

**UN Watch Rebuttal to the Pillay Commission’s June 23, 2026  
Conference Room Paper Titled: “*The essence of childhood has been  
destroyed*”: Israel’s deliberate targeting of Palestinian children in the  
Occupied Palestinian Territory since 7 October 2023 (A/HRC/62/CRP.2)**

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**Introduction**

The Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem (“COI”), issued a 94-page report (the “Report”) alleging that Israel deliberately targeted Palestinian children, with a particular focus on the war in Gaza. These are among the gravest accusations possible under international law, carrying implications of war crimes, crimes against humanity, and genocide. Yet despite the extraordinary nature of these allegations, the Report fails to provide even a single verified example demonstrating that Israel Defense Forces (“IDF”) personnel identified an individual as a civilian child and deliberately selected that child for death for no purpose other than killing the child. Instead, the report repeatedly substitutes the tragic fact that children died during the war for proof of deliberate targeting.

The Report’s conclusions are built on layers of speculation and inference unsupported by direct evidence at every stage of the analysis. In each incident recounted, the COI cannot conclusively determine whether Israeli forces fired the shot, whether militants were present, whether combat was occurring nearby, whether any threat existed, or what battlefield circumstances surrounded the incident. Yet despite these uncertainties, it repeatedly reaches definitive conclusions regarding Israeli responsibility and intent. In each case, the COI constructs an entire narrative of intentional killing through stacked assumptions rather than verified facts, transforming uncorroborated allegations into definitive findings of criminal conduct.

At the same time, the COI systematically removes Hamas and Palestinian Islamic Jihad (“PIJ”) from the battlefield narrative, portraying the Gaza conflict as though the IDF, acting under orders from Israeli political and military leadership, was engaged solely in the deliberate killing of civilians, particularly children. Across 94 pages, the Report never acknowledges that the IDF was fighting a heavily armed force of tens of thousands of Hamas and PIJ operatives who constructed hundreds of kilometers of tunnels, embedded military infrastructure throughout civilian areas,

and routinely operated from homes, schools, hospitals, mosques, and displacement zones.<sup>1</sup> The result is a fictionalized account of the conflict in which there is no armed opposition, no complex urban battlefield, and no armed actors in Gaza other than the IDF. Combined with the erasure of militant activity in the West Bank, this distortion enables the COI to advance the fabricated narrative that Israeli forces were trained, directed, and deployed to deliberately target children as a matter of policy.

Such deficiencies strip the Report of legal credibility and render it indistinguishable from advocacy framed as serious analysis. The Report's extreme length is intended to create the impression of rigorous evidentiary and forensic review, yet it still cannot mask the fundamental absence of reliable proof for its central allegations. An accusation that Israeli soldiers deliberately identified and killed children cannot rest on speculative reconstructions of battlefield events while systematically excluding military context and contradictory evidence. This rebuttal examines the central defects of the Report and demonstrates why the evidence presented cannot sustain a finding that Israel deliberately targeted children. A summary of the Report's principal deficiencies is as follows:

1. **Failure to provide corroborating evidence of any incident of IDF soldiers targeting children:** A review of the incidents cited by the COI shows no evidence supporting the report's headline allegation. In none of the cases can the COI definitively establish that a civilian Palestinian child was identified by an IDF soldier and intentionally targeted for death. That conclusion is speculative throughout. The COI's methodology effectively assumes that a child killed in Gaza was both killed by the IDF and intentionally targeted merely because the child died.
2. **Erasure of Hamas as a belligerent:** The Report erases Hamas and other armed groups as active belligerents despite their deployment of tens of thousands of operatives throughout Gaza and their extensive military infrastructure built over 17 years, including vast tunnel networks, weapons stockpiles, booby-trapped buildings, and command facilities embedded within civilian areas.<sup>2</sup> There is no acknowledgement or discussion of Hamas's use of hospitals, schools, mosques, residential buildings, and humanitarian zones for military purposes, or its openly acknowledged strategy of operating from within the civilian population.<sup>3</sup> A reader

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<sup>1</sup> *Hamas' use of human shield in Gaza*, **NATO Strategic Communications Center of Excellence** (June 6, 2019), <https://stratcomcoe.org/publications/hybrid-threats-hamas-use-of-human-shields-in-gaza/87>.

<sup>2</sup> *How Hamas is Fighting in Gaza: Tunnels, Traps, and Ambushes*, **New York Times** (July 13, 2024), <https://www.nytimes.com/2024/07/13/world/middleeast/hamas-gaza-israel-fighting.html>; *The Tunnels of Gaza: How the subterranean maze below the Gasa Strip works*, **New York Times** (November 10, 2023), <https://www.nytimes.com/interactive/2023/11/10/world/europe/hamas-gaza-tunnels.html>.

<sup>3</sup> *Gaza Chief's Brutal Calculation: Civilian Bloodshed Will Help Hamas*, **Wall Street Journal** (June 10, 2024), <https://www.wsj.com/world/middle-east/gaza-chiefs-brutal-calculation-civilian-bloodshed-will-help-hamas-626720e7>.

would come away believing the IDF was deployed in Gaza against only women and children. By ignoring the existence of Hamas and other armed groups as an opposing fighting force in Gaza, the COI creates a framework in which the deaths of children are presumed to reflect deliberate targeting rather than the realities of combat in an urban battlefield.

3. **Presumption of no military presence:** Throughout its incident-by-incident assessments, the COI repeatedly makes comments such as: “The Commission could not find any indication of a threat towards members of the Israeli security forces” (*e.g.*, para. 58). But the COI has no way of knowing whether Hamas or PIJ operatives were present, engaged in combat, or operating from the area at the time of an incident, especially given Hamas’s exclusive use of civilian clothes for combat and its operations from apartments and concealed tunnel shafts beneath civilian areas. *This assumption is foundational to the entire report.* By presuming the absence of active combat or a military presence from the outset, the COI treats the death of a child not as a possible consequence of urban warfare, crossfire, militant activity, or error, but as presumptive evidence of intentional targeting by the IDF.
4. **Reliance on local sources:** The COI relies on family testimony to determine how children were killed, yet provides no explanation for how family members could know the circumstances of a strike or whether a child was deliberately targeted. Witnesses could not realistically know the full Gaza battlefield environment surrounding an incident, including the positions and movements of IDF and militant forces across a dense, 360-degree urban combat zone. Nevertheless, the COI accepts claims of certainty from family members about the source of fire and responsibility for a death.
5. **Doctors as battlefield and ordnance experts:** The COI repeatedly relies on medical professionals as expert testimony on military events and ordnance identification, even though doctors and hospital staff are not trained in weapon systems, ballistics, battlefield reconstruction, or combat analysis. This reliance is itself fatal to the report’s methodology. For example, the report cites a doctor who claimed, “she saw around five children shot by quadcopters” (para. 64), yet provides no explanation for how the doctor could determine the source of fire, the circumstances of the shootings, or whether the bullets came from Israeli quadcopters at all. These hospital-based testimonies appear throughout the report as featured evidence.
6. **Unsupported attribution of bullets and ordnance:** The COI repeatedly cites images of recovered bullets or fragments as proof that IDF forces were responsible for a shooting, yet provides no documented chain of custody, independent forensic verification, or explanation of how the munitions were authenticated. The report simply assumes that photographs or

testimony regarding bullets presented by local hospital staff originated from Israeli weapons systems. Militant groups in Gaza also use a wide range of ammunition and captured weaponry, making unsupported attribution methodologically unsound. Without forensic analysis establishing the origin of a projectile and maintaining a verified chain of custody from the scene to investigators, the COI cannot reliably determine who fired a shot, let alone infer intentional targeting.

7. **No mention of Hamas's infiltration of Gaza hospitals:** The report simultaneously treats Israeli operations against hospitals as presumptively criminal while also relying heavily on testimony from doctors and medical staff within those same institutions as neutral and authoritative evidence. Yet extensive evidence emerged throughout the war showing that Hamas used hospitals for military purposes, including command centers, tunnel infrastructure, and hostage detention.<sup>4</sup> Numerous healthcare workers and hospital personnel were later identified by Hamas and PIJ themselves as operatives, often commanders. This context is critical both to assessing the legality of military operations involving hospitals and to evaluating the credibility and independence of testimony originating from within institutions infiltrated by Hamas and PIJ.
8. **Invention of new Laws of Armed Conflict and application of them to Israel:** The COI asserts that if Israel attacks a location knowing civilians, including children, are present and would be killed, the attack is therefore unlawful and constitutes evidence that civilians were intentionally targeted. This directly contradicts the established Law of Armed Conflict (LOAC), which permits attacks on military objectives even when civilian casualties are foreseen, provided the applicable rules governing distinction, proportionality, and precautions are satisfied. Under the COI's invented framework, military objectives placed in civilian structure or otherwise embedded among civilians effectively become permanently immune from attack, and any resulting civilian deaths are treated as proof of extermination, willful killing, and deliberate targeting.
9. **Failure to Address Child Soldiers:** Although the COI briefly acknowledges reports concerning the use of children by Palestinian armed groups (para. 11), it does not investigate the issue or acknowledge that not all minors in Gaza or the West Bank are innocent civilians. This omission is highly significant. Hamas and other armed factions have long operated military training camps for minors, promoted armed participation among youth, and celebrated

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<sup>4</sup> *Hamas's Human Shield Strategy in Gaza*, **Henry Jackson Society** (April 2025), <https://henryjacksonsociety.org/wp-content/uploads/2025/05/HJS-Hamass-Human-Shield-Strategy-in-Gaza-Report-WEB.pdf>.

teenage fighters as martyrs.<sup>5</sup> Minors as young as twelve years old killed in Gaza and the West Bank were later publicly praised by Hamas and PIJ as combatants.<sup>6</sup> A report centered on children in armed conflict cannot credibly ignore the widespread exploitation and use of minors by Palestinian armed groups for combat and military activity.

The sections below examine these methodological deficiencies in greater detail, along with additional factual errors and a review of the key incidents underlying the Report's conclusions.

### **False Claim That IDF Provided “blanket permission” to Target Civilians**

A central contention of the COI is that the IDF effectively adopted a policy of granting itself “de facto blanket permission” to strike civilian locations throughout Gaza (para. 30). This allegation is critical to the Report because it serves as a foundation for many of its broader conclusions regarding the deliberate targeting of civilians and children. Yet despite the gravity of the accusation, the COI does not identify any Israeli directive, policy document, operational order on a political or military level, or official statement authorizing attacks on civilian sites irrespective of military use. Instead, the Commission infers the existence of such a policy from Israeli statements that Hamas had embedded military infrastructure throughout Gaza's civilian environment and that Israel's objective was to dismantle Hamas's military capabilities wherever located. The Report thus conflates a policy of targeting Hamas wherever it operates with a policy of targeting civilian infrastructure itself. A military objective may be lawfully targeted because of its use, even when it is located within a structure that would otherwise be protected as a civilian object.

The COI's reasoning is both circular and contradicts the established Law of Armed Conflict. In an earlier report (A/HRC/56/CRP.4, para. 156), the COI argued that Israel's assertion that Hamas fighters and infrastructure were embedded within the civilian population, amounted to a claim that Israel had the right to strike civilian locations throughout Gaza. But this fundamentally misstates international humanitarian law. The COI assumes that because a military objective is located within a civilian structure, it remains legally civilian. LOAC does not operate that way. Civilian objects used for military purposes by Hamas or PIJ lose their protected status and become lawful military objectives.<sup>7</sup> Homes, schools, hospitals, mosques, tents, and other civilian

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<sup>5</sup> *Here's what a Hamas training camp for teens looks like*, **The Washington Post** (January 29, 2015), [https://www.washingtonpost.com/world/heres-what-a-hamas-training-camp-for-teens-looks-like/2015/01/29/ef0b4092-a33f-11e4-9f89-561284a573f8\\_story.html](https://www.washingtonpost.com/world/heres-what-a-hamas-training-camp-for-teens-looks-like/2015/01/29/ef0b4092-a33f-11e4-9f89-561284a573f8_story.html).

<sup>6</sup> *The Child Soldiers of Gaza*, @Aizenberg55 X (February 17, 2026, 5:35 PM), <https://x.com/Aizenberg55/status/2023783492446789844>.

<sup>7</sup> *IHL Rule 10: Civilian Objects' Loss of Protection from Attack*, **ICRC** (Last visited June 2026), <https://ihl-databases.icrc.org/en/customary-ihl/v1/rule10>.

structures are not immune from attack when used for command activity, weapons storage, tunnel access, sniper and RPG positions, or hostage detention.

The Report consistently assumes that locations struck by the IDF retained exclusively civilian status without first establishing that they had not been used for military purposes. The COI does not determine and has no way of knowing whether militants were present, whether military infrastructure existed at the site, whether tunnel shafts were present, whether weapons were stored there, whether nearby combat was occurring, or whether the location had become a military objective under the LOAC. Rather than investigating these questions, the COI simply assumes the civilian character of the site and treats any contrary possibility as irrelevant.

This assumption is central to the Report's broader conclusions regarding the alleged targeting of children. Once the COI assumes that a location and its surroundings remained exclusively civilian, any strike against that location becomes presumptively unlawful. Once the strike is presumed unlawful, the presence of child casualties is then cited as evidence that children themselves were deliberately targeted. The validity of the Report's conclusions therefore entirely depends on an antecedent proposition that is always assumed rather than demonstrated: that the locations struck lacked military significance and retained full civilian protection at the time of attack.

### **Assumption That Enemy Forces Were "not found"**

A major foundational flaw running throughout the Report is the effective erasure of Hamas and PIJ as active combatants operating throughout Gaza. The Report repeatedly presents incidents as though the IDF attacked persons, homes, schools, hospitals, and tents for no military reason whatsoever, while largely excluding the possibility that Israeli forces were engaged in active combat, responding to perceived threats, or targeting Hamas and PIJ operatives embedded within civilian areas. This omission is central to the report's entire narrative.

One example describes an incident in Sheikh Radwan in December 2023 in which Israeli forces, reportedly Shayetet 13 commandos, allegedly threw grenades "without any warning" into a home sheltering 30 family members before entering and killing eight people (para. 42). Yet the Report never addresses the most basic question: why were Israeli special forces operating there in the first place? The COI simply assumes, without any evidence, that there was no Hamas or PIJ presence, no incoming fire, no nearby operatives or combat activity, no perceived threat, and no military objective. In the Report's reconstruction, Israeli elite commandos were sent to a single apartment deep inside urban Gaza solely to attack civilians in their home, and particularly the children.

The same pattern appears in the COI's discussion of a September 25, 2024 operation in the village of Anza in the West Bank, during which two girls were wounded by Israeli fire. The Report dismisses Israeli statements that forces had responded to incoming fire, asserting instead that "the Commission could not verify any claims of exchange of fire" and concluded that the Israeli soldiers "had used lethal force against civilians who posed no imminent threat." (para. 89). But the COI does not explain how it could possibly determine the full battlefield circumstances months after the fact or conclusively prove that Israeli forces were not fired upon. Nor does it attempt to provide evidence that the Israeli account was false. Instead, the absence of evidence available to the COI is simply treated as affirmative proof that no militant activity or threat existed.

This methodological flaw is compounded by the nature of the battlefield itself. Hamas and PIJ systematically operate in civilian clothing, concealed weapons and tunnel shafts inside residential neighborhoods, and embedded military infrastructure throughout schools, hospitals, mosques, and displacement zones.<sup>8</sup> In such an environment, investigators reconstructing incidents months later cannot reliably determine from witness testimony alone whether militants were present, whether nearby combat was occurring, or whether Israeli forces perceived an immediate threat at the time force was used. Yet the Report repeatedly treats the COI's inability to identify militant activity as proof that none existed.

This pattern repeats throughout the Report. Once Hamas and PIJ are erased from the battlefield, and once the COI assumes Israeli forces faced no threat or military presence in incident after incident, every civilian death can be reframed as presumptive evidence of deliberate targeting—particularly when children are involved—rather than as the possible consequence of combat within an urban environment deliberately militarized by Hamas and PIJ.

## **Rewriting Laws of Armed Conflict to Criminalize IDF Action in Gaza**

The COI rewrites the laws of armed conflict to effectively render Israel's entire operation in Gaza illegal. Throughout the Report, the COI treats attacks that may knowingly kill civilians as evidence that civilians themselves were the intended targets. Under this fabricated framework, the mere presence of civilians, including children, near or at a military objective transforms any resulting civilian deaths into proof of criminal intent. This is not the standard established by international humanitarian law.

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<sup>8</sup> *Hamas's Human Shield Strategy*, **Henry Jackson Society** (April 2025), <https://henryjacksonsociety.org/wp-content/uploads/2025/05/HJS-Hamass-Human-Shield-Strategy-in-Gaza-Report-WEB.pdf>.

The COI argues that “the Israeli security forces knowingly and foreseeably caused child deaths by launching continuous intensive airstrikes on densely populated areas” and that Israel “knew children were present in areas it attacked.” It therefore concludes that Israel intentionally and illegally killed civilians, particularly children (para. 268). But the presence of civilians near a military objective does not render that objective immune from attack, nor does knowledge that civilians may be harmed transform an attack on a military objective into an intentional attack on civilians. The same reasoning appears throughout the Report. In another section, the COI asserts that the IDF “intentionally directed attacks against educational facilities” to deny Palestinian children an education (para. 288)—again rewriting the laws of war while presuming that schools were not militarized by Hamas despite extensive documented evidence to the contrary.<sup>9</sup>

The practical consequence of the COI’s construct is that any military operation against Hamas or PIJ in Gaza’s urban environment becomes presumptively unlawful whenever civilians are killed. Under the COI’s framework, the more extensively armed groups operate from civilian locations, the more protected those military objectives become from attack.<sup>10</sup> And if children were killed, those deaths are presumed to be intentional.

But the LOAC does not prohibit attacks on lawful military objectives simply because civilians, including children, are known to be present and may foreseeably be harmed or killed in the attack.<sup>11</sup> International law also does not grant permanent immunity to civilian locations, such as schools and hospitals, if used by the enemy for military purposes.<sup>12</sup> Such attacks remain subject to the established rules of distinction, proportionality, and precautions in attack. The LOAC specifically anticipates that the enemy, in this case Hamas and PIJ, may use the “civilian population” to “shield military objectives from attacks or to shield military operations.”<sup>13</sup> By discarding all these well-known concepts, the COI substitutes a wholly new legal standard for the

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<sup>9</sup> *Records Seized by Israel Show Hamas Presence in U.N. Schools*, **New York Times** (December 8, 2024), <https://www.nytimes.com/2024/12/08/world/middleeast/hamas-unrwa-schools.html>; *Hamas’ Use Of UNRWA Facilities*, **Government of Israel** (Last visited June 2026), <https://govextra.gov.il/mda/unrwa/unrwa/hamas-use-of-unrwa-facilities/>; *UNRWA Condemns Placement Of Rockets, For A Second Time, In One Of Its Schools*, **UNRWA** (July 22, 2014), <https://www.unrwa.org/newsroom/press-releases/unrwa-condemns-placement-rockets-second-time-one-its-schools>.

<sup>10</sup> *The Dangerous Failure to Hold Hamas Accountable for Using Human Shields*, **Lawfare** (May 7, 2026), <https://www.lawfaremedia.org/article/the-dangerous-failure-to-hold-hamas-accountable-for-using-human-shields>.

<sup>11</sup> *Article 28 of the Fourth Geneva Convention* (August 12, 1949) <https://ihl-databases.icrc.org/en/ihl-treaties/gciv-1949/article-28>.

<sup>12</sup> *IHL Rule 28: Medical Unites*, **ICRC** (Last visited June 2026), <https://ihl-databases.icrc.org/en/customary-ihl/v1/rule28>.

<sup>13</sup> *Article 51, Additional Protocol I to Geneva Conventions* (June 8, 1977), <https://ihl-databases.icrc.org/en/ihl-treaties/api-1977/article-51>.

established Law of Armed Conflict and then relies on that revised and fabricated standard to support findings of extermination, willful killing, and deliberate targeting of children by Israel.

### **Findings Consistently Exceed the Evidence COI Actually Possesses**

The COI's erasure of the operational battlefield environment in Gaza is compounded by a second methodological flaw: the Commission repeatedly converts acknowledged evidentiary uncertainty into definitive findings of criminal intent. Throughout the Report, the COI openly acknowledges major gaps in its factual knowledge while nevertheless issuing categorical conclusions that Israeli forces deliberately targeted children.

The Report repeatedly relies on formulations such as "the Commission could not verify" (para. 89, 178), "appears" (para. 67, 92), "reasonable grounds" (para. 54, 60, 62, 272), "the Commission could not find" any "indication" or "evidence" (para. 58, 177, 178). These caveats are significant because they acknowledge that the COI consistently lacks the information necessary to confidently reconstruct battlefield events. In each incident recounted, the COI cannot conclusively determine who fired a shot, whether militants were present, whether combat was occurring nearby, whether Israeli forces perceived a threat, and in many cases even whether Israeli forces were responsible for the casualties in question. Yet despite these admitted evidentiary limitations, the Report repeatedly escalates uncertain factual circumstances into definitive legal findings alleging deliberate targeting of children, war crimes, crimes against humanity, and genocidal conduct.

The COI repeatedly speculates about what Israeli soldiers "should have been able to see" (para. 58, 208) or "should have known" or "ought to have known" (para. 284) during combat situations in a complex urban warfare environment. Yet the COI had no access to real-time battlefield intelligence, drone feeds, targeting systems, communications intercepts, line-of-sight analysis, or the perceptions of the IDF personnel involved. Conclusions regarding what an Israel soldier allegedly identified, perceived, could have seen or known or intended are purely speculative. They are based solely on retrospective assumptions constructed from partial witness testimony and post-incident inference based on scant information, not confirmed evidence.

The COI's treatment of uncertainty is notably asymmetrical. Unverified local testimony, speculative reconstruction of battlefield events, and assumptions regarding Israeli visibility and intent are routinely treated as sufficient to support findings against Israel. By contrast, the possibility of militant presence, crossfire, concealed operatives, nearby combat activity, or other battlefield variables is wholly dismissed, if mentioned at all as a possibility. The result is a one-

directional evidentiary methodology in which uncertainty consistently operates against Israel and in favor of criminal attribution.

This defect is particularly consequential given the gravity of the allegations advanced by the COI. Findings that soldiers deliberately targeted children require compelling evidence demonstrating that personnel identified a child as a civilian, perceived no military threat, that there were no combat operations nearby that may account for the fire, and intentionally selected the child for attack. Such conclusions cannot properly rest on conjecture, inference layered upon inference, or the mere inability of investigators to reconstruct the full battlefield circumstances. Yet throughout the Report, speculative assumptions repeatedly substitute for verified evidence, allowing tentative factual reconstruction to harden into categorical legal condemnation.

### **No Evidence of “Targeting of Children” in the Incidents Cited**

The COI’s principal examples purportedly showing that Israeli forces deliberately targeted children are strikingly devoid of evidence. In none of the four key Gaza incidents brought forth as evidence of the Report’s central contention, does the COI definitively establish that Israeli forces intentionally targeted a child as such. The COI cannot even conclusively determine that the IDF fired the shots in question.

Instead, the COI repeatedly converts incomplete testimony from family, medical accounts from doctors treating children after the fact, and speculative reconstruction of battlefield events into definitive findings of intentional criminal conduct. Missing entirely is any serious analysis of combat conditions, Hamas or PIJ activity in the area, perceived threats facing Israeli forces, or the possibility of crossfire, misidentification, concealed militants, or active urban warfare.

The result is the same framework highlighted previously, in which Hamas and PIJ are always absent from the battlefield, leaving only civilians and the IDF in the COI’s reconstruction of Gaza. Once that premise is assumed, any child killed during combat can be presented as presumptive evidence of deliberate Israeli targeting. The principal incidents relied upon by the COI are examined below:

#### **Injuring of a 10-day-old baby by quadcopter inside the tent in Nuseirat camp (Para. 59-60) —**

One of the report’s central examples of alleged deliberate targeting of children involves a claim that an IDF quadcopter equipped with a sniper rifle intentionally shot a 10-day-old baby inside a tent in the Nuseirat refugee camp on April 12, 2024. According to the Report, the baby was struck in the head while being breastfed by his mother inside the tent. The Report concluded that because the incident occurred during daylight hours, the drone operator “would have been able to see inside the tent” and therefore intentionally targeted a mother and infant. Yet the report

provides no evidence for these conclusions beyond the COI's claimed review of an *image* of the bullet allegedly recovered after passing through the baby's head.

Even accepting that the child suffered a gunshot wound, the report does not establish that the bullet originated from a quadcopter rather than ground fire, crossfire, ricochet, or another armed actor nearby. Nor does it explain how analysis of a bullet image alone can determine the platform from which it was fired. For the COI's conclusion to be correct, the quadcopter would have had to descend to near ground level, visually identify a breastfeeding mother and a 10-day-old infant inside the tent from its opening (which is unlikely to have been constructed from transparent material), distinguish the baby's approximately 35-centimeter head from any other object or person, and then intentionally fire a precision shot at the child's head which then exited the baby's head and struck a pillow. The COI provides no forensic reconstruction, no corroborating witnesses, no video footage, and no evidence that any witness even observed a quadcopter hovering near the tent opening. Instead, the COI simply assumes the presence of a quadcopter, assumes visibility into the tent, and assumes deliberate intent without evidence.

**Injuring a four-year-old girl in Khan Younis displacement camp (Para. 61-62)** — Another central example cited by the Report involves a four-year-old girl allegedly deliberately targeted by an IDF quadcopter inside a displacement tent in Khan Younis on August 24, 2024. According to the Report, the girl was struck in the head while eating with her family inside the tent, leaving her partially paralyzed. The COI concluded that because the girl was the only family member injured, and because family members and apparently a doctor allegedly saw a quadcopter, the child was intentionally targeted by a quadcopter mounted with a sniper rifle.

Yet the report provides no corroborating evidence for this extraordinary claim. All witnesses and the victim are unnamed. Most remarkably, the COI does not appear to question how the doctor treating the child was also allegedly present at the tent witnessing a quadcopter descend to near ground level, identify a specific four-year-old child inside a tent, and intentionally fire at her head. The *only evidence* for this entire sequence of events is the uncorroborated testimony of unnamed individuals.

**Killing of a 15-year-old boy holding white flag and his brother in Khan Younis (Para. 56-58)** — Another of the report's central examples of alleged deliberate targeting of children concerns the death of a 15-year-old boy in Khan Younis on January 24, 2024. According to the Report, the boy exited his family's building holding a white cloth after evacuation instructions were allegedly issued by Israeli forces nearby. The boy's father, who remained inside the home, stated that he noticed Israeli forces about 100 meters east of the building and then heard gunfire from that direction. The boy was hit, and when his older brother ran toward him, he too was shot and killed. Based *entirely* on this testimony, the COI concluded that an Israeli sniper from the IDF's 98th Division deliberately targeted the boy using a DAN .338 sniper rifle from approximately 200

meters away and that the shooter “should have been able to see” that the target was a child holding a white flag.

Yet the COI provides no evidence supporting these extraordinary conclusions. The father’s claim that he observed Israeli forces east of the building is not evidence that a specific Israeli sniper fired the shots. In an active combat zone, hearing gunfire from a general direction does not establish who fired it, particularly given the presence of Hamas and PIJ operatives throughout Khan Younis at the time. The COI provides no forensic reconstruction, no ballistic analysis, no trajectory evidence, no video footage, no named witnesses, and no explanation for how it identified the specific weapon, firing position, sniper unit, or even the existence of a sniper at all. Snipers are typically concealed by design, yet the report simply assumes the presence of an Israeli sniper without explaining how that conclusion was reached.

The report then layers speculation upon speculation. Because the alleged rifle was capable of accurate fire at long range, the COI concludes that the shooter therefore must have seen a child holding a white flag and intentionally fired to kill him. Additional shots are interpreted as evidence that the shooter intended to “ensure” the boy’s death. There is still no evidence, just inference piled upon assumption.

Particularly revealing is the COI’s assertion that it “could not find any indication of a threat towards members of the Israeli security forces from the family’s location” (para. 58). Yet the COI provides no explanation for how it determined the positions or activities of Hamas and PIJ forces at that exact place and time or other factors, such as if active Hamas tunnel shafts were located nearby. As discussed above, this assumption is central to the COI’s broader fantasy construct of the war, in which Hamas and PIJ are absent from the battlefield and only civilians and the IDF exist in Gaza. If Hamas or PIJ operatives were active in the area, then crossfire, misidentification, or other combat-related explanations become possible.

Even if the boys were tragically killed by Israeli fire, the report presents no evidence that any Israeli soldier positively identified a child holding a white flag, perceived no threat, was not engaged in any other real or perceived combat related action, and then intentionally decided to kill him for the sole reason that he was an innocent child. The case instead exemplifies the COI’s broader methodology: beginning with an uncorroborated witness account and incomplete battlefield information, then constructing definitive conclusions of intentional criminal conduct through multiple layers of unsupported assumptions and inferences.

**Death of Hind Rajab (Para. 49-55)** — The death of five-year-old Hind Rajab became one of the most internationally publicized incidents cited as evidence that Israel deliberately targeted children in Gaza. However, no matter how many reports are issued or movies filmed about this incident, the basic facts surrounding the incident remain inconclusive and disputed. The IDF

initially stated that a preliminary review found Israeli forces were not positioned to have fired at the vehicle. Counter investigations disputed that conclusion and argued Israeli armor was nearby. However, even assuming Hind Rajab was tragically killed by IDF fire, there is still absolutely no evidence that Israeli forces knew a child was inside the vehicle and intentionally targeted her as a child, as claimed by the COI.

The COI concludes that Israeli forces were nearby, noting that “in one of the satellite images, the distance between the closest Israeli military tank and the Fares gas station where the car was stationed is estimated to be about 275 meters” (para. 54). Yet it never explains how the mere presence of an Israeli tank 275 meters away conclusively demonstrates that soldiers specifically identified a child reportedly hiding inside the vehicle. Another report by the group Earshot claimed a tank may have been between closer at 13 to 23 meters away based solely on acoustic analysis—a claim contradicted by satellite images. An analysis of satellite images in *The Washington Post* showed armored vehicles 300 meters away, similar to the COI’s assumption of 275 meters.<sup>14</sup> Even assuming Israeli armor was nearby, proximity alone does not establish that the occupants of the car were visible or identifiable to tank operators in an active combat zone. The COI never establishes that the tank crew could actually see into the vehicle, identify its occupants, distinguish a child in the back seat, or intentionally target her as a child. Even if the tank did fire shots at that time, the COI never establishes that there was no Hamas or PIJ presence or active combat in the area at that time. Several critical details fatally undermining the COI’s assumptions are deliberately ignored. Hind Rajab’s mother Wissam Hamadah testified that “it was raining really heavily”<sup>15</sup> that day and images of the car indicate that its windows had some form of plastic sheeting.<sup>16</sup> The notion of specific identification<sup>16</sup> of child occupants under these conditions is even more unlikely and wholly unproven.

The claim of intentional targeting is therefore based entirely on speculation, not evidence. The available facts are equally consistent with crossfire, misidentification, chaotic battlefield conditions, or fire directed at what was perceived to be a nearby threat in an active combat zone. No evidence is presented showing that the alleged tank crew positively identified a five-year-old child inside the vehicle and knowingly decided to shoot her as the target of the operation following this identification.

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<sup>14</sup> *Palestinian paramedics said Israel gave them safe passage to save a 6-year-old girl in Gaza. They were all killed.* **Washington Post** (April 16, 2024), <https://www.washingtonpost.com/world/interactive/2024/hind-rajab-israel-gaza-killing-timeline/>.

<sup>15</sup> *6-year-old girl in Gaza goes missing after she is caught in fighting*, **NBC** (February 4, 2024), <https://www.nbcnews.com/news/world/hind-palestinian-girl-missing-gaza-rcna136905>.

<sup>16</sup> *The shape-shifting story of Hind Rajab*, **Mark Zlochkin** (October 16, 2025), <https://markzlochkin.substack.com/p/the-shape-shifting-story-of-hind>.

A detailed review of the inconsistencies and evolving claims surrounding the incident can be found in analysis by researcher Mark Zloch, which documents how key aspects of the narrative changed materially over time and remain wholly inconclusive.<sup>17</sup>

### **Other Incidents of Claimed Targeting of Children**

In another example that purports to demonstrate that the IDF targeted children by policy, the COI cites a family member who brought to the hospital two 16-year-old children “each with a single shot fired to their heads” (Para. 66). According to the COI’s recounting, the family member told the doctor that the girls “were shot by a quadcopter while they were attending a wedding ceremony in a tent in Khan Younis in August 2024.” There is no corroborating evidence to indicate that an IDF drone operator maneuvered a quadcopter to ground level to reach the wedding party and intentionally targeted two children. The sole evidence cited are two unnamed “independent forensic pathologists” who attest to the cause of death. The COI does not explain how pathologists could have known that a quadcopter was responsible for incident.

In another example the COI describes a 14-year-old boy with “small pellets” lodged in his chest and pelvis, and notes that such ammunition, which they determined that “the munition used appears to have been designed to cause severe internal damage” and is prohibited under IHL (para. 67). The paragraph does not establish who shot the bullet, when and under what circumstances. It simply presumes it was an Israeli bullet and furthermore, that the shooter did so intentionally to kill the child, without a shred of evidence. Once again, doctors are relied upon as evidence. The COI writes: “Doctors told the Commission that they received children with injuries inflicted by quadcopters” (para. 64).

Another incident described is an eight-year-old boy apparently shot in his buttock (para. 68). The COI again relies on doctor’s testimony as hard evidence. The doctor claims: “the boy was shot while playing outside their dwelling in the Bureij refugee camp.” Again, there is no evidence brought forth that it was an IDF bullet or intentionally shot to harm the boy. The COI then claims that “The Commission was informed that during the surgery a 3cm bullet was removed from the boy’s abdomen.” Without corroboration, such as chain of custody, the COI simply assumes the bullet was fired by Israeli forces. It then makes no meaningful attempt to establish intent, instead presuming that since a child was shot, the shooting must have been deliberate.

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<sup>17</sup> *Id.*

## **Reliance on Testimonies From Medical Professionals**

A recurring feature of the Report is its reliance on doctors treating wounded children as though they were qualified battlefield investigators capable of determining who fired a shot, from where, under what circumstances, and with what intent. The COI interviewed 17 “medical practitioners” and cites their observations as evidence that Israeli forces deliberately targeted children (para. 63). Yet healthcare workers are trained to diagnose and treat injuries, not to reconstruct combat incidents, identify weapon platforms and ballistics, assess battlefield conditions, or determine the intent of a shooter.

It should hardly require explanation that a doctor examining a wound after the fact has no independent basis to determine whether a child was deliberately targeted, caught in crossfire, struck by a stray round, misidentified as a threat, or even shot by Israeli forces at all. Nor can medical personnel reliably determine from a wound alone who fired the shot, from what position it was fired, what threat environment existed, whether combat was occurring nearby, or whether Palestinian armed groups were operating in the area. Such conclusions require battlefield reconstruction, ballistic analysis, intelligence information, witness corroboration, and operational context—not medical treatment records.

The Report repeatedly treats the existence of a single gunshot wound as evidence of precision and, by extension, deliberate targeting (para. 63, 64, 340). This reasoning is central to the Report’s findings but is fundamentally flawed. A single gunshot wound may be consistent with an intentionally aimed shot, but it does not establish who was being targeted, whether the victim was the intended target, whether the shooter correctly identified the victim, or whether the shot occurred during active combat. In an urban battlefield involving multiple armed actors, a single wound may result from crossfire, a missed shot intended for another target, ricochet fire, stray rounds, misidentification, or fire directed at a perceived threat. The injury itself cannot distinguish between these possibilities. Yet throughout the Report, the COI repeatedly treats the mere existence of a single gunshot wound as evidence not only of precision, but of deliberate targeting of the child who was struck. Such conclusions cannot be derived from wound patterns alone and require evidence regarding the shooter, target identification, battlefield conditions, line of sight, and operational context.

Nevertheless, the COI repeatedly elevates medical observations into conclusions about battlefield events. One doctor speculated that Israeli soldiers were using teenage boys for “target practice” based solely on the body parts injured (p. 13). Another was cited to describe conditions surrounding Israeli enforcement of the “Yellow Line” in Gaza (p. 10), despite having no apparent basis to assess the operational circumstances of those incidents. The Report also cites a doctor who “estimated” that she had seen around five children shot by quadcopters within two weeks

of deployment at a hospital (para. 64), without explaining how a physician treating patients at a hospital could reliably determine the firing platform responsible for a particular wound.

The result is a recurring pattern in which medical testimony is used to answer questions far outside the scope of medical expertise. Doctors can describe injuries. They cannot determine from those injuries alone who fired a shot, why it was fired, whether it was an aimed shot, a ricochet or other circumstance, whether combat was occurring nearby, or whether a child was intentionally targeted. Yet many of the Report's gravest findings rest precisely on those assumptions.

### **Unsupported Ballistic Attribution and Speculative Weapons Identification**

The COI's treatment of ballistic and forensic evidence further exposes the broader methodological problems running throughout the Report. In several incidents, the COI advances highly specific conclusions regarding the caliber of projectiles, the weapon systems allegedly used, and even the Israeli units purportedly responsible, despite providing no underlying forensic analysis capable of reliably supporting such determinations. Rather than presenting documented ballistic examination, chain-of-custody evidence, laboratory analysis, or verifiable forensic methodology, the Report repeatedly transforms fragmentary or second-hand information from images into definitive weapons attribution and conclusions of intentional targeting.

One example appears in the Report's discussion of a child allegedly shot in Gaza (para. 68) already discussed previously, where the COI states: "The Commission was informed that during the surgery a 3 cm bullet was removed from the boy's abdomen. The Commission assesses that the boy was hit by a .338 Lapua Magnum cartridge fired from a Dan .338 caliber Israeli sniper rifle. The Commission finds that the Israeli security forces' 99th Division was operating in the area at the time of the incident."

This conclusion is extraordinary not merely because of its specificity, but because of the absence of forensic evidence presented to support it. The Report does not state that the COI itself or hired experts physically examined the projectile. It does not provide photographs, laboratory analysis, metallurgical testing, rifling examination, projectile weight measurements, chain-of-custody documentation, or any other standard forensic methodology typically required for reliable ballistic attribution. Instead, the COI acknowledges only that it was "informed" that a "3 cm bullet" had been removed during surgery, and from this scant second-hand description proceeds to identify a specific caliber, sniper platform, and likely Israeli military division.

The dimensional description alone raises serious questions regarding the reliability of the attribution. According to a ballistic expert consulted, many .338 Lapua Magnum projectiles

commonly used in military and long-range precision applications measure substantially longer than 3 cm when intact, often ranging from approximately 3.8 cm to over 4 cm depending on projectile design and grain weight. A description that a “3 cm bullet” was recovered therefore provides insufficient information to reliably identify the projectile as a .338 Lapua round. Yet the Report does not clarify whether the object allegedly recovered was intact, fragmented, deformed, or otherwise altered upon impact.

More fundamentally, the COI provides none of the foundational ballistic analysis required to reliably connect an alleged projectile to a specific rifle system. The Report contains no documented rifling comparison, no explanation of land-and-groove analysis, no intermediary barrier assessment, no wound-track reconstruction, and no explanation of how the alleged projectile was distinguished from other possible calibers or weapons systems present in the conflict environment. Nor does the Report explain how it moved from an alleged caliber identification to attribution of responsibility to a particular Israeli division and the intent of an alleged shooter.

The broader problem is methodological. Throughout the Report, tentative, second-hand, or incomplete forensic information is repeatedly transformed into definitive conclusions regarding Israeli responsibility, weapon systems, and most importantly, intent. Serious allegations of deliberate targeting cannot properly rest on speculative ballistic reconstruction unsupported by the forensic data necessary to sustain such findings.

### **No Mention of the Systematic Militarization of Hospitals by Hamas & PIJ**

The Report’s treatment of hospitals and the doctors that operate in them is particularly revealing. Throughout its discussion of healthcare facilities, the COI largely presents hospitals as exclusively civilian institutions with neutral personnel and evaluates Israeli operations against them through that lens. Thirty paragraphs are devoted to claims that the IDF attacked “healthcare” with the implication that it was intended to harm children. But missing almost entirely is engagement with extensive evidence that Hamas systematically exploited hospitals for military, intelligence, security, and governance purposes. This omission is not a minor factual dispute but a central element in assessing the reliability of testimony originating from within those institutions. It also counters false claims that the IDF attacked hospitals to harm Gazan civilians.

This omission becomes especially consequential because the Report simultaneously relies heavily on testimony from medical personnel as authoritative and neutral witnesses. Yet the COI never seriously addresses the extent to which Hamas infiltrated healthcare institutions, used hospital facilities for non-medical purposes, or systematically embedded operatives within those

environments. A report cannot credibly treat hospitals as presumptively civilian when assessing Israeli military operations while disregarding substantial evidence that Hamas itself treated those same institutions as components of its military and security apparatus.

The evidence that Hamas and PIJ used hospitals for military purposes is extensive and could fill up its own report. Here are some of the most notable examples, none of which factors into the COI's analysis:

- A recent UN report by this very COI (A/HRC/62/22, May 8, 2026) acknowledged that Hamas used hospitals for military purposes. Section 5, titled "Use of the Nasser Medical Complex" recounts how Hamas's Sahn Unit beat and shot local Gazan victims in the hospital. This important fact is notably missing from the Report despite being issued afterwards. One of the key incidents of claimed Israeli targeting of children (para. 61) is based on child taken to Nasser Hospital where a bullet supposedly attributed to an IDF quadcopter was recovered, with no evidence of chain of custody provided.
- Hamas constructed a 200-meter-long tunnel below Al-Shifa Hospital, documented in a 3D map in *The New York Times*.<sup>18</sup>
- Video footage confirms that Hamas brought Israeli hostages to Al-Shifa hospital on October 7, with the video showing armed operatives inside the hospital.<sup>19</sup>
- Mohammed Sinwar, Hamas's leader following the death of previous Hamas leader Yahya Sinwar, was killed in a command tunnel built beneath the European Hospital.<sup>20</sup>
- Numerous Israeli hostages revealed that they were held in Gazan hospitals, including Nasser, Kamal Adwan, Al-Rantisi and Shifa Hospitals<sup>21</sup>—these were for detention, not medical care. This demonstrates the systematic use of multiple Hospitals as Hamas command centers.

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<sup>18</sup> *Al-Shifa hospital has been at the center of a debate over whether Hamas is using medical facilities as cover*, **New York Times** (February 12, 2024), <https://www.nytimes.com/interactive/2024/02/12/world/middleeast/gaza-tunnel-israel-hamas.html>.

<sup>19</sup> *IDF releases CCTV it says shows Hamas bringing hostages to al-Shifa hospital on 7 October*, **BBC** (November 20, 2023), <https://www.bbc.com/news/av/world-middle-east-67469779>; *CCTV footage, tunnels: IDF releases video clips to back up Gaza target claims*, **France 24 YouTube** (November 20, 2023), [https://www.youtube.com/watch?v=n\\_PW4rzCcvg](https://www.youtube.com/watch?v=n_PW4rzCcvg). *Israe News Pulse*, **X** (October 29, 2024, 12:33 PM), <https://x.com/israelnewspulse/status/1851210726775398819>.

<sup>20</sup> *Here, beneath and EU-funded Gaza hospital, Hamas military chief Mohammed Sinwar met his end*, **Times of Israel** (June 9, 2025), <https://www.timesofisrael.com/under-an-eu-funded-gaza-hospital-hamas-military-head-sinwar-met-his-end/>.

<sup>21</sup> *Statement of Israeli Ambassador Meirav Elon Shahaar to the WHO Executive Borad*, **Government of Israel** (January 25, 2024), <https://apps.who.int/gb/statements/EB154/PDF/Israel-14.pdf>; *A former Israeli hostage recalls the brutality of Hamas captivity*, **Washington Post** (June 1, 2024), <https://www.washingtonpost.com/world/2024/06/01/israel-hostage-hamas-gaza/>; *'I don't believe in peace*

- Israeli hostage Noa Marciano was murdered by a medical professional at Shifa Hospital.<sup>22</sup>
- Medicine Sans Frontiers (MSF) suspended operations at Nasser Hospital because of the presence of “armed men” and “movement of weapons.”<sup>23</sup>

Numerous medical professionals at Gaza’s hospitals have been acknowledged by Hamas and PIJ as their fighters, mostly at the commander level. Importantly, these are not Israeli claims but public admissions from these militant groups in recent “martyr” notices. These stunning revelations corroborate the use of hospitals as command centers and put the credibility of the numerous medical professionals relied upon by the COI into serious doubt. Here are a few examples out of many:

- Ahmed Majid Ahmed Salah (ID# 803612217, age 33) was a nurse at Nasser Hospital, working in the emergency room, who was killed by the IDF in July 2025.<sup>24</sup> However, Hamas admitted in a four-minute martyr video posted on affiliated Telegram channels and other forums that he was a commander in the artillery unit of the Khan Younes Brigade.<sup>25</sup> See images below.

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now,’ released Gaza hostage tells *BBC*, **BBC** (June 19, 2024), <https://www.bbc.com/news/articles/c2eem7e7v30o>; *WATCH: Interrogation of Hamas terrorist reveals hostages held in Al-Nasser hospital*, **I24 YouTube** (February 15, 2024), [https://www.youtube.com/watch?v=GJe3T\\_yvBW0](https://www.youtube.com/watch?v=GJe3T_yvBW0); ‘If you tell anyone, I’ll kill you’: Ex-hostage Romi Gonen recounts captors’ repeated sexual assaults, **Times of Israel** (December 26, 2025), <https://www.timesofisrael.com/if-you-tell-anyone-ill-kill-you-ex-hostage-romi-gonen-recounts-captors-repeated-sexual-assaults/>.

<sup>22</sup> ‘Gazan doctors killed my daughter by injecting air into her veins,’ father of murdered soldier says, **Jerusalem Post** (December 11, 2025), <https://www.jpost.com/israel-news/article-879974>.

<sup>23</sup> *MSF suspends some work at Gaza’s Nasser Hospital due to presence of armed men*, **AP** (February 14, 2026), <https://apnews.com/article/israel-palestinians-hamas-war-news-02-14-2026-fce5aeb2f708e9461795db7edd783de6>.

<sup>24</sup> @DropSite News, **X** (July 14, 2025, 9:58 PM), <https://x.com/DropSiteNews/status/1944833794131022013>.

<sup>25</sup> *AqmarTofan*, **Telegram** (May 11, 2026, 12:08 PM), <https://t.me/AqmarTofan/840>.



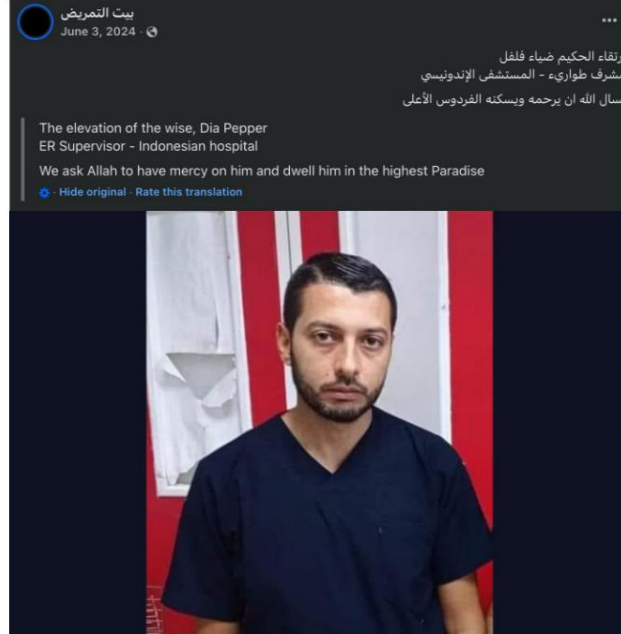
- Ayman Suleiman Ali Abu Tayr (ID# 801367459, age 39) was a nurse and the head of Nasser Hospital’s Therapeutic Nutrition Unit.<sup>26</sup> He was killed by the IDF in June 2025. However, PIJ acknowledged in a public martyr notice posted on an affiliated Telegram channel that he was a commander in their central operations unit.<sup>27</sup>
- Diaa Nafez Abdulhadi Felfel (ID# 802233486, age 35) was a nurse and the emergency room supervisor at the Indonesian Hospital in North Gaza.<sup>28</sup> He was killed by the IDF in May 2024. However, PIJ acknowledged in a public martyr notice that he was a military commander in the medical unit of the group’s northern brigade.<sup>29</sup> His martyr poster and social media post showing him in medical gear are below.

<sup>26</sup> Ayman Suleiman Abu Tayr, **Institute for Palestine Studies** (Last visited June 2026), <https://gazahcsector.palestine-studies.org/en/node/5324>; @GabrielEpsteinX, X (February 26, 2026, 8:25 PM), <https://x.com/GabrielEpsteinX/status/2027087680794771499>.

<sup>27</sup> Sarayps, Telegram (February 26, 2026, 5:36 AM), <https://t.me/sarayaps/20030>.

<sup>28</sup> Diaa Nafez Abdulhadi Felfel, **Institute for Palestine Studies** (Last visited June 2026), <https://gazahcsector.palestine-studies.org/en/node/3286>.

<sup>29</sup> Sarayps, Telegram (March 19, 2026, 8:15 AM), <https://t.me/sarayaps/20122>; @GabrielEpsteinX, X (March 20, 2026, 3:36 PM), <https://x.com/GabrielEpsteinX/status/2034987438473363887>.



- Nidal Jaber Abdel Fattah Al-Najjar (ID# 800405961, age 38) was an administrator at Al-Rantisi Hospital and killed by the IDF in November 2023.<sup>30</sup> Hamas acknowledged that Najjar was a Qassam company commander in the Al-Ridwan Battalion of the Gaza Brigade.<sup>31</sup> Again, this is not an Israeli claim, but according to a martyr video released in Hamas channels.
- Jaber Abdelhamid Diab Mohammedin (ID# 802435446, age 34) was a children's ICU nurse at Al-Rantisi Specialized Children's Hospital,<sup>32</sup> killed in a December 2024 IDF airstrike.<sup>33</sup> He was lauded in the Palestinian Nurse Forum and remembered as dedicated to "serving sick

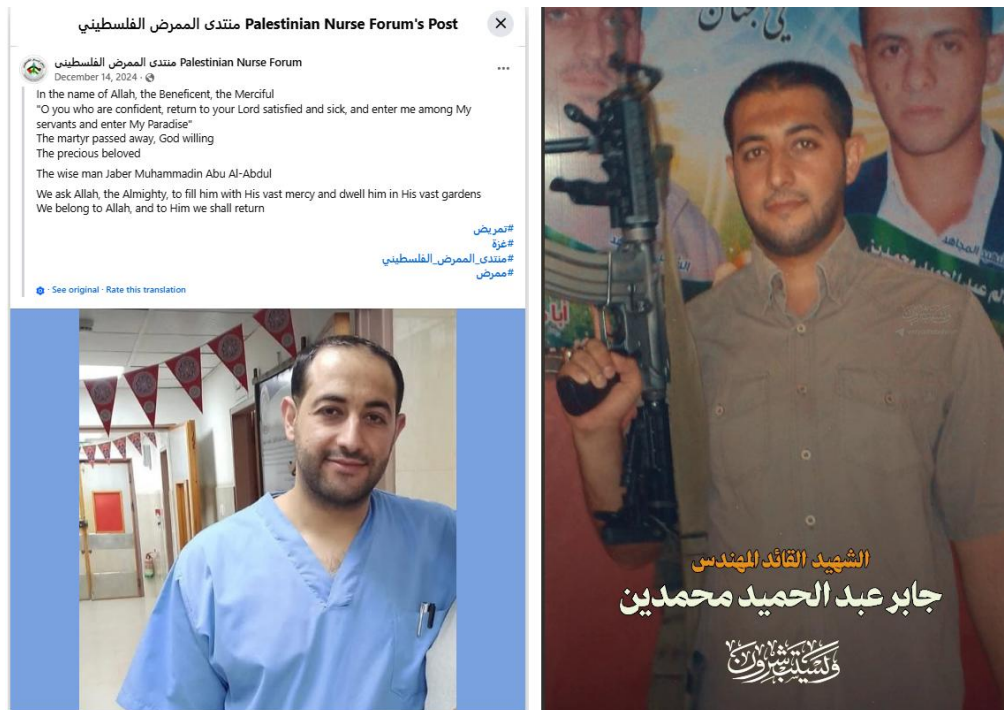
<sup>30</sup> Nidal Jaber Abdel Fattah Al-Najjar, **Institute for Palestine Studies** (Last visited June 2026), <https://gazahcsector.palestine-studies.org/ar/node/3480>; @GabrielEpsteinX, X (February 26, 2026, 4:27 PM), <https://x.com/GabrielEpsteinX/status/2027027732274553180>.

<sup>31</sup> Aqmar Tofan, **Telegram** (April 27, 2026, 11:37 PM), <https://t.me/AqmarTofan/657>.

<sup>32</sup> **Palestinian Nurse Forum**, **Facebook** (December 14, 2024), <https://www.facebook.com/NurseForumPal/posts/pfbid07UP9GHqx5p5R6odDgJjs7KJa3XN5VziT7EftF2mGeDrLZm6rj3PA3w7c8nv1LGKfI>; **General Directorate of Nursing – Palestinian Ministry of Health**, **Facebook** (May 22, 2025), <https://www.facebook.com/GDNMOH/posts/pfbid02XJYa1GWZwBGk5TJpKNobSUwa9QAYCrGNn5aJ8fFapEGax7KAazuNADXgyb6gLfyl>.

<sup>33</sup> Jaber Abdelhamid Diab Mohammedin, **Genocide in Gaza** (Last visited June 18, 2026), <https://gigaza.org/martyrs/%D8%AC%D8%A7%D8%A8%D8%B1-%D8%B9%D8%A8%D8%AF-%D8%A7%D9%84%D8%AD%D9%85%D9%8A%D8%AF-%D8%AF%D9%8A%D8%A7%D8%A8-%D9%85%D8%AD%D9%85%D8%AF%D9%8A%D9%86/>.

children.” But he was also an active combatant for PIJ,<sup>34</sup> which is why he was targeted by the IDF. See images below.



- Mohammed Akram Abdullah al-Kafarna (missing from the official Ministry of Health fatality list) was the head of the Palestinian Nursing Association in Gaza as of early 2023 and the nursing supervisor at Kamal Adwan Hospital.<sup>35</sup> He was killed in the Beit Hanoun area by the IDF in September 2025. However, Hamas admits in a 5-minute martyr video that he was a platoon commander who spent time in Hamas’s tunnel system. See images below.<sup>36</sup>

<sup>34</sup> Wayastabshirun, **Telegram** (December 15, 2025, 7:13 AM), <https://t.me/wayastabshirun/99>.

<sup>35</sup> *Palestinian Nursing & Midwifery Association*, **Facebook** (September 24, 2025), <https://www.facebook.com/PalestinianNursing/posts/pfbid02dSAyt2R7nWEiAP2dCPWCSiiGmZ97cpzd9EkF13kxsXiqmkVN9aaWURc9cUKXAZWdI#>.

<sup>36</sup> *Analysts say Gaza ‘civilian’ deaths include Hamas, other terror members working as medics, media workers*, **Fox News** (March 22, 2026), <https://www.foxnews.com/world/analysts-say-gaza-civilian-deaths-include-hamas-other-terror-members-working-medics-media-workers>; @GabrielEpsteinX, **X** (February 24, 2026, 4:15 PM), <https://x.com/GabrielEpsteinX/status/2026299897465446855>; Aqmar Tofan, **Telegram** (June 17, 2026, 6:56 AM), <https://t.me/AqmarTofan/1347>.

## Mohammed Akram Abdullah Al-Kafarna

### workplace



[Kamal Adwan Hospital](#)

#### JOB DETAILS

Head of the Nursing Syndicate in the Gaza Strip

#### PROFESSION

Nurse - Doctor



- Mohammed Mustafa Mahmoud al-Jabour (ID# 900160383, age 49) was a doctor at the Clinic for the Physically Disabled in Rafah, who earned his medical degree in Ukraine.<sup>37</sup> But PIJ recently confirmed that al-Jabour was a platoon commander in the Khan Younes Brigade.<sup>38</sup>
- Alaa Hassan Abdullah Asbihi (ID# 400060240, age 29) was another nurse at the European Hospital<sup>39</sup> who was in fact a deputy commander in PIJ's military manufacturing unit.<sup>40</sup>

The infiltration of Hamas and PIJ operatives across Gaza's hospitals was not a rare occurrence but part of the use of these medical facilities as command centers.

## False Claims of "Directives" by Israel to Target Children

The COI attempts to establish the fact that not only did IDF soldiers target Palestinian children for death by policy, but they were given directives to do so by the Israeli government. The COI

<sup>37</sup> Mohammed Mustafa Mahmoud al-Jabour, **Institute for Palestine Studies** (Last visited June 2026), <https://gazahcsector.palestine-studies.org/ar/node/3425>; @GabrielEpsteinX, X (June 9, 2026, 1:41 AM), <https://x.com/GabrielEpsteinX/status/2064115651791163433>.

<sup>38</sup> Sarayps, Telegram (June 6, 2026, 6:14 AM), <https://t.me/sarayaps/20531>; @GabrielEpsteinX, X (June 9, 2026, 1:41AM), <https://x.com/GabrielEpsteinX/status/2064115651791163433>.

<sup>39</sup> *European Gaza Hospital*, **Facebook** (December 1, 2023), [https://www.facebook.com/photo.php?fbid=734683552026078&set=a.544906571003778&id=100064533196439&locale=el\\_GR](https://www.facebook.com/photo.php?fbid=734683552026078&set=a.544906571003778&id=100064533196439&locale=el_GR).

<sup>40</sup> @GabrielEpsteinX, X (February 24, 2026, 6:14 PM), <https://x.com/GabrielEpsteinX/status/2026343126164517026/photo/1>.

proceeds to isolate comments by various Members of Knesset or government officials who made fiery comments that are falsely recast as a national directive to target children as such. Even if the comments are abhorrent, the COI notably does not provide one example of a senior member of government with authority to direct military policy or any senior IDF member who has given a directive to target children. In one example (Section IV), MK Hanoch Milwidsky is quoted saying “your children will die” (p. 8)<sup>41</sup> while shouting at the Knesset floor. The COI cites Itamar Ben-Gvir who demanded that Israel “shoot anyone who get close to the Gaza border” (para. 78). The COI even quoted statements by a former MK, no longer in government (para. 81). These and other similar statements are falsely recast as national directives to the IDF to intentionally target innocent children for death.

The COI also cites a *Haaretz* article as evidence that the IDF issued “directives” to intentionally target children (para. 82). This is a gross misrepresentation of the article’s actual contents. The article describes soldiers discussing incidents in which individuals entered designated no-go zones and were fired upon because they were perceived as potential threats in an active combat zone. That does not remotely establish a high-level order to deliberately target innocent children simply because they are children.

The article refers to “moral dilemmas” faced by soldiers operating in Gaza, yet the COI strips these statements of their operational context. Hamas exclusively fights in civilian clothing, uses deception and subterfuge, deploys child soldiers, and operates in an environment shaped by decades of suicide bombings and attacks disguised as civilian activity. These realities create situations in which civilians, including minors, could tragically be misidentified as threats. None of this constitutes evidence of a directive to intentionally kill children.

The COI also cites similar reporting from Siha Mekomit/Local Call (para. 83) as alleged evidence that Israeli forces maintained directives to intentionally target children. Yet the article does not provide evidence of any such directive. At most, it contains allegations regarding aggressive rules of engagement and the enforcement of exclusion zones in active combat areas. A policy of firing at individuals entering a restricted military area is not in any way equivalent to a national policy of deliberately targeting children.

Neither article describes orders instructing soldiers to identify children and shoot them because they were children. Nor does it provide evidence that Israeli commanders directed forces to target minors as such. Instead, the incidents described involve soldiers making threat assessments in areas where Hamas operated in civilian clothing, used deception and subterfuge,

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<sup>41</sup> @AGvanyahu, X (February 21, 2024, 5:04 PM), cited at p. 9 (“You will die, your children will die, your grandchildren will die - there won't be a Palestinian state, there won't be.” MK Hanoch Milwitsky (Likud) to MK Ayman Odeh: “There will never be a Palestinian state” <https://t.co/QfZupYlapl>”).

deployed minors in support roles, and routinely blurred the distinction between civilian and combatant.

The COI therefore transforms reporting about battlefield confusion, threat perception, and tragic mistakes into a sweeping claim that the IDF maintained directives to intentionally kill children. Once again, the report substitutes speculation and distorted interpretation for actual evidence.

### **Recasting Attacks on Persons Crossing the “Yellow Line” as Targeting Children**

The COI repeatedly cites incidents involving civilians, including minors, who were killed near the “yellow line” or other restricted military areas as evidence that Israel deliberately targeted children (para. 38-40). This conclusion does not follow the facts presented. The relevant question is not who the victims were later determined to be, but what Israeli forces could reasonably perceive at the time force was used.

Throughout the report, the COI treats the presence of a child near a restricted military zone as proof that no threat existed. Yet it ignores the operational reality of the war. Hamas and PIJ routinely fought in civilian clothing, used deception and subterfuge, employed minors in support roles, and deliberately blurred the distinction between civilian and combatant. A military source from the IDF Southern Command explained that Hamas collects intelligence on the forces in a variety of methods: "It sends people with disabilities, teenagers, and field operatives to gather information about the paratrooper brigade's activity in the area, reaction times, searches for dead zones for observation in order to examine routes for infiltration attacks."<sup>42</sup>

This does not mean that every person approaching a military line was necessarily a combatant. But the fact that a person killed was later identified as a minor is not evidence that Israeli forces knowingly targeted a child as such. The COI repeatedly assumes what it must prove: that soldiers or drone operators knew they were observing civilian children, knew they posed no threat, knew they were not acting on behalf of Hamas or PIJ, knew that they could not possibly have been sent to test the Yellow Line or provide intelligence to Hamas, and nevertheless intentionally chose to kill them.

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<sup>42</sup> *Teenagers and people with disabilities are sent to gather intelligence: This is what the quiet campaign on the "Yellow Line" in Gaza looks like*, **Walla** (June 4, 2026), <https://news.walla.co.il/item/3843022>.

## **West Bank Incidents**

The COI notes that Israel killed 213 minors in the West Bank during the two-year period following October 7, 2023, of whom 206 were boys (para. 87). Yet the Report makes no effort to determine how many of those individuals were involved in terrorist activity, armed groups, or violent confrontations with Israeli forces. Instead, it simply concludes, without evidence, that the overwhelming predominance of male casualties reflects a policy of targeting boys because they are perceived as “terrorists” or “future terrorists.”

The far more obvious explanation is that males are overwhelmingly more likely than females to engage in violent activity and confrontations with Israeli forces. Rather than acknowledge this reality, the COI invents a far more sinister theory unsupported by any evidence. Indeed, the fact that 97% of the minors killed were male undermines the Report's broader claim that Israel has a policy of targeting children. If the objective were to target children as children, the gender distribution of the fatalities would be expected to roughly mirror that of the child population, rather than consist almost exclusively of boys.

The COI identifies no policy, directive, operational order, statement, training material, or other evidence suggesting that Israeli forces were instructed to eliminate “future terrorists” and implemented this policy against boys in the West Bank. Instead, it asks the reader to believe that the deaths of 206 boys over two years among a population of roughly 700,000 male minors in the West Bank itself constitutes evidence of a systematic policy directed by Israeli political and military leaders and implemented by soldiers on the ground. As elsewhere in the Report, invented theories and assumptions substitute for evidence.

There is no doubt that teenage males are members of terrorist groups in the West Bank and engaged in violent activities. This is not merely based on Israel claims. An *Al-Jazeera* article from August 2024 profiled 17-year-old Wal Mesheh, who joined Hamas and was killed in August 2024 while “fighting Israeli troops near his home in Balata, southeast of Nablus.”<sup>43</sup> 17-year-old Othman Abu Kharj was killed in Jenin in August 2023 but was claimed by PIJ itself as one of their fighters.<sup>44</sup> 16-year-old Nouredin Marshoud was killed in Jenin in July 2023—PIJ claimed the teenager as one of its members.<sup>45</sup> Palestinians families also admit that some of the teens killed were

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<sup>43</sup> *Trauma and defiance: Life and death of 17-year-old killed fighting Israel*, **Al Jazeera** (February 14, 2026), <https://www.aljazeera.com/features/2026/2/14/trauma-and-defiance-life-and-death-of-17-year-old-killed-fighting-israel>.

<sup>44</sup> *Palestinian teen claimed by militant group as a fighter is killed in Israeli army raid in West Bank*, **AP** (August 22, 2023), <https://apnews.com/article/israel-palestinians-jenin-hawara-6d5d81730920fe9b82f69912076b4694>.

<sup>45</sup> *In Jenin, a family mourns teenage son as militants hail ‘martyr,’* **Reuters** (July 5, 2023), <https://www.reuters.com/world/middle-east/jenin-family-mourns-teenage-son-militants-hail-martyr-2023-07-04>.

members of militant groups.<sup>46</sup> The use of teen soldiers by Hamas and other groups is well documented, a fact that the COI never considers or assesses. This does not resolve every case, and it's likely that some deaths resulted from mistakes or from soldiers acting contrary to protocol. However, it demonstrates that a significant number of minors killed were not passive civilian bystanders but were involved in armed groups or violent activity—directly undermining the COI's underlying assumption that these minors were targeted simply because they were children.

### **Hamas and PIJ's use of Child Combatants**

Nothing in this rebuttal should be understood as denying the tragic reality that thousands of innocent children have been killed or wounded during the Gaza war. The scale of child suffering has been immense. The question, however, is not whether innocent children have died, but whether the COI can simply assume that every child casualty was a civilian uninvolved in hostilities and then use that assumption as evidence that children were deliberately targeted.

The Report frequently treats the fact that an individual was below the age of eighteen as sufficient evidence of civilian status. Yet it overwhelmingly ignores evidence that Palestinian armed groups have systematically recruited, trained, and used minors in military activities. This does not mean that every teenager killed was a combatant. It does mean that age alone cannot establish civilian status nor can it determine the circumstances under which a particular individual was killed.

The COI's omission is particularly striking because evidence regarding the recruitment and use of child soldiers by Palestinian armed groups has previously been presented to the UN Human Rights Council itself. A March 2021 submission to the Council documented the recruitment and use of child soldiers by Hamas and other Palestinian actors and described children's programming glorifying violence, encouraging children to aspire to "shoot Jews" and "blow up Jews," and promoting participation in armed struggle from a young age (A/HRC/46/NGO/42).<sup>47</sup> The submission also documented Palestinian minors, including children as young as 13, who participated in violent attacks against Israelis. Yet the COI does not engage with this evidence or its implications for assessing the status of teenage casualties.

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<sup>46</sup> *As war rages in Gaza, Israel's crackdown on West Bank insurgency is killing Palestinian youths*, **AP** (September 13, 2024), <https://www.ap.org/news-highlights/spotlights/2024/as-war-rages-in-gaza-israels-crackdown-on-west-bank-insurgency-is-killing-palestinian-youths/>.

<sup>47</sup> *Palestinian Child Soldiers*, **UN Watch Written Statement**, UN Doc. A/HRC/46/NGO/42 (March 5, 2021), <https://docs.un.org/en/A/HRC/46/NGO/42>.

Evidence of child involvement in militant activity is not isolated. Hamas has publicly operated military-style training camps for youths, while Palestinian armed groups have repeatedly celebrated minors killed while participating in military operations. Palestinian organizations themselves have acknowledged the phenomenon. As one example, the Democratic Front for the Liberation of Palestine (DFLP) publicly acknowledged that approximately 9% of the fighters that it listed killed in Gaza were minors.<sup>48</sup>

Other documented minors involved in combat in Gaza are:

- Louay Hussam Mohammed Aql, age 17, who was publicly described by Hamas as having participated in the October 7 attack into Israel.
- Ali Mohammad Abdullah Rihan, age 16, was eulogized by Hamas as a fighter who "dies only in the fields of jihad."
- Murad Basel Suleiman al-Derawi, age 16, was publicly praised as a combatant and depicted handling military equipment.
- Abdullah Mohammed Abu Salama, age 17, was celebrated as having been "martyred while advancing and never retreating."
- Ammar Abu Heine, age 13, is described as serving as a messenger for fighters in the Shujaiya area of Gaza.
- Suhaib Talal Naffah al-Junid, age 12, was publicly identified as a combatant affiliated with the Palestinian Mujahideen Movement.<sup>49</sup>

None of this proves that any particular minor discussed in the Report was directly participating in hostilities. Nor does it diminish the tragedy of innocent children killed during the war. It does, however, demonstrate that the status of teenage casualties cannot simply be assumed. By ignoring extensive evidence of child recruitment, military training, logistical support roles, and direct participation in hostilities by some Palestinian minors, the COI removes a relevant factual consideration from its analysis. The result is a methodology in which age alone is frequently treated as conclusive proof of civilian status, allowing the COI to transform an unresolved factual question into evidence supporting findings of deliberate targeting.

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<sup>48</sup> DFLP, @DFLP1969 (February 10, 2026, 8:15AM), <https://x.com/DFLP1969/status/2021211382482436440>.

<sup>49</sup> *The Child Soldiers of Gaza*, @Aizenberg55 X (February 17, 2026, 5:35 PM), <https://x.com/Aizenberg55/status/2023783492446789844>.

## **Conclusion**

The tragedy of child deaths in Gaza is undeniable. But the deliberate targeting of children is an allegation that requires compelling and conclusive evidence, not conjecture. The COI's findings rest on a methodology that erases Hamas and PIJ from the battlefield, disregards military context, converts uncertainty into certainty, and repeatedly infers intent from outcome. Such an approach cannot sustain findings of extermination, willful killing, or the deliberate targeting of children.

Nor can any serious assessment of civilian and child harm ignore the choices made by Hamas. Hamas initiated the war through the atrocities of October 7, refused to release the hostages and surrender, embedded its military infrastructure throughout civilian areas, constructed vast tunnel networks beneath civilian neighborhoods, and systematically conducted military operations from locations where civilians, including children, were present. The suffering of Palestinian children is real and tragic. But the COI seeks to prove that Israeli forces deliberately targeted children as children. After 94 pages, it still fails to establish that proposition in a single verified case.