DEVELOPING A DICTATORSHIP

How governments and international organisations are supporting the illegal Myanmar military junta - and what must be done to stop this
Justice For Myanmar is a collective of covert activists working to create a just, peaceful, and federal democratic Myanmar. The collective uses painstaking research, data visualisation, and hard-hitting reporting to expose multinational corporations with business ties to the Myanmar military—money that funds inequality, corruption, violence, war crimes, and crimes against humanity.

Justice For Myanmar has published more than 50 deeply researched features, contributed to more than 1,500 articles in the press, and cultivated a community of more than 350,000 followers across Facebook and Twitter. Their work has helped pressure multinational corporations to divest hundreds of millions of dollars from the Myanmar military, led to targeted sanctions, and raised international awareness of the situation in Myanmar.
## CONTENTS

EXECUTIVE SUMMARY .......................................................... 10

INTRODUCTION CONTEXT + SCOPE .................................... 12

RESEARCH METHOD .......................................................... 16

POLITICAL SUPPORT + LEGITIMISING THE MILITARY JUNTA ... 21

TECHNICAL COOPERATION ................................................ 61

FINANCIAL SUPPORT, INFRASTRUCTURE DEVELOPMENT + TRADE 79

PROPERTY RELATIONS ...................................................... 107

POTENTIAL LEGAL IMPLICATIONS .................................... 124

CONCLUSION ................................................................. 132

RECOMMENDATIONS ...................................................... 136

ENDNOTES ........................................................................ 141

APPENDIX – STATISTICS FROM THIS REPORT ...................... 178
The following international governments, embassies, foreign development organisations and multilateral institutions and projects appear in bold red text in this report and are listed below on the basis of their involvement in providing political, financial or other forms of support for the illegitimate military junta in Myanmar.

Many Myanmar military-controlled organisations and international private sector organisations are also named in this report, however, they are not listed in the table below.

2021 Global Rural Development Forum .............................................................. 47
Advanced Leadership Foundation (ALF) .......................................................... 45
ASEAN Infrastructure Fund ............................................................................. 97
ASEAN Supreme Audit Institutions (ASEANSAI) ........................................... 43
Asia Pacific Forum (APF) .................................................................................. 44
Asian Development Bank (ADB) ................................................................. 97, 100
Asian Infrastructure Investment Bank (AIIB) ...................................................... 94
Association of Southeast Asian Nations (ASEAN) ........................................ 44, 52
Australian Government Department of Foreign Affairs and Trade ............ 120
Bank of China .................................................................................................. 95
Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC) .......................................................... 100
British High Commission in Kuala Lumpur ......................................................... 46
Chinese Government Ministry of Commerce ..................................................... 73
Chinese Government Ministry of Foreign Affairs ............................................ 51
Colombo Plan Staff College ............................................................................. 61
Conference of the Parties to the UN Convention on Biological Diversity .............................................................. 40
Embassy of China in Myanmar ........................................................................ 56, 73
Lancang Mekong Cooperation Forum (LMC) .............................................. 54
Max Planck Foundation for International Peace and the Rule of Law .... 70
National Defense Academy of Japan .................................................. 63
National Graduate Institute for Policy Studies (GRIPS) ..................... 62
Parliament of Japan ............................................................................. 26
Project for Human Resource Development Scholarship by Japanese
Grant Aid (JDS) .................................................................................. 66
Russian Government Ministry of Defense .......................................... 48
Shanghai Cooperation Organisation (SCO) ....................................... 57
United Nations Children’s Fund (UNICEF) ........................................ 30
United Nations Development Programme (UNDP) ............................ 46
United Nations Educational, Scientific and Cultural Organization
(UNESCO) ....................................................................................... 39
United Nations Food and Agriculture Organization (FAO) ............... 33
United Nations High Commission for Refugees (UNHCR) .............. 42, 82
United Nations Office for the Coordination of Humanitarian Affairs
(UNOCHA) ...................................................................................... 31
United Nations Office of Drugs and Crime (UNODC) ...................... 36
United Nations World Food Programme (WFP) ................................ 81
United Nations World Tourism Organization (UNWTO) ................... 45
United States Agency for International Development (USAID) ...... 114
Vietnamese Ministry of Information and Communications .............. 45
World Bank ..................................................................................... 81, 82, 94, 109, 123
World Bank Group’s International Finance Corporation .................. 109
World Bank Group’s Multilateral Investment Guarantee Agency (MIGA) 95
World Customs Organisation (WCO) ................................................. 44
World Health Organization (WHO) .................................................. 33
ORGANISATIONS NAMED IN THIS REPORT FOR PREVENTING OR RECTIFYING PREVIOUS SUPPORT TO THE MILITARY JUNTA

The following international governments and multilateral institutions appear in bold grey text in this report and are listed below because they have taken relevant actions to prevent political, financial or other forms of support from reaching the illegitimate military junta in Myanmar.

ASEAN ........................................................................................................... 53
Asian Development Bank................................................................. 99
Canadian Government............................................................ 15, 36, 86, 101
European External Action Service (EEAS)................................. 113
European Union .......................... 15, 21, 36, 43, 71, 80, 86, 101, 117
Hong Kong Government .......................................................... 118
International Organization of Supreme Audit Institutions Development Initiative (IDI) ......................................................... 43
Japanese Government Ministry for Defense .................................. 65
New Zealand Government ............................................................ 93
Philippines Government ................................................................. 93
United Kingdom Government ....................................................... 15, 36, 80, 86, 101
United Nations General Assembly .............................................. 23
United States Government ............................................................ 15, 36, 86
CASE STUDIES

UNITED NATIONS INVITES WAR CRIMINAL JUNTA MEMBER TO REPRESENT MYANMAR AT DRUG SUMMIT .................................................................36

CHINA + RUSSIA SUPPORT JUNTA IN REGIONAL COOPERATION FORUMS + CHINA PUSHES ASEAN MEMBERS TO SUPPORT JUNTA’S PLAN .........................52

JAPAN CONTINUES TO TRAIN MYANMAR MILITARY OFFICERS DESPITE LIKELY INVOLVEMENT OF AT LEAST ONE TRAINED OFFICER IN ATROCITY CRIMES ......63

JAPANESE UNIVERSITY SCHOLARSHIPS FOR MYANMAR MILITARY OFFICERS CONTINUED SINCE ATTEMPTED COUP ..............................................................................66

GERMAN FOUNDATION + GOVERNMENT PROVIDED CAPACITY BUILDING TRAINING TO JUNTA-CONTROLLED DEFENCE MINISTRY .............................................70

CHINA PROVIDES AGRICULTURAL, GOVERNANCE + OTHER TRAINING TO CIVIL SERVANTS WORKING UNDER JUNTA ..............................................................................73

SINGAPORE INVITED JUNTA REPRESENTATIVES TO CUSTOMS TRAINING WORKSHOP, WITH SUPPORT FROM JAPAN .............................................................................77

JAPAN PROVIDED US$288 MILLION LOAN TO BAGO RIVER BRIDGE PROJECT INVOLVING MILITARY CONGLomerATE .................................................................85

CHINA CONTINUES DEVELOPING MAJOR TRANSPORT INFRASTRUCTURE PROJECTS + TRADE WITH JUNTA .............................................................................89
WORLD BANK + ASIAN INFRASTRUCTURE INVESTMENT BANK INDIRECTLY FINANCING A MILITARY-LINKED TELECOMMUNICATIONS COMPANY ...............94

ASIAN DEVELOPMENT BANK, ASEAN INFRASTRUCTURE FUND + JAPAN’S ONGOING US$400 MILLION ROAD UPGRADE PROJECT NOW SERVES JUNTA’S INTERESTS ..............................................................................................................97

UNITED KINGDOM + ASIAN DEVELOPMENT BANK SUPPORT REGIONAL BIMSTEC INITIATIVE THAT MAY SERVE MILITARY JUNTA’S INTERESTS ..................100

INDIA CONTINUES KALADAN TRANSPORT PROJECT IN MYANMAR CONFLICT AREAS, WORKING WITH JUNTA ..................................................................................104

WORLD BANK RENTS OFFICE IN YANGON BUILDING WHERE MILITARY REAPS BENEFITS ..............................................................................................................109

EUROPEAN UNION RENTED AMBASSADOR’S RESIDENCE FROM FORMER JUNTA LEADER’S FAMILY ..........................................................................................112

NORWAY SPENT US$382,000 AT MILITARY-LINKED LOTTE HOTEL SINCE COUP ATTEMPT, KOREA, USAID + IOM ALSO IMPLICATED ...........................................114

AUSTRALIA SPENT OVER US$1.6 MILLION AT MILITARY-LINKED HOTELS SINCE ATTEMPTED COUP ............................................................................................... 119

INTERNATIONAL RICE RESEARCH INSTITUTE OFFICES LOCATED IN JUNTA- CONTROLLED AGRICULTURE MINISTRY BUILDINGS ..............................................123
EXECUTIVE SUMMARY

Since the Myanmar military launched an illegal attempted coup on February 1, 2021, it has engaged in a campaign of extreme violence against the people of Myanmar in an attempt to seize control of the country. In the face of the Myanmar people outright rejecting its attempted coup, the military’s ability to gain and retain power relies upon its military strength as well as its vast network of businesses and opaque financial and political ties. Thus, it has become urgent for international actors to cut all financial ties with, and end all forms of political support for, the Myanmar military junta.

The following report addresses key issues in foreign governments, intergovernmental organisations, foreign financial institutions and other international organisations providing support – directly and indirectly – for the Myanmar military since its attempted coup. By highlighting these, Justice For Myanmar (JFM) hopes and aims to see these organisations take the necessary actions to cut all forms of support to the military junta.

At the same time, JFM recognises an increasing number of governments and organisations that have taken steps to prevent or rectify their support for the military junta and their efforts are also highlighted in the report.

This report is primarily concerned with political and financial support that is provided in the form of diplomatic relations, development initiatives, technical cooperation and property relations, among others that flow to the military junta. While some instances of humanitarian organisations providing political legitimacy for the junta are included here, the provision of humanitarian aid in coordination with the military junta is not the focus of this report.

Research was conducted between August and October 2022 which forms the basis of this report. It involved an examination of news reports, official
databases, official reports, expert analyses, leaked official documents, information provided by protected sources and many other sources, as well as primary research through direct contact with organisations whose actions are addressed in the case studies.

The key issues and 18 case studies which illustrate them have been categorised into four main categories of support for the military junta. These include:

- **political support** through diplomatic relations and actions that legitimise and enable the military junta to take decisions on behalf of Myanmar in international forums;
- the transfer of knowledge and skills to the military junta and those who serve their interests through **technical cooperation**;
- **financial support** through the development of infrastructure that may serve the junta financially and strategically, loan disbursements, and direct purchases from, or indirect business dealings with, companies and other entities controlled by or associated with the junta; as well as
- support in the form of renting **property** such as hotel rooms, office spaces and residences from military-linked businesses.

A total of **64** governments and international organisations were implicated in actions addressed in this report that have supported the military junta. These include:

- **22** foreign governments;
- **26** intergovernmental organisations (including **14** UN entities);
- **8** foreign financial institutions; and
- **8** other international organisations.

The report concludes with a set of recommendations that detail the actions required from organisations implicated in this report, including the necessity to cut all political and financial ties with the Myanmar military, sanction junta leaders and their business associates, and recognise and work with the democratically elected legitimate representative of the people of Myanmar – the National Unity Government.

JFM urges all organisations providing any form of support – directly or indirectly – to the Myanmar military to end this immediately. As the death toll caused by the military’s violence against the people of Myanmar rises daily, lives literally depend on the international community urgently taking action.
INTRODUCTION
CONTEXT + SCOPE

In February 2021, Myanmar military leaders staged an illegal attempted coup. Since then, a military junta has seized control of key governing institutions based in Naypyidaw, including government ministries, the Central Bank of Myanmar, the Auditor General’s office, the Attorney General’s office, the Internal Revenue Department, the Union Election Commission and the judiciary. Myanmar’s National Human Rights Commission has also come under the control of the junta. These are in addition to the ministries of defence, home affairs and border affairs that the military had direct control of under its 2008 constitution. Since the attempted coup in February 2021, the junta has attempted to hold full executive and legislative power, and control the judiciary.

Since the attempted coup, the military has killed more than 2,700 people and arrested over 17,000 more. It has conducted deliberate armed attacks on people across Myanmar including children and indiscriminate airstrikes and shelling, among its many other human rights violations. These actions amount to war crimes and crimes against humanity under international law, for which the military has yet to be held accountable.

While the military junta is directly responsible for these attacks, they have been enabled by the continued supply of arms and military equipment from international suppliers, funding from international businesses that trade with companies owned or controlled by the military junta, and the insufficient level of action taken by the international community to prevent this support from continuing.

Unfortunately, foreign governments, intergovernmental organisations, foreign financial institutions and other international organisations have also played a role in legitimising, funding and resourcing Myanmar’s military junta.
Many of these have provided political support that has served to legitimise the military junta. This support has been provided in the form of allowing military junta members to represent Myanmar in international meetings, events and decision-making forums and through bilateral meetings with representatives of foreign governments.

The international community must take note of the fact that while the military junta has illegally seized control of several key governing institutions in Myanmar, it certainly does not have control over the country and thus is not a de facto government or de facto authority of Myanmar. In fact, according to research from the Special Advisory Council for Myanmar, the junta could only claim to have stable control over 17 per cent of the country. In a further 23 per cent of the territory, the junta’s control is being actively contested. By contrast, the National Unity Government and resistance organisations have effective control over the majority – 52 per cent – of Myanmar.³

Allowing military junta members to represent and make decisions on behalf of the people of Myanmar at the international level in forums where they should only be represented by a democratically elected government risks illegitimate and irrevocable decisions being taken on behalf of the people. Affording this form of political support to the military junta serves to legitimise this illegal entity in front of foreign governments and other international actors, and emboldens the junta to continue its campaign of terror against the people of Myanmar with total impunity, while trying to gain control of the country. It could also constitute a breach of the principle of self-determination, an emanation of Myanmar’s State sovereignty, under international law. States that provide support to the military junta risk rendering themselves in support of the military junta’s crimes and in breach of international human rights and humanitarian law.

Numerous foreign governments, intergovernmental organisations, foreign financial institutions and other international organisations have also provided – or are at risk of providing – financial and other forms of material support to the military junta, including via businesses that are owned or controlled by the military. This includes financial support in the form of loans, infrastructure development projects, training, scholarships, rent and hotel accommodation. When money and other forms of financial assistance flow to the military junta, it funds their ongoing war crimes and crimes against humanity in Myanmar.
Providing support for an illegal military junta by conducting business with entities that are owned by, controlled by, or closely associated with, the Myanmar military also involves acting in direct contradiction to the recommendations of the United Nations’ Independent International Fact-Finding Mission on Myanmar⁴, the United Nations Guiding Principles on Business and Human Rights⁵ and the OECD Guidelines for Multinational Enterprises.⁶

Further, the Myanmar military junta is a terrorist organisation under Myanmar law and as defined in international law.⁷ ⁸ ⁹ ¹⁰ The junta also stands accused of genocide, crimes against humanity and war crimes before international courts. Thus, those providing political, financial or other forms of support risk being complicit in the illegal junta’s ongoing international crimes.

The following report is based on research into support provided to the Myanmar military junta by foreign governments, intergovernmental organisations, foreign financial institutions and other international organisations. It includes 18 significant case studies and numerous additional examples of political support, technical cooperation, financial support, infrastructure development and trade, as well as property relations.
Much of the support addressed here falls outside of the OECD’s definition of official development assistance and the report largely does not cover humanitarian assistance. It does, however, address instances where United Nations entities, foreign governments and others have lent political legitimacy to the military junta. This issue is addressed in more detail in the section on political support and legitimising the military junta.

While many forms of support may be provided with the aim to benefit the people of Myanmar, this report highlights that such support should not further entrench a system built and maintained by the Myanmar military to systematically oppress the people of Myanmar and carry out atrocity crimes against them with impunity.

Finally, this report is not all bad news. A number of foreign governments already have some form of targeted economic sanctions against Myanmar military junta leaders and/or their business interests, including the United Kingdom Government; the United States Government; the European Union; and the Canadian Government; among others. Some additional foreign governments and foreign financial institutions have also taken significant actions to prevent funds and resources from reaching the military junta.

JFM strongly encourages all governments and all relevant intergovernmental organisations, foreign financial institutions and other international organisations to make concerted efforts and take all actions necessary to prevent, or rectify, existing support for the illegal Myanmar military junta.
RESEARCH METHOD

This report has been compiled based on available evidence of support provided to the Myanmar military and military junta by foreign governments and international organisations since the attempted coup began on February 1, 2021. The research was conducted using a range of credible and internationally recognised sources. These include:

- news reports from credible national and international media outlets;
- leaked documents from the junta and foreign development organisations;
- documents from governments obtained via freedom of information procedures;
- correspondence with foreign development organisations;
- information provided on the websites of governments and foreign development organisations;
- information from Myanmar civil society and local community organisations;
- United Nations reports;
- analysis by experts on the political situation in Myanmar;
- previous reports by JFM;
- social media posts by foreign development organisations; and
- other relevant sources.

It must be noted from the outset that the Myanmar military junta, and companies closely linked to it go to considerable lengths to avoid transparency and scrutiny, including through severe restrictions on freedom of expression and the right to information, and sustained attacks against independent media. Thus, attaining information and evidence is a difficult or sometimes impossible task that carries enormous risks for individuals seeking pertinent information, and their families.
Therefore, in some cases in this report specific sources of information are not revealed due to the serious threats posed to the life, liberty and security of those involved in attaining the relevant information. Some leaked documents may also not be revealed, as the document itself may put sources at risk. Notably, there are additional known cases of the issues described in this report that cannot be mentioned due to the significant security risks to sources. The risks taken by those leaking documents and providing information and evidence are rare acts of incredible bravery in the face of potentially grave retribution.

In this context, independent media reporting is severely limited. Thus, the report has also referenced news reports from junta-controlled media outlets. The credibility of information provided by these sources is at times questionable. Some assessments have been made about the inclusion and credibility of junta-controlled media sources. For example, a news article from a junta-controlled media outlet about a junta member speaking on behalf of Myanmar at an international event, evidence such as photographs of the junta member speaking at the event and/or other international news media sources about the event that also indicate the junta member’s participation are considered reasonable evidence. Where possible, other credible information sources have been used to verify or corroborate the information provided by junta-controlled media outlets. However, independent verification is not always possible. Thus, wherever junta-controlled media sources are used, these are marked with red reference numbers, such as this: x.

For the purpose of understanding which types of organisations are providing support to the Myanmar military junta, and to clarify the types of support being provided, these have been categorised in this report as follows:

Types of organisation:

- Foreign governments (including embassies, government ministries and other government entities)
- Intergovernmental organisations (including United Nations entities)
- Foreign financial institutions
- Other international organisations

Types of support:

- Political support and legitimising the military junta
- Technical cooperation
• Financial support, infrastructure development and trade
• Property relations

For more detail on these categories and the statistics published in this report, please refer to the appendix.

JFM also sought further information on the issues in this report via correspondence with organisations named in this report and other relevant organisations. This correspondence was conducted via email during the month of August 2022, and in some cases also in earlier months since the military’s attempted coup in February 2021. A total of 60 organisations operating in, or in relationship to, Myanmar were contacted, including foreign governments and their departments for foreign affairs, foreign embassies in Myanmar, foreign development organisations, intergovernmental organisations, foreign financial institutions and other international organisations. Each organisation received questions about its political and financial approach and relationship to the military junta, via policies, agreements, development assistance funds, provision of training and knowledge, procurement of goods and services, and recruitment of staff and consultants, as well as specific questions for some organisations which were already known to be continuing funding, projects or other forms of support in Myanmar that risk funding or further empowering the military junta.

Among the organisations contacted, only 10 responded, despite multiple reminders being sent. The responses received were often vague and gave only general information that did not address the specific questions asked. It is worth noting that overall, the organisations were rather evasive, which is disappointing and perhaps even hypocritical for many of these organisations that claim to uphold democracy and transparency as fundamental values and demand high levels of transparency and disclosure from the countries and organisations to whom they provide funds and other forms of support. Thus, little significant information resulted from direct contact with the relevant organisations. Where responses were received, any significant information provided is included within the text of this report.

Finally, it must be noted that this report does not – and could not – contain a comprehensive picture of the support provided to the military junta by foreign governments and international organisations. The case studies and other examples of support for the military junta herein are based on the evidence that
JFM was able to access up to this point in time, but the report does not list all available examples of support. Furthermore, while the military junta publicises many of its interactions with the international community in its efforts to seek the appearance of legitimacy, it also tries to maintain a high level of secrecy over many of its most egregious actions. Meanwhile, the military junta is an illegal and illegitimate entity in Myanmar which is subject to sanctions in multiple jurisdictions. In this context, those among the international community that are providing support for the junta are not necessarily going out of their way to publicise it. Thus, it is likely that further cases of support for the junta exist, but evidence is not (yet) publicly or otherwise available.
POLITICAL SUPPORT + LEGITIMISING THE MILITARY JUNTA
POLITICAL SUPPORT + LEGITIMISING THE MILITARY JUNTA

Prior to the military junta’s attempted coup on February 1, 2021, a democratic general election was held in Myanmar on November 8, 2020. In a landslide victory, the voters elected a government led by the incumbent National League for Democracy (NLD) party.\textsuperscript{15}

However, on the day before the parliament was due to swear in the newly elected members, the Myanmar military launched an attempted coup and prevented the new government from taking up its role. The military deposed democratically elected members of the incumbent ruling party, the NLD, and detained incumbent President Win Myint and State Counsellor Aung San Suu Kyi, along with ministers, their deputies, and members of parliament.\textsuperscript{16} The military also tried to force incumbent President Win Myint to cede power.\textsuperscript{17} Without providing any evidence, the military junta declared the results of the November 2020 general election to be invalid and a one-year national state of emergency to be in place. The military junta announced that its Commander-in-Chief, Senior General Min Aung Hlaing, would be in charge.\textsuperscript{18}

Myanmar’s official Union Election Commission and independent election observers stated that there was no evidence of voter fraud to support the junta’s claim that the results of the general election were invalid.\textsuperscript{19} Meanwhile, the military junta has extended the state of emergency from one to 2.5 years and is preparing an event that it wrongly refers to as an ‘election’ in an attempt to gain legitimacy. The military junta also subsequently ousted the members of the country’s official election commission replacing them with junta representatives in July 2021.\textsuperscript{20} Notably, the members of the junta-controlled Union Election Commission have since been sanctioned by the European Union.\textsuperscript{21}

Despite the military junta’s actions, the National Unity Government remains the legitimate government of Myanmar. First, because it was formed with a democratic mandate from the 2020 election, and second because the National
Unity Government and resistance organisations still have effective control over 52 per cent of Myanmar.22

Thus, the military junta is not the legitimate government of Myanmar. The junta has been designated a terrorist organisation under Myanmar’s national counter-terrorism law by the Committee Representing Pyidaungsu Hluttaw23 and an independent group of international experts on Myanmar, the Special Advisory Council for Myanmar has laid out how the military junta’s acts clearly constitute terror under international and national law.24 25 The type of actions conducted by the junta also clearly meet the definitions of terrorism in United Nations treaties addressing this issue, even if actions by a country’s military towards its own people are not usually included within the scope of these treaties.26 Therefore, the junta should not be awarded any legitimacy or recognition as the government of Myanmar.

Yet, many international governments and intergovernmental organisations have continued to engage with the junta as if it was a government. This has included formally recognising the military junta’s authority, conducting bilateral meetings with the junta, inviting and/or accepting junta members as representatives of Myanmar in international decision-making forums, conferences, meetings, events and programmes.

This constitutes political support for the military junta, which emboldens junta members to continue their war crimes and crimes against humanity; provides material for the junta’s propaganda media assisting the junta to represent itself as a government to the Myanmar people and internationally; and undermines the popular struggle for federal democracy. Ultimately, this support functions to legitimise the military junta.

In one standout example of such legitimisation, representatives of eight foreign governments – the Government of Russia, the Government of China, the Government of India, the Government of Pakistan, the Government of Bangladesh, the Government of Vietnam, the Government of Laos and the Government of Thailand – attended a military parade in Naypyidaw on March 27, 2021. The representatives were military attaches, in addition to the Russian Deputy Minister for Defense.27 28 It was well-reported in international media at the time that the military junta was engaged in widespread extreme violence against the people of Myanmar. It was abundantly clear at that point that the
military junta was not the legitimate government of Myanmar and its activities should not have been supported by the international community.

Instead of legitimising the military junta, international governments and multilateral institutions should recognise and support the National Unity Government as the legitimate government of Myanmar.

Some foreign governments and intergovernmental organisations have already taken positive steps towards punitive measures against the Myanmar military junta. The United Nations provides some positive examples. In June 2021, the United Nations General Assembly passed a resolution condemning “the excessive and lethal violence by the Myanmar armed forces since 1 February 2021.” The resolution called on the military to “respect the will of the people as freely expressed by the results of the general election of 8 November 2020,” to stop the flow of arms to the military and to restore democracy under a fully inclusive civilian government. The resolution also expressed concern “at the persistent impunity for crimes committed by the Myanmar armed forces”. The resolution passed with overwhelming support from 119 members in favour, 36 abstentions and only one against. The resolution is one of only four resolutions condemning a military coup ever passed by the UN General Assembly, making it a significant acknowledgement of the situation. In December 2021, the United Nations General Assembly did not accept the military junta’s application for credentials to represent Myanmar. While the junta’s application was not explicitly rejected (rather the decision on who should represent Myanmar was deferred until a future date) the decision allowed the incumbent Permanent Representative of Myanmar, U Kyaw Moe Tun, to continue to represent the people of Myanmar on behalf of the National Unity Government. U Kyaw Moe Tun was appointed under the previous National League for Democracy-led government, and has courageously spoken out against the junta while withstanding threats of violence. The General Assembly’s decision was a commendable step towards ensuring that the illegal military junta would not be allowed legitimacy to represent Myanmar at the United Nations’ peak representative forum. In addition, the United Nations Secretary-General Antonio Guterres has also pledged to mobilise pressure "to make sure that this coup fails."

Yet, despite these positive steps by the United Nations at the highest level, as outlined in this report, since the attempted coup some United Nations entities
have unfortunately continued to engage with the military junta and to allow junta members to represent Myanmar within UN forums.

BILATERAL MEETINGS + AGREEMENTS
BETWEEN FOREIGN GOVERNMENTS + THE MILITARY JUNTA

Cases of international governments meeting with military junta members purporting to represent Myanmar are mounting. The following are some examples that have been reported by independent and junta-controlled media:

- In November 2022, Rosatom, a non-profit Russian state corporation, signed a memorandum of understanding with the military junta towards nuclear power development in Myanmar. The agreement outlined cooperation on a joint pre-feasibility study for the construction of nuclear power plants in Myanmar, based on Russian small modular reactors technologies.\(^35\) This followed the signing of a roadmap for further atomic energy cooperation in September between Rosatom Director General Alexey Likhachev, and the junta’s ‘minister’ for science and technology, Myo Thein Kyaw, and junta ‘minister’ for electric power, Minister Thaung Han. Junta leader Min Aung Hlaing was also present at the signing in Vladivostock.\(^36\) Through Rosatom, the **Government of Russia** risks transferring funds and technologies to the military junta.

Rosatom Director General, Alexey Likhachev, with military junta leader, Min Aung Hlaing, after the signing in Vladivostok, Russia.  (Source: Rosatom via The Irrawaddy)
On April 25, 2022, Indian Ambassador to Myanmar, Vinay Kumar, met with the junta-controlled Union Election Commission ‘chairman’, Thein Soe, in Naypyidaw. The junta-controlled media outlet *The Global New Light of Myanmar* reported that Thein Soe said, “Myanmar and India have been cooperating in electoral processes since the past and India provided its support to Myanmar” and discussed “election” preparations and “good cooperation of the two countries in electoral processes”. It was reported that Vinay Kumar talked about “further cooperation work with the UEC” and asked about “electoral processes and other assistance.”

The Ambassador of the Embassy of India in Myanmar also met with the junta’s ‘minister’ for foreign affairs, Wunna Maung Lwin, in June and July 2022.

Further, a delegation from the Indian Government Ministry of External Affairs visited Myanmar for a series of meetings with senior junta members from November 20 to 21, 2022. Among the meetings, on November 21, the Foreign Secretary, Vinay Mohan Kwatra, and then Ambassador of the Embassy of India in Myanmar, Shri Saurabh Kumar, met with military coup attempt leader, Senior General Min Aung Hlaing, and junta ‘joint secretary’, Lieutenant General Ye Win Oo, in Naypyidaw. Reports from junta-controlled media and the Foreign Secretary’s press release concur that topics discussed included security, stability and development in the India-Myanmar border region and implementation of the Kaladan Multimodal Transit Transport Project.

Junta-controlled media reported that the following additional topics were discussed: defence cooperation; further enhancement of bilateral
relations; trade promotion and increasing investment; prospects for direct maritime trade measures; efforts towards rupee/kyat direct payment in the bilateral trade sector; as well as “taking State responsibilities by the State Administration Council in accord with the Constitution (2008) due to voting frauds in the 2020 general election, implementation of the five-point road map, and efforts of Myanmar to improve relations with the international community including neighbouring countries”. 42 A further meeting between the Indian delegation and the junta’s ‘minister’ for foreign affairs, Wunna Maung Lwin, discussed similar topics as well as “strengthening closer collaboration in regional and multilateral contexts including the Shanghai Cooperation Organization and the United Nations,” according to junta-controlled media. 43 If the junta media reports are an accurate reflection of the talks, this could be indicative of increasingly serious political support for the junta from the Government of India.

In August 2022, Liberal-Democrat Member of the Parliament of Japan, Hiromichi Watanabe, met with attempted coup leader Senior General Min Aung Hlaing in Naypyidaw. 44 According to a junta-controlled news report, they discussed “political progress of Myanmar, promotion of bilateral relations and cooperation, further cooperation in economic and investment sectors”, and “spreading of false information regarding Myanmar’s political situation among foreign countries, and need for people in Japan to know the true situations” as well as “plans of Japan
to grow cherry plants in the Maravijaya Buddha Park [...] for enhancing the Japan-Myanmar friendly relations”. The meeting was also attended by junta ‘ministers’ Wunna Maung Lwin, Aung Naing Oo and Ko Ko Hlaing, according to the same source. At the time, Tokyo had been calling on the junta to release Japanese film maker, Toru Kubota, who was imprisoned after being arrested on July 30 at a protest in Yangon. He faced charges of encouraging dissent against the ruling military and breaking an immigration law. Toru Kubota was released in November 2022. It remains unclear whether the meeting was endorsed by the Government of Japan, but Watanabe is a senior member of the ruling party.

A meeting on cooperation and support between Japanese Member of Parliament, Hiromichi Watanabe, and Myanmar military coup attempt leader Min Aung Hlaing in August 2022. (Source: The Global New Light of Myanmar)

- The Embassy of Myanmar in China has also been meeting representatives of the Government of China at all levels. One of the first of these meetings took place on May 19, 2021 when Hao Kun, Deputy Director-General of Yunnan’s Foreign Affairs Office, met with the outgoing Myanmar Consul General, U Tun Aung Kyaw, and made three proposals for future cooperation, including:
  - continuing the friendly exchange, especially in the areas of education, tourism and culture;
  - strengthening economic and trade cooperation and finishing the development of the Border Economic Cooperation Zones soon;
  - strengthening cooperation on border management, with joint action in COVID management and cracking down on cross-border crime.
China’s proposals for continued cooperation following the junta’s attempted coup have signalled a lack of concern for democracy or preventing resources from flowing to the junta.

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**EMBASSIES OF FOREIGN GOVERNMENTS**

**FORMALLY LENDING RECOGNITION TO THE MILITARY JUNTA**

When establishing, or altering, formal relations between two countries and mutual recognition of formal representatives such as ambassadors and diplomatic staff, certain protocols are followed around the world. For example, new ambassadors are formally appointed by heads of state who provide them with a ‘letter of credence’. This letter is presented to the head of state of the country to which the ambassador is appointed. It requests the receiving government “to give entire credence” (full acceptance and recognition) to the ambassador’s communications with them. This is often referred to as ‘presenting credentials’.

In the situation of Myanmar, where members of a military junta have illegitimately taken over some government and diplomatic positions, this means foreign governments must decide whether or not to formally engage with the junta. One diplomatic option for foreign governments with embassies in Myanmar is to downgrade their highest diplomatic position from ambassador to chargé d’affaires. Alternatively, an incumbent ambassador could be retained when their term expires in order to avoid the expectation of a new ambassador presenting credentials to the junta. Several countries have notably opted for the downgrading approach in Myanmar, including the United States, Australia, Germany and Brunei. Denmark, Israel, Italy and South Korea have also downgraded, or are in the process of downgrading, their highest diplomatic representatives in Myanmar to chargé d’affaires or head of mission level. The United Kingdom also tried this downgrading approach but its former ambassador, downgraded to charge d’affaires, was expelled from the country. Meanwhile, as at May 2022, European Union member states informally agreed not to send ambassadors to their Myanmar missions and some ASEAN members – Malaysia and the Philippines – have left their ambassador roles unfilled.
Despite the diplomatic options available, some countries have instead chosen for their new ambassadors to present their credentials to the military junta and the attempted coup leader, Min Aung Hlaing. These include the **Government of Saudi Arabia**, 55 the **Government of India**, 56 the **Government of Belarus**, 57 the **Government of Thailand**, 58 the **Government of Sri Lanka** 59 and the **Government of Nepal**. 60 Reciprocally, the junta appointed ‘ambassadors’ to Belarus, 61 Thailand, 62 Brazil 63 and Malawi. 64 Formal recognition of, and engagement with, the illegal military junta has a legitimising effect for the junta in front of both international and domestic audiences. The photos of these diplomatic events and ceremonies where documents are signed also provide content for junta-controlled news media outlets that assists the junta in its effort to project legitimacy.

It is also customary for senior representatives of United Nations organisations that operate in a country to present their credentials to the relevant ministries. Presenting credentials to the Myanmar military junta, however, is contrary to the guidance provided by the United Nations’ joint operating standards. These standards, which are not available to the public, allow for engagement for the purpose of securing humanitarian access and meeting the humanitarian needs of affected populations, but explicitly prohibit engagement that constitutes recognition, political legitimisation or support for a party to a conflict. Yet, recently at least five United Nations agencies and other entities have presented letters of agreement, signed memoranda of understanding and their credentials to the junta. Such agreements with, and/or recognition of, the military junta signals whose authority the UN entities seek to operate in a territory, whose agreement they seek to deliver humanitarian aid and ultimately how, and to whom, aid will be delivered. Throughout decades of civil war, the Myanmar military has long weaponised humanitarian aid, including destroying aid materials, restricting access for aid providers and blocking access to displaced people. 65 It has also restricted aid to territories controlled by ethnic revolutionary organisations in order to gain a strategic foothold in those places. 66 Since the attempted coup, the UN Special Rapporteur on the situation of human rights in Myanmar has repeatedly warned of the military junta weaponising aid in its campaign of terror against the people. 67 68 Entering into agreements with the junta on delivery of aid risks becoming complicit with the very organisation that is committing war crimes and crimes against humanity. Such concerns for the wellbeing of the people of Myanmar must not be
overlooked when an aid provider considers their approach to Myanmar and the junta. While in some instances, engagement with the junta for humanitarian purposes may be unavoidable, the ways in which United Nations entities have recently engaged with the military junta go against several humanitarian principles, including ‘do no harm’.

The following case study details examples of United Nations agencies and other entities presenting credentials to, and signing letters of agreement and memoranda of understanding with, the Myanmar military junta that have been reported by junta-controlled media – usually with photographic evidence.

UNITED NATIONS ENTITIES PRESENTING THEIR CREDENTIALS TO + SIGNING AGREEMENTS WITH THE JUNTA

Multiple United Nations entities including UNICEF, UNOCHA, the IOM, the WHO and the FAO have presented their credentials to, or signed agreements with, the military junta.

The United Nations Children’s Fund (UNICEF) representative in Myanmar, Marcoluigi Corsi, made a ‘courtesy call’ on junta ‘minister’ for foreign affairs, Wunna Maung Lwin, at the junta-controlled Ministry of Foreign Affairs in Naypyidaw on June 16, 2022 where he presented his credentials.\textsuperscript{60}
The United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) recently signed a Letter of Agreement (LoA) with the junta-controlled Disaster Management Department under the junta’s Ministry of Social Welfare, Relief and Resettlement. The junta’s ‘director-general’ Dr Ko Ko and Head of the UNOCHA office David Carden signed the agreement at a ceremony in Naypyidaw on August 31, 2022.

Under the agreement, UNOCHA will cooperate with the junta’s Disaster Management Department to conduct disaster management activities, capacity building and technical assistance.

According to junta-controlled media sources, the junta’s ‘minister’ for social welfare, relief and resettlement said “the LoA will accelerate the government-led disaster management activities, and emergency responses, strengthen the cooperation between Tatmadaw and ministries in emergency responses to natural disasters, support the technical aids and cooperate in data management and preparations”. She also said, “the partner organizations that emphasize the long-term interests of people should communicate under the existing law, rules and regulations and policies of the ministry.”
The junta’s ‘director-general’ Dr Ko Ko and Head of the UNOCHA office David Carden signing the agreement in Naypyidaw. *(Source: The Global New Light of Myanmar)*

The United Nations’ **International Organization for Migration (IOM)**’s Chief of Mission in Myanmar has also presented his credentials to the military junta in September 2022. Chief of Mission, Dragan Aleksoski, made a ‘courtesy call’ on the junta ‘minister’ for foreign affairs, Wunna Maung Lwin, on September 9, 2022, in Naypyidaw.72

*IOM Chief of Mission for Myanmar, Dragan Aleksoski, in a meeting with junta ‘minister’ for foreign affairs Wunna Maung Lwin, on September 9, 2022.* *(Source: The Global New Light of Myanmar)*
The IOM Chief of Mission also recently met with the junta’s ‘minister’ for social welfare, relief and resettlement, at the Ministry’s meeting hall on the same day. According to a junta-controlled news media report, “both parties discussed cooperation efforts and the progress of the Memorandum of Understanding-MOU signing negotiation with the Department of Disaster Management.” This indicates that the IOM may also be in negotiation with the junta over an agreement related to disaster management.

World Health Organization representative, Dr Thushara Eraj Indranath Fernando, presenting his credentials to junta ‘minister’ for foreign affairs, Wunna Maung Lwin in Naypyidaw. (Source: The Global New Light of Myanmar)

World Health Organization (WHO) representative to Myanmar, Dr Thushara Eraj Indranath Fernando, presented his credentials to the junta’s ‘minister’ for foreign affairs, Wunna Maung Lwin, at the Ministry of Foreign Affairs in Naypyidaw on November 23, 2022.

According to junta-controlled media, a United Nations Food and Agriculture Organization (FAO) representative in Myanmar, Dr Yuka Makino, recently presented her credentials to junta ‘minister’ for foreign affairs, Wunna Maung Lwin too. The credentials were presented during a ‘courtesy call’ at the Ministry of Foreign Affairs in Naypyidaw on August 30, 2022.
Signing agreements and presenting credentials to the military junta in Myanmar has been condemned by 256 Myanmar civil society organisations in a joint statement in December 2021. The civil society organisations have called on United Nations entities to cease all forms of cooperation that lend legitimacy to the military junta, including signing Memorandums of Understanding (MoU), inviting junta representatives to meetings and other forms of cooperation. Further, 638 Myanmar civil society organisations called on United Nations entities to “instead present letters of appointment, sign letters of agreement and MoUs with the legitimate government of Myanmar, the National Unity Government, and ethnic revolutionary organizations”.

JFM contacted multiple United Nations entities in Myanmar in August 2022 seeking further details about the current status of their political and economic relationships to the military junta. The Office of the UN Resident Coordinator responded on behalf of the UN agencies in Myanmar by providing links to general information on the United Nations Myanmar website about the work of UN agencies in the country. JFM searched the website but did not find any further relevant information.
Numerous cases of intergovernmental organisations, foreign governments and other international organisations allowing the military junta to represent Myanmar and/or participating in junta-organised events have also amassed since the attempted coup in February 2021. The following case studies and examples provide accounts and evidence of military junta members being permitted to represent Myanmar in the place of legitimate government officials.
UNITED NATIONS INVITES WAR CRIMINAL JUNTA MEMBER TO REPRESENT MYANMAR AT DRUG SUMMIT

In April 2021, the United Nations Office of Drugs and Crime (UNODC) invited junta police chief and ‘deputy minister’ for home affairs, Lieutenant-General Than Hlaing, to represent Myanmar at its 64th session of the Commission on Narcotic Drugs. At the time of the summit, Than Hlaing was sanctioned by the United States Government, the United Kingdom Government, the Canadian Government, and the European Union.

The annual conference was held in Vienna, Austria, from April 12 to 16 to review and analyse the global drug situation. It opened with a speech from UN Secretary-General, António Guterres and was attended by a wide range of UN Member and Observer States and intergovernmental organisations. The conference was held in a hybrid in-person and online format, and Than Hlaing attended via video.
By inviting Than Hlaing to represent Myanmar, the UNODC failed to act appropriately against the brutal military junta, which at that stage had already committed large-scale crimes against humanity, including the murder of adults and children, mass arbitrary detention and torture. Than Hlaing personally oversaw police committing crimes against humanity following the coup attempt. Further, by offering a representative role within an international platform to an illegal junta member and internationally sanctioned criminal, the UNODC acted to legitimise the junta as representatives of Myanmar. The Myanmar military junta is an illegal entity and a terrorist organisation under Myanmar national law and definitions in international law. This action is in sharp contrast to the United Nations’ mandate to maintain peace and security, its fundamental pillar to protect human rights and the UNODC’s mandate to prevent crime, corruption and terrorism.

This was condemned in a statement by 410 Myanmar civil society organisations who called on the United Nations to end all ties with the illegitimate military junta and recognise and work with the National Unity Government, the legitimate government of the people of Myanmar. They also called for UN bodies to act in compliance with the human rights principles enshrined in the UN Charter to ensure a coordinated approach that embodies the “do no harm” and conflict sensitivity principles.

JFM contacted UNODC in August 2022 seeking further details about the current status of their political and economic relationships to the military junta. The Office of the UN Resident Coordinator responded on behalf of the UN agencies in Myanmar by providing links to general information on the United Nations Myanmar website about the work of UN agencies in the country. JFM searched the website but did not find any further relevant information.

The following are further examples of multilateral institutions, national governments, international organisations and forums allowing junta members to represent and make decisions on behalf of the people of Myanmar that have been reported by independent and junta-controlled media:

- At the recent 90th INTERPOL General Assembly, the Myanmar military junta’s ‘deputy minister’ for home affairs and Myanmar police chief, Major-General Zin Min Htet, was permitted to participate. The Assembly was held in New Delhi, India from October 18 to 21, 2022 and attended by delegations from 195 member countries. According to junta-controlled
media, Zin Min Htet met representatives from Russia, China, Indonesia, Malaysia, Bangladesh and the INTERPOL secretariat, and discussed (among other topics):

- transferring Myanmar suspects from Malaysia and Indonesia under the existing laws and procedures of these two countries;
- promoting the capabilities of Myanmar Police Force;
- cooperation under the procedures of Interpol in combating “terrorism” in Myanmar;
- procedures under existing laws regarding Myanmar “terrorists” hiding in foreign countries.

The focus on “terrorists” within discussions of the military junta is very concerning, as the Myanmar military has a history of labelling its opponents – including democratically elected government representatives – as “terrorists”. In 2014, a Counter Terrorism Law was enacted in Myanmar by the military’s proxy Union Solidarity and Development Party government. An expert opinion on this law concluded that it is “unclear what investigative or evidential basis is needed to justify declaring a group to be a terrorist organisation”. In 2017, under the former National League for Democracy-led government, military and civilian branches spread hate speech associating Rohingya identity with terrorism. Under the guise of eliminating the “terrorist threat”, the Myanmar military then committed mass murder, rape, gang rape and forced displacement of Rohingya people, which amounted to genocide. In May 2022, following its attempted coup, the military junta designated the National Unity Government, the People’s Defence Force and the Committee Representing Pyidaungsu Hluttaw (CRPH) as “terrorists”. Considering the fact that some of the elected representatives of the National Unity Government are currently outside Myanmar, the possibility of neighbouring countries cooperating in handing them over to the junta raises serious concerns.

Further, the Myanmar military junta itself has been declared a terrorist organisation based on the acts prescribed as terrorism under Myanmar national law by the CRPH in 2021. Even if the legal definition of what constitutes a terrorist organisation remains unclear, international experts agree that the junta’s actions constitute terrorism under Myanmar
As international cooperation to counter terrorism is one of INTERPOL’s three main areas of focus, thus INTERPOL is breaching its own mandate by allowing junta representatives to join its General Assembly.

Upholding human rights is central to INTERPOL’s constitution, which states the organisation’s aims including: “To ensure and promote the widest possible mutual assistance between all criminal police authorities within the limits of the laws existing in the different countries and in the spirit of the ‘Universal Declaration of Human Rights’.” The constitution also calls on the organisation to maintain political neutrality. Treating the Myanmar military junta – which is responsible for atrocity crimes and systemic and grave human rights violations – as a representative of Myanmar people, would fail to uphold INTERPOL’s fundamental commitment to human rights and amounts to a partisan intervention, in clear violation of the organisation’s constitution.

- The United Nations Educational, Scientific and Cultural Organization (UNESCO) has allowed the Myanmar military junta’s ‘secretary-general’ of the National Commission for Myanmar, Dr Kyi Shwin, to remain on its executive board following the junta’s attempted coup. Dr Kyi Shwin also participated in the Myanmar military junta’s World Teachers Day event in Naypyidaw on October 5, 2021, where he...
read out a joint message from the leaders of five UN agencies in Myanmar.\textsuperscript{103} This event took place during a time when the military junta was attacking, killing, arresting, imprisoning, and threatening educators who oppose their illegal coup attempt.\textsuperscript{104 105 106}

![Image](Source: The Global New Light of Myanmar)

- Junta ‘minister’ for natural resources and environmental conservation, Khin Maung Yi, and associates attended the first part of the fifteenth meeting of the Conference of the Parties to the UN Convention on Biological Diversity (COP15) in Kunming, China on October 12, 2021. Attending via videoconference, Khin Maung Yi spoke on behalf of Myanmar about environmental matters in the country in front of ministers and representatives from the UN Biodiversity Conference member countries, heads of UN agencies, and representatives from international organisations.\textsuperscript{107}

A military junta representative also attended the second part of this high-level conference in Montreal, Canada on December 7, 2022.\textsuperscript{108} This occurred despite the fact that letters highlighting the issue of the military junta’s attempted coup in Myanmar and requesting the secretariat to withdraw any invitations to military junta members were sent to three people holding senior roles in the secretariat of the United Nations Convention on Biological Diversity from the All Burma Indigenous Peoples’ Alliance (ABIPA) in November 2022.\textsuperscript{109}
The junta’s ‘minister’ for natural resources and environmental conservation Khin Maung Yi participating in the 15th Ministerial Meeting for the United Nations Biodiversity Conference via videoconferencing. (Source: The Global New Light of Myanmar)

The attendance of junta representatives at this conference not only serves to legitimise an illegal entity that is attempting to take control of Myanmar, but it also raises additional concerns for biodiversity and environmental sustainability. It is well known and documented that since the Myanmar military junta began its illegal coup attempt in 2021, it has permitted, facilitated and benefited from increasing gold and heavy rare earth mining which is releasing toxic pollution into local waterways, destroying farmland and threatening local lives, livelihoods, and biodiversity.110 111
The military and their associates have also threatened, arrested and murdered environmental defenders. Further, as climate change intensifies, Myanmar people are more vulnerable to extreme weather events like cyclones, floods and drought due to the junta’s violence causing displacement of communities, disruption of food production and the breakdown of disaster preparation structures.

- The Director of the United Nations High Commission for Refugees (UNHCR)’s Asia Pacific Office, Indrika Ratwatte, met with junta ‘minister’ for border affairs Lieutenant-General Tun Tun Naung at the ministry office in Naypyidaw on 19 September, 2022. According to junta-controlled media, they discussed matters related to development in border areas, including “preparations being done to re-admit and resettle displaced persons from Rakhine State and plans to be implemented in the future from the National-level committee on resettlement and closure of temporary camps.” Once again, permitting military junta representatives to attend this meeting not only serves to legitimise the illegal junta, but it also raises serious human rights concerns. The junta is formed from the same military that committed genocide against the Rohingya in 2017, which involved forced displacement to Bangladesh.
On November 2, 2021, ASEAN Supreme Audit Institutions (ASEANSAI) allowed the then military junta’s ‘auditor general’, Dr Kan Zaw, to take up the intergovernmental organisation’s rotating role of ‘chairperson’ on behalf of Myanmar. The military junta took over the role from Malaysia during the ASEANSAI Summit, which was hosted by the military junta-controlled Office of the Auditor General on November 2, 2021. The Summit’s ‘guest of honour’ was Vice Senior General, Soe Win, a war criminal responsible for genocide in 2017 and ongoing atrocity crimes as Deputy Commander-in-Chief of the Myanmar military. As Senior General Min Aung Hlaing’s deputy, he also played a key leadership role in the military’s illegal and brutal attempted coup on February 1, 2021. Notably, the European Union has condemned the military’s attempted coup in Myanmar and refused to recognise the junta. Following this position, the European Union has not engaged in dialogue with the junta and has not planned any participation in ASEANSAI events or support to ASEANSAI while the Myanmar military junta is included.

In a highly commendable change of approach following criticism from JFM, Myanmar civil society organisations and the media, the International Organization of Supreme Audit Institutions Development Initiative (IDI), which has previously provided training to staff members of the junta’s Office of the Auditor General of Myanmar,
has ceased to recognise, contact or invite the junta’s ‘auditor general’ to any new IDI initiatives.\textsuperscript{117}

- The \textbf{Asia Pacific Forum (APF)} invited representatives of the junta-controlled Myanmar National Human Rights Commission to participate in the workshop for Southeast Asian National Human Rights Institutions on environmental rights and climate change in Bangkok from June 21 to 23, 2022, as well as another meeting on November 15, 2021.\textsuperscript{118}

- Leaked letters indicate that the \textbf{World Customs Organisation (WCO)} invited ‘representatives’ from the junta-controlled Ministry of Foreign Affairs and Ministry of Planning and Finance to represent Myanmar at intergovernmental meetings held in hybrid format in Brussels and online. The invitation letters were directed to the junta-controlled government ministries via the Embassy of Myanmar in Brussels. One letter, from the WCO’s Secretary-General invited ‘representatives’ to the WCO’s 28th SAFE Working Group meeting from October 5 to 7, 2022. The meeting’s agenda included discussion of plans for facilitating and enhancing the security of global trade and harmonised implementation of the SAFE Framework of Standards and the Authorized Economic Operator programme. A leaked invitation to the junta for another WCO event provided details for attendees to the WCO’s 30th Meeting of the Revised Kyoto Convention Management Committee from September 26 to 30, 2022.

- The \textbf{International Civil Aviation Organization (ICAO)} allowed junta ‘deputy minister’ for transport and communications, Aung Kyaw Tun, to join its High-level Conference on COVID-19 (HLCC 2021) on October 12, 2021. Aung Kyaw Tun spoke on behalf of Myanmar and possibly participated in the conference’s decision to approve a ministerial declaration at the end of the conference.\textsuperscript{119}

- The military junta’s ‘minister’ for investment and foreign economic relations, U Aung Naing Oo, participated in the 10th \textbf{Association of Southeast Asian Nations (ASEAN) Economic Ministers (AEM) - Canada Consultation} which was held via videoconference on November 17, 2021. The meeting was co-chaired by the \textbf{Government of Canada} and the \textbf{Government of Brunei Darussalam}.\textsuperscript{120} It was also attended by the economic ministers and senior economic officials from the ASEAN
member states and Canada, as well as ASEAN’s Secretary-General and representatives. During the meeting, the junta representative participated in decisions on behalf of Myanmar including supporting the endorsement of the Reference Paper for a future ASEAN-Canada Free Trade Agreement (FTA) and the launch of negotiations for the FTA.121

- Junta ‘minister’ for transport and communications, Admiral Tin Aung San, participated in the ITU Digital World 2021 online conference.122 Tin Aung San joined the conference’s ministerial roundtable and spoke on behalf of Myanmar.123 The conference was organised by the International Telecommunication Union (ITU) and the Vietnamese Ministry of Information and Communications.124

![The ITU Digital World 2021 conference in progress via teleconference.](Source: The Global New Light of Myanmar)

- Junta ‘minister’ for hotels and tourism, Dr Htay Aung, participated via teleconference in the Future of World Tourism Summit-Ministerial Debate which was held in Barcelona and online on October 26 and 27, 2021. The event involved ministers for tourism from 18 countries and Dr Htay Aung spoke on behalf of Myanmar.125 It was jointly organised by the United Nations World Tourism Organization (UNWTO), the Advanced Leadership Foundation (ALF), and several other Spanish and Catalan organisations.126
• The **Government of Laos** invited the junta’s ‘minister’ for foreign affairs, Wunna Maung Lwin, to participate in the opening session of its 13th High-Level Roundtable Meeting with partners for sustainable development in Laos on November 17, 2021. The meeting was organised in collaboration with the **United Nations Development Programme (UNDP)** and held via video conference. The junta’s ‘deputy minister’ for foreign affairs, ‘ambassador’ of Myanmar in Laos and senior junta members from the Ministry of Foreign Affairs were also present at the meeting.127

The junta’s ‘minister’ for foreign affairs Wunna Maung Lwin participating in the opening session of the 13th High-Level Roundtable Meeting for sustainable development in Laos. (Source: The Global New Light of Myanmar)

• The junta’s ‘chairman’ of the Myanmar National Human Rights Commission, Hla Myint, joined the Regional Conference on Prison Reform on November 29 and 30, 2021 on behalf of Myanmar. The conference was organised in hybrid format by the **Human Rights Commission of Malaysia (SUHAKAM)** with the support of the **British High Commission in Kuala Lumpur**. The junta’s ‘director’ of the Myanmar National Human Rights Commission Office also attended and spoke on behalf of Myanmar during a panel discussion.128

• The junta’s ‘chairman’ of the Myanmar National Human Rights Commission, Hla Myint, and ‘vice chairperson’ Dr Nandar Hmun joined the 18th annual meeting of Southeast Asia National Human Rights Institutions Forum (SEANF) on behalf of Myanmar on December 1 and 2, 2021. This event was also organised in hybrid format by the **Human Rights Commission of Malaysia (SUHAKAM)** with the support of the **British High Commission in Kuala Lumpur**. Additional junta members of the Myanmar National Human Rights Commission, Paw Lwin Sein
and “deputy director-general” Dr Khine Khine Win spoke on behalf of Myanmar at the event, which was attended by 48 officials from forum member countries.\textsuperscript{129}

- The junta’s ‘chairman’ of the Myanmar National Human Rights Commission, Hla Myint, and ‘vice-chairperson’, Dr Nanda Hmun, participated on behalf of Myanmar in the 2\textsuperscript{nd} Working Group Meeting of Southeast Asia National Human Rights Institutions Forum (SEANF) on August 25 and 26, 2021 which was hosted by the \textbf{Human Rights Commission of Malaysia (SUHAKAM)}. They also participated in a related meeting – the Dialogue Between the Asia Forum for Human Rights and Development (FORUM-ASIA), Asian NGO Network on NHRI\textsuperscript{s} (ANNI) and the Southeast Asia NHRI\textsuperscript{s} Forum (SEANF) – via an online meeting platform on August 24.\textsuperscript{130}

Notably, the military junta’s participation in the three abovementioned regional human rights events was permitted despite appeals from many Myanmar civil society organisations urging the Human Rights Commission of Malaysia (SUHAKAM) to suspend the junta-controlled Myanmar National Human Rights Commission (MNHRC) from membership of the South East Asia National Human Rights Institutions Forum in March and May 2021.\textsuperscript{131} \textsuperscript{132}

- The junta’s ‘minister’ for cooperatives and rural development, Hla Moe, participated in the \textbf{2021 Global Rural Development Forum} in Beijing hosted by the \textbf{Government of China} on October 19, 2021. He participated via videoconference and spoke on behalf of Myanmar regarding economic development, poverty reduction and recovery from the Covid-19 pandemic in front of ministers from developing countries and high-level representatives of multilateral institutions.\textsuperscript{133} \textsuperscript{134}
EVOLVING FOREIGN ALLEGIANCES WITH THE MILITARY JUNTA

Some foreign governments that do not uphold democratic values appear to be providing an evolving level of political and other forms of support to the military junta.

In February 2021, immediately following the attempted coup, the Government of China and the Government of Russia vetoed a United Nations Security Council joint statement condemning the military junta’s coup attempt. If it had been adopted, the joint statement could have been the first step towards a much-needed global arms embargo on Myanmar and referral of the situation in Myanmar to the International Criminal Court.135 136

This was not the first time Russia and China have blocked UN actions on Myanmar. For example, in 2007, the pair vetoed a UN Security Council draft resolution that called on Myanmar’s military regime at the time to release political prisoners and stop violating human rights.137

Notably, China and Russia are among the main suppliers of weapons to the Myanmar military138 139 140, thus both have vested financial and geopolitical interests in providing political and other forms of support to the military junta.141

In June 2021, Myanmar military coup attempt leader, Senior-General Min Aung Hlaing, attended a conference on international security in Moscow organised by the Russian Government Ministry of Defense. Alongside the conference, Min Aung Hlaing met with Russian Defense Minister, Sergei Shoigu, who told international media: “We pay special attention to this meeting as we see Myanmar as a time-tested strategic partner and a reliable ally in Southeast Asia and the Asia-Pacific region”. Shoigu also said: “Cooperation in the military and military-technical field is an important part of relations between Russia and Myanmar”. He praised Min Aung Hlaing for strengthening the country’s military and said Russia would work to expand ties with Myanmar based on “mutual understanding, respect and trust”.143

Russia and the Myanmar military junta are becoming increasingly close and Russia is expected to play a growing political and economic role in the military junta’s development agenda. The pace of Russia’s involvement in Myanmar
has also increased following Russia’s invasion of Ukraine, which the Myanmar military junta supported, while proposing Myanmar as a market that Russia can potentially use to circumvent economic sanctions. Meanwhile, China is a major foreign investor in Myanmar and has a long history of cultivating political and financial ties with the Myanmar military, including throughout the periods of military dictatorship between 1962 and 2011. More recently, China has also shielded the Myanmar military – as well as the previous National League for Democracy-led government – from accusations at the United Nations that it committed genocide against the Rohingya, despite the fact that UN investigations have determined these accusations to be true on the basis of evidence.

The deepening support offered by China and Russia to the Myanmar military junta, despite the junta’s extreme violence against the people of Myanmar in breach of their international obligation to uphold peace and security, requires close monitoring.

INCREASING POLITICAL SUPPORT FROM CHINA FOR THE JUNTA

Since the Myanmar military’s attempted coup, the Government of China has gradually increased its political and financial support for the military junta. Initially following the attempted coup, China stated that the current development in Myanmar is “absolutely not what China wants to see”. During 2021, China’s support for the junta appeared to be mostly restrained to humanitarian relief, especially the COVID-19 response, and rhetorical support for “Myanmar in choosing a development path that suits its own circumstances”. Yet, by June 2021, China’s rhetoric evolved into promising to support Myanmar in “safeguarding its legitimate rights and interests and national dignity on international occasions”.

While initially cautious, China’s approach to Myanmar has effectively been a return to business-as-usual, despite the junta’s ongoing violence against the people of Myanmar. China has a long history of supporting and protecting Myanmar’s successive military regimes. Yet, it must be noted that when the National League for Democracy (NLD) won majority government
following the democratic election in 2015, China began cooperating with them. China’s support for democratic forces in government in Myanmar appears to be tenuous though, as evidence of support for the current military junta mounts.

Perhaps the most outstanding signal of China recently reinstating its political support for the current military junta was in April 2022, when the junta’s ‘minister’ for foreign affairs Wunna Maung Lwin was invited to China to meet with Foreign Affairs Minister Wang Yi. The meeting was exceptional as it was not under any ongoing framework or programme for the Myanmar government from before the military’s attempted coup. According to China’s official Xinhua News Agency, at the meeting, Wang Yi said that China wants to “deepen exchanges and cooperation” with Myanmar and that together they should accelerate work on the China-Myanmar Economic Corridor and step-up construction of “major landmark projects”. China also expressed support for the junta: “No matter how the situation changes, China will support Myanmar in safeguarding its sovereignty, independence and territorial integrity, and in exploring a development path suited to its national conditions”.  

Then in July 2022, Chinese Foreign Minister Wang Yi visited Myanmar and met with the junta’s ‘minister’ for foreign affairs Wunna Maung Lwin. By attending the meeting in Myanmar – the first visit by a senior Beijing official since the attempted coup – the Chinese Foreign Minister effectively lent significant legitimacy and recognition to the junta. The Chinese Government Ministry of
Foreign Affairs account of the meeting on its website recounts that Wang Yi said that China will “stick to the friendly policy toward Myanmar”, “without being affected by domestic changes in each other's country.” It also states that both sides “agreed to speed up the construction of the China-Myanmar Economic Corridor, well implement the cross-border power grid agreement, ensure the smooth operation of China-Myanmar oil and gas pipelines, and discuss the "China-Myanmar Economic Corridor Plus" cooperation at an appropriate time to elevate bilateral economic and trade cooperation.” The meetings culminated in a series of cooperative agreements being signed between China and the junta on a range of topics including economics, technology, pandemic response, agriculture, and training, among others.156

Also in July 2022, the junta inaugurated a new Consulate General of Myanmar in Chongqing, China. While Myanmar already has two consulates in China, this one will serve as the operational hub for two new trade routes linking China and Myanmar. The opening was supported by the Municipal Government of Chongqing.157

The opening ceremony of the new Myanmar consulate in Chongqing, China in July 2022. (Source: iChongqing)

The continued political support from China for the Myanmar military junta is summarised in this statement from Chinese State Counsellor and Foreign
Minister Wang Yi in March 2021: “China will not waver in its commitment to advancing China-Myanmar relations, and will not change the course of promoting friendship and cooperation, no matter how the situation evolves”.\textsuperscript{158}

JFM wrote to the Embassy of China in Myanmar with questions regarding the evolving relationship to the military junta, but no response was received.

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**CHINA + RUSSIA SUPPORT JUNTA IN REGIONAL COOPERATION FORUMS + CHINA PUSHES ASEAN MEMBERS TO SUPPORT JUNTA’S PLAN**

China’s evolving political support for the Myanmar military junta is particularly concerning and requires close monitoring. The Government of China has recently provided significant political support for the Myanmar military junta in regional political forums, demonstrating its allegiance.

Representatives of the military junta have been invited to multiple meetings of the Association of Southeast Asian Nations (ASEAN) as ‘representatives’ of Myanmar, including meetings related to China, such as the 22nd ASEAN-China Joint Cooperation Committee meeting held online on March 5, 2021\textsuperscript{159}; the Special ASEAN-China Foreign Ministers’ Meeting to celebrate the 30th Anniversary of Dialogue Relations on June 7 and 8, 2022\textsuperscript{160,161}; and the 16\textsuperscript{th} ASEAN Defence Ministers’ Meeting on June 22, 2022\textsuperscript{162}; among others.

Evolving cooperation between China and the Myanmar military junta within ASEAN has likely been aided by the fact that Myanmar holds the rotating position of coordinator of ASEAN relations with China from 2021 to 2024.\textsuperscript{163}

ASEAN’s defence programme has also allowed the Myanmar military to be a ‘co-chair’ of the bloc’s defence working group on counter terrorism with the
Government of Russia and to participate in meetings, training and intelligence exchanges on arms production, research and development, cyber security and education.\textsuperscript{164}

In April 2021, Min Aung Hlaing attended an ASEAN Special Leaders’ Summit, at which ASEAN members brokered a “Five-Point Consensus” towards solving the political crisis in Myanmar that included pledges to end violence and allow an ASEAN envoy to start dialogue with "all parties". The attempted coup leader and junta did not follow the plan and instead created their own plan, a “roadmap” to new “elections”.\textsuperscript{165} The junta’s plan involved moving ahead with economic projects, assembling a pro-military ‘elections commission’, co-opting some ethnic armed organisations into a ‘peace process’ and holding fraudulent so-called ‘elections’ as a basis to form a military proxy government. China subsequently tried to push member states of ASEAN to support the junta’s plan for addressing the crisis it had caused.\textsuperscript{166} However, some ASEAN states, especially Malaysia and Indonesia, rejected the junta’s plan.\textsuperscript{167}

By late 2021, ASEAN did not extend an invitation to military junta leader Min Aung Hlaing for the ASEAN-China Special Summit, hosted by Chinese President Xi Jinping. Despite China’s reported efforts to lobby other members to invite Min Aung Hlaing,\textsuperscript{168} the decision not to do so was made because the junta had refused to give the ASEAN special envoy access to all parties in the Myanmar political crisis and failed to implement the bloc's Five-Point Consensus, which China has claimed to support.\textsuperscript{169} The decision to shut the attempted coup leader out of the summit was backed by Brunei, Indonesia, Malaysia, the Philippines and Singapore.\textsuperscript{170}

It should be noted that ASEAN’s approach to the Myanmar military junta has been neither unanimous nor consistent. Although a laudable decision was taken to exclude the junta leader in this case, some ASEAN members – Laos, Thailand, Cambodia and Vietnam (notably those that form the Lancang-Mekong Cooperation Forum) – have not opposed strengthening ties with Myanmar’s military junta.\textsuperscript{171} Cambodia and Laos specifically have been known for aligning themselves with China on geo-political issues.\textsuperscript{172}

Yet, more recently ASEAN did not invite a Myanmar military junta representative to its Defence Ministers retreat held in Siam Reap, Cambodia on November 22, 2022. Instead, a “non-political” representative of Myanmar was invited to attend the meeting. This was the first time since the junta’s
attempted coup began in February 2021 that ASEAN has excluded junta members from its Defence Ministers’ Meetings. Notably, the decision to exclude junta representatives followed decisions by the bloc to map out timelines for concrete action on the five-point consensus and review Myanmar’s representation at ASEAN meetings more flexibly according to progress towards the Consensus and prevailing conditions. The junta appeared to respond by releasing almost 6,000 prisoners in a mass amnesty on November 17. Those released included high profile political prisoners, Australian academic Sean Turnell, former British ambassador Vicky Bowman and veteran Myanmar activist Mya Aye. Critics have noted that such an amnesty likely reflected an effort by the military junta to reduce the international political pressure it faces at a critical moment. It does appear as an attempt to regain legitimacy and inclusion within ASEAN. Further, the refusal to invite the junta occurred under the leadership of Cambodia, which held the rotating chairmanship of ASEAN in 2022, marking a significant shift in Cambodia’s willingness to hold the junta accountable for its actions against the people of Myanmar.

China’s efforts to gather political support on behalf of the junta through ASEAN undermined ASEAN’s diplomatic efforts, but ultimately have not succeeded in bolstering the junta within the platform. Some analysts have noted that led to China’s renewed focus on developing regional projects and gaining political influence via other regional forums.

The Myanmar military junta has also been invited to represent Myanmar at meetings of the **Lancang Mekong Cooperation Forum (LMC)**. The LMC is a subregional forum for cooperation among the countries on the Lancang-Mekong River: China, Myanmar, Laos, Thailand, Cambodia and Vietnam. It was officially launched in 2016, initiated – and led – by China. The LMC focuses on the development of water resources, cross-border transport and cooperation in a range of sectors, as well as effectively being a vehicle to deepen Chinese involvement in the Mekong region.

In June 2021, China and the Myanmar military junta ‘co-chaired’ the sixth foreign ministers meeting of the LMC in Chongqing, China. This was followed by China’s announcement in August 2021 that it would transfer over USD$6 million to the military junta to fund 21 projects under the LMC, with financial support for human resources, culture, agriculture, finance, environmental protection, and other sectors. While assistance in these areas is indeed
needed by Myanmar people, providing financial assistance to the illegal junta is an act of recognition. Furthermore, the military’s track record indicates a high risk of such funds being misappropriated [see financial support section for details on this issue].

In July 2022, China’s level of political support escalated to supporting the military junta to host and ‘co-chair’ the seventh foreign ministers meeting of the LMC in Bagan, Myanmar. Myanmar – represented by the junta – holds the rotating ‘co-chair’ of the LMC. At the meeting, China also proposed six cooperative programs involving agriculture, water resources, digital economy, aerospace, education and public health and, in a considerable show of support for the junta, announced the plan for Myanmar to host the LMC Leaders’ Summit before the end of the year.

The LMC’s official statement following the meeting also states that the member countries agreed to cooperate further in many areas including connectivity, infrastructure and energy security, among others. This is concerning as cooperation with the junta on these aspects can bring significant risks to the people of Myanmar. The participating countries also agreed to deepen non-traditional security cooperation to tackle terrorism. In a bilateral meeting following the LMC meeting, China’s Foreign Minister, Wang Yi, stressed to junta
'minister' for foreign affairs, Wunna Maung Lwin, that the LMC should better align with the Global Security Initiative (GSI) proposed by China. While little detail has been released about the GSI to date, any discussion of global security is likely to cover the topic of terrorism. Any measures taken by the junta to tackle ‘terrorism’ in Myanmar are likely to be used as a way to justify violence against the people of Myanmar who have categorically rejected the military’s attempt to seize power since February 2021 and therefore raise serious human rights concerns. [For further details on how the Myanmar military junta has used claims of terrorism to justify their violence in the past, see the section of this report on junta representation at the 90th INTERPOL General Assembly].

Some analysts believe that China’s political and financial support for the military junta in Myanmar via the LMC is a sign of China’s evolving political support for the junta.

During a bilateral meeting between Wunna Maung Lwin and Wang Yi alongside the LMC Foreign Minister’s Forum in July 2022, the Chinese Foreign Minister said, “China is ready to strengthen coordination and collaboration with Myanmar to upgrade the LMC and build a closer LMC community with a shared future”.

Since then, the China-funded Mekong-Lancang Project’s Data Center opened in August 2022 with a ceremony attended by Dr Zheng Zhihong, Minister Counsellor of the Embassy of China in Myanmar. Similarly, a Mekong-Lancang Cooperation National Coordination Unit in Naypyidaw also opened recently. These projects were actually funded by the 2018 LMC Special Fund, under the NLD government. Their continuation following the military’s attempted coup, however, provides further evidence of China’s lack of concern about dealing with the illegal junta.
More recently, the multilateral Shanghai Cooperation Organisation (SCO) has supported the military junta by accepting Myanmar as a new dialogue partner in September 2022. The decision to include Myanmar was made by the SCO members collectively, including the Government of China, which plays
a key role in the organisation, and the Government of Russia at a meeting in
Samarkand, Uzbekistan.\footnote{198} \footnote{199} \footnote{200}

The SCO is a Eurasian multilateral organisation whose members cooperate on
economic, political, security, military and cultural matters. The current
membership includes China, India, Kazakhstan, Kyrgyzstan, Pakistan, Russia,
Tajikistan and Uzbekistan, while many other Asian and Middle Eastern states
hold observer and dialogue partner status.\footnote{201} Other countries on-track to
become members of the SCO include Iran and Belarus.\footnote{202}

Although it may be lesser known, the SCO is among the world’s largest
multilateral organisations and its geopolitical influence is increasing. It currently
has plans for trade among members in local currencies rather than US dollars
and has even discussed the potential for a single currency among member
states.\footnote{203} \footnote{204} Notably, Chinese President, Xi Jinping, has also stated that China
is ready to train 2,000 law enforcement personnel for SCO member states in
the next five years.\footnote{205}

The meeting of the Shanghai Cooperation Organisation in September 2022 where members decided to
accept Myanmar as a dialogue partner. (Source: Info Sheet)

Through supporting the military junta to represent and act on behalf of Myanmar
in the LMC, ASEAN and SCO, China has demonstrated clear political support
for the junta and served to legitimise and further the junta’s strategic interests
within these regional forums. This support amounts to aiding and abetting the junta’s war crimes and crimes against humanity.

China’s political support for the junta is accompanied by progress on major infrastructure projects which form part of the China Myanmar Economic Corridor under the Belt and Road Initiative, and broader plans to further develop trade relations between the two countries, despite the military’s attempted coup and international pressure to stop engaging politically and financially with the junta [for more details, refer to the case study on this topic].
TECHNICAL

COOPERATION
TECHNICAL COOPERATION

In response to the Myanmar military’s illegal attempted coup, scores of civil servants from almost all sectors walked out of their jobs in a nationwide civil disobedience movement, severely damaging the junta’s attempt to gain control. This included ministry staff, as well as other workers from key industries who demonstrated their unwillingness to work for an illegal military junta by going on strike. Many civil servants have put their efforts into the resistance including through the National Unity Government, the legitimate government of Myanmar. Confronted by such unexpected and powerful nationwide resistance, the junta has tried to retain staff through fear, intimidation, surveillance and incentives.

TRAINING + SCHOLARSHIPS

One of the possible incentives for civil servants who are willing to serve the military junta’s interests is training and scholarships. Some of these are provided through international organisations and can provide civil servants with opportunities to travel overseas, as well as career advancement after they return. They are likely to lead to promotions and further career opportunities within military junta-controlled ministries.

Scholarships and training opportunities range from the inclusion of participants from Myanmar in online webinars and training courses to scholarships for advanced university degrees, travel and living costs at leading universities which involve living abroad for one or more years.

A seemingly innocuous example is when the Colombo Plan Staff College in Manila, Philippines provided training for 30 Myanmar civil servants in developing a modern technical and vocational education and training curriculum from May 30 to June 3, 2022. The training was held online and its stated aim was to lay the foundations for the mutual recognition of formal and informal learning, which would eventually lead to the free flow of skilled labour.
within the region. The programme began with an opening ceremony with speeches from the junta’s ‘director general’ of the Myanmar junta’s Ministry of Science and Technology, Dr. Sai Kyaw Naing Oo, and the junta’s ‘chargé d’affaires’ of the Embassy of Myanmar in the Philippines, Aung Kyaw Oo. The training was provided by senior curriculum development specialists who taught participants to design competency-based training programmes and assisted them to develop a draft curriculum framework for possible implementation.206

While providing professional training to civil servants in skills that are relevant to non-political functions in junta-controlled ministries may innocuous, there are several problems with this. First, the inclusion of senior junta members as though they represent the government of Myanmar assists in legitimising the military junta. Second, this kind of training provides incentives that may lure civil servants working under the junta into cooperating further with the junta for their own personal gain. Third, training civil servants who are loyal to the junta in curriculum development may contribute to the development of technical and vocational education programmes in Myanmar that serve the junta’s interests and thus provide leverage for the illegal junta in its ongoing attempt to gain legitimacy and control. Ultimately, providing loyal staff with opportunities to increase their skill levels and deepen their engagement with the junta benefits the junta in its attempt to take control of the country.

By contrast, some universities have offered scholarships to Myanmar public servants working under the junta, claiming that their teaching programmes can foster the development of new leaders who will contribute to the democratic transition in Myanmar. For example, in December 2022, JFM received information that Japan’s National Graduate Institute for Policy Studies (GRIPS) invited applicants from the Myanmar military junta’s Central Bank of Myanmar to join master’s degree programmes and that two candidates from the junta are being proposed for programmes in public policy, funded by the Japanese government. JFM contacted the Institute to ask for a public clarification that no staff member of the Myanmar military junta, its central bank or any other entities under its control will be considered for study at GRIPS. A professor at the Institute responded207 that GRIPS’ postgraduate education is offered to “anyone who serves and is going to serve in the public sector” and stated that the “institute share the same view and position regarding the current situation in Myanmar that democratic governance should be restored as soon as possible”. The professor pointed to the programme’s admissions
webpage and emphatically stated that “I believe that our education can foster future leaders and researchers who will rebuild the Myanmar democratic government.” He also mentioned that Japanese authorities may not allow entry to Myanmar military or police participants. Such faith in, and enthusiasm for, the power of education is naïve at best. Providing university scholarships and education to civil servants who continue to work under, and serve the interests of, the military junta is unlikely to transform them into new leaders who are willing to stand up for democracy. It is, however, likely to empower staff who are loyal to the military junta with new knowledge and skills that can be useful to the junta’s agenda as well as serving to legitimise the junta, which controls who applies.

In contrast to GRIPS, a US-based college invited candidates from a junta-controlled department to apply for a fully funded masters scholarship. When contacted by JFM, the college explained that the invitation was sent to a junta-controlled department unintentionally and committed to excluding all applicants from the junta. The college’s name is being withheld on request.

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JAPAN CONTINUES TO TRAIN MYANMAR MILITARY OFFICERS DESPITE LIKELY INVOLVEMENT OF AT LEAST ONE TRAINED OFFICER IN ATROCITY CRIMES

The National Defense Academy of Japan and Japan Self-Defense Forces facilities are continuing to train Myanmar military personnel since the attempted coup.

In December 2021, Human Rights Watch reported that eight cadets from Myanmar were attending the academy, according to an official from the Japanese Government Ministry of Defense.
In April 2022, during a parliamentary session on security, Japan’s Minister for Defense, Nobuo Kishi, revealed that further Myanmar military personnel will be accepted for training at Japan’s defense facilities.\textsuperscript{210, 211}

It was reported that two Myanmar military cadets and one officer would receive training at Japan’s National Defense Academy and a second officer would get training at the Japan Air Self-Defense Force Officer Candidate School.\textsuperscript{212}

Both facilities provide extensive theoretical and practical training, including combat and arms training.\textsuperscript{213}

Japan has been accepting cadets from Myanmar since 2015 under its Self-Defense Forces Act, which permits the training and education of foreign nationals in Defense Ministry facilities such as these with the approval of the Minister for Defense.\textsuperscript{214}

Two years after Japan’s training programme began, the Myanmar military under its commander-in-chief and current attempted coup leader, Senior General Min Aung Hlaing, carried out genocide against the ethnic Rohingya in Arakan (a.k.a. Rakhine) State. The Myanmar military has also continued to commit crimes against humanity and war crimes in long-running armed conflicts with ethnic revolutionary organisations for decades.\textsuperscript{215}

In April 2021, Ministry of Defense official, Masahiro Kawasaki, explained that the programme allows Japan to showcase how the Japan Self-Defense Forces operate under “strict civilian control” and cultivate “relationships” between self defense force personnel and students, while increasing “mutual understanding” and “trust” between Japan and the students’ countries. He added that Japan would consider the concerns about the program while monitoring the situation in Myanmar closely.\textsuperscript{216, 217}

In April 2022, Minister for Defense Nobuo Kishi sought to justify the decision to continue allowing Myanmar military personnel into the programme following the junta’s attempted coup by claiming that “cultivating even one person who understands civilian control and democracy will hopefully contribute to Myanmar’s future.”\textsuperscript{218}

However, there is no evidence to suggest that graduates of the programme are contributing positively to the democratisation of Myanmar. In fact, among the programme’s graduates is an air force lieutenant colonel who was deployed
with forces that are implicated in serious abuses in Magway region in central Myanmar.\(^{219}\) According to a Ministry of Defense document and the All Japan Defense Association,\(^{220}\) Lieutenant Colonel Hlwan Moe received training at Japan’s Air Command and Staff College from August 2016 to March 2017. According to a joint statement by Human Rights Watch and JFM, Hlwan Moe is a deputy commander, and two well-connected sources said he is based at Magway Air Base.\(^{221}\) Hlwan Moe’s name, rank, position, and military ID (2321) are identified in a list of Myanmar air force personnel reportedly involved in airstrikes since 2021 that was leaked to *Khit Thit Media*, an independent Myanmar media group that published it in January 2022.\(^{222}\) Two sources with connections to Myanmar military personnel, who reviewed Hlwan Moe’s photograph, also confirmed his name, military ID and rank.\(^{223}\)

Since its attempted coup in February 2021, the Myanmar military has committed summary executions,\(^{224}\) arson and other serious crimes in violation of international human rights law including indiscriminate airstrikes across Myanmar.\(^{225}\) Heavy fighting in Magway region alone, including armed clashes and airstrikes, has displaced over 50,000 civilians.\(^{226}\) Since the military junta’s attempted coup began in February 2021, over 1.14 million people have been displaced throughout Myanmar, including 598,500 from Sagaing Region; 47,200 from Chin State; 14,100 from Kachin State; 7,200 from Lashio; 61,700 from Shan State (South); 19,800 from Arakan State; 118,200 from Magway Region; 86,000 from Karenni State; 53,800 from Bago Region (East); 90,400 from Karen State; 17,900 from Mon State; and 27,800 from Tanintharyi Region.\(^{227}\)

In December 2021, an official of Japan’s Ministry of Defense told Human Rights Watch that the Ministry did not have any information about what the military personnel trained in Japan were doing once they return to Myanmar. However, in April 2022, during a parliamentary session on security, an official of the Ministry of Defense conceded that the Ministry “knows to a certain extent” what “positions” the personnel currently hold, but declined to disclose any details due to Japan’s “relationship” with “the other country.”\(^{228}\)

In September 2022, the **Japanese Government Ministry for Defense** said it will not accept new officers and cadets for training from 2023, citing the Myanmar junta’s execution of four pro-democracy activists in late July as a
primary deciding factor. However, the Ministry also said nine cadets and two officers who are already in Japan will remain until they finish their training.\textsuperscript{229}

While the ministry’s decision is positive, it must be noted that Japan has historically played an important role in training the Myanmar military,\textsuperscript{230} thus the evolving training situation should be closely monitored.

Training military personnel who may become involved, directly or indirectly, in the Myanmar military’s war crimes and crimes against humanity puts Japan at risk of becoming complicit in these atrocity crimes. The Japanese government should investigate whether other programme participants are involved in the junta’s international crimes against the people of Myanmar and ensure accountability.

\section*{JAPANESE UNIVERSITY SCHOLARSHIPS FOR MYANMAR MILITARY OFFICERS CONTINUED SINCE ATTEMPTED COUP}

Scholarships for Myanmar military staff awarded under a Japan International Cooperation Agency (JICA) programme for government employees from low-income countries have continued following the military’s attempted coup.

JICA’s Project for Human Resource Development Scholarship by Japanese Grant Aid (JDS) offers master and PhD degree courses at Japanese universities to expected future leaders of countries receiving development assistance from Japan.\textsuperscript{231}

Evidence leaked to JFM from a reliable source shows that the International University of Japan – one of the universities offering the master degree courses – taught and graduated at least eight military personnel from Myanmar’s navy, air force and army since the junta’s attempted coup in February 2021.
The evidence shows that seven Myanmar military students graduated from the programme in a ceremony that the university held at the Park Royal Hotel in Naypyidaw on July 23, 2022.

JFM wrote to the International University of Japan with questions regarding the status of the scholarship programme and recipients from the Myanmar military since the junta’s attempted coup on February 1, 2021. The university confirmed that in 2020 eight scholarship recipients from the Myanmar military were enrolled in the programme and one of these remains enrolled in the programme at present. Further, the university stated that it has not admitted new students from the military since February 2021.

The International University of Japan also opened a teaching centre in Myanmar in March 2020, indicating it has long-term plans to continue its cooperation with Myanmar. When contacted by JFM, however, the university stated that “we have never utilized it for any activities at all” and that it has no further plans to admit students from the Myanmar military.
The university’s statements are not reflected in its policy that was released in March 2021, following the attempted coup, however, which states:

1. To all students and potential applicants of IUJ, whether from Myanmar or from elsewhere, we do not discriminate against anyone because of their personal background. We want to protect our students as long as they work hard academically, abide by ethical standards, and behave within the laws of Japan.

2. Concerning Myanmar students at IUJ, now or in the past, who belong to Myanmar military, we believe that educating them at IUJ on the nature of democratic societies around the world, the working of public organizations and market economies can contribute significantly to the future development of Myanmar. Nurturing values of and respect for democracy and human rights through education is of particular importance.

The university points to the fact that previous graduates of the programme include Ambassador Kyaw Moe Tun, who courageously stood in defiance of the military junta at the United Nations General Assembly, and went on to keep his position as the current and legitimate Permanent Representative of Myanmar.

Yet, according to a reliable source, other previous graduates illegitimately occupy government positions in junta-controlled government entities. For example, Major Kaung Htet San, who is currently responsible for the junta State
Administration Council’s press team, which promotes military activities and releases fake news, misinformation, disinformation and propaganda.\footnote{237}

The source also explains that Dean and Professor of the International University of Japan’s Graduate School of International Relations, Maung Aung Myoe\footnote{238}, who has brought around ten Myanmar military personnel into the programme each year, has high-level ties to the Myanmar military. Professor Maung Aung Myoe presided over the July graduation ceremony in Naypyidaw. JFM also requested a response from the International University of Japan regarding Maung Aung Myoe, to which the university replied that Professor Myoe has no relationship to senior Myanmar military officials, but did not explain how he came to preside over the education of military students and hold a graduation ceremony in Naypyidaw.

Graduation ceremony for Myanmar military students of the International University of Japan at the Park Royal Hotel in Naypyidaw. (Source: protected)

JFM wrote to JICA with questions regarding the status of the scholarship programme and recipients from the Myanmar military since the junta’s attempted coup on February 1, 2021. JICA avoided answering the questions and provided only general statements claiming that JICA’s “cooperation is not aiming for the benefit of the Myanmar military” and that “Japan has been strongly urging the Myanmar military to faithfully work towards the peaceful resolution of the situation through taking concrete actions to (1) immediately stop the violence, (2) release those who are detained, and (3) swiftly restore Myanmar’s democratic political system and swiftly implement ASEAN’s “Five-Point Consensus.”\footnote{239}
The German Government Federal Foreign Office is funding the training of Myanmar military junta personnel through a Max Planck Foundation for International Peace and the Rule of Law project for the promotion of maritime peace and security in Southeast Asia.\(^\text{240}\)

As part of the project, a workshop on maritime security and the law of the sea was held in Singapore from November 28 to December 2, 2022. Topics covered in the workshop included military operations at sea, maritime terrorism, and ways to respond to unilateral sanctions.

A reliable source confirms that the Max Planck Foundation for International Peace and the Rule of Law invited the junta to nominate three representatives to attend the workshop. The German government then paid the travel and accommodation costs for the junta’s senior and mid-level ‘personnel’ who attended, including from the junta’s defence ministry.\(^\text{241}\)

As the junta only has stable control of 17 per cent of Myanmar territory,\(^\text{242}\) such capacity-building training is of strategic importance in assisting the junta’s attempts to increase its control over the country.

The project, which has been ongoing since 2020,\(^\text{243}\) provides participants with specific skills and knowledge that are likely to assist the junta’s illegal attempt to take control of Myanmar’s coastline and maritime borders.

The Myanmar military uses its navy to commit atrocity crimes and other human rights abuses, including the regular interception and arbitrary arrest of Rohingya trying to flee the junta’s campaign of genocide. Junta members are also involved in abuses at sea.
Being chosen to attend this training rewarded the participants’ loyalty to the junta with international travel and the potential for career development and other benefits.

The provision of capacity-building training to junta representatives may also have breached EU sanctions.

The Myanmar participants serve, and are under the control of, the illegal junta’s executive body, the State Administration Council (SAC), which was sanctioned by the European Union in November 2022. The sanction text stated that “SAC is engaged in actions that threaten the peace, security and stability of Myanmar/Burma”.244

Similarly, the war criminals Min Aung Hlaing and Mya Tun Oo have both been sanctioned for “[having] been directly involved in and responsible for decision-making concerning state functions and [are] therefore responsible for undermining democracy and the rule of law in Myanmar/Burma”, and for “[being] directly responsible for [SAC’s] repressive decisions and for serious human rights violations”.245

By the enablement of such benefits to a sanctioned entity and sanctioned individuals through the provision of funds, the German Federal Foreign Office and the Max Planck Foundation for International Peace and the Rule of Law may be in breach of Article 4a(2) of the EU’s sanctions.246

The participation of junta representatives in the project also serves to legitimise the junta as the government of Myanmar, an outcome the people of Myanmar have been courageously rejecting, effectively preventing the junta’s illegal power grab.

The workshop in Singapore was the fifth in a series of six planned activities. Two in-person workshops have been held since the military’s illegal coup attempt, one in Vietnam in September 2022 and one in the Philippines in July 2022.247

Junta representatives were also funded by the German government to attend the workshop in Vietnam, according to the Max Planck Foundation for International Peace and the Rule of Law’s website, which states that “all ASEAN Member States nominated their representatives, with 26 engaged participants from all 10 ASEAN Member States being able to participate”.248
The workshop in Vietnam in September 2022 which was attended by representatives of the Myanmar military junta. (Source: Max Planck Foundation)

Representatives from nine ASEAN states attended the Philippines workshop and JFM cannot confirm if junta representatives were included.  

Germany has repeatedly spoken out for human rights and democracy in Myanmar through UN General Assembly and Human Rights Council resolutions. 

German support for the Myanmar military junta through the Max Planck Foundation for International Peace and the Rule of Law is inconsistent with its public positions on the crisis in Myanmar and its international human rights obligations. 

The German Federal Foreign Office and the Max Planck Foundation for International Peace and the Rule of Law did not reply to JFM’s requests for a public response.
Since the Myanmar military’s attempted coup, the Chinese Government Ministry of Commerce has hosted at least five training courses for more than 150 civil servants working under the junta, as well as some scholarships.

The training courses each ranged up to 21 days in duration and covered topics including agricultural techniques, governance, construction and cross-border economic cooperation. The Embassy of China in Myanmar and multiple other Chinese organisations were also involved in providing training.

Since the military’s attempted coup, at least four training courses on agricultural topics were held online and in-person. The courses took place as the junta has attacked farmers in areas where local people have rejected their attempted coup. Junta attacks have involved the destruction of crops, arbitrary arrests, extra-judicial killings and the burning down of villages. The junta is also engaged in the agricultural sector through the military conglomerates Myanmar Economic Corporation (MEC) and Myanma Economic Holdings Limited (MEHL).

In May 2022, a 21-day training course on processing and preservation technology for agricultural products commenced. The training was provided to 45 participants from Myanmar’s junta-controlled Ministry of Commerce and Ministry of Agriculture and Irrigation. It aimed to provide participants with an understanding of China’s agricultural product processing as a reference for Myanmar to improve the organisation of agricultural products and food processing. The training was delivered online by the China National Institute of Food and Fermentation Industry Co. Ltd.\textsuperscript{250}

At least two training courses in governance were also recently provided by China to civil servants who are working under the military junta. In December
2021, a training course on state governance and administration began. The train-the-trainer style course was attended by 45 staff of the junta who learned about specific training practices of Chinese civil servants. It covered topics such as Chinese governance in the modern era, capacity building for civil servants, training quality evaluation and transforming achievement, as well as China’s experiences in rural construction, 5G development, urban renewal, emergency response and epidemic control. China’s Ambassador to Myanmar, Chen Hai, gave a speech at the opening ceremony of the training, stating: “Myanmar is in a critical period of national transformation, with arduous tasks such as national stability, national reconciliation, economic development, and improvement of people’s livelihood”. Signalling China’s willingness to support the junta, he added: “It is hoped that this seminar can provide useful lessons and references for Myanmar to explore governance methods suitable for Myanmar’s national conditions”.

Representatives from China and the junta during the online train-the-trainer training programme for Myanmar civil servants in December 2021. (Source: Embassy of China in Myanmar)

In September 2022, a five-day training course on improving governance capacity in government was held. The training was delivered online by Zhejiang Normal University to 25 trainees from various ministries and commissions including Myanmar’s junta-controlled Ministry of Home. The course covered topics such as China’s reform and development experience and agricultural development policies. Notably, Tan Shufu, Economic and Commercial
Counsellor of the Embassy of China in Myanmar, who gave a speech at the opening ceremony of the course, described the evolving cooperation between China and the junta: “At present, China-Myanmar relations are developing vigorously, economic and trade pragmatic cooperation is constantly expanding [...] Human resources development cooperation has become an important link for comprehensive and practical cooperation between China and Myanmar. Every year, a large number of Myanmar and China officials learn and exchange experience in state governance and administration through the China-aided human resources development cooperation project”.²⁵² During a time when the junta is using all measures of violence in its terror campaign to – in the words of the attempted coup leader Min Aung Hlaing – “annihilate" the people’s resistance and take full control, any sort of training that increases the junta’s capacity to achieve this goal is of serious concern.

In June 2022, another seminar was held on infrastructure construction and planning. The 21-day seminar was held online and delivered by the International Cooperation Center of the National Development and Reform Commission. A total of 20 trainees from the junta-controlled Ministry of Construction, Ministry of Planning and Finance, and Ministry of Transportation and Communications and other junta-controlled ministries participated.²⁵³

Participants in the online infrastructure construction and planning seminar in June 2022. (Source: Embassy of China in Myanmar)
In August 2022, a capacity building seminar was held in relation to the China-Myanmar Border Economic Cooperation Zone. The 21-day seminar was delivered by the Yunnan International Economic and Technological Exchange Center, with 20 participants from the junta-controlled Ministry of Commerce and Ministry of Planning and Finance, and other ministries. The seminar aimed to promote bilateral trade and investment between the two countries and topics covered included principles, models and policies for cross-border economic cooperation, Yunnan’s border finance and cross-border development, and new modes of supply chain operations and finance in cross-border logistics.\textsuperscript{254}

At least five additional training courses for over 150 Myanmar participants were hosted by the Chinese Government Ministry of Commerce since the junta’s attempted coup began. However, the role of the participants, including whether or not they are civil servants working under the junta, is unclear.\textsuperscript{255 256 257 258 259}
SINGAPORE INVITED JUNTA REPRESENTATIVES TO CUSTOMS TRAINING WORKSHOP, WITH SUPPORT FROM JAPAN

The Government of Singapore invited three high-level representatives of the junta’s customs department to a training workshop in October 2022.

Leaked letters dated in July 2022 between the junta-controlled customs department, junta “Ministry of Planning and Finance”, and junta “Ministry of Investment and Foreign Economic Relations” show that representatives of Myanmar were invited to the ‘Workshop on Intellectual Property Rights Enforcement and Policy’ held in person in Singapore from October 11 to 15, 2022.

The three junta representatives who were enrolled to attend the workshop are:

- Daw Wai Wai Kyaw
- Daw Aye Aye Theik
- U Than Htike

All three are deputy directors in the junta’s customs department.

The documents also show that the travel expenses of the junta participants were to be paid by the governments of Singapore and Japan.

The workshop is co-organised by the Government of Singapore and the Government of Japan, under the auspices of the Singapore Cooperation Programme’s Japan-Singapore Partnership Programme for the 21st Century (JSPP21) and the Initiative for ASEAN Integration (IAI).

The Programme continues to offer training to representatives of the Myanmar junta in 2022 on a range of topics including innovations in governance, trade negotiations, e-commerce, industrial technologies, food security, project proposal writing and English language skills.

JFM wrote to the Singapore Cooperation Programme with questions regarding the organisation’s policies and practices in Myanmar and in relation to the military junta, but no response was received.
FINANCIAL SUPPORT, INFRASTRUCTURE DEVELOPMENT + TRADE
When the Myanmar military launched its attempted coup in 2021, the foundations were already in place for the military junta to access vast resources to commit its international crimes and further its agenda to take full control of Myanmar. When the military first took power in 1962 and nationalised major industries, much of Myanmar’s economy fell under the military’s control. In the 1990s, under the rule of a previous military junta, two military conglomerates were established: Myanmar Economic Holdings Limited (MEHL) and Myanmar Economic Corporation (MEC). These companies operate in sectors throughout the economy, including food, beverages, alcohol, tobacco, banking, construction, logistics, agriculture, real estate and international trade, providing the military with vast resources. In recent decades, they have gained significant market share in some sectors. MEHL pays dividends to hundreds of thousands of military units, officers, soldiers and veterans, including those directly responsible for genocide, war crimes, and crimes against humanity, and its leadership includes top military generals. This provides an incentive to troops and veterans to stay loyal to the military. Meanwhile, other large state-owned enterprises that are now under military-control, such as Myanmar Oil and Gas Enterprise (MOGE), Myanmar Gems Enterprise (MGE) and Myanmar Timber Enterprise (MTE), control whole natural resource industries. MOGE alone earned the military junta over US$1.7 billion in the six months from October 2021 to March 2022, according to its own figures. Essentially, these companies and their subsidiaries have gained control of crucial industries and formed an infrastructure at the centre of Myanmar’s economy that financially underpins the military. Notably, the aforementioned military-owned or military-controlled entities – MEHL, MEC, MOGE, MGE and MTE – are all
currently subject to sanctions from one or more governments: the United Kingdom, the United States, Canada and the European Union.

The military junta also has a network of closely associated crony business partners that engage in joint business ventures and other commercial arrangements with military-controlled entities and facilitate trade, finance and investment from international sources on behalf of the junta. These business partners sometimes assist the junta to circumvent the increasing number of international sanctions against the junta, its various entities and individuals.

International development assistance has also played a role in funding and resourcing Myanmar’s military junta. This section of the report details some of the ways in which financial support from foreign development organisations, multilateral institutions and foreign governments has flowed to the military junta – or is at risk of flowing to the military junta – including via businesses that are owned or controlled by the military.

The risk of funds being misappropriated by the Myanmar military cannot be understated, as the Myanmar military has a highly questionable history regarding its use of international assistance. For example, in January 2021 the International Monetary Fund (IMF) provided a US$372 million loan to the democratically-elected National League for Democracy-led government to help combat the COVID-19 virus some days before the military’s attempted coup. Eight months later, US$171 million of those funds was unaccounted for and an IMF spokesperson said that “it’s not possible for the Fund to ascertain whether the regime is using the funds as they were intended”. Further IMF loan funds provided for COVID-19 relief in June 2020 were transferred to a military-linked company under a government contract to supply rapid COVID-19 tests and specimen vials. This occurred amidst a lack of promised transparency over how the IMF funds would be spent, including the requirement to disclose the beneficial owners of companies receiving government contracts through the grant.

The company, Myanmar Consultancy Company, is linked to the International Gateways Group of Companies, a major Myanmar military arms broker. The United Nations International Fact-Finding Mission on Myanmar found that these military-linked companies have donated substantial amounts of money to the Myanmar military on several occasions.

Similarly, under the former military junta millions of US dollars’ worth of international aid supplies were received to support victims of the devastating
Cyclone Nargis in May 2008 that killed 140,000 people and destroyed many of the homes and livelihoods of 3.4 million survivors. Yet researchers found that the then junta failed to provide adequate food, shelter and water for the 3.4 million survivors and confiscated aid supplies, which then turned up for sale in local markets. Some supplies were also used as bribes to cyclone-affected communities in exchange for them voting for the military-drafted constitution in the military-led so-called referendum held one week after the cyclone hit. Survivors were used as forced labour on the military’s reconstruction projects. The army also obstructed cyclone relief efforts, setting up checkpoints and arresting some of those trying to provide help. In addition, post-Nargis reconstruction projects were contracted to military-linked companies.

More recently, the Myanmar military has also misappropriated donated equipment from Japan. In September 2022, it was revealed that the Myanmar military junta has been using three coastal ships for military purposes that were donated a few years ago by Japan to facilitate the travel of local people.

An upcoming development aid project to support vulnerable people in conflict areas also looks set to be used by the Myanmar military in its efforts to gain control of regions currently controlled by resistance forces. The planned Myanmar Community Resilience Project will be funded by the World Bank and implemented by the United Nations World Food Programme (WFP) and the International Committee of the Red Cross, along with local partner organisations that are linked to the military junta. Critics are concerned that not only will this project be instrumentalised by the junta, but the aid may not reach the vulnerable populations it should support.

International development assistance funds and resources flow to the military junta in multiple ways. For aid donors, purchasers, trade partners, lenders and investors, this brings the risk of aiding and abetting the junta’s atrocity crimes. In order to sustain its campaign of terror on the people and to further its aim of ruling Myanmar, the military junta needs ongoing streams of revenue to pay for weapons, bullets, bombs, tanks, aircraft, surveillance and military salaries. Any funds that pass through the hands of military-controlled entities carry a high risk of being misappropriated.
POTENTIAL SOURCES OF REVENUE FOR THE MILITARY

Funding provided for new and continuing development projects since the attempted coup can provide financial support for the military junta and their international crimes. This could be in the form of loans, cash disbursements or purchasing materials to create the infrastructure from military owned and linked companies. A further risk is that projects may be funded that serve the military’s strategic aims or equipment for infrastructure projects may be misappropriated for military purposes – all of which contributes to the military inflicting immense suffering upon the people of Myanmar. Infrastructure development projects could also generate new ongoing sources of revenue for the military, such as a new road that requires drivers to pay a toll or a port that charges fees to a private operator that is contracted to manage it.

PROCUREMENT OF GOODS + SERVICES FROM MILITARY-LINKED COMPANIES

When companies and other organisations purchase goods or services from military-owned or military-linked companies, this also provides revenue for the military. Some notable cases that occurred prior to the attempted coup in February 2021 serve as cautionary tales. For instance, documents show that in 2017 and 2018 the United Nations High Commission for Refugees (UNHCR) purchased roofing materials totalling US$653,608 from Myanmar Posco Steel Company Limited – a joint venture between Myanmar Economic Holdings Limited (MEHL) and POSCO, a Korean steel company notorious for supporting the Myanmar military via its business ventures. In another case, the World Bank awarded tenders for US$177,876 to the Terabit Wave and Comit companies. Terabit Wave openly brokers arms and equipment deals for the Myanmar military. The equipment purchased under this tender awarded in 2019-2020 was for equipment that is restricted under Western sanctions and was used in a radio/telecommunications spectrum monitoring project that carried a high risk of benefiting the Myanmar military. While these purchases were made prior to the attempted coup, there were already major reasons to avoid purchases from companies linked to the Myanmar military. It was already
well known that the Myanmar military had engaged in genocide against the Rohingya in 2017 and has still not yet been held accountable for these crimes. It was also known that Terabit Wave company had links to the Myanmar military, as the company clearly stated on its website that it was proudly providing tactical communications equipment including satellite man-packs (a portable device that connects to the internet via satellite, which is a critical piece of telecommunications equipment) for the Myanmar military.278

RISKS OF LONG-TERM LOSS OF CONTROL + REVENUE FROM INFRASTRUCTURE

Under a lender’s terms for some infrastructure development projects, loans are backed by collateral such as rights to a mine, a port or money. Thus, if Myanmar defaults on a loan repayment, it may be possible for foreign lenders or investors to seize the asset. Considering the risk of loan funds being diverted for military purposes, the possibility of the military junta defaulting on loan repayments is significant. This raises serious concerns that continuing these projects under the military junta could lead to a situation in which control over, and the right to profit from, infrastructure could fall into the hands of foreign lenders or investors. With the financial burden of large loans to repay, yet without the financial benefits from the infrastructure, the people of Myanmar are at risk of being left in a ‘debt trap’ over the long term – in addition to the increased suffering they could be forced to endure from a military with access to additional funds from such projects.

INCREASING CONFLICT + VIOLENCE

Some development projects have – perhaps unintentionally – created infrastructure that the Myanmar military has used for strategic and military purposes. This includes transportation infrastructure that has facilitated militarisation of, and indiscriminate attacks in, ethnic areas. These experiences in the past have shown that continuing such projects under the military junta will only increase and intensify violence, putting local lives at risk.
Overall, continuing support for development projects through the military junta emboldens the junta to continue its war crimes and crimes against humanity. The United Nations’ Independent International Fact-Finding Mission on Myanmar (IIFFMM) recommended that businesses active or trading in Myanmar should not enter into a business relationship with any person in the Myanmar military or any enterprise owned or controlled by them. Specifically in relation to foreign companies, the IIFFMM (para. 145) found that:

- any foreign business activity involving the Tatmadaw and its conglomerates MEHL and MEC poses a high risk of contributing to, or being linked to, violations of human rights law and international humanitarian law. At a minimum, these foreign companies are contributing to supporting the Tatmadaw’s financial capacity.

This recommendation should not only apply to businesses, but also to all organisations providing international development assistance.

When international development funds flow to the illegal military junta, this also contravenes multiple international human rights instruments. Under the United Nations’ Guiding Principles on Business and Human Rights, no business should be conducted with the Myanmar military. These principles require companies to conduct human rights due diligence and state that companies should “avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur,” and “seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.”

While conducting development projects that may financially or otherwise benefit the military junta has a real impact on the junta’s capacity in its ongoing attempt to take control of Myanmar, conversely, when foreign development organisations and others cut financial flows to the Myanmar military junta it has real impact on curtailing the resources available to the military and thus helping to end its violence and atrocities against the people. The resistance of the people of Myanmar serves as an example of how effectively financial ties can be cut. The refusal of Myanmar people to pay taxes and charges to the state that will be accessible to the junta has led to state revenues plummeting by around 33 per cent in real terms (not
accounting for the current excessive levels of inflation). This is the result of the people’s resilience against the junta, including planned boycotts and widespread unwillingness to fund the junta and its operations. Large numbers of households and small businesses have also stopped paying electricity bills, costing the junta over a billion US dollars in lost revenue in 2021 alone.\textsuperscript{281}

Foreign development and other organisations doing business with the military junta are undermining these courageous efforts of collective resistance against the illegal military junta in which Myanmar civilians risk their lives for peace, justice and federal democracy.

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**JAPAN PROVIDED US$288 MILLION LOAN TO BAGO RIVER BRIDGE PROJECT INVOLVING MILITARY CONGLOMERATE**

The Japan International Cooperation Agency (JICA) has provided a 31.051 billion yen loan (equivalent to approximately US$276 million) to fund the construction of a bridge in Yangon for which the steel is purchased from a

\[\text{Workers on the Bago River bridge project near Yangon. (Source: Myanmar Now)}\]
subsidiary of the military-owned conglomerate, Myanmar Economic Corporation (MEC).

The Bago River Bridge Construction Project began in 2017 and is expected to be completed in 2023. The new bridge over the Bago River will connect Yangon city and the Thanlyin district, which includes the Thilawa seaport and special economic zone. The project aims to reduce traffic congestion in the area and contribute to economic development for Myanmar.\(^{282}\)

The steel frame of the bridge is being constructed by the Japanese company Yokogawa Bridge Corporation, in partnership with the No. 2 Myaung Daga Steel Plant, a subsidiary of MEC.\(^{283}\) The MEC subsidiary is supplying steel for two thirds of the bridge’s construction and is reported to be profiting enormously from the project.\(^{284}\)

MEC is owned by the Myanmar military and controlled by the Quartermaster General’s Office,\(^{285}\) which is responsible for the purchase of arms used in military operations which have killed and imprisoned thousands of people and created a humanitarian catastrophe for 1.2 million more through airstrikes, ground attacks and burning down villages since the junta’s attempted coup in February 2021.\(^{286}\)

MEC is currently sanctioned by the United States Government,\(^{287}\) the United Kingdom Government,\(^{288}\) the European Union\(^{289}\) and the Canadian Government.\(^{290}\) Following an in-depth examination of military-linked businesses in Myanmar, the United Nations Independent International Fact-Finding Mission on Myanmar also strongly advised against entering into or remaining in a business relationship of any kind with the Myanmar military, naming MEC and its subsidiaries in particular.\(^{291}\)

Yokogawa reportedly has a branch office at the No. 2 Myaung Daga Steel Plant in Hmawbi township in Yangon and according to a Myanmar Now news report, Japanese experts there are overseeing the production of the steel frames.\(^{292}\)

According to a 2015 earnings document,\(^{293}\) Yokogawa Bridge Corporation aims to “build a relationship through technical cooperation,” while “cultivating” MEC into an “amicable steel fabricator.” The document also says: “Technological transfer through on-the-job training” for MEC by Yokogawa Bridge Corporation began in September 2014, including “measures to increase productivity and quality” and “technical guidance of construction engineering.” The company
also created an office in Yangon in July 2015, which it says acts as a base for “information gathering and technological transfer”.

This indicates that the relationship between Yokogawa and MEC goes beyond purchasing steel and extends into a commitment to the transfer of technology and knowledge.

Following the February 1, 2021 attempted coup, the Government of Japan stated that it would refrain from carrying out new non-humanitarian foreign development assistance programs in Myanmar, but it has not been clear about its position on ongoing projects.

In February and March 2021, Human Rights Watch enquired into the project and Yokogawa Bridge Corporation declined to disclose the status of its partnership with MEC, saying it did not comment on specific business deals.

In March 2021, an engineer working on the project told Myanmar Now that “JICA still communicates with MEC. They have condemned the coup diplomatically, but they have been working together with the junta’s MEC.”

In April 2021, Yokogawa Bridge Holdings Corporation stated that construction of the bridge has been halted due to the “situation on the ground,” and that it would “conduct business that respects human rights.”

Yet, more recently there are strong indications that JICA is scaling up its economic projects in Myanmar. In July 2022, internal documents from JICA were published by Japanese media outlet, Toyo Keizai. The documents revealed that JICA reviewed their travel restrictions and decided to dispatch economic cooperation experts to Myanmar to engage in development ventures, despite the Myanmar military’s ongoing campaign of terror throughout the country. They also show that JICA-contracted experts expressed concerns for their own safety and warnings that a full-scale dispatching of experts may risk lending legitimacy to the military junta.

In August 2022, JFM contacted JICA about the current status of the Bago River Bridge Project and the role of MEC. JICA replied evasively that: “We would like to refrain from answering on the status of individual projects. The Purpose of economic cooperation extended by Government of Japan and JICA is to contribute for the improvement of people’s livelihoods and sustainable economic development in the recipient country, as well as to address the humanitarian needs. The cooperation is not aiming for the benefit of the Myanmar military.”
JICA’s loan for the Bago bridge does not appear to contain any procurement conditions that would determine social and environmental standards for procurement or prevent business with the military junta.\(^{301}\)

The continuation of this bridge construction project with a Myanmar military-owned company is in contradiction to the human-rights-based conditions enshrined in Japan’s Official Development Assistance Charter, which states that: “Japan will pay adequate attention to the situation in the recipient countries regarding the process of democratization, the rule of law and the protection of basic human rights.”\(^{302}\)

Notably, the funding of the Thilawa Special Economic Zone beside an international seaport, which the Bago bridge aims to better connect to the city of Yangon, was also backed by Japan. Through JICA, the Japanese government remains a shareholder in the project company that develops and operates the zone, alongside the junta-controlled special economic zone management committee.\(^{303}\) Myanmar’s corporate registry shows that the Government of Japan appears to have also allowed the junta to replace board members on the project company following the attempted coup, including Set Aung, who was unlawfully arrested by the junta following the coup attempt and remains in junta custody.\(^{304}\)

While the current status of the Bago bridge project is unclear, through its economic relationship with an MEC subsidiary, Japan has blatantly ignored the recommendations of the United Nations Independent International Fact-Finding
Mission on Myanmar and directly contributed to funding the Myanmar military’s ongoing war crimes and crimes against humanity.

JICA and the Yokogawa Bridge Corporation should suspend construction on the bridge and end the partnership with the MEC subsidiary, No. 2 Myaung Daga Steel Plant. In ending the partnership, no financial penalty payments should be made to No. 2 Myaung Daga Steel Plant.

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**CHINA CONTINUES DEVELOPING MAJOR TRANSPORT INFRASTRUCTURE PROJECTS + TRADE WITH JUNTA**

Despite the attempted coup, the Government of China is working together with the military junta to push ahead with the ‘China-Myanmar Economic Corridor’ infrastructure projects and expanding trade relations.

The establishment of the ‘China-Myanmar Economic Corridor’ involves multiple transport infrastructure projects that will connect China, Myanmar and the Bay of Bengal. The Corridor is part of China’s ‘Belt and Road Initiative’ (BRI), a key foreign policy strategy of the Chinese government which invests in infrastructure development in 147 countries around the world.305

The projects in Myanmar include building road and rail transportation from Yunnan Province in China through Muse and Mandalay to Kyaukphyu in Arakan (a.k.a. Rakhine) State, Myanmar. At the end of the route, a port and special economic zone (SEZ) is being developed in Kyaukphyu – a project for which no information about project finance has yet been released publicly. The largest construction project along the route is the 431 km Muse-Mandalay Railway –
which is estimated to cost US$9 billion. This railway would connect to the Chinese railway network at Ruili, Yunnan province.\footnote{306}

While these projects were created prior to the attempted coup, Chinese officials have shown significant political support for the Myanmar military junta since the attempted coup [refer to the case study on this topic for more details], and are now indicating that financial support will also be provided by taking public steps to advance progress on the port and SEZ at Kyaukphyu and the Muse-Mandalay Railway.\footnote{307}
Since September 2021, the junta and its project partner, a Chinese state-owned company called CITIC, have pushed forward on the Kyaukphyu port project. A significant step was taken with “public consultation meetings” held in August 2022. These meetings presented a plan to supposedly minimise the environmental impact of the project, in a context where local community members have no right to give free, prior and informed consent. The environmental impact assessment and consultation meetings are the first major steps forward on the development of the port since the junta’s attempted coup.

They followed an agreement in September 2021 to move forward with preliminary field investigation work on the project between the project developers: a consortium of Myanmar companies, which hold a 30 per cent stake, and a China-led consortium whose main actor is CITIC, with a 70 per cent stake. Various companies have also been appointed to work on the project, starting with Myanmar Survey Research, which held the “public consultation meetings” and Canadian company, HATCH, which is supervising the environmental impact assessment.

Meanwhile, the Muse-Mandalay Railway which is still in the planning stage has also progressed, with a feasibility study and an environmental impact assessment being completed in 2021, and negotiations between China and the junta about the construction of the project underway in June 2022.

The fact that an EIA was “conducted” regardless of the political and conflict situation in the project areas, where it is currently impossible to properly carry out the legally required public consultation, is telling. It is a clear indication of irresponsibility on the part of the Chinese government, which is taking advantage of the crisis to push the project ahead.
The railway project is also likely to bring or intensify violent conflict in some of the regions it will pass through, including northern parts of Shan state, where ethnic revolutionary organisations are fighting for control over key logistics corridors.\(^{316}\) In the past, the Myanmar military has increased its presence and expanded its militarisation in ethnic regions in the name of providing security to infrastructure projects. This has resulted in triggering and further intensifying conflicts and atrocities being committed. It is likely that the military junta will deploy troops along a significant perimeter to secure the project sites, committing further atrocity crimes in the process.

Since the attempted coup, China has reportedly increased its efforts to create a buffer zone along the China-Myanmar Economic Corridor and along the eastern Salween River, where it has been planning for years to build at least seven dams, although progress on some of these has been stagnating.\(^{317}\)

In addition, China has moved forward on another port project in Myanmar. The Embassy of China in Myanmar announced in June 2022 that a feasibility study for a major upgrade project at Wan Pong Port on the Mekong River in eastern Shan State, has been completed. China is funding this project to develop it into a major regional port, under the 2018 Lancang-Mekong Cooperation Special Fund which was approved during the first term of the NLD-led government.\(^{318}\)

As many of the CMEC projects are public-private partnerships which now involve junta-controlled entities,\(^{320}\) there are serious risks of substantial funds reaching the military junta via these projects and ultimately enabling the junta’s violence against the people of Myanmar. The debt accumulated by these projects, combined with the risk of the loaned funds being misappropriated by the military junta, poses a major concern for Myanmar’s economy, which is already in a serious struggle with debt following the current and previous juntas’ unscrupulous spending, over the medium to long term.

Pushing forward with these projects also presents an opportunity amidst China’s efforts to internationalise its currency. The military junta is amenable to trading in yuan, especially given that China is Myanmar’s largest trade partner,\(^{321}\) a major foreign investor\(^{322}\) and US dollars are now in short supply in Myanmar and restricted due to US sanctions. Thus, the yuan was accepted as an official settlement currency for Myanmar’s border trade with China in December 2021. This will assist China to further the spread of its currency in South East Asia and its mission to challenge the hegemony of the US dollar.\(^{323}\)
Recent meetings between China and the military junta have also signalled expanding trade relations between the two countries, though few details from these discussions have been publicly released.\textsuperscript{324}

In addition, the Regional Comprehensive Economic Partnership (RCEP) entered into force between Myanmar and China in May 2022. The RCEP is the world’s largest free trade agreement, covering 30 per cent of global economic output and nearly a third of the world’s population. Its signatories include the 10 ASEAN member states, Japan, China, South Korea, Australia and New Zealand. The agreement aims to reduce and eliminate import tariffs on agricultural, timber, gems and other products, and streamline customs procedures and standardise rules on government procurement, e-commerce, data transmission and intellectual property.\textsuperscript{325}

In the 2020/2021 financial year, Myanmar’s exports to China stood at US$5.1 billion while imports stood at US$4.65 billion.\textsuperscript{326} The expanding volume of trade between Myanmar and China (as well as the other RCEP countries), is a major concern in the context that Myanmar’s trade is likely to benefit the junta and military-linked companies. The Myanmar military controls the extractive industries as well as the customs department, so it stands to reap enormous revenue to fund its international crimes.

Notably, the \textit{New Zealand Government} and the \textit{Philippines Government} said they would not recognise Myanmar as part of the agreement.\textsuperscript{327}

Considering the political support now offered by the Chinese government to the military junta, the ongoing development of strategic infrastructure projects and trade between the two countries during the military’s coup attempt and while the junta has created multidimensional crises across the country poses long-term risks. These include high levels of funding reaching military-owned and controlled entities and being used for corrupt and military purposes, and aiding the junta to commit further violence against the people.

JFM wrote to the Embassy of China in Myanmar with questions regarding the country’s policies and practices since the Myanmar people’s Spring Revolution in response to the military’s illegal attempted coup, but no response was received.
WORLD BANK + ASIAN INFRASTRUCTURE INVESTMENT BANK INDIRECTLY FINANCING A MILITARY-LINKED TELECOMMUNICATIONS COMPANY

Military-linked company Myanmar Fiber Optic Communication Network (MFOCN) is financed by the Asian Infrastructure Investment Bank (AIIB) via intermediaries and has received loans guaranteed by the World Bank, also via intermediaries.

MFOCN built Myanmar’s largest commercial fibre optic telecommunications network, including a national network of over 27,000 kilometres and an urban network of over 2,200 kilometres.

The company leases parts of this network and provides maintenance services to various companies around the country, including Mytel, a mobile telecommunications operator controlled by Myanmar military-owned and Vietnamese military-owned businesses.

Mytel provides a source of revenue and technology for the Myanmar military, which could earn more than US$700 million over the following decade.328

A Mytel store, during a promotional event. (Source: ThuraSwiss)
The Myanmar military has also used telecommunications as a weapon, conducting surveillance, shutting down the internet and creating a pervasive system of censorship. MFOCN is complicit in these violations through its business with Mytel and its military owners.

Prior to the junta’s attempted coup, the World Bank Group’s Multilateral Investment Guarantee Agency (MIGA) guaranteed two loans to MFOCN from the Bank of China and the Industrial and Commercial Bank of China, totalling more than US$335 million.

The AIIB’s financial support for MFOCN is channelled through a financial intermediary, the Asia Investment Limited Partnership Fund (AIF), which is managed by a subsidiary of AIC Holdings Ltd, a private firm registered in Hong Kong. The AIF has invested in MFOCN and its sister companies in Cambodia and the Philippines.

In addition to its business with Mytel, MFOCN is renting office space in Golden City, a real estate development in Yangon on land leased from the office of the army’s Quartermaster General’s Office. The developer, Emerging Towns + Cities Singapore, suspended trading in February 2021 after the Singapore Exchange initiated regulatory action following a JFM investigation.

The UN Independent International Fact-Finding Mission on Myanmar's report into the business interests of the Myanmar military concluded that the military’s businesses support their international crimes. It recommended that “no business enterprise active in Myanmar or trading with or investing in businesses in Myanmar should enter into or remain in a business relationship of any kind with the security forces of Myanmar”, specifically naming Mytel.

Both the AIIB and MIGA have environmental, social and governance policies that apply to their investments. Both the AIIB and MIGA should have conducted due diligence on their investments, which in the context of Myanmar should have included enhanced due diligence to ensure that there was no exposure to military-linked entities. Investment in and support for MFOCN should never have been approved while the company is in business with Mytel.

After the attempted coup, the World Bank Group announced that it had put in place “enhanced monitoring” of projects already underway in Myanmar “to ensure compliance with World Bank Group policies” and suspended
disbursements\textsuperscript{336}, but it is unclear how this applies to the types of loan guarantees provided by MIGA in this case.

The AIIB has published no position on Myanmar since the attempted coup. In May 2021, the \textit{Financial Times} published an article saying that the AIIB “leaves door open” to future investment in Myanmar.\textsuperscript{337} The bank publicly stated that this was misleading,\textsuperscript{338} but has still failed to make any clear public statement on its position since the military’s attempted coup.

Both institutions have shareholder-members that are countries\textsuperscript{339, 340} which have implemented sanctions against the junta and its conglomerates,\textsuperscript{341} yet the lack of clear commitments from these multilateral institutions risks undermining their actions.

The World Bank Group and AIIB’s continued support for MFOCN calls into question these banks’ human rights due diligence processes and, more importantly, enables the Myanmar military to profit from Mytel in order to continue funding its ongoing war crimes and crimes against humanity.

JFM wrote to the World Bank in Myanmar with questions regarding the organisation’s policies and practices in relation to the military junta, but no response was received.
The Asian Development Bank (ADB), the Japan International Cooperation Agency (JICA) and the ASEAN Infrastructure Fund loaned over US$400 million to an ongoing road development project in Myanmar that has recently served the military junta’s strategic interests.

The Greater Mekong Subregion Economic Cooperation Program (GMS)’s East–West Economic Corridor Eindu to Kawkareik Road Improvement Project began in 2016 and is still under construction.

The project is upgrading a 66-kilometre section of road between Eindu and Kawkareik in the south-east of Myanmar, near the Thai border.

According to the Asian Development Bank’s website, it will facilitate trade between Myanmar, Thailand and the wider region; improve road access to and within Karen (a.k.a. Kayin) State; and support the peace process and poverty alleviation for people in areas that have long been affected by conflict, among other outcomes.\(^{342}\)

Although the project began long before the current military junta’s attempted coup, the road that has been constructed so far has facilitated quick deployment of the junta’s troops in Karen State.

Since late 2021, this has supported the intense fighting between the military and revolutionary forces in Karen State’s Dooplaya district near the border with Thailand. Airstrikes and heavy shelling by the junta’s military forces have already killed or injured at least 71 civilians and displaced over 86,000 in the district.\(^ {343}\)
People from Dooplaya district fleeing into Thailand to escape heavy shelling by the Myanmar military and fighting with Karen resistance forces, December 2021. (Source: Karen Peace Support Network)

In addition, military junta leader Min Aung Hlaing was invited to, and gave a speech at, a summit meeting of the Greater Mekong Subregion in September 2021. He also participated in making decisions during the meeting as a representative of Myanmar.344

According to Min Aung Hlaing’s report on the event, multiple other junta members also attended the online summit. These included the junta’s ‘minister’ for foreign affairs Wunna Maung Lwin; ‘minister’ for investment and foreign economic relations Aung Naing Oo; ‘minister’ for international relations Ko Ko Hlaing; ‘officials’ of the Office of the State Administration Council and the junta-controlled Ministry of Investment and Foreign Economic Relations; senior officers from the relevant ministries concerning the work committee for GMS cooperation; and private representatives.345

The Greater Mekong Subregion Economic Cooperation Program (GMS) is a group of South East Asian countries brought together by the Asian Development Bank for regional cooperation and development projects including the road improvement project in Karen State. The Program includes Cambodia, China (specifically Yunnan Province and the Guangxi Zhuang Autonomous Region), Laos, Myanmar, Thailand and Vietnam.346
JFM contacted the Asian Development Bank about the summit, the road improvement project and relations with the illegitimate military junta. A spokesperson for the ADB responded that it did not fund the summit and had no role in inviting Min Aung Hlaing to represent Myanmar there: “ADB’s role in the Greater Mekong Subregion (GMS) Program is that of being a secretariat and advisor on technical matters. Decisions in terms of participation and invitations are led by the host country concerned.” The Seventh Greater Mekong Subregion Summit was held online and hosted by Cambodia.³⁴⁷

When asked about the loans to the road improvement project, the Asian Development Bank spokesperson pointed to a statement³⁴⁸ released in March 2021 and explained that “ADB has put a temporary hold on sovereign project disbursements and new contracts in Myanmar effective 1 February. The ADB, in close consultation with development partners and stakeholders, continues to assess the evolving situation.”³⁴⁹

The GMS’ East–West Economic Corridor Eindu to Kawkareik Road Improvement Project has clearly served the junta’s strategic interests by providing fast and easy access to bring troops into parts of Karen State. The GMS has also served to legitimise the junta by allowing Min Aung Hlaing to speak and contribute to decisions on behalf of Myanmar within this important regional forum for economic cooperation. However, the Asian Development Bank has taken commendable steps in preventing the project from further serving the junta’s interests by suspending loan disbursements in Myanmar.
UNITED KINGDOM + ASIAN DEVELOPMENT BANK SUPPORT REGIONAL BIMSTEC INITIATIVE THAT MAY SERVE MILITARY JUNTA’S INTERESTS

The Asian Development Bank (ADB) and the Government of the United Kingdom have committed US$2.28 million in technical assistance to BIMSTEC, a seven-country regional economic growth and development bloc that has promoted trade with Myanmar’s military-controlled timber industry and included a junta member in a ministerial level inter-governmental meeting.

The technical assistance project, in cooperation with the Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC), is expected to span five years and deliver policies for improving regional cooperation and integration in transport financing, trade and tourism promotion.350

The project began in 2019 and involves BIMSTEC members Bangladesh, Bhutan, India, Myanmar, Nepal, Sri Lanka and Thailand. It is funded by the Asian Development Bank (ADB) and the Government of the United Kingdom.

The project is aligned with the ‘BIMSTEC Master Plan for Transport Connectivity’, which was adopted in 2022 and includes some concerning content in relation to cooperation with Myanmar. On page 29, the master plan outlines how strengthening infrastructure and cross-border value chains between BIMSTEC countries is expected to lead to significant economic growth. It describes how this could function in the timber industry: “Potential sectors for regional value chains include […] (ii) wood products (Myanmar > Bangladesh > India: Bangladesh can process timber imported from Myanmar, for exporting wood products such as furniture to the larger market in India).”351
It is well-known that the timber sector in Myanmar is controlled by Myanmar Timber Enterprise (MTE), which is currently under the control of the military junta. Through MTE, the junta earns revenue that helps finance their military operations and thus their atrocities. MTE is currently sanctioned by the United States because “the timber and pearl industries are key economic resources for the Burmese military regime that is violently repressing pro-democracy protests in the country and that is responsible for the ongoing violent and lethal attacks against the people of Burma, including the killing of children.”

The United Kingdom Government – which co-funded the technical assistance project – the European Union and the Canadian Government have also sanctioned MTE for the same reasons. Thus, BIMSTEC’s master plan for regional transport connectivity which proposes to facilitate regional trade in timber from Myanmar must be adapted to avoid promoting sanctions violations.

BIMSTEC has continuously included Myanmar military junta representatives in its meetings, awarding legitimacy to the junta. The Master Plan for Transport Connectivity was endorsed by BIMSTEC member countries at the 17th BIMSTEC Ministerial Meeting in April 2021. Myanmar was represented by the junta's ‘minister’ for international cooperation Ko Ko Hlaing, at this meeting. In his address to the meeting, Ko Ko Hlaing “highlighted that the BIMSTEC Charter, which is to be signed at the forthcoming 5th BIMSTEC Summit, would not only be the opening of the new chapter of rules-based cooperation but also
reaffirm the well-established principles of BIMSTEC such as non-interference in internal affairs”, according to junta propaganda media outlet, *The Global New Light of Myanmar*.  

At the fifth BIMSTEC Summit of Heads of State/Government in March 2022 the BIMSTEC Charter and the Master Plan for Transport Connectivity were adopted.  

Myanmar was represented at this meeting and in these decisions by the junta’s ‘minister’ for foreign affairs, Wunna Maung Lwin. As stressed by the junta’s representatives, the charter’s principles include “non-interference in internal affairs”. Among its aims, the Charter states that BIMSTEC shall “create an enabling environment for rapid economic development”. Thus, on illegally claiming to act on behalf of the Myanmar people, the junta has agreed to fast-track potential projects that risk benefiting the junta in cooperation with states that turn a blind eye to the junta’s violence.

JFM contacted the ADB about the development of the Myanmar and regional timber industry described in the master plan that the ADB co-produced with BIMSTEC. JFM specifically asked a) for confirmation of whether the military junta or any of the entities its controls were consulted in the development of the BIMSTEC transport connectivity master plan; b) if ADB had raised any concerns about junta ‘minister’ Ko Ko Hlaing’s participation in the ministerial meeting; and c) if ADB had any position about the development of Myanmar’s timber industry while it is illegally under the junta’s control. ADB responded that
“…ADB provided technical assistance to support the preparation of the BIMSTEC Master Plan in 2018…” and “The Master Plan is owned by the BIMSTEC member states and focuses on further enhancing transport connectivity and trade linkages in the region” and “Representatives of BIMSTEC member states and the BIMSTEC Secretariat participated in the 17th BIMSTEC Ministerial Meeting. ADB did not participate in the meeting”.

If the BIMSTEC master plan is fully implemented and regional trade in timber is facilitated, then the ADB, the UK and BIMSTEC may be indirectly supporting the junta’s economic interests, which enables the military’s atrocities.

BIMSTEC must end its support for the military junta and its business interests. Until then, the Asian Development Bank and the Government of the United Kingdom should cut all direct and indirect support for BIMSTEC.
INDIA CONTINUES KALADAN TRANSPORT PROJECT IN MYANMAR CONFLICT AREAS, WORKING WITH JUNTA

The Government of India is continuing the Kaladan Multi-Modal Transit Transport Project, funding the ongoing development of roads and ports in Myanmar and working with the illegal junta. This is exacerbating conflicts and putting lives at risk, while lending legitimacy to the junta.

Since the junta’s attempted coup, the Indian Government Ministry of External Affairs disbursed around US$72.5 million to Myanmar – the highest annual amount for Myanmar in India’s development aid budget to date. A similar amount has been allocated for 2022-2023. While the Government of India has refused to disclose details of this expenditure, it was already well-documented that one of the major development projects in Myanmar is the Kaladan Multi-Modal Transit Transport Project, a US$484 million project funded by the Ministry of External Affairs.

The project will create a transportation corridor connecting the seaport of Kolkata to the city of Aizawl in north-eastern India, via the seaport of Sittwe in Myanmar’s western Arakan (a.k.a. Rakhine) State.

Map of the Kaladan multi-modal transit transport project route. (Source: RaviC, CC BY-SA 4.0 via Wikipedia)
In Myanmar, it involves the development of the Sittwe port, a jetty in the Kaladan River between Sittwe and Paletwa in Chin State, a highway from Paletwa to Zorinpui at the India-Myanmar border, and a highway from Zorinpui to Aizawl in India.\textsuperscript{367}

The Kaladan project was formalised in 2008 under Myanmar's then military dictatorship\textsuperscript{368} and is designed to provide an alternative maritime trade route for landlocked states in north-east India.

The transportation corridor created by the project aims to reduce the need to transport goods through the Siliguri corridor between Kolkata and Aizawl in India’s north, where there has been armed conflict.\textsuperscript{369} \textsuperscript{370}

However, while avoiding one conflict area, the project has fuelled conflict in another. Key areas of the project – Paletwa and Sittwe – are locations where the Myanmar military has committed genocide against the Rohingya in 2017, and continues to commit war crimes and crimes against humanity.\textsuperscript{371}

Most of the project has been completed already, except the highway between Paletwa and Zorinpui, which is still under construction.\textsuperscript{372}

A recent news report in junta-controlled media also indicated that India may sign (or may have already signed) a Memorandum of Understanding with the junta over “support and assistance to IDPs from Rakhine, Chin, Kayah and Shan (South) States and the Magway Region, the government's plan for the repatriation of IDPs from Rakhine State and the project activities for Rakhine State development” which likely refers to the Kaladan project.\textsuperscript{373} Such agreements usually set out terms for cooperation with the junta in order to continue a project or activity in Myanmar.

India’s Kaladan Multi-Modal Transit Transport Project has exacerbated conflict and threatens ethnic communities. Working with the military junta to speed ahead with the project now is reckless and puts the lives and livelihoods of local communities at risk. It also risks disbursements of funds for the project being corruptly diverted for military purposes, thus aiding and abetting the military’s atrocities.

JFM wrote to the Embassy of India in Myanmar with questions regarding the country’s policies and practices in relation to the military junta, but no response was received.
PROPERTY
RELATIONS
PROPERTY RELATIONS

Real estate is a significant source of revenue that enables the Myanmar military to fund its ongoing crimes against humanity and creates personal wealth for its generals. The military manages a portfolio of real estate including hotels and office complexes that have been developed by international property developers in alliance with the Myanmar military, its conglomerates or cronies. Rent from the land on which the developments are located often flows to the Quartermaster General’s Office of the Myanmar military, which controls many of these developments and the land where they are located. At the end of the property developers’ lease periods, the army takes control of the developments under Build-Operate-Transfer (BOT) agreements, gaining lucrative assets that it can use to generate future revenue.

The Quartermaster General’s Office is also responsible for purchasing the weapons and jet fuel that the Myanmar military uses in its deliberate attacks against the Myanmar people. It is currently sanctioned by the United States, the United Kingdom and Canada. The United Kingdom’s Sanctions List states the following reasons for the sanctioning of the Quartermaster General’s Office:

“The Quarter Master General Office (QMGO) sits within the Myanmar Ministry of Defence which is responsible for overseeing a campaign of violence and human rights violations across Myanmar, particularly in ethnic areas. Evidence indicates that the QMGO plays a crucial role in procuring equipment for the Myanmar Armed Forces, including ammunition, bombs and jet fuel. This directly enables serious human rights violations, and the repression of the civilian population including peaceful protestors and ethnic minorities. Further and/or alternatively, the QMGO is associated with the Commander-in-Chief (as Chief of the Armed Forces) who is a designated individual. The QMGO also works for the State Administration Council (SAC), as the SAC has control over the Ministry of Defence. In addition, the QMGO is intrinsically linked with Myanmar Economic Corporation, which is designated for funding serious human rights violations.”
Thus, payments for office space or hotel accommodation on land owned by the Quartermaster General’s Office indirectly supports a sanctioned entity, aiding the military junta to continue its war crimes and crimes against humanity.

There are two main ways that the foreign governments, multilateral institutions and foreign development organisations described in this report support the illegitimate military junta through property relations.

**RENTING OFFICES + RESIDENCES**

Some international organisations and companies rent office space in Yangon from the Myanmar military, the families of military generals or in buildings on military land. Rent payments flow to the military directly or through a network of investors and companies that pay annual lease fees for the land.

**HOTEL ACCOMMODATION + SPENDING**

Multiple foreign embassies and foreign development organisations are continuing to spend large amounts of money on accommodation, meetings and events at hotels on military land. The most notable example of this is ongoing spending at the military-linked LOTTE Hotel and Serviced Apartments complex in Yangon by foreign embassies and foreign development organisations, which is detailed in a case study in this section.

While some foreign governments that are involved in property relations with the military junta have claimed that no other office space or hotel with a similar level of security is available in Yangon, JFM finds these claims to be exaggerated. In reality, many alternative office spaces and accommodation options (including other five-star hotels) that are not partnerships with the military are available.

The Independent International Fact-Finding Mission on Myanmar has recommended ending business relationships with the Myanmar military including real estate and property rental. The Fact-Finding Mission found that real estate is “a major revenue stream” of the Myanmar military. The cases below are in contradiction to that recommendation.
The Sule Square building in Yangon located on land stolen by the Myanmar military. (Source: Mingalar)

The World Bank’s Yangon office is located on land for which rent – paid to intermediaries – ultimately benefits the Myanmar military. While the World Bank has committed to moving its office to another location, there has been no confirmation about whether this action has been taken or when it will be taken.379

The offices of the World Bank and the World Bank Group’s International Finance Corporation are located in Sule Square, an upmarket office complex located in a prime real estate area of Yangon near the historic Sule Pagoda.380 381 382 The Sule Square building contains 15 floors of offices with panoramic views, three floors of retail space, over 550 car spaces and connects directly to the Sule Shangri-La luxury hotel.383 Other tenants include the American Chamber of Commerce.384
The office complex is built on public land that is occupied by the Myanmar military. Through decades of dictatorship and the military-controlled democratic transition that ended with the brutal and illegal 2021 coup attempt, the military has taken control of lucrative tracts of land in Myanmar. The land has been commercialised, enabling the military to earn revenue to support its terror campaign and enrich top generals.\textsuperscript{385}

Sule Square was developed by Shangri-La Asia, who lease the land directly from the military and has invested at least US$125 million in the project.\textsuperscript{386} Shangri-La negotiated the lease with the military in the 1990s under Myanmar’s previous military dictatorship, through a Kuok holding company.

Tan Sri Robert Kuok is Malaysia’s richest person, with a net worth of US$11.8 billion. He owns the Kuok Group and founded Shangri-La group.\textsuperscript{387} The Kuok family has deep ties to the Myanmar military. Under the former government led by the Union Solidarity and Development Party (USDP), the military’s proxy party, the Kuoks’ company Kerry Logistics was awarded multi-million-US dollar major infrastructure development contracts.\textsuperscript{388}

Shangri-La signed the lease for Sule Square with the Quartermaster General of the Myanmar army in 1996. At the signing ceremony, then hotels and tourism ‘minister’ Lieutenant-General Kyaw Ba stated that the junta expected the Kuok Group to “spread true and positive information about Myanmar to the outside world”, a sign that the military attempted to use the Kuoks to cover up the junta’s atrocities and corruption.\textsuperscript{389}

Since 2015, a Myanmar-based franchise of Canadian investment management and professional services company, Colliers, has rented the building to tenants.\textsuperscript{390} The revenue from the public land where the office is located rightfully belongs to the people of Myanmar. Yet, through continued business with the army, the World Bank is not only participating in the corrupt diversion of this revenue to the military, it also risks aiding and abetting the military’s atrocities, along with all the intermediaries involved in the Sule Square complex.
Notably, other tenants of the Sule Square building – Sony, Emerging Markets Investment Advisors, Coca-Cola, McKinsey + Company and CMA CGM – ended their leases following the junta’s attempted coup and media coverage about how rent payments for the office complex ultimately benefit the Myanmar military, though most did not publicly mention the military links as the reason.  

JFM wrote to the World Bank office in Myanmar with questions regarding the organisation’s office rental arrangements, human rights due diligence and other policies and practices in Myanmar in relation to the military junta, but no response was received.
EUROPEAN UNION RENTED AMBASSADOR’S RESIDENCE FROM FORMER JUNTA LEADER’S FAMILY

The European Union (EU) rented its official ambassador’s residence from the family of the former Myanmar dictator General Ne Win for eight years. The EU began renting the residence in 2013 soon after the EU established a diplomatic presence in Myanmar. Over the eight years, the rent paid to Ne Win’s family amounted to millions of US dollars.

Following the Myanmar military’s attempted coup in February 2021, the EU imposed sanctions on 11 Myanmar individuals, including junta leader Senior General Min Aung Hlaing.

Following sustained criticism, the EU stopped renting the residence from the family of former dictator General Ne Win in November 2021, according to an official at the EU diplomatic mission in Yangon.

The residence is located at 19 May Kha Road (previously known as Ady Road) in Yangon’s Mayangone Township. This exclusive neighbourhood’s former residents included Ne Win, his relatives, trusted ‘ministers’ and aides.
Similar to other exclusive neighbourhoods of Yangon, much of the real estate here is owned – often through corruption – by family members of military officers and business tycoons, including cronies of previous military regimes.396

The house next to the EU ambassador’s residence was where Ne Win received state visitors, held numerous parties and from where he ordered the Myanmar military to crackdown on the 1988 pro-democracy uprising.397

JFM contacted the EU’s European External Action Service (EEAS) Myanmar delegation with questions about the EU’s property relations in Myanmar, to which the EEAS replied: “Following the military coup in February 2021, the EU decided that all direct financial support from EU development assistance to military controlled government entities and programs would be withheld. At the same time, it was agreed that the EU would continue to coordinate with and support civil society, in order to provide basic services to the people of Myanmar. The EU currently does not rent any office space, building or other property from the military junta or its associates.”398

The new EU ambassador’s residence is reported to be on University Avenue Road in Bahan Township near the Embassy of South Korea. It reportedly took the EU diplomatic mission over a year to find a residence that is neither owned by generals or their cronies.399
NORWAY SPENT US$382,000 AT MILITARY-LINKED LOTTE HOTEL SINCE COUP ATTEMPT, KOREA, USAID + IOM ALSO IMPLICATED

The Embassy of Norway in Myanmar has spent over US$382,000 at the military-linked LOTTE Hotel and Serviced Apartments complex in Yangon since the military’s attempted coup on February 1, 2021.

The Embassy of Korea in Myanmar has also continued to spend at the LOTTE Hotel and the United States Agency for International Development (USAID), and the United Nations’ International Organization for Migration (IOM) have organised events there recently.

The LOTTE Hotel complex is built on land leased from the Office of the Quartermaster General of the Commander-in-Chief (Army), under a build-operate-transfer agreement.

Investors in the LOTTE Hotel complex pay the Office of the Quartermaster General an annual lease fee of US$1.874 million, in addition to a one-time land use premium of US$13.51 million, according to Myanmar Investment Commission records released by Distributed Denial of Secrets.
Under the build-operate-transfer agreement, the military will take control of the hotel and apartment complex at the end of the maximum 70-year lease, providing it with a lucrative future asset.

The Embassy of Norway has spent USD$382,113 (3.7 million kroner) at the LOTTE Hotel complex since the attempted coup. This spending is in stark contrast to the fact that Norway has officially condemned the attempted coup.

When questioned about the embassy’s use of the military-linked hotel in parliament, Norway’s Minister for Foreign Affairs, Anniken Huitfeldt, claimed: "The use of the Korean-owned Lotte Hotel has been, and still is, based on security considerations. There are challenges on the ownership side, but the hotel appears to be the safest option for our employees. As long as Yangon remains a risk-prone city, and until an equally safe alternative emerges, there are no plans to terminate the agreement with the hotel."

The Embassy of Korea in Myanmar has continued to spend at the LOTTE hotel complex as well, according to a reliable source.

At least one foreign development organisation and one UN agency have organised events at the LOTTE Hotel since the military’s attempted coup.

In August 2022, the IOM held an event titled ‘Workshop on Business Development and Employment Opportunities in Myanmar Garment Sector’ and in September 2022, USAID held an event titled ‘Capacity Training in Digital Marketing’ at the hotel in Yangon.
When contacted by JFM with a question about whether USAID has used Lotte Hotel for staff accommodation or functions since the publication of the UN Fact-Finding Mission 2019 report on the economic interests of the Myanmar military, a US State Department spokesperson responded: \(^{404}\)

After the military coup on February 1, 2021, the U.S. Government conducted a review of all assistance to ensure that none would be provided to the military regime or any of its entities and controlled organizations. USAID receives its foreign assistance funding under the provisions of Section 7043 of the annual appropriations act, including statutory prohibition that "no assistance to Burma may be made available to the State Administration Council or any organization or entity controlled by, or an affiliate of, the armed forces of Burma, or to any individual or organization that has committed a gross violation of human rights or advocates violence against ethnic or religious groups or individuals in Burma." USAID complies fully with this prohibition.

Thus, it appears that the USAID event held at the LOTTE Hotel in Yangon may contravene Section 7043 of the United States’ annual appropriations act. It also undermines the United States’ long-term policy towards the Myanmar military and its efforts in support of pro-democracy forces and democratisation in Myanmar.
The main investor behind the hotel and serviced apartments is South Korean corporation, POSCO International, which has a 69.3% stake in the business. LOTTE Corporation, which is also South Korean, owns 15.7% of the project. POSCO and LOTTE’s investment is channelled through a Singapore company, POSCO International Global Development Pte Ltd. The remaining 15% is owned by the project’s local partner, Spirit Paradise Services (formerly IGE-Sinphyushin).  

Spirit Paradise Services is owned by Ne Aung, a Myanmar crony and the brother of the Commander-in-Chief of the Myanmar Navy, Moe Aung. Ne Aung’s father, Aung Thaung, was a minister in the former military junta and a notorious hardliner who was sanctioned by the US in 2014 for “perpetuating violence, oppression, and corruption”. Aung Thaung died in 2015. Ne Aung’s IGE conglomerate was sanctioned by the European Union in February 2022. In its sanctions designation, the EU stated, “IGE provided the Tatmadaw [Myanmar military] with financial support in 2017 in connection to the Rakhine ‘clearance operations’ and thus contributed to serious human rights violations in 2017 against the Rohingya population. IGE has also provided the Tatmadaw with indirect financial support by taking financial participations in several projects and companies linked to the Tatmadaw and its conglomerates. Therefore, it provides support to and benefits from the Tatmadaw.”
In an apparent attempt to evade sanctions, IGE Sinphyushin was restructured and renamed Spirit Paradise Services in April 2022. International Group of Entrepreneur Company Limited, which is the entity named in the EU sanctions designation, transferred its shares to Myanmar National Energy Company Limited. IGE Group’s CEO, Than Win Swe, and executive director, Thazin Aung, left the IGE Sinphyushin board.\textsuperscript{409}

The two new sole directors of Spirit Paradise Services, Lwin Yadanar Oo and Thaw Zinn Lynn, as well as the new sole shareholder of Myanmar National Energy, Paing Zin, do not appear to be linked to any historical companies on Myanmar’s company registry. It is likely that they are acting as proxies of IGE to hide the company’s beneficial ownership.\textsuperscript{410}

JFM wrote to the Embassy of Korea in Myanmar, as well as the IOM and the Norwegian government with questions regarding their policies and practices in Myanmar in relation to the military junta, but no response was received.

Continuing business at LOTTE Hotel also undermines a mass boycott of military businesses in response to the military’s coup attempt. LOTTE Hotel is listed in the popular boycott app, Way Way Nay\textsuperscript{411} and businesses holding meetings at LOTTE Hotel have been publicly criticised.\textsuperscript{412}

Contributing funds to the military’s revenue, even indirectly, could amount to aiding and abetting its atrocities, thus all international organisations, foreign governments and their embassies, foreign development agencies and other entities under their control must immediately stop purchasing accommodation and event spaces from the LOTTE Hotel and Serviced Apartments complex.

Notably, in June 2022, a networking event funded by the Hong Kong Government at LOTTE Hotel was cancelled\textsuperscript{413} after public criticism over the location, including from the National Unity Government of Myanmar (NUG),\textsuperscript{414} the legitimate government of Myanmar.
AUSTRALIA SPENT OVER US$1.6 MILLION AT MILITARY-LINKED HOTELS SINCE ATTEMPTED COUP

The Government of Australia has spent more than US$1.6 million at military-linked hotels in Myanmar since the attempted coup in February 2021.

The huge sum was spent on accommodation, food and other services at three luxury venues: more than US$994,000 at the Shangri-La Residences in Yangon; over US$571,000 at the LOTTE Hotel in Yangon; and over US$107,000 on short-term accommodation at MGallery in the capital Naypyidaw.415

The Shangri-La serviced apartments in Yangon. (Source: Shangri-La)

The Shangri-La Residences is operated by Shangri-La Asia, the same company that holds a lease with the Myanmar army’s Quartermaster-General’s Office for the land on which the Sule Square building in Yangon is located,416 [refer to the case study on the World Bank renting office space in that building for more details].
As detailed in the previous case study, the LOTTE Hotel and Serviced Apartments complex is also located on land that is leased from the Quartermaster General's Office.\textsuperscript{417}

The MGallery hotel is owned by the Max Myanmar group and run by hotel company, Accor.\textsuperscript{418}

The UN Independent International Fact-Finding Mission on Myanmar's report\textsuperscript{419} into the business interests of the Myanmar military named Shangri-La and Max Myanmar for being financially linked to the Myanmar military and urged the international community to cut ties with them.

That report found that Max Myanmar’s chairperson, Zaw Zaw, through the Ayeyarwady Foundation donated almost US$1 million to the military to fund the construction of a fence along the Bangladesh-Myanmar border in 2017 around the time of the military’s genocide against the Rohingya, in which 773,000 Rohingya were forced to flee across the border into Bangladesh within a few months.\textsuperscript{420}

The report described that funding for the border wall "played an integral part in the inhumane act of preventing Rohingya from accessing their homeland" in northern Arakan State, "thereby causing great suffering and anguish".

It concluded that officials from Max Myanmar "aided, abetted, or otherwise assisted in the crimes against humanity of persecution and other inhumane acts" and thus called for a criminal investigation into Max Myanmar.

While the Australian Government has officially condemned the military’s attempted coup, the Australian Government Department of Foreign Affairs and Trade has tried to justify spending at the LOTTE Hotel on the grounds that it was necessary due to the limited amount of secure accommodation available in Yangon. However, this justification is refuted by an expert who was part of the UN Independent International Fact-Finding Mission on Myanmar. The expert says the Myanmar military's economic control used to be so extensive that it was difficult to find businesses that did not have military involvement, but that is no longer the case. He explains that “it is certainly now possible to stay in hotels that don't have any military links at all”.\textsuperscript{421}
In July 2022, 688 Myanmar civil society organisations called on Australian Foreign Affairs Minister Penny Wong to impose targeted sanctions against the Myanmar military junta and its businesses, and put an advisory in place for Australian businesses and investors to avoid any business with the Myanmar military junta and its cronies.\textsuperscript{422}

In September 2022, Foreign Minister Penny Wong disclosed the Australian government’s spending on rental properties linked to the Myanmar military detailed in this case study in response to a question on notice from a Greens senator. In her response, Senator Wong claimed: ”The Australian government’s operations in Myanmar do not directly fund the Myanmar military” and that the list of property providers were not subject to targeted financial sanctions in Australia. \textsuperscript{423}

At the time of writing, the Australian government has still not placed any targeted sanctions on the Myanmar military and its business interests. Further, no other action appears to have been taken by the Australian Government to rectify its spending that evidence clearly shows benefits the Myanmar military.
The Australian Government Department of Foreign Affairs and Trade disclosed some of its recent hotel expenses in Myanmar to JFM under the Freedom of Information Act. The Department denied a request for further information regarding the lease arrangements of Australia’s embassy and ambassador’s residence in Myanmar.

Payments to military-linked hotels contribute to the military’s revenue and thus could amount to aiding and abetting its atrocities. The Australian Government must immediately stop this and adopt sanctions to prevent further funds from flowing to the Myanmar military junta.
INTERNATIONAL RICE RESEARCH INSTITUTE OFFICES LOCATED IN JUNTA-CONTROLLED AGRICULTURE MINISTRY BUILDINGS

According to the most recent information available, the International Rice Research Institute (IRRI) has offices in Department of Agriculture buildings that are now illegally controlled by the military junta.

IRRI has been operating in Myanmar since 1965, working in cooperation with the country’s various dictatorships through the Ministry of Agriculture and the Myanmar Agriculture Service to improve rice production capabilities.\textsuperscript{425}

The first IRRI office in Myanmar was established in 1990 and there are now two IRRI offices in the country: one in a government building in Yangon and one at the state agricultural university in Yezin.

In April 2020 (the most recent information available), the Yangon office was located at the Department of Agriculture’s Seed Division Compound on Insein Road in the Gyo Gone neighbourhood,\textsuperscript{426} which is currently under the junta’s control.

The second office, which opened in 2015, is located at the Department of Agricultural Research (DAR) compound\textsuperscript{427} in Yezin which is also under junta control.

IRRI also has a technical assistance programme for Myanmar’s Department of Agriculture, which is supported by the World Bank. It is unclear whether the programme continued following the military’s attempted coup in February 2021, but it did subsequently end in November 2021. According to IRRI’s audited financial statements, US$126,000 was spent on the programme in 2021.\textsuperscript{428}

JFM contacted IRRI multiple times in August 2022 with questions about the location and rental arrangements of the organisation’s offices and its relationships to the Myanmar Agricultural Service and the Department of Agricultural Research which are now under the military junta’s control, but no response was received.
POTENTIAL LEGAL IMPLICATIONS

RECOGNITION OF MYANMAR’S LEGITIMATE GOVERNMENT

Although the practice of recognising governments has little modern legal guidance, it remains relevant in circumstances where an established State is claimed by two ostensibly governing powers. The State of the Republic of the Union of Myanmar already exists. On the one hand, it is claimed by a junta that launched an attempted coup to seize power illegally and is continually, yet unsuccessfully, trying to control Myanmar state’s territory. The junta lacks legitimacy due to being effectively and categorically rejected by the Myanmar electorate at free and fair elections in 2020, as well as throughout the past two years of nationwide protests, boycotts, civil disobedience actions and armed resistance. On the other hand, the National Unity Government “is the legitimate government of Myanmar, having been formed on the basis of recent, credible elections held within the accepted constitutional framework of the time”.

Two major criteria for government recognition are ‘effective control’ and ‘legitimacy’, sometimes called ‘democratic legitimacy’. Effective control requires some control over territory and a population who acts as though the group claiming power is acting as a government. The military junta exercises control over only 17 per cent of the territory of Myanmar, although this includes nominal control over the commercial capital of Yangon and the administrative capital of Naypyidaw. Armed resistance to the military junta is nationwide, extending even into traditionally peaceful urban areas, international border areas and Yangon.
According to the Special Advisory Council for Myanmar (SAC-M), “resistance forces and organisations are now the de facto authorities in the majority of the territory of Myanmar, and for the majority of the population”.430 Finally, it was the National League for Democracy that was granted a landslide victory in the 2020 Myanmar general election, which responded to the military’s illegal attempted coup by reforming into the interim National Unity Government, constituted by the Committee Representing Pyidaungsu Hluttaw (CRPH), and which functions in consultation with the National Unity Consultative Council (NUCC), comprised of ethnic state consultative councils, the Civil Disobedience Movement, general strike committees and civil society organisations. This arrangement has a greater democratic mandate than the NLD as it also includes the support of ethnic revolutionary organisations (EROs).

It is important to remember that the military’s attempted coup was unconstitutional.431 Thus, the junta is an illegal entity that pretends to be a caretaker government in the name of the State Administration Council. In addition, the junta is a terrorist organisation under Myanmar’s national law and definitions offered in international law.432

On no view of the law or the facts can the junta be a legitimate government. Acts amounting to *de jure* or *de facto* recognition of the junta as the government of Myanmar are based on expediency or on commercial greed. Such acts include the presentation of diplomatic credentials, meetings with “ministers” of the junta, and arguably even allowing projects commenced under a democratically elected government to continue under the auspices of the junta.

According to the United Nations General Assembly Resolution 2625 of 1970, “The Declaration on Principles of International Law concerning Friendly Relations and Co-operation among States”, recognised as customary law,433 every State has an inalienable right to choose its form of government without interference by any other State.434 The *Nicaragua* case in the International Court of Justice in 1986 consistently concluded that “a prohibited intervention must accordingly be one bearing on matters in which each State is permitted, by the principle of State sovereignty, to decide freely. One of these is the choice of a political, economic, social and cultural system, and the formulation of foreign policy”.435

There is therefore a binding principle of international law prohibiting a State’s interference in another State’s expression of democratic will, which is a
sovereign matter on which each State is permitted to decide freely. It is then unlawful in international law for any State to “externally interfere” with the Myanmar people’s democratic choice of an NLD supermajority (following the attempted coup, the NUG in consultation with the NUCC) over a military junta. For other States to take actions that constitute recognition of the junta as the government of Myanmar breaches the principle of State sovereignty. In this case, the breach arises from wrongfully recognising the junta as the government of Myanmar when the people of Myanmar have exercised their right to self-determination by voting for the NLD, which went on to draw greater democratic legitimacy through the multi-ethnic coalition that is the NUG and NUCC, and resisting the junta with arms.

States that have taken actions that amount to recognition of the junta as the government of Myanmar may have attracted State responsibility according to the International Law Commission Articles on Responsibility of States for Internationally Wrongful Acts.436

The NUG, ethnic revolutionary organisations, and the Myanmar people are thus far successfully resisting the intrusion of the junta into their territory, administrations and institutions. When they regain power over the key central institutions and cities to establish a federal democratic union, as set out in the Federal Democracy Charter, the State of Myanmar may have a case to invoke State responsibility against those States that breached the ILC Articles, attracting the remedy of reparations.

In the meantime, recognition of a government creates rights for the party recognised. A recognised government “carries all the privileges and duties held by a state’s international agent. These include maintenance of full formal diplomatic and consular relations, conclusion of treaties, ability to sue and immunity from suit in the courts of recognising states, full respect for its own acts of state, and full control over state property located at home and abroad.”437 A power not recognised as a government is excluded from these privileges and duties.

For international organisations, depending on their constitutive documents, a recognised government takes on the rights and obligations of the State Party to that international organisation,438 with all the benefits, privileges, access, and funds that follow. The military and thus its junta were rejected by the people of Myanmar both during the 2020 elections and in current political and armed
resistance against the military. It is rather NUG in consultation with NUCC – which has the recognition, support and collaboration of the people, the Civil Disobedience Movement, General Strike Committees, civil society and some ethnic revolutionary organisations – that States should recognise so that they can exercise the privileges and duties of an international agent of the State and as the representative of a member of an international organisation. Once States establish a practice of recognising the NUG in international relations and in their capacity as members in international organisations, the tide of recognition among international organisations and private actors such as companies and universities will also turn.

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**SANCTIONS**

There exists a complex sanctions matrix in respect of key government agencies, companies, and individuals in Myanmar. Sanctioned entities are the visible tip of a web of financial flows into the military junta’s many bank accounts. Failure to conduct heightened due diligence compounds the likelihood that companies and organisations risk breaching the broadly phrased sanctions of concerned jurisdictions.

For example, the “Regulation (EU) No 401/2013 concerning restrictive measures in view of the situation in Myanmar/Burma” prohibits the provision, “directly or indirectly”, of “financial assistance” or “technical assistance” related to “military activities”. Financial assistance is not defined and technical assistance is itself defined in broad terms. According to the language of US sanctions under which MEC and MEHL are sanctioned, prohibitions include “the making of any contribution or provision of funds, goods, or services by, to, or for the benefit of any blocked person”.439 Under both Part 3 of the *Global Human Rights Sanctions Regulations 2020* (UK) and Part 3 of the *Myanmar (Sanctions) Regulations 2021* (UK), it is a criminal offence to make funds available to or for the benefit of, or make economic resources available to or for the benefit of, designated persons. In Canada, it is prohibited for a person to “enter into or facilitate any transaction”, “provide any financial or related services”, “make available any goods, wherever situated, to a designated person or a person acting on behalf of a designated person”, or “provide any financial or related service to or for the benefit of a designated person”.

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In short, sanctions are deliberately drafted broadly to cut off financial flows from as many sources as possible. Companies and organisations not doing enhanced due diligence into the financial ties of the companies in Myanmar they contract with are vulnerable to sanctions enforcement activities if their money flows to the benefit of sanctioned entities. Every transaction, down to a hotel room reservation, can constitute financial assistance of the kind prohibited by existing sanctions against the most prolific agencies and financiers of the junta. Every interaction with individuals in the military can constitute technical assistance: in Regulation (EU) No 401/2013 concerning restrictive measures in view of the situation in Myanmar/Burma, this includes “instruction, advice, training, transmission of working knowledge or skills or consulting services”, which would include military officials undertaking studies sponsored by institutions external to Myanmar. A number of companies have considered remote risks acute enough that payments of dividends to shareholders have been suspended and others have withdrawn from Myanmar operations completely.440

The consequences of credible concerns of sanctions breaches, or even sanctions enforcement, are clear. Persons who breach sanctions are vulnerable to fines or criminal convictions, and they may experience a chilling effect in business if credible allegations of sanctions breaches become known. Where organisations are conducting development aid work on the ground in Myanmar, they are likely to face losses of confidence and trust – and therefore losses of collaboration and cooperation – from locals who are democratically and politically engaged. This, in turn, will mean that the reputation and legitimacy of the organisation will also suffer. In the interests of the Myanmar people’s democratic will and political aspirations, as well as the financial and reputational interests of persons wishing to do business in Myanmar, all persons should be vigilant to avoid directly or indirectly financially assisting sanctioned entities.

INTERNATIONAL CRIMES

The acts of the Myanmar military and the junta have not only been criticised as genocide, war crimes and crimes against humanity. Litigation is already on foot in Argentina, the International Criminal Court, the International Court of Justice,
and in the Constitutional Court of Indonesia to hold the military responsible for a range of allegations of international crimes.

Both individuals and corporations can be held responsible under the complicity doctrine if their acts aid, abet, or assist (or other language, depending on the law and the jurisdiction) the commission of an international crime. The mental element for companies and organisations can be made out through constructive knowledge attributable to key decision-makers in the company. Where there are credible and well-known allegations that some of the monies flowing into Myanmar are ultimately destined for the military junta’s bank accounts, there should be greater scrutiny on the companies and organisations dispensing those funds for complicity in the junta’s activities.

INTERNATIONAL GUIDELINES ON BUSINESS + HUMAN RIGHTS

Several of the companies named in this report are multinational enterprises because they are established in more than one country and tend to coordinate their activities. A company may be part of a multinational enterprise regardless of whether ownership is private, State, or mixed.

Fifty-one countries have an OECD National Contact Point for the resolution of complaints about breaches of the OECD Guidelines for Multinational Enterprises. Any company, which may be State-owned and thereby create liabilities for that State, may be the subject of a complaint in an OECD National Contact Point about its activities in a non-OECD country such as Myanmar. The remedy sought can be more creative and solutions-based than litigation, which is in any case cost-prohibitive for many potential complainants. Myanmar civil society organisations have already submitted one complaint to the Norwegian OECD National Contact Point about Telenor’s irresponsible divestment of its subsidiary Telenor Myanmar, meaning that the risk of further complaints by this democratically engaged population is highly likely. Multinational enterprises can reduce their risk of exposure to such complaints by withdrawing from cooperating with the military, the junta, their companies and the companies of their associates in favour of engagement with the National Unity Government, ethnic revolutionary organisations, and companies not associated with the military, as appropriate. Principle 2 of the United Nations Global Compact warns against corporate complicity in breaches of human rights and provides a list of
considerations for business to ensure that they are not involved in the junta’s human rights breaches. Such a decision-making and review process will improve relationship-building and trust in the situation on the ground.

As for States, the United Nations Guiding Principles on Business and Human Rights guides them to set the expectation that businesses domiciled in their territory and/or jurisdiction respect human rights throughout their operations. The principles enshrined in the Guiding Principles have been incorporated into domestic legislation or case law in some jurisdictions, meaning that companies and States should be vigilant as to the impact and risks of evolving laws and norms on their business activities. Domestic and international judicial and quasi-judicial bodies in over 50 jurisdictions have drawn on the Guiding Principles in the 10 years since their introduction. Thus, States are vulnerable to an increasing risk of being held legally, politically, or socially accountable for acts inconsistent with the Guiding Principles.

DOMESTIC LEGAL BREACHES

Companies and organisations will no doubt be aware of the legislative and regulatory requirements of their own domestic jurisdictions. They will no doubt be vigilant of the following non-exhaustive list of domestic legal risks:

- As discussed above, autonomous sanctions are domestic regulations that create risk of administrative and criminal breaches.
- Complicity in international crimes may also constitute domestic crimes where jurisdictions have legislation for universal or extraterritorial jurisdiction.
- Where companies have whole or part State ownership, or receive State funding depending on the jurisdiction, they may be in breach of government probity requirements not to trade with sanctioned entities or entities in breach of international law.
- Private actors are sometimes governed by statute, including universities in some jurisdictions, which may have their own sanctions compliance requirements.
- Where companies have staff in offices across different countries, some will have visa requirements that prohibit those who can be traced to involvement in international crimes.
• Of the countries named in this report, Myanmar has bilateral investment treaties with Singapore, the Republic of Korea, Japan, Thailand, Lao People’s Democratic Republic, China, Vietnam, and the Philippines. Businesses and organisations operating in these countries are vulnerable to financial transfers being withheld for recovery of proceeds of crimes or for compliance with orders in judicial or administrative proceedings (depending on the language of the treaty), if such proceedings eventuate.

In recognition of the gravity of international crimes and the need for wide-reaching accountability, the compliance matrix that protects Myanmar against illegal occupation extends into domestic jurisdictions. Companies and organisations seeking to remain in Myanmar will already have assessed the domestic legal risks of continuing their business arrangements during the junta’s ongoing attempt at illegal occupation.
CONCLUSION

Providing support for the military junta directly undermines human rights, democracy and the rule of law in Myanmar. It also erodes the decades of difficult and dangerous work towards federal democracy, justice and sustainable peace that has been undertaken by actors in Myanmar, including democratically elected politicians, trade unionists, public servants who participate in the civil disobedience movement and democracy and student activists who risk – or lose – their lives in standing up against the junta, as well as ordinary civilians who have endured decades of the military’s violence and are at constant risk of being victims of indiscriminate attacks.

This report has highlighted 18 specific case studies and numerous other examples in which support for the military junta since its attempted coup in February 2021 has been identified from 64 foreign governments, intergovernmental organisations, foreign financial institutions and other international organisations.

Many examples of these governments and international organisations providing political support that serves to legitimise the military junta such as enabling the junta to participate in international decision-making forums and diplomatic meetings on behalf of Myanmar were identified, including:

- 12 signing agreements with, or presenting their credentials to, the military junta, including 5 United Nations entities;
- 27 allowing junta members to represent Myanmar at meetings and events, including 10 governments and 8 United Nations entities;
- representatives of 8 foreign governments attending a junta-run military parade.

Among the foreign governments named in this report for providing support to the Myanmar military junta, China, Russia, India and Japan emerged as the most prevalent. Perhaps the most concerning finding of this report is the
increasing political support and false legitimacy provided to the Myanmar military junta by the governments of China and Russia. Beyond the fact that these countries are major arms suppliers to the Myanmar military, this report found numerous examples of political support provided via multilateral institutions as well as through bilateral diplomatic meetings. These evolving alliances between the illegal Myanmar junta and foreign governments that do not support and uphold the full range of human rights and democratic values warrant constant monitoring and further investigation.

It is essential that all foreign governments recognise and engage with the democratically mandated National Unity Government of Myanmar and end all political engagement that supports, legitimises, or recognises under international law, the illegitimate military junta.

Five cases of support for the junta through the provision of training and transfer of skills and knowledge to the military junta and/or those who serve their interests have also been identified in this report. In one of these cases, it was identified that Japan provided training to Myanmar military personnel and at least one graduate of the training programme has since been connected to the military’s attacks in 2021. All forms of cooperation with the Myanmar military through training must be ended immediately to avoid supporting the junta’s war crimes and crimes against humanity.

The military junta’s potential to establish control over the country is underpinned by the vast resources at its disposal. This report found three cases of major transport infrastructure projects financially backed by foreign governments pushing ahead with their development and construction since the military junta’s illegal attempted coup. Three additional cases were identified in which infrastructure and regional cooperation projects financially supported by multilateral institutions and foreign governments have served, or appear likely to serve, the military junta’s financial or strategic interests. Whether through loan disbursements, development assistance, trade or other activities, the risk of funds being transferred to the military and/or the junta through military-linked companies and/or the misappropriation of funds resulting from these financial relations is high. By contrast, when financial flows into the Myanmar military’s coffers are turned off, junta leaders will be pushed towards ending their campaign of terror against the people of Myanmar. This is why all financial ties with the Myanmar military must be cut immediately.
Significant sums of money can also flow to the Myanmar military and junta from spending on accommodation and meetings at military-linked hotels, as well as renting residential properties and offices from military-linked individuals and companies. Five case studies of such spending were identified in this report. Two foreign governments have spent a total of more than US$2 million at military-linked hotels since the junta’s attempted coup. While alternative accommodation, meeting and office spaces are available in Myanmar, there is no justification for any organisation continuing to use these properties and transfer such large sums to military-linked companies and individuals, particularly where these transfers risk direct or indirect breaches of international and autonomous sanctions.

Among some of the organisations named in this report for providing support to the military junta, a contradictory approach can be observed. Humanitarian aid (to which access is often lacking or severely limited), development assistance and/or other forms of support are claimed to be provided to the people of Myanmar with one hand, while the providers seek to further their own vested interests via trade and commercial activities with the illegitimate military junta with the other hand. In some cases where there are no apparent vested interests or even risks of sanctions breaches, there is still a concerning amount of financial or other support for the military junta.

International relationships, funds, infrastructure, technical cooperation and other support should benefit the people of Myanmar, not enrich military generals attempting to exercise illegitimate control over the country. The Myanmar military junta cannot be trusted to deliver development assistance in any form to the people of Myanmar. The military junta is a terrorist organisation which is currently waging war against the people of Myanmar and is directly responsible for the catastrophic economic situation that is causing Myanmar’s people to be in need of development assistance.

In order to continue its international crimes against the people of Myanmar, the Myanmar military junta needs the complicity, even support, of foreign governments, multilateral institutions and other international organisations that may provide political, financial or other forms of support. At the same time, the people of Myanmar need support from these organisations in order to achieve federal democracy, justice and sustainable peace. If international actors support the people while also supporting the junta, ultimately they are siding
with the junta. This is not an acceptable response from the international community to the people of Myanmar.

This report has identified recommendations involving actions that foreign governments, multilateral institutions, foreign development organisations and other international organisations have the relevant authority and power to do. In the choice between supporting terrorists or supporting human rights, the people of Myanmar need the full support of the international community through ending all support for the military junta. This – combined with other forms of assistance and solidarity – will help reduce the loss of lives, defeat the junta and establish federal democracy and sustainable peace.
RECOMMENDATIONS

The following recommendations address what must be done to stop the Myanmar military junta from benefiting from international development assistance and other forms of support. These are directed at foreign governments, multilateral institutions, foreign development organisations, international organisations and all other organisations with the capacity to implement them.

RECOGNITION OF THE LEGITIMATE GOVERNMENT OF MYANMAR

International governments, multilateral institutions, foreign development organisations and other international organisations

- Must recognise, support and work with the National Unity Government as the only legitimate government representing the people of Myanmar.
- Discontinue lending any recognition to the military junta.

NON-ENGAGEMENT WITH THE MILITARY JUNTA

International governments, multilateral institutions, foreign development organisations and other international organisations

- Should end all acts constitutive of recognition of the military junta.
• Cancel all future invitations to the military junta to represent the people of Myanmar in international or bilateral meetings, events or decision-making forums.

• Representatives of international governments conducting bilateral meetings with military junta members purporting to represent Myanmar should be investigated for breaches of complicity in international crimes under domestic or international laws, breaches of sanctions laws, or breaches of international law as agents of the State, and brought to justice accordingly if necessary.

• Members of national parliaments and institutions conducting unauthorised meetings with military junta members purporting to represent Myanmar should be censured.

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**INTERNATIONAL ACCOUNTABILITY +**

**TARGETED SANCTIONS**

• The UN Security Council should
  
  o refer the situation of Myanmar to the International Criminal Court or establish an ad-hoc tribunal to investigate and prosecute atrocity crimes.
  
  o impose a comprehensive and internationally monitored global arms embargo on the Myanmar military.

• The UN Security Council and all foreign governments should
  
  o impose targeted sanctions against the Myanmar military junta, its leadership, and all military-owned and military-linked companies, as well as their network of arms brokers and cronies.
  
  o impose sanctions on jet fuel to Myanmar.

• All foreign governments, intergovernmental organisations, foreign financial institutions and other international organisations should conduct a comprehensive review of their exposure to breaches of international and domestic law in relation to the Myanmar military junta,
including breaches through complicity, and act to end any relations or involvement to minimise risks of legal breaches.

**UPCOMING JUNTA-CONTROLLED FRAUDULENT ‘ELECTION’**

- The military junta’s planned ‘national election’ is NOT an election because the junta’s attempted coup was not legal or constitutional under the 2008 constitution, which has already been declared null and void by the Committee Representing Pyidaungsu Hluttaw (CRPH) and the National Unity Government. Meanwhile, the military junta lacks legitimacy and control over the country. It is rapidly losing on the ground and will do whatever it takes to conduct this fraudulent ‘election’ in order to claim legitimacy. Therefore, the international community must reject this fraudulent ‘election’, and not support it in any way, including rejecting the result.

- UN entities based in Myanmar in particular must ensure they do not lend any support to aid this plan including collecting data for the junta’s national census or voter registration.

**FINANCIAL SUPPORT, INFRASTRUCTURE DEVELOPMENT + LOANS**

- All development assistance – including both ongoing and new assistance, official and other forms of assistance – to the military junta and all entities under its control should be suspended until the military junta is removed and Myanmar assumes the transition to federal democracy.

- Where humanitarian, development and other forms of assistance are provided in the meantime, the National Unity Government, ethnic revolutionary organisations and civil society organisations should be signing agreements and collaborated with as recipients and partners for implementation.
• All loan disbursements and payments to the Government of Myanmar should be directed to the NUG suspended until the military junta is removed, or suspended until Myanmar assumes the transition to federal democracy.

• All public infrastructure development projects should be suspended until the military junta is removed and Myanmar assumes the transition to federal democracy.

POLICIES ON COMMERCIAL RELATIONS WITH MYANMAR

• Policies against business with the Myanmar military junta, including its conglomerates and associates, should be adopted, implemented, monitored and enforced. These should address all forms of commercial relations, including investments, loans, procurement of goods and services, and rental of office space and accommodation.

  o Ongoing enhanced due diligence should be conducted in relation to all commercial relations in, or with, Myanmar, and must involve consultation with the National Unity Government and relevant civil society stakeholders. This should include as a minimum, compliance with the United Nations’ Guiding Principles on Business and Human Rights, as well as other applicable guidance.

  o Multinational enterprises of all types should also comply with the OECD Guidelines for Multinational Enterprises and the associated OECD Due Diligence Guidance for Responsible Business Conduct to respect the rights of Myanmar people and reduce the risk of complaints by affected parties in, or related to, Myanmar.

  o Where due diligence identifies any risk of funds or other resources flowing to the military junta, immediate action should be taken, including, if necessary, responsible disengagement from relevant business transactions and relationships.
Due diligence when hiring staff in Myanmar should also be heightened to ensure that family members, relatives and associates of military junta members are not recruited to ensure to prevent security risks, conflicts of interest and advances the military’s agenda. This includes positions in multilateral institutions, and governmental, non-governmental and international organisations.

**TECHNICAL + DEFENCE COOPERATION**

- All forms of training, knowledge and skills transfer to the Myanmar military junta or entities under its control should end immediately.
- Governments that have provided training to Myanmar military personnel should monitor the activities of their recipients and ensure they are held accountable under international law for the commission of any international crimes.

**ACTIONS REQUIRED BY SPECIFIC ORGANISATIONS NAMED IN THIS REPORT**

- Specific recommendations for organisations named in this report are described at the end of some of the case studies. Please refer to the case studies for these recommendations.
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APPENDIX – STATISTICS FROM THIS REPORT

The following statistics have been generated from the content of this report.

ORGANISATION TYPES

The organisations named in this report for providing support to the Myanmar military junta have been categorised into the following four groups:

<table>
<thead>
<tr>
<th>Organisation type</th>
<th>Code in data table</th>
<th>Quantity</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign governments</td>
<td>FGOV</td>
<td>22</td>
<td>This figure includes governments only. When 13 ministries/entities under those governments are counted separately = 35 foreign government entities.</td>
</tr>
<tr>
<td>Intergovernmental organisations</td>
<td>INTGOV</td>
<td>26</td>
<td>This figure includes 14 UN entities.</td>
</tr>
<tr>
<td>Foreign financial institutions</td>
<td>FFIN</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Other international organisations</td>
<td>OTHINT</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>64</strong></td>
<td><strong>77</strong> (when government ministries/entities are counted separately)</td>
</tr>
</tbody>
</table>
SUPPORT TYPES

The types of support provided to the Myanmar military junta by the organisations named in this report have been categorised into the following four groups:

<table>
<thead>
<tr>
<th>Support type</th>
<th>Code in data table</th>
<th>Quantity</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Political support + legitimising the military junta</td>
<td>POLITICAL</td>
<td>45</td>
<td></td>
</tr>
<tr>
<td>Technical cooperation</td>
<td>TECHCOOP</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Financial support, infrastructure development + trade</td>
<td>FINANCIAL</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>Property relations</td>
<td>PROPERTY</td>
<td>11</td>
<td></td>
</tr>
</tbody>
</table>

DATA TABLE

The following data table categorises the organisations named in this report for providing support to the Myanmar military junta by organisation type and support type.

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Organisation type</th>
<th>Support type</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021 Global Rural Development Forum</td>
<td>INTGOV</td>
<td>POLITICAL</td>
<td></td>
</tr>
<tr>
<td>Advanced Leadership Foundation (ALF)</td>
<td>OTHINT</td>
<td>POLITICAL</td>
<td></td>
</tr>
<tr>
<td>ASEAN Infrastructure Fund</td>
<td>FFIN</td>
<td>FINANCIAL</td>
<td></td>
</tr>
<tr>
<td>ASEAN Supreme Audit Institutions (ASEANSAI)</td>
<td>INTGOV</td>
<td>POLITICAL</td>
<td></td>
</tr>
<tr>
<td>Organization</td>
<td>Type</td>
<td>Category</td>
<td>Notes</td>
</tr>
<tr>
<td>------------------------------------------------------------------------------</td>
<td>--------</td>
<td>---------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Asia Pacific Forum (APF)</td>
<td>INTGOV</td>
<td>POLITICAL</td>
<td></td>
</tr>
<tr>
<td>Asian Development Bank (ADB)</td>
<td>FFIN</td>
<td>FINANCIAL</td>
<td></td>
</tr>
<tr>
<td>Asian Infrastructure Investment Bank (AIIB)</td>
<td>FFIN</td>
<td>FINANCIAL</td>
<td></td>
</tr>
<tr>
<td>Association of Southeast Asian Nations (ASEAN)</td>
<td>INTGOV</td>
<td>POLITICAL</td>
<td></td>
</tr>
<tr>
<td>Australian Government Department of Foreign Affairs and Trade</td>
<td>FGOV</td>
<td>PROPERTY</td>
<td>Not counted in foreign governments total to avoid duplication because this government was already counted.</td>
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<tr>
<td>Bank of China</td>
<td>FFIN</td>
<td>FINANCIAL</td>
<td></td>
</tr>
<tr>
<td>Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC)</td>
<td>INTGOV</td>
<td>FINANCIAL</td>
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<tr>
<td>British High Commission in Kuala Lumpur</td>
<td>FGOV</td>
<td>POLITICAL</td>
<td>Not counted in foreign governments total to avoid duplication because this government was already counted.</td>
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<td>Chinese Government Ministry of Foreign Affairs</td>
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<td>POLITICAL</td>
<td>Not counted in foreign governments total to avoid duplication because this government was already counted.</td>
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<td>Colombo Plan Staff College</td>
<td>INTGOV</td>
<td>TECHCOOP</td>
<td></td>
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<tr>
<td>Conference of the Parties to the UN Convention on Biological Diversity</td>
<td>INTGOV</td>
<td>POLITICAL</td>
<td></td>
</tr>
<tr>
<td>Embassy of China in Myanmar</td>
<td>FGOV</td>
<td>POLITICAL</td>
<td>Not counted in foreign governments total to</td>
</tr>
<tr>
<td>Country</td>
<td>Type</td>
<td>Category</td>
<td>Note</td>
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</tr>
<tr>
<td>Embassy of India in Myanmar</td>
<td>FGOV</td>
<td>POLITICAL</td>
<td>Not counted in foreign governments total to avoid duplication because this government was already counted.</td>
</tr>
<tr>
<td>Embassy of Korea in Myanmar</td>
<td>FGOV</td>
<td>PROPERTY</td>
<td></td>
</tr>
<tr>
<td>Embassy of Norway in Myanmar</td>
<td>FGOV</td>
<td>PROPERTY</td>
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<td>European Union (EU)</td>
<td>INTGOV</td>
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<td>German Government Federal Foreign Office</td>
<td>FGOV</td>
<td>TECHCOOP</td>
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<tr>
<td>Government of Australia</td>
<td>FGOV</td>
<td>PROPERTY</td>
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<tr>
<td>Government of Bangladesh</td>
<td>FGOV</td>
<td>POLITICAL</td>
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<td>Government of Belarus</td>
<td>FGOV</td>
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<td>Government of Brunei Darussalam</td>
<td>FGOV</td>
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<td>Government of Canada</td>
<td>FGOV</td>
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<tr>
<td>Government of China</td>
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<td>FINANCIAL</td>
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<td>Government of India</td>
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<td>FINANCIAL</td>
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<tr>
<td>Government of Japan</td>
<td>FGOV</td>
<td>TECHCOOP</td>
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<td>Government of Laos</td>
<td>FGOV</td>
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<td>Government of Nepal</td>
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<td>Government of Pakistan</td>
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<td>Government of Russia</td>
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<td>Government of Saudi Arabia</td>
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*Not counted in foreign governments total to avoid duplication because this government was already counted.*
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<td>Japan Self-Defense Forces</td>
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