



Hezbollah's Martyrs Foundation: purpose, mode of operation and funding methods

March 14, 2019

Overview

Hezbollah maintains an extensive network of social foundations in Lebanon that deal with health, education, welfare and media. Their main goal is to serve as a supportive framework for the organization's military infrastructure, to disseminate its ideology and to strengthen its position among the Shiite community and the internal Lebanese political arena. Of these institutions, the Lebanese Martyrs Foundation **is of key importance**. It was established by Iran in 1982, the year in which Hezbollah was established. **The Martyrs Foundation provides a supportive social and economic framework for the families of operatives of the military wing and contributes greatly to their morale and motivation.** At the propaganda level, **the Martyrs Foundation is engaged in cultivating the "culture of martyrs (shahids)," i.e., glorifying Hezbollah's shahids and turning them into role models for the younger generation that is supposed to enlist in the ranks of Hezbollah.**

► Hezbollah's Martyrs Foundation pays a monthly stipend to every family of a martyr. In addition, the support that the Martyrs Foundation provides to the families **encompasses every aspect of life. The Martyrs Foundation places special emphasis on the children of shahids.** Among other things, it finances their education, from elementary school to college graduation. With regard to healthcare, the Foundation covers the costs of medical care for the families of the shahids. To this end, it owns and operates an extensive infrastructure of hospitals and medical institutions in Lebanon.

► Due to the large scale of activity of the Martyrs Foundation, its annual expenditures are extremely high **and are estimated by the ITIC at roughly \$100 million per year.** Part of the Martyrs Foundation's budget is **transferred to Hezbollah from Iran and part of it is raised through an extended fundraising network, both in Lebanon and abroad,** to which Hezbollah attaches great importance (because of its financial difficulties). In addition, **the Martyrs Foundation owns a holding company called Atlas Holding SAL, which owns four Lebanese companies in the fields of pharmaceuticals, commerce, fuel and fuel products.**

It can be assumed that the profits of these companies help finance the operating expenses of the Martyrs Foundation and thus indirectly support Hezbollah's military infrastructure.

Hezbollah's social institutions and their financing

► Hezbollah has a number of social institutions that operate in diverse areas. The most prominent of these are: **The Martyrs Foundation** (which supports the families of Hezbollah fatalities); **Jihad al-Bina** or **The Construction Jihad** (which deals with reconstruction and construction projects, and with extensive assistance to farmers); **The Foundation of the Wounded** (which assists the wounded and their families); **The Islamic Health Authority** (which provides healthcare services to members of the Shiite community and Hezbollah operatives); **The Imam Al-Mahdi Scouts** (Hezbollah's youth movement); **The Al-Imdad Association** (which provides assistance to the needy); **The Knowledge Society** (which is engaged in the dissemination of Shiite Islam); **The Al-Mahdi School Network** (which deals with formal education); **The Islamic Resistance Support Authority** (which solicits donations for the purchase of weapons); **The Women's Authority** (which deals with women's activity); **The Education Mobilization** (university student unions, teachers unions); **The Sports Mobilization** (which sponsors sport activities) and **Media Relations** (a Hezbollah propaganda institution). Hezbollah also operates an **extensive network of media outlets, including TV channels, radio stations, newspapers and websites.**

► **The costs of setting up, maintaining and developing the social foundations and the hospital and school infrastructure are very high. In the ITIC's assessment, part of Iran's annual financial aid to Hezbollah** (estimated at several hundred million dollars a year) **is allocated to the operation of these foundations.** Hezbollah leader Hassan Nasrallah said in this context: **"Hezbollah's budget, salaries, money, food, drink, weapons – all come from Iran ... As long as there is money in Iran, we have money"** (Hassan Nasrallah's speech, June 24, 2016). In addition, **over the years, Hezbollah has set up its own fundraising networks in Lebanon and abroad, which support the operation of the social foundations.** Hezbollah also owns **commercial companies whose revenues support the social infrastructure. Smuggling networks and crime syndicates in Lebanon and around the world** are another important source of income for Hezbollah.

The Martyrs Foundation and the background for its establishment

Among Hezbollah's social foundations, **the Martyrs Foundation is of particular importance.** This foundation was established in 1982 during the First Lebanon War, as a branch of the Iranian Martyrs Foundation¹ (an Iranian foundation established by Imam Khomeini to assist the families of those killed in the Iran-Iraq war). The goal of the Lebanese Martyrs Foundation is to care for the families of Hezbollah operatives who were killed during their activity, and to provide them with a range of services that will become part of their daily lives all life long. **The Islamic law basis** underlying the activity of the Foundation comprises several traditions from the Prophet Muhammad, Imam Ali, and Imam Khomeini. **At the practical level,** Hezbollah's support for the families of the shahids, with special emphasis on their children, **contributes greatly to the morale and motivation of the military operatives. At the propaganda level,** the Martyrs Foundation is engaged in cultivating the "martyr culture," i.e., **glorifying Hezbollah's shahids and turning them into admired heroes serving as role models for the younger generation that is supposed to enlist in the ranks of Hezbollah in the future.**



Right: The logo of the Martyrs Foundation (Martyrs Foundation website). Left: Hezbollah operatives in Syria holding a sign praising the employees of the Martyrs Foundation for their care for the families of the shahids (Facebook)

► In view of their experience during the war with Iraq, the Iranians are well aware of the importance of assistance to the families of the fatalities (hereinafter: the shahids). In 1982, after Israel's Operation Peace for the Galilee began, they dispatched **an Iranian cleric named Issa al-Tabatabai on behalf of Imam Khomeini.** The Iranian cleric was assigned to take care of the families of Hezbollah operatives who were killed in attacks against the IDF. He was

¹ Shimon Shapira, "Hezbollah between Iran and Lebanon" – Tel Aviv University 2006, p. 147 (Heb.) (hereinafter: Shimon Shapira).

joined by a number of Lebanese who were among the founders of Hezbollah, including **Sheikh Ragheb Harb** (one of the Hezbollah's three highest-ranking fatalities), who began making lists of shahids and collecting donations for their families. **Over the years, support for the families of the shahids became established and evolved into the Martyrs Foundation, an official Hezbollah institution licensed by the Lebanese Interior Ministry in 1989** (the newspaper Al-Akhbar, November 11, 2009; Janoubia website, August 20, 2011 and June 5, 2015; the Martyrs Foundation website, April 28, 2018; and Baqiyyat Allah Magazine, Issue 326, November 2018).

► **Following the success of Hezbollah's Martyrs Foundation in Lebanon, the Iranians established similar foundations in other countries in the Middle East as an expression of support for the various militias handled by them as proxies in these countries.** Thus, the Syrian Martyrs Foundation was established in **Syria**; Martyrs Foundation – Yemen was established in **Yemen**; In Iraq, foundations were established for the Shiite militias handled by Iran as part of the Popular Mobilization. In addition, there is a **Palestinian branch** of the Iranian Martyrs Foundation by the name of the **Martyrs Foundation – Palestine**².

Organizational Structure

► The full name of the Martyrs Foundation is the **Martyrs Charity Foundation Association**³ (or, in short, the Martyrs Foundation). **The Foundation is apparently subordinate to the social unit of Hezbollah's Executive Council.** Within the Martyrs Foundation, **caring for families and collecting donations for them are kept separate.** In its initial years of operation, the Foundation had **six branches** (two in each region in Lebanon) and **designated committees** in charge of various aspects of caring for the families of the shahids: a social committee, a health committee, an education committee, and a culture committee (Shimon Shapira, p. 147).

► **The main center of the Martyrs Foundation is located in Dahiya** (the Shiite southern suburb of Beirut). The Martyrs Foundation has **three other branches** outside Beirut. Following are details of the Foundation's center and branches, addresses and the people in charge of them (Facebook page of the Martyrs Foundation, November 2018):

² See the ITIC's Information Bulletin from May 28, 2017: "Iranian Support for Palestinian Terrorism: This year funds were again transferred to families of shahids in the Gaza Strip by the Iranian Martyrs Foundation through the PIJ-affiliated Al-Ansar charity association."

³ Jam'iyyat Mu'assasat al-Shahid al-Khayriyya al-Ijtima'iyya.

◆ **Beirut Region (where the management of the Martyrs Foundation is located):**

- **Responsible for collecting donations in the region:** Ahmad Aasi
- **Branch address:** Airport Highway, Al-Atrash Center
- **Ways to contact the branch:** 01450460, 0145408; WhatsApp: 70129100

◆ **Bekaa Region:**

- **Responsible for collecting donations in the region:** Majed Hassan
- **Branch address:** Dawris Square, the southern entrance to Baalbek
- **Ways to contact the branch:** 08378922; WhatsApp: 70129100

◆ **Nabatieh Region:**

- **Responsible for collecting donations in the region:** Sayyid Munir Hashem
- **Branch address:** Bi'r al-Qandil Street, Nabatieh
- **Ways to contact the branch:** 07762671; WhatsApp: 70129100

◆ **Tyre Region:**

- **Responsible for collecting donations in the region:** Mohammad Shibli
- **Branch address:** A street that branches out from Al-Quds Street, Tyre
- **Ways to contact the branch:** 07742708; WhatsApp: 70129100

► **The CEO of the Martyrs Foundation is Jawad Nur al-Din** (updated as at November 2018). **His assistant is Sheikh Yusuf Aasi and the man in charge of cultural activity is Sheikh Bassam al-Ali** (Facebook page of Al-Rasul al-A'zam Hospital, August 31, 2018; Baqiyyat Allah Magazine, Issue 326 from November 2018; The Al-Mahdi school network's Facebook page, November 14, 2018). **The man in charge of information** at the Martyrs Foundation was **Mohammad al-Husseini** (the newspaper Al-Akhbar, November 11, 2009).

Caring for shahids' families

► **The care provided to the families of the shahids encompasses all aspects of life**, in order to allow Hezbollah operatives to fight with peace of mind, knowing that their families

will want for nothing if they themselves die in battle. **The Martyrs Foundation provides families with a range of services in various areas:**

- ◆ **Formal Education:** The Foundation fully finances the education of the children of the shahids, from elementary school to college graduation. In addition, the Foundation provides academic guidance and assistance, including for children with learning disabilities.
- ◆ **Informal Education and Culture:** The Martyrs Foundation organizes classes, lectures and meetings for the families to reinforce their faith and loyalty to Hezbollah's ideology, as well as workshops for memorization and artistic reading of the Quran and pilgrimages to holy sites. In addition, the Foundation offers psychological assistance to family members during the mourning period, advises on matters of education, and deals with problems and crises within the family.
- ◆ **Health:** The Martyrs Foundation provides medical insurance for the families of the shahids. The insurance fully covers tests and examinations, hospitalization and medications. In addition, it covers periodic visits to the families' homes, personal medical follow-up care and preventive medicine. **To this end, the Martyrs Foundation built a number of hospitals and medical institutes in Lebanon: Ragheb Harb Hospital in the Nabatieh area; Al-Rasul Al-A'zam Hospital in Beirut, which was founded in 1988; the Center for Cardiovascular Diseases in Beirut; St. George's Hospital in Beirut, which was founded in 2014; and the Al-Rasul Al-A'zam Institute for Medical Studies, which was founded in 2009 and specializes in cardiovascular diseases. It has acquired a reputation as a leading hospital in its field (Baqiyyat Allah Magazine, Issue 30 from September 2013; Janoubia website, June 5, 2015; Martyrs Foundation website, April 28, 2018).**



The hospitals of the Martyrs Foundation. From right to left: Al-Rasul Al-A'zam Hospital; St. George's Hospital; Al-Rasul Al-A'zam Hospital (from a video on the website of the Martyrs Foundation)



Al-Rasul Al-A'zam Hospital. The emblem of the Martyrs Foundation can be seen in front of the building, above the entrance (the hospital website).

- ◆ **Economic assistance:** The Martyrs Foundation **pays each family a monthly stipend.** It also makes sure that the family has adequate housing (including renovations and furnishings), pays the martyr's debts and handles unresolved legal issues (Janoubia website, August 20, 2011 and June 5, 2015; the Martyrs Foundation website, April 28, 2018; and Baqiyyat Allah Magazine, Issue 326, November 2018).
- ◆ **Caring for the children of shahids: the Martyrs Foundation devotes special attention to the children of shahids.** Assistance to the children of shahids includes career counseling after graduation, assistance in setting up a home and marriage expenses, and participation in Hezbollah activities. On July 25 of each year, a “graduation ceremony” is held under the auspices of Hezbollah leader Hassan Nasrallah for the children of shahids who have reached the stage where

they are able to fend for themselves⁴ (Martyrs Foundation website, April 28, 2018).

(Rough) estimate of the cost of caring for the shahids' families

► During the course of Hezbollah's involvement in the civil war in Syria, **around 1,250 shahids were killed⁵. Around 1,200 Hezbollah operatives killed in 1982-2000** (according to an article in Small Wars Journal, January 2018) can be added to this figure⁶. **Over 300 Hezbollah operatives killed in the Second Lebanon War** can also be added to the number of fatalities⁷. **The total number of shahids whose families are under the care of the Martyrs Foundation is estimated by the ITIC at 2,750 (minimum).** Based on an estimated index of 3.33 family members per shahid, the ITIC believes that **the Martyrs Foundation now cares for over 9,000 family members⁸.**

Out of the approximately 9,000 family members cared for by the Martyrs Foundation, roughly two thirds are children of shahids (who receive preferential care). **The annual cost of caring for the child of a shahid is around \$12,000** (see Full Guarantee below, which includes a monthly guarantee to cover the overall expenses of a shahid's child). **The ITIC estimates the total cost of caring for around 6,000 children at \$72 million.** A few tens of millions of dollars for the care of around 3,000 widows and parents must be added to this figure. **Hence, the total annual cost of caring for the families of shahids is (roughly) estimated at \$100 million a year⁹.**

⁴ This is the anniversary of the death of Ahmed Hassan Jaghbir (2006), who was the first son of a shahid to be killed as a shahid himself (a second generation shahid).

⁵ See the ITIC's study from March 11, 2019: "Estimate of Hezbollah's fatalities during the Syrian civil war and the conclusions arising from the analysis of their identity."

⁶ **Small Wars Journal** is the journal of the **Small Wars Foundation**, an NGO in the US that publishes articles on military topics.

⁷ According to an examination of the names of shahids published on the Hezbollah website. According to estimates of other sources (the United Nations, the IDF), the number of fatalities is higher (around 500-600).

⁸ According to a 2009 report in a Lebanese newspaper affiliated with Hezbollah, **the Martyrs Foundation cared for approximately 5,000 people** (Al-Akhbar, November 11, 2009). At that time, the Martyrs Foundation **cared for approximately 1,500 shahids**, as noted above. Hence the index, updated to 2009, was around 3.33 family members per shahid. Based on an examination of the list of Hezbollah fatalities in Syria, the ITIC believes that there has been no significant change in this index.

⁹ An anti-Hezbollah Lebanese website reported in June 2015 that the Foundation spent **tens of millions of dollars each year** on the families of the shahids (Janoubia website, June 5, 2015). Since the report, the number of Hezbollah shahids has grown significantly as a result of the war in Syria.

Sources of funding of the Martyrs Foundation

Overview

The main source of funding for covering most of the expenses of the Lebanese Martyrs Foundation is, in the ITIC's assessment, Iran, mainly through the Iranian Martyrs Foundation. The Lebanese Martyrs Foundation also receives donations from **senior Iranian clerics and Islamic charities**. It should be noted that Iran also assists the Martyrs Foundation branches that have been set up in other countries where Iranian-sponsored militias and organizations operate (Syria, Yemen, Iraq and the Palestinian Authority¹⁰). Among the various branches of the Martyrs Foundation, **the cost of Iranian aid to the families of the Lebanese shahids is the highest. This is due to Hezbollah's key role in Iran's strategy, Hezbollah's many years of operation (since 1982), and its large number of shahids since its establishment.**

► **Some of the operating costs of the Lebanese Martyrs Foundation are covered by two additional sources:**

- ◆ **An extensive network for soliciting donations operated by the Martyrs Foundation:** This network is intended for caring for the families of the shahids (it exists alongside the network for soliciting donations of the Islamic Resistance Support Authority, which is intended mainly for purchasing weapons). **Although most of Hezbollah's budget comes from Iran, the organization attaches major importance to donations,** both because of Hezbollah's economic difficulties and as an expression of popular support for the organization.
- ◆ **The profits of commercial companies: the Martyrs Foundation owns a holding company called Atlas Holding SAL, which owns four Lebanese companies in the fields of pharmaceuticals, fuel and fuel products.** It can be assumed that the profits of these companies (whose scope is unknown) are transferred to finance the activities of the Martyrs Foundation. **Thus, these commercial companies support the social envelope that assists Hezbollah's military infrastructure.**

¹⁰ See the ITIC's Information Bulletin from May 28, 2017: "Iranian Support for Palestinian Terrorism: This year funds were again transferred to families of shahids in the Gaza Strip by the Iranian Martyrs Foundation through the PIJ-affiliated Al-Ansar charity association."

The fundraising system

► The Martyrs Foundation operates an extensive fundraising system for the families of the shahids. **Following are details of the fundraising tracks offered by the Foundation to the donors under the title “Shahids’ Children Guarantee”** [i.e., assuming responsibility for one of the children of the shahids] (Baqiyat Allah Magazine, Issue 326, November 2018; JamalCheaib Twitter account, November 6, 2018):

- ◆ **Full Guarantee:** A monthly donation of 1.5 million Lebanese pounds (about \$1,000). This donation is intended to meet all of the needs of a child of a shahid.
- ◆ **Partial Guarantee:** A monthly donation of 75,000-150,000 Lebanese pounds (about \$50-\$100). This donation helps cover part of the needs of a child of a shahid.
- ◆ **Academic Guarantee:** Coverage of academic or vocational studies in the amount of 300,000 Lebanese pounds (about \$200) per month. This contribution covers the expenses of higher education or vocational studies of a child of a shahid.
- ◆ **Covering marriage expenses and setting up a home for the children of shahids:** A subscription to this plan includes a donation in the amount of 225,000 Lebanese pounds (about \$150) per month.
- ◆ **Monthly or annual subscription:** This donation is not conditional on the donation of a specific amount. Each donor can choose the amount of the donation according to his ability (this apparently refers to a type of standing order).
- ◆ **General donation,** which is not dependent on a specific date or amount.

Donations from institutions and entities in Lebanon and abroad

► **Another source of income is donations from charities abroad.** In April 2014, the German Ministry of the Interior terminated the operation of the Lebanese Orphans NGO in the city of Essen, after the transfer of funds from the NGO to Hezbollah’s Martyrs Foundation was uncovered. According to the investigation, in 2007-2013 the NGO collected donations in the amount of €3.3 million and sent them to the Martyrs Foundation in Lebanon (Asharq Al-

Awsat, April 9, 2014). In 2011, the Information International research company¹¹ claimed that the **Lebanese Ministry of Health had donated 100 million Lebanese pounds** (around \$66,335) to the Martyrs Foundation (Janoubia website, April 5, 2011).

► **Another source of funding for the Martyrs Foundation is “Islamic law money” transferred by senior Iranian clerics.** This is a well-known source of funding for Hezbollah, which includes the *khums*¹² tax collected by the representative of the Iranian leader in Lebanon, profits from pilgrimage to holy shrines, and donations by senior Shiite clerics (Al-Mustaqbal website, May 10, 2017; Akhbar Al-Aan website, July 6, 2014). According to information from the past (as of September 1993), the Martyrs Foundation received donations of this type from the following Iranian clerics: **Iranian Leader Ayatollah Ali Khamenei; the late Ayatollah Sheikh Mohammad Ali Araki¹³; and the late Ayatollah Seyyed Mohammad Reza Kabaykani** (Baqiyyat Allah Magazine, Issue 30 from September 1993). In the ITIC’s assessment, it is possible that funds related to the two senior clerics who died, and perhaps to other clerics, continue to assist the Martyrs Foundation.

How the donations are transferred

► **The Martyrs Foundation publishes telephone and WhatsApp numbers for those interested in donating: 96170129100 and 03700850** (Martyrs Foundation website; Sada4Press website, undated; Baqiyyat Allah Magazine, Issue 326, from November 2018; JamalCheaib Twitter account, November 6, 2018).

► According to a report from August 2017, **Bank Al-Mawared** manages the accounts of the Martyrs Foundation (Janoubia website, August 19, 2017); In January 2019, the American Arabic-language TV channel Al-Hurra reported on a **list of banks that were in contact with the Lebanese Martyrs Foundation and with companies owned by it** (Janoubia website, January 10, 2019):

¹¹ This is a leading research and consulting firm based in Beirut, which was founded in 1995. Its products include: market and customer research, policy and strategy studies, public opinion polls, socioeconomic research, management consulting and environmental studies. Its working methods include: door-to-door surveys, telephone surveys, focus group discussions, observation, mapping (Information International’s website and Facebook page).

¹² Khums (literally, “one fifth”) refers to the required religious obligation of every Muslim to pay one fifth of their acquired wealth from certain sources toward specified causes (Wikipedia).

¹³ **Ayatollah Mohammad Ali Araki** died at the age of 99 in November 1994. He was one of the Iranian senior clerics. He worked at the Shiite religious center in the city of Qom until the day he died.

- ◆ **The Lebanese-Canadian Bank** provided services to the Martyrs Foundation in 2004-2006 and enabled it to penetrate the US banking system¹⁴.
- ◆ **Banque Société Générale** provided financial services to the Martyrs Foundation through **Atlas Holding** (the holding company of the Martyrs Foundation, see below).
- ◆ **France Banque** provided financial services to the Martyrs Foundation, the Islamic Resistance Support Association, and a Hezbollah foundation that assists its wounded.
- ◆ **The Lebanese Byblos Bank** opened accounts, inter alia, for Société Orientale Libanaise pour l'Investissement & le Développement SAL, **founded by Atlas Holding**, which is one of the arms of the Martyrs Foundation (see below). In addition, accounts were opened for **World Tourism Services**, which is owned by Atlas Holding, and the **International Company for Drugs and Medical Equipment** (known as Medic), which is also owned by Atlas Holding (see below).
- ◆ **Lebanon and Gulf Bank** opened accounts for two companies, Alamana and Amana Plus, both of which belong to the Martyrs Foundation.
- ◆ **The Bank of Beirut** opened accounts for the International Company for Drugs and Medical Equipment, which is owned by Atlas Holding.
- ◆ **Jamal Trust Bank** opened accounts for the International Company for Drugs and Medical Equipment, which is owned by Atlas Holding.

Companies owned by the Martyrs Foundation

► **In 1990, the Martyrs Foundation established Atlas Holding SAL**, company No. 1900656 in the Beirut Province (registered in January 2006). When the company registered at the Lebanese Registrar of Companies, it had capital of \$30 million. The founders of the company were **the Martyrs Foundation, Yusuf Abd al-Rida Aasi¹⁵ and Mohammad Ali Bashir**. The company's CEO and chairman of the board was **Qassem Mohammad Ali Bazi**, and the company's 30,000 shares were divided among him (24,000) and two other shareholders

¹⁴ According to an anti-Hezbollah website, the US Department of the Treasury's Financial Crimes Enforcement Network has discovered that this bank is used by drug smugglers and operatives involved in money laundering in many countries (in Central and South America, Europe, Africa and the Middle East). Hezbollah received financial assistance from the criminal activity of these networks. The bank's managers were associated with Hezbollah's senior figures abroad and provided services to them (Janoubia website, March 16, 2011).

¹⁵ Apparently, he was the Assistant CEO of the Martyrs Foundation.

(3,000 each). The two other shareholders were also members of the board: **Bilal Mohammad Taha** and **Osama Mohammad Aliq**. The comptroller of the company was **Mashhur Abd al-Nabi Hamqa**, and the company's attorney was **Ali Hassan Berro** (the website of the Martyrs Foundation, April 28, 2018; the profile of Atlas Holding SAL on the website of the Lebanese Registrar of Companies).

| Republic of Lebanon Ministry of Justice COMMERCIAL REGISTER | | الجمهورية اللبنانية وزارة العدل السجل التجاري | |
|--|--|---|--|
| اطلس هولدينغ ش.م.ل. (شركة قابضة هولدينغ) | | | |
| رقم التسجيل: | 1900656 | الإسم التجاري: | اطلس هولدينغ ش.م.ل. (شركة قابضة هولدينغ) |
| المحافظة: | بيروت (ب) | الإسم الإضافي: | ATLAS HOLDING SAL |
| وضع الشركة: | قائمة | تاريخ التسجيل: | AM 12:00:00 3/1/2006 |
| رأس المال: | 30000000.0000 | مدة الشركة: | هولدينغ |
| نوع النشاط: | العنبري - منطقة الشياح العقارية - مركز الشرق الأوسط التجاري. | | |
| <p>ينحصر موضوع الشركة بالنشاطات التالية: (1) تملك اسهم او حصص في شركات مغلقة او محدودة المسؤولية، لبنانية او اجنبية قائمة او الاشراف في تأسيسها . (2) ادارة الشركات التي تملك فيها حصص شراكة او اسهم . (3) اراض الشركات التي تملك فيها حصص او اسهم وكفالتها تجاه الغير . للشركة ، من اجل ذلك ان تقتصر من المصارف وان تصدر سندات دين وفقا لاحكام المادة 122 وما يليها من قانون التجارة اللبناني على ان لا يتجاوز مجموع قيمة السندات المصدرة في اي وقت من الاوقات خمس مرات قيمة رأسمال شركة الهولدينغ مضافا اليه الاحتياطات وفقا لآخر ميزانية جرت الموافقة عليها. ولا يجوز للشركة ارض شركات حاملة في لبنان اذا كانت حصتها في رأسمالها تقل عن العشرين بالمئة. (4) تملك براءات الاختراع والاكتشافات والاسمات والعلامات المسجلة وسواها من الحقوق المحفوظة وتأجيرها لمؤسسات واقعة في لبنان والخارج . (5) ملك اموال منقولة او غير منقولة شرط ان تكون مخصصة لاجابات اصالتها فقط مع مراعاة احكام القانون المتعلق باكتساب غير اللبنانيين الحقوق العينية العقارية في لبنان . ولا يجوز للشركة القيام باي نشاط او اعمال خارجة عن الموضوع المحدد حصرا اعلاه بصورة مباشرة ، وذلك سندا للمادة الثالثة من المرسوم الاشتراعي رقم 45 تاريخ 24 حزيران 1983 . وفي حال ارتكاب اية مخالفة لهذه الاحكام ، تخضع الشركة، بالنسبة للسنة التي تمت فيها المخالفة لعزبية الدخل المطبقة على شركات الاموال العاملة في لبنان بالإضافة الى غرامة مقدارها 20 بالمئة من اصل الضريبة، او لغرامة قدرها 3 بالالف من اصل رأسمالها مضافا اليه مال الاحتياط، على ان يستوفي المبلغ الاعلى. كما لا يجوز لها ان تمتلك بصورة مباشرة نسبة تفوق الاربعين بالمائة في اكثر من شركتين تعملان في نفس النشاط الصناعي او التجاري او غير التجاري اذا كان من شأن هذه المساهمات مخالفة المحظورات المنصوص عليها في مواد مكافحة الاحتكار . يسقط هذا الحظر اذا كان التملك بطلان توظيفات خارج الاراضي اللبنانية ، وذلك عملا بالفقرة الثانية من المادة الرابعة من المرسوم الاشتراعي رقم 45 المذكور .</p> | | | |
| المساهمون / الأشخاص | | | |
| الإسم | الجنسية | نوع العلاقة | الحصص |
| جمعية مؤسسة الشهيد الخيرية الاجتماعية | لبنان | مؤسس | 0 |
| قاسم محمد علي بري | لبنان | مدير عام | 0 |
| قاسم محمد علي بري | لبنان | رئيس مجلس إدارة | 0 |
| مشهور عبد النبي حمزة | لبنان | مفوض مراقبة | 0 |
| | | | 0 |

The social, charitable Martyrs Foundation, which established Atlas Holding SAL

Screenshot of the profile of Atlas Holding SAL, the company established by the Martyrs Foundation (website of the Registrar of Companies in the Lebanese Justice Ministry)

► **The attorney of Atlas Holding SAL is Ali Hassan Berro, a renowned attorney who has close relations with Hezbollah.** In November 2017, he was nominated on behalf of Hezbollah in the elections for the Beirut Bar Association (Al-Liwa, November 20, 2017). In January 2018, he served as advisor to Muhammad Fneish, a Hezbollah senior figure who served as Minister of Youth and Sports in the Lebanese government. Ali Berro also accompanied Muhammad Fneish on an official visit to Iraq (Al-Liwa, January 23, 2018).



Attorney Ali Berro, adviser of the Lebanese Minister of Youth and Sports (Muhammad Fneish, Hezbollah) (top left). Berro accompanied him on an official visit in Iraq (Al-Liwa, January 23, 2018)

► **Atlas Holding SAL specializes in running companies and projects in the fields of medicine and fuel. It owns at least four companies (the website of Atlas Holding SAL):**

- ◆ **Medic – a pharmaceutical, medical equipment and cosmetics company.**
- ◆ **Shahed Pharm – a pharmaceutical company.** Another name of the company is **Shahed Pharm Drugstore SARL**, and it is registered as Company No. 2009847 in the Mount Lebanon Province, starting March 2007. The founders of the company are Atlas Holding SAL (2,700 founders' shares), Shawqi Mohammad Shafiq Nour al-Din, Mohammad Ali Bashir (150 founding shares) and Bilal Mohammad Taha (150 founders' shares). The company managers are Qassem Mohammad Ali Bazi and Bilal Mohammad Taha. **Ali Hassan Berro** who, as stated, has close relations with Hezbollah, is the attorney of this company too (profile of Shahed Pharm on the website of the Lebanese Registrar of Companies).
- ◆ **Amana Fuel, a company for trading in fuel and oil products, including a chain of gas stations.** Another name of the company is **Alamanah Company No. 80**, and it is registered as Company No. 400043 in the Bekaa Province, starting January 2005. The only person who was mentioned in relation to the company is Akram Mahdi Ja'far, who is described as a merchant and authorized

signatory on behalf of the company (profile of Alamanah on the website of the Lebanese Registrar of Companies).

◆ **Amana Plus, a company for trading in fuel and oil products, as well as import, marketing and distribution of oil products.**



The companies owned by Atlas Holding SAL (from a video on the Martyrs Foundation’s website)

► In April 2018, the Martyrs Foundation disseminated a video specifying its projects. Alongside health and education projects (operating three hospitals and medical and technological training institutes), the video also **deals with investments**. The video states that Atlas Holding SAL was founded by the Martyrs Foundation in 1990 and includes several fuel, pharmaceutical and medical equipment companies (Martyrs Foundation’s website).

The battle for hearts and minds

► In addition to its activity in caring for the families of shahids, **the Martyrs Foundation is also engaged in the dissemination of the “Shahada culture,”** i.e., **glorifying the shahids and publicizing their activity among the public in general and the younger generation in particular. This is carried out in order to turn the shahids into a role model, thus encouraging the younger generation to join the ranks of Hezbollah.** Activity in this field includes maintenance of shahids’ belongings (collection, preservation and display in exhibitions), handling wills, assigning honorary duties to shahids and their family members, publishing written material such as shahids’ resumes and wills, publication of invitations to funerals and memorial ceremonies of shahids and their commemoration on the Foundation’s website and on social networks (Janoubia website, August 20, 2011; Facebook page of the Martyrs Foundation).



Glorification of shahids. Right: Certificate of appreciation to the family of the shahid Hassan Raji Diab (killed in Aleppo's rural area in November 2015). It was given on behalf of the Martyrs Foundation, with the signature of Hezbollah leader Hassan Nasrallah. The text reads: "Honorable family members, your beloved shahid is a source of honor and pride, guarantee for this world and advocacy for the world to come. May you be proud of him" (Facebook). Left: Sign on the front door of the house of the shahid Hassan Ali Awad Samaha, the first fighter of Hezbollah who was killed in the civil war in Syria, on behalf of the Martyrs Foundation (Facebook)

| شهِيد اليَوم | حديث الشهادة |
|---|--|
|  <p>الشهيد علي الرضا علي رباح</p> <p>تاريخ الولادة: 1989/10/10</p> <p>محل الولادة: الجوانبيه</p> <p>تاريخ الاستشهاد: 2012/03/11</p> |  <p>ما قضى مسلم لمسلم حاجة إلا ناداه الله تبارك وتعالى: علي ثوابك ولا أرضيتك بدون الجنة.</p> <p>(امام الصادق عليه السلام)</p> <p>لتكفل أبناء الشهداء</p> <p>961 70 129100</p> |

Glorification of shahids. Right: Section of the hadith on Shahada, which includes alternating quotes by imams, leaders and shahids. Left: Section on today's shahid, which includes details on various shahids which are published on the anniversary of their death (Martyrs Foundation's website)



Video produced by the Martyrs Foundation in honor of Fayez Mughniyeh, the father of Imad Mughniyeh. The father is referred to on the website as the “father of the shahids” (Martyrs Foundation’s website)



Selected quotes from wills of shahids (Martyrs Foundation’s website)



Funerals of shahids (Martyrs Foundation’s website)

Appendix

Statement of the US Department of the Treasury (July 24, 2007) on the Iranian Martyrs Foundation and its branch in Lebanon

- ▶ The Iranian Martyrs Foundation and its branch in Lebanon were designated by the US Department of the Treasury as supporting terrorist organizations (2007) because the Iranian Martyrs Foundation grants financial aid to Hezbollah, Hamas and the Palestinian Islamic Jihad (PIJ). The US Department of the Treasury in its statement **regards the Iranian Martyrs Foundation and its branches in Lebanon as a single entity.**
- ▶ According to the Department of the Treasury statement (July 24, 2007), **the Iranian Martyrs Foundation is an organization which “channels financial support from Iran to several terrorist organizations in the Levant, including Hizballah, Hamas, and the Palestinian Islamic Jihad (PIJ).** To this end, the Martyrs Foundation established branches in Lebanon staffed by leaders and members of these same terrorist groups. Martyrs Foundation branches in Lebanon has also provided financial support to the families of killed or imprisoned Hizballah and PIJ members, including suicide bombers in the Palestinian territories.”
- ▶ The Department of the Treasury statement goes on: “In addition to fundraising responsibilities senior Martyrs Foundation officials were directly involved in Hizballah operations against Israel during the July-August 2006 conflict. **In addition, a Lebanon-based leader of the Martyrs Foundation has directed and financed terrorist cells in the Gaza Strip that worked with Hizballah and PIJ”** (website of the US Department of the Treasury, July 24, 2007).
- ▶ In November 2018, **Assistant CEO of the Martyrs Foundation Sheikh Yusuf Aasi** was required to describe the challenges which the Foundation is confronted with in view of the increased economic sanctions imposed on Hezbollah (Baqiyyat Allah magazine, issue No. 326, November 2018). According to Aasi, concurrently with psychological warfare waged against the families of the fatalities, there are two parallel processes requiring action on the part of the Martyrs Foundation: on the one hand, **the organization operatives are still being killed in Syrian and elsewhere**, which requires the Martyrs Foundation **to acquire yet additional resources to support their families;** On the other hand, **the economic sanctions in recent years were detrimental to some of the donors of the Martyrs Foundation. Thus, the Foundation is required to look for alternatives and expand its circle of donors.**