civilian deaths in Balaad”, press release, 7 November 2018. Available at <http://amisom-au.org/2018/11/amisom-concerned-with-media-allegations-on-civilian-deaths-in-balaad/press-statement-amisom-concerned-with-media-allegations-on-civillian-deaths-in-balaad/>.

¹²⁷ Email correspondence with AMISOM force spokesperson and AMISOM Protection, Human Rights and Gender Unit, 4 April 2019.

¹²⁸ Interview with United Nations staff member based in Mogadishu, 13 April 2019.

¹²⁹ Email correspondence with AMISOM staff in Baidoa, 14 April 2019.

¹³⁰ Kenya signed the Convention on Cluster Munitions on 3 December 2008. The Panel sent correspondence to China on 28 May 2019 and to Kenya on 29 August 2019 in an attempt to trace the origin of the cluster munition but did not receive responses. The Commander of the Kenyan Air Force, when shown a photograph in a meeting with the Panel on 19 September 2019, stated that he was not familiar with the munition.

¹³¹ Interviews with a relative of the victims, 26 and 27 July 2019. The deaths of two civilians in the attack were also confirmed in a United Nations confidential human rights report, 25 July 2018. See also Hiiraan Online, “KDF killed Hormuud telecom workers and destroyed communication in Gedo region, Somalia”, 26 July 2018. Available at www.hiiraan.com/news4/2018/July/159237/kdf-killed-hormuud-telecom-workers-and-destroyed-communication-in-gedo-region-somalia.aspx.

¹³² United Nations confidential human rights report, 16 January 2019.

2019, a Hormuud communications mast in Jaldeyse village, Afmadow district, was allegedly destroyed by Kenya Defence Forces aircraft.¹³³ On 22 August 2019, Kenya Defence Forces allegedly destroyed a telecommunications mast in Caws-Quran, El Wak district.¹³⁴

161. The Kenya Defence Forces denied involvement in any attacks on Hormuud infrastructure. In a meeting with the Panel, the Chief of the Kenya Defence Forces stated that, since 2015, 29 Safaricom PLC installations had been attacked within Kenya, largely by Al-Shabaab, resulting in numerous civilian and police reservist casualties.¹³⁵

162. The destruction of telecommunications infrastructure by both parties may be aimed at curtailing the transmission of intelligence on troop movements or militant operations. On the part of the Kenya Defence Forces, it may also prevent Al-Shabaab from triggering improvised explosive devices using mobile telephone signals. However, there are humanitarian implications to the long-term loss of telecommunications coverage within Somalia, including impeding the coordination of relief efforts, the transfer of food vouchers and the receipt of remittances from outside the country.

United States of America airstrikes

163. From 1 January to 17 September 2019, the United States conducted 50 publicly acknowledged airstrikes in Somalia, compared with 47 in all of 2018 and 35 in 2017. In February 2019 alone, the United States conducted 15 publicly acknowledged airstrikes – reportedly killing 97 Al-Shabaab fighters – representing the highest number in a single month in Somalia since data have been available.¹³⁶ United States Africa Command has consistently reported that no civilians have been injured or killed in those airstrikes.

164. On 20 March 2019, Amnesty International published a report alleging that 14 civilians had been killed and 8 more had been injured in five airstrikes conducted by the United States in the previous two years in Lower Shabelle region;¹³⁷ United States Africa Command subsequently denied the allegations. However, on 5 April 2019, the United States acknowledged that two civilians had been killed in one of its airstrikes, not referenced in the Amnesty International report, on 1 April 2018 near the town of El Bur, Galgaduud region.¹³⁸

Sexual- and gender-based violence

165. Sexual violence against women, girls, men and boys was a persistent problem in Somalia during the reporting period, with women and girls at greater risk. The prolonged conflict in Somalia has left government institutions with little capacity to record, conduct investigations into and prosecute perpetrators of sexual violence. As a result, survivors of sexual violence and their families have little faith in the formal sector's ability to deliver justice. Many cases are handled through interventions by clan elders. Women – who make up the majority of survivors – do not participate in

¹³³ United Nations confidential human rights report, 28–30 March 2019.

¹³⁴ United Nations confidential human rights report, 26 August 2019.

¹³⁵ Meeting between the Kenya Defence Forces leadership and the Panel of Experts in Nairobi, 19 September 2019. The Panel also sent official correspondence to the Permanent Mission of Kenya to the United Nations on 29 August 2019, but as of the time of writing had not received a response.

¹³⁶ According to United States Africa Command press releases, available at www.africom.mil/media-room/press-releases.

¹³⁷ Amnesty International, “USA/Somalia: Shroud of secrecy around civilian deaths masks possible war crimes”, 20 March 2019. Available at www.amnesty.org/en/latest/news/2019/03/usa-somalia-shroud-of-secrecy-around-civilian-deaths-masks-possible-war-crimes/.

¹³⁸ United States Africa Command, “U.S. Africa Command commander-directed review reveals civilian casualties”, press release, 5 April 2019. Available at www.africom.mil/media-room/pressrelease/31697/u-s-africa-command-commander-directed-review-reveals-civilian-casualties.

the negotiations, nor are they typically given a share of any money that is paid as compensation.

166. In 2018, the United Nations verified cases of conflict-related sexual violence against 20 women, 250 girls and 1 boy.¹³⁹ Dominant patterns of sexual- and gender-based violence include the abduction of women and girls for forced marriage and rape perpetrated primarily by non-State armed groups, and incidents of rape and gang rape committed by State agents, clan militias and unidentified armed men.¹⁴⁰ Cases of abduction for the forced marriage and rape of 34 girls were attributed to members of Al-Shabaab. The fragile justice system, ongoing security concerns and limited access to areas controlled by Al-Shabaab place women and girls in a state of acute vulnerability.¹⁴¹

VI. Violations of the charcoal ban

167. Since August 2018, the Monitoring Group on Somalia and Eritrea and, subsequently, the Panel of Experts have not documented any export of charcoal from Somalia in violation of the Security Council ban, compared with approximately 3 million bags (75,000 tons) exported during the previous reporting period. Increasingly stringent measures implemented by Member States have likely contributed to forcing charcoal traffickers into a hiatus, owing to a need to generate new forms of falsified paperwork and/or arrange alternative ports for the shipment of the charcoal (see “Implementation of the ban”, below).

168. Initiatives taken by Somali authorities may also have resulted in the reduction of the illicit trade of charcoal in 2019. On 16 May 2019, the Federal Government issued a press release informing international partners that three dhows were travelling from Dubai, United Arab Emirates, to Kismayo, with the intention of loading Somali charcoal for export.¹⁴² The dhows arrived in Kismayo in May 2019 but departed without loading any charcoal. The electoral process in Jubbaland in August 2019 also had an impact on charcoal exports as the Jubbaland administration wished to avert negative publicity. However, the Jubbaland administration remains dependent on taxation revenues gained from the trade, and charcoal exports are expected to resume.¹⁴³

169. The last major export of charcoal from Somalia departed Kismayo in August 2018, destined for Khawr al-Zubayr port, Iraq. The cargo vessel transported 190,000 bags (4,750 tons) of charcoal, which were rebagged and trans-shipped from Iraq to neighbouring Member States between January and April 2019 (see “Illicit export, import and trans-shipment”, below).

170. However, mass production of charcoal in Somalia is ongoing and the international criminal networks involved in the trade are still active. The Panel

¹³⁹ Of these, 83 cases were attributed to unknown armed actors, 34 to Al-Shabaab and 33 to clan militias; other cases were attributed to regional forces, namely to Jubbaland armed forces (26 cases), Galmudug forces (9 cases), Puntland forces (2 cases), South-West State forces (9 cases) and the paramilitary Liyu Police force (6 cases). The United Nations also verified cases of the rape and gang rape of 48 individuals: 3 women, 44 girls and 1 boy by members of the Somali National Army; and incidents against 5 women and 12 girls by officers of the Somali Police Force (see [S/2019/280](#)).

¹⁴⁰ During the months of May, June and July 2019, multiple incidents of sexual- and gender-based violence were committed against girls and elderly women by regional armed actors in Puntland, Middle Shabelle, Bay, Somaliland and Jubbaland.

¹⁴¹ [S/2019/280](#), paras. 72–73.

¹⁴² Statement by the Office of the Attorney General of the Federal Government. The dhows were identified as *MV Azmaad*, *MV Dwood* and *MV Yasin Shah*.

¹⁴³ Interviews with industry sources, Dubai, 25 June 2019.

understands from sources within the trade that the trans-shipment through Iraq in early 2019 represented a “test case” for the charcoal traffickers. The use of a large cargo vessel to export charcoal from Somalia, rather than multiple dhow shipments, reduces the requirement for multiple exports throughout the year and diminishes the impact of unfavourable sea conditions during the Indian Ocean monsoon season.

171. Although Al-Shabaab may still generate some income from the “taxation” of vehicles transporting charcoal in Somalia, the group maintains a diversified revenue base and is not financially dependent on the charcoal trade.¹⁴⁴ In the view of the Panel, were the Somali charcoal trade to collapse entirely, Al-Shabaab’s ability to wage its insurgency would not be meaningfully affected (see “Al-Shabaab financing”, above).

172. Annex 4 contains supporting documentation relating to the charcoal investigations outlined below, including satellite imagery, photographic evidence, falsified certificates of origin, bills of lading and information on the criminal networks involved.

A. Production, transport and stockpiles

173. Despite an interruption in exports, large-scale charcoal production continued in Middle Juba and Lower Juba throughout the reporting period. Charcoal is primarily produced in Badhadhe district, Lower Juba, and transported by road to the ports of Buur Gaabo and Kismayo.

174. In August 2019, charcoal industry sources informed the Panel there were approximately 600,000 to 900,000 bags of charcoal located in Lower Juba awaiting export.¹⁴⁵ Based on the wholesale price of \$50 per bag in Dubai, the aggregate value of the stockpiles is approximately \$30 million to \$45 million. With wholesale prices reportedly rising in Dubai and local prices falling in Somalia, the economic incentive for charcoal traffickers will only increase over time.¹⁴⁶

175. As detailed in a 2018 report of the Monitoring Group on Somalia and Eritrea, Al-Shabaab derives significant domestic revenue through the “taxation” of transiting goods and vehicles using a network of hinterland checkpoints.¹⁴⁷ As the charcoal is transported from production sites in Badhadhe to export sites in Kismayo, charcoal may be subject to such “taxation” by Al-Shabaab. However, throughout 2019, the Panel noted an increase in the number of Al-Shabaab attacks on charcoal traders in Somalia when compared with previous reporting periods.¹⁴⁸ Al-Shabaab attacks on charcoal traders may represent an attempt by the group to disrupt the trade and undercut the finances of the Jubbaland administration, as the regional authority has

¹⁴⁴ In 2018, Al-Shabaab was estimated to generate at least \$7.5 million from the checkpoint taxation of charcoal in Middle and Lower Juba (S/2018/1002, para. 171). At one checkpoint in Bay region alone, the Group estimated that Al-Shabaab generated approximately \$10 million per year by taxing transiting vehicles and goods (S/2018/1002, para. 87). No charcoal was reported to have transited through this checkpoint during the current reporting period.

¹⁴⁵ Interview with a source within the illicit trade, 14 August 2019. A review of satellite imagery by a geographical information system analyst estimated the stockpiles in Buur Gaabo and Kismayo at 400,000–800,000 bags as at 16 September 2019.

¹⁴⁶ As of August 2019, the wholesale price of charcoal in Kismayo was \$6 per bag, compared with \$11–\$12 per bag in 2018.

¹⁴⁷ S/2018/1002, annex 2.4.

¹⁴⁸ The Panel documented five incidents during the present reporting period involving Al-Shabaab attacking charcoal transporters. For example, on 18 March 2019, Al-Shabaab burned a vehicle carrying charcoal travelling to Kismayo from Lower Shabelle. No reports of Al-Shabaab attacks on charcoal traders were recorded by the Monitoring Group on Somalia and Eritrea in 2018.

historically derived significant profit (\$7 per bag) from the taxation of charcoal exports through the Kismayo and Buur Gaabo ports.¹⁴⁹

B. Illicit export, import and trans-shipment

Trans-shipment of charcoal through Khawr al-Zubayr port, Iraq

176. In August 2018, a large cargo vessel, MV *Best*, operated by Oryx Shipping Ltd., departed Kismayo carrying 190,000 bags (4,750 tons) of charcoal in violation of the Security Council ban. The vessel carried falsified certificates of origin indicating that the charcoal consignment had originated in Ghana and identifying the exporter as the Blue Whale Shipping and Cargo Company. In late October 2018, the MV *Best* arrived at Khawr al-Zubayr port, Iraq. The charcoal was unloaded at the port and transported by road to a local consignee identified as Bayta Akdhar Trading in Basra, Iraq. In early January 2019, the charcoal was repackaged at a warehouse in Basra as a product of the Baghdad-based company, Dar Alahbab.

177. The charcoal was subsequently trans-shipped to neighbouring Member States on at least five separate occasions between January and April 2019. For example, on 26 January 2019, the vessel *Northern Dedication* loaded approximately 29,000 bags of charcoal and departed Umm Qasr, Iraq, for Kuwait and Saudi Arabia. The vessel initially unloaded 9,600 bags of charcoal at Shuwaikh port, Kuwait, to a local consignee identified as Frontline Logistics. Thereafter, the vessel transited to Dammam port, Saudi Arabia, where 19,242 bags of charcoal were delivered to the consignee, Omar Abdullah Al Faleh. On 7 March 2019, 24,000 bags of charcoal were trans-shipped on the vessel *Nordspring* from Umm Qasr, Iraq, to Jabel Ali, Dubai.

178. The trans-shipment of charcoal through Khawr al-Zubayr port mirrored the use of Kish Free Zone and Qeshm Free Zone ports in the Islamic Republic of Iran for the trans-shipment of Somali charcoal in 2018.¹⁵⁰

Trans-shipment of charcoal through the Islamic Republic of Iran in 2018

179. From 24 February to 1 March 2019, the Panel visited Tehran, Kish and Qeshm in the Islamic Republic of Iran to investigate the trans-shipment of Somali charcoal through that country in 2018. According to Iranian authorities, internal investigations into violations of the Somali charcoal ban revealed that the Iranian companies responsible for rebagging and re-exporting the charcoal had been unaware of the illicit origin of the cargo. The Panel reviewed copies of the falsified certificates of origin from Comoros, Côte d'Ivoire and Ghana used to import the charcoal. The forged documents were highly similar in appearance to previous examples observed by the Monitoring Group on Somalia and Eritrea (S/2018/1002, annex 7.5).

180. The Panel held meetings with the representatives of private sector entities based in the Islamic Republic of Iran who were identified as facilitating the trans-shipment of Somali charcoal from the Islamic Republic of Iran to the United Arab Emirates. The interviewees confirmed that the Somali charcoal had been removed from its original bags and repackaged into white bags labelled "Product of Iran" while in the

¹⁴⁹ Interview with Federal Government Minister in Nairobi, 14 March 2019; and interview with Jubbaland official in Nairobi, 27 February 2019. A 2018 report of the Monitoring Group on Somalia and Eritrea documented transfer receipts indicating \$500,000 per month being sent from All Star Group representatives in Dubai to the manager of the port of Kismayo as taxation on charcoal exports (S/2018/1002, annex 7.2 (strictly confidential)).

¹⁵⁰ Blue Whale Shipping and Cargo Co. was identified as the exporter utilizing falsified Ghanaian documentation in both instances.

Kish and Qeshm free zones.¹⁵¹ Most notably, a customs clearing agent in Kish told the Panel that a known charcoal trafficker had contacted him in early February 2019, requesting assistance in the trans-shipment of Somali charcoal. The agent claimed he had refused the request owing to the ongoing investigations by the Government of the Islamic Republic of Iran.¹⁵²

C. Criminal networks

181. The illicit trade of charcoal from Somalia remains underpinned by criminal networks based in Kismayo and Dubai. In Kismayo, the business consortium All Star Group¹⁵³ is responsible for producing and transporting charcoal from the interior to points of export in Somalia. In Dubai, All Star Group representatives facilitate the trade through companies based in the United Arab Emirates, most notably, Zuri Coals. Those companies have also established ties to local shipping agents in Iraq, Kuwait, Saudi Arabia and the United Arab Emirates to enable the trans-shipment of Somali charcoal throughout the region.

D. Implementation of the ban

182. On 28 November 2018, the United Arab Emirates informed the Panel that it had imposed a suspension of charcoal imports with certificates of origin from the Islamic Republic of Iran.¹⁵⁴ On 28 August 2018, Iranian authorities declared a moratorium on the import of charcoal originating from Comoros, Côte d'Ivoire and Ghana. On 8 March 2018, Oman confiscated 37,000 bags of charcoal from the *Al Azhar 3*, which had presented false documentation to Omani authorities at the port of Duqm.¹⁵⁵ Oman has since issued a moratorium on the import of charcoal originating in Member States in Africa.¹⁵⁶ In addition, on 15 September 2019, the Ministry of Commerce and Industry of Kuwait announced a ban on all charcoal imports from Somalia.¹⁵⁷

183. In addition to the above actions taken by Member States, the Panel has found that the naming of entities and individuals involved in charcoal trade in previous Monitoring Group on Somalia and Eritrea reports has had an impact on the ability of charcoal traffickers to conduct international transactions.¹⁵⁸ The application of “World-Check” and other “know-your-customer” tools has resulted in individuals associated with the illicit trade unable to open new bank accounts or to make transfers over \$10,000.

Update on the dhows *Al Sahil* and *Haruni*

184. On 30 April 2017, Kuwaiti authorities, in cooperation with the Combined Maritime Forces, detained two dhows, *Al Sahil* and *Haruni*, at Al Doha port, Kuwait,

¹⁵¹ Interviews with private sector entities in Kish and Qeshm, 24 February to 1 March 2019. The “Product of Iran” bags were also imported from the United Arab Emirates by the same charcoal traders. Iranian authorities informed the Panel that goods imported into the Kish and Qeshm free zones could be re-exported as products of the Islamic Republic of Iran if the value added was equal or greater to 2.5 per cent. Interviews in Tehran, Kish and Qeshm, 24 to 28 February 2019.

¹⁵² Interviews with private sector entities in Kish and Qeshm from 24 February to 1 March 2019.

¹⁵³ S/2018/1002, annex 7.6.

¹⁵⁴ S/2018/1002, paras. 175–177, annexes 7.4 and 7.5.

¹⁵⁵ See S/2018/1002, annex 7.7.

¹⁵⁶ Official visit by the United Nations Office on Drugs and Crime to Oman in April 2019.

¹⁵⁷ Arab Times, “Kuwait slaps ban on Somalian coal due to terror financing”, 15 September 2019. Available at www.arabtimesonline.com/news/kuwait-slaps-ban-on-somalian-coal-due-to-terror-financing/.

¹⁵⁸ Interviews with industry sources in Dubai, 25 June 2019.

under suspicion of having violated the Somali charcoal ban. Following an examination of the Djiboutian certificates of origin, the Monitoring Group on Somalia and Eritrea determined that they had been falsified and that the charcoal had originated in Somalia (see [S/2017/924](#), annex 12.2.3). On 13 August 2017, Kuwaiti authorities informed the Monitoring Group that the charcoal cargoes of *Al Sahil* and *Haruni* had been confiscated by Kuwaiti customs and that the captains were to be prosecuted under domestic law.

185. The Panel of Experts reviewed Kuwaiti court documentation, dated 20 May 2019, indicating that the captain of the *Sahil* had been cleared on charges related to the smuggling of Somali charcoal and of falsifying shipping documentation. The Panel also reviewed a copy of a letter dated 3 May 2017 from the Embassy of Djibouti in Kuwait to the prosecutor's office attesting that the origin of the *Sahil* shipment was Djibouti, a claim inconsistent with the evidence collected by both the Monitoring Group on Somalia and Eritrea and the Combined Maritime Forces. This case underlines the challenges involved in implementing the charcoal ban, despite the best efforts of Member States.

VII. State and non-State cooperation

186. The Panel of Experts is grateful to the Governments of Egypt, Iran (Islamic Republic of), Italy, Turkey and the United Arab Emirates for hosting the Panel or otherwise assisting with its investigations.

187. The Panel would like to acknowledge the Terrorist Explosive Device Analytical Center of the United States Federal Bureau of Investigation for its assistance with investigations into the construction and use of improvised explosive devices by Al-Shabaab.

188. The non-governmental organization C4ADS greatly assisted the Panel of Experts with multiple investigations, and in particular with mobile telephone network analysis.

189. The Panel of Experts would lastly like to acknowledge the contributions to its work of Bancroft Global Development, EUNAVFOR, FAO, IATA, ICAO, INTERPOL, One Earth Future Foundation, the United Nations Office on Drugs and Crime and Vulcan Inc.

Non-cooperation

190. The inaugural mandate of the Panel of Experts on Somalia was affected by the obstruction of the Panel's work by the Federal Government of Somalia. From March 2019 onward, the Panel was unable to travel to Somalia following instructions conveyed by the Permanent Mission of Somalia in New York, despite significant diplomatic efforts by the Chair of the Committee pursuant to Security Council resolution [751 \(1992\)](#) concerning Somalia. The inability to travel to Somalia adversely affected the Panel's work. In particular, the Federal Government prevented the Panel from accessing military storage facilities in Somalia, and thereby limited its ability to verify Federal Government compliance with the terms of the partial lifting of the arms embargo. In addition, a lack of access to the country hindered the Panel's ability to interview victims of violations of international humanitarian law and to conduct investigations into the obstruction and diversion of humanitarian assistance.

VIII. Recommendations

A. Threats to peace, security and stability

191. The Panel of Experts recommends that the Security Council:

(a) Call upon Member States to undertake appropriate measures to promote the exercise of vigilance by their nationals, persons subject to their jurisdiction and firms incorporated in their territory or subject to their jurisdiction that are involved in the production, sale, supply, purchase or transfer of chemical precursors to Somalia that may be used in the manufacture of improvised explosive devices, in particular, ammonium nitrate, potassium nitrate and sodium chlorate;

(b) Decide that, in order to inhibit Al-Shabaab from obtaining concentrated nitric acid or sulfonitric acid, Member States should undertake appropriate measures to exercise vigilance, keep records of transactions and share information with the Federal Government of Somalia and the Committee regarding suspicious purchases of or enquiries regarding these chemicals by individuals or entities in Somalia;

(c) Encourage Member States to undertake appropriate measures to ensure that their nationals, persons subject to their jurisdiction and firms incorporated in their territory or subject to their jurisdiction that are involved in the production, sale, supply, purchase or transfer of commercial explosives to Somalia provide adequate financial and technical assistance to the Federal Government of Somalia and federal member states to establish appropriate safeguards for the storage and distribution of the material;

(d) Call upon the Federal Government of Somalia to strengthen international cooperation, in particular with Member States in the region, to prevent and counter the financing of terrorism by ensuring the effective exchange of relevant financial intelligence, including data collected by the Federal Government Financial Reporting Center, through bilateral and multilateral mechanisms;

(e) Decide that the Federal Government of Somalia shall submit a confidential annual update to the Committee, apprising it of the progress of the Financial Reporting Center and including, where appropriate, an aggregate summary of suspicious activity reports submitted by domestic financial institutions, investigations undertaken by the Financial Reporting Center and specific actions taken to counter the financing of terrorism.

B. Arms embargo

192. The Panel of Experts recommends that the Security Council:

(a) Decide to modify the provisions set out in paragraph 2 of Council resolution 2142 (2014) and paragraph 11 (a) of Council resolution 2111 (2013) by removing the need to provide notifications relating to the delivery of advice, assistance or training for the development of the Somali national security forces and the Somali security sector institutions, including the building of infrastructure and the provision of salaries and stipends;

(b) Include an annex to its next resolution that explicitly sets forth which categories of military equipment are subject to Committee notification;

(c) Decide that shipments to Somalia of commercial explosives, such as ammonium nitrate/fuel oil, electric detonators and detonating cord used in the mining and construction industry, are subject to notification for the Committee's information;

(d) Decide that the Federal Government of Somalia will submit to the Council its two periodic reports, in accordance with paragraph 9 of Council resolution [2182 \(2014\)](#), by 15 February 2020 and 15 August 2020, respectively, in order to allow the Panel sufficient time to consider the reports prior to the submission of its midterm update and final report on Somalia;

(e) Decide that future reports of the joint verification team established pursuant to paragraph 7 of Council resolution [2182 \(2014\)](#) will cross-reference, where possible, the serial numbers of weapons documented by the joint verification team with available Federal Government of Somalia records detailing the distribution of arms to the security forces.

193. The Panel of Experts recommends that the Chair write to the Special Representative of the Chairperson of the African Union Commission for Somalia and Head of AMISOM, encouraging AMISOM forces to document and register all military equipment captured as part of offensive operations, in accordance with Security Council resolution [2182 \(2014\)](#), and to establish a practicable procedure for sharing those findings with the Panel.

C. Charcoal ban

194. The Panel of Experts recommends that the Security Council express its intention to conduct a review of the charcoal ban in 2020 with a view to assessing its continued appropriateness.

D. Violations of international humanitarian law

195. The Panel of Experts recommends that the Security Council:

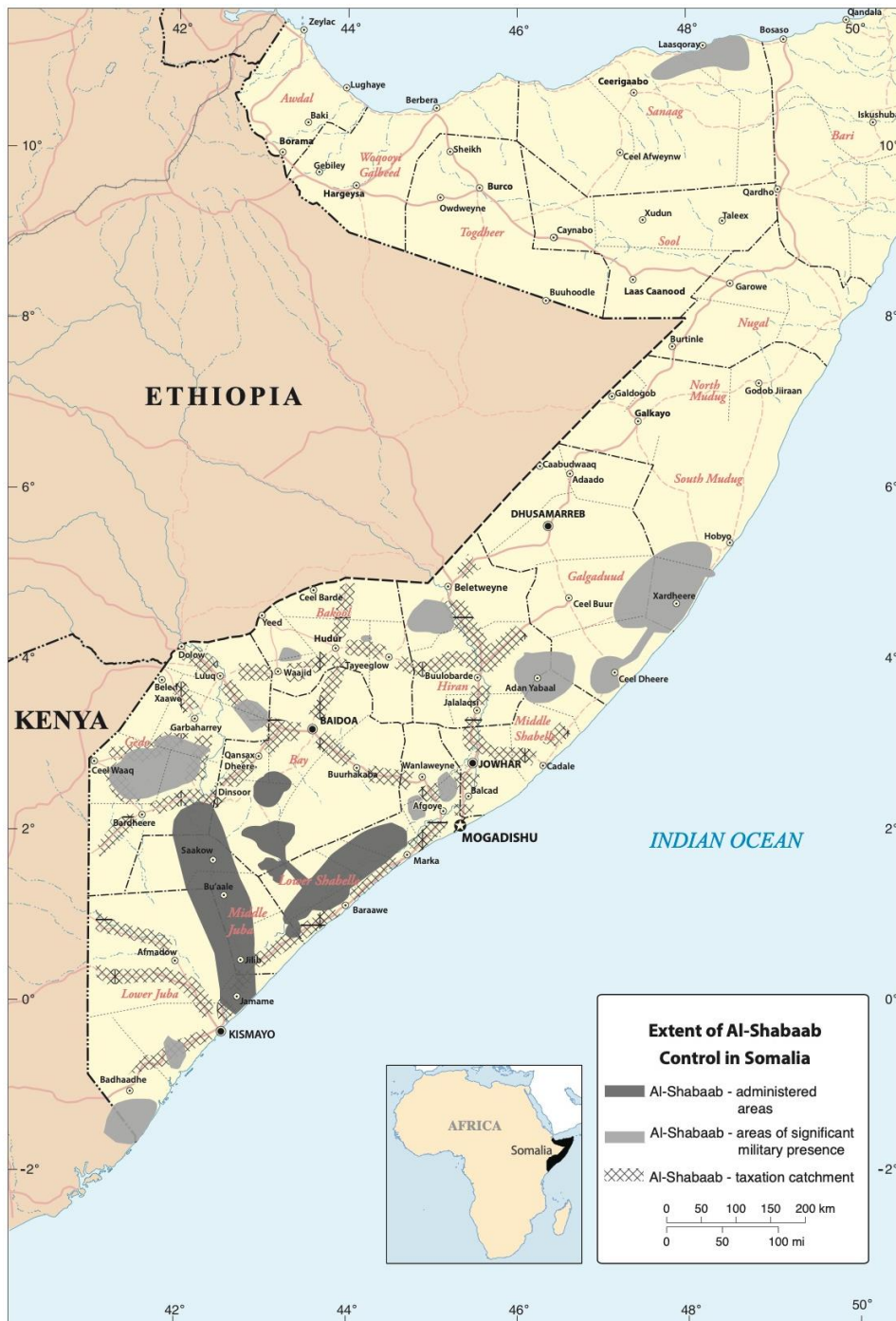
(a) Encourage the Federal Government of Somalia and federal member states to enhance civilian oversight over their security forces and investigate and prosecute senior political and military leaders with command responsibility for grave breaches of international humanitarian law;

(b) Remind all Member States that their military forces operating in Somalia must strictly adhere to international humanitarian law, including customary laws related to the conduct of hostilities, and promptly investigate and prosecute personnel who commit grave breaches of international humanitarian law;

(c) Encourage AMISOM to continue to implement the recommendations formulated within the framework of the human rights due diligence policy on United Nations support to non-United Nations security forces, and to strengthen the Civilian Casualty Tracking, Analysis and Response Cell in order to decrease civilian casualties when conducting military operations; and conduct prompt investigations into incidents involving killings of civilians and provide appropriate compensation.

Annex 1.1: Extent of Al-Shabaab’s territorial control

Figure 1: Map showing Al-Shabaab-administered areas, areas of significant Al-Shabaab military presence, and Al-Shabaab’s taxation catchment.



Annex 1.2: Al-Shabaab's use of IEDs

During the mandate, the Panel has established that Al-Shabaab is manufacturing home-made explosives (HME). The first confirmed incident of Al-Shabaab using HME in Somalia was on 20 July 2017, when the Somali Police Force Criminal Investigative Division interdicted a vehicle-borne improvised explosive device (VBIED) at a checkpoint at Elasha Biyaha, on the outskirts of Mogadishu (see figures 1 and 2, below). A laboratory analysis of sample from the VBIED confirmed the presence of nitroglycerin, potassium nitrate and a component consistent with charcoal. According to laboratory analyses provided by the FBI's Terrorist Explosive Device Analytical Center (TEDAC) and additional analysis by UNMAS Somalia, the trend of Al-Shabaab producing HME by mixing nitroglycerin (a high-explosive) with potassium nitrate (an oxidizer) and charcoal (a fuel) increased from mid-2018.¹

Figure 1: Dashboard of the VBIED recovered on 20 July 2017 in Elasha Biyaha.



¹ Eleven out of the fifty Laboratory analyses from IED samples received from a Member State confirm the use of HME. Nine out of the eleven incidents occurred after July 2018.

Figure 2: Sample of explosive material from a VBIED seized at Elasha Biyaha on 20 July 2017, photographed by the SEMG on 21 July 2018.



Between July 2018 and July 2019, Improvised Explosive Device (IED) incidents across Somalia increased by approximately 32 per cent compared to the same period the previous year. There was also a 36 per cent increase in IED incidents in Benadir region, which includes Mogadishu, between July 2018 and July 2019, compared to the same period the previous year (see figures 3 and 4, below).

Figure 3: IED incidents in Somalia, July 2016 to July 2019. Source: UNMAS Somalia.

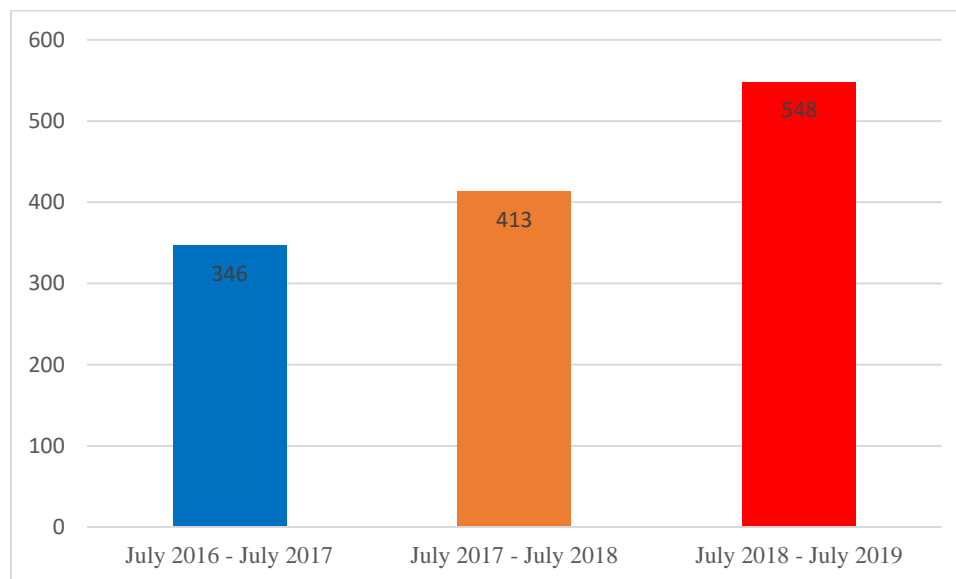
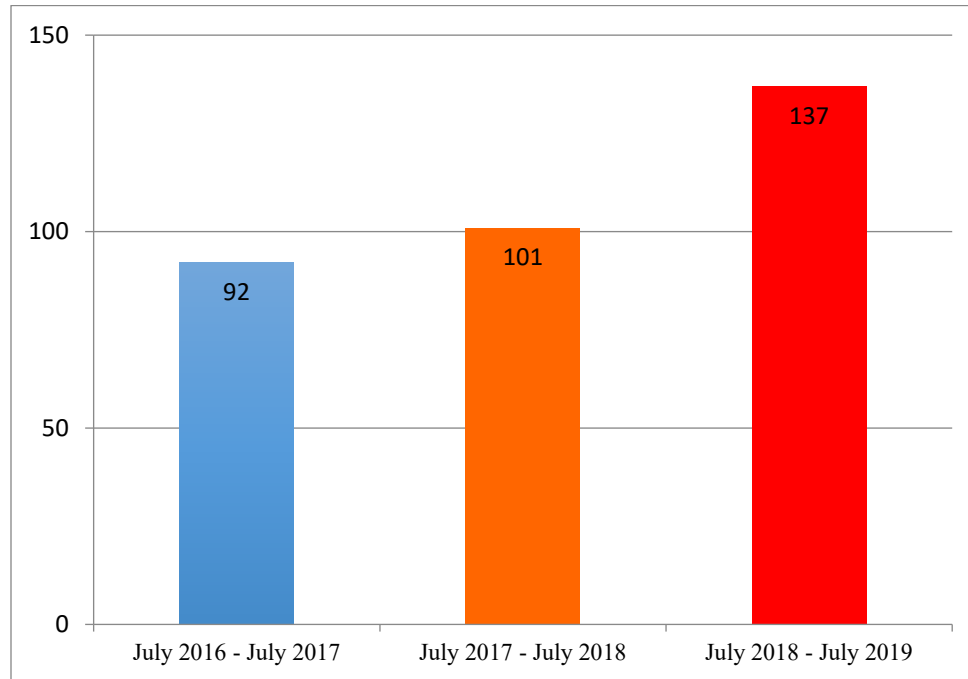


Figure 4: IED incidents in Benadir region July 2016 to July 2019. Source: UNMAS Somalia



Since May 2019, improved security measures in Benadir district, including additional Federal Government of Somalia (FGS) checkpoints, has led to an increase of interdictions of Al-Shabaab's vehicle-borne improvised explosive devices (VBIEDs). From 14 May to 2 September 2019, one VBIED out of nine reached its intended target in in Benadir.² Nevertheless, interdictions often still result in civilian casualties; for instance, on 22 July 2019 a VBIED intercepted at an FGS checkpoint in Mogadishu detonated, killing 23 people and injuring 32 others.

Supply of IED components to Somalia

Potassium nitrate fertilizer

Potassium nitrate fertilizer may be used for effective IED construction if the content of potassium surpasses 40 per cent, which is not commonly found in agricultural fertilizers in Somalia.³

In July and August 2019, the Panel of Experts documented two brands of potassium nitrate fertilizer available at local markets in Kismayo and Mogadishu (see figures 6-9, below). The percentage of potassium contained in the documented fertilizers were 5 percent and 10 percent, respectively.⁴ According to a 2019 UNMAS Somalia report, potassium nitrate

² A 14 May 2019 VBIED detonated at the gate of a district police headquarters in Mogadishu, killing at least three people.

³ Interview with EOD specialist 12 August 2019.

⁴ Letter from fertilizer supplier on 8 August 2019.

fertilizer has also been documented in Middle Juba, an Al-Shabaab stronghold. However, the concentration of the potassium nitrate was not specified.

According to UN Comtrade data, during 2017 and 2018 approximately 60 tons of potassium nitrate of unspecified concentration were exported to Somalia from Kenya.⁵ Moreover, in its 2017 report, the SEMG presented evidence of at least one company which exports potassium nitrate fertilizer of above 40 per cent in bulk to Yemen; Yemen is a known supply route for illicit weapons and IED components to Somalia.⁶

Diammonium phosphate and urea fertilizers

The bulk of documented fertilizers in Somalia consist of either urea or diammonium phosphate (DAP). DAP, which contains approximately 18 per cent nitrogen and 46 per cent phosphate, cannot be used in the production of HME.⁷

In July 2019, the Panel documented the sale of urea-based fertilizers in Kismayo, which is also sold in bulk to areas under Al-Shabaab-control in Middle Juba.⁸ Urea, which contains 46 per cent nitrogen, cannot be used to construct HME without being exposed to concentrated nitric acid, which produces urea nitrate explosive.⁹ On 5 April 2019, FGS security forces searching an underground site near Elasha Biyaha, a suburb of Mogadishu, recovered components and chemical substances used by Al-Shabaab to manufacture IEDs. Among the items seized were empty bottles of nitric acid.¹⁰ However, the compound urea nitrate has not appeared in any of TEDAC's post-blast laboratory analyses since 2012.¹¹

⁵ Available from <https://comtrade.un.org/Data/>, HS code 283421. The Panel wrote to the Government of Kenya on 22 August 2019 but is yet to receive a reply.

⁶ See S/2017/924, para 25.

⁷ UNMAS Somalia report, January 2017.

⁸ Five major suppliers of fertilizers in Kismayo informed the Panel that urea and fertilizers containing potassium nitrate are sold to farmers in in Bu'aale, Jilib and Jamame, which are Al-Shabaab-controlled areas.

⁹ In Nigeria, large shipments of urea are subject to military escort, due to concern regarding diversion to the militant group Boko Haram. Interviews with researchers from business intelligence site Argusmedia on 16 August and 19 August 2019.

¹⁰ In February 2015, following the siege of the ISIL stronghold of Kobane, Syria, a Conflict Armament Research (CAR) team documented quantities of urea in the town. CAR found evidence that ISIL had used urea mixed with other chemical precursors to make improvised explosive devices which it used to attack Kurdish YPG forces. See Conflict Armament Research, "Tracing the Supply of Components Used in Islamic State IEDs", February 2016. Available at https://www.conflictarm.com/wp-content/uploads/2016/02/Tracing_The_Supply_of_Components_Used_in_Islamic_State_IEDs.pdf.

¹¹ Email from EOD analyst, 16 August 2019. UNMAS Somalia, "Explosive Hazard Awareness Report", January 2017 suggested that the use of urea nitrate as an HME in Somalia is possible, but unconfirmed.

Figure 5: Nitric acid bottles recovered by Somali National forces in a raid in Elasha Bihaya on 5 April 2019.



Nitric acid

UN Comtrade data indicates that from 2017 to 2018 approximately 44 tons of nitric/sulfonitric acid were exported to Somalia from Kenya and the UAE.¹² Nitric acid is commonly used in the production of plastics, dyes, and explosives. According to information received by the Panel, there is no industrial demand for concentrated nitric acid in Somalia.¹³ The Panel is continuing to investigate the prevalence and origins of nitric acid found within Somalia.

Nitroglycerin

According to EOD specialists, nitric acid can be mixed with sulfuric acid and glycerine to produce nitroglycerin, a powerful and unstable explosive. While laboratory analyses have consistently revealed the presence of nitroglycerin in Al-Shabaab IEDs, it is not yet clear whether Al-Shabaab is producing nitroglycerin domestically or is procuring the material from elsewhere.¹⁴

C-DET detonators

Electric detonators manufactured by C-DET Explosive Industries continue to be used in various IED attacks across Somalia since their initial documentation in 2013.¹⁵ In April

¹² Sulfonitric acid is a mixture of sulfuric and nitric acid.

¹³ Email from EOD specialist on 16 August 2019; interviews with Mogadishu based researchers, August and September 2019.

¹⁴ According to UNMAS Somalia, it is unlikely that Al-Shabaab has procured nitroglycerin from explosive remnants of war; UNMAS Somalia report, April 2019. In an interview with the Federal Bureau of Investigation (FBI) on 15 April 2019, it was suggested that significant amounts of ice would be required to produce nitroglycerin in Somalia.

¹⁵ In 2013 and 2014, the SEMG documented at least four cases in which C-DETs were recovered during seizures and following IED attacks in Somalia. See S/2014/726, annex 6.6.

2017, C-DET electric detonators were among the IED components discovered by Puntland security forces in Bosaso, Puntland. On 20 July 2017, C-DETs were recovered from the scene of a vehicle-borne IED (VBIED) attack in Elasha Biyaha.¹⁶ In 2017, the SEMG documented evidence of at least one arms market in Galkayo where C-DET detonators are available for \$67 each.¹⁷ On 19 May 2019, the M *Oriental Queen* consignment (see annex 1.11) also contained a delivery of 500 C-DET electric detonators, which were intended for commercial use in Puntland.

Figure 6: Fertilizer containing 5 per cent potassium, documented in Kismayo, July 2019.



Figure 7: Fertilizer containing 10 per cent potassium, documented in Kismayo, July 2019.



¹⁶ C-DETs were found among seizures in Belet Weyne in May 2017, and in Leego in January 2017. See S/2017/924, annex 1.2 (strictly confidential).

¹⁷ Photographic evidence provided via email from an analyst on Somalia, 7 August 2017. The analyst had received the evidence from a reliable source in Galkayo.

Figure 8: Fertilizer containing 5 per cent potassium, documented in Mogadishu, August 2019.



Figure 9: Urea fertilizer documented in Kismayo in July 2019.



Annex 1.3: Sahafi Hotel attack

Figure 1: On 9 November 2018, Al-Shabaab detonated three VBIEDs outside the Sahafi Hotel in Mogadishu. Source: Bancroft Global Development.



Figure 2: Five deceased attackers dressed in Somali security forces uniforms.



The Panel received reports, including from EOD specialist, that some of the victims of the blast had been treated for unusual burns and respiratory problems not seen in the aftermath of previous VBIED attacks in Mogadishu. This may indicate that Al-Shabaab added

elements such as aluminium powder or paste to the explosive mixtures to intensify the heat from the blast.¹⁸

Additionally, an AK-pattern assault rifle recovered from one of the Sahafi Hotel attackers had markings consistent with materiel imported by the FGS in July 2017.¹⁹ At least two unexploded hand grenades captured from the gunmen also bore markings almost identical to those on several hand grenades seized from Al-Shabaab in Bulo Mareer in Lower Shabelle, by the Uganda People's Defence Force in March 2018.²⁰ Photographs of these weapons are available in annex 2.6.

¹⁸ See S/2018/1002 annex 2.1 (strictly confidential).

¹⁹ Consignment from the People's Republic of China delivered in July 2017 (notified 2 February 2018).

²⁰ See S/2018/1002 paras 47-49. Both hand grenades bore the factory marking 349, corresponding to a factory in St. Petersburg. The grenades captured by Ugandan forces were manufactured in 1980, while those captured from the Sahafi hotel attack were manufactured in 1979.

Annex 1.4: Al-Shabaab financing (STRICTLY CONFIDENTIAL)*

Annex 1.5: Al-Shabaab's justice system

Figure 1: Al-Shabaab decree of a death sentence, listing two witnesses (names redacted), dated 2 February 2017 (5/5/1438 of the Islamic calendar).

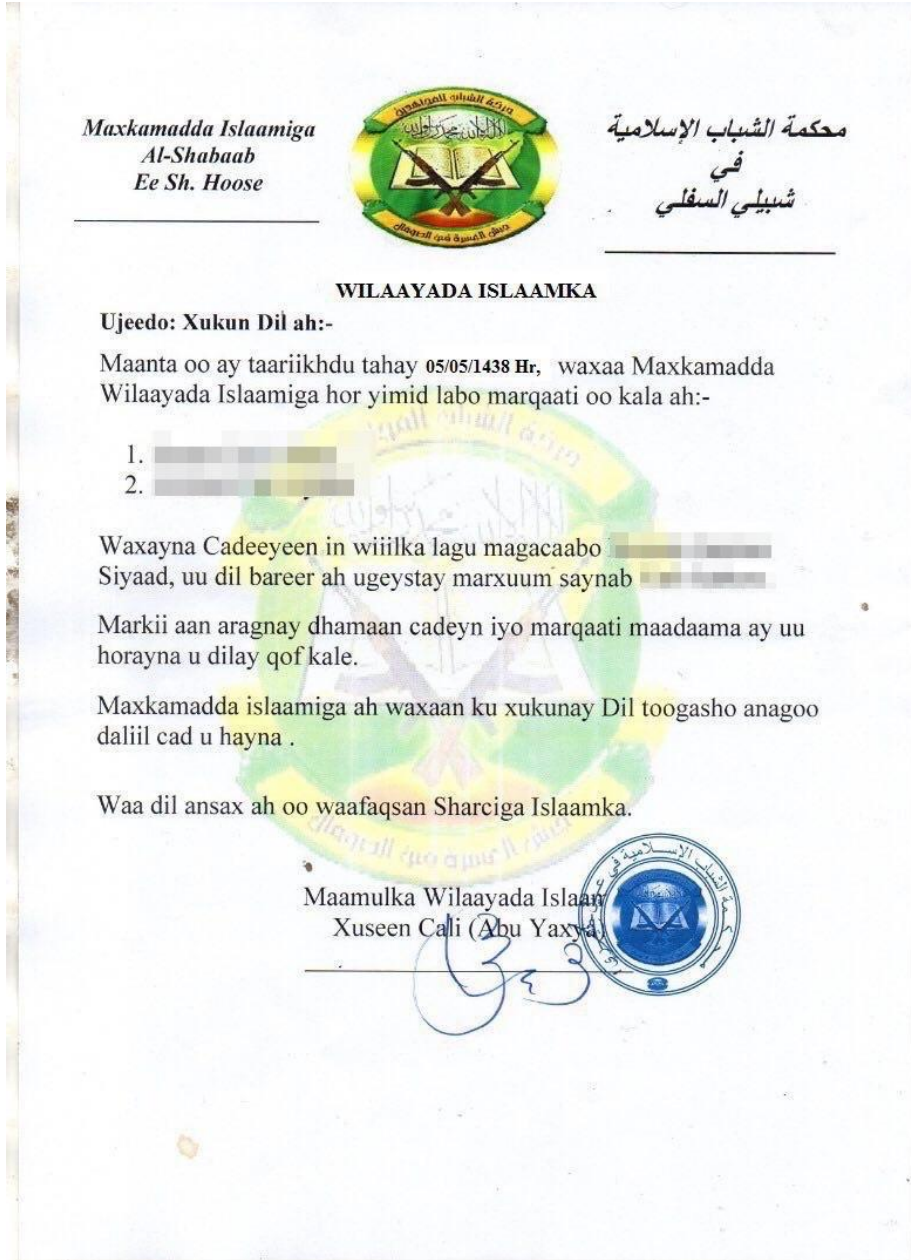


Figure 2: Summons to an Al-Shabaab court, dated 14 October 2018 (6/2/1440 of the Islamic calendar).

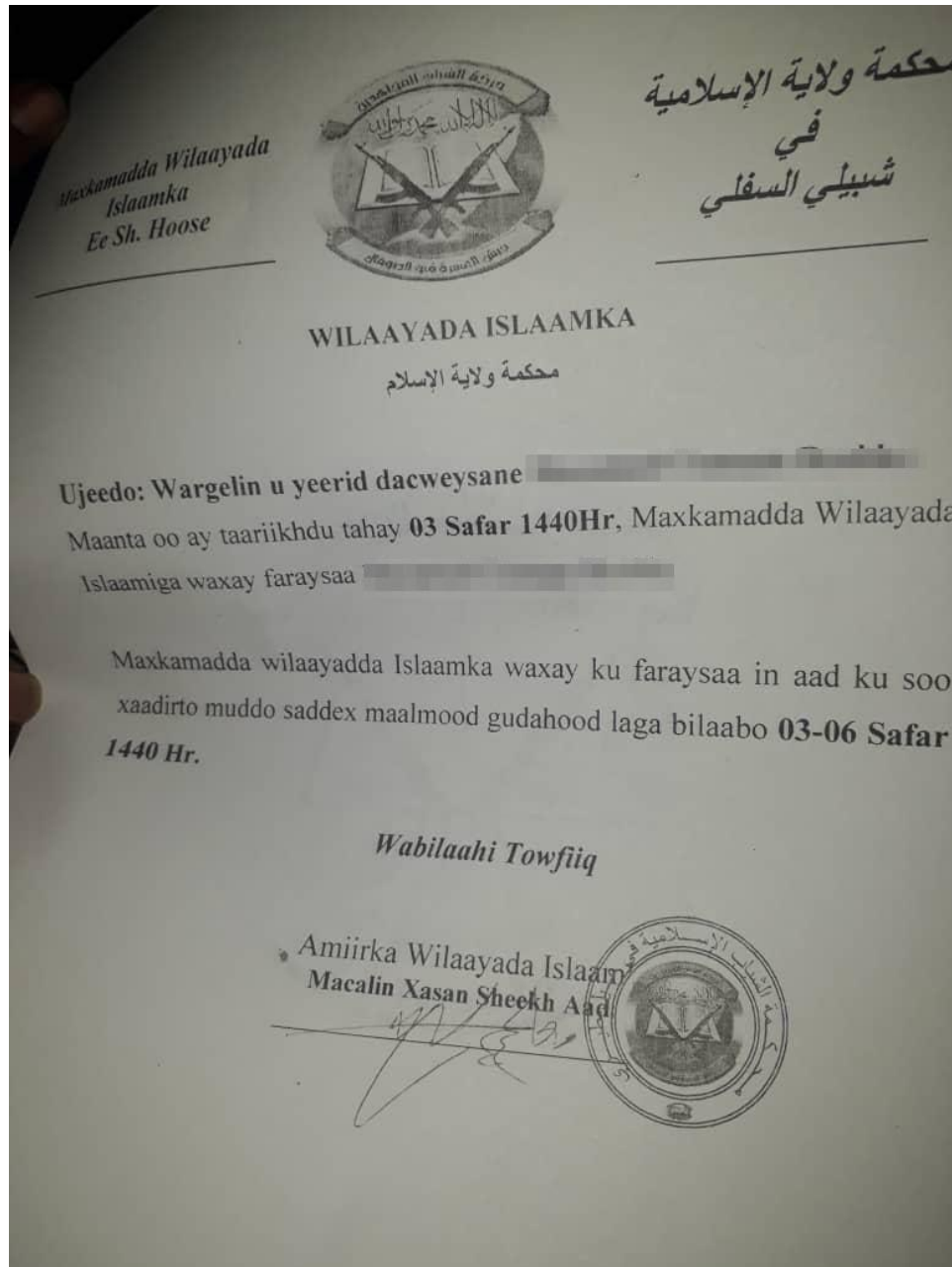


Figure 3: Case involving the arrest of a man for the possession of an AK-pattern rifle and magazine, dated 8 July 2017 (13/10/1438 in the Islamic calendar).

Date 13/10/1438 / 24 / موضوع الدرس
Subject Walaal 1438 / / /
yaxsuf dusen Cali yalizi
Caddi yow ABenikar maamada
Plan aaw
daxanow sidow maamada
Plan aaw
idris mad qaar Cabran
Sa-madoolu WOLIC = HIRIN
1 = 20K0 ABICA daBadiil
Arrest
2 = 1500 SH AK rifle
gasni faruk Empty magazine

Figure 4: Divorce settlement in Gof Gaduud, Bay region, dated 23 July 2017, in which the mother is awarded child support for a daughter of \$200 (4,500,000 Somali shillings).

Date 28/10/1438 / SA = do Calwo = salman
Subject Location Gof Gaduud
Maxamad Cali Axmad 9608639
furs ga war taaga ex
Baxaawo Cabayow Maamad Cali
Wesifuri sadox dhadaale ka
ABaxo Witnesses
Cali maxamad Cali
Sheekh dusen maxamad
Walaal ka S = ABaxa =
daxan Cabayow Axmad
Salidhi-Ga Gof Gaduud Child support
Mat Gud ex (45000.00 Adan)
HAR MITGAN 196 = SHAN BAGA
Mad ABIRKUR maxamad

Figure 5: Al-Shabaab dispute resolution involving the sale of a camel, dated 1 January 2018 (13/4/1439 in the Islamic calendar).

Handwritten document on lined paper with a red border, containing a camel sale agreement. The text is written in Arabic and English. Several fields are highlighted in yellow.

Date: 13/4/1439 (Islamic calendar) / 1 January 2018 (Gregorian calendar)

Type of animal: Baydho = el waaki # Garba

Broker fee(?): Kanga # 40

Sale price: \$ 400

Age of camel: 6 - lix jir

Bin: Bin: 8 660496 = Garasi

Signatures: Abdulaxi Goodir Marikar, Abdullah Garob Gab, = Garo Gomasir

At the bottom center, there is a red logo for "MtsLINE".

Figure 6: Case involving a stolen camel in Gof Gaduud, Bay region, dated 8 July 2017 (13/10/1438 in the Islamic calendar).

Date 13/10/1438 SA/ WaCaWoth Gel ex
 Subject Zali Gof gaduud Stolen camel Jan
Location Mad xaxo Cotoyob SHEKH Cabkattan
 Waliyo xaxo Cotoyob
 Wateled Garbi Gaas Waliyo xaxo
 Laxaddey Witnesses on Hawkiif
 Luukaif
 adan isaan Axmad
 yadi = Garbi Gaas adan isaan Ax
 1 = adan Gudbi Cabkattan
 2 = xumow Cabdow Nuuraw
 Luukaif Had: = Waliyo Gaas = Saada
 Cabdow Gadi Booydhaabo Jan
 Cabdow Nuuraw = Gal Shey
Witnesses adan isaan axmad Luukaif wadi
 Cabdow Nuuraw = Gal Shey Garbi Gaas Ax
 Cabkattan adan Madraman
 Max kaato = Garbi Gaas
 Max kaato **misline** 555494

Annex 1.6: DusitD2 attack in Nairobi

On 15 January 2019, Al-Shabaab militants attacked a commercial business complex in Nairobi containing the DusitD2 Hotel. The attack began at 15:28 local time (12:28 UTC+3), with a detonation of a suicide bomber, Mahir Riziki. Four gunmen – Ali Salim Gichunge, Osman Ibrahim Gedi, Siyat Omar Abdi, and an unknown individual – then proceeded to attack the compound using AK-pattern rifles and grenades, targeting people within the DusitD2 hotel and surrounding shops.

The attack resulted in 21 civilian deaths, as well as the four gunmen. Al-Shabaab dubbed the operation *Al-Quds Lan Tuhawwad* (“Jerusalem will never be Judaized”) and stated that it had targeted “western and Zionist interests worldwide and in support of our Muslim families in Palestine”²¹ (see figure 1, below). This rhetoric was atypical for Al-Shabaab, which typically justifies its attacks based on the presence of foreign troops in Somalia. The DusitD2 attack was the most significant operation carried out by Al-Shabaab in a regional Member State since the Garissa University College massacre of April 2015 (see S/2015/801, annex 4.2).

The DusitD2 attack was carried out on a significant date, coinciding with the third anniversary of Al-Shabaab’s overrunning of a Kenya Defence Forces (KDF) base in El Adde, Gedo region. In 2018, Kenyan police had disrupted a similar attempt when they intercepted a VBIED destined for Nairobi near Merti, Isiolo County (see S/2018/1002, annex 2.3); the operation had likely been originally been planned to coincide with the second anniversary of the El Adde attack. The Panel’s investigations have revealed links between the organization of the two operations, including a common financier based in Mandera, Kenya (see annex 1.6.1 (strictly confidential)) and the identical origin of a Type 56-2 assault rifle used by one of the DusitD2 gunmen (see “Type 56-2 rifle”, below). It is likely that Al-Shabaab learned lessons from the failure of the Merti plot and adapted their tactics in order to carry out the successful DusitD2 operation (see “Comparison with the 2018 failed Merti VBIED plot”, below).

Figure 1: Deceased Al-Shabaab attacker shown wearing a headband with the word “Jerusalem” (القدس) in Arabic.



Condensed timeline of the plot

²¹ Al-Shabaab statement available at <https://ent.siteintelgroup.com/Statements/shabaab-media-unit-presents-detailed-report-on-nairobi-attack-suggests-that-attack-bears-message-to-jerusalem.html> (subscription required).

- 2015: Cell leader Ali Salim Gichunge travels to Somalia.
- March 2018: Facilitators in Jilib, Somalia, organize a fake ID for Siyat Omar Abdi.
- c. April 2018: Gichunge and his wife Violet Wanjiru establish a safehouse at Guango Estate, on the northern outskirts of Nairobi.
- 15 Dec. 2018: Unknown attacker travels to Eastleigh, Nairobi from Dadaab refugee camp.
- 2 Jan. 2019: Osman Gedi Ibrahim travels to Roysambu area of Nairobi from Danaba, north-east Kenya.
- 5 Jan. 2019: Siyat Omar Abdi travels to Nairobi, Eastleigh from Dadaab refugee camp.
- 10 Jan. 2019: Osman Gedi Ibrahim moves to the safehouse on the outskirts of Nairobi.
- 11 Jan. 2019: Suicide bomber Mahir Khalid Riziki travels to the Nairobi safehouse from Somalia through El Wak, north-east Kenya.
- 13 Jan. 2019: Siyat Omar Abdi and the Unknown Attacker move to the safehouse.
- 14 Jan. 2019: Entire cell assembles at the safehouse on the day prior to the attack.
- 15 Jan. 2019: **Day of the attack**
- 15:14 (UTC+3): Suicide bomber Mahir Riziki arrives at the DusitD2 complex. Between 15:14 and 15:25 he exchanges six calls with Ali Salim Gichunge averaging 30 seconds each.²²
- 15:21: The four suicide gunmen Ali Salim Gichunge, Siyat Abdi Omar, Osman Gedi Ibrahim and the unidentified Somali attacker arrive in a Toyota Ractis, registration KCN340E. They change into black outfits.
- 15:28: Mahir Riziki detonates himself outside Secret Garden restaurant.
- 15:32: The four gunmen walk into the Dusit complex and begin throwing grenades and firing indiscriminately.²³
- c. 15:37: Kenyan security forces arrive at the scene.
- 16 Jan., 08:00: The four gunmen have been neutralized and the complex cleared, 16 hours after the commencement of the attack.

²² Confidential communications seen by the Panel of Experts, Nairobi, July 2019. This was Riziki's first and only visit to DusitD2, likely indicating that he required specific instructions from Gichunge regarding the layout of the complex.

²³ CCTV footage seen by the Panel of Experts indicated that the delay between the detonation of the suicide bomber and the arrival of the four gunmen was due to the latter's purchase of credit for their mobile phones, likely to enable them to stream footage and contact others in the likely event of a prolonged siege once security forces arrived.

Figure 2: CCTV footage of Ali Salim Gichunge and Siyat Omar Abdi entering the DusitD2 complex.



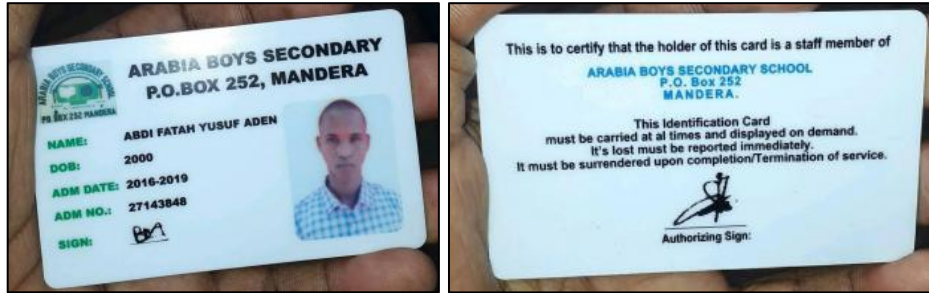
The safehouse

A bungalow in Guango Estate, Muchatha, on the outskirts of Nairobi – a middle-class Kenyan estate where rentals are approximately KES 40,000 (\$400) per month – served as the safehouse for the attack. Cell leader Ali Salim Gichunge and his wife Violet Wanjiru established the safehouse approximately nine months prior to the attack. Mobile phone tower data analyzed by the Panel showed that other members of the cell stayed at the bungalow sporadically in the lead up to the attack, with all of the attackers coming together at the house the night prior.

Police recovered phones, a laptop, flash disks, SIM cards, and an Internet router from the safehouse. Evidence extracted from these devices revealed communications between Ali Salim Gichunge and a cell coordinator based the Al-Shabaab ‘capital’ of Jilib, in Middle Juba region. Electronic communications also revealed that the Al-Shabaab coordinator in Jilib had arranged for the manufacture of a falsified secondary school identity card for one of the non-Kenyan attackers, Dadaab refugee camp resident Siyat Omar Abdi.²⁴

²⁴ The falsified document identified Siyat Omar Abdi as a student at Arabia Boys Secondary School, located in Mandera, 2 km from the Kenya-Somalia border. The school was attacked by Al-Shabaab in October 2018, resulting in the deaths of two non-Muslim teachers. Lynet Igadwah, “Al-Shabaab kills 2 teachers in Mandera school attack”, Business Daily, 10 October 2018. Available at <https://www.businessdailyafrica.com/news/counties/Al-Shabaab-kills-2-teachers-in-Mandera-school-attack/4003142-4800422-kxtqsvz/index.html>.

Figure 3: Falsified school ID arranged for Siyat Omar Abdi by an Al-Shabaab cell coordinator in Jilib.



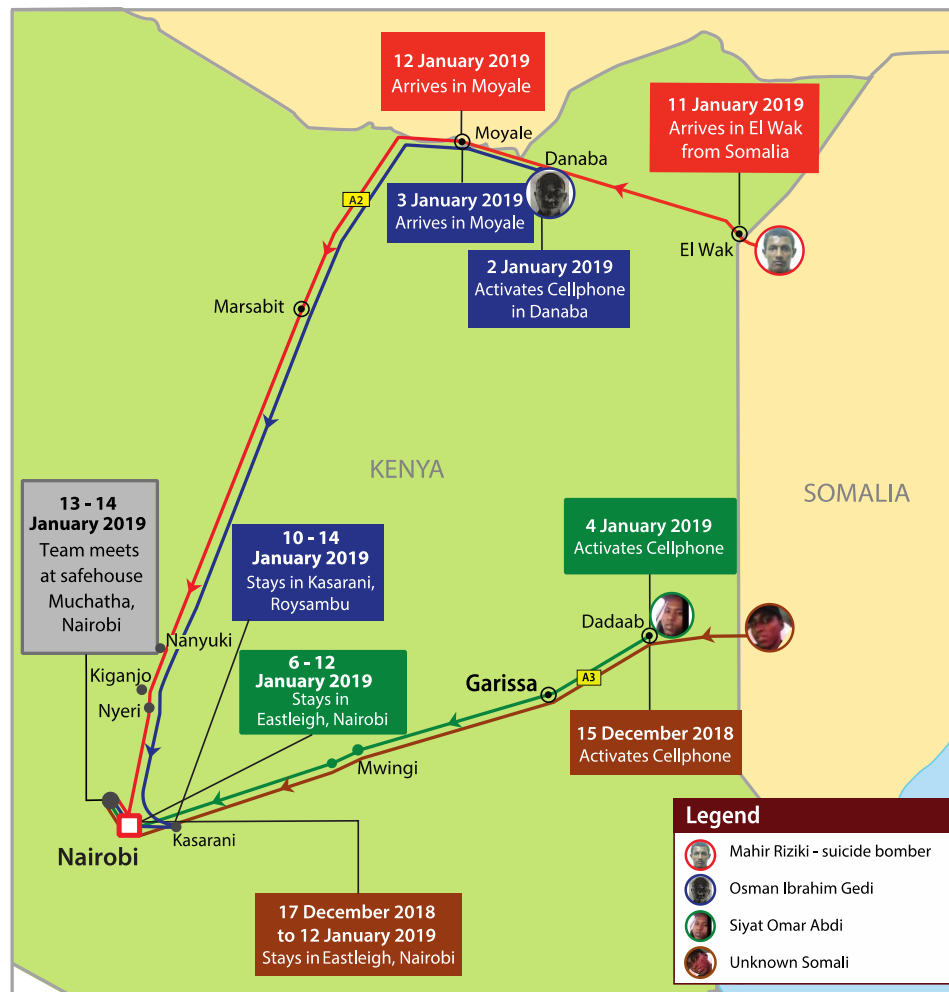
Extractions from the devices of the DusitD2 attackers also revealed the existence of a broader Al-Shabaab network in East Africa, details of which are available in annex 1.7 (strictly confidential).

The attacking team

In mid-December, the unknown attacker of Somali origin traveled from Dadaab, and was hidden in the predominately Somali neighbourhood Eastleigh, Nairobi.

In early January 2019, three additional members of the cell made their way to Nairobi from different locations and following two different routes, two utilizing the A2 highway from Moyale and the third the A3 highway from Garissa. The suicide bomber, Mahir Riziki, departed for Nairobi on 11 January 2019, four days prior to the attack. As with plots of a similar nature, the members of the attacking team came together as late as possible in order to avoid being compromised by the security forces; the full team met together for the first time on 14 January 2019, and stayed together at the safehouse that evening. Ali Salim Gichunge and with his wife Violet Wanjiru were based in the safehouse throughout the preparations for the attack.

Figure 4: Movements of the Al-Shabaab cell in the lead up to the 15 January 2019 attack.



Mahir Khalid Riziki



Mahir Khalid Riziki, born on 5 February 1993, was the longest serving member of Al-Shabaab in the attack group and was designated as the suicide bomber. Aged 25 at the time of the attack, Riziki was born raised in the Majengo area of Mombasa.²⁵ Ramadhan Hamisi Kufungwa, a well-known Kenyan Al-Shabaab recruiter now located in Somalia, recruited Riziki at Musa Mosque in early 2014.²⁶ Musa Mosque has long been associated with radicalization, recruitment for Al-Shabaab, and religious violence.²⁷

²⁵ Confidential report seen by the Panel of Experts, Nairobi, June 2019.

²⁶ Ibid.

²⁷ Ibid.

In 2014, Riziki formed part of an assassination cell tasked by Al-Shabaab to assassinate security personnel in the coast region. In October 2014, Riziki was involved in the killing of a police officer at Royal Court Hotel in Mombasa.²⁸ He fled to Tanzania in November 2014 after being placed on Kenya's most wanted list with a KSH 2,000,000 (\$20,000) bounty on his head. In early 2015, Riziki contacted family members in Mombasa to inform them that he had relocated to Somalia where he was undergoing training by Al-Shabaab.²⁹

Riziki crossed the border from Somalia to Kenya through El Wak on 11 January 2019. He activated a Kenyan phone registered in the name of "Hibo Ahmed" that same morning, immediately placing a call to Somalia. At 18:21, Riziki placed his first call to Ali Salim Gichunge, arriving at the safehouse in the outskirts of Nairobi later in the evening. Except for his Somali contact and Gichunge, Riziki placed calls to only one other number from the time he entered Kenya until his death four days later, thereby limiting his exposure to Kenyan security forces.

On the day of the attack, Riziki departed the safehouse via taxi at approximately 14:15. Between 12:54 and the time of his death, he exchanged 11 phone calls with Gichunge, including a final 91-second call at 15:25.³⁰ At 15:28, while standing outside to Secret Garden restaurant within the DusitD2 complex, Riziki detonated himself.

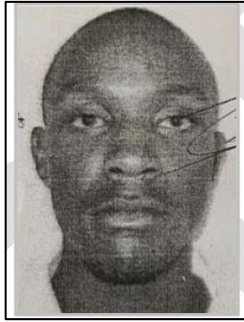
Figure 5: CCTV footage of the moment Mahir Riziki detonates himself outside Secret Garden restaurant at 15:28.



²⁸ The team to which Mahir Riziki belonged was headed by Ismael Mohamed Shosi, also known as Ismael Mmanga, a former resident of Bondeni, Mombasa County. Shosi was killed by security agencies on 27 September 2016 at his hideout in Mwandoni after he resisted arrest. Ibid.

²⁹ Ibid.

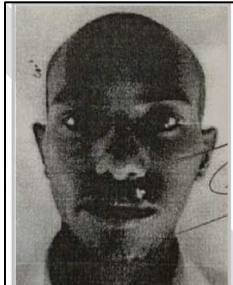
³⁰ Communications data analyzed by the Panel of Experts.

Ali Salim Gichunge

The cell leader, Ali Salim Gichunge, was born in 1992 in Isiolo. In 2015, his mother reported that he had travelled to Somalia. His sister indicated that he also travelled to Somalia in 2017 through Lamu.³¹ Based on analysis of his mobile phone data, Gichunge acted as the coordinator and organizer while Gedi, the other Kenyan national in the attack group, served as Gichunge's lieutenant. Gichunge was highly conscious of the security of communications; for instance, he never contacted Somalia by phone – only using Facebook – turned his phone off when he travelled to meet associates, and spoke to Riziki only on a

dedicated phone line.

Ali Salim Gichunge was an ideal recruit for Al-Shabaab; he was the son of a retired military officer, embracing of Western culture, and did not fit the profile of an extremist.

Osman Ibrahim Gedi

Osman Ibrahim Gedi was a Kenyan national born in 1992. On 2 January 2019, he registered a new Kenyan mobile phone in Danaba, in north-east Kenya, in the name of “Abdikadir Mohamud Sabdow”. He arrived in Nairobi early on 4 January, and Gichunge and Gedi travelled together to the safehouse on the evening of 10 January 2019. Gedi visited the Dusit complex twice in the week prior to the attack.

Analysis of Gedi's mobile phone communications did not show any contacts with Somalia.

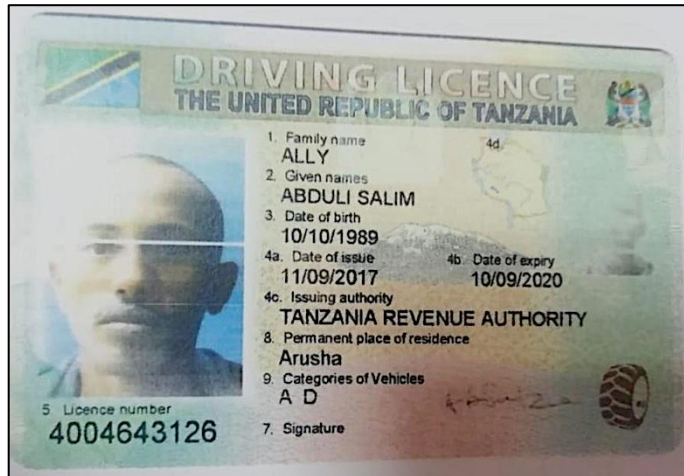
Kenyan investigators recovered a Tanzanian driver's license from Gedi's body. Investigations by the Panel indicated that the license was genuine and had been registered in Moshi, Tanzania.³² However, the biographical details provided in the application proved to be false, and the fingerprint used to obtain the license did not match Gedi's.³³

³¹ Confidential report seen by the Panel of Experts, Nairobi, July 2019.

³² The license was registered in the Tanzanian Revenue Authority database.

³³ Interview with Tanzanian security official, Dar es Salaam, May 2019.

Figure 6: Tanzanian license issued to Osman Ibrahim Gedi under the name “Abduli Salim Ally”.



Siyat Omar Abdi



Siyat Omar Abdi was born in 1992 in Dagahaley, one of the Dadaab refugee camps. Abdi activated a new Kenyan phone on 4 January 2019 in preparation for the attack and travelled to Nairobi from Dagahaley the next day. The phone immediately placed a call to Somalia after its activation, and Abdi continued to contact numbers in Somalia until 14 January 2019, when the phone was last used. On 13 January 2019, Abdi moved to the Gichunges’ safehouse on the outskirts of Nairobi, where he stayed until the attack.³⁴

The Panel obtained a Dadaab camp identification and ration card number attributed to Abdi through his fingerprint; however, World Food Programme and UNHCR officials in Dadaab stated that there was no record of Abdi in their databases.

Unknown gunman of Somali origin



An unknown member of the attacking team, presumed to be of Somali origin, activated a new Kenyan mobile phone in Dagahaley, Dadaab refugee camp, on 15 December 2018. On 17 December 2018 he travelled from Dagahaley to Eastleigh, a predominantly Somali neighbourhood in Nairobi. The journey lasted eight hours, which due to the duration suggested that it was undertaken in a private vehicle rather than with public transportation. He was hidden in Eastleigh Nairobi until 12 January 2019, when he was in contact with Gedi and subsequently moved to the Nairobi safehouse on 13 January.³⁵ He spoke no English or Kiswahili, which likely

³⁴ Communications data analyzed by the Panel of Experts.

³⁵ Ibid.

was the rationale for concealing him in Eastleigh for a month, where he was unlikely to arouse suspicion.

Violet Wanjiru, also known as Kemunto and Khadija



Violet Wanjiru was married to the cell leader Ali Salim Gichunge in 2016. Wanjiru primary role was in assisting Gichunge with the management of the safehouse. Wanjiru was unaware of the suicidal nature of the impending attack, and she believed that Gichunge would later flee to Somalia to join her.

Wanjiru's inside knowledge of the Al-Shabaab cell meant it was vital to Al-Shabaab that she not be arrested. She moved from the Nairobi safehouse on 11 January 2019 and travelled through Wajir and El Wak to Mandera along the B9 highway, arriving in Mandera on the evening of the same day. She remained in Mandera until 14 January, and then crossed into Somalia. Throughout this journey she was aided by Yusuf Ali Adan, a Mandera-based Al-Shabaab operative, with whom she communicated on a newly activated phone line. Wanjiru was housed in the border region in a safehouse under Al-Shabaab control for a number of weeks before being moved further into Al-Shabaab territory and into isolation to observe *Iddah*, a period of waiting following the death of a husband. As of this writing she remains in Somalia, with her exact whereabouts unknown.

Figure 7: Violet Wanjiru's escape route to Somalia.

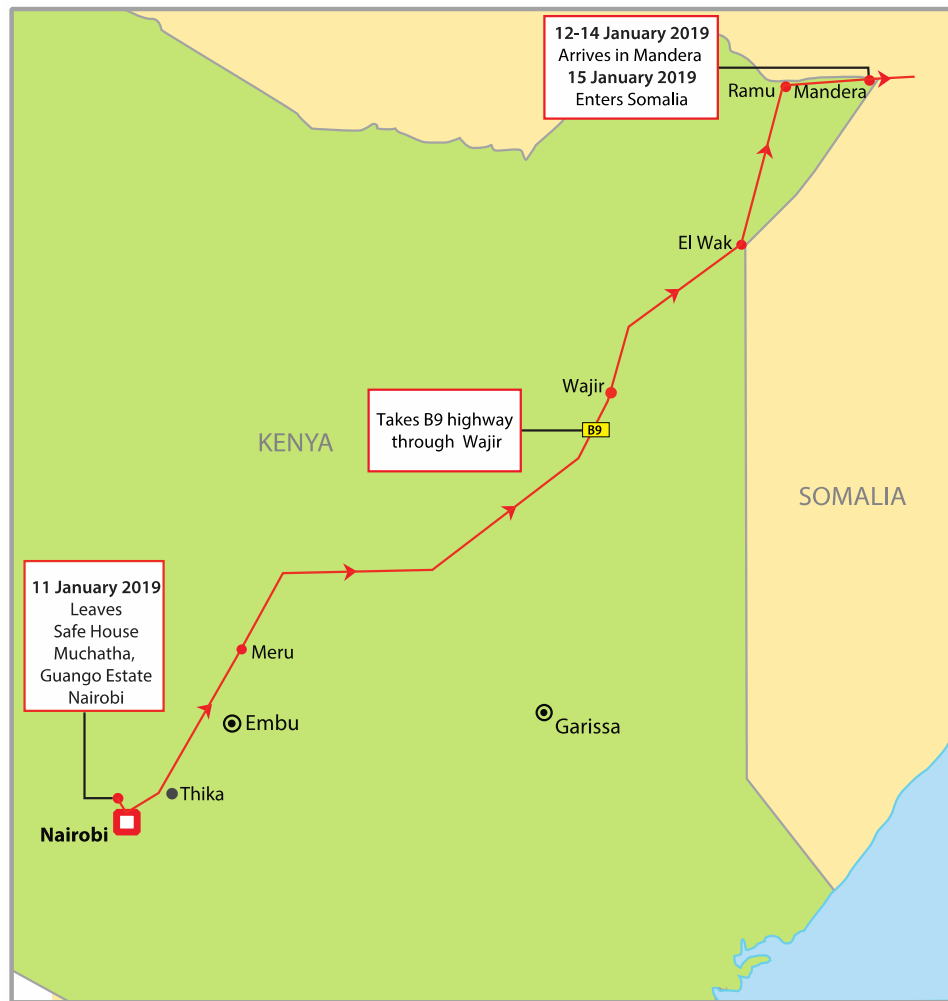
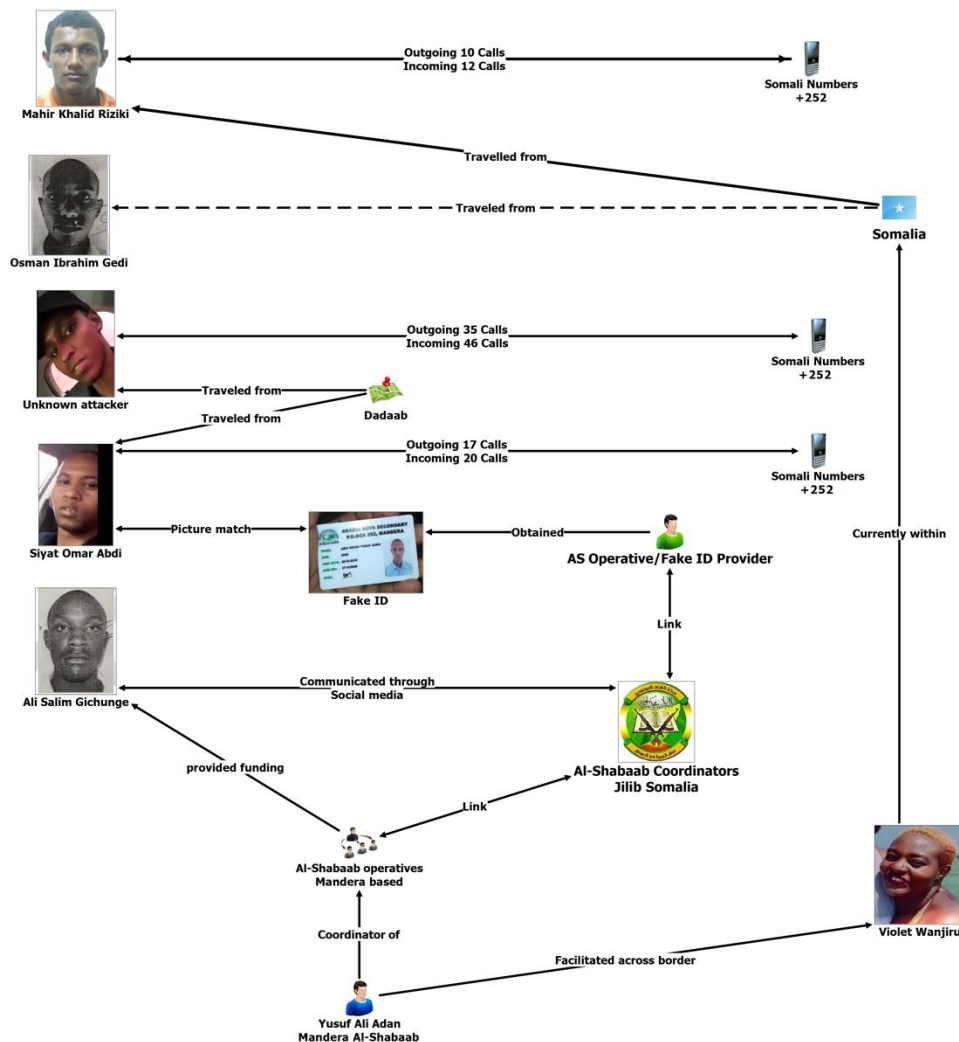


Figure 8: The DusitD2 operation.



Comparison with the 2018 failed Merti VBIED plot

On 15 February 2018, Kenyan police on a routine patrol in Merti Division, Isiolo County, witnessed a vehicle stopped by the side of the road.³⁶ When police approached the vehicle, an occupant shot at the officers, who then returned fire, killing Mbarak Abdi Huka a.k.a. “Sa’ad”. Four individuals attempted to flee the scene and two were arrested, Abdimajit Hasan Adan and Mohammed Osman Nanne; two others escaped capture. The vehicle, a 2003 Mitsubishi Airtrek, had been converted into a vehicle-borne improvised explosive device (VBIED) containing approximately 100 kg of explosives.

³⁶ A detailed account of the failed Merti VBIED plot is presented in annex 2.3 of the Somalia and Eritrea Monitoring Group’s 2018 report (S/2018/1002).

Also discovered in the vehicle were 5 Type 56-2 AK-pattern assault rifles, 36 magazines of ammunition, 36 unprimed F1 grenades and their firing pins, 3 knives, and an Al-Shabaab flag. The operation appeared to have been patterned after the *modus operandi* of Al-Shabaab complex attacks in Somalia, whereby a VBIED would have been used to breach the perimeter of an unknown target, followed by a wave of ‘suicide gunmen’. In this case, the number of rifles recovered from the vehicle most likely point to the possibility of five suicide gunmen.

The Merti plot was orchestrated by an Al-Shabaab operative based in Jilib, known only as “Dere” (“tall”), who personally conveyed instructions to Abdimajit Hasan Adan and Mohammed Osman Nanne. “Dere” also either personally provided cash to the two operatives or arranged for large instalments of up to \$9,000 to be sent to them from Somalia via *hawala* transfer.

The Merti attack had likely been intended to take place in Nairobi on 15 January 2018, to coincide with the second anniversary of Al-Shabaab’s killing of 150 soldiers at a KDF base in El Adde, Gedo region. However, the Al-Shabaab operatives experienced a number of delays in the execution of the plot, including a mechanical failure that forced them to abandon an initial VBIED and construct a second device.

There are two indications that the Merti and DusitD2 plots involved a cross-over in Al-Shabaab planning networks. First, a financier of the DusitD2 plot based in Mandera, Kenya, had previously transferred funds to Abdimajit Hasan Adan (see annex 1.6.1 (strictly confidential)); in addition, a Type 56-2 assault rifle used by one of the DusitD2 gunmen originated in the same arms consignment delivered to the FGS in 2013 as four rifles recovered from the Merti plotters (see “Type 56-2 rifle”, below). It is likely that the DusitD2 cell adapted their behaviour in response to the shortcomings of the Merti operation.

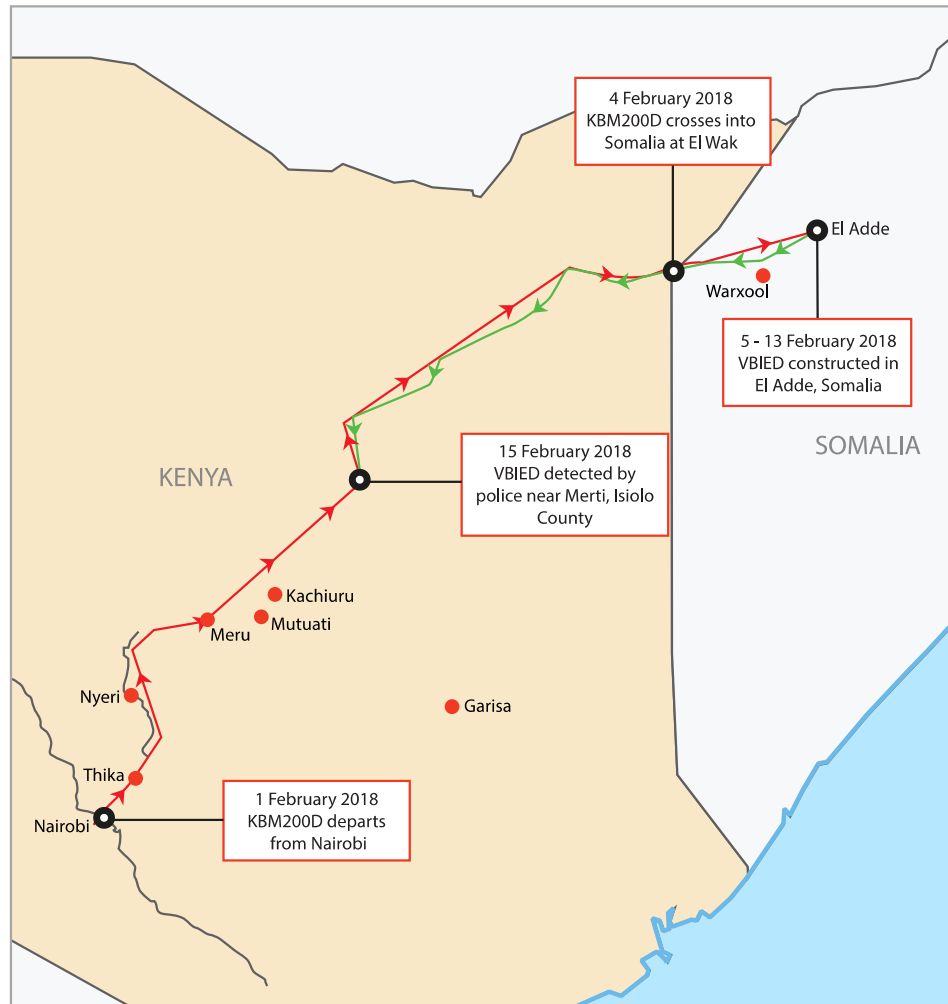
Adaptations in the DusitD2 operation

The DusitD2 operation appeared to have been refined in response to the failure of the Merti plot in 2018 in several significant ways. First, rather than constructing a VBIED, the DusitD2 attackers employed a person-borne improvised explosive device (PBIED). The PBIED was easier to conceal and did not risk the mechanical risks inherent with a vehicle loaded with explosives undertaking the 800 km journey from the Kenya-Somalia border to Nairobi. Instead of using the same route as the Merti VBIED, the DusitD2 attackers altered their route from northern Kenya to Nairobi, bypassing the area where the Merti VBIED had been intercepted by Kenyan police (see figure 9, below).

Second, the Al-Shabaab leaders in Somalia used a financial intermediary based in Mandera, Kenya, to transfer funds to the operations cell in Nairobi. The transfers were completed through cash and M-PESA mobile money, which has a transfer limit of KES 70,000 (\$700). The operatives likely chose this method of transfer because it is not closely monitored by the Kenyan security forces like *hawala* money transfers (see annex 1.6.1 (strictly confidential)).

Finally, the leader of the DusitD2 cell, Kenyan national Salim Ali Gichunge, was given wide autonomy with respect to the target and the plan of attack.³⁷ Unlike the cell leader of the Merti plot, Gichunge did not communicate directly with individuals based in Somalia, reducing the likelihood of detection.³⁸

Figure 9: GPS track of the Merti VBIED vehicle (number plate KBM200D), which was intercepted by Kenyan police stopped at the roadside on 15 February 2018. The DusitD2 plotters took a different route to Nairobi.



³⁷ Up to one day prior to the DusitD2 attack, the Al-Shabaab cell was continuing to scout possible alternative targets.

³⁸ Additionally, due to the possibility of his presence compromising the operation, Gichunge used a dedicated mobile phone line to contact Mahir Riziki, who was already known to the Kenyan security services.

Type 56-2 rifle

A Type 56-2 rifle recovered from one of the deceased attackers, bearing serial number 412222, provides further indication of a link between the DusitD2 and Merti plots. The serial number and factory marking likely indicates that the weapon originated in a consignment of 3,500 Type 56-2 rifles purchased by the FGS from the Government of Ethiopia in July 2013, following the partial lifting of the arms embargo.³⁹ In 2013, the Government of Ethiopia provided the Somalia and Eritrea Monitoring Group (SEMG) with a partial list of 2,500 serial numbers of weapons included in the consignment. While the serial number 412222 does not itself appear in this partial list obtained by the SEMG, 13 other Type 56-2 rifles with serial numbers beginning with the sequence “4122” are present, indicating that the rifle’s serial number was likely contained amongst the 1,000 not provided by Ethiopia.

The Al-Shabaab operatives arrested by Kenyan police in connection with the Merti plot were found in possession of four Type 56-2 rifles that had also formed part of the 2013 consignment (see S/2018/1002, annex 2.3).

Figures 10 and 11: One of the Type 56-2 rifle recovered from the Merti plotters in February 2018 (left) and a Type 56-2 (serial number 412222) used in the DusitD2 attack (right).



Annex 1.6.1 (strictly confidential) provides additional details on the financing of the DusitD2 operation.

³⁹ The consignment was notified to the Committee on 29 July 2013.

Annex 1.6.1: Financing of the DusitD2 attack (STRICTLY CONFIDENTIAL)*

Annex 1.7: Additional Al-Shabaab regional operations (STRICTLY CONFIDENTIAL)*

Annex 1.8: Kenya-Somalia border incidents

From June to July 2019, cross-border attacks by Al-Shabaab into Kenya increased in frequency, possibly due to heightened diplomatic tensions between the two countries, which Al-Shabaab may be seeking to exploit. This increased frequency of incidents followed a statement released by Al-Shabaab through its Shahada propaganda agency in June 2019, in which the group claimed to have mobilized “an army of fighters” from within the Muslim population of Kenya.⁴⁰ It refers to the closing of the Kenya-Somalia border in Lamu County by the Kenyan Authorities in early June.⁴¹ The full statement reads:

Observers also see that the closure of the Kenyan-Somali border will not work to reduce the frequency of attacks, as the Shabaab al-Mujahideen Movement has succeeded in establishing an army of fighters from the Kenyan population itself, who believe in the same objectives as the Movement and fight for issues they believe to be just, at a time of persistent grievances and assaults by the Kenyan government on the rights of Muslims in the country, and the corruption rampant in the joints of the Kenyan government, in marginalizing Muslims and depriving them of their rights.⁴²

The geographical scope of these attacks ranged from the northern-most border point with Somalia, at Mandera, to the southern border in Lamu, a distance spanning almost 700 kilometres.

Table 1: Al-Shabaab cross-border incidents, April-May and June-July 2019

| Type of Incident | June/July 2019 | April/May 2019 | June/July 2019 |
|---|----------------|----------------|----------------|
| IED | | 3 | 19 |
| Firefight | | 0 | 3 |
| Movement of Al-Shabaab fighters/weapons | | 6 | 2 |
| Kidnap or attempted kidnap | | 2 | 4 |
| Attack on telecommunications infrastructure | | 1 | 2 |
| Total | | 12 | 30 |

In April and May 2019, the Panel recorded four separate incidents of Al-Shabaab movements along the Kenya-Somalia border in preparation for the offensive. For example, on 21 April 2019 in Hulugho, Garissa County, a group of approximately 30 armed individuals gathered east of Elkambere. The group had eight vehicles (three cars, two

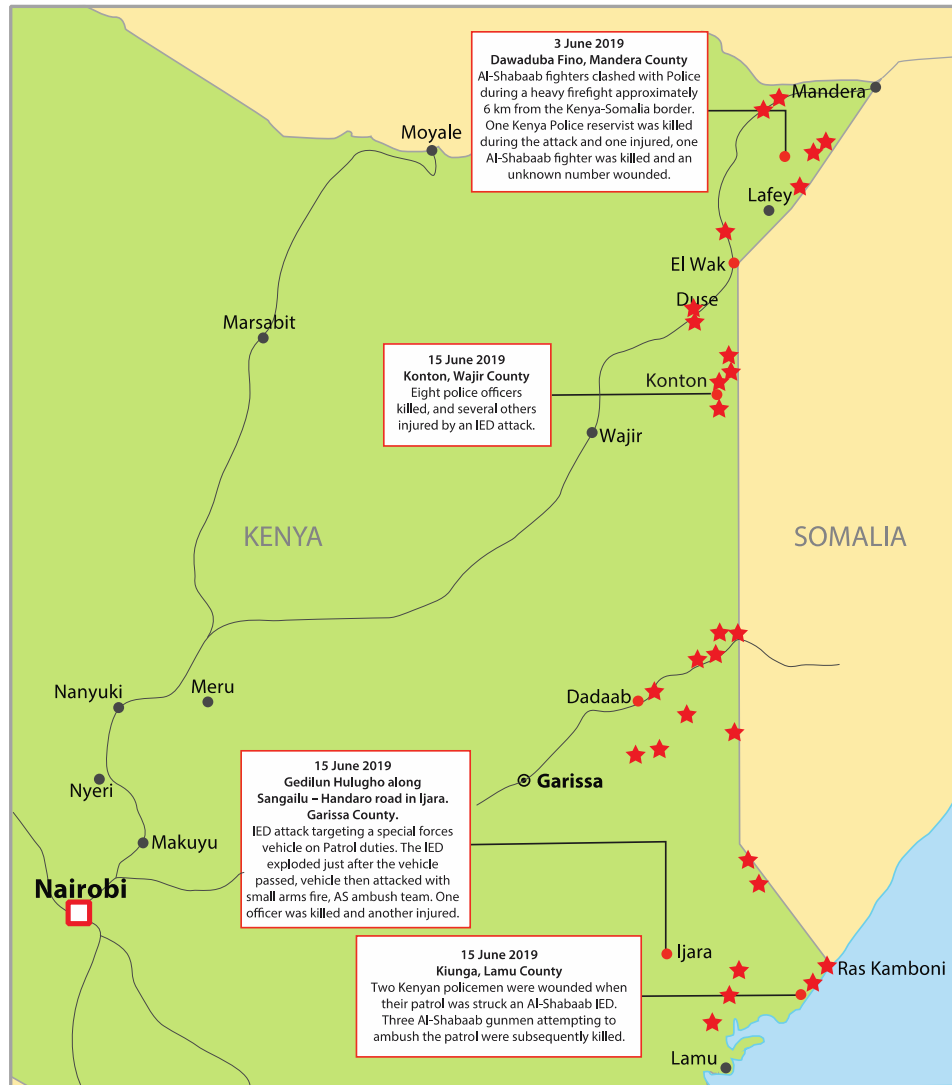
⁴⁰ Al-Shabaab statement available from <https://ent.siteintelgroup.com/Statements/shabaab-claims-two-car-bombings-in-mogadishu-killing-31-boasts-multiple-attacks-in-kenya-in-2-days.html> (subscription required).

⁴¹ Ibid.

⁴² Ibid.

battlewagons, and three motorbikes) and were armed with assorted weapons and carrying bags suspected to contain IED materials.⁴³

Figure 1: Map showing approximate location of cross-border attacks, June-July 2019.



⁴³ Confidential international agency security reports, April and May 2019. Reports also stated that on 23 April 2019 in Wajir County, a group of Al-Shabaab fighters armed with rifles and rocket-propelled grenades were seen between Khorof Harar and Kotulo. They were also carrying bags suspected to contain IED materials and ammunition.

Annex 1.9: ISIL financing in Puntland

Conflict with Al-Shabaab in Bari region

In December 2018, fighting broke out between the ISIL faction and Al-Shabaab in the Bari region for the first time since early 2016. The most intense clashes took place on 16 December 2018 at B'ir Mirale, a critical water source located in the river valley southwest of Qandala occupied by ISIL militants (see figure 2, below). According to the ISIL-affiliated Amaq News Agency, which also released a video (see figure 1, below) purportedly showing the bodies of Al-Shabaab fighters, 14 Al-Shabaab militants were killed during the fighting. On 21 December, Al-Shabaab spokesman Sheikh Ali Rage vowed to “uproot” members of the ISIL faction.⁴⁴

During the week of 28 January 2019, Al-Shabaab launched an operation that captured B'ir Mirale, as well as the town of Shebaab, to the southeast (see figure 2, below, for a map of key strongholds for the ISIL faction in Bari region). ISIL-aligned militants reportedly withdrew further into the surrounding mountains.

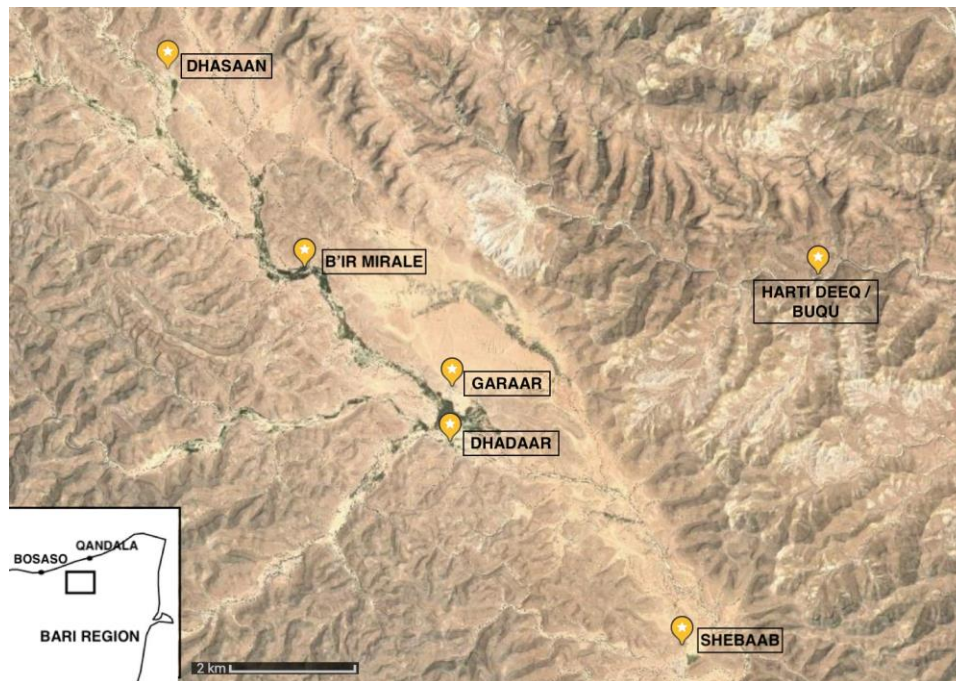
Figure 1: Still from an 18 December 2018 video posted by Amaq News Agency purporting to show fighting between the ISIL faction and Al-Shabaab at B'ir Mirale.



Intense conflict between the ISIL faction and Al-Shabaab had been ongoing since November 2018, when both groups appear to have begun competing over ‘taxation’ revenues from businesses in Mogadishu and Puntland, resulting in the killings of as many as 11 employees of Hormuud Telecom Inc. in Mogadishu over the course of the month.

⁴⁴ Mohamed Olad Hassan, “Somalia's Al-Shabab Declares War on Pro-Islamic State Group”, Voice of America, 21 December 2018. Available from <https://www.voanews.com/a/somalia-al-shabab-declares-war-on-pro-islamic-state-group/4711075.html>.

Figure 2: Approximate locations of ISIL faction strongholds in Puntland's Bari region.⁴⁵



Extortion of Amtel by the ISIL faction

The Puntland-based Amtel telecommuting company, a member of the conglomerate Amal Group,⁴⁶ was successfully pressured by the ISIL faction into paying extortion money totalling several hundred thousand dollars. The money was delivered by two company representatives to Dhasaan, an ISIL-controlled town in eastern Bari region (see figure 2, above) on 8 October 2018.⁴⁷ Upon their return on 10 October, the two Amtel employees were temporarily detained by Puntland security forces in the town of Balidhidhin, before senior officials in the Puntland administration reportedly ordered their release.⁴⁸

The Panel of Experts has reviewed evidence corroborating these events, including photographs of the two Amtel employees taken during their detention in Balidhidhin, a photograph of their vehicle, and mobile phone records.⁴⁹ Furthermore, in September 2018

⁴⁵ Harti Deeq, also known as Buqu, was the site of a US airstrike on 3 November 2017 that reportedly killed around 20 militants. See S/2018/1002, para. 94.

⁴⁶ Amal Group is also the parent company of Amal Bank, Puntland's largest bank.

⁴⁷ Information provided by two current and two former Puntland intelligence officials, a commander in the Puntland security forces, and a Puntland businessman, in October and November 2018.

⁴⁸ Interviews with two Puntland intelligence officials in Bosaso, 26 November 2018, and a former intelligence official, 15 November 2019. Analysis of mobile phone records confirmed that one of the Amtel employees exchanged two phone calls with the arresting officer in the Puntland security forces on 10 and 11 October 2019.

⁴⁹ Mobile phone data for one of the Amtel employees demonstrated that he was located in or near the ISIL-controlled town of Shebaab (see figure 2, above) from 6-9 October 2018, during which period he made two phone calls to the CEO of Amal Bank.

Amal Bank's headquarters in Mogadishu had been targeted by an IED and one of its managers had been killed by unknown gunmen, events consistent with extortion practices by militant groups in Somalia.

According to the Chairman of Amal Bank, the two Amal Group employees had been surveyors seeking to establish mobile phone towers in Bari region for the telecommunications company Amtel, a subsidiary of Amal Group.⁵⁰ The Chairman of Amal Bank acknowledged that Amal had received extortion demands from the ISIL faction, but denied having made any payments to the group or even having had contact with it.⁵¹ Another senior employee of Amal Bank informed the Panel that the two Amtel employees had contacted members of the ISIL faction while in Bari region, but only for the purpose of gaining access to conduct their survey.⁵²

Additional cases of extortion by the ISIL faction

The Panel of Experts is aware of several additional instances where the ISIL faction has used violence or the threat thereof in an attempt to extort revenues. On 7 August 2018, for instance, the Deputy Manager of Golis Telecom in Bosaso, Abdullahi Ali Omar, was shot dead reportedly in order to pressure the company into paying ISIL 'taxation'.⁵³ On 22 November 2018, Ahmed Ali Nur "Dalaqo", the owner of Saabir General Trading Company, was shot dead in Bosaso reportedly because he had refused to accede to the ISIL faction's extortion demands.⁵⁴

The Panel also received electronic evidence of an ISIL extortion attempt. In a text message sent to employees of a major money transfer company, the militant group warned employees not to report for work after 14 July 2019 (11/11/1440 of the Islamic calendar) if the company had failed to pay its 'taxation' to ISIL (see figure 3, below). According to a Puntland security source, the same phone number had been used in September 2018 to threaten an employee of a telecoms company, who shortly afterwards fled to Hargeisa.⁵⁵ Analysis of mobile phone records confirmed that the ISIL-affiliated number had placed a total of 10 calls between 10 September and 29 November 2019 to the telecoms employee, with mobile tower data indicating the caller's location to be proximate to the ISIL stronghold of Shebaab.⁵⁶

⁵⁰ Phone interview with the Chairman of Amal Bank, 6 November 2018.

⁵¹ Ibid.

⁵² Interview with senior Amal Bank employee in Bosaso, 27 November 2018.

⁵³ Interviews with two intelligence officials in Bosaso, 26 November 2018. See also Harun Maruf, "In Somalia, Businesses Face 'Taxation' by Militants", Voice of America, 3 December 2018. Available at <https://www.voanews.com/africa/somalia-businesses-face-taxation-militants>.

⁵⁴ Interviews with two intelligence officials and a businessman in Bosaso, 26 and 27 November 2018.

⁵⁵ Information provided by a former Puntland intelligence officer, 6 August 2019.

⁵⁶ Analysis of call records also showed multiple calls by the ISIL-affiliated phone number to southern Somalia, Yemen, and the Kingdom of Saudi Arabia.

Figure 3: Extortion message from the ISIL faction warning Puntland employees of a money transfer company not to report for work.

FYI
Dhammaan shaqaalaha ([REDACTED])
waxaa la amrayaa ineesan ushaqa tagi
karin xafiisyada shirkadda wa digniintii
ugu dambeesay ciddii lagu arkaa
xafiisyada shirkadda laga bilaabo
malinka axadda [11/11/1440](#) wixi so gara
ayada aya kamasuul ah! <dowladda
islaamiga>.

11:23 PM

Annex 1.10: ISIL plot to attack the Vatican (STRICTLY CONFIDENTIAL)*

Annex 1.11: MV *Oriental Queen* shipment

On 17 May 2019, 180 tons of explosive material, including 165 tons of Ammonium Nitrate Fuel Oil (ANFO), was delivered to Puntland, Somalia for commercial use. The explosives were intended to support the construction of Garacad port and associated road networks. However, the Panel determined that the shipment represented a potential threat to peace and security in Somalia.

The Panel has assessed guidelines provided by Madser and Kapeks in Turkey, the manufacturer and shipper of the explosives, as well as measures implemented by TTN, the construction company involved in the project, and Puntland authorities. The Panel has consulted the International Ammunition Technical Guidelines (IATG) for the temporary storage of explosive material.

Despite the efforts of the Puntland authorities to implement mitigation measures for the transportation and storage of the commercial explosives, concerns remain regarding future deliveries of similar amounts of commercial explosives. Due to the conditions on the ground in Puntland, as well as financial limitations, the implementation of some of the IATG standards for temporary storage remain challenging. Furthermore, given the Panel's restricted access to travel to Somalia, the Panel's monitoring of the implementation of the mitigation measures is limited.

Kapeks and Madser

In May 2019, the Panel travelled to Ankara, Turkey to meet with representatives from Madser, which had shipped the explosives to Somalia, as well as the manufacturers of the ANFO, Kapeks. Both entities provided the Panel with information on recommended safety guidelines, which included:⁵⁷

- (a) Removal of the ANFO from shipping containers;
- (a) Storage of ANFO in a ventilated and dry facility;
- (b) Separate storage for detonators and detonator cords, and other primers/initiators in cool and dry conditions (see figure 2, below);
- (c) No buildings within a 270 m radius of the storage facility;
- (d) 24-hour security, CCTV, and limited access to explosive material.

They also provided sample logbooks for ANFO, detonators, and detonator cord, recording how much material is present, used, and remaining at the end of each day.

IATG guidelines for temporary storage of 200 tons of explosives:

- (a) Material should be divided into 50 storage containers;
- (b) Each container should not contain more than 40 tons of explosives;
- (c) The storage facility should be 400 m from residential housing and 270 m from major roads;
- (d) The facility should ideally be protected by razor wire fencing, armed guards and patrol.

⁵⁷ Interviews with Kapeks and Madser in Ankara, Turkey on 23 and 24 May 2019.

Figure 2: C-DET material data safety sheet specifying that detonators must be stowed separately in a dedicated storage facility.

| | |
|---|-------------------------------|
| C DET Explosive Industries Private Limited | Document No.: CDET/MSDS/02/00 |
| Material Safety Data Sheet | Issue Date: 10.10.06 |
| Electric Detonators | Page 5 of 8 |

7. HANDLING AND STORAGE

Precautions for:

| | |
|------------------|--|
| Safe Handling: | Handle with care - avoid rough handling. Avoid impact, friction, sparks or heat. Wear eye protection |
| Ventilation: | Not applicable |
| Dust: | Not applicable |
| Aerosol Effects: | Not applicable |
| Fire: | Refer to local emergency procedure (also refer to information under Section 5) |

Note: Care should be exercised when handling detonators in the proximity of any electrical apparatus capable of producing currents of this order, radio equipment and areas of static electricity to avoid current pick up and possible premature detonation.

Avoid build up of electrostatic charge when handling ordinary detonators, as premature initiation may occur if excessive charge is allowed to accumulate. Keep protected from lightning discharges or, if impossible to attain, leave the area until risk of lightning has receded.

Do not attempt to cut open, drill, bend or strike with any degree of force. Do not force into primers or detonator pockets in cast products. Keep from all sources of radio energy and sources of electromagnetic radiation.

Storage Precautions:

| | |
|-------------------------|---|
| Incompatible materials: | Do not store with flammable / combustible materials Do not store with explosives of different Compatibility Group Detonators must be stored separately in a detonator magazine or store |
| Temperature: | Avoid external heat sources in excess of 50°C Prolonged exposure to temperatures above 50°C may lead to deterioration of the internal components |
| Humidity: | Avoid storage in humid conditions. Store in a dry and appropriately licensed magazine |
| Electrical Equipment: | To appropriate electrical classification Battery operated equipment prohibited |
| Static Electricity: | Normal requirements for licensed storage buildings - product has high level of immunity to static electricity |
| Quantity Limits: | As per licensed storage capacity |

8. EXPOSURE CONTROLS PERSONAL PROTECTION

| | |
|----------------------------|--|
| Respiratory Protection: | Not required - only in event of exposure to fume due to fire |
| Hand Protection: | Not required |
| Eye Protection: | Recommended |
| Skin protection: | Not required |
| Other Protective Clothing: | Not required |

THIS PAGE FORMS PART OF THE COMPLETE DOCUMENT WHICH IS APPROVED AND DATED ON THE FIRST PAGE AND CARRIES THE SAME ISSUE DATE AND DOCUMENT NO ON ALL PAGES. NO PART OF THIS DOCUMENT SHOULD BE READ AND ACTED UPON IN ISOLATION.

Implementation of measures by the Puntland administration

In June 2019, Puntland authorities provided a report to the Panel outlining the mitigation measures it had implemented for the safe storage of the explosive material. Puntland authorities also informed the Panel that they would apply international ammunition technical guidelines (IATG) for temporary storage. The authorities added that further details, including progress reports would be shared in the future.⁵⁸

Figure 3: Garacad, Mudug region, the location of the planned port project; and Jariiban, the storage site for the explosives.



The measures outlined by Puntland authorities and TTN include;


- (a) 100 soldiers to provide escort for transportation of explosives between Bosaso and Jariiban;
- (b) 30 soldiers with two vehicles to provide 24-hour security at the facility in Jariiban. (an additional salary is provided by TTN/Wadaagsan company to the soldiers);⁵⁹
- (c) 150 soldiers to provide additional security at the construction site;
- (d) Organized and limited access to explosives, including inventory management by three mining experts;

⁵⁸ As of this writing, the Panel had yet to receive any further details.

⁵⁹ Wadaagsan is a Bosaso based company involved in the port development. See <http://garacadseaport.com/>.

- (e) CCTV to be installed;
- (f) Each container will have three locks with keys held separately by the three mining experts.

Figure 4: Explosives utilization report from Puntland dated 9 July 2019.



DOWLADDA PUNTLAND
 ولاية بونت لاند - الصومالية
 الرئاسة
 مكتب مدير العام
XAFISKA AGAASIMAHHA GUUD
 PUNTLAND STATE OF SOMALIA – PRESIDENCY
 OFFICE OF THE CHIEF OF STAFF
 Ref: AGMDPS/150/2019
 Date: 09/07/2019

To: Sana Khan,
 Senior committee secretary
 council committee pursuant to resolution 751 (1992) concerning Somalia
 Security
Subject: First Utilization report of the commercial explosive materials

Excellence,
 Upon receiving the commercial explosive materials via Bosaso port, all protocols for offloading, transportation, storage in Jarriban town and later transport to the construction site has been observed and adhered to.
 That includes static and escort guards, securing the explosive through proper storage SOPs, having 3 different key holders to the containers for access control, inventory documentation and control as well as proper reporting to the office of the president and to the ministry of security. All of these protocols has been part of the mitigation plan that was shared with the monitoring group.
 So far, the construction activity has been going on well and three explosions have been carried out. This means, three different withdrawals have been made with the following details.

| S/N | Item description | First withdrawal 6 th June 2019 | Second withdrawal 20 th June 2019 | Third withdrawal 29 th June 2019 |
|-----|---|---|---|--|
| 1 | Anfo Booster Sensitive Commercial explosive | 10,000kg | 7,000kg | 9100kg |
| 2 | Kapeks Detonation Wires | 509 Pieces | 344 Pieces | 286 Pieces |
| 3 | Kapeksdet NOVA (Cap Sensitive Emulsion Explosive) | 220kg | 120kg | 140kg |

Some pictures showing the different activities are captured below



Excellences:
 Puntland government will remain open and transparent and will fully collaborate with the committees on the process. We will welcome any field visits if required to verify any aspect of the protocols we are putting in place.

Cc:
 His Excellency
 Mr. Saad Abdullahi Mohamed
 President of Puntland Garowe, Puntland
 Mr. Abdisamad Mohamed Gallan
 Minister of Security and DDR, Puntland
 Excellency, please allow me to offer you the assurances of my highest consideration.



Mohamed Abdiadif
 Chief of Staff
 Office of the President, Puntland
 Tel: +252-90-7790151 | Email: DG.oo@pntland.so | www.pntland.so | Website: www.pntland.so

Figure 5: Cargo manifest of the MV Oriental Queen.

| CARGO MANIFEST | | | | |
|------------------------------------|---|--|--|------------------|
| VESSEL NAME : M/V "ORIENTAL QUEEN" | | VESSEL FLAG : TANZANIA | | |
| SAILLED DATE : 10.03.2019 | | PORT OF DISCHARGING : BOSASO-SOMALIA | | |
| | | PORT OF LOADING : MERSIN -TURKEY | | |
| | | MASTER NAME : AHMED MOUSTAFA ALI | | |
| B/L NO | SHIPPERS | CO : CONSIGNEE NF : NOTIFY | DESCRIPTION | WEIGHT KGS |
| 4 | MADSER PATLAYICI MADDELER MADENCILIK MAK. SAN. TIC. LTD. ŞTİ.ÇETİN EMEÇ AVE. 1322ND STREET NO.4517A.ÖVEÇLER / ÇANKAYA/ ANKARA /TURKEY - WWW.MADSER.COM.TR - TEL: +90 312 472 63 77 METEHAH DERYA GSM: O 530 630 48 38 | TTN CONSTRUCTION COMPANY MINISTREAL ZONE STREET, GAROWE PUNTLAND / SOMALI - TEL: +252 906 148 298 NECDET CEVDET TATAR GSM: O 543 505 03 44 TACI TURAN GSM: O 532 700 49 13 | KAPEKS NOVA CAP SENSITIVE EXPLOSIVE IMDG/JUN NO 1.1D / 0241 QUANTITY: 15000 KG NET (750 ADET KUTU) KONTEYNER NO: LLTU204562-0 SEAL NO:1102 ANFO IMDG UN NO: 1.1D / 0082 QUANTITY: 165000 KG NET (6600 ADET TORBA) KONTEYNER NO. SEAL NO. KONTEYNER NO. SEAL NO. GVCU228017-1 1104 LLTU205437-0 1791 XINUJ48337-3 1792 LLTU205884-3 1994 XINUJ165055-2 1108 XINUJ161114-0 1810 XINUJ150806-5 1112 XINUJ164871-9 1110 LLTU204545-0 1107 GVCU223325-1 1103 KAPEKSDET NON-ELECTRIC DETONATOR IMDG / JUN NO: 1.1B / 0960 CIVIL EXPLOSIVES QUANTITY: 11130 ADET (390 ADET KUTU) KONTEYNER NO. GVCU227235-0 ELECTRIC DETONATOR IMDG / UN NO: 1.1B / 0030 QUANTITY: 500 ADET (1 ADET KUTU) KONTEYNER NO. GVCU227235-0 SEAL NO:1106 KAP SAYISI 7741 ADET NET 181.345,33 KG | 183.930,08 KG |
| | | UN CONSTRUCTION COMPANY MINISTREAL ZONE STREET, GAROWE PUNTLAND / SOMALI - TEL: +252 906 148 298 | | |

Annex 1.12: Biometric registration of the SNA

The Panel has conducted case studies on the biometric registration of three SNA units – Sector 60 (Baidoa), Sector 12 April (Mogadishu) and General Gordon Military base (Mogadishu), by comparing SNA registration documents obtained by the SEMG with a payroll of those biometrically registered as of February 2019. Analysis of these case studies shows that fewer than half of the soldiers in these three units (315 of 672) were captured during the biometric registration process.

Sector 60 (Baidoa)

In March 2018, the SNA Deputy Commander of Sector 60, headquartered in Baidoa, provided the SEMG with logbooks detailing the distribution of weapons, including serial numbers, to 277 SNA soldiers. Of the total 277 Sector 60 soldiers issued with weapons, only 53 – fewer than one-fifth – appeared on the SNA registration roll as of February 2019. It would therefore appear that four-fifths of the Sector 60 soldiers noted in the logbook are no longer considered members of the SNA; whether due to defection, death, injury, or another rationale, has not yet been possible to determine due to the lack of FGS assistance to the Panel.

Figure 1: Sample of the list of soldiers (names redacted) registered within Sector 60 in March 2018.

| Maqda'a oo Sedexan | No. Qo'osa | Qasna | Bosh | Ro'sna |
|--------------------|------------|-------|------|--------|
| 1- 20172 - M | 23984 | 3 | 1 | 90 |
| 2- 22620 - IS | 09387 | 3 | 1 | 90 |
| 3- 22197 - M | 11194 | 3 | 1 | 90 |
| 4- 19950 - N | 04010 | 3 | 1 | 90 |
| 5- 22638 - | 5274 | 3 | 1 | 90 |
| 6- 23231 - | 15663 | 3 | 1 | 90 |
| 7- 22756 - | 27952 | 3 | 1 | 90 |
| 8- 23209 - | 43910 | 3 | 1 | 90 |
| 9- 20175 - | 13371 | 3 | 1 | 90 |
| 10- 22625 - | 24903 | 3 | 1 | 90 |
| 11- 22745 | 34176 | 3 | 1 | 90 |
| 12- 20218 | 13876 | 3 | 1 | 90 |
| 13- 23194 | 26539 | 3 | 1 | 90 |
| 14- 22673 | 85565 | 3 | 1 | 90 |
| 15- 22729 | 21476 | 3 | 1 | 90 |
| 16- 19962 | 33278 | 3 | 1 | 90 |
| 17- 20062 | 00807 | 3 | 1 | 90 |
| 18- 20010 | 7662 | 3 | 1 | 90 |
| 19- 19963 | 38104 | 3 | 1 | 90 |
| 20- 23239 | 92992 | 3 | 1 | 90 |
| 21- 20087 | 28873 | 3 | 1 | 90 |
| 22- 2260 | | | | |

Sector 12 April (Mogadishu)

On 7 August 2018, the SEMG was provided with samples of SNA payroll documentation, dated August 2017, which included the names and identification numbers of 384 soldiers from various units from SNA Sector 12 April, headquartered in Mogadishu, including Birjex, Danab, and the 2nd and 4th brigades.⁶⁰ The Panel identified 262 soldiers – around two-thirds of the total – whose names and ID numbers appeared on the biometric payroll document dated February 2019.

Figure 2: Sector 12 April SNA registration in 2017 compared with those biometrically registered as of February 2019.

| Unit | Soldiers registered in the 2017 payroll document | Soldiers registered in the February 2019 biometric payroll document | Percentage matching |
|-------------------------|--|---|---------------------|
| Unknown unit | 23 | 18 | 78% |
| Birjex | 62 | 16 | 26% |
| Danab | 118 | 80 | 68% |
| 4 th Brigade | 60 | 44 | 73% |
| Air Force | 70 | 59 | 84% |
| 2 nd Brigade | 16 | 14 | 87% |
| Music band | 17 | 14 | 82% |
| Training Unit | 18 | 17 | 94% |
| TOTAL | 384 | 262 | 68% |

The analysis also highlights a large disparity between the biometric capturing of officers versus enlisted men:

- (a) The total number of officers (from Sergeant to Brigadier) included in the 2017 document is 171, 156 of whom appear in the 2019 payroll document, representing a match rate of 91 per cent.
- (b) 213 Sector 12 April soldiers with the rank of private are listed in the 2017 document, 106 of whom appear in the 2019 document, representing a match rate of less than 50 per cent.

General Gordon military base (Mogadishu)

In a letter dated 17 May 2018, the FGS National Security Adviser supplied a list of 17 soldiers who had been registered as trainees within the General Gordon military base (see S/2018/1002, para. 26 to 28). The Panel no matches between the soldiers registered on this list and the biometric payroll document dated February 2019.

⁶⁰ Document on file with the Secretariat.

Figure 3: List of trainees at the Gen. Gordon Military base (names redacted).

270

SKA HUB BIXINTA URURKA 1aad
LE GUUTDA 24aad
DUGSIGA TABABARKA GEN.GORDAN

| TK | NAAMBAR | MAGAC | Nambar Giri | Saad Number | Qasbi |
|----|---------|-------|-------------|-------------|-------|
| 1 | 1006 | A | 20148 | | |
| 2 | 1007 | A | 03036 | | |
| 3 | 1010 | Hi | 22846 | | |
| 4 | 1011 | Yu | 11837 | | |
| 5 | 1017 | Abc | 00804 | Isiilad | |
| 6 | 1019 | A | 32324 | | |
| 7 | 1020 | Sa | 95941 | | |
| 8 | 1023 | Ma | 21686 | | |
| 9 | 1024 | Abi | 12442 | | |
| 10 | 1028 | Ibra | 39926 | | |
| 11 | 1029 | | 98482 | | |
| 12 | 1034 | A | 10048 | | |
| 13 | 1037 | Hi | 83419 | * | |
| 14 | 1045 | Ha | 22074 | | |
| 15 | 1049 | Mo | 21523 | | |
| 16 | 1063 | A | 74509 | | |
| 17 | 1090 | Abi | 69074 | | |

Annex 1.13: Collection of air navigation fees

Figure 1: 12 December 2017 letter from SCAMA informing IATA that Jubba Airways Limited had “settled all the invoices pertaining to Air Navigation Charges”.



SCAMA/1446/17

To: FISS Project coordinator
Cc: Jubba Airways Managing Director
Cc: International Air Transport Association

Subject: Air Navigation Charges Jubba Airways Limited (JBW-3J/535) Jubba Airways (JUB-JZ/565)

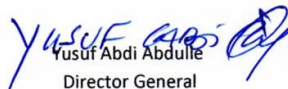
Dear Valentina,

The Somali Civil Aviation and Meteorology Authority (SCAMA) has the honor to inform you that companies operating in Somalia on domestic routes and International sectors have been paying the navigation charges together with other service usage charges directly to the Somali local Authority. SCAMA comprehends the importance of charges related to Air Navigation Services being paid to the service provider which in this case is Flight Information Services for Somalia (FISS) through IATA.

In that respect, SCAMA is writing to each operator advising them of the changes in collection of Air Navigation Charges. Thus, Jubba Airways Limited (JBW-3J/535 Kenya) and (JUB-JZ/565 Somalia), operating domestic and regional destinations have settled all the invoices pertaining to Air Navigation Charges with SCAMA up to 31/12/2017.

With reference to the communication SCAMA/1271/17 dated 15th November 2017, we have advised Jubba Airways Limited (JBW-3J/535 Kenya) and Jubba Airways (JUB-JZ/565 Somalia) to settle all future Air Navigations charges directly with FISS through IATA effective from 01/01/2018.

Yours truly,


Yusuf Abdi Abdulle
Director General



Tel: +252 69 9668866 +252 61 8320222
Email: scama@scama.so Web: www.scama.so
P. O Box 1737, Mogadishu, Somalia

Figure 2: ICAO internal accounts for December 2017 showing Jubba Airways air navigation debt at approximately \$5.8 million.

ICAO - FLIGHT INFORMATION SERVICES FOR SOMALIA

| | |
|---------------------|--|
| Report Type | CUSTOMER AGING- ACCOUNTS RECEIVABLE REPORT |
| Account | EF_E54/0010216571 |
| Customer Name | CACAS (KE) - ICAO - FISS |
| Report generated on | 05/01/2018 |
| Reporting period | 31/12/2017 |

| Sum of Document Amount | Aging Range | | | | | | |
|------------------------|-------------|------|-------|--------|---------|---------|-------------|
| Airline Name | 0-Not due | 1-30 | 31-90 | 91-180 | 181D-1Y | Over 1Y | Grand Total |

| | | | | | | | |
|----------------------------|---------------|---------------|---------------|---------------|----------------|------------------|------------------|
| JORDAN AVIATION | | | | | 1,650 | 23,375 | 25,025 |
| JRA FLIGHT SOLUTIONS, LLC | | | | | | 1,925 | 1,925 |
| JUBBA AIRWAYS | 12,375 | 17,600 | 74,800 | 64,625 | 173,840 | 5,231,255 | 5,574,495 |
| JUBBA AIRWAYS KENYA | 20,625 | 20,900 | 24,200 | 56,650 | 56,375 | 55,550 | 234,300 |
| KABO AIR | | | | 550 | 550 | 1,375 | 2,475 |
| KABUL AIR STS | | | | | 275 | | 275 |
| KALLAT EL SAKER AIR | | | | | | 550 | 550 |

Figure 3: ICAO internal accounts for January 2018 showing Jubba Airways removed from accounts owing.

ICAO - FLIGHT INFORMATION SERVICES FOR SOMALIA

| | |
|---------------------|--|
| Report Type | CUSTOMER AGING- ACCOUNTS RECEIVABLE REPORT |
| Account | EF_E54/0010216571 |
| Customer Name | CACAS (KE) - ICAO - FISS |
| Report generated on | 05/02/2018 |
| Reporting period | 31/01/2018 |

| Sum of Document Amount | Aging Range | | | | | | |
|------------------------|-------------|------|-------|--------|---------|---------|-------------|
| Airline Name | 0-Not due | 1-30 | 31-90 | 91-180 | 181D-1Y | Over 1Y | Grand Total |

| | | | | | | | |
|---------------------------|--|--|--|-----|-------|--------|--------|
| JORDAN AVIATION | | | | | 1,650 | 23,375 | 25,025 |
| JRA FLIGHT SOLUTIONS, LLC | | | | | | 1,925 | 1,925 |
| KABO AIR | | | | 550 | 550 | 1,375 | 2,475 |
| KABUL AIR STS | | | | | 275 | | 275 |
| KALLAT EL SAKER AIR | | | | | | 550 | 550 |

Figure 4: Airlines with the greatest outstanding debt owing to IATA as of 31 July 2019. Amount owed by Jubba Airways stands at \$402,955.

E54 - Civil Aviation Caretaker Authority for Somalia (CACAS)



Open Items Report Summary - As of 31st July 2019

| Sum of Document Amount | Aging Range | | | | | | Total |
|--------------------------------------|-------------|-----------|-----------|------------|------------|--------------|--------------|
| | 0-Not due | 1-30 | 31-90 | 91-180 | D181-1Y | Over 1Y | |
| BLUEBIRD AVIATION LTD | 37,645.00 | 37,170.00 | 74,250.00 | 101,495.00 | 209,885.00 | 4,771,040.00 | 5,231,485.00 |
| AFRICAN EXPRESS AIRWAYS | 31,220.00 | 33,015.00 | 85,480.00 | 156,215.00 | 202,240.00 | 3,210,920.00 | 3,719,090.00 |
| SKYWARD INTERNATIONAL | | | 590.00 | 3,300.00 | 93,395.00 | 2,620,045.00 | 2,717,330.00 |
| DJIBOUTI AIRLINES | | | | | | 2,002,720.00 | 2,002,720.00 |
| DAALLO AIRLINES | 13,240.00 | 15,205.00 | 23,180.00 | 36,890.00 | 54,490.00 | 1,538,895.00 | 1,681,900.00 |
| EAST AFRICAN EXPRESS | | | | | 28,995.00 | 974,790.00 | 1,003,785.00 |
| UNSSOS | 36,535.00 | 43,690.00 | 91,985.00 | 71,545.00 | 83,770.00 | 331,700.00 | 659,225.00 |
| Jetways Airlines Limited | 53,320.00 | 61,100.00 | 85,455.00 | 92,330.00 | 326,470.00 | 37,480.00 | 656,155.00 |
| FREEDOM AIRLINE EXPRESS LTD | 22,930.00 | 15,330.00 | 25,945.00 | 2,560.00 | 51,735.00 | 457,935.00 | 576,435.00 |
| AIR MOBILITY COMMAND (AMC) | 15,475.00 | 8,865.00 | 24,075.00 | 27,740.00 | 22,310.00 | 452,325.00 | 550,790.00 |
| AIR DJIBOUTI - RED SEA AIRLINES | 14,300.00 | 17,920.00 | 40,425.00 | 62,740.00 | 158,400.00 | 129,525.00 | 423,310.00 |
| JUBBA AIRWAYS | 6,875.00 | 20,350.00 | 45,100.00 | 23,650.00 | 130,350.00 | 176,630.00 | 402,955.00 |
| HORN AFRICA AIRLINE (GALLAD AIRLINE) | | 5,775.00 | 550.00 | | 550.00 | 393,800.00 | 400,675.00 |
| SHURA AIR TRANSPORT SERVICES | | | | | | 359,700.00 | 359,700.00 |

Figure 5: The 27 June 2019 contract between IATA, ICAO, and the FGS Ministry of Transport and Civil Aviation designated SCAMA's account at the Central Bank of Somalia (#1040) to receive air navigation charges.

claims or demands against ICAO and IATA, and releases ICAO and IATA from any liability it may assert in that respect.

1.7 IATA does hereby release and discharge ICAO of and from the observance and performance of the covenants, agreements and obligations on the part of ICAO to be observed and performed under the E&F Agreement from and after the Effective Date, however, nothing herein contained shall be construed as a release of ICAO from any obligation or liability owed to IATA on behalf of FGS which may have accrued prior to the Effective Date.

2. AMENDMENTS TO THE E&F AGREEMENT

The Parties agree that, effective as of the Effective Date, the E&F Agreement shall be amended as follows:

2.1 Section 2.2 of the E&F Agreement is hereby deleted in its entirety and replaced with the following:

The Charges shall be used to finance the costs of providing, operating and financing the development of the Facilities and Services.

2.2 Sections 6.2, 6.3 and 6.5 of the E&F Agreement is hereby deleted in its entirety.

2.3 Section 7.2.2 of the E&F Agreement is hereby deleted in its entirety and replaced with the following:

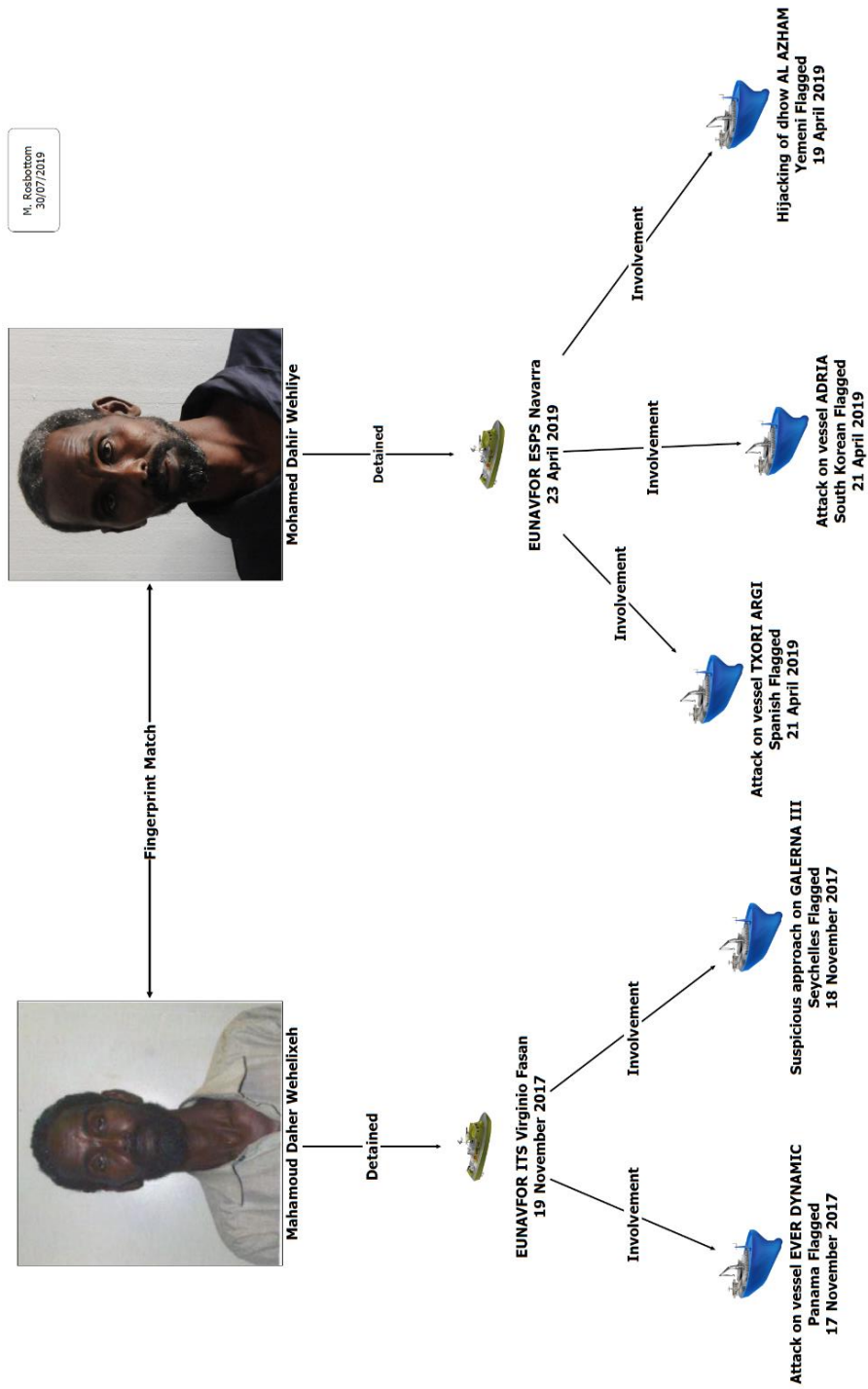
"Unless otherwise notified in writing, remit the Charges to:

ACCOUNT NAME: SOMALI CIVIL AVIATION & METEOROLOGY AUTHORITY (SCAMA)
 1040
 CENTRAL BANK OF SOMALIA
 CBSOSOM
 P.O. BOX 11 CORSOI SOMALIA 55,
 MOGADISHU, SOMALIA,
 +252 12 404 48
 TEL: T.C. ZIRAAT BANKASI A.S.
 CORRESPONDENT BANK: GENERAL MUDURUGU HAZINE OPERAYOLARI BOLUM, BASKANLIGI MASLAK MAH. ESK- ISTANBUL TURKEY

4/9

Annex 1.14: Maritime piracy

Figure 1: Link chart showing Mohamed Dahir Wehliye's connections to piracy attacks in 2017 and 2019.



Annex 2.1: Notifications of consignments of weapons and ammunition by the FGS

Paragraphs 3 to 7 of resolution 2142 (2014) establish the notification requirements established pursuant to the partial lifting of the arms embargo in resolution 2093 (2013).¹ The Federal Government of Somalia has primary responsibility for informing the Committee at least five days in advance of deliveries – advance delivery notification (ADN) – of weapons, ammunition or military equipment or the provision of advice, assistance or training to its security forces (para. 3). Member States or organizations delivering assistance, in consultation with the Federal Government, may instead provide the advance delivery notification (para. 4). No later than 30 days after the delivery of arms or ammunition, the Federal Government must submit to the Committee a written confirmation – post-delivery confirmation (PDC) – of the completion of the delivery (para. 6).

Since August 2018, the Committee has received seven notifications of shipments of weapons and ammunition, five of which were in line with Security Council requirements:

- (a) A shipment of 2,000 assault rifles was notified on 2 August 2018 by the FGS as a donation from the Republic of Djibouti. This consignment was expected to be delivered on 10 August 2019. However, at the time of writing, the Panel had not received any confirmation of the delivery.²
- (b) A donation of 1,000 assault rifles from the Republic of Djibouti was notified on 27 September 2018 by the FGS. This shipment was expected to be delivered before 30 September 2018, but the Panel had not received any confirmation of its delivery at the time of writing.³
- (c) A donation of 12 heavy machine guns was notified by the United States of America on 12 December 2018 to equip the Danab special forces and was delivered on 13 August 2019. The PDC was properly and timely issued, less than 30 days after the delivery.⁴
- (d) A donation of 1,000 assault rifles from the Republic of Djibouti was notified on 25 January 2019. This shipment was due to be delivered on 26 January 2019, but neither the Committee nor the Panel had received confirmation of its delivery at the time of writing.⁵
- (e) A PDC related to a donation to the Danab special forces of 300 assault rifles, 50 pistols, and 20 light machine guns from the United States was sent by the FGS on 19 March 2019, without any ADN. According to the FGS, the absence of an ADN was caused by “miscommunication”. The shipment was delivered on 12 March 2019.

¹ Paragraph 38 of resolution 2093 (2013) had previously established a requirement for advance delivery notification, which was then revised in paragraphs 3 to 5 of resolution 2142 (2014).

² Official correspondence was also sent to the Republic of Djibouti on 29 August 2019 to confirm whether this consignment have been delivered to the FGS.

³ Ibid.

⁴ PDC dated 26 August 2019.

⁵ Official correspondence was also sent to the Republic of Djibouti on 29 August 2019 to confirm whether this consignment was delivered to the FGS.

- (f) A donation of weapons and ammunition⁶ was notified by the Republic of Turkey on 23 July 2019 to equip the 3rd, 4th and 5th light infantry battalions of the SNA.⁷ The shipment was planned to be delivered no sooner than 2 August 2019. At the time of writing, this shipment has not yet been delivered.⁸
- (g) A PDC related to a donation to the Danab special forces of four 12.7-mm machine guns (DShKs) was sent by the FGS on 26 August 2019. However, according to the information from the US Mission to Somalia, this consignment was initially received by Danab on 23 July 2018, and then brought to Halane for marking in August 2018. Consequently, the PDC was sent to the Committee over a year late.

In addition to the above, on 6 June 2019 the MV *Gulf Angel* docked in Mogadishu port to deliver 33 containers of non-lethal military equipment (uniforms and outfits) from the Republic of Turkey for the SNA, as well as the Somali Coastguard and Navy. An advance delivery notification had been sent by the FGS on 28 May 2019 in accordance with Security Council requirements, and in full coordination with Turkey, who sent two *notes verbales* dated 31 May 2019, and amended on 6 June, to notify the Committee of the shipment.

The *notes verbales* submitted by the Permanent Mission of Turkey included a notification for an additional container of 550 G3 assault rifles and 9 MG3 light machine guns to be used for training purposes within the TURKSOM military base in Mogadishu, which was correctly submitted under paragraph 14 of resolution 2444 (2018) given that this training was aimed at the security forces of the FGS.

Annexes 2.2 and 2.3 (strictly confidential) provide updated tables on consignments of weapons and ammunition delivered to the FGS since the partial lifting of the arms embargo in 2013, consisting of approximately 21,000 weapons and 75 million rounds of ammunition.

⁶ 1,569 assault rifles, 102 light machine guns, 36 RPG-7 rocket launchers, 350,000 rounds of assault rifle ammunition, 244,800 of light machine gun ammunition, 16,200 rounds of heavy machine gun ammunition, and 216 RPG-7 rockets.

⁷ Notification received on 24 July 2019.³ Ibid.

⁸ Email from the Permanent Mission of Turkey to the United Nations, 4 September 2019.

Annex 2.2: Consignments of weapons and ammunition notified to the Committee since the partial lifting of the arms embargo (STRICTLY CONFIDENTIAL)*

Annex 2.3: Weapons and ammunition delivered since the partial lifting of the arms embargo (STRICTLY CONFIDENTIAL)*

Annex 2.4: Weapons and ammunition management

Weapons marking

According to the FGS, a total of 20,240 weapons have been marked since the implementation of the weapons marking programme in 2014.⁹ As noted by the SEMG in its reports, marked weapons are, for the most part, properly registered in logbooks stored at Halane Central Armoury. According to the Secretary-General's technical assessment team, the FGS is now seeking international support for the roll-out of the mobile marking programme at the sector level.¹⁰

Record-keeping

While record-keeping at Halane Central Armoury is generally adequate, gaps remain with respect to the distribution of weapons and ammunition from Halane to the receiving units. The SEMG noted in 2018 that distribution logs managed at Halane Central Armoury in Mogadishu lacked precision and consistency to the extent that it was not possible to accurately determine where, when, why, how or to whom most weapons and ammunition had been allocated (see S/2018/1002). Similarly, the Secretary-General's assessment mission noted that a national weapons registration system, which would enable the accurate tracking of domestic transfers of military materiel, remains a gap in the WAM system.

Stockpile management

Despite the construction of a second storehouse to separate weapons from ammunition at Halane Central Armoury in late 2018, the facility remains non-compliant with the International Ammunition Technical Guidelines and continues to present a significant threat to the heavily populated international airport complex. The persistent danger of an uncontrolled detonation of FGS ammunitions dumps is underlined by ongoing mortar attacks on the airport complex by Al-Shabaab. These attacks highlight the urgency of constructing a central armoury facility at a safe distance from populated areas, in line with international standards.

WAM at the FMS level

In order to assess the safe and effective management, storage, and security of weapons and ammunition stockpiles belonging to the FMS, as underlined in paragraph 16 of resolution 2444 (2018), in June 2019 the Panel sent an official correspondence to the administrations of Galmudug, HirShabelle, Jubbaland, Puntland, and SWS, requesting information on each FMS' WAM procedures as well as weapons and ammunitions supplied by the FGS since the partial lifting of the arms embargo. At the time of writing, only the SWS administration had provided the Panel with a response, in which it stated that the administration had received no records concerning WAM upon assuming office in December 2018.¹¹ The SWS administration was in the process of establishing a Regional Security Office (RSO) which is planned to internally coordinate WAM procedures.¹² According to the Chief of

⁹ Ibid.

¹⁰ Ibid.

¹¹ Email from the Chief of Staff of the SWS Presidency, 8 August 2019.

¹² Ibid.

Staff of the Presidency, SWS has requested supplies of weapons from the FGS but had not received a response.¹³

¹³ Ibid.

Annex 2.5: FGS-marked weapons found in possession of arms dealers in Mogadishu

From January to August 2019 the Panel documented 38 weapons in the possession of arms dealers in Mogadishu and in Baidoa with characteristics consistent with those imported by the FGS.

In Mogadishu, the Panel found 13 weapons in the possession of arms dealers including seven AK-pattern rifles and six 9-mm (KM 5, Bakara market, Hodan and Daynile districts). Based on their serial numbers, the Panel was able to trace some of the weapons to consignments delivered to the FGS in September 2014, June 2017, July 2017 and June 2018. Twenty-five AK-pattern rifles documented in Baidoa are displayed in annex 2.5.3 (strictly confidential).

Table 1: 13 weapons with apparent or erased FGS markings found in the possession of arms dealers in Mogadishu, January-July 2019.

| Date | Location | Model | Serial no. | FGS marking | Consignment |
|------------|-----------------------------|------------------------------|--------------|----------------|-------------------------|
| March 2019 | Mogadishu, Hodan district | Type 56-2 | 4081622 | SO XDS-2017 | July 2017 ¹⁴ |
| March 2019 | Mogadishu, Hodan district | Type 56-2 | 4074933 | SO XDS-2017 | July 2017 |
| March 2019 | Mogadishu, Hodan district | Tokarev 54-1 (9 - mm pistol) | 49002016 | SOGC-344/2016 | N/A |
| March 2019 | Mogadishu, Daynile district | Type 56-2 | 4122556 | SO XDS-2017 | July 2017 |
| March 2019 | Mogadishu, Daynile district | Type 56-1 | 60060687 | SO CBS-2018 | N/A |
| March 2019 | Mogadishu, Daynile district | Type 56-2 | 4068426 | SO XDS-2017 | July 2017 |
| July 2019 | Mogadishu, Daynile district | Norinco CF98-9 (9-mm pistol) | 15-CN 030930 | SO-NISA-2018 | June 2018 ¹⁵ |
| July 2019 | Mogadishu, Daynile district | Norinco NP-42 (9-mm pistol) | Unclear | SO-CBS-0066-16 | N/A |

¹⁴ Delivery from the People's Republic of China.

¹⁵ Delivery from the Republic of Djibouti.

| | | | | | |
|-------------|-----------------------------|-------------------------------|-----------|----------------|-----------|
| July 2019 | Mogadishu, Bakara Market | Norinco Makarow (9-mm pistol) | E03056 | SOGC-1139/3056 | N/A |
| July 2019 | Mogadishu, Bakara Market, | Type 56-1 | 600 13577 | SO XDS-2017 | June 2017 |
| July 2019 | Mogadishu, Bakara Market, | Type 56-2 | 41110319 | SO XDS-2018 | July 2017 |
| July 2019 | Mogadishu, Daynile district | Norinco Makarow (9-mm pistol) | D1 1243 | Erased marking | N/A |
| August 2019 | Mogadishu, Bakara Market | Norinco Makarow (9-mm pistol) | 22 1308 | SO XDS-2015 | N/A |

From January to March 2019 weapons bearing apparent FGS markings constituted 12 per cent of the total number of weapons observed by the Panel's local sources in Baidoa and Mogadishu over the period of investigation.¹⁶

From July to August 2019 in Mogadishu only, data collectors informed the Panel that the number of FGS-marked weapons being sold by arms dealers decreased significantly between March and July 2019. One possible explanation for this decrease could be the substantively lower number of weapons delivered to the FGS during this mandate compared to the last one. As of September 2019, 941 weapons had been delivered, to Danab and the TURKSOM training base, compared with 7,262 delivered between September 2017 and September 2018 (see annex 2.3 (strictly confidential)). Conversely, this decrease could be a result of better management of weapons and ammunition procedure by the SNA, and specifically the implementation of the standard operating procedures for weapons and ammunition management at Halane Central Armoury issued by the Office of the National Security Adviser in May 2018.

Testimonies received from three arms dealers in Mogadishu confirmed that weapons bearing FGS markings had largely been purchased from low-ranking members of the Somali security forces, as well as from junior and senior officers and FGS officials. These testimonies were consistent with findings presented in the SEMG's 2018 final report (see S/2018/1002, paras. 24-25).

¹⁶ Between January and March 2019, local data collectors witnessed 25 of 159 weapons in Baidoa arms markets and 13 of 163 weapons in Mogadishu arms markets that bore apparent FGS markings. Due to practical limitations, the local data collectors were only able to photograph and obtain the serial numbers of weapons displayed in the tables.

Based on data gathered by data collectors and local sources the prices of black-market weapons have remained stable from 2018, at between \$1,300 and \$1,400 for an AK-pattern assault rifle and between \$600 to \$700 for a 9-mm pistol.

One pistol found in the possession of an arms dealer in Mogadishu in July 2019 shows evidence of an attempt to remove apparent FGS markings. This is first time this practice has been observed by the SEMG or the Panel of Experts (see figures 5 and 6, below).

Sample weapons found in the possession of arms dealers

Figure 1: Type 56-2 rifle documented in March 2019 in Mogadishu, Hodan district, serial number 4081622.



Figure 2: Norinco Tokarev 54-1 pistol documented in March 2019 Mogadishu, Hodan district, serial number 49002016.



Figure 3: Type 56-22 documented in March 2019, Mogadishu, Daynile district, serial number 4122556.



Figure 4: Norinco CF98-9 pistol documented in July 2019 in Mogadishu, Daynile district with unclear serial number but with NISA markings.



Figures 5 and 6: Norinco model 59 (Makarov) pistol found in the possession of an arms dealer in Mogadishu in July 2019, showing evidence of an attempt to remove apparent FGS markings, the first occasion this practice has been observed by the Panel.



Annex 2.5.1: FGS ammunition found in possession of arms dealers in Mogadishu

In March 2019, the Panel's sources documented two Type-69 HEAT rocket-propelled grenades in Daynile district of Mogadishu, with characteristics consistent with materiel imported by the Federal Government on 13 January 2018 from the Kingdom of Saudi Arabia.

Figure 1: Type-69 HEAT rocket-propelled grenades, documented in Mogadishu, March 2019.




Figure 2: Type-69 HEAT rocket-propelled grenades and associated igniters.



In March 2019, the Panel's sources also documented small calibre ammunition that, according to the arms dealers, had been sold by FGS security personnel (either SNA soldiers or NISA officers). The Panel was however unable to conclusively trace this ammunition to specific consignments delivered to the FGS. The ammunition was also not possible to trace by referencing records from Halane Central Armoury, given that it was not SNA practice in 2017 and 2018 to indicate the lot number in ammunition logbooks in Halane.¹⁷

¹⁷ According to the standard operating procedures for weapons and ammunition management at Halane Central Armoury from the Office of the National Security Adviser, provided the SEMG on 17 May 2018, the logbooks pertaining to ammunition delivered to Halane would thenceforth indicate the lot number.

| Location | Model | Headstamp marking | Observations |
|--|--------------------|-------------------------|--|
| Mogadishu, KM 5 | Tracing 7.62x39 | Egypt, factory 27, 1983 | Reportedly supplied by SNA soldiers; Possible shipment: 20 July 2016 from Egypt (which included 12,000 7.62x39-mm tracing ammunition). |
|  | | | |

| Location | Model | Headstamp marking | Observations |
|--|-----------|-----------------------|---|
| Mogadishu, KM 5 | 7.62 x 39 | PRC, factory 61, 1975 | Reportedly supplied by SNA soldiers; Same ammunition (same factory and year) documented by the SEMG on 11 July 2018 in the SNA Sector 60 armoury in Baidoa. |
|  | | | |

| Location | Model | Headstamp marking | Observations |
|-----------------|---------|-----------------------------|--|
| Mogadishu, KM 5 | 7.62x54 | Romania, SADU factory, 2011 | Reportedly supplied by SNA soldiers; More than 21 million rounds of this type of ammunition was delivered to the FGS since 2013. |



| Location | Model | Headstamp marking | Observations |
|-----------------|-----------------|-------------------------|---|
| Mogadishu, KM 5 | 7.62x25 Tokarev | Russia, factory 3, 1944 | Reportedly supplied by a NISA officer; Same ammunition documented by the SEMG in Halane on 26 April and 29 August 2017 from a shipment notified by Egypt in 2014 (See S/2017/924, annex 8.1). |



**Annex 2.5.2: FGS-marked weapons found in possession of arms dealers in Baidoa
(STRICTLY CONFIDENTIAL)***

Annex 2.6: Weapons and ammunition in the possession of Al-Shabaab

Since July 2018, the Panel of Experts has traced the origins of a number of arms, ammunition, and other materiel used by Al-Shabaab in a range of attacks within Somalia and Kenya. The following materiel documented by the Panel has characteristics consistent with materiel used by or delivered to the FGS or AMISOM forces.

81-mm mortars

Since July 2018, Al-Shabaab has conducted three attacks in Mogadishu using 81-mm mortars:

- (a) On 1 July 2018, five to seven mortar rounds landed near the airport's Jazeera gate;
- (b) On 1 January 2019, seven mortar rounds aimed at the UN compound within the Mogadishu International Airport complex;
- (c) On 2 March 2019, at least two mortar rounds hit Villa Somalia, the official residence and workplace of the President of Somalia.

In correspondence with the SEMG in August 2018, and to the Panel on 18 March 2019, the United Kingdom confirmed that the cartridges of the 81-mm mortar rounds documented in the attacks had been manufactured by the Royal Ordnance Factory, now part of BAE systems plc, in 1975 and 1976. However, BAE was unable to provide records to assist with the Panel's investigation given the antiquated nature of the materiel.

According to the Defence publication IHS Jane's, Kenya is the only troop contributing country in AMISOM equipped with 81-mm mortars. Furthermore, the SEMG reported on the capture by Al-Shabaab of 81-mm mortars following an attack on 27 January 2017 against a KDF forward operating base at Kulbiyow, on the Kenya-Somalia border (see S/2017/924, para. 21). The Panel therefore requested the assistance of the Kenyan Government on 18 March 2019 in providing additional information on 81-mm mortar tubes and rounds that may have been seized by Al-Shabaab during attacks perpetrated against the KDF in Somalia. At the time of writing, the Panel had not received a response. Figures 1-4, below, display photographs of mortars casings recovered from the scenes of two attacks.

Figure 1: Base stamp from a primary propelling cartridge of one of the recovered fin assemblies from the 1 July 2018 attack on the airport's Jazeera gate.



Figures 2, 3 and 4: Photographs of a mortar casing from the 2 March 2019 attack on Villa Somalia.



Pistol Luger K100 Grand Power

On 27 January 2019, a police officer was killed by an Al-Shabaab operative in Yaqshid District, Mogadishu. The pistol used for this attack is a 9-mm Luger pistol K100 manufactured by Grand Power LLD based in Slovakia, serial number K050020. The Panel traced this pistol as part of the consignment of 510 pistols delivered by the UAE to the FGS in September 2014.¹⁸

Figure 5: 9-mm Luger Grand Power K 100 pistol bearing serial K050020.



9-mm Norinco CF 98-9 pistol

On 16 August 2019 at 15:00 UTC+3, four Al-Shabaab operatives attacked an official from the FGS Ministry of Education in Bakara Market. The official survived the attack, but the four Al-Shabaab operatives were killed. One pistol retrieved from the scene had

¹⁸ Advance delivery notification from the UAE dated 5 September 2014. This consignment was reportedly to be delivered to the FGS on 13 September 2014, but no post-delivery confirmation was sent to the Committee.

characteristics consistent with Norinco 9-mm CF 98-9 pistols delivered to the FGS in June 2018.¹⁹

Figure 6: 9-mm Norinco pistol bearing serial number 15-CN 006321 recovered from the scene of an attempted Al-Shabaab assassination on 16 August 2019.



9-mm Luger ammunition

Luger 9-mm bullet casings were recovered from the scene of an Al-Shabaab assassination of an alleged NISA informant, whose identity is unknown, on 28 July 2019 in Mogadishu's Kahda district.²⁰

Figure 7: Cases of 9mm bullets with headstamps showing "ZVS 9mm Luger".



According to the notifications on file with the Panel, at least 190,000 rounds of 9-mm Luger was delivered to the FGS in 2014 and 2015.²¹ The SEMG documented this type of ammunition during an inspection of Halane Central Armoury on 26 April 2017. According to the Panel's sources and to a confidential report seen by the Panel in August 2019, 9-mm Luger ammunition is readily available in Mogadish arms markets.

¹⁹ Post-delivery confirmation dated 18 July 2018.

²⁰ Confidential report from a private company operating in Mogadishu, August 2019.

²¹ Advance delivery notifications from the UAE dated 5 September 2014 and 7 May 2015.

Figure 8: 9-mm Luger ammunition photographed by the SEMG at Halane Central Armoury, 26 April 2017.



Sahafi Hotel attack

On 9 November 2018, Al-Shabaab detonated three VBIEDs outside the Sahafi Hotel in Mogadishu.²² At least 50 people were killed and 100 injured in the attack, making it the deadliest since the 14 October 2017 attack, which killed almost 600.

An AK-pattern assault rifle recovered from one of the gunmen had markings consistent with materiel imported by the FGS in July 2017.²³ At least two unexploded hand grenades also captured from the gunmen bore markings almost identical to those on several hand grenades seized from Al-Shabaab in Bulo Mareer by the Uganda People's Defence Forces in March 2018.²⁴

²² Al-Shabaab had previously attacked the hotel on 1 November 2015, killing at least 24 civilians and injuring 30 others.

²³ Consignment from the People's Republic of China delivered in July 2017 (notified 2 February 2018).

²⁴ See S/2018/1002 paras 47-49. Both hand grenades bear the factory marking 349, corresponding to a factory in St. Petersburg. The grenades captured by Ugandan forces had been manufactured in 1980, while those captured from the Sahafi hotel attack had been manufactured in 1979.

Figure 9: AK-pattern assault rifle recovered from one of the Sahafi Hotel gunmen had markings consistent with materiel imported by the FGS in July 2017.



Figures 10 and 11: Unexploded hand grenades captured from gunmen at Sahafi Hotel (l). Markings of the hand grenade are almost identical to a hand grenade pin seized from Al-Shabaab in Bulo Mareer by the Uganda People's Defence Forces in March 2018 (r).



DusitD2 attack

A Type 56-2 rifle was recovered from one of the deceased gunmen who carried out an attack at the DusitD2 complex in Nairobi on 15 January 2019, bearing serial number 412222. The serial number and factory marking likely indicates that the weapon originated in a consignment of 3,500 Type 56-2 rifles purchased by the FGS from the Government of Ethiopia in July 2013, following the partial lifting of the arms embargo.²⁵ Additional details on this rifle are provided in annex 1.6.

²⁵ The consignment was notified to the Committee on 29 July 2013.

Figure 12: Type 56-2 (serial number 412222) used in the DusitD2 attack in Nairobi on 15 January 2019.



SNA armoured vehicle seized by Al-Shabaab

On 26 January 2019, Al-Shabaab-affiliated media released photographs of an armoured vehicle allegedly seized from the SNA by Al-Shabaab in Lower Shabelle.²⁶ The vehicle is consistent with those delivered to the FGS in August 2017, namely Tiger Armoured Personnel Carriers (APC).²⁷

²⁶ See Som Tribune “Al Shabaab Releases Pictures of Captured Somalia Army APC”, 27 January 2019, available from <https://www.somtribune.com/2019/01/27/al-shabaab-releases-pictures-of-captured-somalia-army-apc>.

²⁷ Post-delivery confirmation dated 2 February 2018 of a shipment of military equipment donated by the People’s Republic of China and delivered to the FGS in July 2017.

Figure 13: APC in the possession of Al-Shabaab.



Figures 14 and 15: SNA markings on the APC (left) and SNA number plate (right).



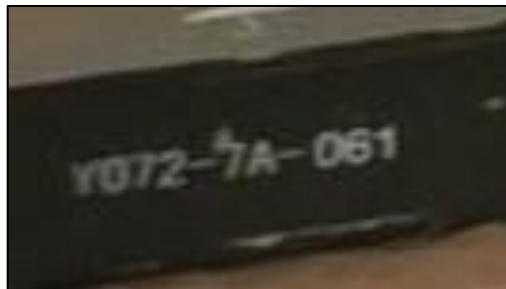
Annex 2.6.1: El Salini and Moqokiri attacks on the SNA

On 22 September 2019, Al-Shabaab conducted a complex attack on the El Salini (Ceel Saliini) SNA base, located approximately 30 km west of Mogadishu in Marka district, which the group claimed resulted in the deaths of 23 SNA soldiers.²⁸ Photographs subsequently released by Al-Shabaab-affiliated media outlets depicted the seizure of military vehicles, Type 85 anti-aircraft machine guns, and ZU-23-2 anti-aircraft guns with characteristics consistent with materiel imported or owned by the FGS.²⁹

Figure 1: Two military vehicles with characteristics consistent with ACM 80 (FIAT 6613) trucks notified to the Committee by Italy in February 2015 (r); and two Toyota Landcruiser single cabin vehicles equipped with a mounted 12.7-mm machine-gun DShK, matching characteristics of vehicles delivered to the FGS by Egypt in July 2016 (l).



Figure 2: Wooden crate reportedly captured by Al-Shabaab at El Salini, bearing the number Y072-7A-061.



²⁸ Reuters, “Somalia’s al Shabaab raid military base, loot weapons”, 22 September 2019. Available at <https://www.reuters.com/article/us-somalia-violence/somalias-al-shabaab-raid-military-base-loot-weapons-idUSKBN1W70CG>.

²⁹ Amiirnuur, “Sawirro: Al-Shabaab Oo baahiyay Sawirrada Dagaalkii Ceel Saliini (Al-Shabaab releases photos of El Salini battle)”, 23 September 2019. Available at <http://www.amiirnuur.com/?p=6281>.

Figures 3, 4, and 5: Wooden crates and packing list from a consignment of Type 85 anti-aircraft machine guns delivered by the People's Republic of China to the FGS on 17 August 2017 and photographed in Halane Central Armoury by the SEMG on 29 August 2017. The crate identification number depicted in Figure 2, above, is consistent with the sequence of identification numbers from this consignment.

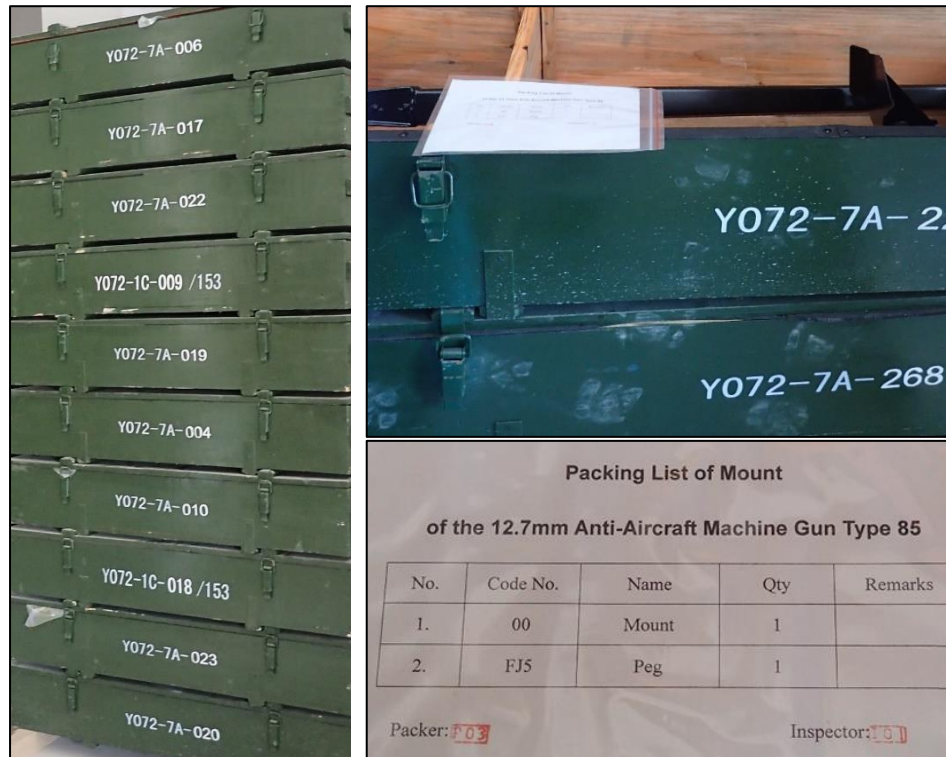


Figure 6: Tanker seized by Al-Shabaab with characteristics consistent with 20 5M925 fuel/water tankers notified to the Committee in March 2016 by the United States.



According to the photographs analyzed by the Panel, Al-Shabaab also captured an anti-ZU-23-2 aircraft autocannon, with an effective firing range of two and a half kilometres.

According to the Defence publication IHS Jane's, the SNA is equipped with 88 ZU-23-2s.³⁰ The Panel has no knowledge of how many of these ZU-23-2 are currently serviceable.

Figure 7: An ACM80 mounted with an anti-aircraft twin-barreled autocannon with characteristics consistent with the ZU-23-2s operated by the SNA.



³⁰ Jane's Sentinel Security Assessment - North Africa, "Somalia – Army", 30 October 2018 (subscription required).

Moqokori attack

On 6 June 2019, Al-Shabaab-affiliated media released photographs allegedly related to an attack carried out against the Moqokori SNA military base, in Hiran district, that had taken place on 1 June 2018.³¹

Photographs released on Al-Shabaab media clearly show wooden munition crates that the Panel of Experts traced to assault rifle and heavy machine gun ammunition distributed to the SNA and also documented by the SEMG in July 2018 the SNA Sector 60 armoury in Baidoa.

Figure 8: Ammunition crates reportedly seized by Al-Shabaab during the Maqokori attack bearing identification number Y072-4A 94/2174.



Figure 9: 11 crates of 7.62 x 39-mm ammunition documented by the SEMG on 11 July 2018 in the SNA Sector 60 armoury, Baidoa, bearing the identification number Y072-4A - XX/2174.



³¹ Carooq News, “Daawo sawirrada: alshabaab oo soo bandhigtay hubkii ugu badnaa ee ay dagaal kaga qabsatay ciidamada dawladda soomaaliya”, 6 June 2019. Available at <http://www.carooq.net/daawo-sawirrada-alshabaab-oo-soo-bandhigtay-hubkii-ugu-badnaa-ee-ay-dagaal-kaga-qabsatay-ciidamada-dawladda-soomaaliya/>.

Figure 10: Ammunition crates reportedly seized by Al-Shabaab during the Maqokori attack, bearing lot numbers 2017-9631.



Figure 11: Wooden crate of 12.7 x 108-mm ammunition documented by the SEMG on 11 July 2018 in the Sector 60 armoury, Baidoa, bearing lot number 1-2017-9631.



Figure 12: Wooden crates of 12.7 x 108-mm ammunition bearing the same lot numbers 1-2017-9631 and 2-2017-9631, documented in Halane central armoury by the SEMG on 29 August 2017. This ammunition was delivered to the FGS by the People's Republic of China on 17 August 2017.



Annex 2.7: FGS report pursuant to paragraph 21 of resolution 2444 (2018)

The periodic report pursuant to paragraph 21 of resolution 2444 (2018) was received from the FGS on 15 March 2019, in accordance with the mandated deadline. However, the report lacked elements of the mandatory reporting originally stipulated by paragraph 9 of resolution 2182 (2014), particularly as regards the structure, composition, strength and disposition of FGS security forces, including the status of regional and militia forces.

The Panel found some discrepancies regarding the numbers displayed in the structure of the Somali security forces, notably for the Somali Police (see “Somali Police Force (SPF)”, below) and the regional forces. Additionally, the report failed to provide the strength of the various SNA units. The Panel also noted that the numbering of the SNA units is continually changing, making it difficult to obtain a reliable operational picture of the SNA from one report to the next.

The report also failed to provide details on the weapons and ammunition distributed to units within the last six months, as requested in paragraph 24 of resolution 2444 (2018).

Nevertheless, the report announced several measures that would constitute progress regarding the accountability of the Somali national security forces, including the finalization of the biometric registration of the SNA and the promulgation of a Presidential decree dated 26 September 2018, formalizing the distribution of weapons to all Somali security institutions. The Panel has obtained a copy of this decree, which aims to establish proper mechanisms and good practices regarding the distribution of weapons and ammunition, notably the registration of all weapons, regular inspections of armouries, and the submission by the FMSs and security agencies to the National Security Council of their needs and their “action plans”. However, the Panel has not yet obtained the “Arms and Ammunitions Control Procedure” which was reportedly attached to this decree.

Somali Police Force (SPF)

The Panel has noted inconsistencies in the 15 March 2019 FGS report with respect to the strength of SPF divisions. For instance, Table II.III provides the strength of the entire SPF, across five regions; while the individual entries add up to a total of 7,157 officers, the total provided in the table is 13,874 (see figure 1, below).

Figure 1: Strength of the Somali Police Force as provided on page 3 of the FGS report pursuant to paragraph 21 of resolution 2444 (2018).

II.III Somali Police Force

The strength of the Somali Police Force is currently:

| STATE | NUMBER |
|------------------|--------------------|
| Galmudug | 890 |
| South West State | 350 |
| Puntland | 180 |
| Jubaland | 87 + 780 Darawiish |
| Hirshabelle | 370 |
| Banadir Region | 4,500 |
| Total | 13,874 |

In a second table outlining the strength of the SPF as of 15 March 2019, the total number of personnel is given as 14,769 (see figure 2, below). Most notably, the strength of the Banadir Division is reported to be 12,032, contrasting with the first table's figure of 4,500. The reported strengths of the other SPF divisions are also inconsistent – although the discrepancies are far less significant – from the first table to the second.

Figure 2: Strength of the Somali Police Force as provided in Annex 03-A of the FGS report pursuant to paragraph 21 of resolution 2444 (2018).

| No. | DISTRICT / REGION | NUMBER OF OFFICERS |
|-----|-------------------|--------------------|
| 1. | Banadir Division | 12,032 |
| 2. | South West State | 380 |
| 3. | Galmudug State | 928 |
| 4. | Jubbaland State | 872 |
| 5. | Puntland Division | 194 |
| 6. | Hirshabelle | 363 |

Joint Verification Team (JVT)

The Joint Verification Team (JVT) was mandated under resolution 2182 (2014) to conduct routine inspections of Government security forces' stockpiles, inventory records, and the supply chain of weapons, and provide its findings to the Committee.³² Between October 2018 and February 2019, the JVT reported documenting 381 weapons over the course of 16 site visits to 15 of the 17 Banadir district police stations as well as the SPF headquarters. According to the SPF's own records, obtained by the JVT, the SPF in Banadir region are in possession of 3,929 functioning weapons, corresponding to a total of either 4,500 or 12,032 officers, depending on which FGS accounting is accurate (see figures 1 and 2, above). Since the JVT report did not cross-reference the serial numbers of the weapons

³² Resolution 2182 (2014), paragraph 7. See S/2015/801, annex 7.5 and paras. 110-111 for background on the establishment of the JVT.

they documented with the SPF distribution records, it was not possible for the Panel to assess the SPF's arms management procedures.

Annex 2.8: Supply of weapons and ammunition by MetEC

During a meeting with executives from the Ethiopian State-owned Metals and Engineering Corporation (MetEC) on 4 April 2019 in Addis Ababa, the Panel of Experts was permitted to view hundreds of pages of documentation detailing arms and ammunition sales to the FGS and every regional administration in Somalia over the course of the preceding decade. The Panel photographed two pages of this documentation, at random, which provided a small snapshot of sales dating from 2013 to 2015 to the FGS, Somaliland, Jubbaland, South-West State, and the Dollow district administration (see figures 1 and 2, below).

These two documents detail sales of weapons and ammunition totalling approximately \$3.1 million and comprising 4,600 AK-pattern rifles, over 2 million rounds of AK-pattern ammunition, over 600,000 rounds of PKM ammunition, and over 70,000 rounds of 12.7-mm ammunition, amongst others (see table 1, below).

Approximately \$2.0 million of this materiel was destined for the FGS, with the remainder supplied to regional or district administrations. The material supplied to the FGS appear to have formed part of consignments correctly notified to the Committee in 2013 and 2015,³³ although the Panel observed some discrepancies, including NP-17 pistols that do not appear to have been notified (see figure 1, below).

By contrast, no weapons or ammunition supplied to regional or district administrations were notified to the Sanctions Committee. MetEC executives informed the Panel they did not believe that the provision of arms to regional administrations had constituted a violation of the arms embargo.³⁴

In one sale consisting of PKM light machine guns, PKM ammunition, and NP-17 pistols to the Jubbaland administration in 2013, the MetEC document indicates that that materiel was supplied “by request of MOND”, referring to the Ethiopian Ministry of National Defense (see figure 2, below).

The Panel also obtained an end user certificate, supplied by the Somaliland administration to MetEC dated 28 September 2014 (see figure 3, below). When shown this document, MetEC officials informed the Panel that the company’s policy had been to consider Somaliland and Puntland as “sovereign states”.³⁵

Table 1: Sample of arms and ammunition supplied by MetEC, 2013-2015.

| Item | Type | Quantity | Sale value |
|----------------------------------|------------|-----------|-------------|
| AK-pattern rifle 7.62 x 39-mm | Weapon | 4,600 | \$1,104,000 |
| | Ammunition | 2,243,800 | \$673,140 |
| | Magazine | 3,300 | \$39,600 |
| Heavy Machine Gun 12.7-mm | Weapon | 72 | \$165,522 |
| | Ammunition | 71,130 | \$248,975 |
| Light Machine Gun PKM 7.62-mm | Weapon | 280 | \$297,085 |
| | Ammunition | 609,000 | \$200,970 |
| NP-17 9-mm pistol | Weapon | 152 | \$37,360 |
| | Ammunition | 3,912 | \$7,295 |

³³ Notifications received 29 July 2013 and 24 February 2015. No pistols or pistol ammunition were notified as part of these consignments.

³⁴ Interviews with two MetEC executives in Addis Ababa, 4 April 2019.

³⁵ Ibid.

| | | | |
|------------------------------|--------------|-------|--------------------|
| | Magazine | 262 | \$7,624 |
| Heavy Machine Gun 14.5-mm | Weapon | 5 | \$85,000 |
| | Ammunition | 6,000 | \$27,000 |
| Rocket-Propelled Grenade | RPG launcher | 40 | \$79,800 |
| | RPG round | 700 | \$142,555 |
| Total sale value | | | \$3,115,925 |

Figure 1: Arms and ammunition sales by MetEC to the FGS, Somaliland, Jubbaland, and Dollow district administration, 2013-2015.

የጋራ ገቢዎች ለግብርና ሚኒስቴር የሚያስገቡ የግብር ሰነድ

| ተ.ቁ. | የግብር ስም | ግብር | ሀ.ዕቃዎች | ሀ.ዕቃዎች | የግብር ስም | የግብር ስም |
|---|---|-----------|------------|--|--|---------------------|
| 1 | Ak-47 Gun ሳጠጠጥ | 3,038 | 240 | 728,400.00 | ፌዴራል ግንብጫ ስም (የግብር) Federal Government of Somalia | METC/2/1987/1025/13 |
| | Ak-47 (7.62x39 mm) Ammunition | 1,951,500 | 0.30 | 585,450.00 | | |
| | D.5h-Ka anti-aircraft light machine gun (12.7mm) with accessories | 46 | 1443 | 66,378.00 | | |
| | 7.62 MM Squad machine gun 67.2(P-KM) heavy type | 15 | 1277 | 19,155.00 | | |
| | 7.62 MM P.K.M Ammunition | 11,092 | 0.26 | 2,883.92 | | |
| | Type NP-17 Pistol locarove with all accessories | 20 | 230 | 4,600.00 | | |
| | Type NP-17 Pistol locarove Ammunition. | 320 | 15 | 4,800.00 | | |
| | Type NP-17 Pistol locarove magazine/Reserve | 20 | 12 | 240.00 | | |
| | 14.5 mm ammunition | 80,000 | 3.50 | 315,000.00 | | |
| | Ak-47 Gun ሳጠጠጥ | 50 | 240 | 12,000.00 | | |
| Ak-47 Ammunition | 10,500 | 0.30 | 3,150.00 | የሪፐብሊክ ስም (የግብር) Republic of Somalia Dollow district | ጋራ ገቢዎች ለግብርና ሚኒስቴር | |
| Ak-47 Gun ሳጠጠጥ | 15 | 240 | 3,600.00 | ፌዴራል ግንብጫ ስም (የግብር) Somaliland | METC/2/1987/1025/113 | |
| Ak-47 Ammunition | 1,800 | 0.30 | 540.00 | | | |
| Type NP-17 Pistol locarove ammunition | 320 | 0.85 | 208.00 | | | |
| Type NP-17 Pistol locarove magazine/Reserve | 20 | 230 | 4,600.00 | | | |
| 7.62mm Squad heavy Machine gun type 67.2 (PKM) | 10 | 1684 | 16,840.00 | | | |
| 7.62x54 mm PKM Ammunition | 1,000 | 0.70 | 700.00 | | | |
| Ak-47 Gun ሳጠጠጥ | 1,000 | 240 | 240,000.00 | | | |
| Ak-47 Ammunition | 200,000 | 0.30 | 60,000.00 | | | |
| 7.62mm Squad heavy Machine gun with accessories PKM Ammunition | 100 | 0.70 | 70.00 | | | |
| D.5h-Ka anti-aircraft light machine gun (12.7mm) with accessories | 100,000 | 0.70 | 70,000.00 | | | |
| 12.7 mm Ammunition | 10 | 3300 | 33,000.00 | የሪፐብሊክ ስም (የግብር) Interim Juba Administration of Somalia Interim Juba Administration of Somalia | METC/2/1987/1025/113 | |
| Type NP-17 Pistol locarove with accessories | 40 | 4 | 160.00 | | | |
| Type NP-17 Pistol locarove ammunition | 10 | 320 | 3,200.00 | | | |
| Type NP-17 Pistol locarove magazine/Reserve | 640 | 0.85 | 416.00 | | | |
| Type NP-17 Pistol locarove magazine/Reserve | 80 | 12 | 960.00 | | | |
| Type 69 RPG 40mm anti-tank rocket launcher with its accessories | 40 | 1995 | 79,800.00 | | | |
| RPG Ammunition | 200 | 203.65 | 40,730.00 | | | |
| 14.5 mm ammunition | 6,000 | 4.50 | 27,000.00 | | | |
| 14.5 machine gun with accessories | 05 | 17000 | 85,000.00 | | | |
| Ak-47 Magazine | 3,090 | 12 | 36,000.00 | | | |


Figure 2: Arms and ammunition sales by MetEC to the FGS, Jubbaland, Somaliland, and South-West State, 2013-2015.

የ2007 ዓ.ም የብርሃን ጠቅላይ ሚኒስትር አገልግሎት የቆይታ ስራ ስራ ስራ

| ተ.ቁ | የሰው ጥቅም | የብርሃን ጠቅላይ ሚኒስትር አገልግሎት የቆይታ ስራ ስራ ስራ | ጠቅላይ ሚኒስትር | ብዛት | የብርሃን ጠቅላይ ሚኒስትር አገልግሎት የቆይታ ስራ ስራ ስራ | ጠቅላይ ሚኒስትር | ጠቅላይ ሚኒስትር | ጠቅላይ ሚኒስትር | ጠቅላይ ሚኒስትር |
|-----|-----------------------------|---------------------------------------|------------|---------|---------------------------------------|------------|---|------------|------------|
| 1 | 7.62 MM Squad machine gun | 67.2(P.K.M) heavy type | | 10 | 1684 | 16,840.00 | METC | | |
| | Ak-47 magazine | | | 1,000 | 0.25 | 250.00 | J.I.A.S (By Request of MOND) | | |
| | Type NP-17 Pistol | together with all accessories | | 300 | 12 | 3,600.00 | መከላከያ ጠቅላይ ሚኒስትር | | |
| | Type NP-17 Pistol | together with all accessories | | 2 | 230 | 460.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 32 | 0.65 | 20.80 | | | |
| | Type NP-17 Pistol | together with all accessories | | 2 | 12 | 24.00 | | | |
| 2 | 7.62 MM Squad machine gun | 67.2(P.K.M) heavy type | | 45 | 1684 | 75,780.00 | METC | | |
| | 7.62 MM P.K.M Ammunition | | | 440,000 | 0.2 | 88,000.00 | Deputy Commander Of Small National Armed Forces | | |
| | 7.62x54 mm P.K.M Ammunition | | | 500 | 203.65 | 101,825.00 | Office Of The Deputy Commander | | |
| | 7.62x54 mm P.K.M Ammunition | | | 38,908 | 0.70 | 27,235.60 | | | |
| | 7.62x54 mm P.K.M Ammunition | | | 680 | 0.65 | 442.00 | | | |
| | 7.62x54 mm P.K.M Ammunition | | | 20 | 12 | 240.00 | | | |
| 3 | 12.7 mm machine gun | type-77 Diah.K Anti Air craft (light) | Pcs | 16 | 4134 | 66,144.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 70,000 | 3.50 | 245,000.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 20 | 230 | 4,600.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 320 | 0.65 | 208.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 20 | 12 | 240.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 1,000 | 3.50 | 3,500.00 | | | |
| 4 | 7.62x54 mm P.K.M Ammunition | | | 2,000 | 0.70 | 1,400.00 | | | |
| | 7.62x54 mm P.K.M Ammunition | | | 30,000 | 0.30 | 9,000.00 | | | |
| | Ak-47 Ammunition | | | 500 | 240 | 120,000.00 | | | |
| | Ak-47 rifle gun | | | 100 | 1684 | 168,400.00 | | | |
| | 7.62 MM Squad machine gun | 67.2(P.K.M) heavy type | | 50,000 | 0.30 | 15,000.00 | | | |
| | Ak-47 Ammunition | | | 15,000 | 0.70 | 10,500.00 | | | |
| | 7.62x54 mm P.K.M Ammunition | | | 90 | 3.50 | 315.00 | | | |
| | 12.7*108 mm. Ammunition. | | | 100 | 245 | 24,500.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 1,600 | 0.75 | 1,200.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | 100 | 13.20 | 1,320.00 | | | |
| | Type NP-17 Pistol | together with all accessories | | | | | | | |
| | Type NP-17 Pistol | together with all accessories | | | | | | | |

4

Figure 3: End user certificate dated 28 September 2014, provided by the Somaliland administration to MetEC.



Taliska Guud ee C/Qaranka
Jam. S/Land.

The National Army
Republic of Somaliland

Xafiiska Taliyaha

Ref/KT/CQ/07-431/14
 T O : The Metals & Engineering Corporation. ✓
 Addis Ababa, Ethiopia.
 C C : The Ethiopian Defense Attache.
 Hargeisa, Republic of Somaliland.
 Date: 28th Sept, 2014.

S U B J E C T :- END USER CERTIFICATE

With the National Army of Somaliland are end user of the goods supplied by the Metals & Engineering Corporation (METEC) of the Federal Republic of Ethiopian preforma N0 METEC/N66/T/2727/13.

Therefore we guarantee that, without written consent authority of Federal Republic of Ethiopian Government, we will not transfer the aforementioned items to any party.

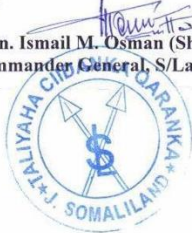
| | | | | |
|---------------------------|---|---------------|--------------|---------------------|
| 1- PKM Machine Gun | - | 20 Pcs | X 1,450 \$ = | 29,000 USD. |
| 2- 7.62mm AKM. Ammunition | - | 1,000,000 Pcs | X 0,35 \$ = | 350,000 " |
| 3- 14,5MM | " | 40,000 " | X 4 \$ = | 160,000 " |
| 4- PKM | " | 100,000 " | X 0,75 \$ = | 75,000 " |
| 5- Ranger | - | 2,000 Pairs | X 26,5 \$ = | 53,000 " |
| 6- Army Shoes | - | 2,000 " | X 15,8 \$ = | 31,600 " |
| TOTAL : | | | | 698,600 USD. |

| S/No | Description | Size 32 | Size 34 | Size 36 | Size 38 | Size 40 | TOTAL |
|------|-------------|---------|---------|---------|---------|---------|-------|
| 1- | Ranger | 200 | 800 | 800 | 140 | 60 | 2000 |

| S/N0 | Description | Size 40 | Size 41 | Size 42 | Size 43 | Size 44 | Size 45 | TOTAL |
|------|-------------|---------|---------|---------|---------|---------|---------|-------|
| 2 | Shoes | 206 | 506 | 856 | 330 | 62 | 40 | 2000 |

Thanks.

Maj. Gen. Ismail M. Osman (Shaqalle)
 The Commander General, S/Land N. Army.



Annex 2.9: UAE military base in Berbera

Figure 1: Berbera airport and military base under construction, 21 September 2018.



Figure 2: Berbera airport and military base under construction, 8 August 2019, highlighting the completion of the runway and a hangar/barracks facility.



Annex 2.10: April 2019 illicit arms shipment into Puntland (STRICTLY CONFIDENTIAL)*

Annex 2.11: Yemen-Puntland arms smuggling networks (STRICTLY CONFIDENTIAL)*

Annex 3: The PSF and the Puntland Military Courts

The Puntland Security Force (PSF) functions as Puntland’s primary counter-terrorism unit, comprising of approximately 600 soldiers who are mentored and supported by the United States of America.¹ The Puntland Anti-Terrorism Act, 2011 gives the PSF full authority to “investigate and combat terrorist activities”.² The PSF reports directly to the President of Puntland, with limited parliamentary oversight. The PSF also manages detention centres in Bosaso,³ while detainees who are charged with terrorism offences are tried before Puntland Military Courts.

During its mandate, the Panel has received multiple allegations that detainees in PSF custody were subject to torture during detention. The Panel also found that a number of detainees’ confessions were obtained under duress and without legal representation, which were subsequently used for convictions before Puntland Military Courts. The Panel also found evidence of children convicted by Puntland Military Courts on terrorism charges and accusations of the Military Courts suppressing claims of the PSF’s involvement in torture.

Accusations of torture at PSF detention centre in Bosaso

From May to July 2019, the Panel interviewed former PSF detainees and their relatives, who stated that they had been exposed to systematic forms of torture and inhumane treatment by PSF officials while in detention at the PSF base in Bosaso.⁴ The interviewees stated that they were held at the PSF detention centre in Bosaso in February 2017 on terrorism charges.⁵ According to the detainees, they were blindfolded, naked, tied, and subjected to mock drownings.⁶ Other detainees stated that they were subjected to electrocution, burned with cigarettes on their genitals, and deprived of sleep and food.⁷ They also stated that they were kept in solitary confinement in steel containers without toilet facilities or windows.⁸ The Panel also received reports that detainees were forced to confess for alleged crimes under duress, whereby they were required to sign a declaration of confession and forced to provide a video-recorded confession.⁹ Interviewees stated that the entire process was conducted under duress with no legal representation present.

¹ The PSF’s Director is Muhamud Abdullahi Osman “Diano”. Members of the “Diano” family hold significant influence within the PSF. Ahmed Abdullahi Osman Diano, a brother of the PSF director, is in charge of the PSF sector based in Galkayo. Their mother, Hali Abdullahi, is the head of projects and logistic support to the PSF.

² Article 5 (Security Agencies), (1) and (4), Puntland Anti-Terrorism Act, 2011.

³ The PSF detention centre is under the command of three officers: Abdigani Jamac Muse (“Fandoul”), Dadir Said Sheikh Muhamud, and Ahmed Dhakoo.

⁴ Interviews with victims’ relatives on 28 May 2019. Phone interviews with former detainees from Bosaso on 13 July 2018 and 22 July 2018.

⁵ Ibid.

⁶ Phone interviews with former detainees from Bosaso, 25 May 2018.

⁷ Phone interviews with former detainees from Bosaso, 30 June 2019.

⁸ Ibid.

⁹ The video recording of confessions in detention centers contradicts international human rights and humanitarian law fair trial standards in Article 14 of the ICCPR; article 3 (d) of the Four Geneva Conventions of 1949.

Previous reports by local and international human rights organizations also referred to the systematic abuse of detainees at the PSF base in Bosaso.¹⁰ Additionally, on 6 June 2017, the SEMG interviewed two suspected members of Al-Shabaab in Bosaso Central Prison, who provided accounts of torture consistent with the Panel’s investigations during the current mandate. One of the suspects informed the SEMG that while at the PSF base he was regularly beaten, tied, and subject to mock drownings until he confessed to be a member of Al-Shabaab. Another detainee, a 16-year-old child, informed the SEMG that he was regularly assaulted by PSF officers during interrogation at the PSF base in Bosaso. Both suspects were executed by Puntland authorities on 30 June 2017.¹¹

Romah and halaleen

Detainees who confess to terrorism-related charges at the PSF detention centres are transferred to Bosaso Central Prison before facing trial before Puntland military courts, a period known as “*romah*”. While remanded in prison, detainees, including children, wear yellow uniforms, while convicted prisoners wear red uniforms.

The Puntland Military Courts convict and often execute personnel involved in high-profile terrorism cases.¹² However, detainees accused of involvement in lower profile terrorism cases may be released before trial following the intervention of influential clans. These detainees may also avail of the opportunity to purchase their release.¹³ This process is carried out by brokers who facilitate payments to a network of PSF officers, prison personnel and military court judges to secure the release of the individual; a practice known as “*halaleen*”.¹⁴ The Panel carried out a series of interviews with detainees and their families, who informed the group that they had paid \$5,000 to secure their releases.¹⁵ Other interviewees stated that they paid \$50,000 to release a child from Bosaso Central Prison in February 2017.¹⁶ If detainees are unable to pay for their release, they will normally be subject to long-term prison sentences or execution following trial.¹⁷

¹⁰ See also Human Rights Watch “It’s Like We’re Always in a Prison: Abuses against boys accused of national security offenses in Somalia”, February 2018. Available at <https://www.hrw.org/report/2018/02/21/its-were-always-prison/abuses-against-boys-accused-national-security-offenses>. Also, on 25 February 2017, Maxamed Yuusuf Cali, from the office of Human Right Defenders in Puntland wrote a letter to Puntland authorities referencing “allegations of torture conducted by law enforcement agencies in Puntland”.

¹¹ “Al Shabaab militants executed in Somalia’s Puntland for bomb plots, killings”, Reuters, 30 June 2017. Available at <https://www.reuters.com/article/us-somalia-security/al-shabaab-militants-executed-in-somalias-puntland-for-bomb-plots-killings-idUSKBN19L2AO>. See also S/2017/924, annex 1.4.

¹² See BBC News Somali, “Maxkamad xukun adag ku riday rag lagu eedeeyay dilka madixii DP World ee dekada Boosaaso” (Court hands down heavy sentences on men accused of killing DP World Bosaso port manager), 29 July 2019. Available at <https://www.bbc.com/somali/war-49150788>; and Garowe Online, “Madaxii Amniyaatka Al-Shabaab ee Muqdisho oo dil lagu xukumay” (Head of Amniyat is sentenced to death), 29 July 2019. Available from <https://www.garoweonline.com/so/news/madaxii-amniyaatka-al-shabaab-ee-muqdisho-oo-dil-lagu-xukumay>.

¹³ Interviews with families of detainees on 30 June 2019 and clan representatives on 25 May 2018.

¹⁴ *Halaleen*: “making release from detention legitimate or legal”.

¹⁵ Interviews with families of detainees on 30 June 2019. At the time, the Panel was told that 80 detainees were remanded at Bosaso Central Prison awaiting trial.

¹⁶ Interviews with families of detainees and clan representatives on 30 June 2019 and 25 May 2018.

¹⁷ Detainees who originate from minority clans are often unable to secure their release through payment.

Military Courts

The Puntland Military Courts do not fall under the authority of the Puntland civil judiciary. Military personnel are directly appointed by the President of Puntland to serve as judges and are not required to have formal legal training. The Puntland Military Court directly appoints their own lawyers to represent the accused in court. However, legal proceedings before military courts are often based on confessions obtained from detainees under duress, who were not afforded the right to legal representation during their detention.¹⁸

The PSF holds significant influence over the Puntland Military Courts under the Puntland Anti-Terrorism Act, 2011.¹⁹ The Panel received multiple reports that the Military Courts would fine individuals \$1,500 if they criticized the PSF in the court.²⁰

On 25 February 2017, the Military Court found seven children guilty of “offending the military institution” for stating that they had been raped and tortured in PSF custody. Their defense lawyer was also jailed in Bosaso Prison for accusing the PSF of torture. Additional legal representatives were also detained when the authorities found that they had revealed accusations regarding PSF torture to international organizations.

Conviction of children by Puntland military courts

During this mandate, the Panel also noted the previous arrest of four children by PSF on terrorism-related charges.²¹ As of September 2019, the four children are located at Bosaso Central Prison. One of the children, aged 17 years, was arrested on 1 September 2017 by the PSF in Galkayo, and was convicted by the Puntland Military Courts on 25 April 2018. The other three children, all aged 16 years, were convicted of being members of Al-Shabaab and sentenced by the Military Court of the First Instance in Bosaso on 11 August 2018.

¹⁸ Telephone interview with a lawyer in Bosaso, 29 June 2019. See also Human Rights Watch “It’s Like We’re Always in a Prison: Abuses against boys accused of national security offenses in Somalia”, February 2018. Available at <https://www.hrw.org/report/2018/02/21/its-were-always-prison/abuses-against-boys-accused-national-security-offenses>.

¹⁹ See Article 5 of the Puntland Anti-Terrorism Act, 2011.

²⁰ Telephone interview with a lawyer in Bosaso, 29 June 2019.

²¹ Email communication from UN agencies in Garowe, 9 August 2019.

Annex 4: Violations of the charcoal ban**Production, transport and stockpiles**

Figures 1 and 2: Satellite imagery of Kismayo showing examples of the increase in charcoal stockpiles from 14 October 2018 to 20 August 2019.





Illicit export, import and trans-shipment

Figure 3: On 10 August 2018 the MV Best departed Kismayo destined for Iraq carrying 190,000 bags of charcoal with falsified certificates of origin stating the consignment originated in Ghana. The exporter was Blue Whale Shipping and Cargo Co.

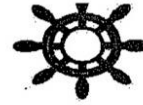
| | | | | | |
|--|--------------------------------|---|--|--|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country) BLUE WHALE SHIPPING AND CARGO Co TEMA (GHANA) | | Reference No, 10 5 1 2 | | GENERALISED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A | |
| 2. Goods consigned to (consignee's name, address) BAYTA AKHDAR TRADING BASRA, IRAQ | | issued in GHANA (Country) | | See Notes overleaf | |
| 3. Means of transport and route (as far as known) BY SEA, " MV BEST" | | | 4 For Official use | | |
| 5. Item Number | 6 marks and number of packages | 7 Number and kind of packages; description of goods | 8 Origin criterion (see Notes Overleaf) | 9 Gross weight or other quantity | 10. Number and date of invoices |
| | | 190000 BAGS OF BIO WOOD | TEMA GHANA | 4,750,000 KGS | B/L No BWSS20122 |
| 11. Certification It is hereby certified on the basis of control carried out that the declaration by the exporter is correct TEMA: 10/08/18 Place and date, Signature and stamp of Certifying authority | | | 12 Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in GHANA (country) and that they comply with the origin requirements specified for those goods the Generalised System of Preferences for goods exported to IRAQ (Importing Country) TEMA: 10/08/18 Place and date signature of authorised signatory | | |



Figure 4: Blue Whale Shipping and Cargo Co. was also identified as the company responsible for trans-shipping Somali charcoal through the Islamic Republic of Iran in 2018 using false certificates of origin stating the charcoal originated from Ghana.

BLUE WHALE SHIPPING AND CARGO CO.

Community Number 5, PO Box 1075, TEMA, GHANA Tel :(+253) 48263595



Ref: BWS/108/2018

Date: 08/06/2018

COMERCIAL INVOICE

N°108/2018

| | | |
|---|--|---|
| Shipper BLUE WHALE SHIPPING AND CARGO CO. TEL:+233 548263595 TEMA, GHANA | | Method of Payment T.T. OR CAD |
| Consigner Name: SAMIN TEJARAT KISH TRADING CO. KISH ISLAND, ISLAMCREPUBLIC OF IRAN | | Final Destination PORT OF KISH (IRAN) BAHMAN PORT QESHM ISLAND |
| VESSEL NAME: HAMEEM (002410) | | |

| N° | DESCRIPTION | ORGIN | QNTY | UNITE PRICE | TOTAL PRICE |
|--|---------------------------------|-------------|-------|--------------|--------------------|
| 1 | WOODEN CHARCOAL IN 25KG PER BGS | TEMA, GHANA | 25000 | 4.25 PER BAG | 106,250 USD |
| SAY: ONE HUNDRED SIX THOUSAND TWO HUNDRED FIFTY ONLY | | | | TOTAL | 106,250 USD |
| | | | | | US DOLLARS |
| | | | | | |
| | | | | | |




Figure 5: In October 2018, the MV Best arrived at Khawr al-Zubayr port, Iraq carrying 190,000 bags of Somali charcoal. The charcoal was stored at a warehouse in Basra, Iraq.



Figure 6: In early 2019, the charcoal was re-packaged at the warehouse as a product of Iraq, originating with a company, Dar Alahbab Co.



Figure 7: On 26 January 2019, the vessel Northern Dedication loaded approximately 29,000 bags of the re-bagged charcoal and departed Umm Qasr, Iraq. The vessel unloaded 9,610 bags of charcoal at Shuwaikh port, Kuwait to a consignee identified as Frontline Logistics Co.

| Carrier: Hapag-Lloyd Aktiengesellschaft, Hamburg | | Bill of Lading | | Multimodal Transport or Port to Port Shipment | |
|--|---|--|--|---|--|
| Ballindamm 25 - D-20095 Hamburg VAT-ID-No.: DE813960018 | Shipper: DAR AL AHAHBAB CO PO. BOX NO. 61006, ALSAKHRA INTERSECTION, PALESTINE STREET, BAGHDAD IRAQ TEL : + 964 7800255300 EMAIL 00198800@GMAIL.COM | |  | | Carrier's Reference: B/L-No.: Page: 52417267 HLCUBS2190100668 2 / 3 |
| | Consignee (not negotiable unless consigned to order): FRONTLINE LOGISTICS CO WLL PO BOX : 314 FARWANIYA, 81014 - KUWAIT | | | | Export References: |
| | Notify Address (Carrier not responsible for failure to notify; see clause 20 (1) hereof): FRONTLINE LOGISTICS CO WLL PO BOX : 314 FARWANIYA, 81014 - KUWAIT | | Forwarding Agent: | | Consignee's Reference: |
| | Vessel(s): NORTHERN DEDICATION | | Voyage-No.: 1904E | | Place of Receipt: |
| Port of Loading: UMM QASR | | Place of Delivery: | | | |
| Port of Discharge: SHUWAIKH | | | | | |
| Container Nos., Seal Nos., Marks and Nos. | Number and Kind of Packages, Description of Goods | Gross Weight: | Measurement: | | |
| DRYU 9151145 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM | | |
| CAIU 8533950 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM | | |
| FSCU 8235680 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 965 BAGS BIO CHARCOAL - NON HAZ | 24125,000 | KGM | | |
| HLBU 1546984 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM | | |
| TCKU 6606491 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM | | |
| Shipper's declared Value [see clause 7(2) and 7(3)] | | Above Particulars as declared by Shipper. Without responsibility or warranty as to correctness by Carrier [see clause 11] | | | |
| Total No. of Containers received by the Carrier: 10 | | Packages received by the Carrier: | | | |
| Movement: FCL/FCL | | Currency: | | | |
| Charge | Rate | Basis | Wt/Vol/Val | P/C | Amount |
| Total Freight Prepaid | | Total Freight Collect | | Total Freight | |
| RECEIVED by the Carrier from the Shipper in apparent good order and condition (unless otherwise noted herein) the total number or quantity of Containers or other packages or units indicated in the box opposite entitled "Total No. of Containers/Packages received by the Carrier" for Carriage subject to all the terms and conditions hereof (INCLUDING THE TERMS AND CONDITIONS ON THE REVERSE HEREOF AND THE TERMS AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF) from the Place of Receipt or the Port of Loading, whichever is applicable, to the Port of Discharge or the Place of Delivery, whichever is applicable. One original Bill of Lading, duly endorsed, must be surrendered by the Merchant to the Carrier in exchange for the Goods or a delivery order. In accepting this Bill of Lading the Merchant expressly accepts and agrees to all its terms and conditions whether printed, stamped or written, or otherwise incorporated, notwithstanding the non-signing of this Bill of Lading by the Merchant. | | IN WITNESS WHEREOF the number of original Bills of Lading stated below all of this tenor and date has been signed, one of which being accomplished the others to stand void. | | | |
| Place and date of issue: | | | | | |
| BASRA | | FREIGHT PAYABLE AT: | | | |
| DESTINATION | | Number of original Bs/L: | | | |
| FOR ABOVE NAMED CARRIER | | 3 | | | |
| UASC FOR MARITIME SERVICES LLC (AS AGENT) | | | | | |

Hapag-Lloyd Aktiengesellschaft, Hamburg



B/L-No. HLCUBS2190100668

| Cont/Seals/Marks | Packages/Description of Goods | Weight | Measure |
|------------------|--|-----------|---------|
| TCKU 6606275 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM |
| TCKU 6082007 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM |
| TCLU 5431098 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM |
| BEAU 4204756 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 965 BAGS BIO CHARCOAL - NON HAZ | 24125,000 | KGM |
| GLDU 9982424 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ | 24000,000 | KGM |


*SLAC = Shipper's Load, Stow, Weight and Count

=====
9610 BAGS

SHIPPED ON BOARD, DATE : JAN-26-2019
PORT OF LOADING: UMM QASR
VESSEL NAME: NORTHERN DEDICATION VOYAGE: 1904E

ORIGIN PORT CHARGE COLLECT
SEA FREIGHT + ADDITIONALS COLLECT
DESTINATION PORT CHARGE COLLECT

Figure 8: The vessel continued to Dammam port, Saudi Arabia, where 19,242 bags of charcoal were delivered to the consignee, Omar Abdullah Al Faleh.

| Carrier: Hapag-Lloyd Aktiengesellschaft, Hamburg | | Bill of Lading | | Multimodal Transport or Port to Port Shipment | |
|--|---|--|--|---|--------------------------------------|
| Ballindamm 25 - D-20095 Hamburg VAT-ID-No. DE813960018 | Shipper: DAR AL AHAHBAB CO PO. BOX NO. 61006, ALSAKHRA INTERSECTION, PALESTINE STREET, BAGHDAD IRAQ TEL : + 964 7800255300 EMAIL 00198800@GMAIL.COM | |  | | Carrier's Reference: 52748958 |
| | Consignee (not negotiable unless consigned to order): OMAR ABDULLAH AL FALEH FOR TRADING PO BOX NO. 11421 ABU BAKER AL SIDDEEQ ROAD, MANSOURA RIYADH SAUDI ARABIATEL : 05525881808 EMAIL : QASIMUMMARAA@GMAIL.COM | | | | B/L-No.: HLCUBS2190100679 |
| | Notify Address (Carrier not responsible for failure to notify; see clause 20 (1) hereof): OMAR ABDULLAH AL FALEH FOR TRADING PO BOX NO. 11421 ABU BAKER AL SIDDEEQ ROAD, MANSOURA RIYADH SAUDI ARABIATEL : 05525881808 EMAIL : QASIMUMMARAA@GMAIL.COM | | Export References: | | Page: 2 / 4 |
| | Forwarding Agent: FRONTLINE LOGISTICS OFFICE # 4, FLOOR 1, TOWER 1 ARBEEED PLAZA, FARWANIYA SAFAT, KUWAIT | | Consignee's Reference: | | Place of Receipt: |
| Vessel(s): NORTHERN DEDICATION | | Voyage-No.: 1904E | | Place of Delivery: | |
| Port of Loading: UMM QASR | | Port of Discharge: DAMMAM | | | |
| Container Nos., Seal Nos.; Marks and Nos. | | Number and Kind of Packages, Description of Goods | | Gross Weight: | |
| HLBU 1931928 | | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | | 24000,000 KGM | |
| HLXU 8622363 | | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | | 24000,000 KGM | |
| HLXU 8388661 | | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | | 24000,000 KGM | |
| CAIU 7953053 | | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | | 24000,000 KGM | |
| Shipper's declared Value [see clause 7(2) and 7(3)] | | Above Particulars as declared by Shipper. Without responsibility or warranty as to correctness by Carrier [see clause 11] | | DRAFT | |
| Total No. of Containers received by the Carrier: 20 | | Packages received by the Carrier: | | <small>RECEIVED by the Carrier from the Shipper in apparent good order and condition (unless otherwise noted herein) the total number or quantity of Containers or other packages or units indicated in the box opposite entitled "Total No. of Containers/Packages received by the Carrier" for Carriage subject to all the terms and conditions hereof (INCLUDING THE TERMS AND CONDITIONS ON THE REVERSE HEREOF AND THE TERMS AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF) from the Place of Receipt or the Port of Loading, whichever is applicable, to the Port of Discharge or the Place of Delivery, whichever is applicable. One original Bill of Lading, duly endorsed, must be surrendered by the Merchant to the Carrier in exchange for the Goods or a delivery order. In accepting this Bill of Lading the Merchant expressly accepts and agrees to all its terms and conditions whether printed, stamped or written, or otherwise incorporated, notwithstanding the non-signing of this Bill of Lading by the Merchant.</small> | |
| Movement: FCL/FCL | | Currency: | | <small>IN WITNESS WHEREOF the number of original Bills of Lading stated below all of this tenor and date has been signed, one of which being accomplished the others to stand void.</small> | |
| Charge Rate Basis Wt/Vol Val P/C Amount | | Place and date of Issue: | | BASRA | |
| | | Freight payable at: | | Number of original BsL: | |
| | | ELSEWHERE | | 3 | |
| Total Freight Prepaid | | Total Freight Collect | | Total Freight | |
| | | | | FOR ABOVE NAMED CARRIER UASC FOR MARITIME SERVICES LLC (AS AGENT) | |

Hapag-Lloyd Aktiengesellschaft, Hamburg



B/L-No. HLCUBS2190100679

| Cont/Seals/Marks | Packages/Description of Goods | Weight | Measure |
|------------------|--|------------------|---------|
| CAIU 8314144 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 963 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | 24075,000 KGM | |
| TCLU 5992740 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 960 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | 24000,000 KGM | |
| FDCU 0106965 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 970 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | 24250,000 KGM | |
| TEMU 7809013 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 970 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | 24250,000 KGM | |
| TCKU 6463209 | 1 CONT. 40'X9'6" HIGH CUBE CONT. SLAC* 900 BAGS BIO CHARCOAL - NON HAZ HS-CODE : 44 02 90 | 22500,000 KGM | |

*SLAC = Shipper's Load, Stow, Weight and Count


=====
19242 BAGS

SHIPPED ON BOARD, DATE : JAN-26-2019
PORT OF LOADING: UMM QASR
VESSEL NAME: NORTHERN DEDICATION VOYAGE: 1904E

ORIGIN PORT CHARGE COLLECT
SEA FREIGHT + ADDITIONALS COLLECT
DESTINATION PORT CHARGE COLLECT

Carrier shall be entitled to hold this shipment as per Saudi Arabia Port Authority Regulation No. (6/G1/D1) effective as of (19/11/2018), should there be any outstanding payments owing by the Consignee to the Carrier, until such outstandings are paid in full.

Figure 9: The trans-shipment of Somali charcoal from Iraq to neighbouring states continued throughout 2019. For instance, on 7 March 2019, 24,000 bags of the Somali charcoal were trans-shipped via the vessel Nordspring from Umm Qasr, Iraq to Jebel Ali, Dubai, UAE.

| Carrier: Hapag-Lloyd Aktiengesellschaft, Hamburg | | Bill of Lading | | Multimodal Transport or Port to Port Shipment | | |
|---|--|--|--|--|--|--|
| Ballindamm 25 - D-20095 Hamburg VAT-ID-No: DE813960018 | Shipper: DAR AL AHBAB COMPANY BAGHDAD - IRAQ. TELE. +9647700441500 FAX +9647800255300 | |  | | | |
| | Consignee (not negotiable unless consigned to order): AL ZAIM COALS TRADING FZE AJMAN FREE ZONE, UAE TEL/FAX .. 97142517350 EMAIL.. ELAN@ADOONGROUP.COM | | | | | |
| | Notify Address (Carrier not responsible for failure to notify; see clause 20 (1) hereof): AL ZAIM COALS TRADING FZE AJMAN FREE ZONE, UAE TEL/FAX .. 97142517350 EMAIL.. ELAN@ADOONGROUP.COM | | Carrier's Reference: 53088388 B/L-No.: HLCUBS2190300230 Page: 2 / 3 | | | |
| | Vessel(s): NORDSPRING Voyage-No.: 1910E | | Export References: Forwarding Agent: Consignee's Reference: Place of Receipt: | | | |
| Port of Loading: UMM QASR | | Place of Delivery: | | | | |
| Port of Discharge: JEBEL ALI | | Container Nos., Seal Nos.; Marks and Nos. Number and Kind of Packages, Description of Goods Gross Weight: Measurement: | | | | |
| | | 25 CNTRS 24000 BAGS BIO WOOD CHARCOAL HS-CODE : 44 02 90 | | | 579100,000 KGM 510000,000 NET KGM | |
| HLXU 8035319 40'HC SLAC*:960 BAGS SEAL: 7956593 | | 22800,000 KGM | | | 22800,000 KGM | |
| HLBU 1308369 40'HC SLAC*:960 BAGS SEAL: 7956529 | | 21900,000 KGM | | | 21900,000 KGM | |
| HLBU 1012464 40'HC SLAC*:960 BAGS SEAL: 7956557 | | 24800,000 KGM | | | 24800,000 KGM | |
| HAMU 1149415 40'HC SLAC*:960 BAGS SEAL: 7956547 | | 20300,000 KGM | | | 20300,000 KGM | |
| GESU 6147420 40'HC SLAC*:960 BAGS SEAL: 7956542 | | 22900,000 KGM | | | 22900,000 KGM | |
| CAXU 8058466 40'HC SLAC*:960 BAGS SEAL: 7956525 | | 21600,000 KGM | | | 21600,000 KGM | |
| CAIU 4516342 40'HC SLAC*:960 BAGS SEAL: 7956550 | | 20600,000 KGM | | | 20600,000 KGM | |
| Shipper's declared Value [see clause 7(2) and 7(3)] | | Packages received by the Carrier: | | Above Particulars as declared by Shipper. Without responsibility or warranty as to correctness by Carrier [see clause 11] | | |
| Total No. of Containers received by the Carrier: 25 | | Movement: FCL/FCL Currency: | | RECEIVED by the Carrier from the Shipper in apparent good order and condition (unless otherwise noted herein) the total number or quantity of Containers or other packages or units indicated in the box opposite entitled "Total No. of Containers/Packages received by the Carrier" for Carriage subject to all the terms and conditions hereof (INCLUDING THE TERMS AND CONDITIONS ON THE REVERSE HEREOF AND THE TERMS AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF) from the Place of Receipt or the Port of Loading, whichever is applicable, to the Port of Discharge or the Place of Delivery, whichever is applicable. One original Bill of Lading, duly endorsed, must be surrendered by the Merchant to the Carrier in exchange for the Goods or a delivery order. In accepting this Bill of Lading the Merchant expressly accepts and agrees to all its terms and conditions whether printed, stamped or written, or otherwise incorporated, notwithstanding the non-signing of this Bill of Lading by the Merchant. | | |
| Charge Rate Basis W/VoI/Val P/C Amount | | IN WITNESS WHEREOF the number of original Bills of Lading stated below all of this tenor and date has been signed, one of which being accomplished the others to stand void. | | Place and date of issue: BASRA MAR-07-2019 | | |
| | | Freight payable at: ELSEWHERE | | Number of original B/L: 3 | | |
| Total Freight Prepaid Total Freight Collect Total Freight | | FOR ABOVE NAMED CARRIER UASC FOR MARITIME SERVICES LLC (AS AGENT) | | | | |

| Cont/Seals/Marks | Packages/Description of Goods | Weight | Measure |
|------------------|-------------------------------|-----------|---------|
| FSCU 8077667 | 40'HC SLAC*:960 BAGS | 24000,000 | |
| SEAL: 7956531 | | | KGM |
| AMFU 8909360 | 40'HC SLAC*:960 BAGS | 24500,000 | |
| SEAL: 7956521 | | | KGM |
| UACU 5604335 | 40'HC SLAC*:960 BAGS | 23600,000 | |
| SEAL: 7956523 | | | KGM |
| UACU 5107600 | 40'HC SLAC*:960 BAGS | 23400,000 | |
| SEAL: 7956558 | | | KGM |
| TEMU 7653023 | 40'HC SLAC*:960 BAGS | 25800,000 | |
| SEAL: 7956536 | | | KGM |
| TCNU 4205323 | 40'HC SLAC*:960 BAGS | 21000,000 | |
| SEAL: 7956554 | | | KGM |
| TCNU 3767455 | 40'HC SLAC*:960 BAGS | 25000,000 | |
| SEAL: 7956553 | | | KGM |
| HLXU 8480530 | 40'HC SLAC*:960 BAGS | 21100,000 | |
| SEAL: 7956500 | | | KGM |
| HLXU 8163412 | 40'HC SLAC*:960 BAGS | 25200,000 | |
| SEAL: 7956535 | | | KGM |
| HLBU 1892760 | 40'HC SLAC*:960 BAGS | 25600,000 | |
| SEAL: 7956545 | | | KGM |
| HAMU 1203579 | 40'HC SLAC*:960 BAGS | 22900,000 | |
| SEAL: 7956541 | | | KGM |
| GLDU 7599191 | 40'HC SLAC*:960 BAGS | 25100,000 | |
| SEAL: 7956546 | | | KGM |
| GESU 5486841 | 40'HC SLAC*:960 BAGS | 20200,000 | |
| SEAL: 7956499 | | | KGM |
| FSCU 9499950 | 40'HC SLAC*:960 BAGS | 21000,000 | |
| SEAL: 7956522 | | | KGM |
| FSCU 8081409 | 40'HC SLAC*:960 BAGS | 24000,000 | |
| SEAL: 7956528 | | | KGM |
| FCIU 7044593 | 40'HC SLAC*:960 BAGS | 22700,000 | |
| SEAL: 7956539 | | | KGM |
| CAIU 8466002 | 40'HC SLAC*:960 BAGS | 22900,000 | |
| SEAL: 7956537 | | | KGM |
| FSCU 9854801 | 40'HC SLAC*:960 BAGS | 26200,000 | |
| SEAL: 7956549 | | | KGM |

*SLAC = Shipper's Load, Stow, Weight and Count

=====
24000 BAGS

SHIPPED ON BOARD, DATE : MAR-07-2019
PORT OF LOADING: UMM QASR
VESSEL NAME: NORDSPRING VOYAGE: 1910E


PORT CHARGE ORIGIN COLLECT
SEAFREIGHT + ADDITIONALS PREPAID
PORT CHARGE DESTINATION COLLECT

Figures 10 and 11: Re-bagged Somali charcoal unloading at Shuwaikh port, Kuwait in January 2019, delivered to a consignee identified as Frontline Logistics Co.



False certificates of origin

Figure 12: The original charcoal shipment from Somalia to Iraq utilized falsified certificates of origin from Ghana (see figure, 3 above). Trans-shipments from Iraq to neighbouring Member States employed falsified certificates of origin stating the charcoal was from Iraq.

| DAR ALAHBAB CO. Trading General LTD. | | شركة دار الاحباب للتجارة العامة المحدودة | | | |
|---|--|---|---|---------------------------|-------------------|
| COMMERCIAL INVOICE | | | | | |
| SELLER: DAR ALAHBAB CO. BAGHDAD - ALBAYAA - IRAQ TEL: +964 77004411500 FAX: +964 7800255300 | | Invoice No & Date: DAC/001/CC2018/26 05.04.2019 | Exporter's Ref. No.: T014 | | |
| BUYER: Al Zaim Coals Trading FZE Ajman Free Zone UAE | | Buyer's Order No / Contract No.: | | | |
| BL NO: HLCUBS2190400059 Carrier's Ref: 51428894 | | Other References: | | | |
| Pre-Carriage By: | | Buyer (if Other Than Consignee): | | | |
| Place of Receipt by Pre-Carrier: | | Country of Origin of Goods: GHANA | Country of Final Destination: JEBEL ALI UAE | | |
| Vessel/Voyage No.: NORDSPRING 1914E | Port Of Loading: UMM QASR PORT, IRAQ | Terms of Delivery and Payment: | | | |
| Port of Discharge: JEBEL ALI PORT | Final Destination: JEBEL ALI PORT | | | | |
| Marks & Nos. / Container No. | No. & Kind of Pkgs. | Description of Goods | Quantity BAGS | Price in USD | Amount in USD |
| 10 x 40" FCLs SAID TO CONTAIN BIO WOOD CHARCOAL (H.S. Code : 44 02 90), PRODUCT OF GHANA REPACKED IN IRAQ PACKED IN 25 KG PP BAGS NO OF BAGS : 9600 BAGS OF 25 KGS | | | 9,600.00 | 11.00 | 105,600.00 |
| Container No: TGBU6880763 TCKU6455477 TEMU7556738 TEMU6707980 TLLU5349100 TEMU7089377 UACU5742205 UACU5215858 TCLU9558563 UACU5885660 | | | | CNF JEBEL ALI PORT UAE | |
| Total Net Weight :240.00 MT / Total Gross Weight: 278.28 MT | | | | | |
| OUR BANK DETAIL : BENEFICIARY NAME: ACCOUNT NO: IBAN NO: BANK NAME: SWIFT CODE: BANK ADDRESS: CURRENCY: | |  | | TOTAL VALUE | 105,600.00 |
| | | | | LESS: ADVANCE | 0.00 |
| | | BALANCE AMOUNT | 105,600.00 | | |
| (Amount Chargeable in words) | | Signature & Date DAR ALAHBAB CO. | | | |
| ONLY : One Hundred Five Thousand Six Hundred USA Dollars | | Authorised Signature | | | |
| Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. | | | | | |

10 X 40' FCL UMM QASR TO JEBEL ALI PORT UAE

| | |
|------------------------|------------------------------|
| Reference No: BAS404FZ | Certificate of Origin |
| Issued: _____ | IRAQ |
| Date: 05.04.2019 | (country) |

| |
|--|
| (1) Exporter & Address DAR ALAHBAB COMPANY BAGHDAD - IRAQ |
| (2) Corp. National No: |
| (3) Producing Company |
| (4) Importer & Address Al Zaim Coals Trading FZE Ajman Free Zone UAE |
| (5) Inv. No. : DAC/001/CC2018/26 |
| (6) Inv. Date: 05.04.2019 |
| (7) LC. NO: CAD BASIS |



| | |
|-------------------------------|---|
| (8) Country of Origin : | GHANA |
| (9) Description of Goods | BIO WOOD CHARCOAL H.S. Code : 440290 |
| (10) Number & Kind of Packing | 10X40FT CONTAINERS, 25KG IN BAGS (TOTAL 9600 BAGS IN 10 x 40FT CONTAINERS |
| (11) Shipping Marks | HLCUBS2190400059 |
| (12) Gross WT. | 278.28 MT |
| (13) Net WT. | 240.00 MT |
| (14) Value | |

| | |
|-------------|---------------------------|
| Total Value | 105,600.00 U.S.A. Dollars |
|-------------|---------------------------|

| | |
|--------------|--|
| (15) Remarks | CARGO SHIPPED FROM GHANA, PACKED IN KHZ FREE ZONE IRAQ |
|--------------|--|

Figure 13: Example of falsified certificates of origin from Iraq.

جمهورية العراق
اتحاد الغرف التجارية العراقية
غرفة تجارة بغداد

شهادة منشأ

بموجب الحكم اتفاقية تيمس و تنمية التبادل التجاري بين الدول العربية

رقم الشهادة: ٢٠١٩/٢٦٥
تاريخها: ٢٠١٩/٣/٦

| | |
|---|--|
| 1- المصدر وعنوانه كاملاً: شركة دار الاحياء للتجارة العامة م.م محمد طهبي موسى بغداد / المنصور ب.٢٠٣٣٣ / ٢٧٠٢٠٠٠ | 2- المنتج وعنوانه كاملاً: مادة الفحم الطبيعي |
| 3- المستورد وعنوانه كاملاً: شركة الزعيم للفحم والتجارة العامة الامارات العربية المتحدة - عجمان | 4- بلد المنشأ: العراق |
| 5- تم تطبيق التراكم مع دول اخرى ؟ | |
| 6- تفاصيل الشحن: بحر | |
| 7- ملاحظات: | |
| 8- وصف السلع العلامة التجارية (ان وجدت) عدد ونوع وارقام الطرود مادة الفحم الطبيعي ١٠٠٠ طن | 9- الوزن القائم (كجم) أو مقاييس اخرى (تركمب. ر.فخ) ٣١٢ طن |
| 10- رقم تاريخ الفترة: (التواقيع): ٢٠١٩/٣/٦ | |

١٢- اقرار وتعهد المصدر: اقرا بان جميع البيانات المذكورة اعلاه صحيحة وان السلع الواردة وصفتها اعلاه مستوفاة للشروط والمعايير اللازمة لاكتساب صفة التوكيل والتصدير

١٣- تصديق الجهة الحكومية المختصة

١٤- الختم والتوقيع

١٥- الختم والتوقيع

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١٠٠- الختم والتوقيع

Criminal networks

In its 2018 report, the Somalia and Eritrea Monitoring Group (SEMG) identified the All Star Group as the principal network involved in charcoal trafficking. During this mandate, the majority of these actors, including additional individuals also identified below, were active in the illicit charcoal trade by supporting charcoal production in Somalia and facilitating the trans-shipment of charcoal through Iraq. All Star Group representatives facilitated the trans-shipment of charcoal through Iraq using a UAE-based company, Zuri Coals. Zuri Coals, and two associated companies based in Dubai, UAE, also established ties with local agents in Iraq, Kuwait, Saudi Arabia, and the UAE as detailed below.

All Star Group representatives based in Dubai, UAE:¹

- (a) Abdisalan Salad Hussein.
- (b) Mahad Said Mohamed.
- (c) Basheer Khalif Moosa (Djibouti).
- (d) Suleyman Adna Farah.
- (e) Hassan Mohamed Ahmed “Masry”.
- (f) Norodin Za’aim.
- (g) Salah Yusuf Yare.
- (h) Deq Gariyow
- (i) Ahmed Ali Haji.
- (j) Abdishakur Salad Elay.
- (k) Abdi Salah.
- (l) Mohamud Ali Osman “Oonof”.
- (m) Ahmed Mohamed Barre.
- (n) Abdirahman Mohamed Warsame “Dhaqalayste”, “BBC”.

All Star Group representatives based in Kismayo, Somalia:²

- (a) Ali Ahmed Naaji.
- (b) Abdishakur Salad Elay.
- (c) Hassan Mohamed Yusuf “Awlibaax”.
- (d) Farah Jama Awil “Degdeg”.
- (e) Muhammad Abdullahi.
- (f) Jama “Dhuxul”.

¹ See also S/2018/1002, annex 7.6. Additional names in the current report were provided by a Member State and investigations by the Panel.

² See also S/2018/1002, annex 7.6. Additional names provided in confidential report by Member State and investigations by the Panel.

- (g) Ahmed Sahal.
- (h) Saeed Mahamud “Dheere”.

Charcoal Facilitation Companies based in UAE:

- (a) Zuri Coals FZE, PO Box 21158, Ajman, UAE. (Zuri coals also operates under a number of aliases including falsified documentation pertaining to Blue Whale Shipping and Cargo Co. Community Number 5, PO Box 1075, Tema, Ghana).

Local agents utilized by illicit charcoal networks:

- (a) Al Zaim Coals Trading FZE, Ajman Free Zone, UAE.
- (b) Bayta Akhdar Trading, Basra, Iraq.
- (c) Dar Al Ahbab Co. Po Box 61006, Al-sakhra Intersection, Palestine Street, Baghdad, Iraq.
- (d) Frontline Logistics Co. PO Box 314, Farwaniya, 81014, Kuwait.
- (e) Omar Abdullah Al Faleh For Trading, PO Box 11421, Abu Baker Al Siddeeq Road, Mansoura, Riyadh, Saudi Arabia.

Implementation of the ban

Figure 14 and 15: On 28 August 2018, Iranian authorities declared a moratorium on the import of charcoal originating from Comoros, Côte d'Ivoire, and Ghana.

۹۷ / ۱۰۰ / ۹۱۱
۱۳۹۷ ، ۲ ، ۳

بسمه تعالی
«حمایت از کالای ایرانی»



سازمان منطقه آزاد قشم
رئیس هیات مدیره و مدیر عامل

جناب آقای امیری، مدیر محترم کرک
جناب آقای سیدی، مدیر کل محترم کرک قشم

با سلام

احتراماً، با توجه به دستور العمل دریافتی از مراجع ذیربط در ارتباط با مقررات تحریمی شورای امنیت سازمان ملل در خصوص سومالی، از تاریخ ابلاغ این دستور العمل، لازم است کلیه شرکت های فعال این حوزه، از ورود یا صادرات مجدد هرگونه ذغال چوب با منشأ مشکوک به کشور سومالی شامل بازنامه ها و گواهی های مبدأ کشورهای کومور، ساحل عاج و یا غنا و نیز سایر مبادی مظنون خودداری نمایند. بدیهی است ثبت، ورود، خروج و بارگیری اقلام مذکور ممنوع بوده و سازمان مناطق آزاد از آن جلوگیری به عمل خواهد آورد.

محمد رضا موسوی

تهران - کدپستی: ۱۳۳۱۳-۱۵۱۶۶ / تلفن: ۰۲۳۵۰۲۳۵-۶ (۰۲۱) / شماره: ۸۸۷۷۱۰۶۸ (۰۲۱)
قشم - کدپستی: ۱۷۲۴۴-۷۹۵۱۶ / تلفن: ۵۲۴۱۷۱۰ و ۵۲۴۱۷۰۰ (۰۷۶۳) / شماره: ۵۲۳۱۷۱۲ (۰۷۶۳)



شماره: ۹۷/۳۴۰۰۹۲۱۵
تاریخ: ۱۳۹۷/۰۷/۱۰
پوست: ۴
نقار:

برستی

جناب آقای سان جلالی

دیر محترم توسعه تجارت

با سلام و احترام،

با توجه به دستورالعمل دریافتی از مراجع ذیربط در ارتباط با مقررات تحریمی شورای امنیت سازمان ملل در خصوص سومالی، از تاریخ ابلاغ این دستورالعمل لازم است کلیه شرکتهای فعال این حوزه از ورود یا صادرات مجدد هر گونه زغال چوب با منشا مشکوک به کشور سومالی شامل بارنامه ها و گواهی های مبدا کشورهای کومور، ساحل عاج و یا غنا و نیز سایر مبادی مظنون خودداری نمایند. بدیهی است ثبت، ورود، خروج و بارگیری اقلام مذکور ممنوع بوده و سازمان مناطق آزاد از آن جلوگیری به عمل خواهد آورد.

محمد زاهدی
۱۳/۷/۹۷
مدان اقتصادی و سرمایه گذاری


دفتر مرکزی: جزیره کیش - خیابان سنایی
تلفن: ۰۷۶۶)۲۲۲ ۲۱۶۱-۶۲
۰۷۶۶)۲۲۲ ۳۶۴۱-۶۲
تلفن: ۰۷۶۶)۲۲۲ ۳۷۳۱
۷۹۶۱۷-۸۳۷۷۵
دفتر تهران: خیابان خالد اسلامبولی جنب
خیابان ۲۹، ساختمان دبیرخانه شورای
هماهنگی مناطق آزاد، پلاک ۱۹، طبقه اول
تلفن و فکس: ۰۲۱) ۸۸ ۷۷ ۱۰۶۰
۰۲۱) ۸۸ ۷۷ ۱۰۶۲
۰۲۱) ۸۸ ۷۷ ۱۰۶۳

Figure 16: A letter dated 3 May 2017 from the Djiboutian Embassy in Kuwait to the prosecutor's office attesting the origin of the Al Sahil shipment to be Djibouti, a claim inconsistent with the evidence collected by the SEMG and the Combined Maritime Forces.

بسم الله الرحمن الرحيم

**Ambassade de la République
de Djibouti au Koweït**

Koweït, le 03 MAI 2017,
Reference N°: 154 /ADKW/17



**سفارة جمهورية جيبوتي
لوزنح بتولة الكوئيت**

التاريخ بتاريخ /
الرقم لا تسلسلي :

إلى من يهمه الأمر

تفيد سفارة جمهورية جيبوتي لدى دولة الكويت الشقيقة، بأن الوثائق المبينة ادناه قد تم التحقق من صحتها و صدقت عليها السفارة، وهذه الوثائق متعلقة بحمولة من الفحم (30.000 كيس من الفحم)، على متن السفينة Al-Sahil 770055 والقادمة من ميناء جمهورية جيبوتي.

كما نفيد بأن هذا الفحم هو منشأ ومنتج بجيبوتي فقط والوثائق كالتالي:

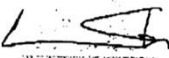

- فاتورة تجارية رقم: 14/2016 وقيمتها 93000 دولار أمريكي.

- شهادة منشأ رقم: 7165 بتاريخ.

تفاصيل المصدر:

Abet Enterprise
رقم الهاتف: (+253) 2134564

سفارة جمهورية جيبوتي لدى دولة الكويت الشقيقة

الكوئيت - ضاحية عبدالله السالم - قطعة 1 شارع 11 طابق 5 - كوالين / ك : 22510681 / فاكس : 22510682 (+ 965)
Kuwait - Abdalrah Al-Salim Area: Block 1 Street 11 Villa 5 - Tel: +965 22510681/84 - Fax: +965 22510682
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PAGE 03/03

D O W

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