



THIEVES IN LAW:

Russian Pillage in Occupied Ukraine

State Capture

Research and Action

IPHR International
Partnership
for Human Rights

Thieves in Law: Russian Pillage in Occupied Ukraine

Images used in cover illustration are retrieved from AdobeStock.

© IPHR 2024



International Partnership for Human Rights (IPHR) is an independent, nongovernmental organisation founded in 2008. With a presence in Brussels, Kyiv, and Tbilisi, IPHR works closely with civil society groups in Eastern Europe, South Caucasus, and Central Asia to raise human rights concerns at the international level and promote respect for the rights of vulnerable communities. IPHR has been documenting atrocity crimes committed in the context of Russia's war on Ukraine since 2014 and has been using collected evidence for accountability purposes.

 <https://iphronline.org/>

 IPHR@IPHRonline.org



State Capture: Research and Action is a non-profit foundation registered in the Netherlands (Stichting). Its focus is on investigating and countering state capture and associated activities across the globe. It envisions a global society where states exist to serve their people, and where elites are unable to bend laws and institutions to serve their own advantage. It convenes and supports investigators, civil society, data analysts, academics, policy experts, and legal professionals to conduct research, undertake policy advocacy and initiate legal proceedings to promote a deeper understanding of state capture and use available legal avenues to counter it.

 <https://www.state-capture.org/>

 contact@state-capture.org

Table of Contents

I. Executive Summary	4
II. Authors and Methodology	5
III. Chronology of Russian Invasion and Occupation of Ukraine	5
IV. Evidence of Pillage	11
A. WAR CRIMES OF PILLAGE AND EXTENSIVE APPROPRIATION: THE LEGAL FRAMEWORK	11
B. PILLAGE – A HALLMARK OF RUSSIAN OCCUPATION	11
C. RUSSIAN LAWS AND INSTITUTIONS ENABLING PILLAGE	15
D. EXAMPLES OF PILLAGE IN OCCUPIED ZAPORIZHZHIA AND KHERSON REGIONS	21
I. Overview	21
II. Russian-Occupied Zaporizhzhia	22
III. Russian-Occupied Kherson	30
IV. Who is Responsible?	35
A. A COMMON PLAN TO APPROPRIATE PROPERTY IN OCCUPIED TERRITORIES	35
B. FEDERAL GOVERNMENT: MIKHAIL MISHUSTIN, MARAT KHUSNULLIN, IREK FAYZULLIN AND ILSHAT SHAGIAKHMETOV	36
C. OCCUPIED ZAPORIZHZHIA: EVGENIY BALITSKIY AND ANTON KOLTSOV	38
D. OCCUPIED KHERSON: VLADIMIR SALDO	39
V. Conclusion and Recommendations	41

I. Executive Summary

1. Since February 2014, the Russian Federation has deployed its military and proxy paramilitary forces to seize and occupy parts of Ukrainian territory. In February 2022, the Kremlin significantly scaled up its attack on Ukraine into a full-scale invasion. This Report describes how, within this context, Russian occupying authorities have systematically and unlawfully appropriated Ukrainian public and private assets without the owners' consent, and in so doing perpetrated the war crime of pillaging and extensive appropriation. Whilst pillage has taken place across the entire zone of occupation, this report is specifically focused on events in the Zaporizhzhia and Kherson regions of Ukraine.
2. Since the launch of the full-scale invasion in February 2022, a pattern of conduct has emerged – implying a Federal-level plan or policy to appropriate Ukrainian property on occupied territory. Typically, in a first wave of pillage foot soldiers and field commanders strip the occupied land of movable property (e.g., washing machines, cars and agricultural equipment). A second wave of pillage is focused on immovable property and enterprise capital through local administrations and Federal agencies. This is often followed by asset stripping (e.g., metals, grain) using state-controlled transport infrastructure. This Report relies on seven cases from Zaporizhzhia and Kherson regions to illustrate the mechanics of Russia's systematic appropriation of private and public property in the occupied territories. These cases are but a small sample of the total scale of appropriations.
3. Russian occupying authorities have created and implemented a series of laws at Federal and local levels aimed at unlawfully appropriating and re-distributing private and public Ukrainian assets. The Russian Government has an explicit policy of confiscating all movable and immovable property belonging to the State of Ukraine. For privately owned assets, the occupying authorities have created an administrative farce which legitimises private asset grabs: desired property is presumed ownerless, the owners are given a short timeframe to prove ownership (as little as three days in some cases) failing which the property is declared "ownerless" and appropriated by occupying authorities, and subsequently re-distributed into Russian private ownership through leases and sales. Such policies and their implementation are indicative of a common plan, involving members of the Russian Federal Government and key Federal agencies, together with Russian local authorities in occupied territories, to pillage occupied territories for assets of significant value.
4. The mass appropriation of Ukrainian property in occupied Ukraine is not just a crime against property and businesses. It indicates the existence of a state policy to conquer and plunder Ukraine, with no regard for the welfare of civilians in occupied territories. These crimes have real impact on civilians' lives and livelihoods and contribute to the erosion of Ukrainian sovereignty and cultural identity. The findings in this report contradict the Kremlin's repeated claims that its so-called "special military operation" is aimed at protecting the people of Eastern Ukraine.
5. IPHR and State Capture: Research and Action call on Russian authorities to cease the practice of unlawful appropriation in occupied territories and to restore confiscated property to the rightful owners. The Authors further call on the international community to fully investigate Russian pillage of occupied Ukraine, and to bring those responsible to account.

II. Authors and Methodology

6. **International Partnership for Human Rights (IPHR)** is an independent, non-governmental organisation founded in 2008. Based in Brussels, with a second office in Tbilisi, IPHR works closely with civil society groups from a range of countries to raise human rights concerns at the international level and promote respect for the rights of vulnerable communities. IPHR acts to empower local civil society groups working to advance the protection of human rights in their respective countries and helps them raise human rights concerns at the international level. In cooperation with partner organisations, IPHR advocates on behalf of individuals and communities who are among those most vulnerable to discrimination, injustice, and human rights violations.
7. **State Capture: Research and Action** is a non-profit foundation registered in the Netherlands (Stichting). Its focus is on investigating and countering state capture and associated activities across the globe. It envisions a global society where states exist to serve their people, and where elites are unable to bend laws and institutions to serve their own advantage. It convenes and supports investigators, civil society, data analysts, academics, policy experts, and legal professionals to conduct research, undertake policy advocacy and initiate legal proceedings to promote a deeper understanding of state capture and use available legal avenues to counter it.
8. The allegations presented in this report are based on information gleaned from open-source research. Specifically, key sources of information include (but are not limited to) Russian Federal and regional laws and regulations, Russian and Ukrainian corporate databases, regional databases of “ownerless” property, media reporting and reports by other non-governmental organisations and international organisations. Please note that whilst the Authors reviewed the situation across all Russian-occupied territories of Ukraine, this Report is specifically focused on the occupied parts of Zaporizhzhia and Kherson Oblasts. The decision to focus on these two regions is based on availability of information and resources and is not an indication that analogous conduct has not taken place in occupied parts of Donetsk and Luhansk Oblasts.

III. Chronology of Russian Invasion and Occupation of Ukraine

9. On 23 February 2014, after months of protests in Kyiv and other cities in Ukraine (“Euromaidan protests”), President Yanukovich fled Ukraine with the help of Russian Special Forces¹ and was replaced by a new interim government.² On the same day, Russia’s President Vladimir Putin officially launched the “operation for returning Crimea to Russia.”³
10. From 23 February 2014, Russian armed forces, state security and proxy paramilitary groups, all acting on the Russian President’s orders,⁴ invaded the Crimean Peninsula, which is the sovereign

1 Россия 1, “Крым. Путь на Родину”, Кондрашов А., available at: https://russia.tv/brand/show/brand_id/59195/; BBC, Putin: Russia Helped Yanukovich to Flee Ukraine, 24 October 2014, available at: <http://www.bbc.com/news/world-europe-29761799>.

2 Постанова Верховної Ради України № 757-VII “Про самоусунення Президента України від виконання конституційних повноважень та призначення позачергових виборів Президента України”, 22 лютого 2014, available at: <http://zakon3.rada.gov.ua/laws/show/757-18>.

3 Россия 1, “Крым. Путь на Родину”, Кондрашов А., available at: https://russia.tv/brand/show/brand_id/59195/; See also: BBC, “Putin Reveals Secrets of Russia’s Crimea Takeover Plot”, 9 March 2015, available at: <http://www.bbc.com/news/world-europe-31796226>.

4 Россия 1, “Крым. Путь на Родину”, Кондрашов А., available at: https://russia.tv/brand/show/brand_id/59195/; See also: BBC, “Putin Reveals Secrets of Russia’s Crimea Takeover Plot”, 9 March 2015, available at: <http://www.bbc.com/news/world-europe-31796226>.

territory of Ukraine. Over several weeks, invading forces seized strategic assets on the Peninsula, including Ukrainian military bases,⁵ airfields,⁶ radar stations,⁷ navy vessels,⁸ a ferry terminal,⁹ television/radio transmission stations,¹⁰ border posts¹¹ and key business interests.¹²

11. On 27 February 2014, the Crimean Supreme Council was stormed and captured by unmarked combatants.¹³ An emergency session was held, during which parliamentarians were forced to vote at gunpoint and had their votes cast without their consent.¹⁴ The constitutionally mandated government was dismissed, and Sergey Aksyonov – then leader of a three-seat minority Russian Unity party – was installed as Chairman of the Council of Ministers of Crimea and *de facto* head of Crimea.¹⁵

-
- 5 On 2 March, Ukrainian marine military detachment was surrounded in Feodosiya – Українська правда, “У порт Феодосії зайшов десантний корабель РФ – ЗМІ”, 1 березня 2014, available at: <http://www.pravda.com.ua/news/2014/03/1/7016756/>; On 2nd March a military base was surrounded in Perevalne – ITV News, “Extraordinary stand-off at Crime military base”, 2 March 2014, available at: <http://www.itv.com/news/update/2014-03-02/extraordinary-stand-off-at-crimea-military-base/>; On 2nd March the Ukrainian Navy building came under siege in Sevastopol – Pravda.ua, “Російські військові штурмують українську частину в Севастополі”, 2 March 2014, available at: <http://www.pravda.com.ua/news/2014/03/2/7016948/>; On 22nd – 23rd March, Russian forces stormed and seized the Novofedorivka and Belbek Ukrainian airbases – The Washington Post, “Russian forces storm one of the last Ukrainian military outposts in Crimea”, 23 March 2014, available at: https://www.washingtonpost.com/world/monitors-set-to-deploy-to-ukraine-to-try-to-contain-crisis/2014/03/22/742e4898-b1a4-11e3-a49e-76adc9210f19_story.html.
 - 6 The Wall Street Journal, “Confrontation at Crimea Air Base Defused—For Now”, 4 March 2014, available at: <http://www.wsj.com/news/articles/SB10001424052702304360704579419493589067568?mg=reno64-wsj&url=http%3A%2F%2Fonline.wsj.com%2Farticle%2FSB10001424052702304360704579419493589067568.html>.
 - 7 On 2nd March Sudak radar station was overrun – Українська правда, “Російські військові в Криму вивозять зброю з військових частин України”, 2 березня 2014, available at: <http://www.pravda.com.ua/news/2014/03/2/7016937/>.
 - 8 NavalToday.com, “Ukrainian Warship Thwarts Attack in Sevastopol”, 4 March 2014, available at: <http://navaltoday.com/2014/03/04/ukrainian-warship-thwarts-attack-in-sevastopol/>.
 - 9 CBCNews, “U.S. warns Russia as soldiers seize barracks, border posts, ferry terminal”, 3 March 2014, available at: <http://www.cbc.ca/news/world/u-s-warns-russia-against-threatening-ukraine-navy-1.2557443>.
 - 10 KyivPost, “Gunmen seize Simferopol television station, turn off Channel 5, 1+1, turn on Rossiya 24”, 6 March 2014, available at: <https://www.kyivpost.com/article/content/ukraine/gunmen-seize-simferopol-television-station-turn-off-channel-5-11-turn-on-rossiya-24-338610.html>.
 - 11 Ukrinform, “Russian military capture border department Shcholkino”, 8 March 2014, available at: http://www.ukrinform.net/rubric-politics/1629808-russian_military_capture_border_department_shcholkino_318304.html.
 - 12 Associated Press, “Crimea’s New Russian Overlords are Seizing Thousands of Businesses”, 2 December 2014, available at: <http://uk.businessinsider.com/cremas-new-russian-overlords-are-seizing-thousands-of-businesses-2014-12?r=US&IR=T> – citing Ukraine’s Justice Ministry; UCIPR, “Citizenship, Land and Nationalization of Property in Occupied Crimea: Rights Deficit”.
 - 13 Reuters, “Ukraine leader warns Russia after armed men seize government HQ in Crimea”, 27 February 2014, available at: <http://www.reuters.com/article/us-ukraine-crisis-crimea-idUSBREA1P23U20140227>; Interfax-Ukraine, “Здание крымского Парламента и Правительства захвачены неизвестными”, 27 February 2014, available at: <http://interfax.com.ua/news/general/193046.html>; The Guardian, “Crimean parliament seized by unknown pro-Russian gunmen”, 27 February 2014, available at: <http://www.theguardian.com/world/2014/feb/27/crimean-parliament-seized-by-unknown-pro-russian-gunmen>; The involvement of Russian Forces in the capture of the Parliament of Crimea was confirmed by Russian Admiral Igor Kasatonov (former commander of the Black Sea Fleet) – cited in Putin.War: An Independent Expert Report, May 2015, p.14, available at: <http://4freerussia.org/putin.war/Putin.War-Eng.pdf>.
 - 14 YouTube, ‘И.Стрелков vs Н.Стариков «ЦЕНТРСИЛЫ / СИЛАЦЕНТРА», 22 January 2015, available at: <https://www.youtube.com/watch?v=G04tXnvKx8Y>; Zavtra, ‘«Кто ты, «Стрелок»?», 20 November 2014, available at: <https://web.archive.org/web/20151022094126/http://zavtra.ru/content/view/kto-tyi-strelok/>; Atlantic Council, “Russians’ Once-Secretive Commander in Ukraine is On the Air: Colonel Igor Girkin Presses Kremlin to Expand Its War through Southern and Eastern Ukraine”, Chalupa I., 2014, available at: <http://www.atlanticcouncil.org/blogs/new-atlanticist/russians-once-secretive-commander-in-ukraine-is-on-the-air>. A selection of revealing statements made by Girkin during a TV interview, 2015, video available at: <https://www.youtube.com/watch?v=ANglxGQDuO4>; И.Стрелков vs Н.Стариков «ЦЕНТРСИЛЫ / СИЛАЦЕНТРА», 2015, video available at: <https://www.youtube.com/watch?v=G04tXnvKx8Y>.
 - 15 Official Website of the *de facto* Council of Crimea, ‘Решение ВР АРК №1656-6/14 “О назначении Аксенова С.В. на должность Председателя Совета министров Автономной Республики Крым”, 27 February 2014, available at: <http://crimea.gov.ru/act/11636>

12. On 1 March 2014, the Russian Parliament granted President Putin the right to use military force in Ukraine “to protect Russian interests”.¹⁶ On the same day, the *de facto* head of Crimea – Aksyonov – asked President Putin to assist to “ensure peace” in Crimea.¹⁷ Between 1 and 23 March 2014, an invading force made up of Russian armed forces¹⁸ and privately funded militias (the so-called “Crimean Self Defence”) stormed and seized Ukrainian military and state assets.¹⁹ The speed, efficiency and high level of organisation demonstrated by the invading forces indicates that they were following a well-planned course of action on orders of the Russian high command.²⁰
 13. On 16 March 2014, occupying forces held a “referendum” on the independence of the Crimean Peninsula in violation of Ukrainian and international law.²¹ Independent or internationally recognised observers did not monitor the referendum, and the international community overwhelmingly condemned it.²² Results released by the organisers of the referendum claim that over 96% of the population voted in favour of joining the Russian Federation.²³
 14. On 17 March 2014, the Crimean Supreme Council declared independence from Ukraine and submitted its request to accede to the Russian Federation.²⁴ On 18 March 2014, the “Agreement
-
16. Постановление Совета Федерации “Об использовании Вооруженных Сил Российской Федерации на территории Украины”, 1 March 2014, available at: <http://www.council.gov.ru/activity/legislation/decisions/39979/>; It has been alleged that the law was procedurally defective as Parliament lacked quorum. Lenta.Ru. “Сбой какой-то в машине, да? Как Совет Федерации разрешил Путину ввести войска на Украину”, Ключкин А., Дмитриев Д., 13 March 2014, available at: <https://lenta.ru/articles/2014/03/13/sovet/>.
 17. BBC, “Ukraine crisis: Crimea leader appeals to Putin for help”, 1 March 2014, available at: <http://www.bbc.co.uk/news/world-europe-26397323>.
 18. BBC, “Little green men” or “Russian invaders”?, 11 March 2014, available at: <https://www.bbc.co.uk/news/world-europe-26532154>.
 19. BBC, “Ukraine Crisis: Timeline”, 13 November 2014, available at: <https://www.bbc.co.uk/news/world-middle-east-26248275>.
 20. This fact was confirmed by President Putin in a televised interview: Россия 1, “Крым. Путь на Родину”, Кондрашов А., available at: https://russia.tv/brand/show/brand_id/59195/; BBC, “Putin Reveals Secrets of Russia’s Crimea Takeover Plot”, 9 March 2015, available at: <http://www.bbc.com/news/world-europe-31796226>. See also – leaked document attributed to Malofeev calling for the annexation of Donbas – Novaya Gazeta, «Представляется правильным инициировать присоединение восточных областей Украины к России», 24 February 2015, available at: <https://www.novayagazeta.ru/articles/2015/02/24/63168-171-predstavlyayetsya-pravilnym-initsirovat-prisoedinenie-vostochnyh-oblastey-ukrainy-k-rossii-187>.
 21. OSCE, “OSCE Chair says Crimean referendum in its current form is illegal and calls for alternative ways to address the Crimean issue”, 11 March 2014, available at: <http://www.osce.org/cio/116313>; European Commission for Democracy Through Law (Venice Commission), Opinion: On whether the decision taken by the Supreme Council of the Autonomous Republic of Crimea in Ukraine to organise a referendum on becoming a constituent territory of the Russian Federation or restoring Crimea’s 1992 Constitution is compatible with constitutional principles”, Council of Europe, 21 March 2014, available at: <http://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD%282014%29002-e>; Рішення Конституційного Суду України у справі за конституційними поданнями виконуючого обов’язки Президента України, Голови Верховної Ради України та Уповноваженого Верховної Ради України з прав людини щодо відповідності Конституції України (конституційності) Постанови Верховної Ради Автономної Республіки Крим “Про проведення загальнокримського референдуму” (справа про проведення місцевого референдуму в Автономній Республіці Крим), 14 березня 2014, available at: <http://www.ccu.gov.ua/doccatalog/document?id=242321>.
 22. European Union External Action, “The EU non-recognition policy for Crimea and Sevastopol”, March 2016, available at: http://eeas.europa.eu/top_stories/pdf/the-eu-non-recognition-policy-for-crimea-and-sevastopol-fact-sheet.pdf; UNGA, “Resolution adopted by the General Assembly on 27 March 2014: 68/262 – Territorial integrity of Ukraine”, A/RES/68/262, 1 April 2014; UNSC, “Draft Resolution S/2014/189”, 15 March 2014; NATO, “North Atlantic Council statement on the situation in Ukraine”, 2 March 2014, available at: http://www.nato.int/cps/en/natolive/official_texts_107681.htm.
 23. Комиссия Автономной Республики Крым по проведению общекрымского референдума, “Обнародование результатов общекрымского референдума, состоявшегося в Автономной Республике Крым 16 марта 2014 года”, available at: <http://www.rada.crimea.ua/referendum/resultaty>.
 24. Постановление ГСРК “О независимости Крыма”, 17 March 2014, available at: <http://crimea.gov.ru/act/11748/>; Постановление ГСРК “О национализации предприятий и имущества морского транспорта сферы управления Министерства инфраструктуры Украины и Министерства аграрной политики и продовольствия Украины, расположенных на территории Республики Крым и г. Севастополя”, 20 March 2014, available at: <http://crimea.gov.ru/act/11761/>; Договор между Российской Федерацией и Республикой Крым о принятии в Российскую Федерацию Республики Крым и

on the accession of the Republic of Crimea to the Russian Federation” (the “Accession Agreement”) was signed in the Kremlin.²⁵ The Accession Agreement was ratified and signed into law on 21 March 2014.²⁶

15. Simultaneously, separatist paramilitaries backed by Russian armed and security forces (“pro-Russian forces”) began to seize control over territory in Donetsk and Luhansk provinces in Eastern Ukraine.²⁷ By the summer of 2014, pro-Russian forces established self-proclaimed “republics” named the Donetsk People’s Republic (“DPR”) and the Luhansk People’s Republic (“LPR”).²⁸ By December 2014, pro-Russian forces had established a firm foothold over approximately 7% of Ukraine’s territory, and the armed conflict gradually morphed into low-intensity protracted trench warfare.²⁹
16. On 5 September 2014, Ukraine, Russia and representatives of pro-Russian forces signed a ceasefire deal in Minsk (“the first Minsk Agreement”).³⁰ This ceasefire deal quickly collapsed, and the hostilities resumed.³¹
17. On 2 November 2014, pro-Russian separatists held “elections” in territories controlled by DPR and LPR forces. The elections were labelled “illegitimate” by Ukraine and the West.³²
18. In January 2015, violence escalated with a series of rockets being fired into Mariupol, killing 30 people.³³ Following new peace negotiations between Russia and Ukraine, mediated by the French President and the German Chancellor, a new ceasefire deal was signed in Minsk (“Minsk

образовании в составе Российской Федерации новых субъектов подписан в г. Москве 18 March 2014, available at: http://www.consultant.ru/document/cons_doc_LAW_160398/. See also BBC, “Crimean parliament formally applies to join Russia”, 17 March 2014, available at: <http://www.bbc.co.uk/news/world-europe-26609667>.

25. Договор между Российской Федерацией и Республикой Крым о принятии в Российскую Федерацию Республики Крым и образовании в составе Российской Федерации новых субъектов подписан в г. Москве, 18 March 2014, available at: http://www.consultant.ru/document/cons_doc_LAW_160398/. See also: Kremlin.ru, “Agreement on the accession of the Republic of Crimea to the Russian Federation signed”, 18 March 2014, available at: <http://en.kremlin.ru/events/president/news/20604>.
26. Федеральный конституционный закон N 6-ФКЗ “О принятии в Российскую Федерацию Республики Крым и образовании в составе Российской Федерации новых субъектов - Республики Крым и города федерального значения Севастополя”, 21 March 2014, available at: http://www.consultant.ru/document/cons_doc_LAW_160618/19bbbf6a6e5a06c0d9e8d958af6464287880b069/; BBC, “Ukraine: Putin signs Crimea annexation”, 21 March 2014, available at: <http://www.bbc.co.uk/news/world-europe-26686949>.
27. Radio Free Europe, “Government Buildings Stormed in Eastern Ukraine”, 6 April 2014, available at: <https://www.rferl.org/a/25323226.html>; BBC, “Ukraine crisis: Protesters declare Donetsk ‘republic’”, 7 April 2014, available at: <https://www.bbc.co.uk/news/world-europe-26919928>.
28. Al Jazeera, “Ukraine separatists declare independence”, 12 May 2014, available at: <https://www.aljazeera.com/news/2014/5/12/ukraine-separatists-declare-independence>; Guardian, “Ukraine crisis: Donetsk region asks to join Russia”, 12 May 2014, available at: <https://www.theguardian.com/world/2014/may/12/ukraine-crisis-donetsk-region-asks-join-russia>. See also: House of Commons Library, “Conflict in Ukraine: A timeline”, 22 August 2023, available at: <https://researchbriefings.files.parliament.uk/documents/CBP-9476/CBP-9476.pdf>.
29. Ministry of Foreign Affairs of Ukraine, “10 facts you should know about Russian military aggression against Ukraine”, 19 December 2019, available at: <https://mfa.gov.ua/en/countering-russias-agression/10-facts-you-should-know-about-russian-military-aggression-against-ukraine>.
30. BBC News, ‘Ukraine and pro-Russia rebels sign ceasefire deal’, 5 September 2014, available at: <https://www.bbc.com/news/world-europe-29082574>.
31. Reuters, ‘What are the Minsk agreements on the Ukraine conflict?’, 21 February 2022, available at: <https://www.reuters.com/world/europe/what-are-minsk-agreements-ukraine-conflict-2022-02-21/>.
32. BBC News, ‘Ukraine crisis: Separatists hold controversial polls’, 2 November 2014, available at: <https://www.bbc.com/news/world-europe-29865993>.
33. BBC News, ‘Rockets kill 30 in Mariupol as rebels launch offensive’, 24 January 2015, available here: <https://www.bbc.com/news/world-europe-30967949>.

Agreement II").³⁴ Notwithstanding the agreement, skirmishes and intermittent shelling continued between pro-Russian forces and Ukrainian government forces along the Donbas contact line.³⁵

19. On 12 June 2020, Ukraine was granted NATO Enhanced Opportunity Partner status, part of NATO's Partnership Interoperability Initiative, aimed at maintaining and deepening cooperation between Allies and partners that have made significant contributions to NATO-led operations and missions.³⁶
20. On 14 September 2020, President Zelenskyy of Ukraine approved Ukraine's new National Security Strategy³⁷ which provides for developing a distinctive partnership with NATO, with the aim of NATO membership.
21. In April 2021, Russian troops amassed near the Ukrainian border.³⁸ President Zelenskyy announced that nearly 100,000 Russian soldiers were on the border by mid-November.³⁹
22. On 14 January 2022, Ukrainian government websites experienced a cyber-attack, accompanied by a message which read, "Be afraid and expect the worst. This is for your past, present and future."⁴⁰ On 22 January 2022, the UK Foreign Office (the Foreign, Commonwealth and Development Office, or "FCDO") stated that it had uncovered evidence of a plot to install a pro-Moscow government in Ukraine.⁴¹
23. On 24 January 2022, the US placed 8,500 troops on heightened alert to deploy to Europe.⁴² NATO reinforced its eastern borders with warships and fighter jets amid growing fears of a possible attack by Russia to seize the Ukrainian capital, Kyiv.⁴³ On 18 February 2022, the US ambassador to the Organisation for Security and Cooperation in Europe ("OSCE") stated that Russia had "massed between 169,000 and 190,000 personnel in and near Ukraine."⁴⁴

34 BBC News, 'Ukraine ceasefire: New Minsk agreement key points', 12 February 2015, available at: <https://www.bbc.co.uk/news/world-europe-31436513>.

35 House of Commons Library, "Conflict in Ukraine: A timeline", 22 August 2023, available at: <https://researchbriefings.files.parliament.uk/documents/CBP-9476/CBP-9476.pdf>; Ministry of Foreign Affairs of Ukraine, "10 facts you should know about Russian military aggression against Ukraine", 19 December 2019, available at: <https://mfa.gov.ua/en/countering-russian-aggression/10-facts-you-should-know-about-russian-military-aggression-against-ukraine>.

36 NATO, 'NATO recognises Ukraine as Enhanced Opportunities Partner', 12 June 2020, available at: https://www.nato.int/cps/en/natohq/news_176327.htm.

37 Atlantic Council, 'Russia as aggressor, NATO as objective: Ukraine's new National Security Strategy', 30 September 2020, available at: <https://www.atlanticcouncil.org/blogs/ukrainealert/russia-as-aggressor-nato-as-objective-ukraines-new-national-security-strategy/>.

38 Reuters, 'Russia, Ukraine hold military drills, NATO criticises Russian troop build-up', 14 April 2021, available at: <https://www.reuters.com/business/aerospace-defense/russia-ukraine-hold-military-drills-nato-criticises-russian-troop-build-up-2021-04-14/>.

39 Reuters, 'Ukraine says Russia has nearly 100,000 troops near its border', 13 November 2021, available at: <https://www.reuters.com/world/europe/ukraine-says-russia-has-nearly-100000-troops-near-its-border-2021-11-13/>.

40 Al Jazeera, "Be afraid": Cyberattack in Ukraine targets government websites', 14 January 2022, available at: <https://www.aljazeera.com/news/2022/1/14/be-afraid-cyberattack-in-ukraine-targets-government-websites>.

41 The Guardian, 'Confusion over UK claim that Putin plans coup in Ukraine', 22 January 2022, available at: <https://www.theguardian.com/world/2022/jan/22/confusion-over-uk-claim-that-putin-plans-coup-in-ukraine>.

42 The Guardian, 'US puts 8,500 troops on heightened alert amid fears over Ukraine', 24 January 2022, available at: <https://www.theguardian.com/world/2022/jan/24/nato-reinforces-eastern-borders-as-ukraine-tensions-mount>.

43 Reuters, 'NATO sends reinforcements and U.S. puts troops on alert as Ukraine tensions rise', 25 January 2022, available at: <https://www.reuters.com/world/europe/nato-sends-ships-jets-eastern-europe-ukraine-crisis-2022-01-24/>.

44 The Guardian, 'Biden says diplomacy still possible; OSCE reports more attacks in east – as it happened', 19 February 2022, available at: <https://www.theguardian.com/world/live/2022/feb/18/russia-ukraine-news-crisis-latest-putin-biden-kyiv-russian-invasion-threat-troops-border-live-updates?page=with:block-620f8e788f086f7273b88076>.

24. On 21 February 2022, President Putin officially recognised the independence of the LPR and DPR.⁴⁵ Western leaders condemned the move, labelling it as a violation of the Minsk Agreement II.⁴⁶
25. On 24 February 2022, Putin ordered Russian troops to enter Ukraine for “peacekeeping duties.”⁴⁷ In an official statement, Putin said that this special military operation was to protect the people of the Donbas and to “demilitarise and denazify Ukraine”, denying that Russia intended to occupy Ukrainian territory.⁴⁸ On the same day, Russian armed forces entered Ukraine, and Russian missiles began to hit targets across the country.⁴⁹ Within weeks, Russian forces controlled up to a quarter of Ukrainian sovereign territory – invading from the north (Belarus), east (Russia) and south (Crimea).
26. On 11 June 2022, a United Nations commission arrived in Ukraine to investigate war crimes. It concluded that war crimes had been committed in Ukraine and expressed concern about the suffering of civilians.⁵⁰
27. Between 23 and 27 September 2022, Russia held so-called “independence referendums” in DPR, LPR, Kherson and Zaporizhzhia - areas which were only partially under Russian control then.⁵¹ Following these votes, Russia signed “accession treaties”, recognising the regions as part of the Russian Federation.⁵² On 30 September 2022, Russia officially annexed DPR, LPR, Kherson and Zaporizhzhia, with Putin proclaiming that these regions will be part of Russia “forever”.⁵³
28. In October 2022, Russia began to bomb Ukraine’s energy infrastructure, destroying power and heating infrastructure for civilians ahead of winter.⁵⁴
29. From August to November 2022, Ukrainian troops re-took Russian-controlled areas in the north (Chernihiv and Kharkiv regions) as well as Kherson city to the south.⁵⁵

45 Kremlin Publication, ‘Signing of documents recognising Donetsk and Lugansk People’s Republics’, 21 February 2022, available at: <http://en.kremlin.ru/events/president/news/67829>.

46 Guardian, “Dismay and condemnation as west begins to impose sanctions on Russia”, 21 February 2022, available at: <https://www.theguardian.com/world/2022/feb/21/putin-eastern-europe-donetsk-luhansk-reaction>.

47 The Guardian, ‘Putin orders troops into eastern Ukraine on ‘peacekeeping duties’, 21 February 2022, available at: <https://www.theguardian.com/world/2022/feb/21/ukraine-putin-decide-recognition-breakaway-states-today>.

48 Kremlin Publication, ‘Address by the President of the Russian Federation’, 24 February 2022, available at: <http://en.kremlin.ru/events/president/news/67843>.

49 Reuters, ‘Missiles rain down around Ukraine’, 25 February 2022, available at: <https://www.reuters.com/world/europe/putin-orders-military-operations-ukraine-demands-kyiv-forces-surrender-2022-02-24/>.

50 UN OHCHR, ‘UN Commission concludes that war crimes have been committed in Ukraine, expresses concern about suffering of civilians’, 23 September 2022, available at: <https://www.ohchr.org/en/press-releases/2022/10/un-commission-concludes-war-crimes-have-been-committed-ukraine-expresses#:~:text=On%20a%20visit%20to%20Ukraine,areas%2C%20including%20schools%20and%20hospitals>.

51 Al Jazeera, ‘Ukrainians dismiss Russian attempt to annex more of their country’, 30 September 2022, available at: <https://www.aljazeera.com/news/2022/9/30/how-russias-annexation-of-ukrainian-regions-change-the-war>.

52 The Guardian, ‘Putin annexes four regions of Ukraine in major escalation of Russia’s war’, 30 September 2022, available at: <https://www.theguardian.com/world/2022/sep/30/putin-russia-war-annexes-ukraine-regions>.

53 *ibid.*

54 Atlantic Council, ‘Winter is coming: Is Ukraine’s power grid ready for new Russian attacks?’, 12 August 2023, available at: <https://www.atlanticcouncil.org/blogs/ukrainealert/winter-is-coming-is-ukraines-power-grid-ready-for-new-russian-attacks/>.

55 EuroNews, “The war continues: Ukraine FM vows to press on after Kherson liberation”, 12 November 2022, available at: <https://www.euronews.com/2022/11/12/the-war-continues-ukraine-fm-vows-to-press-on-after-kherson-liberation>; BBC, “Ukraine in maps: Tracking the war with Russia”, 20 December 2023, available at: <https://www.bbc.co.uk/news/world-europe-60506682>.

30. In June 2023, Ukraine launched a further counteroffensive to re-take Russian-occupied territory in the south and east.⁵⁶ On 6 June 2023, the Kakhovka dam on the Dnipro River in southern Ukraine was destroyed, leading to widespread flooding and disruption. The dam was under Russian control at the time.⁵⁷
31. Heavy fighting continued from July 2023 onwards. The key battle areas remained the Donbas, Kherson, Zaporizhzhia, and Kharkiv oblasts.

IV. Evidence of Pillage

A. The Legal Framework

32. Whereas warring parties are permitted to seize military equipment belonging to the adverse party (war booty), International Humanitarian Law prohibits “the forcible taking of private property by an invading or conquering army”. Whilst IHL allows commandeering of movable property strictly for use in military operations, it does not permit permanent confiscation of immovable or private moveable property. The war crime of pillage is defined by the Rome Statute as:⁵⁸ (i) the perpetrator appropriated certain property; (ii) the perpetrator intended to deprive the owner of the property and to appropriate it for private or personal use (as opposed to military necessity);⁵⁹ (iii) the appropriation was without the consent of the owner; (iv) the conduct took place in the context of and was associated with an international armed conflict; and (v) the perpetrator was aware of factual circumstances that established the existence of an armed conflict. Where pillaging takes place in a widespread or extensive manner, it may also qualify as the war crime of extensive appropriation.⁶⁰

B. Pillage – A Hallmark of Russian Occupation

33. Since its invasion and annexation of Crimea in 2014, Russia has systematically pillaged public and private assets on Ukrainian territory that it has belligerently occupied. Following the full-scale invasion of Ukraine in February 2022, Russia has extended its pillage to newly occupied territories in DPR, LPR, Kherson and Zaporizhzhia.⁶¹ Initial waves of pillage of movable property are typically followed by systematic and state-organised theft of enterprise capital and immovable property. Billions of dollars’ worth of public and private assets have been permanently appropriated without the owners’ consent. No compensation has been provided for these appropriations. This policy of theft and pillage is implemented through a combination of legislation at the local and Federal levels, deliberately unworkable red tape, racketeering, and in the presence of military force.

56 Centre for Strategic and International Studies, ‘Seizing the Initiative in Ukraine: Waging War in a Defense Dominant World’, 12 October 2023, available at: <https://www.csis.org/analysis/seizing-initiative-ukraine-waging-war-defense-dominant-world>.

57 The Guardian, ‘Thousands flee homes as collapse of dam is blamed on Russian forces’, 6 June 2023, available at: <https://www.theguardian.com/world/2023/jun/06/ukraine-accuses-russia-of-blowing-up-nova-kakhovka-dam-near-kherson>.

58 Article 8(2)(b)(xvi) ICC Statute.

59 For an appropriation to be justified by military necessity the pillagers must be in a situation of grave, ongoing or imminent threat to their existence, comparable to a famine – a very high threshold.

60 Article 8(2)(a)(iv) ICC Statute.

61 BBC News, ‘Tracking where Russia is taking Ukraine’s stolen grain’, 27 June 2022, available at: <https://www.bbc.com/news/61790625>.

34. Considered in its entirety, this pattern of behaviour demonstrates a state-operated policy to strip the Ukrainian state, its nationals, and legal entities of assets on occupied territory. There is no evidence to suggest that this mass appropriation of Ukrainian private and public assets meets the strict threshold of military necessity. Instead, the theft and pillage of Russian-occupied Ukrainian territory appears to ultimately benefit Kremlin-connected cronies or be meted out as rewards for loyalty and contributions to Russia's war in Ukraine.⁶²
35. Following its annexation of the Crimean Peninsula in March 2014, occupying authorities ordered thousands of Ukrainian business owners to give up their property.⁶³ In December 2014, the Ukrainian government announced that the property of over 4,000 businesses and organisations in Crimea had been seized by Russian or pro-Russian officials.⁶⁴ Official Russian government departments have administered the operation. In most cases, the nationalisation of state property of Ukraine in Crimea was carried out through the adoption of resolutions of the "State Council of the Republic of Crimea" and orders of the "Council of Ministers of the Republic of Crimea".⁶⁵ According to the Crimea Platform, this nationalisation was carried out without giving the owners any guarantees, including compensation, and was simply an expropriation of private property.⁶⁶ The Ukrainian government has accused the Russian occupiers in Crimea of seizing 80,000 hectares of land and properties worth USD 110 million, estimating that much of it "already appears to have made its way into private hands" – most often with Kremlin connections.⁶⁷
36. Following the full-scale invasion of Ukraine, this strategy of systematic appropriation was extended to newly occupied territories – forcibly re-registering thousands of businesses in the region, including agricultural holding companies, factories, and mining plants.⁶⁸ Russian authorities have used the hostilities and resulting flight of legal property owners to Ukrainian-controlled territory to declare thousands of immovable and movable assets as "non-functional or abandoned".⁶⁹ In Mariupol, residential blocks received notices that: "An inventory of your block will be carried out to identify ownerless property; the owner of the apartment should be at home with documents and a Russian passport."⁷⁰ In effect, unless the apartments are re-registered with the Russian

62 The Moscow Times, 'Russia Plunders Industrial Goods from Occupied Mariupol – Reports', 23 June 2023, available at: <https://www.themoscowtimes.com/2023/06/23/russia-plunders-industrial-goods-from-occupied-mariupol-reports-a81598>; Crimea Platform, 'Illegal Expropriation of Property of Ukraine and its Citizens in Crimea', undated, available at: <https://crimea-platform.org/en/news/illegal-expropriation-property-ukraine-and-its-citizens-crimea/>; The Guardian, "Forged documents": how Ukrainian grain may be enriching Putin's circle", 11 December 2023, available at: <https://www.theguardian.com/world/2023/dec/11/forged-documents-how-ukrainian-grain-may-be-enriching-putins-circle>.

63 Los Angeles Times, 'Crimean business owners caught up in pro-Russia officials' crackdown', 12 January 2017, available at: <https://www.latimes.com/world/europe/la-fg-crimea-yalta-2017-story.html> (last accessed on 28 June 2024).

64 Los Angeles Times, 'Crimean business owners caught up in pro-Russia officials' crackdown', 12 January 2017, available at: <https://www.latimes.com/world/europe/la-fg-crimea-yalta-2017-story.html> (last accessed on 28 June 2024).

65 Crimea Platform, 'Illegal Expropriation of Property of Ukraine and its Citizens in Crimea', undated, available at: <https://crimea-platform.org/en/news/illegal-expropriation-property-ukraine-and-its-citizens-crimea/>.

66 Crimea Platform, 'Illegal Expropriation of Property of Ukraine and its Citizens in Crimea', undated, available at: <https://crimea-platform.org/en/news/illegal-expropriation-property-ukraine-and-its-citizens-crimea/>.

67 Los Angeles Times, 'Crimean business owners caught up in pro-Russia officials' crackdown', 12 January 2017, available at: <https://www.latimes.com/world/europe/la-fg-crimea-yalta-2017-story.html> (last accessed on 28 June 2024).

68 Novaya Gazeta, "How Russia seizes Ukrainian businesses on occupied territories", 25 March 2023, available at: <https://novaygazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>; Los Angeles Times, 'Crimean business owners caught up in pro-Russia officials' crackdown', 12 January 2017, available at: <https://www.latimes.com/world/europe/la-fg-crimea-yalta-2017-story.html> (last accessed on 28 June 2024).

69 Pravda, "Russian authorities in occupied territories want to seize over 13,000 "ownerless" houses", 21 May 2024, available at: <https://www.pravda.com.ua/eng/news/2024/05/21/7456751/>.

70 The Economist, "Russia's latest crime in Mariupol: stealing property", 19 June 2024, available at: <https://www.economist.com/europe/2024/06/19/russias-latest-crime-in-mariupol-stealing-property>.

occupying authorities and people are living in them, the properties are declared ownerless, rendering them nationalised and subject to sale into private ownership. According to an exiled adviser to the Mariupol municipal authority, there are approximately 80,000 Mariupolans living in the city now compared a prewar population of 430,000.⁷¹ A commission has been created to transfer “non-functioning and abandoned” enterprises in the Kherson and Zaporizhzhia regions, the DPR and LPR under external management.⁷² In May 2024, the housing ministry of the DPR listed 514 apartments in Mariupol designated ownerless.⁷³ Hundreds of farm businesses have been listed for “nationalisation.”⁷⁴

37. Beyond official “nationalisation”, there are widespread reports of Russian troops stealing personal effects, farm equipment and building materials from the occupied territories during the war.⁷⁵ The scale of the operations suggests that it is part of an increasingly organised operation. GPS trackers on some of the stolen machinery show that it was sent as far as Chechnya, more than 700 miles away.⁷⁶
38. Ukrainian farmers describe the Russian military as killing farmers and their families, with Russian troops occupying their farms and destroying their land.⁷⁷ In July 2022, in Zaporizhzhia, Russian troops reportedly occupied 85 per cent of the region’s farmland.⁷⁸ Widespread destruction of farms and significant agricultural production facilities is also evident.⁷⁹ For instance, it has been reported that as a result of shelling and the removal and destruction of equipment at the Chernobaevskaya Poultry Farm (in Kherson), the farm’s systems were rendered inoperable, resulting in the death of more than 4 million chickens, and financial losses estimated by the Farm’s owners at over 300 million USD.⁸⁰

71 The Economist, “Russia’s latest crime in Mariupol: stealing property”, 19 June 2024, available at: <https://www.economist.com/europe/2024/06/19/russias-latest-crime-in-mariupol-stealing-property>.

72 Anastasia Boyko. “Russian business will manage companies abandoned in new regions”. 25 October 2022. Vedomosti (Ведомости), available at: <https://www.vedomosti.ru/economics/articles/2022/10/26/947345-biznes-poluchit-broshennie-v-novih-regionah-kompanii>. Archived link: <https://archive.ph/6x8wC>.

73 The Economist, “Russia’s latest crime in Mariupol: stealing property”, 19 June 2024, available at: <https://www.economist.com/europe/2024/06/19/russias-latest-crime-in-mariupol-stealing-property>.

74 Financial Times, ‘Russia accused of industrial-scale farm plunder in Ukraine’, available at: <https://www.ft.com/content/d28cc77d-9de3-4988-bdba-cfab77268ea3>.

75 Wilson Center, Kennan Cable No. 79: Russia is Looting Ukraine’s Breadbasket...Again”, September 2022, available at: <https://www.wilsoncenter.org/publication/kennan-cable-no-79-russia-looting-ukraines-breadbasketagain#ednref6>; CNN, ‘Russians plunder \$5M farm vehicles from Ukraine – to find they’ve been remotely disabled’, 1 May 2022, available at: <https://edition.cnn.com/2022/05/01/europe/russia-farm-vehicles-ukraine-disabled-melitopol-intl/index.html>.

76 See CNN, ‘Russians plunder \$5M farm vehicles from Ukraine – to find they’ve been remotely disabled’, 1 May 2022, available at: <https://edition.cnn.com/2022/05/01/europe/russia-farm-vehicles-ukraine-disabled-melitopol-intl/index.html> (last accessed on 28 June 2024), which reports on equipment was removed from an Agrotek dealership in Melitopol, which has been occupied by Russian forces since early March, valued at nearly \$5 million.

77 NPR, ‘Russians wreak havoc on Ukrainian farms, mining fields and stealing equipment’, 6 May 2022, available at: <https://www.npr.org/2022/05/06/1096481280/ukraine-agriculture-farms-russia-war#:~:text=Ukraine's%20Ministry%20of%20Agriculture%20now,the%20shelling%2C%22%20Kulibaba%20says>.

78 U.S. Embassy Tblisi, ‘Putin’s Destruction of Ukrainian Farms’, 23 July 2022, available at: <https://ge.usembassy.gov/putins-destruction-of-ukrainian-farms/>.

79 Center for Strategic & International Studies, ‘Spotlight on Damage to Ukraine’s Farms amid the Russia-Ukraine War’, 9 June 2022, available at: <https://www.csis.org/analysis/spotlight-damage-ukraines-farms-amid-russia-ukraine-war>.

80 Wall Street Journal, ‘How a Billion Lost Eggs Show Challenges for a Ukrainian Economic Comeback’, 6 January 2023, available at: <https://archive.ph/tQP1z> (accessed 28 June 2024); Latifundist.com, ‘Нас викинули з машини. Стріляли під ноги та над головою. А потім заборонили їздити за кормами. Репортаж з Чорнобаївської птахофабрики’, 13 April 2023, available at: <https://archive.ph/8Ujop> (accessed 28 June 2024); ULF.com ‘Losses Reach UAH 12b or USD 330m as Russian Occupiers Leave Chornobaivske Egg Farm in Tatters’, 15 December 2022, available at: <https://www.ulf.com.ua/en/press-centre/press-releases/15122022/> (accessed 31 March 2024); EcoPolitic.com.ua, ‘A mass pestilence is being investigated at the Chernobaev

39. There is growing evidence showing that Russia has executed a carefully designed policy to steal and illicitly trade Ukrainian grain. Journalistic investigations into the illicit grain trade have revealed a complex operation managed by private companies and the Russian state.⁸¹ Russia's confiscation of grain from Ukraine is on an industrial scale. In May 2022, the Russian agriculture minister said that Russian authorities had seized between 400,000 and 500,000 tonnes of grain from across the territory it has occupied, with most of it being taken to Crimea.⁸² Ukrainian authorities claim that Crimean ports, including Sevastopol, are being used to export grain looted from their country, primarily from areas of the southeast that Russian forces have occupied.⁸³ There are reports of thousands of tons of grain from the 2022 harvest being stolen and transported directly to Russia from Luhansk.⁸⁴ It is estimated that a third of the grain reserves from the occupied territories were taken in the spring of 2022, amounting to approximately \$100 million USD.⁸⁵
40. According to representatives of the Luhansk state administration, Russian forces have built a new railway specifically to transport grain back to Russia.⁸⁶ Satellite imagery has also shown Russian ships smuggling stolen grain from Crimea to Syria,⁸⁷ with approximately 100,000 tons of wheat being smuggled to Syria by June 2022.⁸⁸ Russian state media has acknowledged that grain was being sent from Melitopol to be exported from Crimea.⁸⁹
41. Russia has also been accused of pillaging steel and metal products from Ukraine.⁹⁰ The CEO of "Metinvest", Ukraine's largest steel firm, has accused Russia of taking 600 million US dollars' worth of steel from Ukrainian plants and ports.⁹¹ By analysing customs records, journalists estimated that by September 2022, Russia had pillaged more than 15 million US dollars' worth of goods, including steel, coal, iron and cargo containers.⁹² According to Russian media sources, 1,600 tons

poultry farm', 12 December 2022, available at: <https://ecopolitic.com.ua/en/news/na-hersonshhine-rassledujut-massovyj-mor-na-chernobaevskoj-pticefabrike-2/> (accessed 28 June 2024).

81. Financial Times, 'How Russia secretly takes grain from occupied Ukraine', 30 October 2022, available at: <https://www.ft.com/content/89b06fc0-91ad-456f-aa58-71673f43067b>; The Guardian, "Forged documents: how Ukrainian grain may be enriching Putin's circle", 11 December 2023, available at: <https://www.theguardian.com/world/2023/dec/11/forged-documents-how-ukrainian-grain-may-be-enriching-putins-circle>.
82. CNN, 'Russians steal vast amounts of Ukrainian grain and equipment, threatening this year's harvest', 5 May 2022, available at: <https://edition.cnn.com/2022/05/05/europe/russia-ukraine-grain-theft-cmd-intl/index.html>.
83. The Financial Times, 'Ships going dark: Russia's grain smuggling in the Black Sea', 29 June 2022, available at: <https://www.ft.com/content/86d2be80-d69c-4b93-b448-dd006b070854>.
84. Wilson Centre, 'Kennan Cable No. 79: Russia is Looting Ukraine's Breadbasket...Again', September 2022, available at: <https://www.wilsoncenter.org/publication/kennan-cable-no-79-russia-looting-ukraines-breadbasketagain>.
85. *Ibid.*
86. Wilson Centre, 'Kennan Cable No. 79: Russia is Looting Ukraine's Breadbasket...Again', September 2022, available at: <https://www.wilsoncenter.org/publication/kennan-cable-no-79-russia-looting-ukraines-breadbasketagain>.
87. U.S. Embassy Tblisi, 'Putin's Destruction of Ukrainian Farms', 23 July 2022, available at: <https://ge.usembassy.gov/putins-destruction-of-ukrainian-farms/>.
88. Wilson Centre, 'Kennan Cable No. 79: Russia is Looting Ukraine's Breadbasket...Again', September 2022, available at: <https://www.wilsoncenter.org/publication/kennan-cable-no-79-russia-looting-ukraines-breadbasketagain>.
89. The Financial Times, 'Ships going dark: Russia's grain smuggling in the Black Sea', 29 June 2022, available at: <https://www.ft.com/content/86d2be80-d69c-4b93-b448-dd006b070854>.
90. Reuters, 'Russian-controlled Kherson region in Ukraine starts grain exports to Russia - TASS', 30 May 2022, available at: <https://www.reuters.com/markets/commodities/pro-moscow-kherson-region-starts-grain-exports-russia-tass-2022-05-30/>; New Voice of Ukraine, 'Russians stealing metal products from Mariupol to send to Russia', 18 August 2022, available at: <https://english.nv.ua/business/russians-trying-to-send-stolen-mariupol-steel-products-to-russia-ukraine-war-50264048.html>.
91. BBC News, 'Grain deal signed and Russia's steel 'looting' - Ukraine round-up', 22 July 2022, available at: <https://www.bbc.com/news/world-europe-62269366>.
92. The Moscow Times, 'Russia Plunders Industrial Goods from Occupied Mariupol - Reports', 23 June 2023, available at: <https://www.themoscowtimes.com/2023/06/23/russia-plunders-industrial-goods-from-occupied-mariupol-reports-a81598>.

of metal valued at two million US dollars were transported into Russia from the Azovstal Iron and Steel Works alone before officials stopped recording shipments in the springtime.⁹³

42. There is an established pattern emerging from the analysis of Russia's conduct on occupied Ukrainian territories. A first wave of pillage strips the occupied land of movable property (e.g., washing machines, cars and agricultural equipment), which foot soldiers and commanders take away. A second wave of pillage is focused on immovable property and businesses through local administrations and Federal agencies. This is often followed by asset stripping (e.g., metals, grain) using state-controlled transport infrastructure.

C. Russian Laws and Institutions Enabling Pillage

43. To enable permanent appropriation of property, businesses, and enterprise capital, occupying authorities have implemented a series of laws at local and Federal levels. These laws provide a veneer of legality, allowing assets to be sold off and businesses to be re-registered in Russian registries under new Russian ownership. These legal frameworks and their implementers are the cornerstone of the mass unlawful appropriation of Ukrainian assets by Russian occupying authorities and associates.

I. FEDERAL LEVEL

Legal Framework

44. On 28 December 2022, the Prime Minister of the Russian Federation, Mikhail MISHUSTIN, signed a Decree of the Government of the Russian Federation No. 2474 "On Approval of the Rules of Management by the bodies of the Donetsk People's Republic, Luhansk People's Republic, Zaporizhzhia region and Kherson region appearing to be ownerless and not attributed to federal ownership, ownership of a subject of the Russian Federation or municipal ownership of property located on the territories of these subjects of the Russian Federation."⁹⁴ Articles 3 and 4 of this Decree outline the responsibilities of the authorised bodies of the abovementioned regions to manage ownerless property, maintain records of such property and ensure its preservation and operational integrity.
45. In October 2022, Vedomosti - a Russian-government and Rosneft-linked business daily newspaper - published an article stating that the Government had set up a commission to deal with the transfer of "non-functioning and abandoned" enterprises in Kherson and Zaporizhzhia regions, the DPR and LPR under external management.⁹⁵ According to the article, the commission is headed by Deputy Prime Minister Marat KHUSNULLIN, with Construction and Housing Minister

93 The Moscow Times, 'Russia Plunders Industrial Goods from Occupied Mariupol – Reports', 23 June 2023, available at: <https://www.themoscowtimes.com/2023/06/23/russia-plunders-industrial-goods-from-occupied-mariupol-reports-a81598>.

94 Resolution of the Government of the Russian Federation of 28 December 2022 No. 2474 "On Approval of the Rules of Management by the Bodies of the Donetsk People's Republic, Luhansk People's Republic, Zaporizhzhya Oblast and Kherson Oblast of the property located in the territories of the said subjects of the Russian Federation that has signs of ownerlessness and is not classified as federal, subject of the Russian Federation or municipal property". 28 December 2022. Official internet portal of legal information, available at: <http://publication.pravo.gov.ru/Document/View/0001202212290156>. Archived link: <https://archive.ph/vMteF>.

95 Anastasia Boyko. "Russian business will manage companies abandoned in new regions". 25 October 2022. Vedomosti (Ведомости), available at: <https://www.vedomosti.ru/economics/articles/2022/10/26/947345-biznes-poluchit-broshennie-v-novih-regionah-kompanii>. Archived link: <https://archive.ph/6x8wC>.

Irek FAIZULLIN as his deputy.⁹⁶ However, Authors could not identify any publicly available legal and regulatory documents issued by the government or official statements referring to the composition of this commission. The external management system was subsequently replaced by a system of temporary leasing managed by the “Territorial Development Fund” – described below - with a subsequent option for tenants to buy the “ownerless” property.

46. According to Article 2.2 of the Decree of the Acting Head of the Donetsk People’s Republic No. 140 from 10 May 2023,⁹⁷ Article 2.2 of the Decree of the Acting Head of the Luhansk People’s Republic of 12 May 2023 No. UG-396/23,⁹⁸ and Article 2.3 of the Decree of the Acting Governor of the Zaporizhzhia Oblast No. 180-U from 28 June 2023,⁹⁹ occupying authorities send information on ownerless property to the Federal Agency for State Property Management (*ROSIMUSHCHESTVO*) and the Territorial Development Fund.

The Territorial Development Fund – nationalisation of real estate

47. The public company Territorial Development Fund is a key institution in redistributing property seized in Ukraine.¹⁰⁰ This fund was established in 2017 by the Federal Law of 29 July 2017, No. 218-FZ.¹⁰¹
48. The Director-General of the Fund is Ilshat SHAGIAKHMETOV. The Chairman of the Supervisory Board is Marat KHUSNULLIN, and Irek FAYZULLIN (Construction and Housing Minister) is one of the members of the Supervisory Board.¹⁰² The other Members of the Supervisory Board are:¹⁰³
- a. Vasily ANOKHIN: Governor of Smolensk region;
 - b. Sergey PAKHOMOV: Chairman of the State Duma Committee on Construction and Housing and Communal Services;

96 *Ibid.*

97 Decree of the Acting Head of the Donetsk People’s Republic No. 140 of 10 May 2023 “On the specifics of acquiring the right of state and municipal ownership of ownerless immovable property in the territory of the Donetsk People’s Republic”. 10 May 2023. <http://npa.dnronline.su/2023-05-10/ukaz-vrio-glavy-donetskoj-narodnoj-respubliki-140-ot-10-05-2023-goda-ob-osobennostyah-priobreteniya-prava-gosudarstvennoj-i-munitsipalnoj-sobstvennosti-na-beshozyajnye-nedvizhimye-veshhi-na-territorii.html>. Archived link: <https://archive.ph/nn5OI>. Archived file: https://drive.google.com/file/d/1CNZR4dP8GXZU9KhNSltsvoxErLxtVbQ/view?usp=drive_link.

98 Decree of the Acting Head of the Luhansk People’s Republic of 12 May 2023 No. UG-396/23 “On the specifics of acquiring the right of state and municipal ownership of ownerless immovable property on the territory of the Luhansk People’s Republic”, 12 May 2023, available at: https://xn--80aafc4bdoy.xn--p1ai/documents/bank/Ukaz_Glavi_Luganskoi_Narodnoj_Respubliki_%22Ob_osobennostyakh_priobreteniya_prava_gosudarstvennoj_i_munitsipalnoj_sobstvennosti_na_beshkozyainie_nedvizhimie_veshchi_na_territorii_Luganskoi_Narodnoj_Respubliki%22?id=1256. Archived link: <https://archive.ph/mK8KF> Archived file: https://drive.google.com/file/d/1cOThjt8YLAtMhOeSyfvOxI9PYKPtmtH3/view?usp=drive_link.

99 Decree of the Acting Governor of the Zaporizhskaya Oblast No. 180-U from 28 June 2023 “On the specifics of acquiring the right of state and municipal ownership of ownerless immovable property on the territory of the Zaporizhskaya Oblast”, 28 June 2023, available at: <https://gubernator.zo.gov.ru/docs/show/184>. Archived link: <https://archive.ph/xvsuF>. Archived file: https://drive.google.com/file/d/1aso9BspUlgGkzmfYnFIQ_1VI-jLeJoiR/view?usp=drive_link.

100 Territorial Development Fund, “Restoration and development of new regions”, available at: <https://%D1%84%D1%80%D1%82.%D1%80%D1%84/napravleniya/vosstanovlenie-regionov/>. Archived link: <https://archive.ph/7aKws>.

101 Federal Law “On Public-Law Company “Territory Development Fund” and on Amendments to Certain Legislative Acts of the Russian Federation” of July 29, 2017 No. 218-FZ (latest edition), ConsultantPlus (КонсультантПлюс), 29 July 2017, available at: https://www.consultant.ru/document/cons_doc_LAW_221171/. Archived link: <https://archive.ph/QCD8Z>.

102 Territorial Development Fund, “Management”, available at: <https://%D1%84%D1%80%D1%82.%D1%80%D1%84/o-fonde/o-fonde-1/>. Archived link: <https://archive.ph/SLUGF>.

103 Territorial Development Fund, “Members of the Supervisory and Trustee Boards”, available at: <https://xn--p1aee.xn--p1ai/o-fonde/o-fonde-1/nablyudatelnyi-sovet/>. Archived link: <https://archive.ph/ctjEb>.

- c. Maxim STEPANOV: Director of the Department of Construction of the Government of the Russian Federation;
 - d. Konstantin TIMOFEEV: Executive Director;
 - e. Andrey YATSKIN: First Deputy Chairman of the Federation Council; and
 - f. Leonid GORNIN: First Deputy Minister of Finance of the Russian Federation.
49. The Fund operates a free economic zone on occupied territories¹⁰⁴ and acquires ownership of appropriated industrial and commercial real estate¹⁰⁵ before its transfer to a nominated deemed owner or lessee. The mechanism of ownership is governed by the resolution of the Government of Russia No. 1099 of 4 July 2023, which in Article 1 says that enterprises, property complexes, and immovable property in the occupied territories of Ukraine are transferred to the Fund as property contributions. According to Article 4 of Federal Law No. 218-FZ of 29 July 2017, the property contributions belong to the Fund by right of ownership. The Fund, authorised by the Russian Government, oversees the lease of properties in the occupied territories of Ukraine. Lease applicants must submit a business plan with key performance indicators to the Fund. After evaluation, the applications will be forwarded to the Ministry of Construction (headed by Irek FAYZULLIN) for approval. The Fund also monitors lessees' compliance, with the right to terminate leases in case of non-compliance. Existing enterprises under external management must re-register their property rights through the Fund, which will set rental rates and key performance indicators.¹⁰⁶ In cases where federal authorities lack data for complete registration, a particular procedure allows property transfer to the Russian Federation based on a simplified declaration, with lessees required to conduct a complete inventory later, the costs of which will be counted towards the buyout price.¹⁰⁷ The first transfer of "ownerless" property into Russian Federation ownership allows the Fund to legally lease the property to Russian residents who can later buy it.¹⁰⁸ This process aims to legitimise acquisitions, acting as a form of nationalisation and integrating the property into the civil legal system.

The Federal Agency for State Property Management (ROSIMUSHCHESTVO)

50. According to regional legislation in the occupied territories of Ukraine, ROSIMUSHCHESTVO is accumulating information on ownerless properties under the control of Russian authorities. By the decree of the Government of the Russian Federation No. 2501 from 29 December 2022, ROSIMUSHCHESTVO manages and disposes of all public property located in the occupied regions of Ukraine.¹⁰⁹ ROSIMUSHCHESTVO also decides which property should be in municipal, regional

104 Territorial Development Fund, "Free Economic Zone on the territories of the Donetsk People's Republic, Lugansk People's Republic, Zaporizhzhya Oblast and Kherson Oblast", available at: <https://xn--g1at0b.xn--p1aee.xn--p1ai/main>. Archived link: <https://archive.ph/Rw2Fq>.

105 Resolution of the Government of the Russian Federation No. 1099 of 4 July 2023 "On Approval of the Rules for Lease Transfer of Property Located in the Territories of the Donetsk People's Republic, Luhansk People's Republic, Zaporizhzhya Oblast and Kherson Oblast by the Public-Legal Company Territorial Development Fund". <http://publication.pravo.gov.ru/document/0001202307040014>. Archived link: <https://archive.ph/z6TPF>.

106 Goszakaz Forum, "New territories - property as a norm of responsibility", 11 April 2023, available at: <https://forum-goszakaz.ru/news/2023/04/11/novye-territorii-imushhestvo-kak-norma-otvetstvennosti/>. Archived link: <https://archive.ph/qnRAV>.

107 *Ibid.*

108 Goszakaz Forum, "New territories - property as a norm of responsibility", 11 April 2023, available at: <https://forum-goszakaz.ru/news/2023/04/11/novye-territorii-imushhestvo-kak-norma-otvetstvennosti/>. Archived link: <https://archive.ph/qnRAV>.

109 Decree of the Government of the Russian Federation No. 2501 from 29 December 2022 "On Approval of Specifics of Management and Disposal of Certain Objects of Property Located in the Territories of the Donetsk People's Republic, Lugansk People's

or federal ownership.¹¹⁰ ROSIMUSHCHESTVO is under the jurisdiction of the Ministry of Finance of the Russian Federation.¹¹¹ Since 21 December 2018, it has been headed by Vadim YAKOVENKO. Marat KHUSNULLIN (Territorial Development Fund Supervisory Board Chairman) took part in the collegium of ROSIMUSHCHESTVO on 14 March 2023 - an advisory body that develops recommendations for ROSIMUSHCHESTVO.¹¹² According to an official Russian Government website publication, KHUSNULLIN emphasised that ROSIMUSHCHESTVO faces an important task of securing federal property in new regions and urged the regional authorities in the occupied Ukrainian territories to work competently, coherently and promptly. He also noted the importance of keeping the pace of accounting for all federal property and actively involving unused property in the economy.¹¹³

II. RUSSIAN-CONTROLLED PARTS OF ZAPORIZHZHIA REGION

51. The property and companies nationalised by the occupying authorities in the Zaporizhzhia region are regularly published on the Ministry of Property and Land Relations website of the Zaporizhzhia region.¹¹⁴
52. Three days after publication, the property items are listed as ownerless property. This happens under the decree on procedure for identification, accounting and taking into ownership of ownerless property,¹¹⁵ as amended by Decree No.1049-U of 15 December 2022.¹¹⁶ The entity is registered in the Russian Registry of Legal Entities (EGRUL).¹¹⁷ Then, based on the Decree on the procedure of sale and purchase of property owned by Zaporizhzhia region No. 940-U from 29 November 2022,¹¹⁸ the property is transferred to private owners. Anton KOLTISOV, the Chairman of the Council of Ministers of the Civil-Military Administration of the Zaporizhzhia region, signed these documents into law.

Republic, Zaporizhzhya Oblast and Kherson Oblast, Which Are in State or Municipal Ownership, as well as the Delimitation of Property between the Russian Federation, each of the said subjects of the Russian Federation and its municipalities”, Article 1, available at: <http://publication.pravo.gov.ru/Document/View/0001202212300029?ysclid=lfks6opzjdj658144412&index=3>.

110 *Ibid.*

111 Resolution of the Government of the Russian Federation No. 432 of 05 June 2008 ‘On the Federal Agency for State Property Management’, Article 2, available at: https://www.consultant.ru/document/cons_doc_LAW_77490/.

112 Russian Government, “Marat Khusnullin took part in the collegium of Rosimushchestvo”, 14 March 2023, available at: <http://government.ru/news/47988/>. Archived link: <https://archive.ph/xwfo3>.

113 *Ibid.*

114 Official website of the Government of Zaporizhye region, “Identified ownerless property”, available at: https://zo.gov.ru/news/show_group/vyavlennoe_besxozyajnoe_imushhestvo. Archived link: <https://archive.ph/XeBVd>.

115 Decree of the Chairman of the Council of Ministers of the Civil-Military Administration of Zaporizhye Oblast No. 177-U of 28 February 2023 “On Amendments to the Decree of the Chairman of the Council of Ministers of the Military-Civil Administration of Zaporizhzhya Region of August 03, 2022 No. 189-U “On Approval of the Procedure for Identification, Accounting and Acceptance into Ownership of the Houseless Property of Zaporizhzhya Oblast (as amended by the Decree No. 1049-U of December 15, 2022)”, available at: <https://gubernator.zo.gov.ru/docs/download/252>.

116 Decree of the Chairman of the Council of Ministers of the Civil-Military Administration of Zaporizhye Oblast “On Amendments to the Decree of the Chairman of the Council of Ministers of the Military-Civil Administration of Zaporizhzhya Region of August 03, 2022 No. 189-U “On Approval of the Procedure for Identification, Accounting and Acceptance into Ownership of the Houseless Property of Zaporizhzhya Oblast”, available at: <https://zo.gov.ru/docs/show/1150?ysclid=lu138ix4l9954993924>. Archived link: <https://archive.ph/75mcl>.

117 *Ibid.*

118 Decree 940-U of 29 November 2022 on Approval of the Temporary Procedure for Conducting Tenders for the Right to Conclude Purchase and Sale Agreements for Real Estate Owned by Zaporizhzhya Region, Temporary Procedure for Conducting Tenders for the Right to Conclude Lease Agreements for Real Estate Owned by Zaporizhzhya Region, available at: <https://zo.gov.ru/docs/show/1131>. Archived link: <https://archive.ph/LyfmI>.

53. On 2 June 2022, the Russian Governor of the Zaporizhzhia region, Yevgeniy BALITSKIY, signed a Decree “On nationalisation of the property of the State of Ukraine in favour of Zaporizhzhia Region”.¹¹⁹ This decree allows the nationalisation of land plots, natural resources, objects of strategic sectors of the economy, and property owned by the State of Ukraine as of 24 February 2022.
54. To make entries in the Unified State Register of Real Estate about the property that has been determined to be ownerless, the Ministry of Property and Land Relations of the so-called Military-Civil Administration of the Zaporizhzhia region must submit a request to the local Department of ROSREESTR to accept this property for registration. The Deputy Chairman of the Council of Ministers of Economy and Finance monitors the decree’s implementation. Thus, the key individuals responsible for the implementation of the process are:
- Minister of Property and Land Relations: Ignat YAREMCHUK
 - Deputy Chairman of the Council of Ministers for Economy and Finance: Andrei KOZENKO;
 - Both are subordinate to the Governor of Zaporizhzhia region: Yevgeniy BALITSKIY; and
 - Regional Department of ROSREESTR: Dmitry TRUKHIN.

III. RUSSIAN CONTROLLED PARTS OF THE KHERSON REGION

55. Decree No. 101/1-U from 28 September 2022,¹²⁰ signed by the Governor of the occupied Kherson Region, Vladimir SALDO, outlines the transfer of ownership for certain properties in the Kherson region, encompassing lands, real estate, and assets formerly under the ownership of the state of Ukraine or Ukrainian legal entities to the Kherson occupying authorities (Articles 1.1-1.2). Furthermore, the decree covers the seizure of properties owned by foreign states, entities, and individuals involved in hostile activities against Russia or possessing significant strategic value for national defence and security (Article 1.3). Articles 1.4-1.10 allow for the seizure of any other property deemed vital for the protection and defence of the state, such as natural resources, infrastructure properties or any other property of “public importance which cannot be owned by foreign citizens or entities”. The Deputy Chairman of the Council of Ministers of the Government, Igor SEMENCHEV, was tasked with the execution and oversight of the Decree 101/1-U from 28 September 2022.¹²¹
56. A series of Orders, Decrees and Laws have regulated the specific process for appropriating *ownerless* property in the Kherson region between March 2022, when Kherson was captured, and the adoption of the Law of the Kherson Region No. 32-ZHO of 18 March 2024 “On the Specifics of Regulating Property Rights in Relation to Ownerless Movable Items on Real Estate Properties Located in the Territory of the Kherson Region”.¹²²
57. Decree No. 51-RP of 19 October 2022, signed by then Acting Governor of Kherson Region Vladimir SALDO, “On identification, registration, storage, evaluation and disposal of ownerless immovable

119 VK, “The main thing in Melitopol: Yevhen Balitsky signed a decree “On nationalization of the property of the state of Ukraine in favor of Zaporizhzhya region”, 3 June 2022, available at: https://vk.com/wall-211195993_10514. Archived link: <https://archive.ph/lXFR8>.

120 Decree No. 101/1-U of 28.09.2022 “On the Specifics of Regulating Property and Land Relations in the Territory of the Kherson Region”, available at: <https://web.archive.org/web/20240321120013/https://khogov.ru/wp-content/uploads/2024/02/ukaz-%E2%84%96101-1-u-ot-28.09.2022.pdf>.

121 *Ibid* Article 3.

122 The Law of the Kherson Region No. 32-ZHO from 18 March 2024 “On the Specifics of Regulating Property Rights in Relation to Ownerless Movable Items on Real Estate Properties Located in the Territory of the Kherson Region”, available at: <https://web.archive.org/web/2024032111942/https://khogov.ru/wp-content/uploads/2024/03/o-beshozyajnom-imushhestve-%E2%84%96-32-zho.pdf>.

property” is not publicly available. Its existence is evident from the consequent decree that cancelled it in December 2022.

58. On 21 December 2022, the then Acting Governor of Kherson Region, Vladimir SALDO, signed Decree No. 179-R.¹²³ This decree was cancelled, and replaced the previous Order No. 51-RP of 19 October 2022. According to Decree No. 179-R, decision-making on the disposal of ownerless immovable property falls under the exclusive authority of the civil-military administration. According to Article 3 of Decree 179-R from 21 December 2022, SALDO appointed himself to implement the Decree.
59. A publication from October 2022 on the official Telegram channel of the so-called Administration of the Kherson region detailed the procedure for property seizure in Kherson, providing arguably the most reliable insight into how this process functioned during this period.¹²⁴ According to this information, residents in Russian-controlled parts of the Kherson Region could directly participate in managing ownerless objects, which the Kherson Region State Property Fund oversaw. The Telegram post noted that the process referred exclusively to commercial property, not residential houses or apartments.
60. In terms of the process, individuals who come across an ownerless object can apply to the Property Fund. This application requires details about the applicant, the object, and the circumstances of its discovery. Upon receiving the application, specialists from the Fund visit the location to inspect and verify the information provided. If confirmed, an inventory is created, and the object is sealed and protected if necessary. All relevant information about the property is recorded in a designated database. Interested parties can then apply for temporary rights to manage the ownerless property, following specific requirements outlined in the unspecified “regulatory documents”. An Interdepartmental Commission, consisting of representatives from the occupying authorities, the Fund, the tax inspectorate, and relevant ministries, evaluates the applications. If approved, the administration issues a decree allowing temporary management and a contract with the Property Fund is issued.
61. Decree 10-U of 18 August 2022,¹²⁵ signed by Sergey YELISEYEV - at the time, the Acting Head of the Civil-Military Administration of Kherson Region - confirms the composition of the Interdepartmental Commission as follows:
 - Igor SEMENCHEV: Deputy Head of the Civil-Military Administration of Kherson Oblast for Property, Trade Relations and Industrial Policy, Chairman of the Interdepartmental Commission;
 - Sergey CHEREDNICHENKO: Head of the Property Fund of Kherson region, Deputy Chairman of the Interdepartmental Commission;

123 Official website of the government, Order of the Governor of Kherson region of December 21, 2022 No. 179-R “On cancelling the order from October 19, 2022 No. 51-RP “On identification, registration, storage, evaluation and disposal of ownerless immovable things”, 19 October 2022., available at: <https://khogov.ru/documents/rasporyazhenie-gubernatora-hersonskoj-oblasti-ot-21-12-2022-%e2%84%96179-r-ob-otmene-rasporyazheniya-ot-19-10-2022-%e2%84%9651-rp-o-vyyavlenii-uchete-hranenii-oczenke-i-rasporyazhenii/>. Archived link: <https://archive.ph/3l0Wn>.

124 Telegram, “Administration of Kherson region: In Kherson region 112 ownerless objects have been identified and transferred to new owners”, 12 October 2022, available at: https://t.me/VGA_Kherson/4008. Archived link: <https://archive.ph/OjxUG>.

125 Official website of the government, Decree of the Head of the Civil-Military Administration of Kherson Oblast of August 18, 2022 No. 10-U “On Amendments to the Decree of the Head of the Civil-Military Administration “On Identification, Accounting, Storage, Assessment and Disposal of Ownerless Immovables”, 18 August 2022, available at: <https://khogov.ru/documents/ukaz-glavy-voenno-grazhdanskoj-administraczii-hersonskoj-oblasti-ot-18-08-2022-%e2%84%9610-u-o-vnesenii-izmenenij-v-ukaz-glavy-voenno-grazhdanskoj-administraczii-o-vyyavlenii-uchete-h/>. Archived link: <https://archive.ph/ciLaD>.

- Aleksey KATERINICHEV: First Deputy Head of the Civil-Military Administration for Security; and
 - Valeria VEREMIEVA: Head of the Legal Department of the Civil-Military Administration of Kherson Oblast.
62. According to Article 2 of this decree, YELISEYEV granted himself control over the decree's implementation.
63. As of 18 March 2024, Law No. 32-ZHO¹²⁶ legally defined the procedure for handling ownerless moveable property. As detailed in Article 3.1, the process begins with identifying ownerless moveable properties through various methods, including notifications from public authorities, applications from individuals and legal entities, and inspections by authorised bodies. Following the identification, the authorised body conducts an on-site inspection to verify the property's status as ownerless, documenting its condition and attempting to identify any owners, as stipulated in Article 3.3. An inspection report is prepared detailing the findings (Article 3.5). If the property's ownership cannot be immediately established, Article 3.6 mandates issuing a public notice within 5 days upon the completion of a report, inviting claims from the owners within 14 days. Upon completing the inspection and evaluating any allegations, the authorised body decides whether to recognise the property as ownerless, per Article 4. If deemed ownerless, it is officially registered as such, and the authorised body determines the appropriate course of action for its use or disposal, following the guidelines outlined in Articles 5 and 6. The law provides several options for the disposal of ownerless property, including auctioning, use by state authorities, or free transfer to federal or local government bodies, considering the property's characteristics and potential use, as specified in Article 5.4. Article 8 specifies that only Russian citizens and Russian legal entities are eligible to submit applications to halt the process of declaring property as ownerless.
64. In April 2023, the functions of the Property Fund of the Kherson Region were transferred to the Ministry of Land and Property Relations of the Kherson Region, currently headed by Elena PEKOVA.¹²⁷

D. Examples of Pillage in Occupied Zaporizhzhia and Kherson Regions

I. OVERVIEW

65. In this section, the Authors provide eight cases that illustrate the unlawful appropriation of Ukrainian assets by Russian occupiers without the owners' consent across newly occupied territories in the Zaporizhzhia and Kherson regions of Ukraine. The cases presented below are but a small sample of the total scale of appropriations. Nevertheless, these examples illustrate the mechanics of Russia's systematic appropriation of private and public property in the occupied territories.

126 The Law of the Kherson Region No. 32-ZHO from 18 March 2024 "On the Specifics of Regulating Property Rights in Relation to Ownerless Movable Items on Real Estate Properties Located in the Territory of the Kherson Region", available at: <https://web.archive.org/web/20240321111942/https://khogov.ru/wp-content/uploads/2024/03/o-beshozyajnom-imushhestve-%E2%84%96-32-zho.pdf>.

127 Telegram, "Administration of Kherson region: In the Kherson region real estate registration in Rosreestr became available", 8 February 2024, available at: https://t.me/VGA_Kherson/18151. Archived link: <https://archive.ph/OzjKJ>.

II. RUSSIAN-OCCUPIED ZAPORIZHZHIA

Private Joint Stock Company Zaporizhzhia Iron-Ore Plant (прат “Запорізький залізорудний комбінат”)

66. The Zaporizhzhia Iron-Ore Plant is located 25km from the city of Dneprorudnoye in the Zaporizhzhia region.¹²⁸ PJSC Zaporizhzhia Iron Ore-Plant (“PJSC ZZRK”) owns the plant,¹²⁹ which was one of Ukraine’s largest mining and metallurgical enterprises before Russia’s full-scale invasion of Ukraine.¹³⁰
67. PJSC ZZRK was registered in Ukraine on 5 December 1996.¹³¹ The company’s shareholders are reported to be the Slovak company Minerfin (51.2%), the Ukrainian entity Zaporizhstal (29.5%), and the Czech company KSK Consulting (19.1%).¹³² The company’s CEO is Andriy Viktorovich Karnaukh.¹³³ It has an authorised capital of 112,236,123 UAH (approximately 2.7 million EUR).¹³⁴
68. According to a statement by PJSC ZZRK, reported in Ukrainian media on 23 June 2022, the Iron Ore Plant was temporarily shut down on 26 February 2022 following the occupation by Russian forces of parts of the Zaporizhzhia region.¹³⁵ By 15 June 2022, production processes became “impossible” due to the loss of control of the Iron Ore Plant’s facilities, due to Russian military forces entering the company’s property.¹³⁶ It was also reported on 19 June 2022 by Ukrinform that 54 wagons of iron ore were removed from the Iron Ore Plant by “the invaders” – the date(s) on which this took place are not given.¹³⁷ The same report noted that, according to the Head

128 Google Maps, Directions from Dneprorudnoye to the Iron-Ore Plant, available at: <https://maps.app.goo.gl/7wfmWS0WD163TRbE7> (accessed 21 March 2024).

129 Biz.NV.ua, “Захвачено окупантами. Принадлежащий словакам Запорожский железорудный комбинат заявил о потере контроля над предприятием” (“Captured by the occupiers. The Zaporizhzhia Iron Ore Plant, owned by Slovaks, announced the loss of control over the enterprise”), 23 June 2022, available at: <https://archive.ph/VcFeB> (accessed 9 March 2024).

130 Korrespondent.net, “ЗЖРК продолжает поддерживать работников, несмотря на захват предприятия россиянами” (ZZHRK continues to support employees, despite the seizure of the enterprise by the Russians”), 9 November 2022, available at: <https://korrespondent.net/business/companies/4533604-zzhrk-prodolzhaet-podderzhyvat-rabotnykov-nesmotria-na-zakhvat-predpriyatiya-rossyianamy> (accessed 21 March 2024).

131 You Control, PJSC ZZRK, available at: https://youcontrol.com.ua/catalog/company_details/00191218/ (accessed 21 March 2024).

132 Ukraina.ru, “От Запорожского к Днепроудненскому: история грабежа и перезапуска уникального железорудного комбината” (“From Zaporizhzhia to Dneprorudnenskoye: the story of the robbery and restart of a unique iron ore plant”), 29 September 2022, available at: <https://ukraina.ru/20220929/1039155802.html> (accessed 21 March 2024).

133 You Control, PJSC ZZRK, available at: https://youcontrol.com.ua/catalog/company_details/00191218/ (accessed 21 March 2024).

134 You Control, PJSC ZZRK, available at: https://youcontrol.com.ua/catalog/company_details/00191218/ (accessed 21 March 2024).

135 Biz.NV.ua, “Захвачено окупантами. Принадлежащий словакам Запорожский железорудный комбинат заявил о потере контроля над предприятием” (“Captured by the occupiers. The Zaporizhzhia Iron Ore Plant, owned by Slovaks, announced the loss of control over the enterprise”), 23 June 2022, available at: <https://archive.ph/VcFeB> (accessed 9 March 2024).

136 Biz.NV.ua, “Захвачено окупантами. Принадлежащий словакам Запорожский железорудный комбинат заявил о потере контроля над предприятием” (“Captured by the occupiers. The Zaporizhzhia Iron Ore Plant, owned by Slovaks, announced the loss of control over the enterprise”), 23 June 2022, available at: <https://archive.ph/VcFeB> (accessed 9 March 2024); Ukrinform, “На захопленому Запорізькому залізорудному комбінаті є загроза зараження поверхневих вод” (“There is a threat of surface water contamination at the captured Zaporizhzhia Iron Ore Plant”), 19 June 2022, available at: [https://www.ukrinform-ua.cdn.ampproject.org/vs/www.ukrinform.ua/amp/rubric-regions/3510520-na-zahoplenomu-zaporizkomu-zalizerudnomu-kombinati-e-zagroza-zarazenna-poverhnevih-vod.html?amp_gsa=1&_js_v=a9&usqp=mq331AQKAFQArABIICAw==](https://www.ukrinform.ua.cdn.ampproject.org/vs/www.ukrinform.ua/amp/rubric-regions/3510520-na-zahoplenomu-zaporizkomu-zalizerudnomu-kombinati-e-zagroza-zarazenna-poverhnevih-vod.html?amp_gsa=1&_js_v=a9&usqp=mq331AQKAFQArABIICAw==) (accessed 21 March 2024).

137 Ukrinform, “На захопленому Запорізькому залізорудному комбінаті є загроза зараження поверхневих вод” (“There is a threat of surface water contamination at the captured Zaporizhzhia Iron Ore Plant”), 19 June 2022, available at: https://www.ukrinform-ua.cdn.ampproject.org/vs/www.ukrinform.ua/amp/rubric-regions/3510520-na-zahoplenomu-zaporizkomu-zalizerudnomu-kombinati-e-zagroza-zarazenna-poverhnevih-vod.html?amp_gsa=1&_js_v=a9&usqp=mq331AQKAFQArABIICAw== (accessed 21 March 2024).

of the Zaporizhzhia Regional Military Administration, Oleksandr Starukh, steps were being taken to prevent an environmental incident.¹³⁸ According to a subsequent media report in November 2022, thousands of tons of iron ore prepared for shipment to European countries were removed from the Plant.¹³⁹

69. On 30 June 2022 it was reported – again, based on a statement by Oleksandr Starukh – that the Russian military was trying to extract iron ore from the Plant.¹⁴⁰ On 18 July 2022, it was reported in Ukrainian media that Russians attempted to resume the work of the Plant. However, the Plant’s employees refused to sign new contracts under Russian law.¹⁴¹
70. It has been reported that the seized plant was initially administered by Gleb TERSKY - a Russian national with extensive experience in the mining and construction industry.¹⁴² However, on 1 July 2022, a company called Limited Liability Company “Dneprorudne Iron Ore Plant” (ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ “ДНЕПРОРУДНЕНСКИЙ ЖЕЛЕЗОРУДНЫЙ КОМБИНАТ”) was registered in EGRUL.¹⁴³ Reportedly, the CEO/General Director in June 2023 was Alexander Nikolaevich Nenich.¹⁴⁴ Now, however, that post is held by Konstantin Evgenievich Egorov, and the founder is LLC Industrial Innovations.¹⁴⁵ The EGRUL extract for LLC “Dneprorudne Iron Ore Plant” lists the main economic activity as the extraction and enrichment of iron ore.¹⁴⁶

138 Ukrinform, “На захопленому Запорізькому залізорудному комбінаті є загроза зараження поверхневих вод” (“There is a threat of surface water contamination at the captured Zaporizhzhia Iron Ore Plant), 19 June 2022, available at: https://www.ukrinform.ua.cdn.ampproject.org/v/s/www.ukrinform.ua/amp/rubric-regions/3510520-na-zahoplenomu-zaporizkomu-zalazorudnomu-kombinati-e-zagroza-zarazenna-poverhnevih-vod.html?amp_gsa=1&_js_v=a9&usqp=mq331AQKAFQArABIIACAw== (accessed 21 March 2024).

139 Korrespondent.net, “ЗЖРК продолжает поддерживать работников, несмотря на захват предприятия россиянами” (ZZHRK continues to support employees, despite the seizure of the enterprise by the Russians”), 9 November 2022, available at: <https://korrespondent.net/business/companies/4533604-zzhrk-prodolzhaet-podderzhyvat-rabotnykov-nesmotria-na-zakhvat-predpriyatiya-rossyianamy> (accessed 21 March 2024).

140 061.ua, “Окупанти вивозять руду з захоплених шахт Залізорудного комбінату” (“The occupiers are taking out ore from the captured mines of the Iron Ore Plant”), 30 June 2022, available at: <https://www.061.ua/amp/news/3416728/okupanti-vivozat-rodu-z-zahoplenih-saht-zalazorudnogo-kombinatu> (accessed 21 March 2024).

141 061.ua, “Окупанти спробували відновити роботу Залізорудного комбінату, шахтарі відмовились працювати” (“The occupiers tried to restore the work of the Iron Ore Plant, the miners refused to work”), 18 July 2022 <https://www.061.ua/news/3427849/okupanti-sprobuvali-vidnoviti-robotu-zalazorudnogo-kombinatu-sahtari-vidmovilis-pracuvati> (accessed 21 March 2024).

142 Ukraina.ru, “От Запорожского к Днепрорудненскому: история грабежа и перезапуска уникального железорудного комбината” (“From Zaporizhzhia to Dneprorudnenskoye: the story of the robbery and restart of a unique iron ore plant”), 29 September 2022, available at: <https://ukraina.ru/20220929/1039155802.html> (accessed 21 March 2024); Investigator.org.ua, “Як росіяни крадуть бізнес на окупованій Запоріжчині” (“How Russians steal business in occupied Zaporizhzhia”), 30 November 2022, available at: <https://investigator.org.ua/ua/publication/249235/> (accessed 21 March 2024); RIA Pivden, “Захваченного россиянами Запорожский железорудный комбинат возглавил бывший боевика из Донецка” (“The Zaporizhzhia iron ore plant, captured by the Russians, was headed by a former militant from Donetsk”), 12 September 2023, available at: https://ria-m.tv/news/329784/zahvachennogo_rossiyanimi_zaporojskiy_jelezorudnyiy_kombinat_vozglavil_byivshiy_boevika_iz_donetska.html (accessed 29 March 2024).

143 EGRUL – LLC Dneprorudne Iron Ore Plant; Kontur Focus – LLC Dneprorudne Iron Ore Plant, available at: <https://focus.kontur.ru/entity?query=1222300033790> (accessed 21 March 2024).

144 RIA Pivden, “Захваченного россиянами Запорожский железорудный комбинат возглавил бывший боевика из Донецка” (“The Zaporizhzhia iron ore plant, captured by the Russians, was headed by a former militant from Donetsk”), 12 September 2023, available at: https://ria-m.tv/news/329784/zahvachennogo_rossiyanimi_zaporojskiy_jelezorudnyiy_kombinat_vozglavil_byivshiy_boevika_iz_donetska.html (accessed 29 March 2024).

145 EGRUL – LLC Dneprorudne Iron Ore Plant; Kontur Focus – LLC Dneprorudne Iron Ore Plant, available at: <https://focus.kontur.ru/entity?query=1222300033790> (accessed 21 March 2024).

146 EGRUL – LLC Dneprorudne Iron Ore Plant; Kontur Focus – LLC Dneprorudne Iron Ore Plant, available at: <https://focus.kontur.ru/entity?query=1222300033790> (accessed 21 March 2024).

Investigative reporting speculates that ownership of the Iron Ore Plant now lies with this newly established entity.¹⁴⁷

71. This appears to be confirmed by the minutes of a meeting of the “Interdepartmental Commission for Coordination of the Institute of Temporary Administrations of the Military-Civil Administration of the Zaporizhzhia Region”, held on 26 August 2022. At that meeting, a decision was taken to: (i) terminate the appointment of LLC Industrial Innovations as temporary administrator of “PJSC ZZHRK”; and (ii) appoint Dneprorudnensky Iron Ore Plant LLC as the temporary administrator.¹⁴⁸
72. The “moveable and immovable property” of “LLC Zaporizhzhia Iron Ore Plant” was listed as “ownerless” on the website of the “Ministry of Property and Land Relations of Zaporizhzhia region” on 13 October 2022.¹⁴⁹ Based on applicable regional law, the assets would have automatically been reclassified as ownerless property three days after the publication. Because the address given in the listing accords with that shown as the location of the production facility on the Minerfin (the reported majority shareholder) website, it is suspected that the reference to LLC rather than PJSC is a mistake.¹⁵⁰
73. Ukrainian authorities have claimed that iron ore from the plant has been exported through Mariupol since its seizure, with FSB-connected persons involved in its sale. It is also reported that 5,000 tons of ore were shipped to LPR and DPR in August 2022 - these claims have not been verified. Further investigations are needed to determine the current owners of PJSC ZZRK’s appropriated assets.

Limited Liability Company Biol (ТОВ “Біол”)

74. The Biol Production Plant (“Biol Plant”) is located in Melitopol in the Zaporizhzhia region.¹⁵¹ It is one of the leading Ukrainian manufacturers of cast aluminium and cast-iron cookware and has supplied the Ukrainian, CIS and European markets for more than 18 years.¹⁵²
75. LLC Biol was registered as a Ukrainian entity (“Ukrainian LLC Biol”) on 29 November 1999.¹⁵³ It has an authorised capital of 3,307,400 UAH (approximately 78,000 EUR),¹⁵⁴ and the company’s

147 Investigator.org.ua, “Як росіяни крадуть бізнес на окупованій Запоріжчині” (“How Russians steal business in occupied Zaporizhzhia”), 30 November 2022, available at: <https://investigator.org.ua/ua/publication/249235/> (accessed 21 March 2024); Ukraina.ru, “От Запорожского к Днепроудненскому: история грабежа и перезапуска уникального железорудного комбината” (“From Zaporizhzhia to Dneprorudnenskoye: the story of the robbery and restart of a unique iron ore plant”), 29 September 2022, available at: <https://ukraina.ru/20220929/1039155802.html> (accessed 21 March 2024).

148 Interdepartmental Commission Meeting Minutes, pgs. 28-29 (question 1).

149 Iron Ore Plant ownerless property listing (entry no. 81), available at: https://zo.gov.ru/news/show/vyyavlennoe_besxozyajnoe_imushchestvo30 (accessed 29 March 2024).

150 Minerfin website, “Subsidiaries”, available at: <http://www.minerfin.sk/en/company/subsidiaries/> (accessed 29 March 2024).

151 RIA Pivden, “В Мелитопле окупанти разграбили завод «Биол»” (“In Melitopol, the occupiers plundered the Biol plant”), 4 May 2022, available at: <https://archive.ph/Ole1J> (accessed 22 March 2024); RIA Pivden, “В Мелитопле еще один завод, захваченный российскими рейдерами, ориентирован на выпуск продукции для армии рф (видео)” (“In Melitopol, another plant captured by Russian raiders is focused on producing products for the Russian army (video)”), 3 October 2023, available at <https://archive.ph/HMxTd>; Nurnberg2022.org, “Russian troops plundered a frying pan factory in Melitopol”, 8 May 2022, available at: <https://www.nurnberg2022.org/en/post/russian-troops-plundered-a-frying-pan-factory-in-melitopol> (accessed 22 March 2024).

152 RIA Pivden, “В Мелитопле окупанти разграбили завод «Биол»” (“In Melitopol, the occupiers plundered the Biol plant”), 4 May 2022, available at: <https://archive.ph/Ole1J> (accessed 22 March 2024).

153 You Control, LLC Biol, available at: https://youcontrol.com.ua/catalog/company_details/30086036/ (accessed 22 March 2024).

154 You Control, LLC Biol, available at: https://youcontrol.com.ua/catalog/company_details/30086036/ (accessed 22 March 2024).

shareholders are Oleg Viktorovich Shostak (50%) and Oleg Vyacheslavovich Dunayev (50%).¹⁵⁵ The company's General Director/CEO is Oleg Shostak,¹⁵⁶ who is also the General Director of LLC Trading House Biol, registered in Lviv.¹⁵⁷

76. Prior to Russia's full-scale invasion of Ukraine, around 2019, Oleg Dunayev and Oleg Shostak initiated a string of litigation proceedings surrounding ownership of Biol Plant.¹⁵⁸ German NGO International Society for Human Rights has monitored the trials, which appear to have begun in November 2019.¹⁵⁹ Reportedly, the original agreement to divide ownership of Biol Plant involved Oleg Shostak transferring to Oleg Dunayev the rights to one Russian enterprise, whose production capacity is located in the Russian Federation (see paragraph, as well as 3 million USD. Oleg Shostak, on the other hand, was to retain production capacity of Biol Plant in Ukraine. Dunayev reportedly refused the deal after the funds had already been transferred and attempted to regain ownership of Biol Plant through litigation. As of November 2021, there were two ongoing claims: Dunaev v Shostak for division of the Biol plant, and Shostak v Dunaev for the return of the funds paid.¹⁶⁰
77. It is presumed that Russian company Limited Liability Company "South-Western Trading Company", registered on 28 April 2011 with Oleg Dunayev as founder,¹⁶¹ is the Russian enterprise in question above. While the principal activity of this entity is the production of tableware and household products, it was designated by the Ukrainian authorities as a result of its trade in Biol products.¹⁶² Oleg Dunayev has also been sanctioned by Ukraine.¹⁶³
78. According to Biol Plant's security personnel, around 3 May 2022 Russian armed military personnel entered Biol Plant.¹⁶⁴ It has been reported that all of the Plant's products and equipment were

155 You Control, LLC Biol, available at: https://youcontrol.com.ua/catalog/company_details/30086036/ (accessed 22 March 2024).

156 You Control, LLC Biol, available at: https://youcontrol.com.ua/catalog/company_details/30086036/ (accessed 22 March 2024).

157 You Control, LLC Biol Trading House, available at: https://youcontrol.com.ua/catalog/company_details/41807505/ (accessed 23 March 2024).

158 International Society for Human Rights, "The Right to a Fair Trial in Ukraine Report 2019", February 2020, available at: <https://humanrights-online.org/wp-content/uploads/2020/03/Report-2019-eng.pdf>.

159 International Society for Human Rights, "The Right to a Fair Trial in Ukraine Report 2019", February 2020, available at: <https://humanrights-online.org/wp-content/uploads/2020/03/Report-2019-eng.pdf>; RIA Pivden, "В Мелитополе оккупанты разграбили завод «Биол»" ("In Melitopol, the occupiers plundered the Biol plant"), 4 May 2022, available at: <https://archive.ph/Ole1J> (accessed 22 March 2024); RIA Pivden, "Международные эксперты мониторят судебный процесс о скандальном разводе двух известных бизнесменов из Мелитополя" ("International experts monitor the trial of the scandalous divorce of two well-known businessmen from Melitopol"), 8 October 2019, available at: https://ria-m.tv/news/169774/mejdunarodnyie_ekspertyi_monitoryat_sudebnyiy_protseess_o_skandalnom_razvode_dvuh_izvestnyih_biznesmenov_iz_melitopolya.html.

160 RIA Pivden, "Международные эксперты мониторят судебный процесс о скандальном разводе двух известных бизнесменов из Мелитополя" ("International experts monitor the trial of the scandalous divorce of two well-known businessmen from Melitopol"), 8 October 2019, available at: https://ria-m.tv/news/169774/mejdunarodnyie_ekspertyi_monitoryat_sudebnyiy_protseess_o_skandalnom_razvode_dvuh_izvestnyih_biznesmenov_iz_melitopolya.html; Human Rights Online, "Monitoring civil case O. Dunaev against LLC "BIOL" (session 11/06/2019)", 26 November 2021, available at: <https://humanrights-online.org/dynaev-vs-biol-06-11-19/>.

161 EGRUL – South-Western.

162 War & Sanctions, Limited Liability Company "South-Western Trading Company", available at: <https://drs.nsd.gov.ua/actions/personal> (accessed 7 July 2024).

163 Ukraine sanctions listing - Oleg Dunayev.

164 RIA Pivden, "В Мелитополе оккупанты разграбили завод «Биол»" ("In Melitopol, the occupiers plundered the Biol plant"), 4 May 2022, available at: <https://archive.ph/Ole1J> (accessed 22 March 2024); RIA Pivden, "В Мелитополе еще один завод, захваченный российскими рейдерами, ориентирован на выпуск продукции для армии РФ (видео)" ("In Melitopol, another plant captured by Russian raiders is focused on producing products for the Russian army (video)"), 3 October 2023, available at <https://archive.ph/HMxTd>; Nurnberg2022.org, "Russian troops plundered a frying pan factory in Melitopol", 8 May 2022, available at: <https://www.nurnberg2022.org/en/post/russian-troops-plundered-a-frying-pan-factory-in-melitopol> (accessed 22 March 2024).

removed.¹⁶⁵ According to employees of the Plant, Oleg Dunayev was present during the looting.¹⁶⁶ In June 2022, production at the Plant reportedly resumed under new management, with the Russian army among the Plant’s customers.¹⁶⁷

79. On 24 November 2022, the Limited Liability Company “Biol” (ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ “БИОЛ”) was registered in the Russian register of legal entities (“Russian LLC Biol”).¹⁶⁸ The company’s founder has not been disclosed, but the EGRUL extract indicates that the company was formed on 29 November 1999 – the date the Ukrainian entity was formed.¹⁶⁹ More conclusively, the EGRUL extract contains a section of “information on registration of a legal entity on the day of admission to the Russian Federation” – the Legal Identification Code is the same as the EDRPOU code issued to the Ukrainian entity.¹⁷⁰ The CEO of this entity is listed in EGRUL as Alexander Anatolyevich Shatokhin,¹⁷¹ who is reportedly suspected by the Ukrainian authorities of “collaborationist activities”.¹⁷²
80. On 7 October 2022, according to the minutes of a meeting of the “Interdepartmental Commission for Coordination of the Institute of Temporary Administrations of the Military-Civil Administration of the Zaporizhzhia Region”, the Commission decided to appoint Russian LLC Biol as a “temporary administrator” of the property of two other entities.¹⁷³
81. On 2 December 2022, two real estate items linked to Ukrainian LLC Biol were listed as “ownerless property” on the Zaporizhzhia government website,¹⁷⁴ including one at Michurina Street in Melitopol - the Ukrainian LLC Biol’s registered address. The assets would have automatically been reclassified as ownerless property three days after publication. Further investigations are needed to determine the assets’ current owners.

165 RIA Pivden, “В Мелитополе оккупанты разграбили завод «Биол»” (“In Melitopol, the occupiers plundered the Biol plant”), 4 May 2022, available at: <https://archive.ph/Ole1J> (accessed 22 March 2024); RIA Pivden, “В Мелитополе еще один завод, захваченный российскими рейдерами, ориентирован на выпуск продукции для армии рф (видео)” (“In Melitopol, another plant captured by Russian raiders is focused on producing products for the Russian army (video)”), 3 October 2023, available at <https://archive.ph/HMxTd>; Nurnberg2022.org, “Russian troops plundered a frying pan factory in Melitopol”, 8 May 2022, available at: <https://www.nurnberg2022.org/en/post/russian-troops-plundered-a-frying-pan-factory-in-melitopol> (accessed 22 March 2024).

166 RIA Pivden, “В Мелитополе оккупанты разграбили завод «Биол»” (“In Melitopol, the occupiers plundered the Biol plant”), 4 May 2022, available at: <https://archive.ph/Ole1J> (accessed 22 March 2024); RIA Pivden, “В Мелитополе еще один завод, захваченный российскими рейдерами, ориентирован на выпуск продукции для армии рф (видео)” (“In Melitopol, another plant captured by Russian raiders is focused on producing products for the Russian army (video)”), 3 October 2023, available at <https://archive.ph/HMxTd>.

167 RIA Pivden, “В Мелитополе возобновляет производство еще один украденный завод” (“Another stolen plant resumes production in Melitopol”), 17 June 2022, available at: <https://archive.ph/5Dhlx> (accessed 22 March 2024); RIA Pivden, “В Мелитополе еще один завод, захваченный российскими рейдерами, ориентирован на выпуск продукции для армии рф (видео)” (“In Melitopol, another plant captured by Russian raiders is focused on producing products for the Russian army (video)”), 3 October 2023, available at <https://archive.ph/HMxTd>.

168 EGRUL – LLC Biol.

169 You Control, LLC Biol, available at: https://youcontrol.com.ua/catalog/company_details/30086036/ (accessed 22 March 2024); See also Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novyagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>.

170 You Control, LLC Biol, available at: https://youcontrol.com.ua/catalog/company_details/30086036/ (accessed 22 March 2024).

171 EGRUL – LLC Biol; Kontur Focus, LLC Biol, available at: <https://focus.kontur.ru/entity?query=1229000000393> (accessed 22 March 2024).

172 RIA Pivden, “Предателю, который возглавил украденный оккупантами завод в Мелитополе, сообщили о подозрении, а его сын пошел под суд (фото, видео)” (“The traitor who headed the factory stolen by the invaders in Melitopol was informed of suspicion, and his son went to trial (photo, video)”), 28 January 2024, available at: [https://ria-m.tv/news/341324/predatelyu_kotoryiy_vozglavil_ukradennyiy_okkupantami_zavod_v_melitopole_soobschili_o_podozrenii_a_ego_syin_poshel_pod_sud_\(foto_video\).html](https://ria-m.tv/news/341324/predatelyu_kotoryiy_vozglavil_ukradennyiy_okkupantami_zavod_v_melitopole_soobschili_o_podozrenii_a_ego_syin_poshel_pod_sud_(foto_video).html) (accessed 29 March 2024).

173 Interdepartmental Commission Meeting Minutes, pgs. 116-117 (question 3).

174 Biol Plant ownerless property listing.

Limited Liability Company “Токмак Granite Quarry” (ТОВ “Токмацький Гранітний Кар’єр”)

82. The Tokmak Granite Quarry is near Trudove Village, Tokmacki District, Zaporizhzhia Region.¹⁷⁵ It is the largest producer of crushed stone in the Zaporizhzhia region.¹⁷⁶ LLC Tokmak Granite Quarry was registered in Ukraine on 27 September 2002.¹⁷⁷ It is 100% owned by Roman Tarielovich Peradz, and the General Director/CEO is Yevhen Vladimirovych Sazhenytsia.¹⁷⁸ The company’s authorised capital is 1,574,141 UAH (approximately 37,000 EUR).¹⁷⁹
83. In June 2022, according to media reporting, Russian soldiers and military administration representatives entered Tokmak Quarry, switched off the video surveillance, and gave the management an ultimatum: re-register as a Russian enterprise, or leave.¹⁸⁰ It was reported that both the company’s ownership and management refused to cooperate.¹⁸¹ According to General Director Yevhen Sazhenytsia, who was interviewed for a media report in March 2023, while the quarry has remained operational, it has suffered severe neglect and a lack of maintenance.¹⁸²
84. LLC “Токмак Granite Quarry” (ООО “ТОКМАКСКИЙ ГРАНИТНЫЙ КАРЬЕР”) was registered in the Russian register of legal entities on 24 November 2022.¹⁸³ While the company’s founder has not been disclosed, the EGRUL extract indicates that the company was formed on 27 September 2002¹⁸⁴ – the date the Ukrainian entity was formed.¹⁸⁵ The EGRUL extract also contains a section of “information on registration of a legal entity on the day of admission to the Russian Federation” – the Legal Identification Code given matches the EDRPOU code issued to the Ukrainian entity.¹⁸⁶ The CEO of this entity is listed in EGRUL as Alexander Anatolyevich Ageev.¹⁸⁷
85. Alexander Anatolyevich Ageev is also the General Director/CEO of another identically named entity, registered in EGRUL on 8 December 2022 (ООО “ТОКМАКСКИЙ ГРАНИТНЫЙ КАРЬЕР”) but with a different OGRN (Russian State Registration Number for Companies).¹⁸⁸ This entity does not have data matching that of the Ukrainian company. It has been reported that the founder

175 Google Maps, Location for Токмакський щебень, available at: <https://maps.app.goo.gl/NneDpJqLHg5cuizx8> (accessed 23 March 2024).

176 Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novyagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>.

177 You Control, Tokmak Granite Quarry, available at: https://youcontrol.com.ua/catalog/company_details/32196083/ (accessed 22 March 2024).

178 You Control, Tokmak Granite Quarry, available at: https://youcontrol.com.ua/catalog/company_details/32196083/ (accessed 22 March 2024).

179 You Control, Tokmak Granite Quarry, available at: https://youcontrol.com.ua/catalog/company_details/32196083/ (accessed 22 March 2024).

180 Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novyagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>.

181 Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novyagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>.

182 Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novyagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>.

183 EGRUL – Tokmak 1.

184 EGRUL – Tokmak 1, rows 11-15.

185 You Control, Tokmak Granite Quarry, available at: https://youcontrol.com.ua/catalog/company_details/32196083/ (accessed 22 March 2024).

186 You Control, Tokmak Granite Quarry, available at: https://youcontrol.com.ua/catalog/company_details/32196083/ (accessed 22 March 2024).

187 EGRUL – Tokmak 1.

188 EGRUL – Tokmak 2.

(i.e., owner) of the company was a Crimean company, “Centre for Economic Interaction of the Republics” (“CEIR”).¹⁸⁹ However, according to recent EGRUL extracts, since 30 October 2023 the founders have been Igor Viktorovich Bulatov and Tatiana Evgenievna Tibekina.¹⁹⁰ Since 30 January 2024, the company has been the founder – along with Tatiana Tibekina – of CEIR.¹⁹¹

86. On 13 October 2022, LLC Tokmak Granite Quarry’s “moveable and immovable property” was listed as “ownerless property” on the website of the “Ministry of Property and Land Relations of Zaporizhzhia region.” The assets would automatically have been reclassified as ownerless property three days after publication. Further investigations are needed to determine the assets’ current owners.

Joint Stock Company Melitopol Meat Processing Plant (Акціонерне Товариство Мелітопольський М’ясокомбінат)

87. Melitopol Meat Processing Plant is located in Melitopol in the Zaporizhzhia region.¹⁹² The business is one of Ukraine’s largest producers of meat products.¹⁹³ JSC Melitopol Meat Processing Plant (“JSC MMPP”) was registered in Ukraine on 26 July 1994.¹⁹⁴ JSC MMPP has an authorised capital of 159,800,000 UAH (approximately 3,800,000 EUR),¹⁹⁵ however, the majority shareholder is unknown. The company’s CEO is Valery Mykhailovych Yefremov.¹⁹⁶
88. According to former employees of the Meat Plant, around May 2022 Russian military forces (a “Chechen wing”) arrived at the Plant.¹⁹⁷ Approximately one month later, the Main Intelligence Directorate of the Ukrainian Defence Ministry reported that the occupying authorities in Melitopol

189 Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novayagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>; D. Lewis, “Economic Crime and Illicit Finance in Russia’s Occupation Regime in Ukraine”, September 2023, available at: <https://static1.squarespace.com/static/63e4aef3ae07ad445eed03b5/t/6523ca29dd074500205bf6aa/1696844371382/SOCACE-RP20-RussiaUkraineOccupation-29Sep23.pdf> (accessed 21 March 2024); Re-Russia.net, “Trophy Ukraine: an investigation by ‘Novaya Gazeta. Europe’ has revealed the large-scale transfer of property to Russians and their collaborators in the occupied territories”, 28 March 2023, available at: <https://re-russia.net/en/review/222/> (accessed 22 March 2024); D. Lewis, “Russia’s Economic Occupation of Southeastern Ukraine”, November 2023, available at: https://www.ssoar.info/ssoar/bitstream/handle/document/91242/ssoar-ukrainad-2023-3-lewis-Russias_Economic_Occupation_of_Southeastern.pdf?sequence=1&isAllowed=y&lnkname=ssoar-ukrainad-2023-3-lewis-Russias_Economic_Occupation_of_Southeastern.pdf (accessed 22 March 2024).

190 EGRUL – Tokmak 2.

191 EGRUL – CEIR.

192 Google Maps, Location for Мелітопольський М’ясокомбінат, available at: <https://maps.app.goo.gl/Ft7hzWshZbDqeQfNA> (accessed 23 March 2024); RIA Pivden, “В Мелітополе окупанти уже отжали мясокомбінат” (“In Melitopol, the occupiers have already squeezed out a meat processing plant”), 25 May 2022, available at: https://ria-m.tv/news/287409/v_melitopole_okkupantyi_uje_otjali_myasokombinat.html (accessed 22 March 2024); Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novayagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>.

193 RIA Pivden, “Из Мелітополя и Бердянска отправляют “замаскированную колбасу” в Крым (фото)” (“Disguised sausage” is sent from Melitopol and Berdyansk to Crimea (photo)), 28 June 2023, available at: <https://archive.ph/lpGjz> (accessed 22 March 2024).

194 You Control, JSC Melitopol Meat Processing Plant, available at: https://youcontrol.com.ua/catalog/company_details/00443513/ (accessed 22 March 2024).

195 You Control, JSC Melitopol Meat Processing Plant, available at: https://youcontrol.com.ua/catalog/company_details/00443513/ (accessed 22 March 2024).

196 You Control, JSC Melitopol Meat Processing Plant, available at: https://youcontrol.com.ua/catalog/company_details/00443513/ (accessed 22 March 2024).

197 RIA Pivden, “В Мелітополе окупанти уже отжали мясокомбінат” (“In Melitopol, the occupiers have already squeezed out a meat processing plant”), 25 May 2022, available at: https://ria-m.tv/news/287409/v_melitopole_okkupantyi_uje_otjali_myasokombinat.html (accessed 22 March 2024); Novaya Gazeta, “How Russia seizes Ukrainian businesses on occupied territories”, 25 March 2023, available at: <https://novayagazeta.eu/articles/2023/03/25/how-russia-seizes-ukrainian-businesses-on-occupied-territories-en>.

had turned the Meat Processing Plant into a morgue, using the Plant's refrigerators to store Russian military personnel corpses.¹⁹⁸ It was reported in June 2023 that production at the meat processing plant has since resumed, with its products found for sale in convenience stores in Russian-occupied Crimea.¹⁹⁹

89. JSC "Melitopol Meat Processing Plant" (АКЦИОНЕРНОЕ ОБЩЕСТВО "МЕЛИТОПОЛЬСКИЙ МЯСОКОМБИНАТ"), was registered in the Russian register of legal entities on 24 November 2022.²⁰⁰ While the company's founder has not been disclosed, the EGRUL extract indicates that the company was formed on 26 July 1994,²⁰¹ – the date the Ukrainian entity was formed.²⁰² The EGRUL extract also contains a section of "information on registration of a legal entity on the day of admission to the Russian Federation" – the Legal Identification Code given matches the EDRPOU code issued to the Ukrainian entity.²⁰³ The CEO of this entity is listed in EGRUL as Alim Serverovich Chaniev.²⁰⁴
90. Another entity, LLC "Melitopol Meat Processing Plant" (ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "МЕЛИТОПОЛЬСКИЙ МЯСОКОМБИНАТ"), was registered in EGRUL on 13 February 2023.²⁰⁵ Yaroslav Yurievich Gorbunov is listed as both founder and CEO.²⁰⁶ This company does not have any corporate information matching the Ukrainian entity.
91. On 16 September 2022, according to the minutes of a meeting of the "Interdepartmental Commission for Coordination of the Institute of Temporary Administrations of the Military-Civil Administration of the Zaporizhzhia Region", the Commission decided to appoint LLC Oliva Group as a "temporary administrator" of the property of PJSC Melitopol Meat Processing Plant.²⁰⁷ LLC Oliva Group was registered in EGRUL on 13 July 2022.²⁰⁸ Its founder is Evgeniya Evgenievna Nefidova, and the General Director/CEO is Valery Valerievich Puchkov.²⁰⁹

198 Newsweek, "Russia Fills Ukraine Meatpacking Plant With Bodies of Dead Soldiers: Report", 9 June 2022, available at: <https://www.newsweek.com/russia-fills-ukraine-meatpacking-plant-bodies-dead-soldiers-report-1714419> (accessed 22 March 2024); RIA Pivden, "Из Мелитополя и Бердянска отправляют "замаскированную колбасу" в Крым (фото)" ("Disguised sausage" is sent from Melitopol and Berdyansk to Crimea (photo)", 28 June 2023, available at <https://archive.ph/lpGjz> (accessed 22 March 2024); Gur.gov.ua, "Рашисти шукать в Мелітополі додаткові холодильники для зберігання тіл вбитих окупантів" ("Rashists are looking for additional refrigerators in Melitopol to store the bodies of the slain occupiers"), 9 June 2022, available at: <https://gur.gov.ua/content/rashysty-shukaiut-v-melitopoli-dodatkovi-kholodylnyky-dlia-zberihannia-til-vbitikh-okupantiv.html> (accessed 22 March 2024).

199 RIA Pivden, "Из Мелитополя и Бердянска отправляют "замаскированную колбасу" в Крым (фото)" ("Disguised sausage" is sent from Melitopol and Berdyansk to Crimea (photo)", 28 June 2023, available at <https://archive.ph/lpGjz> (accessed 22 March 2024); Investigator.org.ua, "«Віджата» ковбаса – вид збоку. Як окупанти маскують продукцію крадених підприємств з Мелітополя і Бердянська" ("Vijata" sausage - side view. How the occupiers disguise the products of stolen enterprises from Melitopol and Berdyansk"), 25 June 2023, available at: <https://investigator.org.ua/ua/investigations/255940/> (accessed 22 March 2024).

200 EGRUL – JSC Meat Plant.

201 EGRUL – JSC Meat Plant.

202 You Control, JSC Melitopol Meat Processing Plant, available at: https://youcontrol.com.ua/catalog/company_details/00443513/ (accessed 22 March 2024).

203 You Control, JSC Melitopol Meat Processing Plant, available at: https://youcontrol.com.ua/catalog/company_details/00443513/ (accessed 22 March 2024).

204 Kontur Focus, JSC Melitopol Meat Processing Plant, available at: <https://focus.kontur.ru/entity?query=1229000006289> (accessed 22 March 2024); EGRUL – JSC Meat Plant.

205 EGRUL – LLC Meat Plant.

206 Kontur Focus, LLC Melitopol Meat Processing Plant, available at: <https://focus.kontur.ru/entity?query=1239000003637> (accessed 22 March 2024).

207 Interdepartmental Commission Meeting Minutes, pgs. 62-63 (question 10).

208 EGRUL – Oliva Group LLC.

209 EGRUL – Oliva Group LLC.

92. On 13 October 2022, the “moveable and immovable property” of PJSC Melitopol Meat Processing Plant was listed as “ownerless property” on the website of the “Ministry of Property and Land Relations of Zaporizhzhia region”.²¹⁰ The assets would automatically have been reclassified as ownerless property three days after publication. Further investigations are needed to determine the assets’ current owners.

III. RUSSIAN-OCCUPIED KHERSON

Limited Liability Company Troika (Товариство з Обмеженою Відповідальністю “Тройка”)

93. Limited Liability Company Troika (“LLC Troika”) produces mineral water and soft drinks at a Kakhovka, Kherson Region factory.²¹¹ The company was registered in Ukraine on 18 September 2001.²¹² Its sole shareholder and General Director/CEO is Ruslan Vasilyovich Romanenko, and the company’s authorised capital is 12,549,636 UAH (approximately 297,000 EUR).²¹³
94. Mineral water production was suspended shortly after Russia’s full-scale invasion of Ukraine.²¹⁴ According to residents, in the spring of 2022, Russian military personnel came to the factory with the Head of the Kakhovka Occupying Administration, Pavlo Filipchuk, and demanded money.²¹⁵ Ruslan Romanenko stated that he lost access to his enterprise on 1 April 2022.²¹⁶ He had instructed his employees to throw the plant’s equipment into the Dnipro River. Following the appointment of Pavlo Filipchuk as the Head of the administration, Russian occupying forces were closely monitoring the plant and threatened against the destruction of the equipment.²¹⁷
95. Investigative media have reported that management and ownership of the factory changed at least three times during the Russian occupation of Kakhovka.²¹⁸ Reportedly, a series of persons were appointed to manage the factory: Yevhenii Orlov, a former DPR official who informally supervised the factory before his arrest by the FSB;²¹⁹ Vitaly Storozhenko, a former mechanic for the company who allegedly collaborated with Filipchuk (the Russian head of the occupying administration in

210 Meat Plant ownerless property listing (entry 128), available at: https://zo.gov.ru/news/show/vyjavlennoe_besxozyajnoe_imushchestvo30 (accessed 30 March 2024).

211 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024); You Control, LLC Troika, available at: https://youcontrol.com.ua/catalog/company_details/31561015/ (accessed 22 March 2024).

212 You Control, LLC Troika, available at: https://youcontrol.com.ua/catalog/company_details/31561015/ (accessed 22 March 2024).

213 You Control, LLC Troika, available at: https://youcontrol.com.ua/catalog/company_details/31561015/ (accessed 22 March 2024).

214 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

215 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

216 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

217 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

218 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

219 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

Kakhovka region);²²⁰ and then Boris Vladimirovich Zanakhadinov.²²¹ In the same report from June 2023, it was alleged that the plant was being used to produce mineral water, with counterfeit packaging disguising the products' true source.²²²

96. During the Russian occupation, there have been two Russian entities connected with plant ownership:

- a. Nordstell LLC (Общество с ограниченной ответственностью "Нордстелл") was formed on 18 September 2020 but was not registered in the Russian Register of Legal Entities until 14 February 2023.²²³ Its CEO is Boris Vladimirovich Zanakhadinov, and the founder is listed as Vitaly Viktorovich Kovalenko.²²⁴ The investigative report alleges that Zanakhadinov and Kovalenko ran the plant until 1 June 2023.²²⁵
- b. "Kherson Drinks No. 1" LLC (Общество с ограниченной ответственностью "Херсонские Напитки №1") was formed on 10 April 2023, and registered in the Russian Register of Legal Entities on 13 October 2023.²²⁶ Its CEO is Dmitry Valeryevich Nesterov, and its founder is LLC "Shalom".²²⁷ The owners of LLC Shalom include Valery Ginsburg, a member of the pro-Russian armed group "Oplot", Russian propagandist Konstantin Sergeevich Knyrik, who is also a founder of LLC Mediagroup Newsfront (ООО "МЕДИАГРУПП НЬЮСФРОНТ"), and its General Director, Yuri Fedin.²²⁸ Kakhovka residents told the journalists that "young Crimean guys from Bakhchysarai" seized the plant on 1 June 2023, apparently with the support of Volodymyr SALDO – the Kherson region governor.²²⁹ "Kherson Drinks No. 1" LLC was registered in Bakhchysarai in April 2023,²³⁰ while the individuals involved in the company allegedly have been selling counterfeit mineral water products in Crimea.²³¹ The investigative report, therefore, speculates that this entity assumed ownership of the plant in

220 Investigator.org.ua, "Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region", 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

221 Investigator.org.ua, "Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region", 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

222 Investigator.org.ua, "Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region", 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

223 Kontur Focus, Nordstell LLC, available at: <https://focus.kontur.ru/entity?query=1239500000783> (accessed 22 March 2024).

224 Kontur Focus, Nordstell LLC, available at: <https://focus.kontur.ru/entity?query=1239500000783> (accessed 22 March 2024).

225 Kontur Focus, Nordstell LLC, available at: <https://focus.kontur.ru/entity?query=1239500000783> (accessed 22 March 2024).

226 Kontur Focus, "Kherson Drinks No. 1" LLC, available at: <https://focus.kontur.ru/entity?query=1239100004593> (accessed 22 March 2024).

227 Kontur Focus, "Kherson Drinks No. 1" LLC, available at: <https://focus.kontur.ru/entity?query=1239100004593> (accessed 22 March 2024).

228 Investigator.org.ua, "Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region", 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024); Kontur Focus, "Kherson Drinks No. 1" LLC, available at: <https://focus.kontur.ru/entity?query=1239100004593> (accessed 22 March 2024); Kontur Focus, "Mediagroup Newsfront" LLC, available at: <https://focus.kontur.ru/entity?query=1159102083238> (accessed 24 March 2024).

229 Investigator.org.ua, "Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region", 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

230 Kontur Focus, "Kherson Drinks No. 1" LLC, available at: <https://focus.kontur.ru/entity?query=1239100004593> (accessed 22 March 2024).

231 Investigator.org.ua, "Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region", 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024); Investigator.org.ua, "Пити подано: фальшива мінералка для Криму" ("Served to drink: fake mineral water for Crimea"), 22 July 2020, available at: <https://investigator.org.ua/ua/investigations/226927/> (accessed 24 March 2024).

June 2023.²³² This conclusion appears to be partially supported by a Decree of the occupying authorities of 27 April 2023, which granted “Kherson Drinks No. 1” LLC the right of “free temporary use” of the LLC Troika complex.²³³

97. Further investigations are needed to determine the current ownership of LLC Troika’s assets.

PJSC House of Vintage Cognacs Tavia (ПАО “Дім марочних коньяків ‘Таврія”)

98. PJSC House of Vintage Cognacs Tavia (“PJSC Tavia”), one of the largest total production cycle cognac producers in Ukraine,²³⁴ has owned its factory in Nova Kakhovka, Kherson region, since 1889.²³⁵ The company was registered in Ukraine on 2 October 1998.²³⁶ The CEO is Vladimir Volodimirovich Rud, while the ultimate beneficial owner is Eleni Antimiad.²³⁷ The company has an authorised capital of 20,327,000 UAH (approximately 480,000 EUR).²³⁸

99. As reported in Radio Svoboda, according to Nova Kakhovka Mayor Oleksandr Kovalenko, in the summer of 2022, Russian military forces set up a hospital on PJSC Tavia’s Nova Kakhovka property.²³⁹ Kovalenko said that in autumn 2022 (around September), Russian military forces dismantled and removed the equipment from two new cognac bottling lines and looted ageing and finished wine products.²⁴⁰ By December 2022, again, according to Kovalenko, the Russian military was periodically using PJSC Tavia’s property as living quarters.²⁴¹ It is not definitively known where the equipment and wine products were taken to, but to Kovalenko’s awareness,

232 Investigator.org.ua, “Fake mineral water «Kakhovka» for Putin. How Russian occupants steal Ukrainian business in Kherson region”, 17 June 2023, available at: <https://investigator.org.ua/en/topnews/255766/> (accessed 22 March 2024).

233 Troika Decree 178-R, 27 April 2023.

234 Ukrainian-food.com.ua, “House of Vintage Cognacs Tavia PJSC”, available at: <https://ukrainian-food.com.ua/producers/producer/the-house-of-vintage-cognacs-tavia-pjsc> (accessed 23 March 2024).

235 Google Maps, Location for Дім марочних коньяків Таврія”, available at: <https://maps.app.goo.gl/MVCUhCEKfzG1X6g77> (accessed 23 March 2024); Travel2unlimited.com, “Ukraine: Tavia Cognac Factory”, available at: <https://travel2unlimited.com/ukraine-tavia-cognac-factory/> (accessed 23 March 2024); Sharkybeverageco.com, “Tavia”, available at: https://www.sharkybeverageco.com/tavia_en.php (accessed 23 March 2024).

236 You Control, PJSC Tavia, available at: https://youcontrol.com.ua/ru/catalog/company_details/00413475/ (accessed 22 March 2024).

237 You Control, PJSC Tavia, available at: https://youcontrol.com.ua/ru/catalog/company_details/00413475/ (accessed 22 March 2024).

238 You Control, PJSC Tavia, available at: https://youcontrol.com.ua/ru/catalog/company_details/00413475/ (accessed 22 March 2024).

239 Radio Svoboda, “Окупанти вивезли з заводу Нової Каховки обладнання, запаси спиртів і колекційний коньяк – мер” (“The occupiers took away the equipment, stocks of spirits and collectible cognac from the Novaya Kakhovka factory - the mayor”), 22 December 2022, available at: <https://archive.ph/tLhXS> (accessed 22 March 2024); Radio Svoboda, “«Пограбовані та знищені»: доля виноробень півдня України” (““Robbered and destroyed”: the fate of wineries in the south of Ukraine”), 22 December 2022, available at: <https://www.radiosvoboda.org/a/novyny-pryazovya-vynzavody-pohrabuvannya-okupatsiya-pivden/khersonshchyna/32188615.html> (accessed 22 March 2024).

240 Radio Svoboda, “Окупанти вивезли з заводу Нової Каховки обладнання, запаси спиртів і колекційний коньяк – мер” (“The occupiers took away the equipment, stocks of spirits and collectible cognac from the Novaya Kakhovka factory - the mayor”), 22 December 2022, available at: <https://archive.ph/tLhXS> (accessed 22 March 2024); Radio Svoboda, “«Пограбовані та знищені»: доля виноробень півдня України” (““Robbered and destroyed”: the fate of wineries in the south of Ukraine”), 22 December 2022, available at: <https://www.radiosvoboda.org/a/novyny-pryazovya-vynzavody-pohrabuvannya-okupatsiya-pivden/khersonshchyna/32188615.html> (accessed 22 March 2024).

241 Radio Svoboda, “Окупанти вивезли з заводу Нової Каховки обладнання, запаси спиртів і колекційний коньяк – мер” (“The occupiers took away the equipment, stocks of spirits and collectible cognac from the Novaya Kakhovka factory - the mayor”), 22 December 2022, available at: <https://archive.ph/tLhXS> (accessed 22 March 2024); Radio Svoboda, “«Пограбовані та знищені»: доля виноробень півдня України” (““Robbered and destroyed”: the fate of wineries in the south of Ukraine”), 22 December 2022, available at: <https://www.radiosvoboda.org/a/novyny-pryazovya-vynzavody-pohrabuvannya-okupatsiya-pivden/khersonshchyna/32188615.html> (accessed 22 March 2024).

they were taken to Crimea or Krasnodar.²⁴² According to Sevastyan Ksiondz, a member of PJSC Tavia's Supervisory Board, the Russian occupying forces considered the production facilities, raw materials and finished products as "ownerless" and transferred management to a Crimean person associated with an influential person from Krasnodar.²⁴³

100. According to the Russian Register of Legal Entities, however, a PJSC "House of Vintage Cognacs Tavia" (Частное акционерное общество "Дом Марочных Коньяков "Таврия"), formed on 28 June 2022, was registered on 2 December 2022.²⁴⁴ The CEO is Vladimir Volodimirovich Rud, the same CEO as Ukrainian entity PJSC Tavia. No founder is listed.²⁴⁵
101. According to a 16 August 2023 judgement of the Crimean "Arbitration Court", the Kherson occupying authorities, on 4 October 2022, appointed LLC Crimean Wine and Vodka Holding (ООО Крымский Вино-водочный Холдинг) to manage the property of PJSC Tavia temporarily.²⁴⁶ The August 2023 judgment relates to PJSC Tavia's appeal to the court for that order to be declared illegal. The judgement indicates that in June 2022 PJSC Tavia had re-registered itself in EGRUL to continue its economic activities,²⁴⁷ indicating it was engaged in business activities and not in fact ownerless. This is consistent with the CEO of the Russian registered entity remaining the same as the Ukrainian entity (Vladimir Volodimirovich Rud).
102. The judgement also indicates that the company's property was the subject of ownerless property proceedings.²⁴⁸ Therefore, it appears likely that the procedures overseen by the Kherson Region State Property Fund and Interdepartmental Commission were utilised concerning the factory.²⁴⁹
103. The evidence in this incident indicates that the stripping of PJSC Tavia's assets took place in two stages: Firstly, in the autumn of 2022, Russian military forces looted PJSC Tavia's production and storage facilities of both equipment and products without the company's consent. There is no evidence that such acts were borne out of military necessity. Secondly, the company's factory was

242 Radio Svoboda, "Окупанти вивезли з заводу Нової Каховки обладнання, запаси спиртів і колекційний коньяк – мер" ("The occupiers took away the equipment, stocks of spirits and collectible cognac from the Novaya Kakhovka factory - the mayor"), 22 December 2022, available at: <https://archive.ph/tLhXS> (accessed 22 March 2024); Radio Svoboda, "«Пограбовані та знищені»: доля виноробень півдня України" ("Robbered and destroyed": the fate of wineries in the south of Ukraine"), 22 December 2022, available at: <https://www.radiosvoboda.org/a/novyny-pryazovyya-vynzavody-pohrabuvannya-okupatsiya-pivden'khersonshchyna/32188615.html> (accessed 22 March 2024).

243 Radio Svoboda, "Окупанти вивезли з заводу Нової Каховки обладнання, запаси спиртів і колекційний коньяк – мер" ("The occupiers took away the equipment, stocks of spirits and collectible cognac from the Novaya Kakhovka factory - the mayor"), 22 December 2022, available at: <https://archive.ph/tLhXS> (accessed 22 March 2024); Radio Svoboda, "«Пограбовані та знищені»: доля виноробень півдня України" ("Robbered and destroyed": the fate of wineries in the south of Ukraine"), 22 December 2022, available at: <https://www.radiosvoboda.org/a/novyny-pryazovyya-vynzavody-pohrabuvannya-okupatsiya-pivden'khersonshchyna/32188615.html> (accessed 22 March 2024).

244 Kontur Focus, PJSC Tavia, available at: <https://focus.kontur.ru/entity?query=122950000399> (accessed 22 March 2024).

245 Kontur Focus, PJSC Tavia, available at: <https://focus.kontur.ru/entity?query=122950000399> (accessed 22 March 2024).

246 Arbitration Court Judgement, Tavia, 16 August 2023, available at: <https://sudact.ru/arbitral/doc/yJtIgNZtiHY1/> (accessed 30 March 2024).

247 Arbitration Court Judgement, Tavia, 16 August 2023, available at: <https://sudact.ru/arbitral/doc/yJtIgNZtiHY1/> (accessed 30 March 2024).

248 Arbitration Court Judgement, Tavia, 16 August 2023, available at: <https://sudact.ru/arbitral/doc/yJtIgNZtiHY1/> (accessed 30 March 2024).

249 Decree No. 101/1-U from 28 September 2022 signed by Vladimir SALDO, outlines the transfer of ownership of certain properties in the Kherson region, encompassing lands, real estate, and assets formerly under the ownership of the state of Ukraine or Ukrainian legal entities. Order No. 51-RP of 19 October 2022 meanwhile, relates to the 'identification, registration, storage, evaluation and disposal of ownerless immovable property'. 'Order No. 179-R', signed by **Vladimir SALDO** on 21 December 2022, provides that decision-making on the disposal of ownerless immovable property falls under the exclusive authority of the civil-military administration.

also appropriated, and on 4 October 2022, temporary control was granted to a Russian entity - LLC Crimean Wine and Vodka Holding.

Verkhneserogozsky Oil Processing Plant (Товариство з Обмеженою Відповідальністю Верхньосірогоський ОПЗ)

104. The Verkhneserogozsky Oil Processing Plant, located in Verkhniye Serogozi village, Genichnye rayon, Kherson Oblast, specialises in producing raw sunflower oil.²⁵⁰ LLC “Verkhneserogozsky OPZ” (“LLC V OPZ”) was registered in Ukraine on 23 March 2009.²⁵¹ The General Director/CEO is Antonina Petrivna Shapar, and the company’s authorised capital is 100,000 UAH (approximately 2300 EUR).²⁵² The company is 100% owned by Private Agricultural Enterprise “Kaissa” (EDRPOU 14115089),²⁵³ with the beneficial owners listed as Volodmyr Maruschenko, Victoria Gavrenkova and Oleg Poleshchuk.²⁵⁴ The company is listed as “in a state of termination”.²⁵⁵
105. According to residents interviewed by Investigator.org.ua, “almost immediately” after Verkhniye Serogozi village was occupied, Russian military forces took control of the Plant and arrested two facility security guards.²⁵⁶ They then removed vehicles and oil products – reportedly around 300 tons of finished oil stored in the Plant when the village was captured.²⁵⁷
106. According to a Russian propaganda channel, the Plant now employs employees from Megafood LLC, a Russian company.²⁵⁸ However, another Russian registered company - LLC Service APK (Общество с ограниченной ответственностью “Сервис Апк”; registered in EGRUL on 26 December 2022), whose director is Alexander Nikolayevich Dugushkin - is registered at the address

250 Investigator.org.ua, “На Херсонщині окупанти захопили та розграбували олієпереробний завод і набрехали, що він був нічийним і в жахливому стані” (“In the Kherson region, the occupiers seized and looted an oil refinery and lied that it was unoccupied and in a terrible state”), 17 May 2023, available at: <https://investigator.org.ua/ua/news-2/254698/> (accessed 22 March 2024); KaissaOil.com, “Processing Factory of Oil”, available at: <https://kaissaoil.com/en/processing-factory-of-oil-pfo/> (accessed 22 March 2024).

251 You Control, LLC “Verkhneserogozsky OPZ”, available at: https://youcontrol.com.ua/catalog/company_details/36419799/ (accessed 22 March 2024).

252 You Control, LLC “Verkhneserogozsky OPZ”, available at: https://youcontrol.com.ua/catalog/company_details/36419799/ (accessed 22 March 2024).

253 You Control, LLC “Verkhneserogozsky OPZ”, available at: https://youcontrol.com.ua/catalog/company_details/36419799/ (accessed 22 March 2024); Investigator.org.ua, “На Херсонщині окупанти захопили та розграбували олієпереробний завод і набрехали, що він був нічийним і в жахливому стані” (“In the Kherson region, the occupiers seized and looted an oil refinery and lied that it was unoccupied and in a terrible state”), 17 May 2023, available at: <https://investigator.org.ua/ua/news-2/254698/> (accessed 22 March 2024).

254 You Control, LLC “Verkhneserogozsky OPZ”, available at: https://youcontrol.com.ua/catalog/company_details/36419799/ (accessed 22 March 2024).

255 You Control, LLC “Verkhneserogozsky OPZ”, available at: https://youcontrol.com.ua/catalog/company_details/36419799/ (accessed 22 March 2024).

256 Investigator.org.ua, “На Херсонщині окупанти захопили та розграбували олієпереробний завод і набрехали, що він був нічийним і в жахливому стані” (“In the Kherson region, the occupiers seized and looted an oil refinery and lied that it was unoccupied and in a terrible state”), 17 May 2023, available at: <https://investigator.org.ua/ua/news-2/254698/> (accessed 22 March 2024).

257 Investigator.org.ua, “На Херсонщині окупанти захопили та розграбували олієпереробний завод і набрехали, що він був нічийним і в жахливому стані” (“In the Kherson region, the occupiers seized and looted an oil refinery and lied that it was unoccupied and in a terrible state”), 17 May 2023, available at: <https://investigator.org.ua/ua/news-2/254698/> (accessed 22 March 2024).

258 Investigator.org.ua, “На Херсонщині окупанти захопили та розграбували олієпереробний завод і набрехали, що він був нічийним і в жахливому стані” (“In the Kherson region, the occupiers seized and looted an oil refinery and lied that it was unoccupied and in a terrible state”), 17 May 2023, available at: <https://investigator.org.ua/ua/news-2/254698/> (accessed 22 March 2024).

of the Plant.²⁵⁹ A third company - Sergozskiy Oil Press Plant LLC (ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ “СЕРОГОЗСКИЙ МАСЛО- ПРЕССОВЫЙ ЗАВОД”); registered on 14 August 2023) – is also registered at the Plant’s address.²⁶⁰ The CEO is Artem Sergeevich Oleynikov, and the founder is “Stroycenterinvest 2023” LLC.

V. Who is Responsible?

A. A Common Plan to Appropriate Property in Occupied Territories

107. There is strong evidence of a common plan involving members of the Russian Federal Government and key federal agencies, together with Russian local authorities in occupied territories, to appropriate public and private property in occupied territories without the owners’ consent. Under this plan, occupying authorities have created and implemented administrative procedures for unlawfully nationalising and re-distributing private and public Ukrainian assets on territories conquered and occupied by the Russian Armed Forces.
108. Concerning public Ukrainian assets that remained on occupied territory, there appears to be no attempt to conceal the fact that the plan is to grab and nationalise the entirety of the assets without consent or compensation – a classic case of “to the victor, the spoils”. Contrary to applicable international humanitarian law, which only allows confiscation of movable property for use in military operations and does not permit confiscation of immovable or private property,²⁶¹ the Russian Government has an explicit policy of confiscating all movable and immovable property belonging to the State of Ukraine.
109. To privately owned assets – the occupying authorities have created an administrative fiction that presents itself as a mechanism for legitimising private asset grabs. Desired property is identified as presumed ownerless, giving the owners a concise timeframe (as little as three days in some cases) to prove ownership. The owners – often located in Ukrainian-controlled territory with no possibility to safely and fairly make their case – have no practical means of proving ownership.²⁶² As a result, the property is declared “ownerless”, appropriated by occupying authorities, and then subject for re-distribution into Russian private ownership through leases and sales.
110. The Authors identified the following persons as critical members of this common plan – i.e. those who have made an essential or at least significant contributions to its implementation:

259 Investigator.org.ua, “На Херсонщині окупанти захопили та розграбували олієпереробний завод і набрехали, що він був нічийним і в жахливому стані” (“In the Kherson region, the occupiers seized and looted an oil refinery and lied that it was unoccupied and in a terrible state”), 17 May 2023, available at: <https://investigator.org.ua/ua/news-2/254698/> (accessed 22 March 2024); KaissaOil.com, “Processing Factory of Oil”, available at: <https://kaissaoil.com/en/processing-factory-of-oil-pfo/> (accessed 22 March 2024); Kontur Focus, LLC Service APK, available at: <https://focus.kontur.ru/entity?query=1229500011179> (accessed 22 March 2024); EGRUL - LLC Service APK.

260 EGRUL – Sergozskiy Oil Press Plant.

261 ICRC, International Humanitarian Law Database, Rule 51: Public and Private Property in Occupied Territory, available at: <https://ihl-databases.icrc.org/en/customary-ihl/v1/rule51>.

262 Pravda, “Russian authorities in occupied territories want to seize over 13,000 “ownerless” houses”, 21 May 2024, available at: <https://www.pravda.com.ua/eng/news/2024/05/21/7456751/>; Ukrainian World Congress, “Occupied Territories: Russians Seize Homes From Ukrainian Residents”, 28 February 2024, available at: <https://www.ukrainianworldcongress.org/occupied-territories-russians-seize-homes-from-ukrainian-residents/>.

- i. Mikhail MISHUSTIN, Prime Minister of the Russian Federation;
- ii. Ilshat SHAGIAKHMETOV, Head of the Territorial Development Fund;
- iii. Marat KHUSNULLIN, Deputy Prime Minister of the Russian Federation, head of the Government Commission for Regional Development and Chairman of the Territorial Development Fund Supervisory Board;
- iv. Irek FAIZULLIN, Construction and Housing Minister of the Russian Federation, deputy head of the Government Commission for Regional Development and member of the Territorial Development Fund Supervisory Board;
- v. Yevgeniy BALITSKIY, Governor of the Russian-controlled Zaporizhzhia region;
- vi. Anton KOLTSOV, Chairman of the Council of Ministers of the Civilian-Military Administration of the Russian-controlled Zaporizhzhia region; and
- vii. Vladimir SALDO, Governor of the Russian-controlled Kherson region;

111. Evidence of their involvement is summarised below:

B. Federal-level Perpetrators: Mikhail MISHUSTIN, Marat KHUSNULLIN, Irek FAYZULLIN and Ilshat SHAGIAKHMETOV

112. The policy of appropriation of public and private property on occupied territory was developed at the highest level of the Russian Federal Government. The Federal Government enacted the legal framework, signed into law by Prime Minister Mikhail MISHUSTIN, within which the appropriations take place.²⁶³ The Federal-level institutions with primary responsibility for implementing the appropriation policy are the Territorial Development Fund, the Federal Agency for State Property Management (*ROSIMUSHCHESTVO*) and the Ministry of Construction and Housing. The appropriations are carried out by local representatives of occupying authorities in the four occupied regions through laws enacted by the local regional heads.

113. Mikhail MISHUSTIN has been Prime Minister (Chairman) of the Russian Federation since January 2020.²⁶⁴ As Prime Minister, he is the head of Government and has a leading role in implementing domestic and foreign policy formulated by the President. Specifically, MISHUSTIN is responsible for setting the operating priorities of the Russian Government and signing the acts of government (including Decrees) into law.²⁶⁵

263 Official internet portal of legal information, Resolution of the Government of the Russian Federation of 28 December 2022 No. 2474 "On Approval of the Rules of Management by the Bodies of the Donetsk People's Republic, Luhansk People's Republic, Zaporizhzhya Oblast and Kherson Oblast of the property located in the territories of the said subjects of the Russian Federation that has signs of ownerlessness and is not classified as federal, subject of the Russian Federation or municipal property", 28 December 2022, available at: <http://publication.pravo.gov.ru/Document/View/0001202212290156>. Archived link: <https://archive.ph/VMteF>.

264 Government of Russia, Prime Minister, available at: <http://premier.gov.ru/en/events/>; The State Duma, "The political system of the Russian Federation: President and Government", 9 November 2018, available at: <http://duma.gov.ru/en/news/28748/>; Government of Russia "Federal Constitutional Law on the Government of the Russian Federation", available at: <http://archive.government.ru/eng/gov/base/53.html>.

265 Article 113 Constitution of the Russian Federation, available at: <http://www.constitution.ru/en/10003000-07.htm>. See also Archive of the Official Site of the 2008-2012 Prime Minister of the Russian Federation Vladimir Putin, "Status and Powers of the Russian Prime Minister", available at: <http://archive.premier.gov.ru/eng/premier/authorities.html#:~:text=The%20>

114. On 28 December 2022, MISHUSTIN signed Decree of the Government of the Russian Federation No. 2474 “On Approval of the Rules of management by the bodies of the Donetsk People’s Republic, Luhansk People’s Republic, Zaporizhzhia region and Kherson region appearing to be ownerless and not attributed to federal ownership, ownership of a subject of the Russian Federation or municipal ownership of property located on the territories of these subjects of the Russian Federation.”²⁶⁶ This decree establishes the legal right and procedure for the occupying authorities to seize property that they identify as ownerless. Articles 3 and 4 of this Decree outline the responsibilities of the authorised bodies of the abovementioned regions to manage ownerless property, maintain records of such property, and ensure its preservation and operational integrity.²⁶⁷
115. Furthermore, the Russian Government, led by MISHUSTIN, established a commission to deal with the transfer of “non-functioning and abandoned” enterprises in Kherson and Zaporizhzhia regions, the DPR and LPR under external management²⁶⁸ - headed by Deputy Prime Minister Marat KHUSNULLIN, with Construction and Housing Minister Irek FAIZULLIN as his deputy.²⁶⁹ MISHUSTIN’s government subsequently replaced the external management system with a system of temporary leasing managed by the Territorial Development Fund with a subsequent option for tenants to buy the “ownerless” property. The Territorial Development Fund – headed by Ilshat SHAGIAKHMETOV with oversight from Marat KHUSNULLIN and Irek FAYZULLIN – is central to acquiring and redistributing property seized in Ukraine.²⁷⁰ The Fund operates a free economic zone on occupied territories²⁷¹ and acquires ownership of appropriated industrial and commercial real estate²⁷² before its transfer to a nominated deemed owner or lessee. The Ministry of Construction, headed by Irek FAYZULLIN, must approve all lease applications. The ownership mechanism is governed by the resolution of the Government of Russia No. 1099 of 4 July 2023, which in Article 1 says that enterprises, property complexes, and immovable property in the occupied territories of Ukraine are transferred to the Fund as property contributions. According to Article 4 of Federal Law No. 218-FZ of 29 July 2017, the property contributions belong to the Fund by right of ownership.

Prime%20Minister%3A&text=Signs%20the%20acts%20of%20the%20Russian%20Government%3B&text=Submits%20to%20the%20President%20proposals,and%20their%20punishment%20and%20rewards%3B&text=Distributes%20duties%20among%20government%20members.

- 266 Official internet portal of legal information, Resolution of the Government of the Russian Federation of December 28, 2022 No. 2474 “On Approval of the Rules of Management by the Bodies of the Donetsk People’s Republic, Luhansk People’s Republic, Zaporizhzhya Oblast and Kherson Oblast of the property located in the territories of the said subjects of the Russian Federation that has signs of ownerlessness and is not classified as federal, subject of the Russian Federation or municipal property”, 28 December 2022, available at: <http://publication.pravo.gov.ru/Document/View/0001202212290156>. Archived link: <https://archive.ph/vMteF>.
- 267 *Ibid.*
- 268 Vedomosti, “Russian business will get management of companies abandoned in new regions”, 25 October 2022, available at: <https://www.vedomosti.ru/economics/articles/2022/10/26/947345-biznes-poluchit-broshennie-v-novih-regionah-kompanii>. Archived link: <https://archive.ph/6x8wC>.
- 269 *Ibid.*
- 270 Territorial Development Fun, “Restoration and development of new regions”, available at: <https://%D1%84%D1%80%D1%82.%D1%80%D1%84/napravleniya/vosstanovlenie-regionov/>. Archived link: <https://archive.ph/7aKws>.
- 271 Territorial Development Fund, “Free Economic Zone on the territories of the Donetsk People’s Republic, Lugansk People’s Republic, Zaporizhzhya Oblast and Kherson Oblast”, available at: <https://xn--g1at0b.xn--p1aee.xn--p1ai/main>. Archived link: <https://archive.ph/Rw2Fq>.
- 272 Resolution of the Government of the Russian Federation No. 1099 of 4 July 2023 “On Approval of the Rules for Lease Transfer of Property Located in the Territories of the Donetsk People’s Republic, Luhansk People’s Republic, Zaporizhzhya Oblast and Kherson Oblast by the Public-Legal Company Territorial Development Fund”, available at: <http://publication.pravo.gov.ru/document/0001202307040014>. Archived link: <https://archive.ph/z6TPF>.

116. Furthermore, according to the decree of the Government of the Russian Federation No. 2501, signed into law by MISHUSTIN on 29 December 2022, ROSIMUSHCHESTVO manages and disposes of all public property in the occupied regions of Ukraine.²⁷³ The work of ROSIMUSCHESTVO is overseen by an advisory board headed by Marat KHUSNULLIN.²⁷⁴

C. Occupied Zaporizhzhia: Evgeniy BALITSKIY and Anton KOLTSOV

117. Evgeniy BALITSKIY, born on 10 December 1969 in Melitopol, Ukrainian SSR (Soviet Union), is the *de facto* governor of the Russian-occupied parts of the Zaporizhzhia region. He has held this position since 9 May 2022, following the region's occupation by Russian Armed Forces and proxies.²⁷⁵ Under Russian law, as governor, BALITSKIY is the head of the executive branch of the federal subject of Zaporizhzhia (occupied parts of Ukraine's Zaporizhzhia region).²⁷⁶ His responsibilities include signing off on legislation and overseeing its implementation and enforcement across the region.²⁷⁷
118. Anton KOLTSOV, born on 24 June 1973 in Cherepovets, Russian SFSR (Soviet Union), is the *de facto* chairman of the Council of Ministers (government) of the Zaporizhzhia Oblast' Military-Civilian Administration, having assumed office on 18 July 2022.²⁷⁸ His powers and responsibilities under Russian law include leading the regional legislative agenda and overseeing the enforcement of laws through regional agencies.²⁷⁹
119. On 2 June 2022, BALITSKIY signed a Decree "On nationalisation of the property of the State of Ukraine in favour of Zaporizhzhia Oblast".²⁸⁰ The decree empowers the occupying authorities to

273 Decree of the Government of the Russian Federation No. 2501 from 29 December 2022 "On Approval of Specifics of Management and Disposal of Certain Objects of Property Located in the Territories of the Donetsk People's Republic, Lugansk People's Republic, Zaporizhzhya Oblast and Kherson Oblast, Which Are in State or Municipal Ownership, as well as the Delimitation of Property between the Russian Federation, each of the said subjects of the Russian Federation and its municipalities", Article 1. Available at: <http://publication.pravo.gov.ru/Document/View/0001202212300029?ysclid=lfks6opzjdj658144412&index=3>.

274 Russian Government, "Marat Khusnullin took part in the collegium of Rosimushchestvo", 14 March 2023, available at: <http://government.ru/news/47988/>. Archived link: <https://archive.ph/xwfo3>.

275 Government of Russia, Executive Order on Acting Governor of Zaporozhye Region, 4 October 2022, available at: <http://www.en.kremlin.ru/catalog/regions/X3/events/69508>.

276 Government of Russia, Law ratifying the Zaporozhye Region's accession to the Russian Federation and the establishment of a new constituent entity of the Russian Federation, 5 October 2022, available at: <http://www.en.kremlin.ru/acts/news/69511>; Government of Russia, Federal Constitutional Law On the Accession of the Zaporozhye Region to the Russian Federation and the Establishment of a New Constituent Entity of the Russian Federation, the Zaporozhye Region, 5 October 2022, available at: <http://www.en.kremlin.ru/acts/news/69515>.

277 Presidential Library, On the general principles of the organization of local self-government in the Russian Federation: Federal Law No. 131-FZ of October 6, 2003: adopted by the State Duma on September 16, 2003, available at: <https://www.prlib.ru/en/node/433092>.

278 Decree Chairman of the Council of Ministers of the Military-Civil Administration of the Zaporizhzhia Region, 28 February 2023, available at: <https://gubernator.zo.gov.ru/docs/download/252>; Pravda, "Russian Federation assigns its own official as "head of the government" of occupied Zaporizhzhia Oblast", 18 July 2022, available at: <https://www.pravda.com.ua/eng/news/2022/07/18/7358827/>; Novaya Gazeta, "Former Russian regional official appointed 'head' of Russian-occupied territories in Ukraine's Zaporizhzhia region", 19 July 2022, available at: <https://novyagazeta.eu/articles/2022/07/19/former-russian-regional-official-appointed-head-of-russian-occupied-territories-in-ukraines-zaporizhzhia-region-news>.

279 The Russian Government, Constitution of the Russian Federation, Arts 11, 12, 76-86, available at: <http://archive.government.ru/eng/gov/base/54.html>.

280 VK, "The main thing in Melitopol: Yevhen Balitsky signed a decree "On nationalization of the property of the state of Ukraine in favor of Zaporizhzhya region", 3 June 2022, available at: https://vk.com/wall-211195993_10514. Archived link: <https://archive.ph/IXFR8>.

appropriate land plots, natural resources, objects of strategic sectors of the economy and other property owned by the State of Ukraine.²⁸¹

120. On 15 December 2022, KOLTSOV signed into law the “Decree on procedure for identification, accounting and taking into ownership of ownerless property No.1049-U”.²⁸² Based on this decree, the occupying authorities are empowered to identify any private property on the territory for which the authorities do not have “proof of ownership” on the Ministry of Property and Land Relations website of the Zaporizhzhia region.²⁸³ If no claim on the property is registered within three days – the property is officially classified as “ownerless”. In this context, and in light of active hostilities in the region and a large proportion of the population having fled, legal owners are likely unable to comply with the three-day deadline to prove their ownership. As such, any asset listed on the Ministry’s website is effectively subject to appropriation without consent. In practical terms, this process is unlawful appropriation masked as an administrative procedure.
121. Furthermore, on 29 November 2022, KOLTSOV signed off on the “Decree on the sale and purchase procedure of property owned by Zaporizhzhia region No. 940-U”.²⁸⁴ This decree allows the authorities to transfer the appropriated public and private property into private ownership.²⁸⁵
122. As *de facto* governor and chairman of the Council of Ministers for the occupied Zaporizhzhia region, respectively, BALITSKIY and KOLTSOV lead the executive branches of the occupation government. They are, therefore, responsible for implementing and enforcing the laws mentioned above on the appropriation and re-distribution of Ukrainian private and public property.
123. The website of the Ministry of Property and Land Relations of Zaporizhzhia region lists properties and companies appropriated by the occupying authorities.²⁸⁶ The Ministry is under KOLTSOV and BALITSKIY’s direct leadership and control. At the time of writing, the website lists hundreds of assets appropriated since the region’s occupation by Russian forces. There is no reason to believe this property was appropriated for military necessity.

D. Occupied Kherson: Vladimir SALDO

124. Vladimir SALDO, born on 12 June 1956 in Mykolaiv Oblast, Ukrainian SSR (Soviet Union), is the *de facto* governor of the Russian-occupied parts of the Kherson region. He has held the office of Russian governor of Kherson since 4 October 2022²⁸⁷ (and had been previously the head of Russia’s

281 *Ibid.*

282 Decree Chairman of the Council of Ministers of the Military-Civil Administration of the Zaporizhie Region “On amendments to the Decree of the Chairman of the Council of Ministers “1.1. Until the end of the transition period established Military-civil administration of the Zaporozhye region dated 03.08.2022 No. 189-u “On approval of the Procedure for identifying, recording and taking ownership of ownerless property of the Zaporozhye region” (as amended by Decree No. 1049-u dated December 15, 2022), 28 February 2023, available at: <https://gubernator.zo.gov.ru/docs/download/252>.

283 Official website of Ministry of Property and Land Relations Zaporizhia region, available at: <https://mizo.zo.gov.ru/>.

284 Decree 940-U of 29 November 2022 on Approval of the Temporary Procedure for Conducting Tenders for the Right to Conclude Purchase and Sale Agreements for Real Estate Owned by Zaporizhzhya Region, Temporary Procedure for Conducting Tenders for the Right to Conclude Lease Agreements for Real Estate Owned by Zaporizhzhya Region, available at: <https://zo.gov.ru/docs/show/1131>. Archived link: <https://archive.ph/Lyfml>.

285 Arts 1 and 2, Decree 940-U of 29 November 2022 on Approval of the Temporary Procedure for Conducting Tenders for the Right to Conclude Purchase and Sale Agreements for Real Estate Owned by Zaporizhzhya Region, Temporary Procedure for Conducting Tenders for the Right to Conclude Lease Agreements for Real Estate Owned by Zaporizhzhya Region, available at: <https://zo.gov.ru/docs/show/1131>. Archived link: <https://archive.ph/Lyfml>.

286 Official website of Ministry of Property and Land Relations Zaporizhia region, available at: <https://mizo.zo.gov.ru/>.

287 Government of Russia, Executive Order on Acting Governor of Kherson Region, 5 October 2022, available at: <http://en.kremlin.ru/catalog/persons/702/events/69509>.

Kherson military-civilian administration between April and October 2022). Under Russian law, as governor, SALDO is the head of the executive branch of the federal subject of Kherson (occupied parts of Ukraine's Kherson region).²⁸⁸ His responsibilities include signing off on legislation and overseeing its implementation and enforcement across the region.²⁸⁹

125. In his role as governor, SALDO signed off on a series of laws setting out the mechanism for Russia's unlawful appropriation of Ukrainian public and private property in the Kherson region. Decree No. 101/1-U from 28 September 2022²⁹⁰ regulates the transfer of ownership for specific properties in the Kherson region, encompassing lands, real estate, and assets formerly owned by the state of Ukraine or Ukrainian legal entities to the Kherson occupying authorities. From March 2022 until March 2024, a succession of Orders enacted by SALDO established the process for appropriating so-called "ownerless" property in the occupied Kherson region. The orders nominate SALDO as the official responsible for their implementation.²⁹¹ As of 18 March 2024, law No. 32-ZHO²⁹² repealed and replaced previous orders, setting out the procedure for handling "ownerless" moveable property. In April 2023²⁹³, the role of the Property Fund of Kherson Region in the acquisition and re-distribution of "ownerless" property was transferred to the Ministry of Land and Property Relations of the Kherson Region - currently headed by Elena PEKOVA, a subordinate of SALDO.²⁹⁴
126. As *de facto* governor of the occupied Kherson region, SALDO leads the executive branches of the occupation government and is therefore responsible for implementing and enforcing the laws mentioned above on the appropriation and re-distribution of Ukrainian private and public property. SALDO is also reported to be personally linked to the systematic pillage of grain in the region,²⁹⁵ and has been referred to as a facilitator for unlawful appropriations.²⁹⁶

288 Government of Russia, Law ratifying the Kherson Region's accession to the Russian Federation and the establishment of a new constituent entity of the Russian Federation, 5 October 2022, available at: <http://en.kremlin.ru/acts/news/69512>; Government of Russia, Federal Constitutional Law On the Accession of the Kherson Region to the Russian Federation and the Establishment of a New Constituent Entity of the Russian Federation, the Kherson Region, 5 October 2022, available at: <http://en.kremlin.ru/acts/news/69516>.

289 Presidential Library, On the general principles of the organization of local self-government in the Russian Federation: Federal Law No. 131-FZ of October 6, 2003: adopted by the State Duma on September 16, 2003, available at: <https://www.prlib.ru/en/node/433092>.

290 Decree No. 101/1-U of 28.09.2022 'On the Specifics of Regulating Property and Land Relations in the Territory of the Kherson Region'. Available at: <https://web.archive.org/web/20240321120013/https://khogov.ru/wp-content/uploads/2024/02/ukaz-%E2%84%96101-1-u-ot-28.09.2022.pdf>.

291 E.g.: Article 3 of the Decree 179-R from 21 December 2022.

292 The Law of the Kherson Region No. 32-ZHO from 18 March 2024 "On the Specifics of Regulating Property Rights in Relation to Ownerless Movable Items on Real Estate Properties Located in the Territory of the Kherson Region", available at: <https://web.archive.org/web/20240321111942/https://khogov.ru/wp-content/uploads/2024/03/o-beshozyajnom-imushhestve-%E2%84%96-32-zho.pdf>.

293 Excerpt from the Russian Unified Registry of Legal Entities indicates that the Ministry of Land and Property Relations of Kherson region was established on 7 April 2023, available at: https://drive.google.com/file/d/10z6HeFW3PAk7hVp4wS-0PHB4_qGzRNGi/view?usp=sharing.

294 Telegram, "Administration of Kherson region: In the Kherson region real estate registration in Rosreestr became available", 8 February 2022, available at: https://t.me/VGA_Kherson/18151. Archived link: <https://archive.ph/OzkjC>.

295 Financial Times, "How Russia secretly takes grain from occupied Ukraine", 30 October 2022, available at: <https://www.ft.com/content/89b06fc0-91ad-456f-aa58-71673f43067b>; The Guardian, "Forged documents: how Ukrainian grain may be enriching Putin's circle", 11 December 2023, available at: <https://www.theguardian.com/world/2023/dec/11/forged-documents-how-ukrainian-grain-may-be-enriching-putins-circle>.

296 The Guardian, "Mr Fifty Percent: the former Ukraine mayor doing Putin's work in Kherson", 19 December 2023, available at: <https://www.theguardian.com/world/2023/dec/19/mr-fifty-percent-the-former-ukraine-mayor-doing-putins-work-in-kherson>; The Guardian, "Saldo: Ukraine's gangster governor - part 1", 26 February 2024, available at: <https://www.theguardian.com/world/audio/2024/feb/26/vladimir-saldo-ukraine-gangster-governor-part-1-podcast>.

127. SALDO's government does not appear to maintain an online register of appropriated property. However, it has published information about its appropriations on Telegram.²⁹⁷ There is no reason to believe this property was appropriated out of military necessity.

VI. Conclusion and Recommendations

128. Since the annexation of Crimea in 2014, billions of euros worth of public and private assets in occupied territories have been permanently appropriated without the owners' consent. As of February 2022, Russia has extended its pillage to newly occupied territories in DPR, LPR, Kherson and Zaporizhzhia. In the seven cases studies from Kherson and Zaporizhzhia regions presented in this report alone, over 10 million euros of private assets have been pillaged.

129. These appropriations are made possible by occupying authorities having created and implemented administrative procedures for unlawfully nationalising and re-distributing private and public Ukrainian assets on territories conquered and occupied by the Russian Armed Forces. The scale and systematic nature of these appropriations implies a plan or policy, developed at the very top of the Kremlin's hierarchy, to appropriate Ukrainian public and private assets, without their owners' consent. This also appears to fit within the Kremlin's overall objective to impose control over Ukrainian territory.

130. The Authors consider there is strong evidence of a common plan involving members of the Russian Federal Government and key federal agencies, together with Russian local authorities in occupied territories, to use laws and administrative processes to appropriate public and private property in occupied territories without the owners' consent. Consequently, IPHR and State Capture: Research and Action consider this conduct amounts to the war crimes of pillaging and extensive appropriation of property not justified by military necessity.

131. The Authors therefore call on Russian authorities to cease the practice of unlawful appropriation in occupied territories and to restore confiscated property to the rightful owners. The Authors call on the international community to investigate this conduct with a view to bringing those responsible to justice.

297 Telegram, "Administration of Kherson region: In Kherson region 112 ownerless objects have been identified and transferred to new owners", 12 October 2022, available at: https://t.me/VGA_Kherson/4008. Archived link: <https://archive.ph/OjxUG>.