Judgment of the General Court (Fifth Chamber) of 3 December 2025 (Extracts). — Amer Foz v Council of the European Union. — Common foreign and security policy – Restrictive measures taken in view of the situation in Syria – Freezing of funds – Restrictions on entry into the territory of the Member States – Lists of persons, entities and bodies subject to the freezing of funds and economic resources and subject to restrictions on entry into the territory of the Member States – Maintenance of the applicant's name on the lists – Criterion of association with a person or entity subject to restrictive measures – Fall of the regime of Bashar Al-Assad – Error of assessment. — Case T-414/24.

JUDGMENT OF THE GENERAL COURT (Fifth Chamber)3 December 2025 (*) (1)(Common foreign and security policy – Restrictive measures taken in view of the situation in Syria – Freezing of funds – Restrictions on entry into the territory of the Member States – Lists of persons, entities and bodies subject to the freezing of funds and economic resources and subject to restrictions on entry into the territory of the Member States – Maintenance of the applicant's name on the lists – Criterion of association with a person or entity subject to restrictive measures – Fall of the regime of Bashar Al-Assad – Error of assessment)In Case T-414/24,Amer Foz, residing in Dubai (United Arab Emirates), represented by L. Cloquet, lawyer,applicant,vCouncil of the European Union, represented by D. Laurent and E. Nadbath, acting as Agents,defendant,THE GENERAL COURT (Fifth Chamber),composed, at the time of the deliberations, of J. Svenningsen, President, J. Laitenberger and J. Martín y Pérez de Nanclares (Rapporteur), Judges,Registrar: M. Zwozdziak-Carbonne, Administrator,having regard to the written part of the procedure,further to the hearing on 10 September 2025,gives the followingJudgment1 By his action under Article 263 TFEU, the applicant, Mr Amer Foz, seeks annulment of Council Decision (CFSP) 2024/1510 of 27 May 2024 amending Decision 2013/255/CFSP concerning restrictive measures in view of the situation in Syria (OJ L, 2024/1510), of Council Implementing Regulation (EU) 2024/1517 of 27 May 2024 implementing Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria (OJ L, 2024/1517) (together, 'the 2024 maintaining acts'), of Council Decision (CFSP) 2025/1096 of 27 May 2025 amending Decision 2013/255/CFSP concerning restrictive measures in view of the situation in Syria (OJ L, 2025/1096), of Council Implementing Decision (CFSP) 2025/1095 of 27 May 2025 implementing Decision 2013/255/CFSP concerning restrictive measures in view of the situation in Syria (OJ L, 2025/1095), of Council Regulation (EU) 2025/1098 of 27 May 2025 amending Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria (OJ L, 2025/1098) and of Council Implementing Regulation (EU) 2025/1094 of 27 May 2025 implementing Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria (OJ L, 2025/1094), in so far as all those acts concern him.I. Background to the dispute and events subsequent to the bringing of the action2 The applicant is a Syrian businessman.3 The present case has been brought in connection with the restrictive measures taken by the Council of the European Union, from 2011, against the Syrian Arab Republic and persons responsible for the violent repression against the civilian population in Syria, as is apparent from Council Decision 2011/273/CFSP of 9 May 2011 concerning restrictive measures against Syria (OJ 2011 L 121, p. 11).4 The names of the persons

responsible for that repression and of persons and entities benefiting from or supporting the Syrian regime and of persons and entities associated with them were included on the lists in Annex II to Council Regulation (EU) No 36/2012 of 18 January 2012 concerning restrictive measures in view of the situation in Syria and repealing Regulation (EU) No 442/2011 (OJ 2012 L 16, p. 1) and in Annex I to Council Decision 2013/255/CFSP of 31 May 2013 concerning restrictive measures against Syria (OJ 2013 L 147, p. 14) (together, ‘the lists at issue’).A. Maintenance of the applicant’s name on the lists annexed to the 2024 maintaining acts5 By Council Implementing Decision (CFSP) 2020/212 of 17 February 2020 implementing Decision 2013/255 (OJ 2020 L 43 I, p. 6) and by Council Implementing Regulation (EU) 2020/211 of 17 February 2020 implementing Regulation No 36/2012 (OJ 2020 L 43 I, p. 1), the applicant’s name was added at line 291 of the lists at issue.6 Thereafter, the applicant’s name was maintained on the lists at issue. The grounds for listing were amended on adoption of Council Decision (CFSP) 2021/855 of 27 May 2021 amending Decision 2013/255 (OJ 2021 L 188, p. 90) and of Council Implementing Regulation (EU) 2021/848 of 27 May 2021 implementing Regulation No 36/2012 (OJ 2021 L 188, p. 18) (together, ‘the 2021 maintaining acts’).7 By letter of 31 March 2023, the Council informed the applicant that it intended to maintain his name on the lists at issue on grounds that differed in part from the preceding grounds. It sent him the documents with references WK 3121/2023 INIT, of 3 March 2023 (‘document WK 3121/2023’), and WK 206/2023 EXT 2, of 24 March 2023 (‘document WK 206/2023’), comprising the evidence in support of the proposal to amend the grounds for maintaining the applicant’s name on the lists as compared with the preceding grounds. He was also invited to submit his observations on that proposal no later than 17 April 2023.8 The applicant has submitted no observations to the Council.9 On 25 May 2023, the Council adopted Decision (CFSP) 2023/1035 amending Decision 2013/255 (OJ 2023 L 139, p. 49), which extended the application of Decision 2013/255 until 1 June 2024, and, at the same time, Implementing Regulation (EU) 2023/1027 implementing Regulation No 36/2012 (OJ 2023 L 139, p. 1). The applicant’s name was maintained at line 291 of the lists at issue. The Council justified the adoption of the restrictive measures against the applicant citing grounds different from those given in the 2021 maintaining acts (‘the 2023 grounds’).10 The 2023 grounds are worded as follows:‘Leading businessperson with personal and family business interests and activities in multiple sectors of the Syrian economy. He benefits financially from access to commercial opportunities and supports the Syrian regime.He is also associated with his brother [Mr] Samer Foz, who has been designated by the Council since January 2019 as a leading businessperson operating in Syria and for supporting or benefiting from the regime. Together with his brother, he implements a number of commercial projects, notably in the Adra al-Ummaliyya [(Syria)] area (Damascus suburbs). These projects include a factory that manufactures cables and cable accessories as well as a project to produce electricity using solar power. They also engaged in various activities with [the Islamic State of Iraq and the Levant (ISIL, Da’esh)] on behalf of the [regime of Bashar Al-Assad], including the provision of weapons and ammunitions in exchange for wheat and oil.’11 On 27 May 2024, the Council adopted the 2024 maintaining acts. The grounds for maintaining the applicant’s name on the lists remained unchanged from those of 2023. By letter of 28 May 2024, the Council informed the applicant that his name had been maintained on the lists at issue.B. Maintenance of the applicant’s name on the lists annexed to Implementing Decision 2025/1095 and to Implementing Regulation 2025/109412 Following the fall of the regime of Bashar Al-Assad in Syria on 8 December 2024, on 27 May 2025, the Council adopted Decision 2025/1096 and Regulation 2025/1098.13 The Council stated, in recital 8 of Decision 2025/1096 that, ‘despite the fall of the [regime of Bashar Al-Assad] and the establishment of the transitional authorities, the situation in Syria remain[ed] unstable and [the network of Bashar Al-Assad], spread inside and outside Syria, ha[d] not yet been held accountable and [could not] be considered dissolved.’ The Council

added that ‘there remain[ed] a credible risk of destabilisation and a potential resurgence of the former regime’s influence, exemplified by the incidents in support of the [regime of Bashar Al-Assad] aimed at undermining the transitional process, that [had] led to deadly violence in Syria’s coastal region.’ According to the Council, ‘listed individuals and entities linked to the [regime of Bashar Al-Assad] continue to hold powerful influential roles and pose a risk of supporting, through financing or other means, further armed conflict, and may play a part in attempts to reverse the transition.’14 In particular, according to recital 13 of Decision 2025/1096, ‘leading businesspersons operating in Syria linked to the [regime of Bashar Al-Assad] and who have amassed substantial wealth and power due to this connection remain influential and their networks have stayed in place’ and ‘as such, these individuals carry an inherent risk of violent repression of the civil society and the peaceful transition in Syria’.15 The wording of Article 27(1) and (2) and of Article 28(1) and (2) of Decision 2013/255 was amended by Decision 2025/1096. Those articles now establish restrictions on the entry into, or transit through, the territories of the Member States and the freezing of the funds of, in particular, ‘the persons responsible for the violent repression against the civilian population in Syria, persons benefiting from or supporting the former [regime of Bashar Al-Assad], and persons associated with them’ and ‘leading businesspersons operating in Syria linked to the former [regime of Bashar Al-Assad]’. Regulation 2025/1098 amended, inter alia, the wording of Article 15 of Regulation No 36/2012 in order to incorporate the new listing criteria defined by Decision 2025/1096.16 By letter of 15 April 2025, the Council informed the applicant that it intended to maintain his name on the lists at issue on grounds that differed in part from the 2023 grounds. It then sent him the documents with references WK 4862/2025 INIT, of 11 April 2025 (‘document WK 4862/2025’), and WK 4875/2025 REV 1, of 14 April 2025 (‘document WK 4875/2025’), comprising the evidence in support of the proposed amendment of the grounds for maintaining his name on the lists as compared with the 2023 grounds. Last, he was invited to submit his observations on that proposal no later than 27 April 2025.17 The applicant submitted his observations on 20 May 2025.18 On 27 May 2025, the Council adopted Implementing Decision 2025/1095 and Implementing Regulation 2025/1094. The applicant’s name was maintained at line 291 of the lists at issue. The Council justified maintaining the restrictive measures against the applicant citing grounds that differed in part from those given in 2023 (‘the 2025 grounds’).19 The 2025 grounds are worded as follows:‘Leading businessperson linked to the former [regime of Bashar Al-Assad] with personal and family business interests and activities in multiple sectors of the Syrian economy. He benefits financially from access to commercial opportunities and supports the former [regime of Bashar Al-Assad].He is also associated with his brother[, Mr] Samer Foz, who has been designated by the Council since January 2019 as a leading businessperson operating in Syria and for supporting or benefiting from the [regime of Bashar Al-Assad]. Together with his brother, he is engaged in various activities with ISIL (Da’esh) on behalf of the former [regime of Bashar Al-Assad], including the provision of weapons and ammunitions in exchange for wheat and oil.’II. Forms of order sought20 The applicant claims that the Court should:– annul Decision 2024/1510, Implementing Regulation 2024/1517, Decision 2025/1096, Implementing Decision 2025/1095, Regulation 2025/1098 and Implementing Regulation 2025/1094 in so far as they concern him;– order the Council to pay the costs.21 The Council claims that the Court should:– dismiss the action as inadmissible in so far as it concerns Regulation 2025/1098;– dismiss the action as unfounded;– order the applicant to pay the costs;– in the alternative, should the Court order annulment of Decision 2024/1510 and of Implementing Decision 2025/1095 in so far as they concern the applicant, order that the effects of those decisions, to the extent that those decisions concern the applicant, be maintained until the expiry of the time limit for bringing an appeal referred to in the first paragraph of Article 56 of the Statute of the Court of Justice of the European Union or, if an appeal is brought within that time limit, until the dismissal of that

appeal.III. LawA. Lack of clarity of the application22 Although it does not formally raise a plea of inadmissibility under Article 130 of the Rules of Procedure of the General Court, the Council submits that the pleas in law raised by the applicant in support of the forms of order sought by him lack clarity and make it difficult for it to prepare its defence.23 The applicant disputes the Council's arguments.24 In that regard, it should be recalled that, pursuant to the first paragraph of Article 21 of the Statute of the Court of Justice of the European Union, which applies to proceedings before the General Court in accordance with the first paragraph of Article 53 of that Statute, and to Article 76(d) of the Rules of Procedure, an application must contain the subject matter of the proceedings, the pleas in law and arguments relied on and a summary of those pleas in law. Those elements must be sufficiently clear and precise to enable the defendant to prepare a defence and the General Court to rule on the action, if necessary without any further information. In order to guarantee legal certainty and the sound administration of justice, it is necessary, if an action is to be admissible, for the basic legal and factual particulars on which it relies to be coherently and intelligibly apparent from the text of the application itself (order of 11 March 2021, Techniplan v Commission, T-426/20, not published, EU:T:2021:129, paragraph 19; see also, to that effect, order of 28 April 1993, De Hoe v Commission, T-85/92, EU:T:1993:39, paragraph 20 and the case-law cited).25 In the present case, the applicant has clearly identified three pleas in law alleging, the first, an error of assessment; the second, infringement of Articles 27 and 28 of Decision 2013/255 and of the concept of 'association with a sanctioned person', as defined by the case-law of the General Court and of the Court of Justice; and, the third, failure to comply with the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298).26 The applicant has also set out the elements of fact and law supporting those three pleas in law in a sufficiently coherent and intelligible manner, thereby placing the Council in a position to prepare its defence and enabling the Court to rule on the action.27 Consequently, the application must be found to satisfy the requirements laid down in Article 76(d) of the Rules of Procedure. The Council's plea of inadmissibility must, therefore, be rejected.B. Admissibility of the claims for annulment in so far as they relate to Regulation 2025/109828 The Council submits that the claims for annulment are inadmissible in so far as they relate to Regulation 2025/1098, because the applicant lacks standing to bring proceedings. First, the applicant is not the addressee of Regulation 2025/1098; second, he is neither directly nor individually concerned by the provisions of that regulation and; third, those provisions require implementing measures.29 The applicant disputes the Council's arguments. At the hearing, he emphasised the fact that Regulation 2025/1098 had been referred to in the letter of 28 May 2025 sent by the Council, informing him of the adoption of Decision 2025/1096, of Implementing Decision 2025/1095, of Regulation 2025/1098 and of Implementing Regulation 2025/1094. If Regulation 2025/1098 had not had any direct individual effect on the applicant's situation, it would not have been necessary to inform him of it. In addition, he claims that the recitals of Regulation 2025/1098 are of significance and influence how the Council must interpret Implementing Regulation 2025/1094.30 In that regard, first of all, it should be noted that the fact that Regulation 2025/1098 is referred to in the letter of 28 May 2025 does not authorise the applicant to derogate from the mandatory conditions for admissibility, as set out in Article 263 TFEU.31 Next, in accordance with the fourth paragraph of Article 263 TFEU, any natural or legal person may, under the conditions laid down in the first and second paragraphs of that article, institute proceedings against an act addressed to that person or which is of direct and individual concern to them, and against a regulatory act which is of direct concern to them and does not entail implementing measures.32 It should be noted that, as stated in paragraph 15 above, Regulation 2025/1098 amends Regulation No 36/2012 to include the new listing criteria defined by Decision 2025/1096, although without amending Annex II to that regulation.33 Accordingly, it is an act of general application that is not addressed to the applicant.34 While it is not necessary to determine

whether Regulation 2025/1098 is a regulatory act within the meaning of the fourth paragraph of Article 263 TFEU, it should be noted that it entails implementing measures. If the restrictive measures laid down in that regulation are to be applicable to particular individuals, the names of those individuals must, as follows from Article 32(1) of Regulation No 36/2012, be included or maintained on the list annexed to that regulation. In the present case, such implementing measures were adopted, with respect to the applicant, in the form of Implementing Regulation 2025/1094.35 Last, as regards the applicant's argument that the recitals of Regulation 2025/1098 are of significance and influence how the Council must interpret Implementing Regulation 2025/1094, it must be noted that the applicant does not explain in what respect that fact would justify a finding that his action is admissible in so far as it concerns Regulation 2025/1098. In any event, while a recital of a regulation may cast light on the interpretation to be given to a legal rule, it cannot in itself constitute such a rule. The preamble to an EU act has no binding legal force (see judgment of 26 October 2017, Marine Harvest v Commission, T-704/14, EU:T:2017:753, paragraph 150 and the case-law cited), and therefore has no effect on the applicant's legal situation.36 Consequently, the applicant is not entitled to seek annulment of Regulation 2025/1098.37 By contrast, as the Council acknowledges, the applicant is entitled to seek annulment, first, of Decision 2025/1096 in so far as it extends the application of the restrictive measures in relation to him until 1 June 2026 and, second, of Implementing Decision 2025/1095 and of Implementing Regulation 2025/1094 to the extent that those two acts maintain his name on the lists at issue (together, 'the 2025 maintaining acts').C. Substance38 In support of his action in so far as it concerns the 2024 maintaining acts, the applicant raises three pleas in law, alleging, the first, an error of assessment; the second, infringement of Articles 27 and 28 of Decision 2013/255 and of the concept of 'association with a sanctioned person', as defined by the case-law of the General Court and of the Court of Justice; and, the third, failure to comply with the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298).39 It must be noted that the three pleas in law raised by the applicant are intended, in essence, to claim that the Council made an error of assessment because (i) the 2023 grounds are not supported by sufficiently reliable or credible evidence; (ii) the Council merely relied on the existence of a family link between the applicant and Mr Samer Foz, a person whose name is on the lists at issue, in order to justify maintaining restrictive measures against him; and (iii) the Council continued, wrongly, to cite the commercial projects implemented in the Adra al-Ummaliyya area in the grounds for maintaining his name on the lists, whereas the Court found, in paragraph 160 (not published) of the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298), that the Council had failed to adduce a body of sufficiently precise and consistent evidence to establish that the applicant had implemented a number of commercial projects in the Adra al-Ummaliyya area.40 The Council disputes the applicant's arguments.41 In view of the arguments put forward under the three pleas in law raised by the applicant, those pleas should be examined together.42 In so far as concerns the 2025 maintaining acts, the applicant reiterates the first and second pleas in law, which, for the same reasons as those put forward in paragraph 39 above, should be examined together. On the other hand, since the 2025 grounds no longer refer to the commercial projects in the Adra al-Ummaliyya area, he submits that it is no longer necessary to maintain the third plea in law.1. Preliminary observations43 According to the case-law, the effectiveness of the judicial review guaranteed by Article 47 of the Charter of Fundamental Rights of the European Union requires in particular that the Courts of the European Union are to ensure that the decision by which restrictive measures were adopted or maintained, which affects the person or entity in question individually, is taken on a sufficiently solid factual basis. That entails a verification of the factual allegations in the summary of reasons underpinning that decision, with the consequence that judicial review cannot be restricted to an assessment of the cogency in the abstract of the reasons relied on,

but must concern whether those reasons, or, at the very least, one of those reasons, deemed sufficient in itself to support that decision, are substantiated (judgment of 18 July 2013, Commission and Others v Kadi, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 119).44 It is for the Courts of the European Union, in order to carry out that examination, to request the competent EU authority, when necessary, to produce information or evidence, confidential or not, relevant to such an examination (see judgment of 18 July 2013, Commission and Others v Kadi, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 120 and the case-law cited).45 It is the task of the competent EU authority to establish, in the event of challenge, that the reasons relied on against the person or entity concerned are well founded, and not the task of that person to adduce evidence of the negative, that those reasons are not well founded (judgment of 18 July 2013, Commission and Others v Kadi, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 121).46 For that purpose, there is no requirement that that authority produce before the Courts of the European Union all the information and evidence underlying the reasons alleged in the act whose annulment is sought. It is however necessary that the information or evidence produced should support the reasons relied on against the person or entity concerned (see, to that effect, judgment of 18 July 2013, Commission and Others v Kadi, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 122).47 If the competent EU authority provides relevant information or evidence, the Courts of the European Union must then determine whether the facts alleged are made out in the light of that information or evidence and assess the probative value of that information or evidence in the circumstances of the particular case and in the light of any observations submitted in relation to them by, among others, the person or entity concerned (judgment of 18 July 2013, Commission and Others v Kadi, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 124).48 Assessment of whether a listing is well founded must be carried out by examining the evidence not in isolation but in its context (see, to that effect, judgments of 21 April 2015, Anbouba v Council, C-630/13 P, EU:C:2015:247, paragraph 51, and of 21 April 2015, Anbouba v Council, C-605/13 P, EU:C:2015:248, paragraph 50).49 The Council discharges the burden of proof borne by it if it presents to the Courts of the European Union a sufficiently specific, precise and consistent body of evidence to establish that there is a sufficient link between the person subject to a measure freezing his or her funds and the regime being combated (judgment of 21 April 2015, Anbouba v Council, C-630/13 P, EU:C:2015:247, paragraph 53).50 Furthermore, although the Court is not strictly speaking bound from the perspective of res judicata, since the subject matter of the action dismissed by the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298), is not identical to that of the present action, it cannot completely disregard the reasoning that it put forward in that latter case, which involves the same parties and raises essentially the same legal issues.51 However, there is no reason to presume, without an examination of the elements of fact and law submitted in support of the claims for annulment, that the Court would make the same findings as those reached in the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298) (see, to that effect, judgment of 23 September 2020, Kaddour v Council, T-510/18, EU:T:2020:436, paragraph 93).52 It is appropriate to examine the pleas in law raised by the applicant in respect of the 2024 maintaining acts and then in respect of the 2025 maintaining acts in the light of the foregoing observations.2. The 2024 maintaining acts(a) Determination of the elements of the grounds for maintaining the applicant’s name on the lists in respect of each of the criteria53 It should be inferred from the 2023 grounds that the applicant’s name was maintained on the lists at issue on the basis of three criteria: (i) that of being a leading businessperson operating in Syria, laid down in Article 27(2)(a) and Article 28(2)(a) of Decision 2013/255, as amended in particular by Council Decision (CFSP) 2015/1836 of 12 October 2015 (OJ 2015 L 266, p. 75), and in Article 15(1a)(a) of Regulation No 36/2012, as amended in particular by Council Regulation (EU) 2015/1828 of

12 October 2015 (OJ 2015 L 266, p. 1); (ii) that of association with the Syrian regime, under Article 27(1) and Article 28(1) of Decision 2013/255 and Article 15(1)(a) of Regulation No 36/2012; and (iii) that of association with a person or entity subject to restrictive measures, defined in the last part of the sentence in Article 27(2) and in the last part of the sentence in Article 28(2) of Decision 2013/255 and in the last part of the sentence in Article 15(1a) of Regulation No 36/2012. In order to assess whether the application of those criteria in the present case is well founded it is necessary to determine, at the outset, the factual elements of the grounds for maintaining the applicant's name in respect of each of the criteria.54 In that regard, it should be noted that it cannot be excluded that, for a specific person, various grounds for listing or for maintaining a listing might overlap to a certain extent, in that a person may be considered to be a leading businessperson operating in Syria and also be regarded as benefiting, in the course of his or her activities, from the Syrian regime or supporting it through those same activities. That is apparent, specifically, from the fact that, as is established in recital 6 of Decision 2015/1836, close association with the Syrian regime and the support of that regime afforded to that category of persons are one of the reasons for which the Council decided to establish that category. The fact remains that, even in such a situation, these are separate criteria (judgment of 23 September 2020, Kaddour v Council, T-510/18, EU:T:2020:436, paragraph 77).55 Where the Council decides to include or maintain a person's name on the lists at issue on account of his or her status as a leading businessperson operating in Syria, it is not required to specify, in the grounds for including or maintaining that person's name on the lists, that that person benefits from or provides support to the Syrian regime. If the Council does so, it is because it also intends to apply to that person the criterion laid down in Article 27(1) and in Article 28(1) of Decision 2013/255, as amended in particular by Decision 2015/1836. That interpretation is the most appropriate for guaranteeing the effectiveness of each of paragraphs 1 and 2 of Article 27 and of Article 28 of Decision 2013/255, as amended in particular by Decision 2015/1836, and for allowing listed persons to determine precisely the criteria on the basis of which their name has been included or maintained on the lists at issue (see, to that effect, judgment of 23 September 2020, Kaddour v Council, T-510/18, EU:T:2020:436, paragraph 79).56 The observation made in paragraph 54 above applies, by analogy, to the criterion of association with a person or entity subject to restrictive measures. A person may be classified as a leading businessperson operating in Syria and be regarded as being associated, in particular by business links, with another person who is subject to restrictive measures through those activities. Similarly, that person may be associated with the Syrian regime while being associated, for the same reasons, with a person subject to restrictive measures (see judgment of 18 May 2022, Foz v Council, T-296/20, EU:T:2022:298, paragraph 84 and the case-law cited).57 In respect of the 2023 grounds, first of all, it should be noted that the first sentence of the first paragraph states that the applicant is a 'leading businessperson with personal and family business interests and activities in multiple sectors of the Syrian economy.' That sentence relates not only to the criterion of being a leading businessman operating in Syria but also to the criterion of association with a person or entity subject to restrictive measures, because the applicant's business interests are family business interests. That they are family business interests must be understood as referring to the applicant's links with his brother, Mr Samer Foz, whose own name was included on the lists at issue as a result, in particular, of his status as a leading businessman operating in Syria.58 The second sentence of the first paragraph of the 2023 grounds, according to which the applicant 'benefits financially from access to commercial opportunities and supports the Syrian regime', corresponds to the criterion of association with the Syrian regime. In that sentence the Council addressed, explicitly, the support that he gave to the Syrian regime and the benefit that he derived from his association with it.59 As regards the first sentence of the second paragraph of the 2023 grounds, according to which the applicant 'is also associated with his brother[, Mr] Samer Foz,

who has been designated by the Council since January 2019 as a leading businessperson operating in Syria and for supporting or benefiting from the regime', that sentence relates to the criterion of association with a person or entity subject to restrictive measures.60 As regards the second and third sentences of the second paragraph of the 2023 grounds, they state, respectively, that 'together with his brother, [the applicant] implements a number of commercial projects, notably in the Adra al-Ummaliyya area', and that those projects 'include a factory that manufactures cables and cable accessories as well as a project to produce electricity using solar power'. They are intended, therefore, to substantiate both the criterion of being a leading businessman operating in Syria and that of association with a person or entity subject to restrictive measures.61 Last, the fourth sentence of the second paragraph of the 2023 grounds, which states, in essence, that the applicant and Mr Samer Foz 'also engaged in various activities with [ISIL] on behalf of the [regime of Bashar Al-Assad]', relates to the criterion of association with a person or entity subject to restrictive measures and to that of association with the Syrian regime, in that the applicant is an intermediary for the Syrian regime.62 Those clarifications having been made, it is appropriate to examine the applicant's arguments seeking to question the relevance and reliability of the evidence produced by the Council before then examining the criterion relating to association with a person or entity subject to restrictive measures.(b) The relevance of the evidence submitted by the Council63 Under his first plea in law, the applicant disputes, first, the relevance of the report entitled 'Funding War Crimes, Syrian Businessmen who kept [Bashar Al-Assad] going', in its 2020 edition, from the Pro-justice website, screenshots of which are reproduced as item of evidence 1 in the document with reference WK 4361/2021 INIT, of 29 March 2021 ('the Pro-justice report'), intended to substantiate the grounds for maintaining the applicant's name on the lists, as those grounds appear in the 2021 maintaining acts. In essence, the applicant claims, that report, which dates from 2020, is too old and is therefore no longer relevant to substantiating the grounds for maintenance of the applicant's name on the lists. Second, the applicant claims that the other items of evidence contained in documents WK 3121/2023 and WK 206/2023 are irrelevant, either because they contain information of no interest to the present proceedings or that relates only to Mr Samer Foz or because they are out of date.64 The Council disputes the applicant's arguments.65 In the first place, it is clear that, as regards the evidence in document WK 3121/2023, all those items of evidence refer to the applicant's name, meaning that the applicant's argument that they are irrelevant, because they contain information of no interest to the present proceedings or information that relates only to Mr Samer Foz, cannot succeed.66 As regards the evidence in document WK 206/2023, the content of the exhibits, admittedly, does not refer to the applicant individually. However, the exhibits provide the context in which the person concerned was designated, in particular, in the light of the strategies put in place by Syrian businessmen in order to circumvent the restrictive measures adopted by the European Union and of the position that Mr Samer Foz holds in the Syrian economy. Therefore, in accordance with the case-law cited in paragraph 48 above, even though those items of evidence, taken individually, are insufficient in themselves to establish that the maintenance of the applicant's name on the lists at issue is well founded, that fact does not mean that they are entirely irrelevant in the context of examining whether the 2024 maintaining acts are lawful. They are capable of providing contextual information that supplements and supports the other items of evidence submitted that refer to the applicant specifically (see, to that effect, judgments of 16 December 2020, Haikal v Council, T-189/19, not published, EU:T:2020:607, paragraph 120, and of 18 May 2022, Foz v Council, T-296/20, EU:T:2022:298, paragraph 101 (not published)). Accordingly, that argument must be rejected.67 In the second place, it should be noted that, in order to justify maintaining a person's name on the lists at issue, the Council is not prohibited from basing its decision on the same evidence justifying the initial inclusion, re-inclusion or previous maintenance of the applicant's name on the lists at issue, provided that (i) the

grounds for inclusion remain unchanged and (ii) the context has not changed in such a way that that evidence is now out of date (judgment of 23 September 2020, Kaddour v Council, T-510/18, EU:T:2020:436, paragraph 99).68 In addition, it is inherent in the nature of the measures adopted in the context of the common foreign and security policy (CFSP) that they are subject to periodic review and may be applied repeatedly in subsequent periods. That is notably the case where, despite the restrictive measures previously applied, the geopolitical situation does not evolve. In that situation, the Council must be allowed to continue to apply the necessary measures, even if the situation has not changed, provided that the facts which form the basis for maintaining the restrictive measures continue to justify their application at the time of their adoption, in particular that the facts are still sufficiently recent (judgment of 23 September 2020, Kaddour v Council, T-510/18, EU:T:2020:436, paragraph 100).69 As regards, first, the Pro-justice report, it should be noted that, although the 2023 grounds were amended as compared with those contained in the 2021 maintaining acts, that amendment did not concern the part of the grounds that the Pro-justice report was intended to substantiate. The 2023 grounds differ from the 2021 grounds in that the reference to the fact that ‘between 2012 and 2019, [the applicant] was General Manager of ASM International [General] Trading LLC’ was removed. Nevertheless, the Pro-justice report had been produced by the Council in order to substantiate a different part of the grounds for maintaining his name, which was not amended on adoption of the 2023 grounds, that is to say, the part according to which the applicant and his brother, Mr Samer Foz, were involved in commercial projects in the Adra al-Ummaliyya area and engaged in activities with the Islamic State of Iraq and the Levant (ISIL) on behalf of the regime of Bashar Al-Assad.70 Furthermore, the applicant has not set out any information enabling a finding that the situation in Syria had changed between the date of adoption of the 2021 maintaining acts and the date of adoption of the 2024 maintaining acts and that the Pro-justice report is therefore no longer relevant. The applicant merely claims that the Pro-justice report is out of date because it dates from 2020 whereas the latter acts were adopted in 2024.71 In addition, document WK 206/2023 contains evidence showing that the structure of the Syrian economy was still the same on the date of adoption of the 2024 maintaining acts, namely that it was founded on close control exercised by the Syrian regime and close links between that regime and an inner cadre of leading Syrian businesspersons. Accordingly, by way of illustration, item of evidence 5, namely a report entitled ‘Replacing the Old Business Elite With the New War Profiteers In Syria’, produced by the Harmoon Center and published in July 2022, examines the roles played by war profiteers in the Syrian economy and how they became rich, helped in doing so by the regime, while item of evidence 7, namely an article entitled ‘Syria using maze of shell companies to avoid sanctions on [Bashar Al-Assad] regime’s elite’, published by The Guardian newspaper on 22 March 2022, refers to the existence of Syrian official documents showing the Syrian regime’s strategy of creating shell companies in order to circumvent restrictive measures. Therefore, as the Council submits, the situation in Syria remained worrying on the date on which the 2024 maintaining acts were adopted.72 Consequently, the Pro-justice report is still relevant in so far as concerns the 2024 maintaining acts.73 Second, it is clear that, as regards the other items of evidence in documents WK 3121/2023 and WK 206/2023, which are intended to demonstrate that the 2023 grounds are well founded, the applicant disputes their relevance in general terms and without substantiating his claims. In any event, for the reasons summarised in paragraphs 69 to 71 above, the arguments he advances cannot succeed.(c) The reliability of the evidence submitted by the Council74 Under its first plea in law, the applicant disputes the reliability of the information report entitled ‘Syrian personalities subject to Western sanctions system’, published on 18 February 2022 by the Jusoor institute, a passage from which is reproduced as item of evidence 7 in document WK 3121/2023, because that report is not accessible.75 The Council acknowledges that the icon of the PDF document contained in item of

evidence 7 in document WK 3121/2023 does not enable the hypertext link to be opened in order to access the information report published by the Jusoor institute. Nevertheless, it notes that it has produced that report in its entirety as Annex B.13 to the defence.76 It should be borne in mind that, in order to assess the probative value of a document, it is necessary to verify the plausibility of the information it contains and to take into account, in particular, the origin of the document, the circumstances in which it was drawn up and its addressee and whether, on the basis of its content, it appears to be sound and reliable (see judgment of 14 March 2018, Kim and Others v Council and Commission, T-533/15 and T-264/16, EU:T:2018:138, paragraph 224 and the case-law cited; judgment of 14 April 2021, Al-Tarazi v Council, T-260/19, not published, EU:T:2021:187, paragraph 72).77 Moreover, the Court has already accepted that the Council can produce before it the documents corresponding to hypertext links contained in the evidence packs compiled in order to include or maintain the name of a person or entity on the restrictive measures lists (see, to that effect, judgments of 6 April 2017, Alkarim for Trade and Industry v Council, T-35/15, not published, EU:T:2017:262, paragraph 44, and of 1 June 2022, Prigozhin v Council, T-723/20, not published, EU:T:2022:317, paragraphs 53 to 55).78 Under those circumstances, the mere fact that the hypertext link contained in item of evidence 7 in document WK 3121/2023 no longer works cannot render that item devoid of any probative value. Since the applicant has not put forward any other argument to dispute the probative value of that item of evidence, the report in question should be found to be sufficiently reliable to be taken into consideration.79 In addition, it is clear that the applicant has not disputed in detail the reliability of the other items of evidence provided by the Council.80 In the light of the foregoing and in the absence of any evidence in the case file capable of calling into question the reliability of the sources used by the Council, it must be considered that they appear to be sound and reliable and therefore to have some probative value, within the meaning of the case-law cited in paragraph 76 above.(d) Whether the grounds justifying maintenance of the applicant’s name on the lists at issue on the basis of the criterion relating to association with a person or entity subject to restrictive measures are well founded(1) Scope of the criterion for maintaining the applicant’s name on the lists81 It is apparent, in essence, from the 2023 grounds, set out in paragraph 10 above, that the applicant’s name was maintained on the lists at issue as a result of, inter alia, his family business interests and his association with his brother, Mr Samer Foz, whose name has been on those lists since January 2019.82 Under his second plea in law, the applicant claims, in essence, that the Council merely relied on the existence of a family link between the applicant and Mr Samer Foz, a person whose name is on the lists at issue, in order to justify maintaining restrictive measures in relation to him. The concept of ‘association with a sanctioned person’ presupposes the existence of a link going beyond a family relationship. Consequently, the family link between the applicant and Mr Samer Foz does not, on its own, in any way justify maintaining restrictive measures in relation to him.83 In that regard, it should be noted that, contrary to the applicant’s submissions, the 2023 grounds, on the basis of which the Council found a link to exist between the applicant and his brother, Mr Samer Foz, are not confined to their family links, but relate also to their business links. Moreover, the Council is not claiming that being a member of the Foz family is an autonomous listing criterion, unlike being a member of the Al-Assad or Makhlouf families, which is an autonomous criterion, laid down as such by Article 27(2)(b) and Article 28(2)(b) of Decision 2013/255, as amended in particular by Decision 2015/1836, reproduced, as regards the freezing of funds, in Article 15(1a)(b) of Regulation No 36/2012, as amended in particular by Regulation 2015/1828. The foregoing also means that, when examining the criterion of association with a person or entity subject to restrictive measures, the existence of that fraternal link must be examined as a matter of fact.84 That having been made clear, it is necessary to ascertain whether all the evidence produced by the Council discharges the burden of proof borne by it, in accordance with the case-law cited in paragraph 47

above, and therefore constitutes a sufficiently specific, precise and consistent body of evidence to substantiate the grounds for maintaining the applicant's name on the lists at issue.85 In that regard, it is apparent from the 2023 grounds that the Council found that the applicant was associated with his brother, Mr Samer Foz, in the context of business relations as a result of various common business interests and various activities with ISIL carried out on behalf of the Syrian regime.(2) The links between the applicant and his brother, Mr Samer Foz, in the context of common business interests86 In the first place, it should be noted that, by contrast to the grounds for listing and for maintaining the listing earlier than the 2023 grounds, the 2023 grounds are no longer based on the existence of business relations between the applicant and his brother, Mr Samer Foz, in the entities Aman Holding and ASM International General Trading.87 As is apparent from the Council's defence, the applicant no longer holds positions in those companies. Moreover, first, as regards Aman Holding, the Council does not dispute the fact that the applicant transferred his shares to a third party on 2 April 2020, that is to say, before the 2024 maintaining acts were adopted (see, to that effect, judgment of 18 May 2022, Foz v Council, T-296/20, EU:T:2022:298, paragraphs 131 to 137 (not published)). Second, as regards ASM International General Trading, it is not in issue between the parties that that company was dissolved and liquidated on 25 February 2020, that is to say, before the date on which the 2024 maintaining acts were adopted (see, to that effect, judgment of 18 May 2022, Foz v Council, T-296/20, EU:T:2022:298, paragraphs 149 to 151 (not published)).88 In the second place, it is necessary to note, as the applicant does, that in the 2023 grounds the Council retained the reference to commercial projects in the Adra al-Ummaliyya area, even though the Court found, in paragraph 160 (not published) of the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298), that the Council had not submitted a sufficiently precise and consistent body of evidence to establish that the applicant had implemented a number of commercial projects in that region and that, therefore, there were business links between the applicant and Mr Samer Foz in that context.89 Nevertheless, contrary to the applicant's claims under his third plea in law, the Council did not, by doing so, fail to comply with the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298). In a new examination, the Council is able to maintain the applicant's name on the lists at issue on the basis of the same grounds as those relied on in an earlier maintenance of his name on the lists, provided, however, that the evidence submitted by the Council supports those grounds to the requisite legal standard (see, to that effect, judgment of 26 October 2016, Kaddour v Council, T-155/15, not published, EU:T:2016:628, paragraph 64).90 As a preliminary point, it should be noted that those commercial projects include a 'factory that manufactures cables and cable accessories' and a 'project to produce electricity using solar power'.91 First, as regards the 'factory that manufactures cables and cable accessories', it is apparent from the Pro-justice report, from the applicant's curriculum vitae published on the Aliqtisadi website, consulted on 8 August 2019 and reproduced as item of evidence 5 in the document with reference WK 1751/2020 INIT, of 12 February 2020 ('document WK 1751/2020'), from the page from the Manhom website, consulted on 23 October 2022, forming part of document WK 3121/2023 as item of evidence 2, and from the article entitled 'Controversial Businessmen Establish Renewable Energy Company in Homs', published on 27 September 2022 by the website of The Syria Report and reproduced in document WK 3121/2023 as item of evidence 6, that the applicant is a founding shareholder of al-Buna al Ra'ida for the Manufacture of Cables and Plastic Granules and of Syrian Cable Company.92 However, it is not possible to establish with sufficient certainty whether the 'factory that manufactures cables and cable accessories' referred to in the 2023 grounds corresponds to either of those entities. First, the 'factory that manufactures cables and cable accessories' in which the applicant and Mr Samer Foz are involved, according to the Pro-justice report, is not identified clearly in that report. In addition, none of the items of evidence referred to in paragraph 91 above indicates that Mr Samer Foz is involved,

alongside his brother, in either of those entities.93 Second, as regards the ‘project to produce electricity using solar power’ referred to in the 2023 grounds, it should be noted that only the Pro-justice report states that the applicant and Mr Samer Foz are both involved in the project. In that regard, while it is true that item of evidence 6 in document WK 3121/2023, referred to in paragraph 91 above, makes reference to the fact that Mr Samer Foz is involved in a project to establish a renewable energy company based on solar energy, it says nothing about any involvement by the applicant. On that point, although the applicant’s name appears in that article, as does that of al-Buna al Ra’ida for the Manufacture of Cables and Plastic Granules, they do so only to serve as an illustration of the statement that, during the conflict, several companies were registered in partnership with companies registered in the Seychelles and containing the word ‘District’ in their name.94 Furthermore, it must be noted that the Council has given no explanation in its pleadings and has not in fact relied explicitly on the commercial projects implemented in the Adra al-Ummaliyya area to demonstrate the existence of business links between the applicant and Mr Samer Foz.95 In those circumstances, it should be found that the Council cannot rely on the existence of a number of commercial projects in the Adra al-Ummaliyya area in order to demonstrate the existence of business links between the applicant and Mr Samer Foz.96 In the light of the foregoing, it must be concluded that the Council has not adduced a body of evidence capable of demonstrating the existence of a link between the applicant and his brother, Mr Samer Foz, through business relations in the context of common business interests.(3) The various activities with ISIL engaged in by the applicant and his brother, Mr Samer Foz, on behalf of the Syrian regime97 It must be noted that, as is the case of the grounds contained in the 2021 maintaining acts, it is apparent from the 2023 grounds that the various activities with ISIL carried out on behalf of the Syrian regime include, in particular, ‘the provision of weapons and ammunitions in exchange for wheat and oil’.98 In that regard, the Court held, in paragraph 162 (not published) of the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298), that, in the light of the information from the Pro-justice report, it could be established that the applicant and his brother had carried out activities on behalf of the Syrian regime, including the provision of weapons and ammunition in exchange for wheat and oil. According to that report, that trade had taken place when ISIL controlled the whole of eastern Syria, which, moreover, had been confirmed by an ISIL leader. The Court added that, according to the article entitled ‘Factsheet: Samer Foz, Syria’s Most Powerful Businessman’, published on 19 April 2018 on the website of The Syria Report and included in document WK 1751/2020 as item of evidence 10, the transport of wheat, in particular, in areas controlled by ISIL was carried out by Aman Holding’s subsidiary, which was another factor indicating the importance of Mr Samer Foz in the eyes of the Syrian regime. In addition, the Court stated that Aman Holding, which was managed by the Foz family, acted on behalf of the Syrian regime in the grain trade, according to the article entitled ‘Exclusive – [Bashar al-Assad] allies profit from Syria’s lucrative food trade’, published on 14 November 2013 on the Reuters website and contained in document WK 1751/2020 as item of evidence 13. The Court noted that it was stated on that website that Aman Holding acted as a broker in the grain trade for Hoboob, a company owned by the Syrian State. Aman Holding confirmed that it had imported wheat into Syria in 2013. Last, ASM International General Trading, established in the United Arab Emirates, also operated in the wheat trade, as was apparent from two articles contained in document WK 1751/2020, namely the article entitled ‘US sanctions Syrian Businessman Samer Foz [and his] entities for links to [Bashar Al-Assad]’, updated on 12 June 2019, published on the Arab News website and reproduced as item of evidence 12, and the article entitled ‘[United States] sanctions Syrian oligarch and his “luxury reconstruction business empire”’, published on 11 June 2019 by the Al Arabiya website and reproduced as item of evidence 8.99 The Court of Justice held, first, that, as regards the Pro-justice report, the General Court’s assessment did not appear to be manifestly incorrect (judgment of 11 January 2024, Foz v

Council, C-524/22 P, EU:C:2024:23, paragraph 39) and, second, that the General Court's reasoning was not contradictory when it relied on items of evidence 8, 10, 12 and 13, referred to in paragraph 98 above and which made reference, inter alia, to Aman Holding and to ASM International General Trading, even though it had acknowledged that the applicant had transferred his shares in Aman Holding and that ASM International General Trading had been dissolved (see, to that effect, judgment of 11 January 2024, Foz v Council, C-524/22 P, EU:C:2024:23, paragraph 46).100 In order to dispute that that part of the grounds for maintaining his name on the lists is well founded, the applicant submits, first, that the Pro-justice report was no longer relevant and, second, that he has no link with ISIL. However, the first argument has already been rejected in paragraph 72 above. As regards the second argument, it is a generic and completely unsubstantiated assertion and cannot, therefore, succeed.101 In addition, since neither the applicant's situation nor that of Syria changed between the date of adoption of the 2021 maintaining acts and the date of adoption of the 2024 maintaining acts, it should be found that the Council has sufficiently substantiated the link between the applicant and Mr Samer Foz resulting from the various activities they carried out with ISIL on behalf of the Syrian regime.(4) Conclusions on association with a person subject to restrictive measures102 In the first place, it is apparent from the foregoing that the Council has demonstrated that the applicant and his brother had business links, since they carried out activities with ISIL on behalf of the Syrian regime.103 Furthermore, in paragraph 166 of the judgment of 18 May 2022, Foz v Council (T-296/20, EU:T:2022:298), the General Court found that the existence of business links between the applicant and his brother, Mr Samer Foz, was also reflected in a form of concertation in the management of their share portfolios. To that effect, the Court found, first, that it was apparent from the letter from the Syrian Ministry of Internal Trade and Consumer Protection of 22 November 2020, attesting to the new composition of the shareholder body of Aman Holding, and from the registration certificate of Aman Holding dated 3 December 2020, attesting to the new distribution of share ownership in Aman Holding, which were produced by the applicant, that he and Mr Samer Foz had both transferred their shares in Aman Holding in the same period (that is to say, between 22 November 2020 and 3 December 2020). Second, the decision to liquidate ASM International General Trading showed that there was some form of concertation. In that regard, the Court stated that it was apparent from the evidence produced by the applicant that the decision had been taken on 26 March 2019 by the shareholders comprising the extraordinary general meeting of that company, which included Mr Samer Foz and the applicant, in response to the inclusion of the name of Mr Samer Foz on the lists at issue, in January 2019.104 In that regard, the applicant submits that the Court's concern in relation to that form of concertation between him and Mr Samer Foz is out of date and obsolete, as ASM International General Trading was dissolved and liquidated and as he transferred the shares that he held in Aman Holding.105 However, it was precisely the context in which the applicant's shares in Aman Holding were transferred and ASM International General Trading was liquidated that led the Court to find that there was a form of concertation between the applicant and his brother.106 In addition, it is clear that the applicant is not claiming to have broken off relations with Mr Samer Foz or to have distanced himself from him, and that the fact that such links continue to exist is also demonstrated by item of evidence 7 in document WK 3121/2023, referred to in paragraph 74 above, from which it is apparent that he works alongside his brother, and by item of evidence 4 in that document, namely a report entitled 'Tactics of Sanctions Evasion in Syria', published in January 2022 by the Syrian Legal Development Programme and Baytna, which refers to the fact that the applicant serves as a front for his brother in order to help him circumvent the restrictive measures to which the latter is subject.107 In the second place, the applicant maintains that neither he nor his family are linked to the Syrian regime, as is demonstrated by item of evidence 10 in document WK 1751/2020, referred to in paragraph 98 above, and that he has

distanced himself from the Syrian regime and firmly and unreservedly condemns its wrongdoings.108 In that regard, it should be borne in mind that, according to Article 27(3) and Article 28(3) of Decision 2013/255, as amended in particular by Decision 2015/1836, persons, entities or bodies within one of the categories referred to in Article 27(2) and in Article 28(2) of that decision are not to be included or maintained on the lists of persons and entities in Annex I to Decision 2013/255 if there is sufficient information that they are not, or are no longer, associated with the regime or do not exercise influence over it or do not pose a real risk of circumvention. That criterion was reproduced, in relation to the freezing of funds, in Article 15(1b) of Regulation No 36/2012, as amended in particular by Regulation 2015/1828.109 However, the applicant's claim that item of evidence 10 in document WK 1751/2020 demonstrates that there is no link between him and his family, on the one hand, or between him and the Syrian regime, on the other, because it indicates that Mr Samer Foz is not a member of the family of Mr Bashar Al-Assad, has no links with the security services and is not a member of the Alawite community, is based on a truncated reading of that article. That article states that 'the Foz family's strong tie to [the] first cousin of [Mr Bashar Al-Assad], [who is] the person in charge of the personal security of Syria's two last presidents, [Mr] Hafez Al-Assad and then [Mr Bashar Al-Assad], is believed by several sources in Damascus to be a prime factor behind the ascendancy of the [Foz] family' and that 'now, the [Foz] family is believed to be directly tied to [Mr] Bashar Al-Assad himself.'110 As regards the assertion that the applicant has distanced himself from the Syrian regime and condemns its actions, the inevitable inference is that it is completely unsubstantiated and is contradicted by item of evidence 7 in document WK 3121/2023. It is apparent from that item of evidence that the applicant presented an extensively worked strategic study aimed at the recovery of the Syrian economy, in addition to a mechanism by means of which the economic sanctions imposed on the Syrian regime by the European Union and the United States of America are circumvented.111 First, the attempts by the Syrian regime to circumvent the restrictive measures imposed by, inter alia, the European Union are corroborated by other evidence contained in document WK 206/2023, in particular items of evidence 5 and 7, referred to in paragraph 71 above, although also item of evidence 6, that is to say, an article entitled 'Names … Fake companies to mislead Western sanctions against [Bashar Al-Assad], [an] economic researcher warns', published on 4 February 2022 on the Orient net website. Those items of evidence indicate that the Syrian regime attempts to circumvent the restrictive measures imposed by, inter alia, the European Union by means of shell companies. Second, item of evidence 4 in document WK 3121/2023, referred to in paragraph 106 above, also refers to the fact that the applicant himself attempts to circumvent the restrictive measures imposed on him by using his parents-in-law as a front.112 Furthermore, the mere fact that the applicant and his family live in Dubai (United Arab Emirates) and rarely, if ever, go to Syria is not in itself sufficient for it to be said that he is not linked to the Syrian regime (see, to that effect, judgment of 14 April 2021, Al-Tarazi v Council, T-260/19, not published, EU:T:2021:187, paragraph 149).113 In the third place, although, as he confirmed at the hearing, without raising a new plea in law on the basis of the fall of the regime of Bashar Al-Assad, the applicant nevertheless claims that the fact that the Council maintained the effects of the 2024 maintaining acts after that fall constitutes an error on its part that should be taken into consideration under the first plea in law, which alleges an error of assessment.114 In that regard, it is sufficient to note that, according to settled case-law, the legality of an act must be assessed on the basis of the facts and the law as they stood at the time when the act was adopted (see judgment of 3 September 2015, Inuit Tapiriit Kanatami and Others v Commission, C-398/13 P, EU:C:2015:535, paragraph 22 and the case-law cited; judgment of 11 September 2024, Tokareva v Council, T-744/22, EU:T:2024:608, paragraph 68). In the present case, admittedly, the fall of the regime of Bashar Al-Assad is a significant new fact capable of affecting the restrictive measures regime under which the acts were adopted. It remains true, however, that the

assessment of legality that the Court must make in the present case must be made in the light only of the facts and the law and of the political context existing at the time those acts were adopted. The fall of Bashar Al-Assad on 8 December 2024 is an event subsequent to the date on which the 2024 maintaining acts were adopted, namely 27 May 2024, and is therefore irrelevant for the purposes of examining whether they are lawful.115 Consequently, in the light of all the foregoing, it should be found that the ground for maintaining the applicant's name on the lists at issue as a result of his association with a person subject to restrictive measures is sufficiently substantiated, and therefore, in the light of that criterion, the maintenance of his name on the lists at issue is well founded.116 According to the case-law, having regard to the preventive nature of decisions adopting restrictive measures, if the Courts of the European Union consider that one, at the very least, of the grounds mentioned is sufficiently detailed and specific, that it is substantiated and that it constitutes in itself a sufficient basis to support that decision, the fact that the same cannot be said of other such grounds cannot justify the annulment of that decision (see judgment of 28 November 2013, Council v Manufacturing Support & Procurement Kala Naft, C-348/12 P, EU:C:2013:776, paragraph 72 and the case-law cited).117 Therefore, without any requirement to examine whether the other complaints put forward by the applicant seeking to question the other criteria for maintaining his name on the lists are well founded, it is necessary to reject all three pleas in law raised by the applicant. Accordingly, the claims for annulment must be rejected in so far as they relate to the 2024 maintaining acts.3. The 2025 maintaining acts(a) Determination of the elements of the grounds for maintaining the listing in respect of each of the criteria118 As is true of the 2023 grounds, it should be inferred from the 2025 grounds that the applicant's name was maintained on the lists at issue on the basis of three criteria: first, that of being a leading businessperson operating in Syria linked to the former regime of Bashar Al-Assad, laid down in Article 27(2)(a) and Article 28(2)(a) of Decision 2013/255, as most recently amended by Decision 2025/1096, and in Article 15(1a)(a) of Regulation No 36/2012, as most recently amended by Regulation 2025/1098; second, that of association with the former regime of Bashar Al-Assad, under Article 27(1) and Article 28(1) of Decision 2013/255 and Article 15(1)(a) of Regulation No 36/2012; and, third, that of association with a person or entity subject to restrictive measures, defined in the last part of the sentence in Article 27(2) and in the last part of the sentence in Article 28(2) of Decision 2013/255 and in the last part of the sentence in Article 15(1a) of Regulation No 36/2012.119 The 2023 grounds and the 2025 grounds differ in that, in the 2025 grounds, first, reference is made to the applicant's links with the former regime of Bashar Al-Assad and, second, the reference to implementation of a number of commercial projects, notably in the Adra al-Ummaliyya area, has been removed.120 Apart from those differences, the same conclusions can be drawn as regards determination of the factual elements of the 2025 grounds as for the factual elements of the 2023 grounds in respect of each of the criteria for maintaining the applicant's name on the lists.121 Those clarifications having been made, it is appropriate to examine the applicant's arguments seeking to question the relevance and reliability of the evidence produced by the Council before then examining the criterion relating to association with a person or entity subject to restrictive measures, as was done in respect of the 2024 maintaining acts (see paragraph 62 above).(b) The relevance of the evidence produced by the Council122 In the context of the statement of modification, first of all, the applicant claims that item of evidence 1 in document WK 4862/2025 is obsolete because it dates from 26 August 2024 and therefore pre-dates the fall of the regime of Bashar Al-Assad. Next, the evidence in document WK 4875/2025 is irrelevant, since only 3 out of the 21 items of evidence it contains mention the applicant. Last, the applicant disputes the relevance of item of evidence 7 in document WK 4875/2025, which is the Pro-justice report already produced as item of evidence 1 in the document with reference WK 4361/2021 INIT.123 The Council disputes the applicant's arguments.124 In the first place, as regards item of evidence 1 in document

WK 4862/2025, namely an article published on the Brookings website entitled ‘Networked authoritarianism and economic resilience in Syria’, it is true, as the applicant maintains, that that item pre-dates the fall of the regime of Bashar Al-Assad, given that it dates from 26 August 2024. However, that circumstance cannot, in itself, render that item of evidence completely irrelevant, since it affords a picture of the economic situation of the country as it was only a few months before the fall of that regime and makes it possible to understand the interactions between the regime of Bashar Al-Assad and the leading businesspersons operating in Syria.125 In the second place, as regards the items of evidence in document WK 4875/2025 that do not mention the applicant’s name, the applicant’s arguments should be rejected for the same reasons as those set out in paragraph 66 above. That evidence is intended to afford a picture of the economic context existing both before and after the fall of the regime of Bashar Al-Assad and, in particular, of the challenges that must be addressed by the new Syrian Government.126 In the third place, as regards the Pro-justice report, it should be noted that that report produced as item of evidence 7 in document WK 4875/2025 is strictly identical to that produced as item of evidence 1 in the document with reference WK 4361/2021 INIT. Given that, furthermore, no information is mentioned in respect of any updating of that report, it should be inferred that the edition of the Pro-justice report produced as item of evidence 7 in document WK 4875/2025 is the 2020 edition, as the parties confirmed, in essence, at the hearing. That report was therefore five years old at the time of adoption of the 2025 maintaining acts.127 In addition, as stated in paragraph 69 above, the Pro-justice report had been produced by the Council in order to substantiate the part of the 2023 grounds according to which the applicant and his brother, Mr Samer Foz, were involved in commercial projects in the Adra al-Ummaliyya area and were engaged in activities with ISIL on behalf of the regime of Bashar Al-Assad.128 Examined on that point at the hearing, the Council stated that the Pro-justice report was still relevant because it was intended to demonstrate the applicant’s association with his brother. In addition, that association continues to exist and is corroborated, inter alia, by item of evidence 3 in document WK 4875/2025, namely an article from the Daraj website of 15 May 2024, entitled ‘“Dubai Unlocked”: 10 Individuals Within [Bashar Al-Assad’s] Close Circle Hide 50 Million Dollars in Dubai Estates’. Accordingly, the context in which restrictive measures were adopted in respect of the applicant has not changed.129 In that regard, first, it is clear that the situation in Syria changed appreciably between the date on which the 2021 and 2024 maintaining acts were adopted and the date of adoption of the 2025 maintaining acts, as the regime of Bashar Al-Assad fell before the 2025 maintaining acts were adopted. None of the items of evidence post-dating the fall of the regime of Bashar Al-Assad contained in documents WK 4862/2025 and WK 4875/2025 refers to continuing direct or indirect links between ISIL and the former regime of Bashar Al-Assad. Furthermore, no other item of evidence refers either to the relations between the applicant or his brother and ISIL or to the trade that had been conducted on behalf of the former regime of Bashar Al-Assad.130 Second, the reference to the commercial projects of the applicant and his brother in the Adra al-Ummaliyya area, attested to by the Pro-justice report, was removed from the grounds of the 2025 maintaining acts, as stated in paragraph 119 above.131 Consequently, on the date on which the 2025 maintaining acts were adopted, the applicant’s situation and the context in Syria were no longer the same as those existing on the date on which the 2021 and 2024 maintaining acts were adopted. Taking into account, in addition, the fact that the Pro-justice report dates from 2020, that is to say, from five years previously, it cannot be claimed to afford a contemporaneous picture of the applicant’s personal situation or of Syria as at the date on which the 2025 maintaining acts were adopted.132 It follows from the foregoing that all the items of evidence contained in documents WK 4862/2025 and WK 4875/2025, with the exception of the Pro-justice report, are relevant.(c) The reliability of the evidence produced by the Council133 In the statement of adaptation, the applicant disputes the reliability of the evidence in documents WK 4862/2025 and

WK 4875/2025 because it comes from websites.134 The Council disputes the applicant's arguments.135 In that regard, first of all, it should be recalled that, in the context of the assessment of the importance of what was at stake, which forms part of the review of the proportionality of the restrictive measures at issue, account may be taken of the context in which those measures are taken, in particular the difficulty of obtaining more specific evidence in a State that is still unstable following the fall of an authoritarian regime that, moreover, is not considered by the Council to be dismantled (see, by analogy, judgment of 14 April 2021, Al-Tarazi v Council, T-260/19, not published, EU:T:2021:187, paragraph 71 and the case-law cited).136 Next, it should be noted that, in accordance with settled case-law, the activity of the Court of Justice and the General Court is governed by the principle of the unfettered evaluation of evidence and the only criterion for assessing the value of the evidence produced is its credibility. As recalled in paragraph 76 above, in order to assess the probative value of a document it is necessary to verify the plausibility of the information it contains and to take into account, in particular, the origin of the document, the circumstances in which it was drawn up and its addressee and whether, on the basis of its content, it appears to be sound and reliable (see judgment of 14 April 2021, Al-Tarazi v Council, T-260/19, not published, EU:T:2021:187, paragraph 72 and the case-law cited).137 Last, in the absence of investigative powers in third countries, the assessment by the EU authorities must, in fact, be based on publicly available sources of information, reports, press articles or other similar sources of information (see judgment of 14 April 2021, Al-Tarazi v Council, T-260/19, not published, EU:T:2021:187, paragraph 74 and the case-law cited).138 In those circumstances, the applicant cannot simply criticise the Council for producing evidence taken from websites without stating more specifically which items of evidence may raise doubts as regards their reliability and the reasons for those doubts.(d) Whether the grounds justifying maintenance of the applicant's name on the lists at issue on the basis of the criterion relating to association with a person or entity subject to restrictive measures are well founded139 As a preliminary point, it should be noted that it is apparent, in essence, from the 2025 grounds, set out in paragraph 19 above, that the applicant's name was maintained on the lists at issue as a result of, inter alia, his family business interests and his association with his brother, Mr Samer Foz, whose name has been on those lists since January 2019.140 As stated in paragraph 83 above, it should be noted that, contrary to the applicant's submissions, the 2025 grounds, on the basis of which the Council concluded that there was a link between the applicant and his brother, Mr Samer Foz, are not confined to their family links, but relate also to their business links.141 Furthermore, as when it adopted the 2024 maintaining acts, the Council found, when adopting the 2025 maintaining acts, that the applicant was associated with his brother, Mr Samer Foz, in the context of business relations as a result of various common business interests and various activities with ISIL engaged in on behalf of the Syrian regime.142 As regards, first, the various activities with ISIL engaged in by the applicant and his brother, Mr Samer Foz, on behalf of the Syrian regime, it should be recalled that, as is apparent from paragraph 132 above, the Pro-justice report is irrelevant. Since, furthermore, the Council has not put forward any argument or any other evidence to substantiate the fact that the applicant and his brother continued to engage in business relations with ISIL on behalf of the former regime of Bashar Al-Assad, it should be found that the Council has not demonstrated to the requisite legal standard that the applicant was associated with his brother, Mr Samer Foz, in the context of business relations with ISIL.143 Second, as regards the applicant's links with his brother, Mr Samer Foz, in the context of common business interests, it should be noted that the Council is no longer relying on the commercial projects in the Adra al-Ummaliyya area to demonstrate the existence of such links.144 On the other hand, it is apparent from item of evidence 3 in document WK 4875/2025, referred to in paragraph 128 above, that businesspersons who were close to the regime of Bashar Al-Assad, including the applicant and his brother, found refuge in Dubai where they

acquired luxury properties. It is also stated in that document that Mr Samer Foz owns three firms in Lebanon – the most recent of which is Solid 1 Offshore – in which the applicant is a partner.145 It is clear that, in the statement of adaptation, the applicant has not disputed either the content of that item of evidence, the links he may have had with his brother in the context of those firms in Lebanon or the fact that the changed situation in Syria had had repercussions on the businesses that he and his brother had in Lebanon. Examined on that point at the hearing, the applicant did not put forward any detailed arguments and merely disputed in general terms the claim contained in that item of evidence.146 In addition, the applicant has not put forward any new arguments, in order to demonstrate that he no longer maintained links with his brother, since the argument put forward in the context of the application and rejected in paragraph 105 above.147 As regards the absence of any link between the applicant and the former regime of Bashar Al-Assad, besides the arguments already put forward in the context of the application and the reply and rejected in paragraphs 107 to 112 above, the applicant claims that such absence is borne out by the fact that the new Syrian Government has not adopted any sanctions against him.148 That is, however, an unsubstantiated claim.149 It is true that the applicant's name does not appear in the evidence produced by the Council referring to the freezing of bank accounts ordered by the new Syrian Government in respect of leading businesspersons, that is to say, items of evidence 1 and 9 in document WK 4875/2025, which are articles published by the Reuters agency on 23 January 2025 and 13 February 2025 respectively, entitled 'Syria orders freeze of bank accounts linked to former regime' and 'Exclusive: Syria's new leaders zero in on [Bashar Al-Assad's] business barons'; item of evidence 11 in that document, which is an article published on the Watan website on 13 February 2025, entitled 'Syria's New Government Investigates [Bashar Al-Assad's] Billionaire Allies in Anti-Corruption Drive'; and item of evidence 17 in that document, which is an article published on the KaramShaar website on 18 March 2025, entitled 'Tracking Regime Cronies: How to Deal with [Bashar Al-Assad's] Economic Networks'.150 Nevertheless, the mere fact that the applicant's name is not mentioned does not demonstrate that he is not subject to measures to freeze his funds. Those articles do not set out a full list of the persons concerned but instead give, at most, a number of examples of persons concerned by those measures, cited among whom, moreover, is the applicant's brother.151 In addition, as regards the fact that the applicant lives in Dubai, it should be noted, notwithstanding what has already been stated in paragraph 112 above, that the Council has submitted items of evidence, that is to say, item of evidence 3 in document WK 4875/2025, referred to in paragraph 144 above, and item of evidence 2 in document WK 4862/2025, that is to say, an article from the Worldcrunch website of 14 December 2024, entitled 'From Beirut To Moscow, On the Trail Of Syria's Fleeing Kleptocracy', which show that a number of leading Syrian businesspersons close to the former regime of Bashar Al-Assad, including the applicant and his brother, Mr Samer Foz, have invested in properties in Dubai.152 In those circumstances, it should be found that the Council has sufficiently demonstrated the existence of a link between the applicant and his brother, Mr Samer Foz, through business relations on the date on which the 2025 maintaining acts were adopted.153 That finding cannot be called into question by the applicant's other arguments.154 First, although, as he confirmed at the hearing, he is not relying on the illegality of the regime governing restrictive measures taken in view of the situation in Syria after the fall of the regime of Bashar Al-Assad, the applicant submits nevertheless that the fall of that regime has rendered the restrictive measures pointless in so far as concerns him. The objective laid down by Decision 2013/255 and Regulation No 36/2012, namely the fall of the regime of Bashar Al-Assad, has been achieved.155 In that regard, it should be recalled that, according to the case-law, so far as the general rules defining the procedures for giving effect to the restrictive measures are concerned, the Council has broad discretion as to what to take into consideration with a view to the adoption of restrictive measures. Because the EU Courts may not, in

particular, substitute their assessment of the evidence, facts and circumstances justifying the adoption of such measures for that of the Council, the review carried out by the Court must be restricted to checking that the rules governing procedure and the statement of reasons have been complied with, that the facts are materially accurate, and that there has been no manifest error of assessment of the facts or misuse of power. That limited review applies, especially, to the Council's assessment of the considerations of appropriateness on which such decisions are based (judgments of 14 October 2009, Bank Melli Iran v Council, T-390/08, EU:T:2009:401, paragraph 36, and of 27 April 2022, Kanyama v Council, T-105/21, not published, EU:T:2022:250, paragraph 83).156 In order to challenge the maintenance of the restrictive measures against him after the fall of the regime of Bashar Al-Assad, the applicant merely refers to the fall of that regime and claims that the justifications put forward by the Council in recital 8 of Decision 2025/1096 are generic.157 Accordingly, the applicant does not put forward any specific argument or any evidence to dispute the Council's claim, reflected in recital 8 of Decision 2025/1096, that 'there remains a credible risk of destabilisation and a potential resurgence of the former regime's influence, exemplified by the incidents in support of the [regime of Bashar Al-Assad] aimed at undermining the transitional process, that have led to deadly violence in Syria's coastal region'.158 By contrast, the Council has produced evidence showing, (i) the fragility of the Syrian economy, vast swathes of which were still in the hands of businesspersons associated with the former regime of Bashar Al-Assad, that is to say, items of evidence 9 and 17 in document WK 4875/2025, referred to in paragraph 149 above; and (ii) the involvement of figures linked to the former regime of Bashar Al-Assad, including Mr Rami Makhlouf, in the financing of violence in Syria's coastal region, namely item of evidence 21 in document WK 4875/2025, which is an article published by Syria TV, of 12 April 2025, entitled 'Special Source: Rami Makhlouf Involved in Financing Coastal Events'.159 Second, the applicant submits that the justification that the Council advances for maintaining restrictive measures in respect of the category of leading businesspersons operating in Syria and linked to the former regime of Bashar Al-Assad is generic.160 However, that argument is irrelevant in the context of examination of whether the grounds relating to the criterion of association with a person or entity subject to restrictive measures is well founded.161 Consequently, in the light of all the foregoing, it should be found that the ground for maintaining the applicant's name on the lists at issue as a result of his association with a person subject to restrictive measures is sufficiently substantiated, and therefore, in the light of that criterion, the maintenance of his name on the lists at issue is well founded.162 Having regard to the case-law cited in paragraph 116 above, the present plea in law and, therefore, the claims for annulment in so far as they refer to the 2025 maintaining acts, must be rejected and, consequently, the action in its entirety must be dismissed.IV. Costs163 Under Article 134(1) of the Rules of Procedure, the unsuccessful party is to be ordered to pay the costs if they have been applied for in the successful party's pleadings. In the present case, since the applicant has been unsuccessful, he must be ordered to pay the costs, in accordance with the form of order sought by the Council.On those grounds,THE GENERAL COURT (Fifth Chamber)hereby:1. Dismisses the action;2. Orders Mr Amer Foz to pay the costs.SvenningsenLaitenbergerMartín y Pérez de NanclaresDelivered in open court in Luxembourg on 3 December 2025.V. Di Bucci M. Van der WoudeRegistrar President Table of contents I. Background to the dispute and events subsequent to the bringing of the actionA. Maintenance of the applicant's name on the lists annexed to the 2024 maintaining actsB. Maintenance of the applicant's name on the lists annexed to Implementing Decision 2025/1095 and to Implementing Regulation 2025/1094II. Forms of order soughtIII. LawA. Lack of clarity of the applicationB. Admissibility of the claims for annulment in so far as they relate to Regulation 2025/1098C. Substance1. Preliminary observations2. The 2024 maintaining acts(a) Determination of the elements of the grounds for maintaining the applicant's name on the lists in respect of each of the criteria(b) The relevance of the

evidence submitted by the Council(c) The reliability of the evidence submitted by the Council(d) Whether the grounds justifying maintenance of the applicant’s name on the lists at issue on the basis of the criterion relating to association with a person or entity subject to restrictive measures are well founded(1) Scope of the criterion for maintaining the applicant’s name on the lists(2) The links between the applicant and his brother, Mr Samer Foz, in the context of common business interests(3) The various activities with ISIL engaged in by the applicant and his brother, Mr Samer Foz, on behalf of the Syrian regime(4) Conclusions on association with a person or entity subject to restrictive measures3. The 2025 maintaining acts(a) Determination of the elements of the grounds for maintaining the listing in respect of each of the criteria(b) The relevance of the evidence produced by the Council(c) The reliability of the evidence produced by the Council(d) Whether the grounds justifying maintenance of the applicant’s name on the lists at issue on the basis of the criterion relating to association with a person or entity subject to restrictive measures are well foundedIV. Costs* Language of the case: English.1 The present judgment is published in extract form.

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