



FALSE ALLEGATIONS MADE BY THE COMMISSION OF INQUIRY ON THE OCCUPIED PALESTINIAN TERRITORY, INCLUDING EAST JERUSALEM, AND ISRAEL, OF DELIBERATE TARGETING OF PALESTINIAN CHILDREN

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I. INTRODUCTION

On June 18, 2026, the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel (COI) published a report titled “‘The essence of childhood has been destroyed’: Israel’s deliberate targeting of Palestinian children in the Occupied Palestinian Territory since 7 October 2023.”¹ As the title avers, the Report’s main contention is that Israel has been systematically and deliberately targeting Palestinian children in its war in Gaza.

But, consistent with past COI reports, this Report is also rife with problems. Specifically, it lacks sufficient details to meet the burden of its serious accusations, it fails to include numerous well-documented steps taken by Israel to minimize civilian casualties, and it is intentionally misleading. Notably, only thirteen pages out of the ninety-four-page Report focus on the alleged examples of deliberate targeting of children. The rest of the Report is simply a misguided reprint of the COI’s previous reports which wrongly accuse Israel of sexual and reproductive violence and attacking hospitals, schools, and other civilian facilities—all of which have nothing to do with alleged deliberate targeting of children. The COI’s primary reliance on its past erroneous reports is irresponsible and dishonest.

Remarkably, the COI Report does not define “deliberate targeting” because there are no such deliberate occurrences. Rather the COI rests on skewed events or completely unrelated and poorly rebranded previous reports. For instance, relying on the same events for both sexual violence and deliberate targeting of children only serves to discredit the COI’s previous claims while simultaneously failing to prove its new assertions.

Hence, our response to the COI’s Report is intended to correct the false narrative the COI continues to emphasize regarding Israel’s actions with respect to the alleged deliberate targeting of children. The international community cannot be expected to rely on such baseless and fallacious accusations.

¹ Hereinafter the “COI Report” or the “Report.”

II. PRELIMINARY OBSERVATIONS

The death of a child is a tragedy. Nevertheless, tragedies do not justify painting war-time incidents in inaccurate and dishonest ways. That is exactly what was done in the latest COI Report. Time and again the COI pulls on the heartstrings of its audience while attempting to dupe them with factual inaccuracies about Israel's actions after October 7, 2023. It first does so by mislabeling the Report. As its title suggests, one would assume that the Report is chiefly about the deliberate targeting of Palestinian children. Yet, as mentioned above, hardly thirteen out of the ninety-four pages are actually dedicated to that (false) position.

Most of the Report contains recycled lies from past false reports. It is functionally a copy-paste, citing A/HRC/56/CRP.4 (COI's June 2024 report) over fifty times, and A/HRC/58/CRP.6 (COI's March 2025 report on allegations of sexual violence) over forty times. The allegation of strip searches that was extensively covered in the March 2025 report on sexual, gender-based, and reproductive violence,² for example, is now covered in the new Report as a crime against Palestinian children. Paragraph 258 of the new Report posits that Israeli soldiers made fun of Palestinian women's lingerie—something that has nothing to do with the alleged targeting of children.³ Yet, the Report lumps these disparate activities together in a poor attempt to concoct a new accusation. Moreover, the COI had already made this false accusation in its report on sexual and gender-based violence.⁴ Now the new Report discusses it under the heading “Dehumanization of Palestinian childhood.”⁵

Similarly, in paragraph 214, under the heading “Impact of displacement and siege on children's conditions of life in Gaza,” the COI alleges that “girls and women” are “forced” to wear veils by the male members of their family.⁶ This accusation was made previously in the report on sexual and gender-based violence.⁷ How the wearing of veils amounts to sexual reproductive violence is unclear. It is also baffling how this could be evidence that Israel is deliberately targeting children. Furthermore, it is Palestinian men, not Israeli soldiers, who are forcing Palestinian women to wear veils.⁸ The COI's claims are illogical and baseless.

In a previous report, the COI had also blamed Israel for the deterioration of psychological wellbeing of menstruating women due to lack of menstrual supplies.⁹ That same allegation has made its way to the Report on deliberate targeting of children.¹⁰ These tactics support our position that the COI is not a credible investigative body.

² Indep. Int'l Comm'n of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, Rep. on “*More than a human can bear*”: Israel's systematic use of sexual, reproductive and other forms of gender-based violence since 7 October 2023, U.N. Doc. A/HRC/58/CRP.6 (2025) [hereinafter “Sexual, Reproductive and Other Forms of Violence Report”].

³ Report ¶ 258.

⁴ Sexual, Reproductive and Other Forms of Violence Report ¶¶ 83-87, 183, 187.

⁵ Report at 59.

⁶ *Id.* ¶ 214.

⁷ *Id.* (citing Sexual, Reproductive and Other Forms of Violence Report ¶ 145).

⁸ *Id.*

⁹ Sexual, Reproductive and Other Forms of Violence Report § V. D. Menstrual and reproductive health concerns.

¹⁰ Report ¶ 219.

Additionally, the COI previously alleged that Israel “deliberately” targeted civilian objects, such as hospitals and schools.¹¹ The COI has since transformed and rebranded these allegations in the new Report as deliberate attacks on children.¹² For instance, an attack on a hospital used by Hamas (and previously used as evidence of sexual and reproductive violence because the hospital had maternity wards) is now included in the Report on deliberate targeting of children.¹³ Even the secondary effects (on children) of the schools being rendered inoperable are also included in the Report that is supposed to discuss deliberate targeting of children.¹⁴

Further, the COI’s allegations persistently ignore the well-documented fact that many hospitals and schools were shelters for Hamas terrorists.¹⁵ Instead, the COI simply states that it “could not independently verify this allegation.”¹⁶

The COI further claims that failing Gazan public health programs evidence deliberate targeting of children, despite the fact that such issues were labeled as sexual and reproductive violence in the COI’s previous report.¹⁷ It cannot be stressed enough that these duplicate accusations are logically incompatible. One cannot claim that attacks that supposedly target adults for a particular purpose are also directed attacks targeting children for an entirely different purpose. Moreover, the “evidence” cited by the COI supports neither allegation. The failing of a public health program is not sexual violence, nor is it targeting of children (let alone deliberate targeting of children). The COI Report is filled with such inconsistencies.

This recent Report (like the COI’s previous reports) simply cannot be taken seriously. At best, its arguments and conclusions are absurd, and the COI is uninformed of the law. At worst, the COI is acting in bad faith, maliciously spinning a web of falsities to deceive the international community and accusing Israel of war crimes that simply did not occur.

¹¹ See generally Hum. Rts. Council, Rep. of the Indep. Int’l Comm’n of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, U.N. Doc. A/HRC/59/26 (2025) (alleging Israel targeted civilian objects); Indep. Int’l Comm’n of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, Rep. on *Detailed findings on the military operations and attacks carried out in the Occupied Palestinian Territory from 7 October to 31 December 2023*, U.N. Doc A/HRC/56/CRP.4 (2024) (alleging Israel deliberately attacked and targeted civilian objects).

¹² Report ¶¶ 136-65, 348.

¹³ *Id.* ¶ 290.

¹⁴ *Id.* § IV. H. Attacks on and military occupation of educational facilities and its impact on children.

¹⁵ Tom McArthur, *Israel strike on Gaza school-turned-shelter kills 17, hospital says*, BBC, (Oct. 24, 2024), <https://www.bbc.com/news/articles/ce3y1r24992o>; *Israeli military says Hamas hiding tunnels, operations centres in Gaza hospital*, REUTERS, (Oct. 27, 2023), <https://www.reuters.com/world/middle-east/israeli-military-says-hamas-hiding-tunnels-operations-centres-gaza-hospital-2023-10-27/>; @manniefabian, X (Aug. 3, 2024, 2:20 PM), <https://x.com/manniefabian/status/1819740011996041719?lang=en>.

¹⁶ Report ¶ 140.

¹⁷ *Id.* ¶ 295; See also Sexual, Reproductive and Other Forms of Violence Report § V. B. Blocking access and availability of reproductive health care.

III. THE THIRTEEN PAGES ALLEGING DELIBERATE TARGETING OF CHILDREN

The COI describes incidents of children's deaths in Gaza and then accuses Israel of intentionally targeting Palestinian children and defying international law.¹⁸ But what the Report leaves out is just as telling as what it includes. The Report tells a story of senseless and illegal violence. Not mentioned are the warnings given by Israel to civilian populations,¹⁹ the strategic military value of certain targets,²⁰ and Hamas's well-known use of human and child shields in an awful attempt to protect terrorist installations.²¹

At the outset, one must note that the COI has provided no evidence showing specific intent on the part of Israeli forces to deliberately target children. Further, Israel has constantly denied such accusations.²² The COI does not even acknowledge Israeli statements, let alone provide a full and accurate picture of the facts surrounding specific military strikes that resulted in civilian casualties.

The most telling aspect of the COI Report is its feigned ignorance of Hamas's well-known tactics. For example, it is well-documented that Hamas trains children to be terrorists in clear violation of the Law of Armed Conflict (LOAC).²³ Ignoring these facts, the COI simply alleges that the deaths of minors reflect Israeli military's "operational and targeting practices."²⁴

Putting aside the COI's nonsensical response to this issue, Hamas *does* in fact recruit young men, teenagers, and even children, into its ranks.²⁵ There is ample evidence of children being

¹⁸ *Id.* §§ IV. B. Deliberate targeting of children by the Israeli security forces in the Gaza Strip, VII. Analysis and legal findings.

¹⁹ Victoria Beaulé, *As Israel warned Gaza civilians to evacuate, IDF bombs struck city described as sanctuary*, ABC NEWS, (Jan. 25, 2024), <https://abcnews.com/International/israel-warned-gaza-civilians-evacuate-idf-bombs-struck/story?id=106406942>.

²⁰ See generally Brian Carter, *Israel's Operational Success and Strategic Shortcomings in the Gaza Strip*, INSTITUTE FOR THE STUDY OF WAR, (Jan. 31, 2025), <https://understandingwar.org/research/middle-east/israels-operational-success-and-strategic-shortcomings-in-the-gaza-strip/> (explaining strategic military maneuvers by the IDF); Stephane Cohen, Mora Deitch, *Interactive Map: Operation Gideon's Chariots 2 in Gaza*, INSTITUTE FOR NATIONAL SECURITY STUDIES, TEL AVIV UNIVERSITY, (September 2025), <https://www.inss.org.il/publication/gaza-map/> (updating IDF activity around various military targets); Apoorva Misra, *Israel Built A Hamas Kill List After Oct 7. Then, It Launched A High-Tech Mission To Bring Them Down*, NEWS18, (May 21, 2026), <https://www.news18.com/explainers/israel-built-a-hamas-kill-list-after-oct-7-then-it-launched-a-high-tech-mission-to-finish-them-ws-l-10102984.html> (explaining Israel's method of identifying and tracking strategic Hamas personnel).

²¹ *Israel accuses Hamas of using over 100 women and children as human shields in Gaza*, THE TIMES OF ISRAEL, (Nov. 2, 2023), <https://www.timesofisrael.com/israel-accuses-hamas-of-using-over-100-women-and-children-as-human-shields-in-gaza/>.

²² *Foreign doctors say Israel systematically targeting Gaza's children: Report*, AL JAZEERA, (Sept. 14, 2025), <https://www.aljazeera.com/news/2025/9/14/foreign-doctors-say-israel-systematically-targeting-gazas-children-report>.

²³ *How Hamas arms children for terrorism: previously unseen images revealed by IDF*, I24 NEWS, (Jan. 3, 2024), <https://www.i24news.tv/en/news/israel-at-war/1704305666-how-hamas-arms-children-for-terrorism-previously-unseen-images-revealed-by-idf>.

²⁴ Report ¶ 87.

²⁵ See Report ¶ 336 (accusing Israel of "age-based persecution" without acknowledging Hamas's recruitment of children). See also Press Release, Hamas and Islamic Jihad Use Children for Terrorist Activities and Incitement

indoctrinated in and used by Hamas from early ages. In one instance, photographs were recovered from a house in Gaza with pictures of children holding RPGs and grenades.²⁶ Hamas commanders have acknowledged that children are used to transport explosives or gather intelligence.²⁷ These illegal tactics are used because Hamas terrorists know that if they use children, they (Hamas) are less likely to be targeted by Israel.²⁸ These tactics are clear violations of the LOAC.

The COI must know that the analysis to determine deliberate targeting of any civilian or a civilian object cannot be complete without recognizing whether Hamas was utilizing the location in question or not. Members of a terrorist organization in the Israel-Gaza war are legitimate military targets. When those terrorists use civilian facilities, such as homes, hospitals, and schools, the facilities transform from being protected objects to legitimate military objectives.²⁹ Admittedly, targeting such military objectives must still meet the requirements of distinction, proportionality, and taking feasible precautions to lessen civilian harm.³⁰ Despite the COI's erroneous accusations, Israel abides by these requirements and provides evidence to the international community as proof.³¹

In addition to not providing any information regarding intent to deliberately target children, the few examples that the COI Report provides of the alleged targeting of children do not include convincing evidence. For instance, the Report mentions an Israeli airstrike in Gaza that killed one parent and nine of their ten children.³² After mentioning an Israeli investigation, the Report states that "the Commission is not aware of any outcome of such investigation."³³ The Report also leaves out critical, publicly available information that the Israelis confirmed the strike targeted terrorists nearby,³⁴ and that civilians had five days of advance warning of the impending strikes.³⁵ These facts, combined with the tragic deaths of adults and children, do not lead to the conclusion that children were deliberately targeted. In fact, they lead to the opposite conclusion. It also shows the

(Jan. 3, 2024) <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/january-24-pr/hamas-and-islamic-jihad-use-children-for-terrorist-activities-and-incitement/>.

²⁶ *IDF finds photos of children with RPGs in terrorist's home near Jabalia*, I24 NEWS, (Dec. 29, 2023), <https://www.i24news.tv/en/news/israel-at-war/1703834512-idf-finds-photos-of-children-with-rpgs-in-personal-archive-of-terrorist-is-jabalia>.

²⁷ *Hamas commander reveals group using children for terror activities*, I24 NEWS, (Dec. 22, 2023), <https://www.i24news.tv/en/news/israel-at-war/1703251661-hamas-commander-reveals-group-using-children-for-terror-activities>.

²⁸ Report ¶ 140.

²⁹ See *Loss of protection*, INTERNATIONAL COMMITTEE OF THE RED CROSS, https://casebook.icrc.org/a_to_z/glossary/loss-protection.

³⁰ See generally *Rule 8. Definition of Military Objectives*, INTERNATIONAL HUMANITARIAN LAW DATABASES, <https://ihl-databases.icrc.org/en/> (defining military objectives and their requirements); *Practice relating to Rule 14. Proportionality in Attack*, INTERNATIONAL HUMANITARIAN LAW DATABASES, <https://ihl-databases.icrc.org/en/customary-ihl/v2/rule14> (explaining the requirement of proportionality in attack).

³¹ Memorandum from Israel on Israel's Initial Response to OHCHR Background Note to the United Nations High Commissioner for Human Rights (June 2024), <https://www.ohchr.org/sites/default/files/documents/countries/opt/israel-initial-response-ohchr-background-note-june2024.pdf>.

³² Report ¶ 32.

³³ *Id.*

³⁴ Emanuel Fabian, *Gazans say 9 children of doctor couple killed in Israeli strike; IDF looking into report*, THE TIMES OF ISRAEL, (May 25, 2025), <https://www.timesofisrael.com/gazans-say-9-children-of-doctor-couple-killed-in-israeli-strike-idf-looking-into-report/>.

³⁵ *Id.*

difficulty of counterterrorism operations in dense civilian environments, despite significant efforts to warn the population and minimize civilian harm.

Similarly, the Report mentions airstrikes across Gaza on March 18, 2025, that reportedly resulted in the deaths of 170 children.³⁶ However, the Report again ignores the fact that the Israeli military had previously announced new military efforts against Hamas in the area and had given orders to evacuate civilians for their protection.³⁷ Israel plans a military operation, warns civilians to evacuate, and those who do not heed the warning or are forced by Hamas to stay are tragically caught in the crossfire. Israel consistently abides by the LOAC even when its adversaries unlawfully use the LOAC to their advantage.

In another example overlooking critical facts, the Report describes the death of a sixteen-year-old: “[he was] shot and killed by Israeli soldiers after which an Israeli tank ran over him, mutilating his body.”³⁸ What’s missing from the COI Report is the Israeli military reports, which state that the incident arose from two juveniles who threw an explosive at nearby forces.³⁹ Moreover, the incident took place during a legitimate military raid.⁴⁰ The picture becomes clear: during a high-intensity operation, a juvenile (who was either being used by Hamas or participated in hostilities on his own accord) was killed. That is not an example of an intentional killing of an innocent child.

The COI Report continues. Without any citation to corroborate its version of events, the Report describes Israeli forces throwing grenades in to, and then storming, a house of thirty family members.⁴¹ It reports severe injuries of a five-year-old child, and the death of the parents and several other unidentified family members.⁴² What it leaves out are Israel’s phone calls to the family and the area warning of the impending operation, as well as the school raided *directly across the street* which happened to be full of weapons and explosives.⁴³ This was, again, a lawful military operation against a legitimate target where civilians were warned to evacuate. This is not evidence of war crimes against children. And, remarkably, only adults died in the home.⁴⁴

The Report further points to an incident in January 2024 where a Palestinian family of seven and two additional adults were killed in the Tal-al-Hawa neighborhood of Gaza City.⁴⁵ The Report asserts that the “Israeli security forces . . . had been operating in the area during the relevant period and deliberately targeted the family in the car, including shooting . . . from close distance despite knowing children were inside[.]”⁴⁶ This narrative leaves out the fact that shortly before the

³⁶ Report ¶ 33.

³⁷ Wafaa Shurafa, et. al., *Israeli Strikes Across Gaza Kill More than 400 Palestinians and Shatter Ceasefire with Hamas*, MILITARY.COM, (Mar. 18, 2025), <https://www.military.com/daily-news/2025/03/18/israeli-strikes-across-gaza-kill-more-400-palestinians-and-shatter-ceasefire-hamas.html>.

³⁸ Report ¶ 36.

³⁹ Tim Hume, *Israel kills two Palestinians, including 16-year-old, in West Bank*, AL JAZEERA, (Dec. 21, 2025), <https://www.aljazeera.com/news/2025/12/21/israel-kills-two-palestinians-including-16-year-old-in-west-bank>.

⁴⁰ *Id.*

⁴¹ Report ¶ 42.

⁴² *Id.*

⁴³ *Gaza: Israeli Forces Open Fire While Storming Home*, HUMAN RIGHTS WATCH, (Aug. 8, 2024), <https://www.hrw.org/news/2024/08/08/gaza-israeli-forces-open-fire-while-storming-home>.

⁴⁴ *Id.*

⁴⁵ Report ¶¶ 49-55.

⁴⁶ *Id.*

incident, the Israeli military had issued an evacuation warning for that neighborhood, indicating imminent military operations in the area, with instructions to head south to a safe area.⁴⁷ This warning was sent out shortly after the family had begun to drive north; they could not drive south due to debris.⁴⁸ The family drove directly toward an intersection with “[m]any Israeli military [personnel and] vehicles,” who eventually opened fire.⁴⁹ Adults and children were killed in this tragic incident.⁵⁰ But the short timeline, the warning meant to protect civilians, and the hazards of operating in an area against combatants often indistinguishable from civilians gives a clearer explanation of the incident than the COI’s assertion of deliberate targeting of children.

The Report also includes testimony from hospitals’ employees noting a “consistent pattern of receiving children with single gunshot wounds either by quadcopters or snipers.”⁵¹ This, according to the Report, indicates “deliberate targeting” of children in non-combat situations.⁵² The Report suggests “at least 88 children were [deliberately] killed as a result of gunshots.”⁵³ But the COI provides no outside support for these erroneous allegations, which Israel denies.⁵⁴ The Report fails to give context to the vast majority of deaths, with no information given as to the children’s age or the surrounding circumstance. A few incidents were detailed, but those stories only account for a few of the eighty-eight deaths reported. What were their ages?⁵⁵ Were they mostly male? Were any of them active combatants like the above-mentioned sixteen-year-old? These questions are unanswered. The COI’s simplistic and incomplete reporting is a serious matter that must be addressed by the international community.

IV. TARGETING OF HOSPITALS REBRANDED AS DELIBERATE TARGETING OF CHILDREN

While in previous reports the COI has accused Israel of deliberately targeting hospitals,⁵⁶ the new Report now discusses the same instances under the label of deliberate targeting of children.⁵⁷ In paragraphs 137-139, the COI claims that attacks on Al-Nasr Pediatric Hospital on the 4th, 9th, and 10th of November 2023 were unjustified.⁵⁸ The COI claims that Israel stated Al-Nasr was not used by Hamas. However, it is known that Hamas was using Al-Rantisi, which has a network of tunnels underneath it, and Al-Nasr is part of the same hospital complex.⁵⁹ Furthermore, the Israeli military

⁴⁷ @AvichayAdraee, X (Jan. 29, 2024, 7:32 AM), <https://x.com/AvichayAdraee/status/1751870951396888837>; *The Killing Of Hind Rajib*, FORENSIC ARCHITECTURE, (June 21, 2024), <https://forensic-architecture.org/investigation/the-killing-of-hind-rajib>.

⁴⁸ *The Killing Of Hind Rajib*, FORENSIC ARCHITECTURE, (June 21, 2024), <https://forensic-architecture.org/investigation/the-killing-of-hind-rajib>.

⁴⁹ *Id.*

⁵⁰ *Id.*

⁵¹ Report ¶ 63.

⁵² *Id.*

⁵³ *Id.* ¶ 69.

⁵⁴ *Foreign doctors say Israel systematically targeting Gaza’s children: Report*, *supra* note 22.

⁵⁵ “Children” in the report includes anyone under 18 years of age. See Report ¶ 2.

⁵⁶ Rep. of the Indep. Int’l Comm’n of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, *Legal analysis of the conduct of Israel in Gaza pursuant to the Convention on the Prevention and Punishment of the Crime of Genocide*, § IV. B. ii. d. Targeting of the healthcare system, U. N. Doc. A/HRC/60/CRP.3 (2025).

⁵⁷ Report § IV. G. Attacks on healthcare and its impact on children and newborns.

⁵⁸ Report ¶¶ 137-39.

⁵⁹ Allegra Goodwin, et. al., *Infants found dead and decomposing in evacuated hospital ICU in Gaza. Here’s what we know*, CNN, (Dec. 8, 2023), <https://www.cnn.com/2023/12/08/middleeast/babies-al-nasr-gaza-hospital-what-we-know>.

issued repeated evacuation calls to the hospital in November 2023, but unfortunately, the staff still could not safely evacuate some babies.⁶⁰ These are significant facts that the COI yet again ignores.

In paragraphs 140-141, the COI claims that Al-Rantisi Specialized Hospital was struck on September 16, 2025.⁶¹ Israel confirmed Hamas terrorists were based there using tunnels,⁶² and Israel issued evacuation orders accordingly.⁶³ Reports indicated evidence of stockpiled weapons and prisoners in the basement.⁶⁴

Similarly, the COI alleges in paragraphs 141 and 143-144 that Kamal Adwan Hospital was forced to close in December 2023 because it was “besieged” by the Israel Defense Forces (IDF), which resulted in the deaths of several patients, including a child.⁶⁵ However, the IDF reported that Hamas terrorists were also found there.⁶⁶ In fact, even the director of the hospital admitted that the hospital had been turned into a stronghold for the terrorist organization.⁶⁷ These facts show that the hospital was a legitimate military target. But as long as civilians are unfortunately killed, the COI’s analysis stops there, and it irresponsibly labels such deaths as war crimes.

Again in paragraph 141, the COI alleges that Indonesian Hospital and Beit Hanoun Hospital were forced to close.⁶⁸ Israel, however, stated that the town of Beit Hanoun was a Hamas stronghold, as

know-intl; Press Release, Israeli Defense Force, The IDF located and destroyed three terror tunnel shafts belonging to the Hamas terror organization near the Rantisi Hospital and in the nearby High School (Dec. 27, 2023), <https://www.idf.il/en/mini-sites/israel-hamas-war-gaza/articles-israel-hamas-war-gaza/distributions-swords-of-iron-war-gaza/central-gaza/271223-the-idf-located-and-destroyed-three-terror-tunnel-shafts-belonging-to-the-hamas-terror-organization-near-the-rantisi-hospital-and-in-the-nearby-high-school/>.

⁶⁰ Yasmine Salam, Et. Al., *Abandoned babies found decomposing in Gaza hospital weeks after it was evacuated*, NBC, (Dec. 2, 2023), <https://www.nbcnews.com/news/world/abandoned-babies-found-decomposing-gaza-hospital-evacuated-rcna127533>.

⁶¹ Report ¶¶ 140-41.

⁶² Press Release, Israeli Defense Force, The IDF located and destroyed three terror tunnel shafts belonging to the Hamas terror organization near the Rantisi Hospital and in the nearby High School (Dec. 27, 2023), <https://www.idf.il/en/mini-sites/israel-hamas-war-gaza/articles-israel-hamas-war-gaza/distributions-swords-of-iron-war-gaza/central-gaza/271223-the-idf-located-and-destroyed-three-terror-tunnel-shafts-belonging-to-the-hamas-terror-organization-near-the-rantisi-hospital-and-in-the-nearby-high-school/>.

⁶³ *Gaza: Four more hospitals shut amid ongoing Israeli offensive*, UN NEWS, (Sept. 26, 2025), <https://news.un.org/en/story/2025/09/1165962>.

⁶⁴ Nic Robertson, et. al., *Israel shows alleged Hamas ‘armory’ under children’s hospital in Gaza. Local health officials dismiss the claims*, WRAL NEWS, (Nov. 14, 2023), <https://www.wral.com/archive/21148318/>.

⁶⁵ Report ¶¶ 141, 143-44.

⁶⁶ Press Release, Israeli Defense Force, Presence of terrorist infrastructure and operatives carrying out terror activities in the area of the Kamal Adwan Hospital in Jabaliya, (Dec. 12, 2024), <https://www.idf.il/en/mini-sites/israel-hamas-war-gaza/articles-israel-hamas-war-gaza/distributions-swords-of-iron-war-gaza/northern-gaza-24/271224-presence-of-terrorist-infrastructure-and-operatives-carrying-out-terror-activities-in-the-area-of-the-kamal-adwan-hospital-in-jabaliya/>.

⁶⁷ Emmanuel Fabian, *Gaza hospital director admits Hamas used medical complex as operational hub*, THE TIMES OF ISRAEL (Dec. 19, 2023), <https://www.timesofisrael.com/gaza-hospital-director-admits-hamas-used-medical-complex-as-operational-hub/>.

⁶⁸ Report ¶ 141. See Press Release, Palestinian Ministry of Health, The Indonesian Hospital in North Gaza has been taken out of service and no longer provides any services to patients or the wounded. (Jan. 4, 2025), <https://gazahcsector.palestine-studies.org/en/node/4058>; *Live Updates: Gaza's Indonesian hospital shuts down, patients left at reception*, TRTAFRICA, (Nov. 16, 2023), <https://www.trtafrika.com/english/article/15846744?utm>.

was the Indonesian Hospital.⁶⁹ The COI has made similar accusations about attacks on Al-Nasr, Al-Rantisi, Kamal Adwan, Beit Hanoun, and Indonesian Hospitals.⁷⁰ However, Hamas's military use of all these hospitals and the surrounding terrain has been confirmed.⁷¹ Additionally, before attacking these military targets, Israel issued numerous evacuation orders, allowing time for patients to be safely evacuated.⁷² Tragically, no matter how careful or diligent a military force is, collateral casualties of war still occur. This is especially true when an opposing military force (here terrorist organizations) continues to exploit civilian residences, hospitals, and educational facilities, for cover and concealment, turning civilian objects into military targets. Again, these are the tactics the COI either omits or "cannot independently confirm."⁷³

V. DELIBERATE TARGETING OF EDUCATIONAL FACILITIES

The COI Report also alleges that Israel has been deliberately targeting schools in its effort to target children.⁷⁴ However, the COI also admits that all the UNRWA schools have been closed since October 2023.⁷⁵ The COI notes these closings were the result of safety concerns and evacuation orders.⁷⁶ At the same time, however, it claims that many of the strikes against education facilities were void of evacuation warnings.⁷⁷

Ignored too is the fact that these schools were not just used to educate the Gazan children, they were used as military installations and to stockpile weapons. There is a wealth of evidence showing weapons hidden in schools and even stuffed in UNRWA bags.⁷⁸ Moreover, UNRWA itself

⁶⁹ ISRAEL-HAMAS WAR: NORTHERN GAZA, ISRAELI DEFENSE FORCE, <https://www.idf.il/en/mini-sites/northern-gaza/>.

⁷⁰ Report ¶¶ 137-38, 141-43.

⁷¹ *From inpatient wards to the hospital basements: This is how Hamas turned Gaza hospitals into terror centers*, HAMAS' OPERATIONS IN HOSPITALS, <https://www.idf.il/en/mini-sites/hamas-operations-in-hospitals/>; Safiye Karabacak, *Israeli attacks force Beit Hanoun Hospital in Gaza Strip to suspend services*, AA, (Oct. 9, 2023), <https://www.aa.com.tr/en/middle-east/israeli-attacks-force-beit-hanoun-hospital-in-gaza-strip-to-suspend-services/3012969>; Perkin Amalaraj, *Human rights group calls for international probe as footage filmed in Gaza City hospital 'shows decomposing bodies of premature babies left to die in their beds after Israeli forces evacuated medics'*, DAILYMAIL, (Nov. 29, 2023), <https://www.dailymail.com/news/article-12807335/Shocking-video-filmed-abandoned-Al-Nasr-Hospital-allegedly-shows-bodies-babies-left-die-city-besieged-IDF.html>.

⁷² Nidal Al-Mughrabi, *Israeli army forces patients out of north Gaza hospital, medics say*, REUTERS, (Dec. 24, 2024), <https://www.reuters.com/world/middle-east/israeli-army-forces-patients-out-north-gaza-hospital-medics-say-2024-12-24/>; Press Release, Israeli Defense Force, The IDF enabled the evacuation of the Rantisi and Nasser hospitals and opened an additional route to facilitate the movement of the civilian population of the Gaza Strip southward (Nov. 11, 2023), <https://www.idf.il/en/mini-sites/israel-hamas-war-gaza/articles-israel-hamas-war-gaza/distributions-swords-of-iron-war-gaza/northern-gaza-23/111123-the-idf-enabled-the-evacuation-of-the-rantisi-and-nasser-hospitals-and-opened-an-additional-route-to-facilitate-the-movement-of-the-civilian-population-of-the-gaza-strip-southward/>. *Israel forcibly evacuates Gaza hospital and detains medical staff*, BBC, (Dec. 28, 2024), <https://www.bbc.com/news/articles/cx26v70n5z4o>.

⁷³ Report ¶¶ 140, 178.

⁷⁴ *Id.* § IV. H. Attacks on and military occupation of educational facilities and its impact on children.

⁷⁵ *Id.* ¶ 169.

⁷⁶ *Id.*

⁷⁷ *Id.* ¶¶ 169-70.

⁷⁸ Press Release, Israeli Defense Force, A teddy bear stuffed with sniper rifles and ammunition, along with various weaponry, was found in schools in Gaza (Sept. 12, 2023), <https://www.idf.il/en/mini-sites/israel-hamas-war-gaza/articles-israel-hamas-war-gaza/distributions-swords-of-iron-war-gaza/northern-gaza-23/091223-a-teddy-bear-stuffed-with-sniper-rifles-and-ammunition-along-with-various-weaponry-was-found-in-schools-in-gaza/>; Press

previously admitted that it found rockets and other weapons of war in its schools, as far back as 2014.⁷⁹ As noted above, many if not all of the schools were closed, and not actually operating as schools at all. And, in a de-classified military intelligence report, a Hamas military field manual directly instructs Hamas fighters to use “homes, schools, hospitals, etc.”⁸⁰

Whether it be RPGs, rifles, and Hamas uniforms found in a school compound in west Khan Yunis,⁸¹ or a UNRWA school found to be a Hamas warehouse in the Shejaiya region,⁸² the evidence is abundant and publicly available, but the COI ignores it. The COI’s narrative is clear: ignore the military importance of targeted locations to more easily reframe as evidence of violence against children.

Interestingly, in the Report on the deliberate targeting of children, with a subsection on the targeting of educational facilities, only half of the subsection is actually dedicated to the alleged targeting of educational facilities. Much of that section discusses the later disruption of students’ education due to the schools shutting down—again, something that has nothing to do with deliberate targeting of children.⁸³

Such inaccuracies in the “independent” COI Report only show the bias with which the COI operates. In sum, the COI attempts (but fails) to show that Israel has been deliberately targeting schools and other educational institutions (unless these objects were lawful military targets). There is no mention in the section of Hamas’s infamous unlawful utilization of such places. It is a fundamentally dishonest framing to simply point to demolished schools, without critical context, and accuse Israel of deliberately targeting children.

Release, Israeli Defense Force, IDF troops located grenades and AK-47 rifles in a school (Sept. 12, 2023), <https://www.idf.il/en/mini-sites/israel-hamas-war-gaza/articles-israel-hamas-war-gaza/distributions-swords-of-iron-war-gaza/northern-gaza-23/091223-idf-troops-located-grenades-and-ak-47-rifles-in-a-school/>.

⁷⁹ *UNRWA investigating discovery of 20 rockets found in empty Gaza school*, GCPEA NEWS, (July 17, 2014), <https://protectingeducation.org/news/unrwa-investigating-discovery-of-20-rockets-found-in-empty-gaza-school/>; *UNRWA condemns placement of rockets, for a second time, in one of its schools*, UNRWA, (July 22, 2014), <https://www.unrwa.org/newsroom/press-releases/unrwa-condemns-placement-rockets-second-time-one-its-schools>; *Rockets found in UNRWA school for a third time*, THE AUSTRALIAN JEWISH NEWS, (July 30, 2014), <https://www.australianjewishnews.com/rockets-found-in-unrwa-school-for-a-third-time/>; Letter from Ron Prossor, Permanent Representative of Israel to the United Nations, to United Nations Secretary-General and the President of the United Nations Security Council (Aug. 27, 2014), <https://www.un.org/unispal/document/auto-insert-182027/>.

⁸⁰ *The Connection Between UNRWA and Hamas in Gaza, A summary of declassified intelligence, methodologies, and sources*, at 13 (23, April, 2025), <https://www.lawandisrael.org/wp-content/uploads/Topics/Gaza/2023-Conflict/Evidence/connection-between-unrwa-and-hamas.pdf?utm>.

⁸¹ *IDF finds weapons at another UN school during operations in Khan Younis*, ALL ISRAEL NEWS, (Feb. 21, 2024), <https://allisraelnews.com/idf-finds-weapons-at-another-un-school-during-operations-in-khan-younis>; Press Release, Israeli Defense Force, Weapons Located in a UN School Compound (Feb. 20, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/february-24-pr/weapons-located-in-a-un-school-compound/>.

⁸² *IDF Uncovers Hamas Hideout, Facilities in Medical Clinic and UNRWA School*, FOUNDATION FOR DEFENSE OF DEMOCRACIES, (July 1, 2024), <https://www.fdd.org/analysis/2024/07/01/idf-uncovers-hamas-hideout-facilities-in-medical-clinic-and-unrwa-school/>. @cogatonline, X (June 30, 2024, 10:53 AM), <https://x.com/cogatonline/status/1807366846540087567>.

⁸³ Report at 43-46.

VI. FACTUAL ALLEGATIONS UNRELATED TO THE TARGETING OF CHILDREN

From pages 32 to 60 of the Report, the facts alleged devolve to reports of harm to “academic development” and “conditions of life.”⁸⁴ Ignoring the realities of Hamas-occupied and controlled hospitals and schools as valid military targets, the Report paints a false picture of the tragic fallout of Israeli strikes in Gaza as intentional attacks on the wellbeing of children. This is so even when there is no evidence provided that the actions taken by Israel were directed in any way at children, whether physically or mentally. Rather, much ink is spilled characterizing the tragic effects of a war as deliberate targeting of children.

For example, the Report includes decreased numbers of hospital incubators as evidence of Israel’s nefarious intent.⁸⁵ Ignoring Hamas’s use of hospitals for military purposes, the Report states that, in Northern Gaza, known incubators dropped from 178 to 54 in 2024.⁸⁶ Such tragic situations are placed within the Report without any link to any intent by Israeli forces to attack children. They are simply stated, and it is assumed that the reader will reach the COI’s desired (false) conclusion. The Report also cites the malnutrition of some breastfeeding mothers as part of the attack on children.⁸⁷ Apparently, the lack of nutrition in a warzone is now also evidence of Israel’s malfeasance. Women with infections from poor hygiene are also shoehorned in the accusation of deliberate targeting of children as these issues can sometimes impact the unborn children.⁸⁸

The next targets of the COI’s ire are military strikes against schools. Putting aside the use of these institutions for military operations, as discussed above, the Report decries the “collapse” of Gaza’s education system in 2025.⁸⁹ Again, citing a previous report unrelated to attacks on children, the new Report seeks to reframe tactical demolition of schools used by Hamas as deliberately targeting children.⁹⁰ While the destruction of schools has led to a negative impact on “academic development and learning,”⁹¹ it is unclear how this constitutes a war crime of deliberate targeting of children.

According to the COI, the drop in access to electricity caused by living in an active war zone is also evidence of a deliberate attack on children, as it affects hospitals that care for children.⁹² Similar allegations abound. From decrying the difficulty of accessing online school in a warzone⁹³ to decrying evacuations from pre-warned military strikes,⁹⁴ any actions that might affect children, including ones like prewarning designed to save lives, according to the COI, are evidence of Israel’s war crimes against children.

⁸⁴ *Id.* at 43, 48 (quoting section titles).

⁸⁵ *Id.* ¶¶ 148, 149, 165, 220, 292, 297.

⁸⁶ *Id.* ¶ 148.

⁸⁷ *Id.* ¶ 161.

⁸⁸ *Id.*

⁸⁹ *Id.* ¶ 170.

⁹⁰ *Id.* ¶ 180.

⁹¹ Report at 43.

⁹² *Id.* ¶ 220.

⁹³ *Id.* ¶ 189-91.

⁹⁴ *Id.* ¶ 213.

All of this simply shows that the COI, in its attempt to provide an impressive list of accusations against the Israeli military, is recycling the tragic but commonplace effects of war and labeling them as deliberate targeting of children. The facts cannot bear that weight.

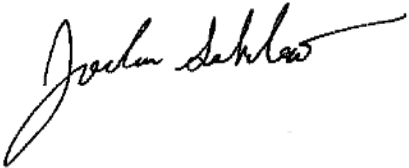
VII. CONCLUSION

The COI has accused Israel of deliberately targeting children. One would expect such a serious allegation to be bolstered by the weight of serious and credible evidence. That is not what is found here. The COI's Report is neither serious in its depth of treatment, nor independent in the scope of its reported evidence. In most cases, the full picture is not given, but rather the facts are covered up or cut out. The story it tries to tell is both factually inaccurate and logically inconsistent.

It is not a matter of mere pedantry to require the COI to be precise in its factual allegations. Conversely, it is incredibly dishonest for the COI to recycle old false accusations with a new and somehow more dubious gloss over them. The landscape the COI is trying to depict is a shifting and blurry image, confusing instead of clarifying reality. The COI is refurbishing old allegations re-wrapped in a shiny new package but with the same old worn-out falsities.

Repeatedly, the COI displays its patent bias by standing on the graves of the many true victims of this war. It lobs unreliable attacks at Israel while ignoring the plethora of heinous publicly accessible criminal acts of Hamas and other terrorist organizations in Gaza. In light of the COI's biased and grossly faulty reports, its mandate should be terminated, and its members investigated and reprimanded.

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