

QDi.001) had travelled from his base in the Islamic Republic of Iran to Afghanistan and back in November 2022. Another Member State believed him to be in Afghanistan.

41. Numbers of Al-Qaida core members in Afghanistan remained stable at 30 to 60, comprising mainly senior figures located in Kabul, Kandahar, Helmand and Kunar. The number of all Al-Qaida fighters in the country is estimated to be 400, reaching 2,000 with family members and supporters included,⁹ operating in the south (Helmand, Zabul and Kandahar Provinces), centre (Ghazni, Kabul and Parwan) and east (Kunar, Nangarhar and Nuristan). All Al-Qaida locations were attempting to reduce their visibility and minimize communications. The group has established new training camps in Badghis, Helmand, Nangarhar, Nuristan and Zabul, with safe houses in Farah, Helmand, Herat and Kabul. One Member State reported the arrival of 20 to 25 Arab foreign fighters to Kunar and Nuristan, where the location of a camp was stated to be specifically for the training of suicide bombers, accompanied by a new Al-Qaida media apparatus being established in Herat. Another Member State assessed the 2021 release of Abu Ikhlas al-Masri (not listed; see S/2023/95, para. 71) by the Taliban as the facilitating factor for the Katiba Umer Farooq unit being reactivated in Kunar Province. It further stated the unit's deputy commander to be Abu Hamza al-Qahtani and four operatives as Sheikh Abdul Hakim al-Masri, Qital al-Hijazi, Abu Basir and Abu Yusuf (alias Talha al-Saudi). This was operationally significant. One Member State also reported the training of TTP personnel in Al-Qaida camps (see para. 54 below).

42. With the patronage of the Taliban, Al-Qaida members have received appointments and advisory roles in the Taliban security and administrative structures. Interlocutors confirmed that the Taliban provided Al-Qaida with monthly "welfare payments", with portions of those payments filtered down to fighters of Al-Qaida-affiliated groups. One training director of the de facto Ministry of Defence was an Al-Qaida member, while training was based on Al-Qaida manuals, which were openly being used at Ministry facilities. Two provincial governors of the Taliban de facto administration are affiliated with Al-Qaida: Qari Ehsanullah Baryal (not listed), the current Governor of Kapisa and former Governor of Kabul; and Hafiz Muhammad Agha Hakeem (not listed), Governor of Nuristan. Tajmir Jawad (not listed), another Talib associated with Al-Qaida, is the Deputy Director of the General Directorate of Intelligence. Over the past year, the de facto Ministry of Interior continued its distribution of Afghan passports and *tazkiras* (national identity cards) to Al-Qaida members with advisory roles in main Afghan cities.

43. Al-Qaida in the Indian Subcontinent (AQIS, not listed) has approximately 180 to 200 fighters, with Osama Mehmood (not listed) being the emir of Al-Qaida in the Indian Subcontinent, Atif Yahya Ghouri (not listed) the deputy emir and Muhammad Maruf (not listed) responsible for recruitment. Al-Qaida in the Indian Subcontinent is located in Kandahar, Nimruz, Farah, Helmand and Herat Provinces. Al-Qaida in the Indian Subcontinent is actively supporting TTP, enabling it to work around restrictions placed upon it by the Taliban.

V. Islamic State in Iraq and the Levant-Khorasan

44. Members States assessed ISIL-K as the most serious current terrorist threat in Afghanistan, neighbouring countries and Central Asia. Over the past year, the group has benefited from increased operational capabilities and freedom of movement inside Afghanistan. It seeks to maintain the intense pace of attacks, mostly low-

⁹ One Member State believed that the group was growing owing to the local recruitment and movement of fighters from Arab and African States to Afghanistan.

impact, combined with sporadic high-impact action to provoke sectarian conflict and destabilize the region in the medium to long term. ISIL-K conducted attacks in September and December 2022 against the embassies of Pakistan and the Russian Federation and the Longan Hotel in Kabul, frequented by Chinese nationals, to disrupt the de facto Taliban authorities' efforts to establish international cooperation and commercial relations with neighbouring countries. Several Member States assessed that more ambitious and complex operations, while not achieving their targets in full, had been successful in generating extensive press coverage and international attention. Since 2022, ISIL-K has claimed more than 190 suicide bomb attacks against soft and hard targets in major cities, leaving some 1,300 people dead or injured.

45. During 2022, ISIL-K conducted multiple high-profile attacks with greater lethality than in 2021, demonstrating the group's ability to hit the Taliban directly. Member States judged the group to be sending a message to the Haqqani Network and the Badri 313 Battalion that Taliban discrimination against Salafists in Afghanistan would have repercussions. ISIL-K attacked individual Taliban known to have carried out action against the group or who were alleged to have Iranian connections, as was the case with the killing on 9 March 2023 of Mohammad Dawood Muzammil, the Taliban Governor of Balkh Province, the highest-ranking official killed since the Taliban took over. The Taliban reacted immediately with aggressive operations against ISIL-K targets. One day earlier, the group carried out the targeted assassination of the head of the water supply department in Herat Province. On 15 March, ISIL-K failed in an attack on a Taliban district governor in Nangarhar, one of the ISIL-K strongholds. ISIL-K also failed in serious attempts to assassinate Sirajuddin Haqqani and Mullah Yaqub in 2022. Those operations reportedly included successfully entering the homes of both targets, demonstrating access and the possible use of insider information. Overall, ISIL-K attacks demonstrated strong operational capability involving reconnoitre, coordination, communication, planning and execution. Furthermore, attacks against high-profile Taliban figures raised ISIL-K morale, prevented defections and boosted recruitment, including from within the Taliban's ranks.

46. The ISIL-K organizational structure has evolved from a hierarchical to a network-based system to boost its strength and fend off attacks as part of a five-year plan with short-term and long-term objectives. Sanaullah Ghafari (alias Shahab al-Muhajir, QDi.431) is viewed as the most ambitious leader of the affiliate, which now was composed predominantly of Afghan nationals, leading to a greater focus on Afghanistan and Afghan recruitment. Ghafari differs from previous ISIL-K leaders in that he is well educated and has recruited more educated individuals and extended recruitment to non-Salafists. One Member State reported that Ghafari had been tasked by ISIL (Da'esh) leadership to revitalize ISIL-K. Ghafari was supported by Maulawi Rajab (QDi.434).

47. The number of ISIL-K fighters is estimated to range from 4,000 to 6,000 (including family members), including Afghans and nationals of Azerbaijan, the Islamic Republic of Iran, Pakistan, the Russian Federation, Türkiye and Central Asian countries and a small number of Arab fighters who travelled from the Syrian Arab Republic to Afghanistan in the past year. ISIL-K training camps and strongholds are located mainly in the north (Baghlan, Balkh, Jowzjan, Kunduz and Faryab Provinces), northeast (Badakhshan and Takhar) and east (Kunar, Nangarhar, Nuristan, Paktika, Paktiya and Khost), with at least five new ones built in 2022. The group has created a network of sleeper cells in the centre of the country (Kabul, Kapisa and Parwan); elsewhere ISIL-K operate in cells of 5 to 15 people.

48. ISIL-K skilfully exploited the Taliban's hostility towards the former republic's law enforcement officials and its Pashtunization policy, attracting into its ranks Taliban commanders and fighters from ethnic minorities dissatisfied with the

Taliban's narrative, as well as released prisoners. An added incentive to join the group is its claimed ability to pay significantly higher salaries to newly recruited fighters. There had also been a targeted campaign to recruit TTP members, Uighurs and ethnic Tajik and Uzbek minorities, which prompted reports of Islamic Movement of Uzbekistan units secretly pledging allegiance to ISIL (Da'esh) while remaining under the Taliban umbrella and biding their time. The group recruited Tajik suicide bombers who travelled from Dushanbe to Tehran and entered Afghanistan through Herat and Nimroz to conduct terrorist attacks in the country. On 18 June 2022, one of those recruited ISIL-K Tajik fighters, Abu Muhammad al-Tajiki (not listed), carried out a suicide bombing attack in a temple of Hindus and Sikhs in Kabul. He was managing the Tajik language media until his death.

49. ISIL-K increased its media operations coordinated by Sultan Aziz Azam (QDi.435), Voice of Khorasan and the Al-Azaim Foundation, with new publications releasing content in 12 languages and building a network of Telegram channels as part of an ongoing internationalization strategy. This amounted to a sophisticated ability, with polished content, to reach targeted ethnic groups, documenting its attacks against Hazaras and Shia, expounding its *takfiri* ideology and inciting retaliatory attacks against the West. They criticize the Taliban for defending "infidels" through their protection of foreign embassies and the United Nations in Afghanistan.

50. Member States noted that ISIL-K received funds from ISIL (Da'esh), as well as sponsorship donations from Muslim foundations, non-governmental organizations and families of ISIL (Da'esh) members. There are also instances of security-enhanced cryptocurrency transactions. In addition to external sources, the group has internal sources of funding, which include drug trafficking, taxing the movement of drugs, kidnapping for ransom, the smuggling of minerals, and extortion of the local population and trade and transport companies. In the latter case, the group often acts under the "brand" of the Taliban to enrich itself and simultaneously discredit current Afghan de facto authorities.

VI. Other terrorist groups operating in Afghanistan

51. While the Taliban publicly insists there are no foreign terrorist groups in Afghanistan other than ISIL-K, Member States reported approximately 20 groups operating in the country, enjoying freedom of movement under the Taliban's protection and the General Directorate of Intelligence's oversight. Member States assessed these groups as a serious threat to the region.

52. While they have exerted some control, the Taliban lack a consistent and effective approach towards foreign terrorist groups. One Member State reported that, early in 2023, the General Directorate of Intelligence Director, Abdul-Haq Wassiq, met leaders of the groups and offered three options: joining the Taliban armed forces; disarming and resettling in camps in central Afghanistan; or leaving the country. The Afghan Taliban's relationship with TTP is the closest. The Taliban does not consider TTP a threat to Afghanistan, but rather as part of the emirate. Several Member States assessed that, while the Taliban provided safe haven and material and logistical assistance to TTP, they did not support its operations against Pakistan directly. Assessments varied as to whether Afghan Taliban action reflected a strategic policy or the sympathies and perceived obligations of individual leaders. The Taliban reportedly use some terrorist groups in operations against ISIL-K and the National Resistance Front.