



ECLJ'S RESPONSE TO UN COMMISSION OF INQUIRY'S FALSE ACCUSATIONS AGAINST ISRAEL

July 9, 2025

I. INTRODUCTION

In its recent report released on May 6, 2025, the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel (Commission or COI) made numerous false accusations against Israel of intentionally targeting educational facilities and religious and cultural sites in the Gaza Strip. The report alleges that, in almost all cases, Israel lacked any military purpose in either directly targeting or incidentally damaging schools, religious, and cultural sites and wrongly concluded that Israel committed war crimes by doing so. The report, however, provides no evidence, legal analysis, or any criteria for its methodology to support its accusations and conclusions.

The Commission simply rejects official Israeli statements, such as Israel Defense Forces (IDF) information of Hamas military activity at targeted sites, without providing any evidence to the contrary or reasons for its rejection. It applies a double standard by questioning Israeli evidence while taking Hamas at its word when Hamas denies using a facility for military purposes. Further, in some cases, the Commission relies on vague language, unverified assumptions, or irrelevant indicators like soldiers' behavior to suggest bad intent or illegality of Israeli actions.

This response presents direct comparisons between the Commission's erroneous claims and *publicly available information*, highlighting the report's factual inconsistencies, unsupported conclusions, and significant methodological flaws that seriously undermine the Commission's credibility.

II. CLEAR AND UNMISTAKABLE FLAWS IN THE COMMISSION'S METHODOLOGY

The Commission's report makes numerous false allegations against Israel, refuting official Israeli statements with counterclaims that cite no supporting evidence, present no criteria for the conclusion, and offer no legal or factual analysis.

The Commission describes Israeli military strikes against educational facilities in Gaza as "intentional" and without any military purpose,¹ but provides no evidence to disprove Israeli

¹ U.N. General Assembly, *Report of the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel*, ¶¶ 20-21, U.N. Doc. A/HRC/59/26 (May 6, 2025) [hereinafter COI Report].

information of Hamas’ presence and operations within the facilities targeted. Instead, in each instance, the Commission states: “[t]he Commission could not identify any military objective for the demolitions”² or that “the Commission found no evidence of that,”³ or that the Commission “was unable to independently verify Israeli security forces’ claims.”⁴ Such conclusions are made without any reasoning whatsoever.

For instance, the Commission states that the IDF “reportedly claimed that Hamas had utilized Israa University and its vicinity for military activity against Israeli security forces, *but the Commission found no evidence of that.*”⁵ Rather than present contrary evidence, how and where it looked for evidence, or reasons for its refusal to accept the information provided by Israel, the Commission simply denies an official statement from the Israeli military.

As evidence of the lack of military objective in one instance, the Commission cites “[i]mages and videos depicting Israeli soldiers dancing and freely moving at the site”⁶ or making “demeaning comments and jokes.”⁷ It is irresponsible for the Commission to ascertain anything illegal or factual from this.

Accusations that the IDF “intentionally burned down some schools”⁸ are based on similarly nonexistent evidence, with the Commission basing its claims “[o]n the basis of the available information.”⁹ However, it does not provide “the available information”¹⁰ or a citation to this information. Instead, the Commission expects the reader to trust its conclusion that the fire was ignited intentionally by Israeli soldiers.

In a shrewd way of concealing facts related to Hamas’ documented use of the educational facilities, the Commission’s language is noteworthy. It claims that “*parties to the conflict* had interfered with UNRWA schools in Gaza” in forty-two separate incidents between October 7, 2023, and March 15, 2024.¹¹ This ambiguous and misleading language does not specify whether the parties at fault were IDF or Hamas. The Commission cites to an UNWRA document¹² that also fails to specify the interfering party. The international community knows that Hamas has a clear history of unlawfully using protected civilian sites for military purposes.

The Commission goes on to say that, although “Israeli security forces have stated that they attack schools to target Hamas operatives[,] . . . Hamas has contested such claims.”¹³

² *Id.* ¶ 14.

³ *Id.* ¶ 16.

⁴ *Id.* ¶ 22.

⁵ *Id.* ¶ 16 (emphasis added).

⁶ *Id.* ¶ 18.

⁷ *Id.* ¶ 19.

⁸ *Id.* ¶ 20.

⁹ *Id.*

¹⁰ *Id.*

¹¹ *Id.* ¶ 21 (emphasis added).

¹² *Armed Conflict Incidents Impacting UNRWA Facilities and Displaced Persons Seeking Shelter in The Gaza Strip*, THE UNITED NATIONS RELIEF AND WORKS AGENCY (Apr. 2024), https://www.unrwa.org/sites/default/files/content/resources/summary_-_incidents_impacting_unrwa_shelters_and_idps_in_gaza.pdf.

¹³ COI Report, *supra* note 1, ¶ 22.

It is worth noting the double-standard applied to the statements of the Israeli government versus those of a terrorist group—the Commission is “unable to independently verify Israeli security forces’ claims” despite the availability of information about “ Hamas members who were the intended target” while simultaneously *always* taking Hamas at its word.¹⁴ This is disgraceful, yet not surprising.

The Commission’s one-sided conclusions disregarding a plethora of evidence related to a long history of Hamas’ systematic and systemic unlawful use of civilian facilities for military purposes is stunning.¹⁵ To seemingly appear balanced and impartial, the Commission admitted to finding only “one instance” where Hamas had used a school for military purposes.¹⁶ Reasonably minded international leaders must understand how biased the Commission is.

While the Commission weakly acknowledges a single use of a civilian facility for military purposes by Hamas, it subsequently accuses Israeli troops of “seiz[ing] and utiliz[ing] educational facilities as military bases”¹⁷ without providing evidence for the accusation. Furthermore, the Commission fails to consider whether the Israeli military, in seizing civilian facilities and expelling Hamas militants, remains onsite to prevent Hamas from reclaiming the site and continuing terrorist activities from there.

¹⁴ *Id.*

¹⁵ The former official spokesman of the Palestinian Security Forces, Adnan Al-Damiri, supported Israel Defense Forces’ claims and criticized Hamas for using hospitals for “summons, interrogations, and extortions.” Ephraim D. Tepler & Itamar Marcus, *Palestinian Authority: Hamas is using hospitals for military purposes*, PALESTINIAN MEDIA WATCH (Dec. 30, 2024), <https://palwatch.org/page/36787>. Ahmad Kahlout, the Kamal Adwan Hospital director, admitted that Hamas used his hospital as a military operations center. *Gaza hospital director admits Hamas uses hospitals for military purposes*, CHRISTIANS UNITED FOR ISRAEL, <https://cufi.org/issue/gaza-hospital-director-admits-hamas-uses-hospitals-for-military-purposes/> (last visited July 7, 2025). The European Union condemned Hamas’ use of hospitals and civilians as human shields. *EU condemns Hamas for using ‘hospitals as human shields’, urges Israeli restraint*, REUTERS (Nov. 12, 2023, 4:00 PM), <https://www.reuters.com/world/middle-east/eu-condemns-hamas-using-hospitals-human-shields-urges-israeli-restraint-2023-11-12/>; Josephine Franks, *Israel-Hamas war: What protection do hospitals have in wartime and how does that apply in Gaza?*, SKY NEWS (Nov. 14, 2023, 5:21 PM), <https://news.sky.com/story/israel-hamas-war-what-protection-do-hospitals-have-in-wartime-and-how-does-that-apply-in-gaza-13008019?dcmp=snt-sf-twitter>. The United Kingdom’s delegate recognized at the Security Council meeting that “Hamas clearly put Palestinian civilians and medical staff at risk” by using hospitals for improper purposes. *Security Council Debates Israeli Attacks on Hospitals Allegedly Misused by Hamas, as UN Rights Chief Urges Independent Probes*, UNITED NATIONS (Jan. 3, 2025), <https://press.un.org/en/2025/sc15959.doc.htm>. Latvian Foreign Minister Krisjanis Karins said that “Hamas is unfortunately using civilian infrastructure and civilians as shields against the Israel Defense Forces.” Raf Casert, *EU nations condemn Hamas for what they describe as use of hospitals, civilians as ‘human shields’*, THE ASSOCIATED PRESS (Nov. 13, 2023, 9:21 AM), <https://apnews.com/article/european-union-condemn-hamas-human-shields-2c0d1c04cb38fc4acce37d8d624e1a3f>. British foreign secretary James Cleverly stated that Hamas fighters “hide in hospitals and schools.” Kieron Monks, *What we know about IDF claims of Hamas ‘terror complex’ at Gaza hospital*, THE I PAPER (Nov. 14, 2023, 9:50 AM), <https://inews.co.uk/news/world/militants-fired-gaza-hospitals-idf-al-shifa-claim-unproven-2751803>. In October 2020, Dirar Belhouel Al-Falasi, a member of the United Arab Emirates’ Federal National Counsel, said that “People from the Red Crescent told [them] that they built a hospital [in Gaza] . . . for treating Palestinians. People from Hamas fired a rocket from the hospital’s roof, so that Israel would bomb this hospital.” *Hamas Is Known to Use Hospitals, Ambulances, Mosques, Churches and Schools as Shields for Its Military Activity*, MEMRI (Oct. 18, 2023), <https://www.memri.org/reports/hamas-known-use-hospitals-ambulances-mosques-churches-and-schools-shields-its-military>.

¹⁶ COI Report, *supra* note 1, ¶¶ 23, 81 (emphasis added).

¹⁷ *Id.* ¶ 24.

The Commission further asserts that the collapse of a church following an Israeli strike on a “command and control centre of Hamas close to the church”¹⁸ was because “Israeli security forces *may* have used an unguided or imprecise bomb.”¹⁹ Based on this speculation, the Commission places criminal responsibility on Israel without any evidence even remotely pointing to Israel using an unguided or imprecise bomb. This is irresponsible and quite frankly, dishonest.

In another instance, the Commission presents information about “the presence of Israeli security forces in central Gaza City” as evidence of Israeli forces setting fire to the Central Archives of Gaza City.²⁰ The Commission accuses the IDF of “likely” setting the archives ablaze because soldiers were in the area at the time.²¹ Accusing the IDF of committing war crimes, based on conjectures without even a shred of evidence is not only irresponsible, it shows the Commission’s lack of knowledge of the law. In another instance, the assumption that any IDF presence in the vicinity imputes fault is used to suggest the IDF looted the Pasha Palace Museum, despite denials from Israeli officials and a lack of even an iota of evidence.²²

The Commission treats the destruction of the Samaritan Bathhouse and the Great Omari Mosque to “target a Hamas squad” and destroy Hamas tunnels as a deliberate attack on the sites.²³ The Commission states that it was unable to “identify a military need to completely destroy the building”²⁴ of the bathhouse, nor was “aware of any evidence supporting these allegations” that the Omari Mosque was being used by Hamas.²⁵ Accordingly, the Commission concludes that Israel intentionally targeted the mosque.²⁶ Again, the Commission refuses to state how and where it looked for evidence, or provide any citations to information refuting Israeli information, and simply draws a conclusion based on its own dissatisfaction with the information provided by Israel.

Even when Israel provides photographs and videos of weapons found in civilian facilities, the Commission simply refutes their legitimacy without providing any reasons or contrary evidence. For example, the Commission doubts the legitimacy of an Israeli strike against the Al-Ansar Mosque in Jenin shown to be housing a “terror cell” with Israel presenting photographs and videos of weapons found on the site.²⁷ Without providing any information about its methodology to refute information provided by Israel, the Commission simply states that it “could not independently verify those claims,”²⁸ and accuses Israel of committing war crimes.²⁹ It is unquestionable that the Commission is abusing its authority and falsely accusing Israel of serious crimes while ignoring documented instances of unlawful Hamas actions.

¹⁸ *Id.* ¶ 46.

¹⁹ *Id.* (emphasis added).

²⁰ *Id.* ¶ 47.

²¹ *Id.*

²² *Id.* ¶ 45.

²³ *Id.* ¶ 49.

²⁴ *Id.*

²⁵ *Id.* ¶ 50.

²⁶ *Id.* ¶ 90.

²⁷ *Id.*

²⁸ *Id.*

²⁹ *Id.* ¶ 79.

Not only does the Commission reject every piece of evidence Israel provides showing Hamas using civilian facilities for military purposes, but it also accuses Israel of staging them³⁰ and “referring to attack sites as ‘former educational facilities’” as “an attempt to absolve the forces from the repercussions surrounding attacks.”³¹ Ignoring evidence of Hamas’ use of civilian facilities and accusing Israel of staging a scene to absolve forces from repercussions without any evidence whatsoever is unconscionable.

The Commission further claims that Israel performed air strikes “with no or inadequate advance warning”³² and did so to cause “disproportionate, unnecessary and excessive damage to protected civilian objects.”³³ Yet, in the report, the Commission provides no analysis of disproportionality, or a discussion of the level of military advantage, or military importance of targeting sites being utilized by Hamas terrorists.

Finally, based on its false accusations, the commission concludes that Israeli security forces are committing war crimes, such as, “(a) directing attacks against civilians; (b) wilful killing (where civilians were killed due to the attacks); and (c) intentionally launching an attack in the knowledge that such attack would cause incidental loss of life or injury to civilians which would be clearly excessive in relation to the . . . military advantage anticipated.”³⁴ The following section evidences the Commission’s ongoing bias regarding its erroneous claims.

III. COMPARISON OF THE COMMISSION’S ALLEGATIONS AND INFORMATION PROVIDED BY ISRAEL

COI: The Commission accuses Israeli security forces of intentionally targeting the Salah al-Din school in Gaza City on August 21, 2024, without a military purpose.³⁵ It states that the Israeli security forces “announc[ed] that a command-and-control centre was located inside a compound that had previously served as a school in Gaza City” before reportedly killing at least four people, wounding eighteen, including ten children.³⁶ The Commission states that it “could not identify any military objective for the demolitions of educational facilities.”³⁷ However, it does not provide information as to where it looked for evidence, what methods it used to gather such evidence, or how it arrived at that conclusion. The Commission further claims that “[i]t forensically verified the demolition of two schools in Beit Hanoun in the north of the Gaza Strip in mid-November 2023, including the Beit Hanoun preparatory girls ‘B’ school and the neighbouring Beit Hanoun elementary co-educational ‘C’ school.”³⁸ It also states that both schools had been “severely damaged through controlled demolitions.”³⁹ However, the Commission provides no evidence suggesting Hamas was not operating out of these facilities.

³⁰ *Id.* ¶ 81.

³¹ *Id.* ¶ 77.

³² *Id.* ¶ 78.

³³ *Id.*

³⁴ *Id.* ¶ 79.

³⁵ *Id.* ¶ 12.

³⁶ *Id.*

³⁷ *Id.* ¶ 14.

³⁸ *Id.*

³⁹ *Id.*

Israel: The IDF, on the other hand, has provided evidence and official statements regarding Hamas’ use of the facilities and the reasons for targeting them. For Salah al-Din School, “the IAF conducted a precise strike on Hamas terrorists who were operating a command and control center” inside a compound of the school.⁴⁰ Hamas operatives used the compound as a hideout and a base to plan and execute attacks against IDF troops and the State of Israel.⁴¹ As for the two schools in Beit Hanoun, the IDF stated that, through the coordination of air, engineering and armored forces, the troops were able to oppose the terrorists while scanning for weapons and underground tunnels throughout Beit Hanoun area.⁴² Israeli forces were able to “expose and destroy dozens of tunnel openings and secured military and civilian structures where large quantities of weapons, maps and intelligence files of the Hamas terrorist organization were stored,” throughout education facilities in Beit Hanoun.⁴³

The IDF further provided the following evidence:

- Video of the operations executed by Israel’s 551st Brigade “eliminat[ing] terrorists, scann[ing] for weapons . . . and destroy[ing] dozens of tunnel openings” in Beit Hanoun on November 11, 2023.⁴⁴
- Video of explosives and weapons found in a kindergarten that Hamas left behind in Beit Hanoun.⁴⁵

COI: The Commission accuses Israel of intentionally demolishing higher education facilities, claiming that there were no significant threats to the Israeli forces in the area and therefore “no military necessity to demolish the university buildings” due to what it claims were “[i]mages and videos depicting Israeli soldiers dancing and freely moving at the site, and satellite imagery analysis showing cars parked at the site.”⁴⁶ The Commission states that the Israeli security forces demolished Israa University’s Al-Zahara campus early 2024.⁴⁷ It then states that, in February 2024, the Israeli security forces announced that the IDF 162nd Division had discovered a Hamas tunnel network connecting the Turkish-Palestinian Friendship Hospital to the Israa University building.⁴⁸ However, the Commission claims that its “comparative geospatial analysis of Israeli security forces maps indicates that the location annotated on the map as Israa was actually Al-Azhar University’s Al-Mughraqa campus, . . . suggesting that the Israeli security forces were trying

⁴⁰ *The Hamas’ Command and Control Center Embedded Inside the “Salah al-Din” School Compound*, ISRAEL DEFENSE FORCES (Aug. 21, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/august-24-pr/the-hamas-command-and-control-center-embedded-inside-the-salah-al-din-school-compound/>.

⁴¹ *Id.*

⁴² *Troops Eliminate Terrorists and Locate Weapons in Kindergarten in Beit Hanoun Area*, ISRAEL DEFENSE FORCES (Nov. 11, 2023), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/november-23-pr/troops-eliminate-terrorists-and-locate-weapons-in-kindergarten-in-beit-hanoun-area/>.

⁴³ *Id.*

⁴⁴ Israel Defense Forces, *Footage From the Operations of the 551st Brigade in Gaza 11/11/23*, YOUTUBE (Nov. 12, 2023), <https://www.youtube.com/watch?v=a9g3ZPBQ95k>; *Troops Eliminate Terrorists and Locate Weapons in Kindergarten in Beit Hanoun Area*, *supra* note 42.

⁴⁵ *Explosives and Weapons Found in a Kindergarten in the Gaza Strip*, AZURE EDGE, <https://videoidf.azureedge.net/676e19e5-95f7-4ec8-813a-2d9aec2d3a49> (last visited July 8, 2025); *Troops Eliminate Terrorists and Locate Weapons in Kindergarten in Beit Hanoun Area*, *supra* note 42.

⁴⁶ COI Report, *supra* note 1, ¶ 18.

⁴⁷ *Id.* ¶ 15.

⁴⁸ *Id.* ¶ 16.

to justify the demolition of Israa University retrospectively”⁴⁹ The Commission then goes on to say that “[i]n March 2024, Israeli security forces reportedly claimed that Hamas had utilized the Israa University and its vicinity for military activity against Israeli security forces, but the Commission found no evidence of that.”⁵⁰ Not only does the Commission accuse the Israeli security forces of having no significant threat nor military necessity to demolish the university buildings, it simply bases its conclusion on mere images and videos of the Israeli soldiers allegedly dancing and freely moving at the site.

Israel: On the contrary, IDF provides evidence in its official statements of how the “162nd Division located a network of underground terrorist tunnels connecting the north and south of Gaza.”⁵¹ The IDF states that the forces gained operational control over the tunnel shafts, investigated the tunnels and then destroyed a large part of the network.⁵² According to the IDF, “the terrorist tunnel network connects the Turkish hospital bordering the central camps to the Israa University building in the south of Gaza City and reaches as far as the Zeitoun area.”⁵³ Inside the tunnels, the troops located rooms including toilets, storage facilities for weapons and combat equipment, a branching tunnel shaft network, as well as the bodies of terrorists left in the tunnel.⁵⁴

The IDF not only provided details of the operations but also provided the following evidence:

- Video taken by the IDF of the identification of tunnel shafts near a Turkish hospital bordering the central camps to the Israa University building in the south of Gaza City.⁵⁵
- Video taken by the IDF from inside the tunnel shaft and the destruction of the tunnel network from the hospital to the university.⁵⁶
- Video of an animated illustration of the underground tunnel route connecting the north and south of Gaza regarding the tunnel network from the hospital to the university.⁵⁷

⁴⁹ *Id.*

⁵⁰ *Id.* (emphasis added).

⁵¹ *A 10 Kilometer-Long Terror Tunnel Passing Underneath a Hospital and a University: IDF Troops Located an Underground Tunnel Network Connecting the North and South of Gaza*, ISRAEL DEFENSE FORCES (Feb. 26, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/february-24-pr/a-10-kilometer-long-terror-tunnel-passing-underneath-a-hospital-and-a-university-idf-troops-located-an-underground-tunnel-network-connecting-the-north-and-south-of-gaza/>.

⁵² *Id.*

⁵³ *Id.*

⁵⁴ *Id.*

⁵⁵ Israel Defense Forces, *Footage of the Identification of Tunnel Shafts Near a Hospital*, YOUTUBE (Mar. 3, 2024), <https://www.youtube.com/watch?v=qpLEuIzCSfQ>; *A 10 Kilometer-Long Terror Tunnel Passing Underneath a Hospital and a University: IDF Troops Located an Underground Tunnel Network Connecting the North and South of Gaza*, *supra* note 51.

⁵⁶ Israel Defense Forces, *Footage from Inside the Tunnel Shaft and its Destruction*, YOUTUBE (Mar. 3, 2024), <https://www.youtube.com/watch?v=JSQIS5xTYV0>; *A 10 Kilometer-Long Terror Tunnel Passing Underneath a Hospital and a University: IDF Troops Located an Underground Tunnel Network Connecting the North and South of Gaza*, *supra* note 51.

⁵⁷ Israel Defense Forces, *Animated Illustration of the Underground Tunnel Route Connecting the North and South of Gaza*, YOUTUBE (Mar. 3, 2024), <https://www.youtube.com/watch?v=6XXp8hTPPWM&t=3s>; *A 10 Kilometer-Long Terror Tunnel Passing Underneath a Hospital and a University: IDF Troops Located an Underground Tunnel Network Connecting the North and South of Gaza*, *supra* note 51.

- Photos of weapons, explosives, and tunnel shafts that were discovered.⁵⁸

COI: The Commission then alleges that the Israeli military used educational facilities in Gaza for military purposes. It cites to an UNRWA report⁵⁹ and states that UNRWA had “documented 42 incidents between 7 October 2023 and 15 March 2024 where parties to the conflict had interfered with UNRWA schools in Gaza[,]”⁶⁰ and it alleges that this included “using the schools for military purposes, with Israeli security forces causing the majority of harm to educational facilities, including interference with premises.”⁶¹

While UNRWA is compromised and cannot be used as a reliable source, UNRWA’s report that the Commission cites to is no different than the Commission’s report.⁶² UNRWA’s report neither cites to any other sources nor does it provide any evidence to support its allegations.⁶³ However, the more sinister aspect of both UNRWA’s and the Commission’s reports is their ambiguous language (i.e., “parties to the conflict had interfered with UNRWA schools”), which is then used to blame Israel as the interfering party.

The Commission goes on to state that it has “verified the Israeli security forces’ seizure of Al-Azhar University’s Al-Mughraqa campus in November 2023 and the forces’ occupation of the campus to 7 December 2023.”⁶⁴ It claims that it had collected and verified evidence which indicated that the IDF had used the campus to store munitions, vehicles and other military equipment.⁶⁵ It also asserts that religious services were “provided to soldiers in an area of the building that Israeli security forces had transformed into a synagogue with a dedicated plaque; and that a Mezuzah had been fixed on the entrance to the building.”⁶⁶ Despite all of these strong and potentially harmful allegations against IDF, the Commission never provides any citations to show the evidence it has supposedly gathered other than more unfounded allegations made in the UNRWA report, and it also does not explain the method it used to gather the evidence or how it reached its conclusions.

Israel: In contrast, the IDF provides images, videos, and official statements showing the military objectives for its operations.⁶⁷ For example, according to one of its official statements, the “troops struck compounds containing terror infrastructure used for Hamas’ military activity in the Al-Azhar University located in Rimal in the Gaza.”⁶⁸ It explains that “within the university campus,

⁵⁸ *A 10 Kilometer-Long Terror Tunnel Passing Underneath a Hospital and a University: IDF Troops Located an Underground Tunnel Network Connecting the North and South of Gaza*, *supra* note 51.

⁵⁹ *Armed Conflict Incidents Impacting UNRWA Facilities and Displaced Persons Seeking Shelter in The Gaza Strip*, *supra* note 12.

⁶⁰ COI Report, *supra* note 1, ¶ 21.

⁶¹ *Id.*

⁶² *Armed Conflict Incidents Impacting UNRWA Facilities and Displaced Persons Seeking Shelter in The Gaza Strip*, *supra* note 12.

⁶³ *Id.*

⁶⁴ COI Report, *supra* note 1, ¶ 25.

⁶⁵ *Id.*

⁶⁶ *Id.*

⁶⁷ Press Release, Israel Ministry of Foreign Affairs, The War Against Hamas: Answering Your Most Pressing Questions, What are the Objectives of Israel’s Military Operations? (Dec. 15, 2025).

⁶⁸ *Weapons found in Al-Azhar University*, ISRAEL DEFENSE FORCES (Dec. 8, 2023), <https://www.idf.il/en/minisites/israel-at-war/war-on-hamas-2023-resources/weapons-found-in-al-azhar-university/>.

IDF located terror infrastructure, including an underground tunnel that ran from the university's yard and continues to a school one kilometer away.”⁶⁹ The IDF then provides photos of numerous weapons, including explosive devices, rocket parts, rocket launchers, explosive device detonation systems, and several technological assets.⁷⁰ Furthermore, on December 20, 2023, the IDF reported how the “Elite Quarter”⁷¹ in the center of Gaza City and the “Palestine Square”⁷² where Rimal is located “was a center of Hamas’ military rule and is surrounded by buildings that served as command and control centers, terror tunnel shafts and strategic buildings belonging to the organization.”⁷³ It goes on to state that, “this military infrastructure was located in the direct vicinity of commercial stores, government buildings, civilian residences, and a designated school for deaf children.”⁷⁴ The IDF further makes clear: “the square is the center of the strategic tunnel network, of some of Hamas leadership’s strongholds and connects to the underground infrastructure in the area of the Rantisi Hospital and the Shifa Hospital.”⁷⁵

The IDF provided the following evidence in support of its statements:

- Photos of numerous weapons Hamas left behind in Al-Azhar University in Rimal.⁷⁶
- Video of IDF’s activities in Rimal, the same district as Al-Azhar University.⁷⁷
- Video of an animated infographic regarding Hamas tunnel shafts leading to hideouts and to the bunker of the head of the Hamas Political Bureau in Rimal.⁷⁸

COI: In the second part of the report, the Commission focuses on the IDF allegedly seizing, attacking and destroying cultural and religious sites in Gaza. Out of its many groundless accusations, the Commission claims that the IDF intentionally targeted Saad al-Ghafari Mosque located in a complex shared by the Al-Taba’een school in the Daraj area of central Gaza on 10 August 2024.⁷⁹ It also claims “Israeli security forces seized and used the Al-Mat’haf hotel and caused substantial damage to the site.”⁸⁰ Additionally, it alleges that “[t]he Al-Ansar Mosque in Jenin was targeted and severely damaged in an air strike on 22 October 2023”⁸¹ Notably again, the Commission stated that it could not independently verify IDF’s claims that the Al-Ansar

⁶⁹ *Id.*

⁷⁰ *Id.*

⁷¹ *Tunnel Network Used by Hamas’ Senior Leadership in Gaza’s “Elite Quarter” Revealed*, ISRAEL DEFENSE FORCES (Dec. 20, 2023), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/december-23-pr/tunnel-network-used-by-hamas-senior-leadership-in-gaza-s-elite-quarter-revealed/>.

⁷² *Id.*

⁷³ *Id.*

⁷⁴ *Id.*

⁷⁵ *Id.*

⁷⁶ *Weapons found in Al-Azhar University*, *supra* note 68.

⁷⁷ Israel Defense Forces, *The Activities of the 401st Brigade and Shayetet 13 Elite Forces in the Palestine Square Area*, YOUTUBE (Dec. 23, 2023), <https://www.youtube.com/watch?v=JZCbJHhW16I>; *Tunnel Network Used by Hamas’ Senior Leadership in Gaza’s “Elite Quarter” Revealed*, *supra* note 71.

⁷⁸ Israel Defense Forces, *Animated Infographic Regarding the Hamas Tunnel Shafts in the Center of Gaza City*, YOUTUBE (Dec. 23, 2023), <https://www.youtube.com/watch?v=D8yEn4oUvaA>; *Tunnel Network Used by Hamas’ Senior Leadership in Gaza’s “Elite Quarter” Revealed*, *supra* note 71.

⁷⁹ *Id.* ¶ 53.

⁸⁰ *Id.* ¶ 55.

⁸¹ *Id.* ¶ 56.

Mosque was used by terrorists.⁸² From its own lack of being able to “independently verify” information provided by the IDF, the Commission concludes those operations were unlawful.⁸³

Israel: The IDF has released multiple statements showing multiple mosques and civilian residences being used by Hamas as tunnel shafts or locations to store weapons. The IDF also posted official statements explaining operations targeting the terrorists in a Hamas command and control center embedded inside a mosque in the Al-Taba’een school compound.⁸⁴ Following an intelligence investigation, it confirmed and even provided pictures of each individual of at least thirty-one Hamas and Islamic Jihad terrorists who were eliminated.⁸⁵ The IDF stated that these terrorists operated to advance and carry out attacks against IDF soldiers and the State of Israel from inside the compound and the compound was subjugated by three precise munitions.⁸⁶ It also provided that, according to professional analysis, those three munitions could not have caused the amount of damage that was being reported by the Hamas-run Government Information Office in Gaza.⁸⁷

Moreover, on January 5, 2024, the IDF released official statements regarding Hamas tunnels existing under the Blue Beach Hotel.⁸⁸ It stated that Hamas exploited the hotel as a shelter from where it planned and executed attacks.⁸⁹ The IDF also provided photos of many weapons that were found under the hotel, including AK-47 rifles, explosives, and drones.⁹⁰ Lastly, the IDF publicized an official statement regarding the terrorists’ activity within Al-Ansar Mosque.⁹¹ The statement by the IDF not only corroborates reasons for striking, but it also shows a detailed illustration of the terrorists’ base in the mosque and how it was used for terrorist activities leading up to October 22, 2023.⁹²

The IDF provided further evidence for the operations:

Al-Ta’been

- Infographic of the terrorists who were eliminated in the strike.⁹³
- Photos of the aerial view of the school’s compound before and after the strike.⁹⁴

⁸² *Id.*

⁸³ *Id.*

⁸⁴ *31 Terrorists Eliminated in a Mosque in Al-Taba’een School Compound*, ISRAEL DEFENSE FORCES (Aug. 10, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/august-24-pr/31-terrorists-eliminated-in-a-mosque-in-al-taba-eeen-school-compound/>.

⁸⁵ *Id.*

⁸⁶ *Id.*

⁸⁷ *Id.*

⁸⁸ *Hamas Terrorist Tunnel Located under Blue Beach Hotel in the Gaza Strip*, ISRAEL DEFENSE FORCES (Jan. 5, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/january-24-pr/hamas-terrorist-tunnel-located-under-blue-beach-hotel-in-the-gaza-strip/>.

⁸⁹ *Id.*

⁹⁰ *Id.*

⁹¹ *IDF Conducts Aerial Strike on Underground Terrorist Compound in the Al-Ansar Mosque*, ISRAEL DEFENSE FORCES (Oct. 22, 2023), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/october-23-pr/idf-conducts-aerial-strike-on-underground-terrorist-compound-in-the-al-ansar-mosque/>.

⁹² *Id.*

⁹³ *31 Terrorists Eliminated in a Mosque in Al-Taba’een School Compound*, *supra* note 84.

⁹⁴ *Id.*

- Video of aerial view of the Al Taba'een compound following the precise strike.⁹⁵

Al-Ansar Mosque

- Photos of terrorist base located in mosque.⁹⁶
- Video of weapons found in Al-Ansar Mosque in Jenin during July 2023.⁹⁷

IV. OTHER INSTANCES OF CULTURAL OR RELIGIOUS SITES BEING USED BY HAMAS OPERATIVES

In addition to the unsupported accusations made by the Commission addressed above, there are many operations that the Commission did not mention in its report. Israel has provided information, including photos and videos showing weapons, tunnels, and other cultural and religious sites being used by Hamas in Gaza.⁹⁸ Mentioned below are just some of the unlawful tactics Hamas continues to use in violating the laws of war which the Commission fails to discuss.

- December 9, 2023 – Video showing Hamas terrorists using an UNRWA school and mosque in Beit Hanoun.⁹⁹
- December 11, 2023 – Mosque in Jabalya used to train terrorists.¹⁰⁰
- January 4, 2024 – Tunnel located near a mosque in Khan Yunis area.¹⁰¹
- February 2, 2024 – Hamas compound found embedded in a mosque, with a tunnel shaft located inside the western Khan Yunis area.¹⁰²
- February 9, 2024 – Rocket launchers, along with other military assets, located near a kindergarten and mosque in Khan Yunis.¹⁰³

⁹⁵ Israel Defense Forces, *Aerial View of the Al Taba'een Compound Following the Precise Strike*, YOUTUBE (Aug. 11, 2024), https://www.youtube.com/watch?v=BP_OdfmsFvU; *31 Terrorists Eliminated in a Mosque in Al-Taba'een School Compound*, *supra* note 84.

⁹⁶ IDF Conducts Aerial Strike on Underground Terrorist Compound in the Al-Ansar Mosque, *supra* note 91.

⁹⁷ AZURE EDGE, <https://videoidf.azureedge.net/55026323-5f14-446d-a2aa-591f26338da2> (last visited July 1, 2025); IDF Conducts Aerial Strike on Underground Terrorist Compound in the Al-Ansar Mosque, *supra* note 91.

⁹⁸ IDF Says Recovered Docs Show in Detail how Hamas, Islamic Jihad use Gaza Mosques for Terror, THE TIMES OF ISRAEL (Feb. 2, 2024), https://www.timesofisrael.com/liveblog_entry/idf-says-recovered-docs-reveal-hamas-islamic-jihad-use-of-gaza-mosques-for-terror/.

⁹⁹ Israel Defense Forces, *Fire toward IDF troops from an UNWRA school in Beit Hanoun*, X (Dec. 9, 2023, 4:34 AM), <https://x.com/IDF/status/1733419795821871319>.

¹⁰⁰ Israel Defense Forces, *A Training Facility found inside the Mosque*, X (Dec. 11, 2023, 5:02 PM), <https://x.com/IDF/status/1734332981647376882>.

¹⁰¹ *Surrendered Nukhba Terrorists Testify: Two Hamas Platoon Commanders Eliminated in IDF Operations*, ISRAEL DEFENSE FORCES (Jan. 4, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/january-24-pr/surrendered-nukhba-terrorists-testify-two-hamas-platoon-commanders-eliminated-in-idf-operations/>.

¹⁰² *Tunnel Shaft and Weapons Located in a Mosque: Commando Forces Continue Operating in Khan Yunis*, ISRAEL DEFENSE FORCES (Feb. 2, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/february-24-pr/tunnel-shaft-and-weapons-located-in-a-mosque-commando-forces-continue-operating-in-khan-yunis/>.

¹⁰³ *Rocket Launchers Near Kindergarten and Mosque, Tunnel Shaft Near Water Facility*, ISRAEL DEFENSE FORCES (Feb. 9, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/february-24-pr/rocket-launchers-near-kindergarten-and-mosque-tunnel-shaft-near-water-facility/>.

- August 28, 2024 – Hamas operations center and explosives lab located in a mosque in the Jordan Valley area.¹⁰⁴
- January 11, 2025 – IDF identified three separate mosques being used by Hamas: The Jabriyat Mosque and the Khalid Ibn al-Walid Mosque in Jenin, and the Abu Bakr al-Siddiq Mosque in Tulkarm.¹⁰⁵

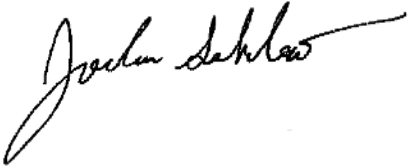
V. CONCLUSION

Like its previous reports, the Commission's latest report discussed above also shows its neglectful pattern of repeating one-sided allegations against Israel while disregarding the overwhelming, publicly available evidence of Hamas' unlawful conduct. The evidence that IDF has shown, including the videos, photos, and operational data documenting terrorist activities being carried out from civilian facilities, support the legality of its operations in the Gaza Strip. There is ample proof that Hamas unlawfully uses protected facilities such as schools, mosques, and hospitals, to conduct its terrorist activities against Israel.

Although the Commission claims to be impartial, it only offers factual inconsistencies, unsupported conclusions, and significant methodological flaws that seriously undermine its credibility. Based on its unverifiable claims without any evidentiary standards or legal context to support its argument, the Commission accuses Israel of war crimes.

This pattern of selective and false reporting seriously undermines the Commission's credibility and points to a larger effort driven by political bias rather than objective inquiry. For justice to be upheld, the international community must dismiss reports based on speculation and prioritize objective, evidence-based reviews in line with international legal standards.

Respectfully submitted,



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¹⁰⁴ *An Operations Center and Explosives Lab Located in a Mosque in the Jordan Valley Brigade*, ISRAEL DEFENSE FORCES (Aug. 28, 2024), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/operational-activity-in-judea-and-samaria/an-operations-center-and-explosives-lab-located-in-a-mosque-in-the-jordan-valley-brigade/>.

¹⁰⁵ *Multiple Mosques Exploited in Judea and Samaria*, ISRAEL DEFENSE FORCES (Jan. 11, 2025), <https://www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/january-25-pr/multiple-mosques-exploited-in-judea-and-samaria/>.