DESTRUCTION AND RECONSTRUCTION OF SYRIA:

COMPLICITY OF IRANIAN BUSINESSES IN FORCED DISPLACEMENT AND OTHER VIOLATIONS

SUBMISSION TO UN WORKING GROUP ON BUSINESS & HUMAN RIGHTS:
BUSINESS IN CONFLICT AND POST-CONFLICT CONTEXTS

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Justice for Iran (JFI) is a not-for-profit, non-governmental organisation established in 2010 in London, UK. JFI’s mission is to address and eradicate the practice of impunity that empowers officials of the Islamic Republic of Iran to perpetrate widespread human rights violations inside and outside of Iran, and to hold them accountable for their actions. To achieve its mission, JFI researches, documents, reports, and litigates individual cases. It further raises public awareness and participates in human rights advocacy through the UN and the EU. JFI has a specialised business and human rights programme that aims to increase corporate accountability and respect for human rights among businesses and financial actors engaging in export of goods or services, investments and development projects in and from Iran.

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ABOUT THIS SUBMISSION

This submission is a joint effort by Justice for Iran and a group of Syrian urban practitioners to respond to a call for input from the UN Working Group that invited all interested parties to submit relevant information and materials to help inform the Working Group’s project on business in conflict and post-conflict contexts. The submission seeks to provide a unique perspective on the destruction and reconstruction of Syria, and shed light on some of the aspects of business activities in that context. The primary focus of the submission is the activities of Iranian enterprises engaged in reconstruction projects, particularly in the construction sector. The submission attempts to demonstrate how policies and practices of the Syrian government on the one hand, and Iranian state actors and businesses on the other hand, may cause, contribute or be linked to further human rights abuses in Syria.

This submission seeks to address the following questions:

1. In what context do Iranian businesses tend to engage in reconstruction projects in Syria?
2. Which Iranian businesses are engaging, or planning to engage, in the export of goods or services, investments and development projects (such as in energy and construction sectors) in Syria?
3. What international norms and standards have Iranian businesses potentially violated or risked violating by doing business in Syria?
4. What recommendations do emerge from this research that can be applied more broadly to businesses engaging in conflict and post conflict contexts?

To address the above questions, Justice for Iran has collected data from the companies’ websites and other publicly available sources, and identified 52 Iranian businesses active in the post-conflict situation in Syria. Despite recommendations
provided by the UN and international human rights organisation to fully disclose distribution networks and associated conflicts of interest by local partner entities (including their shareholders, owners, and other companies), information about the activities of Iranian enterprises are very limited, scattered and often not public or transparent. Therefore, the information about Iranian businesses active in Syria is neither inclusive nor complete in any sense. However, as incomplete as it is, the table of 52 companies in the annex provides a glance at some of the current or recent business activities in Syria. In addition, Justice for Iran has reviewed other publicly available reports about bilateral economic relations between Iran and Syria, and with the assistance of Syrian experts, has put it into the context of the Syrian conflict from the perspective of destruction and reconstruction.

This submission has five sections. The first gives a brief overview of the Syrian War, mainly highlighting the huge scale of human rights violations and devastation in the country, and also the war crimes and the role of foreign forces. The second section attempts to put the discussion about the reconstruction of Syria into further context, emphasising that in order to understand reconstruction one has to first understand the unlawful destruction caused by the Syrian regime. It also notes the significance of understanding how the Syrian regime is asserting its authority over the reconstruction process through laws and regulations that often violate Syrian people’s rights, and punish those perceived as opposed to the regime. The third section examines the engagement and operation of Iranian businesses in the reconstruction of Syria, which often seem to act without any regard for their obligation to refrain from causing or contributing to human rights abuses. Section four lists some potential breaches of international principles of business and human rights by Iranian businesses. The final section provides a number of recommendations that begin to emerge from this research, which seem to be applicable more broadly to businesses in conflict and post conflict contexts. We have also added an Annex detailing 52 Iranian companies which conduct business activities in Syria.
1. THE WAR AND WAR CRIMES

The Syrian war has been the most devastating conflict of the 21st century. It is estimated that almost 207,000 civilians have been killed since the beginning of the conflict in 2011 and about 25,000 of them were children¹. As of March 2019, roughly 5.7 million Syrians have fled the country, according to the UN High Commissioner for Refugees², and more than 6.1 million people are internally displaced³ which means half of the population have left behind their lands and thousands of homes and workplaces.

There is overwhelming evidence that internationally-recognised crimes have been committed by all sides in the war, but predominantly by the Assad regime and its allies⁴. War crimes, including indiscriminate attacks against civilian populations, intentional targeting of protected objects, medical personnel, and transport, deliberate attacks against humanitarian relief personnel, denial of humanitarian aid, and forced displacement, have been committed across different cities and areas.

It has been well documented in several studies beginning in mid-201² that when it was deemed impossible to save the Assad regime with training, technology and artillery support alone⁶, the Islamic Republic of Iran intervened in the Syrian conflict; first using its regular forces and then, as the conflict progressed, augmented them with irregular forces⁷. In other words, an intervention from afar in a civil revolution has transformed into a full-scale military intervention in a civil war. In the period up to 2019, it is estimated that Iran has spent in excess of $16 billion on the war in Syria⁸,

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¹ https://www.statista.com/topics/4216/the-syrian-civil-war/
³ https://www.unhcr.org/sy/protection
⁴ According to the Uppsala University Conflict Data Program, the number of crimes categorized as state-based violence in the Syrian conflict is over 290,000, while the number of crimes considered non-state violence is less than 47,000 (https://ucdp.uu.se/#country/652, accessed 28 August 2019).; See also: The War Report 2018: The Syrian Armed Conflict: Nearing The End?, supra note XY, P. 7
⁵ A Bassiri Tabrizi and R Pantucci (eds), Understanding Iran’s Role in the Syrian Conflict (Royal United Services Institute for Defence and Security Studies, 2016), P 25-; https://rusi.org/sites/default/files/201608_op_understanding_irans_role_in_the_syrian_conflict_0.pdf
⁶ Jubin M. GOODARZI, Syria and Iran: Alliance Cooperation in a Changing Regional Environment, Ortadoğu Etüülər, Volume 4, No 2, January 2013, pp.31-54.P 50-51
⁷ Violent Non-state Actors and the Syrian Civil War; The ISIS and YPG Cases, Editors: Oktav, Özden Zeynep, Parlar dal, Emel, Kurşun, Ali Murat (Eds.), 2018, Springer
⁸ Understanding Iran’s Approach to Violent Non-state Actors: The ISIS and YPG Cases, Pages 193-210
Ôktav, Özden Zeynep- P 199
running thousands of regular and irregular forces, at least 2,100 of whom were officially acknowledged to have died by 2017.\(^9\) By comparison, less than 200 members of the Russian army and mercenary forces have died in the conflict,\(^10\) illustrating the high degree of Iran’s direct involvement in hostilities. Moreover, in 2013-2015, Iran provided Syria with a nearly $6 billion credit line as Damascus came under sanctions by the US and the EU, as well as to offset the sharp decline in the value of the Syrian pound. This was amid a sharp decline in oil revenues, the decrease in tax revenue and enterprises in the conflict zones.\(^11\)

### 2. PUTTING RECONSTRUCTION IN CONTEXT

Nearly a decade of the Syrian conflict has devastated the country. With the Assad regime taking over most of the Syrian geography, the question of reconstruction is becoming more and more pressing. Reconstruction needs money and the Syrian government says it will cost around $400 billion to rebuild the country.\(^12\) However, the international community has been insisting that the funds to reconstruct Syria will only be released once a genuine political process is underway. Sanctions and the new Cesar law are further exacerbating the challenges to commence reconstruction. Nevertheless, the Assad regime has managed thus far to mobilise political and military allies to invest in Syria’s reconstruction, and exploit international agencies to serve its reconstruction plans. The reality, however, is that reconstruction as currently planned and implemented is yet another political battle in which the regime is tampering with the socioeconomic and political configuration of the country, while repaying debts to its international and regional allies.

Before discussing reconstruction, one needs to take a step back and recognises that it

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\(^12\) [https://www.almasdarnews.com/article/it-will-cost-400-billion-to-reconstruct-syria-after-war-assad/](https://www.almasdarnews.com/article/it-will-cost-400-billion-to-reconstruct-syria-after-war-assad/)
is deeply connected to the way the destruction took place. To understand and engage in the discussion around reconstruction in Syria, one must first understand destruction and situate it correctly in its underlying context.

**a. DESTRUCTION**

The destruction in Syria cannot simply be reduced to the physical manifestation or collateral damage of the conflict. Its scale, nature, and consequences imply (and various reports strongly suggest) that it was a deliberate act to punish the civilian population perceived to be supporting the opposition. The destruction appeared to be driven not only by the strategy employed by the regime to recapture opposition-held territories, but also with the intention to shape the post-conflict reconstruction, and with far-reaching structural implications. The destruction must also be understood as taking place in a war-torn context where, as mentioned above, hundreds of thousands of civilians were killed and millions of survivors were forcibly displaced, either internally or to neighbouring countries. The strategic destruction comprised various tactics which violated multiple rules of international humanitarian law and the laws of war.

One of such violations is the systematic destruction of residential areas and vital civilian facilities with indiscriminate weapons. As reported by the UN in 2019, over 35,722 buildings had been partly or fully damaged in Damascus suburbs only, a previous stronghold of the opposition. This was the product of the extreme use of indiscriminate weapons including barrel bombs. The Syrian Network for Human Rights reported the use of 12,858 barrel bombs in 2016 alone. The destruction caused by those weapons was not limited to the front line, but went deep into residential neighbourhoods.

Another violation committed by the regime was the deliberate demolition of residential neighbourhoods with bulldozers and explosives. Those demolitions served no necessary military purpose and appeared to be merely a punishment for the civilian population. The human Rights Watch reported the unlawful large-scale demolitions

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13 [https://reliefweb.int/sites/reliefweb.int/files/resources/At_least_12958_barrels_explosive_in_2016_en.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/At_least_12958_barrels_explosive_in_2016_en.pdf)
of civilian properties in seven neighbourhoods, by the Syrian authorities, between 2012 and 2014. 14

In addition, systematic prolonged sieges have been imposed on entire communities, leading to their complete collapse. Pax’s Siege Watch project concluded that between 2012 and 2018, an approximate 2.5 million Syrians lived under siege, mostly imposed by the Russian and Syrian government.15 Communities were “left to die under siege”, as expressed by Amnesty International.16 To enforce sieges even further, aid delivery to besieged areas was weaponised, leaving only a fraction of the total aid sent to Syria to go through to those besieged areas. It was reported for instance, that for the first 8 months in 2015, only 4% of the aid sent to Damascus was delivered to areas outside of regime-controlled areas.17

Another tactic employed by the regime was forced evictions and mass population transfers. Besieged populations had only one exit; the UN-brokered local truces. Amnesty International reports that this was utilised as a tool to force the opposition to surrender.18 The UN Independent International Commission of Inquiry on Syria asserted “as warring parties agreed to the evacuation of eastern Aleppo for strategic reasons – and not for the security of civilians or imperative military necessity, which permit the displacement of thousands - the Aleppo evacuation agreement amounts to the war crime of forced displacement."19 In at least six other cities and towns, including Daraya, Homs, Madaya, Zabandi, Kefraya and Foua, civilians were subjected to enforced displacement, according to Amnesty International’s report ‘We Leave or We Die’.20

In many cases, those displacements were not temporary; communities have been blocked indefinitely by the Syrian Government from returning, as reported by international organisations including Human Rights Watch.21 Not only did such tactics change the map of military control, but they also significantly altered the demographic order of Syria. Today’s Syria and its rebuilding cannot be severed from the destruc-

18 https://www.amnesty.org/download/Documents/MDE2473092017ENGLISH.pdf
20 https://www.amnesty.org/download/Documents/MDE2473092017ENGLISH.pdf
tion brought on people’s lives, and the atrocities and heinous crimes committed.

The Rome Statute recognises forced displacement as a type of crime against humanity “when committed as part of a widespread or systematic attack directed against any civilian population, with knowledge of the attack”\(^\text{22}\). According to the definition it provides, ‘deportation or forcible transfer of population’ means forced displacement of the persons concerned by expulsion or other coercive acts.\(^\text{23}\)

### b. RECONSTRUCTION

It is against the above background of destruction that the reconstruction of Syria can be understood. In order to further understand how the reconstruction works in post-conflict Syria, one has to also consider how the Syrian regime is asserting its authority over the reconstruction process through laws and regulations, for instance regarding investment and urban planning.

However, it is not surprising that the policies and laws governing reconstruction across the country, whether already existed or newly adopted, are formulated and implemented in practice to discriminate against and punish civilians perceived to be opposed to the government, and reward allies and loyalists. Such laws and regulations also make no pledge to the millions of refugees or internally displaced persons (IDPs) to reassure them that they will not face persecution if they return home. On the contrary, there are reports that some Syrians who have returned have disappeared into the country’s notorious prison system,\(^\text{24}\) or have been conscripted as army reserves and might be sent hundreds of miles away from their hometowns.\(^\text{25}\)

While many refugees and IDPs have been avoiding returning home due to fear of persecution,\(^\text{26}\) the government has introduced several urban planning laws and adopted new policies which will jeopardise their property rights if fully implemented. In April 2018, the Syrian government passed Law No. 10, which was promoted as an urban

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\(^\text{22}\) Article 7, Rome Statute of the International Criminal Court
\(^\text{23}\) Part d, Article 7, Rome Statute of the International Criminal Court
\(^\text{24}\) [https://foreignpolicy.com/2019/02/06/a-deadly-welcome-awaits-syrias-returning-refugees/](https://foreignpolicy.com/2019/02/06/a-deadly-welcome-awaits-syrias-returning-refugees/)
\(^\text{25}\) [https://www.ft.com/content/630b11f8-9d9a-11e9-b8ce-8b459ed04726](https://www.ft.com/content/630b11f8-9d9a-11e9-b8ce-8b459ed04726)
planning and reconstruction law, but in practice, it will allow the Syrian government to unlawfully appropriate residents’ private property. The law has been joined by a slew of other legal instruments, including:

- Decree 63 of 2012, which allowed the government to freeze or seize the assets of perceived opponents under the overbroad Counterterrorism Law of 2012;

- Decree 66, Law 10’s predecessor, which allowed the confiscation and redevelopment of property without providing residents with adequate compensation or alternative housing;

- Law No. 3 of 2018, that concerned the removal of the rubble of damaged buildings, providing a vague definition of rubble that allows intact areas to be classified as unfit for habitation, and thus declared for demolition.27

Together, these laws grant the government vast power to seize and demolish property without transparency or compensation, and may result in the continued forced displacement of millions of Syrians.28

Among the above, the highly criticised Decree No.66 /2012 and Law No.10 /2018 constitute the legal and financial foundation for developing formal and informal areas as reconstruction projects, regardless of whether they have been destroyed or not. As a result of a number of inherent problems in those decrees and their implementation by the regime, in the first reconstruction pilot project; Marota City, some 50,000 residents lost their homes.29 The timeframe given for people to claim their rights in the development of Marota City was very limited, and didn’t account for the forcibly disappeared people or others with no representatives in Syria to claim their rights on their behalf. Those people without formal property rights were out of the equation. This is critical in a county where 50% of the land is unregistered.30 The lack of clear

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30 https://www.fmreview.org/syria2018/clutterbuck
rules for evaluating targeted property by those laws left many properties ineligible for compensation.\(^{31}\) This is in addition to the inadequate nature of compensation. Residents who were entitled to substitute housing have not yet received the houses they were promised in 2016.\(^{32}\) Other residents who are receiving rental allowances received sums equivalent to only 5% of their property value. Former legal owners of property were compensated with shares in the future development, based on the undervalued price of their property. They were then given a very short timeframe to either: combine shares with those of other shareholders and request a plot for development; or combine shares with those of other shareholders to establish a joint stock company to invest in, exchange, or sell their plots. Otherwise they could sell their shares at a public auction through the Damascus Governorate, which dispensed payment via the central bank.

Nearly a quarter of the plots planned for the development of Marota City were assigned to Damascus Cham Holding Company, a private holding company established by the Damascus Governorate in 2016 under decree 19/2015, with a capital of $133 million to manage some of its properties.\(^{33}\) Between July 2017 and March 2018, the company signed six contracts with businessmen close to the regime, whose companies would invest in Marota City in exchange for land.\(^{34}\)

- The first contract was with Samer Foz for $333 million.\(^{35}\) Foz has been sanctioned by the EU\(^{36}\) and designated by the US OFAC on the claims of having "leveraged the atrocities of the Syrian conflict into a profit-generating enterprise," and "directly supporting the murderous Assad regime and building luxury developments on land stolen from those fleeing his brutality."\(^{37}\) There are also reports about his affiliated businesses having ties with the Iranian Regime.\(^{38}\)

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\(^{31}\) https://syriadirect.org/news/%e2%80%98damascus-dream%e2%80%99-project-to-rebuild-means-eviction-notices-for-thousands-of-slum-residents/
\(^{32}\) https://www.emmarsyria.com/post/420?fbclid=IwARoWZoGQkbCNdTsnWVz2LdZxaZ-Oo6NzxLLf0JKrKhDuZuqBmbLckY8lfQ
\(^{33}\) https://www.sana.sy/?p=481994%E2%80%8E
\(^{34}\) http://medirections.com/images/dox/MED_2019_07_EN.pdf
\(^{38}\) https://www.ifmat.org/connected-entities-with-samer-foz-networks/
• The second contract was with Mazen al-Tarazi for $250 million\(^39\). Al-Tarazi is a “leading business person operating in Syria, with significant investments in the construction and aviation sectors”. He has been sanctioned by the EU on the grounds that he “benefits from and/or supports the Syrian regime” through his investments and activities, including his investment in the construction of Marota City.\(^40\)

• The most recent contract was with Rami Makhlouf for $48.3 million\(^41\). Makhlouf is a Syrian businessman and the maternal cousin of Bashar al-Assad. He was originally sanctioned by the US in 2008 on grounds of public corruption.\(^42\)

It is notable that in these companies, the businessmen’s shares are greater than those of Damascus Cham Holding,\(^43\) giving them more power over implementation. Three other contracts were signed in 2018, and others are likely. However, nothing has been allocated to fund substitute housing or help citizens develop their own plots.

The development of Marota City is illustrative of the problems likely to surround reconstruction in Syria. The strict procedural requirements of the legislative frameworks guiding reconstruction, coupled with the political and socio-economic realities of targeted areas, suggest that reconstruction is being manipulated to consolidate the regime’s authoritarian power, eradicate communities of people perceived to be opposed to the government, and reward those considered as loyalists. They have restricted the margin of displaced communities to prove their property rights, and resulted in the further displacement of tens of thousands of people. They have also curbed the ability of economically disadvantaged groups to maintain a dwelling in their areas of origin, effectively forcing them to displace. This suggests that those who were forced to flee destroyed areas will unlikely be able to return, and most of those who remained will not be able to afford to stay.

It must be noted that opposition mostly thrived in informal and disadvantaged
neighbourhoods that bore most of the devastation. However, reconstruction projects enacted so far have failed to critically engage with the issue of informality; itself a consequence of a long standing institutional failure, which for years preceding the conflict failed to meet the demand for housing. Additionally, many believe the damage took place along sectarian lines, with a majority of destroyed areas being Sunni. This, in the context of Syria where the war was largely framed by the propaganda of the regime as a sectarian one waged by the majority Sunni population against the Alawite minority to which Al-Aassad family belongs, confirms claims of manipulating destruction as a tool in the reconstruction process to ultimately reconfigure Syria's demographic order. Reconstruction, in this sense, yields a violent configuration of Syria’s built environment to instate political and socio-economic homogeneity in a way that sustains and reinforces the despotic character of the regime.

The Companies Law in Legislative Decree 29/2011 (passed in 2011) is equally significant, as it permits the establishment of certain business entities, the most important of which are joint stock companies, limited liability companies and partnerships. It is essential to note that there are no foreign ownership restrictions on incorporating any of them and they can be entirely owned by foreign nationals. Companies formed in Syria possess Syrian nationality and can own as much real estate as they desire in the country, regardless of the nationalities of their shareholders. Moreover, the Investment Law enshrined in Legislative Decree 8/2007, sets no limits on foreign ownership or the disposal of revenue. It lists a range of areas as potential targets for investors: agriculture, industry, transport, information technology, environment, services, and electricity, oil and mineral wealth. Projects licensed by the Supreme Investment Council (SIC) are entitled to purchase and rent as much land as necessary even if it exceeds the maximum defined in other legislation. However, it must only be utilized for the purposes of the licensed investment. If the project is halted, any extra land would have to be disposed of by sale to Syrian nationals, or with special approval from the SIC to other foreign investors with the intention of executing a project. Mention can also be made to Legislative Decree 19 of 2015, which allows local administrative units to establish private holding companies to manage real estate properties on their behalf with no due taxes.

In summary, under the disguise of reconstruction, the regime has systematically demolished neighbourhoods it had recaptured, (including intact and habitable build-

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44 https://cco.ndu.edu/Portals/96/Documents/prism/prism_4-syria/The_Rise_Of_Syrias_Urban_Poor.pdf
45 http://www.naameshaam.org/report-silent-sectarian-cleansing/
ings), blocked access of their inhabitants, and issued dozens of discriminatory laws to displace residents and seize lands and properties of refugees and IDPs. Such laws also provide a formal framework for ownership of land to revert to the Syrian government, which is empowered to award reconstruction and development contracts to Assad’s cronies, as well as the regime’s war allies (namely Russia and Iran). They have been granted exclusive access to key economic sectors, including natural resources and ports, giving them the upper hand in future reconstruction. It all presents significant obstacles to return for millions of refugees and IDPs, and a violent configuration of Syria’s new landscape to eradicate the populations perceived to be opposed to the government. Indeed, the current reconstruction framework can be seen as a continuation of the destruction strategy pursued during the war.

### 3. IRANIAN BUSINESSES

Syria has been a strategic ally for the Islamic Republic of Iran, and was the only Arab country to support Iran during its eight year war with Iraq. The enduring partnership between Syria and Iran has always been entangled with economic relations. Before the war, Iran was involved in implementing several industrial projects in Syria, including cement factories, car assembly lines, power plants, and silo constructions. Iran had also planned to set up a joint Iranian–Syrian bank in the future. Some of the Iranian projects, including a $10 billion natural gas pipeline to take Iranian gas to Iraq, Lebanon, and Syria, were halted after the conflict in Syria began.

From the beginning of the Syrian war, Iran has been one of the main allies of the Syrian regime. Iranian entities are now engaged in the competition over access to the Syrian economy, with a particular interest in the energy and construction sector. Iran demands to have a share in reconstruction contracts, not only to compensate for the great costs of its intervention; but also because it sees reconstruction as an opportunity to pursue its strategic regional aims and to secure future influence and presence.

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48 https://issuu.com/not_sure/docs/globalforumjournal
49 https://www.haaretz.com/1.4806589
in Syria.

The above has been echoed by several Syrian authorities, who have been candid about the government reconstruction policies in terms of the countries that have been prioritised in gaining government contracts including Iran, Russia and China, the allies of the Syrian government during the war. While China has not entered the Syrian market yet, avoiding the impacts of international sanctions on its businesses, Iran and Russia have been competing for reconstruction tenders and contracts.\(^{51}\) For instance, the Syrian Minister of Public Works and Housing, Suhail Mohammad Abdul Latif, said in November 2019 that the priority for Damascus is to consign Syria’s rebuilding to their allies, foremost Iran.\(^{52}\) “Iran is a top priority in rebuilding Syria, following successes in liberating our territories from terrorists which came through the bravery of the Syrian army and support of our Iranian brothers,” he added.\(^{53}\) Such prioritisation has been made in a situation where European governments have declared that they will not fund reconstruction in Syria under the current administration. Meanwhile, US and EU sanctions on Syria prevent Western businesses from investing in Syria’s recovery.\(^{54}\)

In October 2019, Iran took control of Latakia, the largest Mediterranean Syrian port, after the Syrian government agreed to the lease.\(^{55}\) This lease provides direct access to the Mediterranean Sea, where the Islamic Republic can export goods, arms and political influence to the rest of the world. The Latakia port agreement gives Iran the right to use a Syrian harbour with 23 warehouses for economic purposes only, and once in control of the premises, nothing prevents them from using it for other purposes, including the military ones.\(^{56}\) One of the Iranian government’s plans, to take the maximum advantage of the control over the Syrian harbour, is to build a railroad which links Imam Khomeini, Iran's most strategic port by the Persian Gulf, to Latakia. This will be financed and implemented by Iran’s state-owned railway company.\(^{57}\)

In January 2019, Iran and Syria signed 11 agreements, including a “long-term strate-
gic economic cooperation” deal, encompassing industry, trade and agriculture. The Syrian Prime Minister Imad Khamis endorsed it as “a message to the world on the reality of Syrian-Iranian cooperation.”

Furthermore, several governmental and semi-governmental Iranian enterprises have won tenders to provide technology, goods and services to the Syrian government. (See the table annex for some examples of such contracts).

In September 2018, the Syrian Deputy Minister of Public Works and Housing told Al-Watan newspaper that around 180 Iranian companies showed interest in establishing factories to produce building materials in Syria, in order to engage in the country's restoration. Mohammad Walid Ghazal, the Syrian Minister of Public Works and Housing responded by suggesting that the Iranian delegation create a joint company to focus on restoring homes, medical centres, power plants and dams, that will be supervised by his ministry.

In November 2019, the Syrian Minister of Public Works and Housing and his Iranian counterpart, Mohammad Eslami, signed a document to set up three joint construction companies to build houses in Syria, in order to pave the way for Iranian businesses. Notably, these companies were exempt from participating in tenders.

In February 2020, a bilateral Memorandum of Understanding (MoU) was signed by the Iranian Minister of Roads and the Syrian Minister of Housing to build more than 30,000 housing units in Syria. Prior to this, an official of Iran’s Mass Housing Association had announced that Iran’s private sectors would build 200,000 residential units near the Syrian capital, based on a memorandum of understanding signed at

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59 https://sputniknews.com/middleeast/201809171068100303-iran-syria-restoration-construction/
60 Ibid.
62 https://www.ghatreh.com/news/nn51135388/%D8%AA%D9%88%D8%B6%DB%8C%D8%AD-%D8%AF%D9%88%D9%84%D8%AA-%D8%AF%D8%B1%D8%A8%D8%A7%D8%B1%D9%87-%D8%B3%D8%A7%D8%AE%D8%AA-%D9%85%D8%B3%DA%A9%D9%86-%D8%B3%D9%88%D8%B1%D8%B%8C%D9%87
63 https://donya-e-eqtesad.com/%D8%A8%D8%AE%D8%B4-%D8%B5%D9%86-DD-%B9%D8%AA-%D9%85%D8%B9%D8%AF%D9%86-3/3598503-%D8%B4%D8%B1%DB%8C%DA%A9-%D8%A7%D9%88%D9%84-%D8%AF%D8%B1-%D8%A8%D8%A7%D8%B2%D8%B3%D8%A7%D8%B2%D8%B%8C-%D8%B3%D9%88%D8%B1%DB%8C%D9%87
65 https://www.jpost.com/middle-east/iran-to-lease-part-of-latakia-port-reports-586033
a joint economic meeting in Damascus in late January. 66

Despite the tightening of US unilateral sanctions over Iran’s oil, petrochemical and banking sectors, and contrary to popular assumption, Iran’s export to Syria has been growing. According to the data published by Iran’s National Costume Organisation, Iran’s exports to Syria during the 9 month period between March and December 2019 reached $114,880,207,67 showing a 111% increase in weight compared to the previous year, and amounting to 38% of the country’s total exports last year. Currently, most goods exchanged between the two sides are under a free trade deal, signed between Iran and Syria in 2012.68 Government business enterprises and private sectors do not just deal with pharmaceutical products, food and cars; they also export construction related products on a relatively large scale. This includes: steel, cement, tiles, ceramic, and other materials that are used in reconstruction projects. (See the table annex for further details).

Out of the 52 Iranian companies found by Justice for Iran to be actively pursuing business in Syria (listed in the Annex of the present submission), 10 have a physical presence inside Syria, whether in the form of factories built on leased or purchased land, or offices and branches in Damascus and other cities highly affected by the conflict. However, the terms under which purchasing the land or leasing the properties have been concluded are uncertain. In addition, one of the highly encouraged ways of investment in Syria is to establish shared companies with Syrian individuals and/or entities. Iranian businesses increasingly establish joint stock companies with Syrian nationals or companies with potential problematic ties with the Syrian regime.

There are also Iranian companies engaging in business in Syria that have more problematic ties, for example with military forces involved in the Syrian war such as Iran’s IRGC. One example is an Iranian company called “Hamrahan Pishro Tejarat” which provides a range of services to Iranian companies intending to do business in Syria. The company is directed by Mahmud Ashtari, who was designated by the US Treasury for his collaboration with Ali Qasir and Hezbollah-linked Talaqi Group.69 See further detail in Annex (at 22).

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67 https://nouralfourat.com/%d8%b5%d8%a7%d8%af%d8%b1%d8%a7%d8%aa-%d8%a7%dbb%8c%d8%b1%d8%a7%d9%86-%d8%a8%d9%87-%d8%b3%d9%88%d8%b1%db%8c%d9%87-%d8%af%d8%b1-%d9%86%d9%87-%d9%85%d8%a7%d9%87-%d8%a7%d9%88%d9%84-98/
4. POTENTIAL BREACHES OF INTERNATIONAL NORMS AND STANDARDS

It is evident that Syria, as the host state, has no regard for its duties to respect and protect human rights in relation to reconstruction projects. This creates extra duties for Iranian businesses which are, or will be, engaging in business activities in Syria.

Given the context of destruction and war crimes, it is hardly possible to invest and do business in Syria in a way that respects international standards. It is in fact, very likely that Iranian businesses have breached their duties to respect human rights and refrain from contributing to abuses. It is highly likely that they have failed to carry out risk assessment and exercises due diligence, and as a result are contributing to adverse human rights impact.

It is also highly unlikely that the Iranian businesses have undertaken any consultation with stakeholders among the civil society and human rights groups in order to assess the adverse human rights impact of their activities.

In addition, in implementing the UN Guiding Principles on Business and Human Rights (UNGP), it is recommended that businesses determine whom they make partnerships with. This is particularly important in conflict or post-conflict contexts, to avoid strengthening and further empowering war criminals, and contributing to the institutionalizing impacts of war crimes. It is highly unlikely that this is observed by Iranian businesses investing or engaging in business activities in Syria.

By partnering or cooperating with Syrian authorities or entities that are known to have been implicated in war crimes and abuses against the Syrian population (including continued enforced displacement), Iranian businesses risk furthering human rights violations; both for their cooperation with individuals or entities known to have committed human rights violations, and for doing so in an economic sector and in areas where the Syrian government has adopted and implemented laws and practices that are discriminatory and violate the rights of Syrian people.

Under international norms and standards of business and human rights, businesses should exercise due diligence and take action to ensure “they do not exacerbate the situation” (Principle 23 UNGP). Given the handling of the reconstruction by the Syrian government in conflict-affected areas of Syria, it is very difficult for Iranian
businesses to avoid worsening or extending the violations. By constructing in a neigh-
bourhood that was unlawfully demolished, or over a piece of land that is seized by dis-
placing people, they can contribute to creating a further obstacle for the right holders
to return. Iranian businesses are likely to lease, build on, occupy, or in other way use
property or land that has been made available through the aforementioned violations.
In doing so, Iranian businesses risk becoming complicit in the continuation of crimes,
such as forced displacement which is recognised as a type of crime against humanity.

5. RECOMMENDATIONS TO
BUSINESSES IN CONFLICT AND POST
CONFLICT CONTEXT

Carry out enhanced due diligence: Responsible engagement in conflict contexts
is not the same as, and has different requirements compared to, contexts unaffected by
conflict. There is indeed no question that a greater and inherent risk of human rights
violations exists in conflict-affected contexts. Businesses, therefore, cannot simply en-
ter and operate in these contexts as they would in normal circumstances. If they are
carrying out their normal procedures, they will likely fail to implement their duties un-
der the Guiding Principles. Businesses that in any way engage in such contexts need to
exercise additional and more robust risk assessment and due diligence before, during,
and after an armed conflict; particularly when the dangers and effects of the conflict
are still present, and when a business has the potential to cause or contribute to human
rights abuses.

Investigate ties and track records of your business partners: In conflict-af-
ected contexts, businesses and investments are very likely to get involved in business
relationships with actors that may have committed, or been involved in, war crimes or
gross human rights abuses. One clear recommendation, therefore, is to appropriately
investigate their business relationships and establish any ties and track record of their
business partners.
Investigate circumstances of your business operation: In construction projects, businesses have to ensure that they investigate the actual circumstances in which they are operating and whether it is linked to war crimes and human rights violations. Businesses are also likely to contribute to and benefit from oppressive and tyrannical policies and legislations that are put in place by the victors of the conflict. This calls for businesses to fully investigate the policies and regulations that have facilitated and made possible their operation.

Carry out ongoing due diligence: If businesses carry out due diligence and determine that there is little or no risk of having adverse human rights impact in the post-conflict context, they must still continue to take practical steps to implement the Guiding Principles by minimising and preventing potential adverse impacts that may arise. Businesses cannot be complacent and must be prepared to act if the circumstances change or new information emerge, which means due diligence is an ongoing duty.

Engage with civil society and human rights groups: Risk assessment of businesses with regards to being complicit in human rights violations in conflict and post-conflict contexts, would require an in depth knowledge of the context and access to information that is not manipulated or distorted for instance by the host state and victors of the conflict. This is why it is even more important in such a context that foreign businesses and investors consult with stakeholders and engage with civil society and human rights groups before and during their business relations.

Avoid complicity in war crimes and human rights violations: Businesses operating in conflict-affected and post-conflict contexts must be conscious of the fact that, when they fail to meet standards of responsible business conduct, they risk being complicit in the conflict and contributing to further serious human rights abuses. In a high-risk context, this can be new or a continuation of the existing or past war crimes and violations.

Consider drawing a line and avoiding engagement: Businesses must be prepared to avoid engagement, or disengage, if they would otherwise contribute to gross human rights abuses. They have to accept and incorporate into their business plan that engagement in some contexts is unacceptable, and that they will not pursue engagement in all circumstances.
Justice for Iran has identified 52 companies which conduct business activities in Syria. Given the difficulties of accessing reliable and updated information, the list is not exhaustive. We have also excluded the companies that are still in the negotiation phase with the Syrian government or its private sector, and have not yet signed MoUs or contracts.

### ANNEX: IRANIAN COMPANIES DOING BUSINESS IN SYRIA

<table>
<thead>
<tr>
<th>Name</th>
<th>Sector</th>
<th>Business in Syria</th>
<th>Status of the contract</th>
<th>Other information</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAPNA Operation and Maintenance Company (O&amp;M Co)</td>
<td>Design, manufacturing, installation, and commissioning power plants</td>
<td>Building Jandar Combined Cycle Power Plant in Homs province</td>
<td>Implemented</td>
<td></td>
</tr>
<tr>
<td>Falat Sanat Ideh</td>
<td>Water treatment plants</td>
<td>The contractor of MAPNA for producing two raw water disinfection systems for the Combined Cycle Power Plant in Jandar in Homs province. It was one of the Syrian Establishment for Electricity Generation (PEEG)'s project, implemented by MAPNA.</td>
<td>Implemented in 2018</td>
<td></td>
</tr>
<tr>
<td>Mammut Steel Structure</td>
<td>Steel manufacturing</td>
<td>Providing steel structures for Iran Samand car factory in Damascus, Train bridge over Furat river in Aboukamal, and Cycle Power Plants in Tishreen and Jandar</td>
<td>Implementing</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Company Name</td>
<td>Industry/Sector</td>
<td>Description</td>
<td>Status</td>
</tr>
<tr>
<td>-----</td>
<td>--------------------------------------------------</td>
<td>----------------------------------</td>
<td>----------------------------------------------------------------------------------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>4</td>
<td>Alborz Turbine Company</td>
<td></td>
<td>As a contractor of MAPNA, providing training in power plants</td>
<td>Implementing</td>
</tr>
<tr>
<td>5</td>
<td>Iran Transfo</td>
<td>Electricity</td>
<td>Installing an electricity post in Islamiah, Repairing a transformer in Aleppo Industrial City</td>
<td>Implementing</td>
</tr>
<tr>
<td>6</td>
<td>Iran Power &amp; water Equipment and service Export Company (SUNIR)</td>
<td>Diverse projects in the areas of water, electricity, sewage, oil and gas</td>
<td>4 finished and 3 active projects in Syria (1-2-3) 1-Projects for supply of electricity trans and electrical equipment of Syria 2-Projects for supply of electricity trans and electrical equipment of Syria 3-Supply of distillation column of Baniyas Power Plant of Syria</td>
<td>Implementing It has an office in Damascus.</td>
</tr>
<tr>
<td>7</td>
<td>Pars Tableau Switchgear Manufacturing</td>
<td>Switchgear manufacturing</td>
<td>Importing compact prefabricated substation, LV FIX Panel and reconstructing electric infrastructure</td>
<td>Implementing</td>
</tr>
<tr>
<td>8</td>
<td>Nian Electronic Company</td>
<td>Design and manufacture of power construction systems</td>
<td>supply, install, and operate telecommunication power equipment in nine centres in Damascus, Homs, Hama, Latakia and Aleppo.</td>
<td>Contract signed It won the tender of Syrian telecom in early 2020</td>
</tr>
<tr>
<td>9</td>
<td>Shahid Ghandi Corporation Complex</td>
<td>Producing telecommunication cables</td>
<td>Exporting copper cables</td>
<td>Implementing</td>
</tr>
<tr>
<td>10</td>
<td>Mobile Telecommunication Company of Iran (MCI)</td>
<td>Mobile Telecommunication</td>
<td>Establishing the third mobile operator</td>
<td>MoU signed MCI’s main shareholder is TCI which in turn belongs to the Consortium of Tose’e Etemad Mobin that belongs to the EIKO</td>
</tr>
<tr>
<td>11</td>
<td>Pars Oil &amp; Gas Company</td>
<td>Oil</td>
<td>Exporting oil and gas</td>
<td>Implementing</td>
</tr>
<tr>
<td>No.</td>
<td>Company Name</td>
<td>Industry</td>
<td>Activity Description</td>
<td>Status</td>
</tr>
<tr>
<td>-----</td>
<td>--------------------------------------------------</td>
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<td>--------------------------------------------------------------------------------------</td>
<td>------------------------------</td>
</tr>
<tr>
<td>12</td>
<td>Ghadir Investment Company</td>
<td>Holding with over 140 subsidiary companies</td>
<td>Exporting cement produced by six of its subsidiary companies</td>
<td>Implementing</td>
</tr>
<tr>
<td>13</td>
<td>Kaveh Glass Industrial Group</td>
<td>Glass manufacturing</td>
<td>Glass factory in Syria</td>
<td>Implementing</td>
</tr>
<tr>
<td>14</td>
<td>Leon Tiles</td>
<td>Tile and ceramic manufacturing</td>
<td>exporting tiles</td>
<td>Implementing</td>
</tr>
<tr>
<td>15</td>
<td>Setareh Meybod Tile &amp; Ceramic CO</td>
<td>Tile and ceramic manufacturing</td>
<td>exporting tiles</td>
<td>Implementing</td>
</tr>
<tr>
<td>16</td>
<td>Iran China Clay Industries Company</td>
<td>Producing Kaolin</td>
<td>Exporting its products</td>
<td>Implementing</td>
</tr>
<tr>
<td>17</td>
<td>Esfahan Steel Company</td>
<td>Steel manufacturing</td>
<td>Exporting steel products</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Natanz Steel Company (NSC)</td>
<td>Steel manufacturing</td>
<td>Exporting steel rebar</td>
<td>Implementing at least until 2018. Not certain if the activities still continue.</td>
</tr>
<tr>
<td>19</td>
<td>Wagonpars Co.</td>
<td>Train and locomotive manufacturer</td>
<td>Exporting train wagons</td>
<td>Implementing</td>
</tr>
<tr>
<td>20</td>
<td>Nouralfourat International Company</td>
<td>Investment and trading company</td>
<td>Providing a wide range of services to the Iranian companies who wants to invest or have business activities</td>
<td>Implementing</td>
</tr>
<tr>
<td>21</td>
<td>Salem Tejarat Asia</td>
<td>Production of steel products and providing steel export services</td>
<td>Exporting steel Providing export service to the Iranian steel manufacturer</td>
<td>Implementing</td>
</tr>
<tr>
<td>No.</td>
<td>Company Name</td>
<td>Services Provided</td>
<td>Additional Information</td>
<td></td>
</tr>
<tr>
<td>-----</td>
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<td>------------------------</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Hamrahan Pishro Tejarat Trading Company (Hamrahan Pishro Tejarat)</td>
<td>Providing range of services to the Iranian companies which want to do business in Syria</td>
<td>Mahmud Ashtari, the managing director of Hamrahan Pishro Tejarat, was designated by the US Treasury on 4 Sep 2019 “for assisting in, sponsoring, or providing financial, material, or technological support for, or financial or other services to or in support of, Ali Qasir”. Mahmud Ashtari has received hundreds of thousands of dollars for vessel expenses and contracts, often related to iron or metal shipments from Iran.</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Tejarat Afarinan Paydar Tabriz Co (TOPEMC)</td>
<td>Provide counselling and other services to the Iranian businesses which wants to export their products</td>
<td>Providing information about the tenders in Syria</td>
<td>Implementing</td>
</tr>
<tr>
<td>24</td>
<td>Pars Pegah Tejarat Co.</td>
<td>Provide services to the Iranian businesses which wants to export their products</td>
<td>Holding DAMINDUSTRY &amp; TECH 26 – 29 FEB 2020 DAMASCUS, SYRIA</td>
<td>Implementing</td>
</tr>
<tr>
<td>25</td>
<td>Steel Price Company</td>
<td></td>
<td>DAMINDUSTRY &amp; TECH 26 – 29 FEB 2020 DAMASCUS, SYRIA</td>
<td>Implementing</td>
</tr>
<tr>
<td>No.</td>
<td>Company/Project</td>
<td>Industry</td>
<td>Description</td>
<td>Status</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------</td>
<td>----------</td>
<td>-------------</td>
<td>--------</td>
</tr>
<tr>
<td>26</td>
<td>Ard Machine MFg. Co.</td>
<td>Production and renovation of flour milling plants</td>
<td>Signed contract to build 5 factory of flour milling plants. Currently building two of them in the cities of Salhab and Sweida.</td>
<td>Implementing</td>
</tr>
<tr>
<td>27</td>
<td>Pishran Zamharir Aseman</td>
<td>Design and production of cryogenic vessels.</td>
<td>Exporting cryogenic vessels</td>
<td>Implementing</td>
</tr>
<tr>
<td>28</td>
<td>Tabriz Machinery Manufacturing Company</td>
<td>Car manufacturing</td>
<td>Building a car factory. Exporting its products.</td>
<td>Contract signed</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>In June 2019 they entered into a $27 million contract with the Syrian government, the company will construct a car factory in Syria and take care of providing materials. In November 2019, it also signed a $26 million contract to export its products to Syria.</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Iran Khodro</td>
<td>Car manufacturing</td>
<td>Car manufacturing in a factory in Damascus.</td>
<td>Implementing</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It restarted its activities in Syria in 2018 and after it had been suspended for eight years.</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>SAIPA</td>
<td>Car manufacturing</td>
<td>Car manufacturing in a factory in the Industrial &amp; Residential City of Hassia.</td>
<td>Implementing</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It is a business partner with the Swedish corporate, Scania.</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Shahab Khodro</td>
<td>Car manufacturing</td>
<td>Exporting buses.</td>
<td>Implementing</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It belongs to Astan Qods Razavi. In 2017, the company won a tender to export 600 buses to Syria.</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Company Name</td>
<td>Industry</td>
<td>Activities</td>
<td>Implementation Status</td>
</tr>
<tr>
<td>-----</td>
<td>--------------------------------------------------------</td>
<td>-----------------</td>
<td>---------------------------------------------------------------------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>33</td>
<td>Iran Tractor Manufacturing Company</td>
<td>Car manufacturing</td>
<td>Providing training to the Syrian agricultural experts</td>
<td>Implementing at least until early 2019. Not certain if the activities still continue.</td>
</tr>
<tr>
<td>34</td>
<td>Exir Pharmaceutical Co.</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing</td>
</tr>
<tr>
<td>35</td>
<td>Barkat Pharmaceutical Group</td>
<td>Pharmaceutical</td>
<td>Established a company with Syrian partners to export medicine; Building a pharmaceutical factory in Syria</td>
<td>Implementing (exporting medicine)/ MoA signed (Building a factory)</td>
</tr>
<tr>
<td>36</td>
<td>Sobhan Oncology Pharmaceutical Co.</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It is a member of the Barkat Pharmaceutical Group. In 2019, it won an export tender in Syria worth $500,000, aiming to win another tender with the value of $3,000,000.</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Exir Nano Sina Co.</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing</td>
</tr>
<tr>
<td>38</td>
<td>Osvah Pharmaceutical Co.</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing at least until February 2016. Not certain if the activities still continue.</td>
</tr>
<tr>
<td>39</td>
<td>Tehrandarou Co</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing at least until February 2018. Not certain if the activities still continue.</td>
</tr>
<tr>
<td>40</td>
<td>Caspian Tamin Pharmaceutical Company (Caspian Tamin)</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It has a branch in Syria</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Samen Pharmaceutical Co.</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Began implementing. Not certain if the activities still continue.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It belongs to the Astan Qods Razavi Foundation and has a branch in Syria.</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Darudarman Slafchegan</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing</td>
</tr>
<tr>
<td>No.</td>
<td>Company Name</td>
<td>Industry/Type</td>
<td>Products</td>
<td>Implementation Period</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------</td>
<td>------------------------------------</td>
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<td>--------------------------------</td>
</tr>
<tr>
<td>43</td>
<td>Aburaihan Pharmaceutical Company</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing at least until 2018</td>
</tr>
<tr>
<td>44</td>
<td>CinnaGen Co.</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing</td>
</tr>
<tr>
<td>45</td>
<td>Zahravi Pharmaceutical Co.</td>
<td>Pharmaceutical</td>
<td>Exporting medicines</td>
<td>Implementing at least until 2018</td>
</tr>
<tr>
<td>46</td>
<td>Tajhiz Sazan Rahnama (Sa-Iran)</td>
<td>Medical equipment manufacturing</td>
<td>Exporting medical equipment</td>
<td>Implementing at least until 2018</td>
</tr>
<tr>
<td>47</td>
<td>Jalinous Pharmaceutical Co.</td>
<td>Providing Pharmaceutical &amp; Medical equipment</td>
<td>Exporting medical equipment</td>
<td>Implementing</td>
</tr>
<tr>
<td>48</td>
<td>Avecinna Company</td>
<td>Medical equipment manufacturing</td>
<td>Exporting medical equipment</td>
<td>Implementing</td>
</tr>
<tr>
<td>49</td>
<td>Iran Gelatin Capsule Mfg Co</td>
<td>Pharmaceutical</td>
<td>Exporting gelatine capsules</td>
<td>Implementing</td>
</tr>
<tr>
<td>50</td>
<td>Emersun Industrial Group</td>
<td>Frigidaire manufacturer</td>
<td>Exporting its products</td>
<td>Implementing at least until 2017</td>
</tr>
<tr>
<td>51</td>
<td>Fanak Trading Company</td>
<td>Trading beans</td>
<td>Exporting beans</td>
<td>Implementing</td>
</tr>
<tr>
<td>52</td>
<td>Christal Date Company</td>
<td>Export dates</td>
<td>Exporting dates</td>
<td>Implementing</td>
</tr>
</tbody>
</table>