

*(Translated from Arabic)*

*Attachment 1*

**Ministry of Justice**

Please be informed of the registering of case No. 8448/2017, which regards an investigation by the Prosecutor General of Amman, pursuant to letter No. MSH/16/18/64488 of the Prosecutor General for Commercial Enterprises, dated 28 August 2017, against the respondents [REDACTED] and [REDACTED]

[REDACTED]. The charges against them are that of presenting a false company balance sheet and false profit and loss accounts, and incorporating incorrect statements in reports, for the purpose of concealing the true position of the company from stakeholders, in contravention of article 278 (a) (4) of the Companies Act and article 76 of the Criminal Code. In addition to that is the offence that the company failed to abide by the objectives for which it was created, in contravention of article 273 (b) of the Companies Act and article 76 of the Criminal Code. A committal order was issued on 19 November 2017 and the case was referred to the competent court where it is still under review. Please be so informed.



*Attachment 2***Subject: Nidal Mansour Company and Partners, which has the commercial name of “Centre for Defending the Freedom of Journalists”**

Copy of a letter from the Permanent Representative in Geneva annexed to which is a copy of a memorandum from the High Commissioner for Human Rights regarding letters sent from the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression on the above subject. Please note the following:

- The aforementioned company is listed in the Register of Civil Companies under number 18, dated 30 November 1998, with a capital of 5,000 Jordanian dinars (JD);
- The company has the commercial name “Centre for Defending the Freedom of Journalists”, which is registered with the Industrial and Trade Records Directorate of the Ministry of Industry, Trade and Supply, under number 76397;
- On 13 March 2017, an audit committee was established to examine the company, pursuant to letter No. MSH/16/18/23462, dated 13 March 2017. A meeting between Mr. Nidal Mansour and members of the committee was held at the headquarters of the Companies Control Department, during which the reasons for the audit were discussed and the violations the company had committed were explained. The committee, which completed its work and presented its report on 6 July 2017, reached the following conclusions:
  - By obtaining foreign grants and funding, the company had contravened article 7 (c) of the Companies Act, because it was listed in the Register of Civil Companies as a civil partnership whereas the right to obtain funding is limited to non-profit companies listed in the Company Register;
  - The company had also infringed accounting standards by declaring in its financial statements that it was a not-for-profit enterprise and that it was a non-profit governmental organization, which was contrary to the truth as it is in fact a civilian company;
  - The company was referred to the Public Prosecutor for having been in breach of the law by accepting foreign funding and grants. In fact, according to its budget as examined by the auditors, the total amount the company had received in grants over the previous five years (2012–2016) amounted to JD 3,149,730.00. This constitutes a contravention of article 7 (d) of the Companies Act, which limits that right to companies listed in the Company Register as non-profit enterprises, and this was confirmed by a letter from the director of the Legislation and Opinion Bureau (attached).
- Via letter No. MSH/16/18/64486, dated 28 August 2017, the company was requested immediately to stop accepting funding from any internal or external source, not to declare itself as a non-profit enterprise and to rectify its documents and data;
- Even on the incorrect hypothesis that the company was, as it claimed, a non-profit enterprise, it was nonetheless in breach of the law by failing to abide by the statutes regulating non-profit enterprises in regard of obtaining approval from the Council of Ministers before receiving funding, and by failing to abide by the obligation to deposit its financial statements within the deadlines set in the Regulations for Non-Profit Companies No. 73 of 2010;
- Once the audit committee had complete its work, a second meeting with Mr. Nidal Mansour was held in the presence of the Auditor General, the members of the audit committee and other relevant officials in order to respond to his queries about the measures that had been taken against the company;
- On 24 October 2017, Mr. Nidal Mansour filed a request to register the company, which was entirely owned by him, as a non-profit limited liability company. His request was approved and the company was duly registered under the name “Sanad for Media Support and Training”.

**On the basis of the foregoing, the Companies Control Department states as follows:**

1. As its legal basis, the Companies Control Department applies auditing procedures to companies that fall under its mandate, in accordance with the Companies Act, in order to verify that those companies are abiding by their legal obligations and not infringing the law in any way.
2. The procedures applied by the Department do not conflict with the standards for a fair trial enshrined in articles 14 and 15 of the International Covenant on Civil and Political Rights. The audit that was carried out on this company followed the provisions of the Companies Act and it is up to the judiciary was called to decide whether or not the company has broken the law. During that process, the standards of a fair trial are duly applied, which consist in the case being examined by a competent court that holds a public trial and applies the principle that defendants are innocent until proved guilty, in allowing defendants to be present at their trial, and in granting defendants the right to appoint a defence lawyer and to call the witnesses they choose. Moreover, any judgment issued is subject to appeal before a higher court. It should be noted that the company had not previously committed this violation.
3. Under article 7 (4) (a) and (b) of the Companies Act, the right to access funding for companies listed in the Company Register is restricted to non-profit enterprises. The Act also requires that non-profit enterprises desirous of accessing funding obtain approval from the Council of Ministers, on a proposal from the Minister of Industry and Trade. The reason for that provision lies in the fact that the activities of such companies are closely associated with the service and development of civil society; it also helps to guarantee that the funding is used and spent for the purpose for which it was given. The Council of Ministers has issued a decree endorsing a mechanism for obtaining the Council's approval to foreign funding for civil society associations and institutions and non-profit companies, in accordance with letter No. 21/11/1/46554 of the Prime Minister, dated 26 October 2015 (attached). This is in line with international law and treaties, which require that foreign founding be monitored to verify its legitimacy and purpose.

On the basis of the foregoing, the procedures followed by the Companies Control Department against the Nidal Mansour Company and Partners (Centre for Defending the Freedom of Journalists) were consistent with the law and with the international treaties that Jordan has signed and ratified, including legislation and international treaties that require foreign funding to be closely monitored.

With assurances of our highest consideration ...

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