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WHO PROFITS: FOUNDATION FOR THE UN BDS BLACKLIST



NGO MONITOR



Who Profits: Foundation for the UN BDS Blacklist

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NGO Monitor's mission is to provide information and analysis, promote accountability, and support discussion on the reports and activities of NGOs claiming to advance human rights and humanitarian agendas.

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EXECUTIVE SUMMARY

Who Profits' claims are echoed uncritically by UN bodies and officials, international NGOs, and CSR companies. The Office of the High Commissioner for Human Rights (OHCHR) and the UN Human Rights Council (UNHRC) are relying significantly on Who Profits to prepare a discriminatory "blacklist" of companies allegedly conducting "settlement" business.

- Who Profits, an Israeli NGO, is a leader in BDS efforts against Israeli and foreign companies. The group maintains a public database of businesses that are often targeted by international BDS campaigns.
- Who Profits claims Israel is an occupier and responsible for carrying out economic and social obligations, yet at the same time seeks to punish Israel and companies doing business with Israel for carrying out the very duties specified under the law of occupation.
- There is no international legal prohibition on conducting business activities in conflict zones, occupied territories, or settlements. Such a rule would essentially ban all economic activity in these areas, and would condemn the residents to extreme poverty.
- Moreover, much of the activity is entirely consistent with a host of Israeli-Palestinian agreements endorsed, guaranteed, and witnessed by the international community. Some companies even have contractual agreements directly with the Palestinian Authority.
- Many of the companies in Who Profits' database have minimal, remote, presumed, and/or non-existent connections to settlements, and are instead targeted for contributing to security procedures and mechanisms or because they relate to routine Israeli government functions.
- Blacklisting companies and accusing them of being complicit in violations based on their adherence to mutually agreed upon and internationally brokered agreements – such as the Oslo Accords – fundamentally undermines the foundations of the international legal order.
- In Jerusalem, Who Profits advances a discriminatory policy that companies should withdraw their services and goods from Arab neighborhoods of Jerusalem. If enacted, Palestinians would be excluded from receiving basic goods and services in their neighborhoods, while an ethnic/religious test would be created to determine who can provide services.
- Who Profits is primarily funded by the US-based Rockefeller Brothers Fund (RBF) and European donors including the Church of Sweden, Trocaire (Ireland), CCFD-Terre Solidaire (France), HEKS-EPER (Switzerland), DanChurchAid (Denmark), Diakonia (Sweden), Medico International (Germany), and Fagforbundet (Norway).

INTRODUCTION

The Israeli non-governmental organization (NGO) [Who Profits](#) is the leader in [targeting](#) “Israeli and international companies” as part of economic and political boycott campaigns. The NGO was foundedⁱ to support [BDS](#) (boycott, divestment, and sanctions) efforts, and initiates [discriminatory campaigns](#) against Israeli and foreign banks, security firms, civil infrastructure facilities, and private companies. The objective is to isolate Israel economically, culturally, and politically, and to contribute to the wider demonization effort. Its website is central to BDS activists around the world in identifying companies for their campaigns, while individuals are encouraged to “[Report a Company](#)” to “be included in their database.”

The allegations published by Who Profits claiming the illegality and immorality of various business activities are echoed uncritically by UN bodies and officials and international NGOs as part of their politicized agendas. UN bodies – notably the Office of the High Commissioner for Human Rights (OHCHR) and the UN Human Rights Council (UNHRC) – are relying significantly on Who Profits in preparing a [UN “blacklist” of companies allegedly doing business in settlements](#).ⁱⁱ The misleading claims are also regularly cited by corporate social responsibility (CSR) firms in their ratings systems of company compliance with human rights to justify biased reporting and illegitimate divestment.

As shown in this analysis, Who Profits misrepresents wholly legal activity as somehow illegal and in violation of international norms. In sharp contrast to Who Profits’ claims, when operating in the West Bank, companies do not violate domestic law – in their home countries, Israel, or the Palestinian Authority (PA)– nor international law, which does not bar businesses from areas of conflict and/or occupation. Moreover, the business activity is entirely consistent with a host of Israeli-Palestinian agreements [endorsed, guaranteed, and witnessed](#) by the international community. Some companies even have contractual agreements directly with the PA.

For other companies listed by Who Profits, the involvement, if at all, in settlement-related activity (defined broadly by Who Profits as any activity linked to Jews or Jewish-owned entities across the 1949 Armistice line or related to the Israel Defense Forces), is remote. Likewise, 55% of Who Profits’ company profiles are from 2015 and earlier; many of those dated 2016 and later contain old information that is no longer relevant, which the organization greatly distorts and magnifies.

Ironically, for an organization claiming to promote human rights and international law, Who Profits ignores the myriad adverse human rights impacts that would result from its extreme advocacy, including the cessation of business by the companies it targets and contributing to global antisemitism. Calling for boycotts of Jewish-linked companies beyond the 1949 Armistice line (particularly in the parts of Jerusalem colloquially known as “East Jerusalem”) amounts to religious and national-origin-based discrimination in the distribution of goods and services: Who Profits, like-minded NGOs, CSR firms, and UN bodies would prohibit Jewish Israelis from exercising their right to

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ⁱ Who Profits was originally a project of Coalition of Women for Peace (CWP). In 2013, Who Profits formally separated from CWP (Who Profits, “About,” <https://whoprofits.org/about-who-profits/>).

ⁱⁱ The UN blacklist defines settlements so broadly as to encompass any Jewish or Israeli-related activity whatsoever beyond the 1949 Armistice line.

provide services and would severely restrict access to services and goods for Palestinians. When the targeted businesses provide security to protect civilians and secure internationally recognized borders, Who Profits is compromising basic human rights including the right to life and security.

At the same time, and in direct contradiction to their BDS efforts, this NGO and its sponsors routinely condemn Israel for failing to provide adequate levels of services in Area C of the West Bank and Palestinian neighborhoods in Jerusalem.ⁱⁱⁱ

The following report exposes the radical nature of Who Profits' allegations and arguments, including misinterpretation of international law; use of highly attenuated, if not fictitious, claims; and undermining mutual agreements between Palestinians and Israelis, thus acting against cooperation and peace. The publications and campaigns of this NGO do not promote human rights and are not grounded in international law; instead, they employ hyperbolic rhetoric and are informed by fringe political and economic views, as reflected in anti-Israel BDS activities. Who Profits' agenda stands in stark contrast to the relevant legal, business, and human rights laws and norms.

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Due to these significant failings, the UN, CSR firms, and other human rights and ethical groups should not rely on this NGO. To the degree that the allegations and campaigns are copied, the relevant organizations share the responsibility for harm incurred in the process.

FUNDING

Who Profits' BDS campaigns are funded and enabled primarily by European donors, many of which are in turn supported by taxpayer budgets. In 2017, Who Profits received NIS 600,000 (~\$165,000) in funding for its "research" projects from the following European church groups: [Church of Sweden](#) (Sweden – NIS 210,504), [Trocaire](#) (Ireland – NIS 114,770), [CCFD-Terre Solidaire](#) (France – NIS 40,017), [HEKS-EPER](#) (Switzerland – NIS 40,000), [DanChurchAid](#) (Denmark – NIS 13,199), and [Diakonia](#) (Sweden – NIS 10,276).

In addition, Who Profits received NIS 90,361 from the US-based [Rockefeller Brothers Fund \(RBF\)](#), NIS 46,116 from [Medico International](#) (Germany), and NIS 44,061 from Fagforbundet (Norway). The money from RBF is part of [two grants to Who Profits totaling \\$200,000](#) for 2017-2019, coinciding with the development of the UNHRC BDS blacklist.

ⁱⁱⁱ For instance, Who Profits claims it is "impossible" for Palestinians to get building permits in East Jerusalem and Area C, yet targets companies involved in providing infrastructure and construction in those areas.

FALSIFYING INTERNATIONAL LAW

The premise of Who Profits' activities is the paradigm that Israel is an "occupying power" and that the West Bank, Gaza, East Jerusalem, and the Golan Heights are "occupied territory." Going beyond this point, Who Profits claims that, as a result, Israeli and international companies doing activity over the 1949 Armistice line is contrary to international law.

This assertion is clearly false. There is no international legal prohibition on conducting business activities in occupied territories or settlements. Advocating for such a rule is absurd and would essentially ban all economic activity in such areas, and would condemn the residents to extreme poverty.

Moreover, the laws of occupation expressly mandate economic activity in occupied territory. For instance, Article 43 of the Hague Convention states that the occupying power, "shall take all the measures in his power **to restore, and ensure, as far as possible, public order and safety**, while respecting, unless absolutely prevented, the laws in force in the country" (emphasis added). Articles 55-56 of the [4th Geneva Convention](#) state that [the occupier](#), to the extent means are available, must "ensure sufficient hygiene and public health standards, as well as the provision of food and medical care to the population under occupation." Such obligations include security services, law enforcement, and the construction and maintenance of infrastructure related to roads, telecommunications, water, and health.

Similarly, Who Profits contends that the occupying power is bound by international human rights law in occupied territory. According to that approach, under human rights law (in particular the International Covenant on Economic Social and Cultural Rights), a state party with jurisdictional control must promote, among other rights, the "right of everyone to the opportunity to gain his living by work and maintain economic freedom," "safe and healthy working conditions," and "improvement of living conditions." They must also not interfere with the ability to make a living. Meeting such legal obligations, therefore, would be impossible to fulfill without economic or business activity.

It is also important to note that every national court that has looked at these issues has rejected attempts to bar or criminalize such activity (for example, see France, Britain, Canada, the US, and Israel).

In contrast, Who Profits ignores these clear rules and legal rulings, instead applying a radical post-colonial economic and political ideological agenda. **Who Profits wants to have it both ways: it claims Israel is an occupier and responsible for carrying out economic and social obligations, but seeks to punish Israel and companies doing business with Israel for carrying out the very duties specified under the law of occupation.**

The following two examples are indicative:

Who Profits wants to have it both ways: it claims Israel is an occupier and responsible for carrying out economic and social obligations, but seeks to punish Israel and companies doing business with Israel for carrying out the very duties specified under the law of occupation.

Transportation

Who Profits' argument: "The company is involved in the light rail project in Jerusalem which was designed to connect the city of Jerusalem with settlements around it."

"...[by actively taking part in an infrastructure project](#) designed to further entrench Israel's illegal annexation of East Jerusalem and to strengthen its illegal settlement enterprise, the companies are not only **facilitating Israel's violation of international law**, but are also accountable under UN Global Compact's human rights principles" (emphasis added).

Analysis: In 2007, a French NGO and the PLO [filed a petition](#) with the Tribunal of Nanterre (France) against French companies involved in the construction of the Jerusalem light rail for alleged violations, echoing those made by Who Profits. The Tribunal of Nanterre [dismissed](#) the case in 2011, and the Versailles Court of Appeals [upheld the decision](#) in 2013.

The court [noted](#) that building the Jerusalem Light Rail was not illegal because occupation law allows for the governance of occupied territory, including the building of transportation infrastructure. The Court further emphasized that the determination of the legality of a contract cannot be contingent on political opinions made by third parties (in this case, the NGO and the PA).

In its discussion, the Court [stated](#) that "on the basis of this article [Article 43], it has been argued that the occupying power could and even should restore normal public activity in the occupied country and acknowledged that 'administrative measures' could concern all activities generally exercised by state authorities (social, economic and commercial life) (1947 control commission court of criminal appeal); and that construction of a lighthouse and a hospital was legitimate. It has even been acknowledged that the establishment of a means of public transport falls within the remit of the administration of an occupying power (the construction of a metro in occupied Italy), such that construction of a tramway by the State of Israel would not be prohibited."

Natural Resources

Who Profits' argument: "the company also uses natural resources from the occupied area."

"The Israeli utilization of the sun as a renewable natural resource for the production of solar energy is contingent upon the misuse of Palestinian land, which is a public property of the occupied population....Having said that, the sun, or more specifically solar energy, can arguably constitute what IHL defines as 'fruits reaped from occupied land.'...the Israeli exploitation of the sun as a renewable natural resource for its own and sole economic benefit may be regarded as illegal."

Analysis: On December 2, 2011, the Israeli High Court of Justice (HCJ) dismissed a [petition](#) filed by the Israeli NGO Yesh Din "[based on a study conducted by the Coalition of Women for Peace](#)^{iv} and published on the website 'Who Profits from the Occupation.'"^{iv} (See HCJ decision [2164/09](#)).

In addition to demonstrating that the activity was agreed to in the 1993-94 Oslo Accords, the HCJ cited to Article 55 of the Fourth [Hague Convention](#) that "the occupying State shall be regarded only as administrator and usufructuary of public buildings, real estate, forests, and agricultural estates belonging to the hostile State, and situated in the occupied country. It must safeguard the capital of these properties, and administer them in accordance with the rules of usufruct."

As such, the [HCJ](#) ruled that "this Article, according to its formulation, contains a limited authorization enabling a state, which holds another territory in belligerent occupation, to be the administrator and usufruct of public buildings, real estate, forests, and agricultural estates belonging to the hostile State, and situated in that territory, while refraining from damaging the capital of these

^{iv} At the time of the petition, Who Profits was still a project at Coalition of Women for Peace and not yet an independent NGO.

assets. Hence, **a state holding such territories is allowed to administer the property of the hostile state situated in the occupied territory and to enjoy the fruits of such property**" (emphasis added).

WHO PROFITS' ATTACKS ON SELF-DEFENSE RIGHTS, GOVERNMENT SERVICES, AND INFRASTRUCTURE

Many of the companies in Who Profits' database have minimal, remote, presumed, and/or non-existent connections to settlements and are instead targeted for contributing to protection from Palestinian terrorism or because they relate to routine government functions.

The overall impression, therefore, is that the problem for Who Profits is business with the Israeli government or military, in and of itself. This prejudicial approach highlights the NGO's role in the political war against Israel and the lack of seriousness of the Who Profits project.

The following representative examples detail the types of companies targeted by Who Profits:

Security Measures

Who Profits' argument: "[The electronics company] is a [] multinational conglomerate corporation. Its diversified business includes consumer and professional electronics, gaming, entertainment and financial services. During a June 2018 field tour in the Old City of Jerusalem, Who Profits documented the use of [the company's] cameras as part of Israel's surveillance system in the occupied area. At least **six [of the companys] cameras were installed at Jerusalem's Damascus Gate**" (emphasis added). (This is the entirety of the Who Profits entry created in order to target the firm with BDS attacks.)

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Analysis: The very existence of this entry is absurd. First, there is no violation whatsoever: Damascus Gate has been the site of over [20 terror attacks](#) over the past few years. The cameras "[show what is happening in real time](#)" and help "balance freedom of movement concerns." In promoting its radical ideology, Who Profits objects to noninvasive methods of law enforcement aimed at preventing violence against civilians. Such measures are routinely used around the globe in many diverse situations (occupation or otherwise).

Short of having no security at all, Who Profits offers no alternatives as to how public safety can be maintained in a less invasive fashion.

Additionally, company connections to the placement of cameras or other instruments are non-existent. Such products are freely available for purchase by all sorts of consumers for a variety of uses.

Vehicles Used by the Military

Who Profits' argument: "In 2016, the Israeli military began using [car model] (which have been modified [] to serve as autonomous unmanned vehicles), to surveille [sic] the Gaza Strip border. In 2017, the vehicles were armed and can be used as a remotely controlled weapon. In 2017, the Israeli military purchased 290 of [car model] and [car model] trucks which are meant to replace previous [car model] trucks as well as some of the [another car company] and [another car company] trucks. [An Israeli company] is the main importer and distributor of [car company] in Israel since 1999."

Analysis: Who Profits does not come close to establishing a direct link between the company and any human rights violations or "commercial involvement...in the continued Israeli control over Palestinian and Syrian land." Notably, the company does not even have an actual presence in Israel (although this salient fact only appears at the end of Who Profits' entry), and the business activity is carried out by local actors and not a subsidiary.

Furthermore, Who Profits does not explain how patrolling the Gaza border is "settlement activity" or part of the "occupation." Regardless, there is no prohibition whatsoever in international law against patrolling borders. In fact, in this capacity, the vehicles actually contribute to human rights protections for Israelis, Palestinians, and other civilians by deterring terrorist and/or criminal activity such as human trafficking and weapons and drug smuggling.

In other words, Who Profits has pointed to no illegal or immoral activity by the car manufacturer. Rather, Who Profits is simply opposed to any connection with the Israel Defense Forces.

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Information Technology

Who Profits' argument: "The company provides the Israeli Population and Immigration Authority with titanium servers for the operation of the Aviv System, the computerization system of Israel's Population and Immigration Authority...The Aviv system includes the 'Yesha database,' which contains information on the Israeli citizens in the settlements."

Analysis: The company merely provides servers for an Israeli government body engaging in a routine government function. It does not control the content or operate the systems.

It is absurd that Who Profits implies that gathering census and other population data is illegitimate and illegal. The Israeli Population and Immigration Authority is responsible for administering population registries, granting citizenship, approval and supervision of entry and exit, inspection and licensing of firearms, and the treatment of foreigners staying in Israel – including Palestinian workers, illegal aliens, migrant workers, and refugees. It would be discriminatory, irresponsible, and ridiculous for the Population and Immigration Authority to not include data about people living in the West Bank.

ERASING INTERNATIONAL AGREEMENTS

Who Profits regularly accuses companies of human rights abuses based on providing “services to the settlements,” “economic exploitation,” “exploitation of a Palestinian captive market,” and “exploitation of occupied production and resources” in accordance with economic agreements.

In particular, Who Profits engages in systematic delegitimization of Israeli-Palestinian agreements – including those approved or even brokered by the international community. Who Profits clearly states that these [“mutual Israeli-Palestinian agreements, all of which related to the so-called ‘peace process’...de-facto maintained, through various means, the Israeli domination over the Palestinian economy. Who Profits also alleges that the Paris Protocol \(1994\), which delineates economic relations between Palestinians and Israelis, and was agreed to by both parties, represents “the most significant document for understanding the economy of the continued occupation,” and \[“neocolonialism.”\]\(#\)](#)

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While there is some debate on the costs and benefits of the economic provisions in the Oslo Accords and other agreements, blacklisting companies and accusing them of being complicit in violations based on their adherence to such agreements fundamentally undermines the foundations of the international legal order. Who Profits’ claim that adhering to mutually agreed upon and internationally brokered agreements can result in a company being complicit in human rights violations is absurd.

Furthermore, **Who Profits disregards the importance of economic agreements and activity in overcoming distrust between Palestinians and Israelis, and as such reflects the counterproductive anti-normalization agenda that rejects peace. Such functional cooperation creates joint interests and builds incentives toward peace.**

In the following examples, which demonstrate Who Profits’ political (as opposed to legal and moral) claims, each company is representative of the broader category:

Security

Who Profits’ argument: “The company has provided equipment for Israeli-run checkpoints in the West Bank and Gaza, including luggage scanning machines and full body scanners by Rapiscan and L-3’s Safeview, at least to the Erez checkpoint in Gaza and to the Qalandia, Bethlehem and Irtah (Sha’ar Efraim) checkpoints in the West bank (sic).”

Analysis: As mentioned, there is no prohibition in international law to establish checkpoints or other security measures. As also discussed, the law of occupation expressly requires the occupying power to undertake such activity.

Moreover, under [Article XII of the Israeli-Palestinian Interim Agreement](#) (Oslo Accords), Israel shall have “the responsibility for overall security of Israelis and Settlements, for the purpose of safeguarding their internal security and public order, and will have all the powers to take the steps necessary to meet this responsibility.” Under Article XIII, “Israel shall have the overriding responsibility for security for the purpose of protecting Israelis and confronting the threat of terrorism.” In

other words, services and goods that are provided for securing settlements in the West Bank are consistent with the binding agreement.

It is also important to note that the denial of security-related goods and services, particularly given the context of mass Palestinian terrorism, to civilians is a violation of human rights and one of the primary functions of government.

Who Profits' activism, therefore, heightens conflict and tension between Israelis and Palestinians by seeking to block less intrusive security measures that reduce friction and violence. For instance, Who Profits targets companies that are involved in facilitating checkpoint/border crossings into Israel from the West Bank and vice versa. Palestinian terrorists from the West Bank have committed thousands of attacks on civilians, police, soldiers, and security guards. Crossings and checkpoints are essential to deter the very real smuggling of weapons and other illegal activity. At the same time, tens of thousands of Palestinians cross these entry points into Israel each day for work. Services provided to crossings include faster baggage scanning, "quick entry" identification programs, and other screening technology to reduce the intrusiveness and waiting times. Such crossings would exist regardless of the presence of settlements and will remain in any future political agreement. Who Profits' campaigning against this category of companies, therefore, exposes the ideological focus of the NGO and its lack of rational policy advocacy.

Who Profits' claim that adhering to mutually agreed upon and internationally brokered agreements can result in a company being complicit in human rights violations is absurd.

Pharmaceuticals

Who Profits' argument: "[The pharmaceutical company] enjoys the advantages generated by the Israeli occupation of Palestinian lands allowing the company to exploit the Palestinian market. 'Quality and Security reasons' in conjunction with economic and political justifications create a Palestinian captive market for Israeli and multinational companies."

"[The company exploits] [a captive market, held by binding economic agreements, subject to impediments and restrictions imposed by Israel, often in the name of security and quality.](#)"

Analysis: Who Profits targets pharmaceutical and other companies even though they do not have physical presences in the West Bank.

All governments have a duty to regulate the distribution of pharmaceutical products for reasons of "quality and security," i.e. safe access to the right to health. [Annex IV of the Economic Protocol of the Gaza-Jericho Agreement](#) assigns Israel this responsibility (as do the laws of occupation relied upon by Who Profits).^v

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^v A 1994 follow-up to the Oslo I Accord.

Transportation

Who Profits' argument: "[Transportation company] operates special bus lines and public transportation to almost all settlements, including remote outposts."

Analysis: Annex III of the Israeli-Palestinian Interim Agreement (Article 38) stipulates that "powers and responsibilities regarding Israeli public transportation to and between Israel and the Settlements and military locations shall be **exercised by Israel**" and that "Israeli public transportation routes from Israel to and between Settlements and military locations, and/or to other places in Israel, **shall be determined by Israel**" (emphasis added).

In other words, the existence of and parameters of this business activity was explicitly stipulated in the Oslo Accords.

Telecommunications

Who Profits' argument: "The company provides telecommunication services to all Israeli settlements, army bases and checkpoints in the occupied West Bank and to Israeli settlements in the occupied Syrian Golan."

Analysis: [Article 36](#) of the 1993 Agreement emphasizes that "the supply of telecommunications services in Area C to the Settlements and military locations, and the activities regarding the supply of such services, **shall be under the powers and responsibilities of the Israeli side**" (emphasis added). It continues that "The Palestinian side shall enable the supply of telecommunications services to the Settlements and the military installations by [the Israeli company], as well as the maintenance [] of the telecommunications infrastructure serving them and the infrastructure crossing the areas under the territorial jurisdiction of the Palestinian side," stressing that "pending the establishment of an independent Palestinian telephone network, the Palestinian side shall enter into a commercial agreement with [Israeli Telecommunications Company], regarding supply of certain services in the West Bank and the Gaza Strip. In the area of international telephony, commercial agreement(s) shall be concluded with [] duly-licensed Israeli companies."

Oil and Gas

Who Profits' argument: "The company enjoys access to the Palestinian market as a captive market. The Palestinian Authority is [the company's] largest customer, accounting for about 10% of its total revenues. In 2016, it supplied about 50% of the oil product and about 85% of the LPG (liquid petroleum gas) to the West Bank and to the Gaza Strip."

Analysis: Annex IV of the Economic Protocol of the Gaza-Jericho Agreement codifies the import of petroleum products and enables the PA to import gasoline from Jordan and/or Egypt if "[they meet the average of the standards existing in the European Union countries, or the USA standards.](#)" The PA [signs contracts](#) with

Who Profits advances a discriminatory policy (which has been adopted by the UNHRC) wherein Jerusalem's Arab and Jewish populations can and should be differentiated from each other, and requires the cessation of what it deems "Israeli" economic activity in East Jerusalem.

Israeli companies to meet its oil and gas needs, including companies targeted by Who Profits. (See “Natural Resources” above.)

JERUSALEM

Who Profits describes business with settlements as “[discriminatory services that are provided solely to the Jewish settlements and not to their surrounding Palestinian neighbors.](#)” Even if this misleading description were accurate, Who Profits does not make a distinction regarding areas of Jerusalem that became part of the municipality after 1967 (“East Jerusalem”), nor regarding areas that were Jewish prior to the 1948 War. What Who Profits labels “settlement neighborhoods,” may be mixed Jewish/Arab (both Israeli and Palestinian) areas. In some of these “settlement neighborhoods,” the 1949 Armistice line runs through the middle of a street or a property. Moreover, Who Profits ignores that Palestinians living in East Jerusalem are considered permanent residents of Israel with the right to vote in municipal elections and access to healthcare, welfare, and other government benefits; they can also apply for citizenship, though many reject this course for political reasons.

Instead, Who Profits obfuscates the reality of a mixed city and the absence of a peace agreement. It advances a discriminatory policy (which has been adopted by the UN Human Rights Council) wherein Jerusalem’s Arab and Jewish populations can and should be differentiated from each other, and requires the cessation of what it deems “Israeli” economic activity in East Jerusalem.

Moreover, if the companies targeted by Who Profits withdrew their services and goods from East Jerusalem, the end result would economically damage all of Jerusalem’s population and be discriminatory in two directions: Palestinians would be *excluded* from receiving basic goods and services in their neighborhoods, while an ethnic/religious test would be created to determine who can provide (i.e. that Jews cannot provide) services.

Many other violations of human rights – including to economic rights, freedom of movement, cultural rights, health rights, and education rights – would also occur if Who Profits’ desired policy was implemented.

It is also unclear if Who Profits considers Palestinian-owned businesses in West Jerusalem to be illegal or if it is only Jewish or Israeli-connected businesses in East Jerusalem. In either case, the result is religious and national origin discrimination under Israeli domestic and international human rights law.

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Distribution Rights

Who Profits argument: “The Palestinian franchisee [of international food company] is denied access to East Jerusalem, which therefore constitutes a captive market for the Israeli distributor.”

Analysis: Who Profits fails to disclose that the Israeli distributor and its Palestinian counterpart negotiated a distribution agreement in which the Israeli distributor serves areas under Israeli sov-

ereignty (including East Jerusalem) while the Palestinian distributor is responsible for distribution in the West Bank and Gaza. If the Israeli distributor were to stop providing products to East Jerusalem, per Who Profits, people living in East Jerusalem would be forced to travel to either other parts of the city or to the West Bank to purchase such products.

Banking

Who Profits' argument: "The bank operates branches in...the East Jerusalem settlements neighborhoods of Gilo, Ramot, Pisgat Ze'ev. The bank also operates a branch on Nur ad-Din Street, in a Palestinian neighborhood of East Jerusalem."

Analysis: Discriminating against banks and other businesses by demanding that they not provide services in East Jerusalem would make it difficult for Palestinian populations to access basic services.

CONCLUSION

Who Profits is an extreme political group engaged in BDS campaigns against Israel. In its zeal to promote political warfare and reflecting a radical ideology, Who Profits discards international agreements, distorts international law, ignores the full scope of human rights concerns, and promotes discrimination. Much of the information about companies on its website is also outdated.^{vi}

If followed, Who Profits' economic policies would be damaging for Israelis and devastating to Palestinians and lead to far greater conflict and tension in the region.

As a result, it is clear that Who Profits is not a reliable source for information on a very delicate and politically charged issue. The UN, CSR companies, and governments should not cite to and otherwise promulgate Who Profits' claims.

NGO Monitor notes that many of the allegations and arguments made by Who Profits are widespread in the world of political warfare against Israel and BDS campaigns. **The responses in this report can therefore be extrapolated to expose similar initiatives such as the UNHRC blacklist, among other UN attacks, and discussions about business activity in conflict zones.**

It is clear that Who Profits is not a reliable source for information on a very delicate and politically charged issue. The UN, CSR companies, and governments should not cite to and otherwise promulgate Who Profits' claims.

^{vi} It is unknown what procedures Who Profits uses to update its website.