

Advance edited version

Distr.: General
25 September 2026

Original: English

Human Rights Council**Sixty-third session**

7 September–9 October 2026

Agenda item 2

**Annual report of the United Nations High Commissioner
for Human Rights and reports of the Office of the
High Commissioner and the Secretary-General****Database of all business enterprises involved in the activities
detailed in paragraph 96 of the report of the independent
international fact-finding mission to investigate the
implications of the Israeli settlements on the civil, political,
economic, social and cultural rights of the Palestinian people
throughout the Occupied Palestinian Territory, including
East Jerusalem****Report of the United Nations High Commissioner for Human Rights****Summary*

The present report has been prepared pursuant to Human Rights Council resolutions 31/36 and 53/25, in which the Council requested that the United Nations High Commissioner for Human Rights produce and update a database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem. The report contains an update to the database first issued in 2020 and updated in 2025, including the addition and removal of business enterprises pursuant to Council resolution 53/25. It provides an update of the database further to the review of allegations concerning an additional set of 126 business enterprises, lists business enterprises involved in listed activities related to the Israeli settlements in the Occupied Palestinian Territory and reflects the outcomes of the analysis carried out by the Office of the United Nations High Commissioner for Human Rights of the type of involvement of listed business enterprises, applying the “involvement framework” in accordance with the Guiding Principles on Business and Human Rights.

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

I. Introduction

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

A. Mandate

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

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

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

- (a) The supply of equipment and materials facilitating the construction and the expansion of settlements and the wall, and associated infrastructure;
- (b) The supply of surveillance and identification equipment for settlements, the wall and checkpoints directly linked with settlements;
- (c) The supply of equipment for the demolition of housing and property, the destruction of agricultural farms, greenhouses, olive groves and crops;
- (d) The supply of security services, equipment and materials to enterprises operating in settlements;
- (e) The provision of services and utilities supporting the maintenance and existence of settlements, including transport;
- (f) Banking and financial operations helping to develop, expand or maintain settlements and their activities, including loans for housing and the development of businesses;
- (g) The use of natural resources, in particular water and land, for business purposes;
- (h) Pollution, and the dumping of waste in or its transfer to Palestinian villages;
- (i) Captivity of the Palestinian financial and economic markets, as well as practices that disadvantage Palestinian enterprises, including through restrictions on movement, administrative and legal constraints;
- (j) Use of benefits and reinvestments of enterprises owned totally or partially by settlers for developing, expanding and maintaining the settlements.

¹ [A/HRC/22/63](#).

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

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

B. Reporting pursuant to the mandate

7. In 2018, the United Nations High Commissioner for Human Rights presented a report to the Human Rights Council at its thirty-seventh session, outlining the methods of work and methodology to be applied in fulfilling the mandate established by the Council in resolution 31/36.⁴

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

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

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

11. In 2025, OHCHR published an update of the database, including the addition and removal of companies.⁹ Given the large number of allegations received through the open call for inputs made in May 2024 (733 submissions concerning 596 business enterprises) and in the light of the resources available, the update covered a portion of the business enterprises under review, with 215 reviewed.

12. Further to the continued review of allegations received through the open call for inputs made in May 2024,¹⁰ the present report provides an update of the database, covering an additional 126 of the business enterprises under review (see annexes I and II).

² [A/HRC/43/71](#), paras. 6–8; [A/HRC/57/21](#), para. 5; and [A/HRC/60/19](#), para. 5. See also Office of the United Nations High Commissioner for Human Rights (OHCHR), “OHCHR update of database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem” (2023), paras. 7 and 8, available at <https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session31/database-hrc3136/23-06-30-Update-israeli-settlement-opt-database-hrc3136.pdf>.

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

⁴ [A/HRC/37/39](#), paras. 7–26.

⁵ [A/HRC/43/71](#).

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

⁷ See OHCHR, “OHCHR update of database”.

⁸ [A/HRC/57/21](#).

⁹ [A/HRC/60/19](#).

¹⁰ For details on the number of submissions reviewed, see paragraph 27 of the present report.

II. Normative framework

13. An overview of the normative framework applying to the mandate, including the relevant provisions of the Guiding Principles on Business and Human Rights, was provided in prior reports.¹¹

14. Within the parameters set out in Human Rights Council resolutions 31/36 and 53/25 and the report of the international independent fact-finding mission,¹² the implementation of the mandate is based on the Guiding Principles on Business and Human Rights as the key framework for assessing the potential involvement of business enterprises in the activities falling within the scope of the mandate.

15. Of particular relevance to this mandate is the “involvement framework” articulated in the Guiding Principles,¹³ which sets out the various ways in which business enterprises may become involved in actual or potential¹⁴ adverse human rights impacts – causation, contribution and direct linkage – and the actions they are expected to take in response.¹⁵

16. As established in principle 13 of the Guiding Principles, the corporate responsibility to respect human rights requires all business enterprises to:

(a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;

(b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.

17. While the determination of the type of involvement requires a contextual and deep analysis of each situation, the typology used in the Guiding Principles on Business and Human Rights – causation, contribution and direct linkage – is generally understood as referring to situations presenting the following elements:¹⁶

(a) **Causation.** A business enterprise can cause an adverse impact where its activities (its acts or omissions) on their own are sufficient to remove or reduce a person’s (or group of persons’) ability to enjoy a human right. This does not mean that the business must be acting entirely alone – a business enterprise could be “causing” an impact even if it has been influenced by third parties;

(b) **Contribution.** A business can contribute to an adverse impact through its own activities (actions or omissions) when those activities are combined with the activities of another actor in a way that removes or reduces the ability to enjoy a human right. “Contribution” implies a harm that is partly, but not solely, the result of a company’s own actions, because the action or inaction of another party has also played a material role in the harm occurring;

¹¹ [A/HRC/57/21](#), paras. 12–26; and [A/HRC/60/19](#), paras 12 and 13.

¹² See [A/HRC/22/63](#).

¹³ Principle 13. See also OHCHR, *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide* (New York and Geneva, 2012), pp. 15–18 and 48–51.

¹⁴ Principle 17 and the commentary thereto.

¹⁵ [A/HRC/57/21](#), paras. 19–24; and principles 13 and 19 of the Guiding Principles. See also OHCHR, “Applying the UNGPs involvement framework: information note for businesses operating in challenging contexts” (Geneva, 2026).

¹⁶ Guiding Principles on Business and Human Rights, principle 13; OHCHR, *The Corporate Responsibility to Respect Human Rights*, pp. 15–18 and 48–51; OHCHR, advice regarding the Guiding Principles and the financial sector, provided in 2013, available at <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/LetterOECD.pdf>; OHCHR, advice regarding the application of the Guiding Principles in the context of the banking sector, provided in 2017, available at <https://www.ohchr.org/sites/default/files/Documents/Issues/Business/InterpretationGuidingPrinciples.pdf>; OHCHR, “Mandating downstream human rights due diligence” (2022); and OHCHR, “Applying the UNGPs involvement framework”.

(c) **Direct linkage.** A business enterprise can be directly linked to an adverse human rights impact by its business relationships related to its operations, products or services. “Direct linkage” refers to the connection between the business enterprise’s operations, products or services and such impact through its business relationships. The concept of “business relationships” is not limited to “first tier” relationships (or any prescribed number of tiers) in a value chain or to there being a contractual relationship with another actor.

III. Methodology

A. Methodology applied

18. OHCHR continued to be guided by the principles of independence, impartiality, objectivity, credibility and professionalism in the discharge of the mandate and to apply the methodology applied to date in this context, which was formulated on the basis of best practice, advice and guidance from the Working Group on the issue of human rights and transnational corporations and other business enterprises. The methodology applied also relied on consultations with stakeholders¹⁷ and the wider work that OHCHR conducts on corporate accountability for human rights.

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

20. For the present update, OHCHR took into consideration alleged involvements that took place between 2 August 2019 and 15 April 2026 for inclusion in the current update of the database.¹⁸ Involvement in one or more of the listed activities found to have taken place before or after this assessment period is not reflected in the present update.

21. The present update reflects a factual assessment of involvement in one or more of the listed activities that took place during the above-mentioned period. Business enterprises in respect of which OHCHR found reasonable grounds to believe that they were involved in one or more of the listed activities during the assessment period were included in the database.

22. OHCHR does not independently assess whether the involvement may have ceased by the end of the assessment period (see para. 20 above). Where OHCHR receives, within the 60-day deadline provided to business enterprises for response (see para. 30 below), reliable evidence that such activities have ceased, the business enterprise concerned is not included in the database.

23. In the light of available resources and the financial constraints faced by the Secretariat, OHCHR does not, on its own initiative, reassess the involvement of business enterprises included in past updates of the database. However, where OHCHR receives a request for reassessment with provision of new information, it reassesses the involvement of the business enterprise concerned. Where, further to this reassessment, OHCHR finds “reasonable grounds to believe” that a business enterprise is no longer involved in one or more of the listed activities, the business enterprise concerned is moved to the list of business enterprises no longer involved in listed activities maintained on the OHCHR web page dedicated to the database.¹⁹ The removal of these business enterprises is reflected in annex II of the present report. Similarly, OHCHR does not reassess the involvement of business enterprises that were removed from the database in past updates of the database. However, where OHCHR

¹⁷ [A/HRC/37/39](#), para. 7; [A/HRC/57/21](#), para. 27; and [A/HRC/60/19](#), para. 14.

¹⁸ The update, generated from the database, released in 2020 (see [A/HRC/43/71](#)) covered the assessment period of 1 January 2018 to 1 August 2019.

¹⁹ See <https://www.ohchr.org/en/business/bhr-database>.

receives a request for reassessment, with new information, regarding a business enterprise that was included in the list of business enterprises no longer involved in listed activities as part of a previous update, it reassesses the involvement of the business enterprise concerned. Where, further to its reassessment, OHCHR finds reasonable grounds to believe that the business enterprise is involved in one or more of the listed activities, the concerned business enterprise is moved to the list of business enterprises involved in listed activities.

24. As envisaged in prior reports, OHCHR has updated the database to distinguish between the different forms of involvement of a business enterprise.²⁰ In the preparation of the present update, OHCHR conducted an initial analysis of the type of involvement of each listed business enterprise, applying the “involvement framework” in accordance with the Guiding Principles on Business and Human Rights²¹ (that is, causation, contribution and direct linkage). For the purpose of the present report, this analysis was applied to all business enterprises currently listed in the database, with a view to facilitating a refined understanding of how listed business enterprises are involved in adverse impacts on the right to self-determination and the actions they are expected to take in response. The type of involvement identified through this analysis for each listed business enterprise is indicated in the present update (see annex I).

25. Through their involvement in one or more of the listed activities in relation to the settlements, which are unlawful under international law, and associated policies, all listed companies are regarded as contributing or directly linked to adverse impact on the right to self-determination.²² This initial assessment is made without prejudice to the listed business enterprises’ potential involvement in adverse human rights impacts that extend beyond the right to self-determination, and the nature of such involvement, including the causation of such impact. However, such assessment of each listed enterprise’s full range of human rights impacts and forms of involvement would require substantial additional information regarding the full range of their activities and significant additional resources and time.

B. Review of submissions and assessment

26. In response to the call for inputs made in May 2024, OHCHR received a total of 733 submissions; the preliminary screening indicated that the submissions included allegations of the involvement of 596 business enterprises in listed activities.²³ In preparation for the update released in 2025, OHCHR completed the review of 215 business enterprises.

27. For the present update, and in the light of available resources and the wider liquidity constraints being faced by the Secretariat, OHCHR has reviewed allegations concerning 126 of the remaining 381 business enterprises, while remaining consistent with procedural fairness. The business enterprises reviewed in preparation for the present update are engaged in operations in the agriculture, transport, storage, waste management, energy, food and hospitality sectors.

28. Future updates will reflect the consideration of additional submissions received in response to the May 2024 call for inputs but which have not yet been fully reviewed.

C. Engagement with business enterprises and other stakeholders

29. To promote transparency and fairness, OHCHR continued to engage in open and comprehensive dialogue and exchange with business enterprises concerned, in line with its consistent approach to the implementation of the mandate. In October 2024, all screened

²⁰ A/HRC/60/19, para. 31.

²¹ Principle 13. See also OHCHR, *The Corporate Responsibility to Respect Human Rights*, pp. 15–18 and 48–51.

²² For the applicability of this right and its denial in the present context, see International Court of Justice, *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem, Advisory Opinion*, 19 July 2024, General List No. 186, paras. 237–243.

²³ A/HRC/57/21, paras. 42 and 43; and A/HRC/60/19, para. 19.

business enterprises were informed that OHCHR had received allegations as to their potential involvement in one or more of the listed activities and were invited to provide any relevant information within a period of 60 days. OHCHR analysed the information received in response to this invitation, along with other information gathered in accordance with the methodology applied.

30. Upon completion of its initial detailed review of the 126 business enterprises assessed in the preparation of the present update, including information provided by the enterprises to OHCHR, OHCHR notified the enterprises concerned, in writing, as to the outcomes of its preliminary assessment. Those found to be involved in one or more of the listed activities during the period of assessment (see para. 20 above) were given a further 60 days to provide any additional information, clarification or update on the situation to OHCHR, including evidence that any relevant involvement in listed activities had ceased, as applicable. OHCHR received additional information from 14 business enterprises further to that notification, and, following an analysis, took the information into consideration in its final determinations.

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

32. Based on its commitment to promote understanding and transparency, OHCHR continued to engage with interested Member States, business enterprises and other stakeholders. Since September 2025, OHCHR has engaged with 14 Member States and two subnational authorities, 43 business enterprises (including 14 investors) and 27 other stakeholders. OHCHR remains open to constructive dialogue with all stakeholders in the implementation of the mandate.

D. Standard of proof for inclusion in the database

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

E. Standard of proof for removal from the database

34. A business enterprise can be removed from the database if there are reasonable grounds to believe, on the basis of the totality of the information reviewed by OHCHR, that the enterprise is no longer involved in the activities that justified its inclusion. In the light of available resources and wider liquidity constraints, OHCHR is not in a position to proactively review previous determinations on an ongoing basis. A review of a previous determination is conducted when OHCHR receives new, reliable information indicating that continued inclusion in the database is no longer warranted. Where OHCHR finds reasonable grounds to believe that the involvement has ceased, the concerned business enterprise is moved from list A (containing business enterprises involved in listed activities) to list B (containing business enterprises no longer involved in listed activities) on the dedicated OHCHR web page immediately. Such changes are reflected in the following update report submitted to the Human Rights Council.

F. Update of the database

35. Business enterprises for which OHCHR found reasonable grounds to believe that there was involvement in one or more of the listed activities during the current assessment period are included in the database (see annex I).

36. Of the 126 business enterprises assessed for the present update, OHCHR found reasonable grounds to believe that 61 were involved in one or more of the listed activities; OHCHR did not find reasonable grounds to believe that the remaining companies it assessed were involved in any of the listed activities.

37. OHCHR received requests for reassessment concerning eight business enterprises listed in the 2025 update. OHCHR reassessed these business enterprises applying its standard methodology. Based on new, reliable information indicating that continued inclusion in the database was no longer warranted, OHCHR found reasonable grounds to believe that the involvement of five business enterprises had ceased. Those enterprises are included in annex II of the present report, reflecting their removal from the list of business enterprises involved in listed activities. Likewise, based on new, reliable information indicating that its removal from the database was not warranted, OHCHR found reasonable grounds to believe that one business enterprise listed in annex II of the report released in September 2025 was involved in one or more of the listed activities. This is reflected in annex I of the present report. The other business enterprises that were listed in annex II of the report released in September 2025 were removed completely from annex II of the present report and from the dedicated web page on the OHCHR website.

38. The update of the database is published in annexes I and II to the present document. OHCHR has also reflected this update on its web page dedicated to the database. In addition, OHCHR posts, on the same web page, communications from companies that request to have their responses or comments shared publicly. Since September 2025, six business enterprises have availed themselves of this possibility and have had their responses made publicly available on the OHCHR web page. Any listed company can send OHCHR its response, at any time, to be posted online.

39. The present update reflects the outcomes of the analysis of the type of involvement of each listed business enterprise, in accordance with the Guiding Principles on Business and Human Rights (namely, causation, contribution and direct linkage). The type of involvement of each listed business enterprise, that is, those listed in the 2025 update and those added in the present update, was communicated to the business enterprises concerned and is indicated in the last column of the table contained in annex I to the present report.

40. OHCHR is continuing its review of the allegations concerning the business enterprises whose assessment could not be completed in time to be reflected in the present report due to resource limitations. OHCHR is also continuing to analyse the type of involvement of listed business enterprises. The outcomes of this continuing assessment will be reflected in future updates of the database.

IV. Conclusions and recommendations

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

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

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

44. States must take appropriate steps to ensure, through judicial, administrative, legislative or other appropriate means, that when business-related human rights abuses

occur within their territory and/or their jurisdiction, those affected have access to effective remedies, consistent with international law.

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

46. Consistent with the Guiding Principles, where a business enterprise causes or may cause an adverse human rights impact, it should take the necessary steps to cease or prevent the impact and provide for or cooperate in its remediation. Where a business enterprise contributes or may contribute to an adverse human rights impact, it should take the necessary steps to cease or prevent its contribution, use its leverage to mitigate any remaining impact to the greatest extent possible and provide for or cooperate in the remediation of the adverse impact. Where an adverse human rights impact is directly linked to a business enterprise's operations, products or services by a business relationship, the business should seek to prevent or mitigate the adverse impact, including through exercising its leverage.

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

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

Annex I

List A: Business enterprises involved in listed activities^a

No.	Business enterprise	Listed activity (subparagraph of paragraph 96)	Home State	Type of involvement in adverse impact on the right to self- determination
1	A. Barkan and Partners Ltd.	(a), (g)	Israel	Contribution
2	Absoluteskin Cosmetics (Pty) Ltd.	(g)	South Africa	Direct linkage
3	Ackerstein Industries Ltd.	(a)	Israel	Contribution
4	Adama Agricultural Solutions Ltd.	(a), (e)	Israel	Contribution
5	Adama Ltd.	(a), (e)	China	Contribution
6	Africa Israel Investment Ltd.	(a), (e), (g)	Israel	Contribution
7	Agrifood Marketing Ltd.	(e), (g)	Israel	Contribution
8	Ahava – Dead Sea Laboratories Ltd.	(g)	Israel	Contribution
9	Airbnb Inc.	(e)	United States of America	Contribution
10	All-In Trade Israel Ltd.	(e), (g), (h)	Israel	Contribution
11	Alon Blue Square Israel Ltd.	(e), (g)	Israel	Contribution
12	Alony-Hetz Properties and Investments Ltd.	(g)	Israel	Contribution
13	Altice International Ltd.	(e), (g)	Luxembourg	Contribution
14	Amir Marketing and Investments in Agriculture Ltd.	(g)	Israel	Contribution
15	Amos Hadar Properties and Investments Ltd.	(g)	Israel	Contribution
16	Amot Investments Ltd.	(g)	Israel	Contribution
17	Anglo Saxon Real Estate Agency (Israel 1992) Ltd.	(e), (g)	Israel	Contribution
18	Archivists Ltd.	(g)	Israel	Contribution
19	Arza Winery T.R.Z. Ltd.	(g)	Israel	Contribution
20	Ashtrom Group Ltd.	(g)	Israel	Contribution
21	Ashtrom Industries Ltd.	(g)	Israel	Contribution
22	Ashtrom Residential Development Ltd. ^b	(e), (g)	Israel	Contribution
23	B. Gaon Holdings Ltd.	(a)	Israel	Contribution
24	Bank Hapoalim Ltd.	(e), (f), (g)	Israel	Contribution
25	Bank Leumi Le-Israel Ltd.	(e), (f), (g)	Israel	Contribution
26	Bank of Jerusalem Ltd.	(e), (f), (g)	Israel	Contribution
27	Barad Earthworks, Development and Roadworks Ltd.	(a), (e)	Israel	Contribution
28	Bar-Amana Buildings Construction and Development Company Ltd.	(a), (e)	Israel	Contribution

<i>No.</i>	<i>Business enterprise</i>	<i>Listed activity (subparagraph of paragraph 96)</i>	<i>Home State</i>	<i>Type of involvement in adverse impact on the right to self- determination</i>
29	Baran Group Ltd.	(e)	Israel	Contribution
30	Bardarian Brothers Ltd.	(a), (e), (g)	Israel	Contribution
31	Beit Haarchiv Ltd.	(g)	Israel	Contribution
32	Bezeq, the Israeli Telecommunications Corp. Ltd.	(e), (g)	Israel	Contribution
33	Boneich Construction Development & Investments Ltd.	(a), (g)	Israel	Contribution
34	Booking Holdings Inc.	(e)	United States of America	Contribution
35	Booking.com B.V.	(e)	Kingdom of the Netherlands	Contribution
36	Brothers Hasid Construction Contracting Company Ltd.	(a), (e), (g)	Israel	Contribution
37	C. Mer Industries Ltd.	(b), (e)	Israel	Contribution
38	Café Café Israel Ltd.	(e), (g)	Israel	Contribution
39	Caliber 3 Ltd.	(d), (g)	Israel	Contribution
40	Carmel Corp. Ltd.	(e), (g)	Israel	Contribution
41	Cellcom Israel Ltd.	(e), (g)	Israel	Contribution
42	Cherriessa Ltd.	(g)	Israel	Contribution
43	CityBook Services Ltd.	(g)	Israel	Contribution
44	Comasco Ltd.	(a), (c)	Israel	Contribution
45	Compost Or Ltd.	(e), (g), (h)	Israel	Contribution
46	Construcciones y Auxiliar de Ferrocarriles S.A. (CAF)	(a), (e), (g)	Spain	Contribution
47	D.N. Kol-Gader Ltd.	(g)	Israel	Contribution
48	Dalia Elispur Construction Contracting Company 1972 Ltd.	(a), (g)	Israel	Contribution
49	Dan Public Transportation Company Ltd.	(a), (e), (g)	Israel	Contribution
50	Danya Cebus Ltd.	(a), (e), (g)	Israel	Contribution
51	Davidov Garages Ltd. ^c	(e), (g)	Israel	Contribution
52	Db Billiards Ltd. ^d	(e), (g), (j)	Israel	Contribution
53	Delek Group Ltd.	(e), (g)	Israel	Direct linkage
54	Delta Galil Industries Ltd.	(g)	Israel	Contribution
55	Delta Israel Brands Ltd.	(g)	Israel	Contribution
56	Deshen Hatzafon - Agricultural Cooperative Association Ltd.	(e)	Israel	Contribution
57	Dor Alon Energy in Israel 1988 Ltd.	(e), (g)	Israel	Contribution
58	E.L.A.D. – to the City of David	(e), (g)	Israel	Contribution

<i>No.</i>	<i>Business enterprise</i>	<i>Listed activity (subparagraph of paragraph 96)</i>	<i>Home State</i>	<i>Type of involvement in adverse impact on the right to self- determination</i>
59	EPR Systems Ltd.	(e), (g)	Israel	Contribution
60	E.T. Legal Services Ltd.	(c), (e)	Israel	Contribution
61	Egged Transportation Ltd.	(e)	Israel	Contribution
62	Egis	(e)	France	Contribution
63	Egis Rail	(e)	France	Contribution
64	Einav Hahetz 1965 Ltd.	(g)	Israel	Contribution
65	Elco Ltd.	(a), (e), (g)	Israel	Contribution
66	Electra Afikim Ltd.	(e)	Israel	Contribution
67	Electra Group Ltd.	(e), (g)	Israel	Contribution
68	Elyakim Ben-Ari Ltd.	(g)	Israel	Contribution
69	Energix-Renewable Energies Ltd.	(a), (e), (g)	Israel	Contribution
70	English Cake Ltd.	(e), (g)	Israel	Direct linkage
71	Euro-Israel (Y.S.) Ltd.	(a), (g)	Israel	Contribution
72	Expedia Group Inc.	(e)	United States of America	Contribution
73	Export Investment Company Ltd.	(e), (f), (g)	Israel	Contribution
74	Extal Ltd.	(g)	Israel	Contribution
75	Extra Retail Group Ltd. ^e	(e), (g)	Israel	Contribution
76	Field Produce Ltd.	(g)	Israel	Contribution
77	Field Produce Marketing Ltd.	(g)	Israel	Contribution
78	First International Bank of Israel Ltd.	(e), (f), (g)	Israel	Contribution
79	Fosun International Ltd.	(g)	China	Contribution
80	Friends of Ir David	(e), (g)	United States of America	Contribution
81	Gadish Engineering Company Ltd. (Gadish Group)	(a), (e), (g)	Israel	Contribution
82	Gadot Agro Ltd.	(e)	Israel	Direct linkage
83	Galnor Construction and Development Ltd.	(a), (e)	Israel	Contribution
84	Galshan Markets Human Resources (1997) Ltd.	(e)	Israel	Contribution
85	Gat Fertilizers Ltd.	(e)	Israel	Contribution
86	Gat Shomron Winery Ltd.	(g)	Israel	Contribution
87	Geo-Da – Lands & Property Management & Information Ltd.	(e)	Israel	Contribution
88	Givot Olam Chicken Farm Ltd.	(g)	Israel	Contribution
89	Greenkote P.L.C.	(g)	United Kingdom of Great Britain	Direct linkage

No.	Business enterprise	Listed activity (subparagraph of paragraph 96)	Home State	Type of involvement in adverse impact on the right to self- determination
			and Northern Ireland	
90	Greenmix, of Benny and Tzvika Group Ltd.	(g)	Israel	Contribution
91	Greennet Recycling and Waste Treatment	(e), (g), (h)	Israel	Contribution
92	Green-Oil Energy	(e), (g), (h)	Israel	Contribution
93	Gush Etzion Wineries Ltd.	(e), (g)	Israel	Contribution
94	Hadiklaim – Israel Date Growers Cooperative Ltd.	(e)	Israel	Contribution
95	Hagihon Company Ltd.	(e), (g), (h)	Israel	Contribution
96	Haifa Fertilizing Technologies Ltd.	(e), (g)	Israel	Direct linkage
97	Haim Zaken Construction & Investments Ltd.	(a), (e), (g)	Israel	Contribution
98	Hamashbir For Agricultural Ltd.	(e), (g)	Israel	Contribution
99	Hamat Group Ltd.	(g)	Israel	Contribution
100	Hanson Israel Ltd.	(g)	Israel	Contribution
101	Harsa Studio – Sanitaryware Manufacturers Ltd. ^f	(g)	Israel	Contribution
102	Hayovel Inc.	(e), (g)	United States of America	Contribution
103	Heidelberg Materials AG	(g)	Germany	Contribution
104	Hishtil Ltd.	(e)	Israel	Direct linkage
105	Hot Mobile Ltd.	(e), (g)	Israel	Contribution
106	Hot Telecommunication Systems Ltd.	(e), (g)	Israel	Contribution
107	Impact Property Development Ltd. ^g	(e), (g)	Israel	Contribution
108	Ingeniería y Economía del Transporte S.M.E. M.P, S.A. (Ineco)	(e)	Spain	Contribution
109	Israel Discount Bank Ltd.	(e), (f)	Israel	Contribution
110	Israel Railways Corporation Ltd.	(g), (h)	Israel	Contribution
111	Italek Ltd.	(e), (g)	Israel	Contribution
112	J.C. Bamford Excavators Ltd.	(a), (c)	United Kingdom of Great Britain and Northern Ireland	Direct linkage
113	Jerusalem Wineries – Cooperative Agricultural Association Ltd.	(g)	Israel	Contribution
114	Joe Gourmet Coffee Ltd.	(e), (g)	Israel	Contribution
115	Jordan River Herbs Ltd.	(e), (g)	Israel	Contribution
116	Kass – C Ltd.	(a), (e), (g)	Israel	Contribution
117	Kavim Public Transportation Ltd.	(e), (g)	Israel	Contribution

<i>No.</i>	<i>Business enterprise</i>	<i>Listed activity (subparagraph of paragraph 96)</i>	<i>Home State</i>	<i>Type of involvement in adverse impact on the right to self- determination</i>
118	Kerur Habika Holdings Ltd.	(g)	Israel	Contribution
119	Kfar Giladi Quarries Agricultural Cooperative Association Ltd.	(g)	Israel	Contribution
120	Kiriat Sefer (Diur Modyin) Ltd.	(g)	Israel	Contribution
121	Kotler Adika Building Company Ltd.	(a), (g)	Israel	Contribution
122	Land of Olive Premium Oil – Achiya Farm Ltd.	(g)	Israel	Contribution
123	Lapidoth Capital Ltd.	(a), (e), (g)	Israel	Contribution
124	Lesico Ltd.	(e), (g), (h)	Israel	Contribution
125	Magen – Construction Engineering Works Ltd.	(a), (e), (g)	Israel	Contribution
126	Maman Cargo Terminals and Handling	(g)	Israel	Contribution
127	Margolin Bros. Engineering & Consulting Ltd.	(a), (e), (g)	Israel	Contribution
128	Marom Tuval – Consulting, Management & Investments Ltd.	(e)	Israel	Contribution
129	Matrix IT Ltd.	(e), (g)	Israel	Contribution
130	Mayer's Cars and Trucks Co. Ltd.	(e), (g)	Israel	Contribution
131	Medan – Roads and Quarries (1964) Ltd.	(a), (g)	Israel	Contribution
132	Mega Or Holdings Ltd.	(g)	Israel	Contribution
133	Mekorot Water Company Ltd.	(e), (g)	Israel	Contribution
134	Mercantile Discount Bank Ltd.	(e), (f)	Israel	Contribution
135	Merkavim Transportation Technologies Ltd.	(e)	Israel	Direct linkage
136	Mery Building Works Contracting Company Ltd.	(g)	Israel	Contribution
137	Meshek Energy – Renewable Energies Ltd.	(e), (g)	Israel	Contribution
138	Minrav Group Ltd.	(g)	Israel	Contribution
139	Mishab Housing Construction & Development Company Ltd.	(a), (g)	Israel	Contribution
140	Mishkan Eliyahu – Construction and Investment Company Ltd.	(a), (g)	Israel	Contribution
141	Mivne Real Estate KD Ltd.	(g)	Israel	Contribution
142	Mizrachi & Sons Investments Group Ltd. ^h	(a), (g)	Israel	Contribution
143	Mizrachi Tefahot Bank Ltd.	(e), (g)	Israel	Contribution
144	Modi'in Ezrachi Group Ltd.	(d), (e), (g)	Israel	Contribution
145	Mordechai Aviv Construction Industries (1973) Ltd.	(g)	Israel	Contribution
146	Motorola Solutions Israel Ltd.	(d), (e)	Israel	Contribution

<i>No.</i>	<i>Business enterprise</i>	<i>Listed activity (subparagraph of paragraph 96)</i>	<i>Home State</i>	<i>Type of involvement in adverse impact on the right to self- determination</i>
147	Motorola Solutions, Inc.	(d), (e)	United States of America	Contribution
148	N.O.H. Management and Consulting Ltd.	(g)	Israel	Contribution
149	N.S. Water and Maintenance Services Ltd.	(g)	Israel	Contribution
150	Natoon – Nof Yam Security Ltd.	(d), (e)	Israel	Contribution
151	Netafim Ltd.	(e)	Israel	Contribution
152	New Way Traffic Ltd.	(a), (e)	Israel	Contribution
153	Ofertex Industries 1997 Ltd.	(g)	Israel	Contribution
154	Olenik Transportation Earth Work and Road Constructions Ltd.	(a), (e)	Israel	Contribution
155	Orbia Advance Corp Sab de CV	(e)	Mexico	Contribution
156	Orgad H.S.N. Ltd.	(e), (g)	Israel	Contribution
157	Oron Group Investments & Holdings Ltd.	(a), (e), (g)	Israel	Contribution
158	Partner Communications Company Ltd.	(e), (g)	Israel	Contribution
159	Paz Retail and Energy Ltd. ⁱ	(e), (g)	Israel	Contribution
160	Pelephone Communications Ltd.	(e), (g)	Israel	Contribution
161	Powergen Solar A Ltd. ^j	(a), (e)	Israel	Contribution
162	Proffimat S.R Ltd.	(g)	Israel	Contribution
163	Psagot Winery Ltd.	(e), (g)	Israel	Contribution
164	Rami Levi Chain Stores Hashikma Marketing 2006 Ltd.	(e), (g)	Israel	Contribution
165	Rami Levy Hashikma Marketing Communication Ltd.	(e), (g)	Israel	Contribution
166	Re/Max Holdings, Inc.	(e), (g)	United States of America	Direct linkage
167	Rotshtein Real Estate Ltd.	(g)	Israel	Contribution
168	Rustic Bakery Ltd.	(e), (g)	Israel	Contribution
169	S.A.G. (Velvel) Building & Development Ltd.	(a), (g)	Israel	Contribution
170	S.M. Vallay Fruits and Vegetables Export Ltd.	(g)	Israel	Contribution
171	Salomon A. Angel Ltd. ^k	(e), (g)	Israel	Direct linkage
172	Salvat Logistica S.A.	(e)	Spain	Direct linkage
173	Sarfati Shimon Ltd.	(a), (g)	Israel	Contribution
174	Shahar Co. – Civil Engineering, Construction and Infrastructure Company Ltd.	(a), (g)	Israel	Contribution
175	Shalgal Food Ltd.	(g)	Israel	Contribution
176	Shapir Engineering and Industry Ltd.	(a), (e), (g)	Israel	Contribution

<i>No.</i>	<i>Business enterprise</i>	<i>Listed activity (subparagraph of paragraph 96)</i>	<i>Home State</i>	<i>Type of involvement in adverse impact on the right to self- determination</i>
177	Shefa Franchise Ltd.	(e), (g)	Israel	Direct linkage
178	Shikun & Binui Ltd.	(e)	Israel	Contribution
179	Shikun & Binui – Solel Boneh – Infrastructure Ltd.	(a), (e)	Israel	Contribution
180	Shilo Winery Ltd.		Israel	Contribution
181	Shlomo Cohen Construction Company Ltd.	(a), (g)	Israel	Contribution
182	Shoham Engineering and Development Ltd.	(a), (e), (g)	Israel	Contribution
183	Shufersal Ltd.	(e), (g)	Israel	Contribution
184	Sonol Israel Ltd.	(e), (g)	Israel	Contribution
185	Superbus Transportation and Tourism Ltd.	(e)	Israel	Contribution
186	Supergum Industries 1969 Ltd.	(g)	Israel	Contribution
187	Sussia Dairy Ltd.	(g)	Israel	Contribution
188	T.M.M. Integrated recycling Industries	(e), (g), (h)	Israel	Contribution
189	Taavura Holdings Ltd.	(g)	Israel	Contribution
190	Tanya Winery Ltd.	(e), (g)	Israel	Contribution
191	Tekoa Mushroom Farms Ltd.	(e), (g)	Israel	Contribution
192	Teperberg Winery 1870 Ltd.	(e), (g)	Israel	Contribution
193	Tera Light Ltd.	(a), (e), (g)	Israel	Contribution
194	The American Israeli Gas Corporation Ltd. (Amisragas)	(e), (g)	Israel	Contribution
195	The Baron Wineries Ltd.	(e), (g)	Israel	Contribution
196	The Golden Date Farm Ltd.	(g)	Israel	Contribution
197	Tnufa Transportation Solutions Ltd.	(e)	Israel	Contribution
198	Tnuva Central Co-operative for the Marketing of Agricultural Produce in Israel Ltd.	(e)	Israel	Direct Linkage
199	Top Greenhouses Ltd.	(g)	Israel	Contribution
200	TripAdvisor, Inc.	(e)	United States of America	Contribution
201	Twitoplast Ltd.	(g)	Israel	Contribution
202	Tyrec Ltd.	(e), (g), (h)	Israel	Contribution
203	Unikowsky Maoz Ltd.	(g)	Israel	Contribution
204	Villar International Ltd.	(g)	Israel	Contribution
205	Y.A.Z (Yaaz) – Construction and Development Company Ltd.	(c)	Israel	Contribution
206	Y.D. Barazani Ltd.	(a), (g)	Israel	Contribution
207	Yacobi Brothers Group (YSB) Ltd.	(e), (g)	Israel	Contribution
208	Yes TV and Communications Services Ltd. ^l	(e)	Israel	Contribution

<i>No.</i>	<i>Business enterprise</i>	<i>Listed activity (subparagraph of paragraph 96)</i>	<i>Home State</i>	<i>Type of involvement in adverse impact on the right to self- determination</i>
209	Z.F. Building Company Ltd. ^m	(g)	Israel	Contribution
210	Z.M.H. Hammerman Ltd.	(e), (g)	Israel	Contribution
211	Zabar Solar	(a), (e), (g)	Israel	Contribution
212	Zakai Agricultural Know-how and Inputs Ltd.	(g)	Israel	Contribution
213	Zorganika Ltd.	(e), (g)	Israel	Contribution
214	Zriha Hlavin Industries Ltd.	(g)	Israel	Contribution

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

^b Formerly Ashdar Building Company.

^c Formerly Mayer Davidov Garages Ltd.

^d Formerly Chish Nofei Israel Ltd.

^e Formerly Naaman Group Ltd.

^f Previously listed as Lipski Installation and Sanitation Ltd.

^g Previously listed as Re/Max Israel.

^h Formerly Shikun Dayarim Ltd.

ⁱ Formerly Paz Oil Company Ltd.

^j Formerly Solegreen Ltd.

^k Previously listed as Angel Bakery.

^l Previously listed as D.B.S Satellite Services Ltd.

^m Previously listed as Z.F. Development and Construction.

Annex II

List B: Business enterprises no longer involved in listed activities

<i>No.</i>	<i>Business enterprise</i>	<i>Listed activity (subparagraph of paragraph 96)</i>	<i>Home State</i>
1	ACS Actividades de Construcción y Servicios S.A.	(g)	Spain
2	Cim Lustigman Development and Construction Ltd.	(g)	Israel
3	Metrontario Investments Ltd.	(g)	Canada
4	Sociedad Española De Montajes Industriales S.A. (SEMI)	(g)	Spain
5	Steconfer	(a), (e)	Portugal

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