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ARTICLE

On the margins of the terrorist attack in Krasnogorsk. Examples of financing for the Islamic State-Khorasan Province

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Abstract

On 22 March 2024 in Krasnogorsk near Moscow, the Islamic State-Khorasan Province (ISIS-K) carried out a terrorist attack at the Crocus City Hall concert hall. The Russian side put forward the thesis that Ukraine was the inspirer of the attack and ISIS-K was merely its executor. The aim of the article is to refute this idea on the basis of an analysis of the sources of funding for the attack and of the organisation itself, which had already engaged in terrorist activity against the Russian state and its citizens, relating, among other things, to Russian actions during the Chechen War II fought between 1999 and 2009. The article draws on open sources of information in the form of the findings of US State Department and the Investigative Committee of the Russian Federation as well as analyses of ISIS-K activity between 2015 and 2024 by think tanks or independent experts.

Keywords

ISIS-K, financing of terrorism, attack in Krasnogorsk, Ukraine

Introduction

On 22 March 2024, a terrorist attack took place in Krasnogorsk (Russian: Красногорск) near Moscow, killing 145 people (551 injured)¹. The attack took place at the Crocus City Hall (hereafter: CCH) concert hall before a performance by the popular rock band Picnic². As a result of the attack, the Investigative Committee of the Russian Federation (Следственный комитет Российской Федерации, hereafter: ICRF) initiated criminal proceedings under Article 205 of the Criminal Code of the Russian Federation (criminalising a terrorist act)³. A few hours after the attack, the Islamic State-Khorasan Province, known as ISIS-K or ISKP, the Afghan branch of the so-called Islamic State of Iraq and Syria's (ISIS), claimed responsibility for the attack. The information was provided via the ISIS-owned Amaq News Agency⁴. The role of ISIS-K as the author of the attack was also confirmed by US intelligence sources.

¹ S. Rosenberg, *Why is Russia trying to frame Ukraine for concert massacre?*, BBC, 8 IV 2024, <https://www.bbc.com/news/world-europe-68759150> [accessed: 18 XI 2024]; *Теракт в Крокус Сити Холле (2024)*, Рувики (*Terakt v Krokus Siti Kholle (2024)*, Ruviki), [https://ru.ruwiki.ru/wiki/Теракт_в_Крокус_Сити_Холле_\(2024\)](https://ru.ruwiki.ru/wiki/Теракт_в_Крокус_Сити_Холле_(2024)) [accessed: 18 XI 2024].

² Crocus City Hall is a popular concert hall, opened in 2009, with a standard capacity of 6200 people and maximum capacity of 9500 (when there is a dance floor on the ground floor). From: *Крокус Сити Холл*, Википедия (*Krokus Siti Kholl*, Vikipediya), https://ru.wikipedia.org/wiki/Крокус_Сити_Холл [accessed: 18 XI 2024].

³ Article 205 of the Criminal Code of the Russian Federation: “Act of Terrorism, 1. The carrying out of an explosion, arson, or other acts which instil fear in the population and create a danger of death, cause substantial damage to property or other serious consequences, with the aim of destabilising the activities of authorities or international organisations or influencing their decisions, or as a threat to commit these acts in order to influence the decision-making of authorities or international organisations – is punishable by imprisonment from 10 to 20 years. 2. The same acts: a) committed by a group of persons as a result of a prior conspiracy or by an organised group, (...) c) resulting in substantial property damage or other serious consequences – shall be punishable by imprisonment from 12 to 20 years with a limitation of liberty from 1 to 2 years. 3. Acts provided for in Parts One or Two of this Article, if: a) they consist of intrusion into nuclear facilities, potentially dangerous biological facilities or with the use of nuclear materials, radioactive substances or radioactive radiation sources or poisonous, toxic, dangerous chemical substances or pathogenic biological agents; b) caused the death of a person – shall be punishable by a term of imprisonment of between 15 and 20 years with a restriction of liberty of between one and two years or life imprisonment”. See: *Уголовный кодекс Российской Федерации от 13.06.1996 № 63-ФЗ. Статья 205. Террористический акт (Ugolovnyy Kodeks Rossiyskoy Federatsii ot 13.06.1996 № 63-FZ. Stat'ya 205. Terroristicheskiy akt)*, https://www.consultant.ru/document/cons_doc_LAW_10699/43942021d9206af7a0c78b6f65ba3665db940264/ [accessed: 29 IV 2024].

⁴ “Ислямска държава” пое отговорност за терористичната атака в Москва, Марица (“*Isllyamska darzhava*” poe otgovornost za teroristichnata ataka v Moskva, Maritsa), 22 III 2024, <https://www.marica.bg/svqt/islqmska-darjava-poe-otgovornost-za-teroristichnata-ataka-v-moskva> [accessed: 19 X 2024].

The Islamic State-Khorosan Province is an offshoot of ISIS formed in January 2015 in Afghanistan, whose name refers to a historical region that includes parts of Central Asia, Iran and Pakistan⁵. The group was formed from fugitives from Taliban organisations, dissidents, Salafi jihadists persecuted under Taliban rule and fighters from Pakistan⁶ and Uzbekistan⁷. The group is active in Afghanistan and Pakistan and has also carried out attacks in Iran, Tajikistan and Uzbekistan⁸. ISIS-K representatives are even more radical adherents of jihadism than the Taliban, moreover, they oppose any agreement with states or other entities they consider to be enemies of Islam and they support the activities of groups of a sectarian nature (ISIS-K enters into alliances with the organisation Lashkar-e-Jhangvi, for example⁹). The Islamic State-Khorasan Province became active with terrorist affiliates operating in sub-Saharan Africa (including in Nigeria, the Democratic Republic of the Congo and Mozambique), in 2015. ISIS-K was still active on Iraqi territory, over time, however, going “underground” and activating in the border territory of Afghanistan and Pakistan. On 29 September 2015 the US State Department placed the organisation on the Specially Designated Global Terrorists (SDGTs) list in accordance with Executive Order 13224 of 23 September 2001¹⁰.

⁵ A.M. Dyer, *Zamach w Moskwie* (Eng. Moscow attack), PISM, 25 III 2024, <https://www.pism.pl/publikacje/zamach-w-moskwie> [accessed: 30 IV 2024].

⁶ Members of the Tehrik-e Taliban Pakistan.

⁷ Uzbeks from the Islamic Movement of Uzbekistan and the Islamic Jihad Union.

⁸ On 18 VIII 2019, 60 civilians were killed (180 injured) at a wedding reception in Kabul; on 12 V 2020, an attack on a maternity hospital in Kabul killed 24 civilians; on 20 VIII 2021 ISIS-K killed 13 US soldiers and at least 170 Afghans and other civilians in an attack in front of international airport in Kabul; On 5 III 2022 the organisation attacked a Shiite mosque in Peshawar, more than 60 civilians were killed and more than 180 injured. See: *Afganistan: filia IS przyznała się do ataku na przyjęciu weselnym w Kabulu* (Eng. Afghanistan: an IS affiliate claimed responsibility for an attack at a wedding reception in Kabul), PAP, 18 VIII 2019, <https://www.pap.pl/aktualnosci/news%2C498108%-2Cafganistan-filia-przyznala-sie-do-ataku-na-przyjeciu-weselnym-w-kabulu.html> [accessed: 18 XI 2024]; *Trzynastu amerykańskich żołnierzy zginęło w zamachu w Kabulu. Pentagon podał nazwiska* (Eng. Thirteen US soldiers were killed in an attack in Kabul. The Pentagon has released the names), TVN24, 29 VIII 2021, <https://tvn24.pl/swiat/zamach-w-kabulu-polegli-amerykanscy-zolnierze-pentagon-podal-nazwiska-zdjecia-st5334117> [accesses: 18 XI 2024]; J. Łukaszewski, *Dwie potężne eksplozje przy meczetach w Pakistanie: ponad 50 zabitych, setki rannych* (Eng. Two powerful explosions at mosques in Pakistan: more than 50 dead, hundreds injured), *Gazeta Wyborcza*, 29 IX 2023, <https://wyborcza.pl/7,75399,30244038,pakistan-co-najmniej-50-zabitych-w-zamachu-w-pakistanie.html> [accessed: 18 XI 2024].

⁹ Lashkar-e-Jhangvi (Army of Jhang) – armed terrorist organisation operating in Pakistan. Its leader is Kari Hussain.

¹⁰ The Executive Order authorises both the Secretary of State, in consultation with the Secretary of the Treasury and the Attorney General, or the Secretary of the Treasury, in consultation with

On 14 January 2016, the US Department of State designated ISIS-K as a foreign terrorist organisation under section 219 of *The Immigration and Nationality Act*. The European Union, in turn, applied a specific restrictive measure to ISIS-K in the form of its inclusion in the list of so-called designated entities against which certain specific restrictive measures are imposed¹¹. The aim of these activities was primarily to restrict ISIS-K's ability to acquire and dispose of financial assets.

The Islamic State-Khorasan Province has been consistently active in organising terrorist attacks. It is credited with, among other things, the suicide bombing of Imam Bargah in Peshawar, the organisation of a prison break in Jalalabad (Nangarhar province, the attack occurred on 2-3 August 2020)¹², rocket attacks in Uzbekistan and Tajikistan¹³, an explosion at the Shah Chiragh shrine in Iran (2022)¹⁴, an attack at the memorial of Revolutionary Guards commander Qassem Soleimani in 2021¹⁵, a suicide attack on the Russian embassy or attacks on Chinese citizens. Between late 2022 and early 2023, ISIS-K militants attacked the Pakistani and Russian embassies in Kabul, invaded a hotel in the Afghan capital where Chinese business representatives were staying, and caused an explosion at an air force complex. Since the Taliban took over Afghanistan in August 2021, ISIS-K has become a major threat in the region – they have carried out a series of attacks, with a high number of casualties, targeting US citizens, the Taliban and

the Secretary of State and the Attorney General, to designate individuals and entities against whom action is taken to block their assets. See: *Executive Order 13224*, U.S. Department of State, <https://www.state.gov/executive-order-13224/> [accessed: 12 V 2024].

¹¹ *Commission Implementing Regulation (EU) 2023/908 of 3 May 2023 amending for the 335th time Council Regulation (EC) No 881/2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the ISIL (Da'esh) and Al-Qaida organisations.*

¹² *Islamic State group claims deadly attack on Afghanistan prison*, BBC, 3 VIII 2020, <https://www.bbc.com/news/world-asia-53633450> [accessed: 30 IV 2024].

¹³ L. Włodek, *Młodzi Tadjycy się radykalizują. Dyktatura nie pozostawia im wyboru* (Eng. Young Tajiks are radicalising. The dictatorship leaves them no choice), *Nowa Europa Wschodnia*, 7 IV 2024, https://new.org.pl/3831,radykalizm_w_tadzykistanie.html [accessed: 23 V 2024].

¹⁴ M. Motamedi, *Iran's Shiraz shrine comes under second deadly attack in months*, Al Jazeera, 13 VIII 2023, <https://www.aljazeera.com/news/2023/8/13/irans-shiraz-shrine-comes-under-second-deadly-terrorist-attack-in-months> [accessed: 18 XI 2024]; idem, *Iran blames ISIL for shrine attack, arrests foreign national*, Al Jazeera, 14 VIII 2023, <https://www.aljazeera.com/news/2023/8/14/iran-blames-isil-for-shrine-attack-arrests-foreign-nationals> [accessed: 18 XI 2024].

¹⁵ In addition, on 3 I 2024, ISIS-K suicide bombers attacked participants at a ceremony commemorating Soleimani's death in Kerman, Iran, at which 80 people were killed. See: O. Gazis, M. Brennan, *Biden administration warned Iran before terror attack that killed over 80 in Kerman, U.S. officials say*, CBS News, 25 I 2024, <https://www.cbsnews.com/news/u-s-warned-iran-before-kernan-terror-attack/> [accessed: 18 X 2024].

Afghan minorities¹⁶. The group is gaining new members (the peak of the increase in numbers just occurred in 2021¹⁷) by recruiting foreign fighters and members of Taliban groups, disillusioned with the low effectiveness of the authorities in Afghanistan, with a particular focus on Tajiks. The Islamic State-Khorasan Province is the main terrorist group that threatens the central Taliban authorities in Afghanistan, particularly through its drive for state destabilisation. In addition, it does not want to allow an image of a stable government to emerge, which would increase the chance of its international legitimacy.

The Moscow attack was not the first terrorist act carried out by the ISIS-K group in 2024. On 28 January, masked assailants attacked a Roman Catholic church in Istanbul and killed one person¹⁸. The Islamic State-Khorasan Province is hostile to the Russian government, but experts who follow the group's activities say it only began to focus its attention on Russia after the withdrawal of US troops from Afghanistan¹⁹. The attacks carried out in Istanbul and Krasnogorsk represent a significant change in tactics for the group, which previously focused on attacks in Pakistan and Afghanistan, where the group fought both the regime in Islamabad and the Taliban (primarily by assassinating Taliban leaders). In 2023, the group's activity against the Taliban declined and its financial resources reached their lowest level to date. While the Islamic State-Khorasan Province creates itself as a regional terrorist group, it actually has the capacity to carry out terrorist ventures of an international nature and is not limited to the Asian area. In Afghanistan itself, ISIS-K's tactics primarily involve carrying out operations aimed at destroying its state structures, proving the weakness of the Taliban's central authority and infiltrating military structures.

The aim of the article is to refute the thesis created by the political centres in Moscow that the attack in Krasnogorsk was inspired and organised by Ukraine, and that the terrorist group ISIS-K was merely its executor. The author analyses the case of this organisation in terms of the criminal tactics it pursued and

¹⁶ *Filia Państwa Islamskiego działa w Afganistanie. Czym jest ISIS-K?* (Eng. An affiliate of the Islamic State is operating in Afghanistan. What is ISIS-K?), forsal.pl, 1 IX 2021, <https://forsal.pl/swiat/aktualnosci/artykuly/8233930,isis-k-co-to-jest-filia-panstwa-islamskiego-afganistan.html> [accessed: 18 XI 2024].

¹⁷ 2018 is also cited in various studies. See: *What is ISIS-K? Why did it attack a Moscow theater? Explained*, The Hindu, 23 III 2024, <https://www.thehindu.com/news/international/what-is-isis-k-why-did-it-attack-a-moscow-theater-explained/article67983440.ece> [accessed: 29 III 2024].

¹⁸ A. Bozkurt, *ISIS-K exploits Turkey for logistics, fighter transfers and terror attacks*, Nordic Monitor, 12 II 2024, <https://nordicmonitor.com/2024/02/islamic-state-affiliate-isis-k-exploits-turkey-for-logistics-fighter-transfers-and-terror-attacks/> [accessed: 26 III 2024].

¹⁹ A. Racsoe, *ISIS claimed responsibility for an attack that killed over 100 in Russia*, discussion with Colin Clark, npr, 24 III 2024, <https://www.npr.org/2024/03/24/1240533961/isis-claimed-responsibility-for-an-attack-that-killed-over-100-in-russia> [accessed: 29 III 2024].

the ways in which it was financed (revealed, among other things, in the course of an investigation in Turkey). In this regard, *open source intelligence* (OSINT) was used, i.e. findings of US State Department and ICRF as well as analyses of ISIS-K activity over the period 2015-2024 presented by think tanks or independent experts. The choice of OSINT as a research method is dictated by the lack of access at this stage of the investigation to source materials that are part of the body of evidence in investigations conducted both in Russia and other countries. In addition, the author made a selection of sources. He chose original sources as his primary sources, tried to base his theses on information as reliable as possible and confronted them with other sources.

The article highlights the networked nature of ISIS-K's financial structure and the diversification of the organisation's resources, and demonstrates, using the Krasnogorsk attack as an example, how single pieces of information can be used without validation to prove the original thesis of the attack's instigators. The approach to the Krasnogorsk assassination represented by the ICRF shows that the introduction of disinformation by creating political theses for domestic purposes and counter theses unsupported by investigative evidence hinders the fight against terrorist financing.

ISIS-K as an active faction of the ISIS terrorist organisation

Sanaullah Ghafari (appointed Emir of ISIS-K in 2020, previously linked to the Haqqani terrorist network operating in the areas of Pakistan bordering Afghanistan and in Afghanistan itself) is named as the leader of ISIS-K. The individual remains a so-called designated entity on sanctions lists²⁰, including EU sanctions lists, which relate to the prior listing of the individual on the UN sanctions list (in December 2021, UN, US and EU recognised him as a global terrorist and placed him on the sanctions list). They also include those situations when actions or activities indicate that a person, group, company or entity is associated with Islamic State and Al-Qaida. Such links include participating in the financing, planning, facilitating, preparing or perpetrating of acts or activities by these organisations or any cell, branch, splinter group or derivative group thereof, or doing so in conjunction with them, under their name, on their behalf

²⁰ Notice for the attention of Sanaullah Ghafari, whose name was added to the list referred to in Articles 2, 3 and 7 of Council Regulation (EC) No 881/2002 of 27 May 2002 imposing certain specific restrictive measures directed against certain persons and entities associated with the ISIL (Da'esh) and Al-Qaida organisations, by virtue of Commission Regulation (EU) 2021/2311 2021/C 519 I/01.

or in support of them. Consequently, the following measures set out in Regulation (EC) No 881/2002 shall apply²¹:

1) the freezing of all funds and economic resources belonging to, owned, held or controlled, directly or indirectly by the individuals and entities listed (pointed in Annex I), including third parties acting on their behalf or at their direction, and the prohibition on making funds and economic resources available, whether directly or indirectly, to or for the benefit of, any designated individuals or entities (Articles 2 and 2a); and 2) the prohibition on providing, directly or indirectly, technical advice, assistance or training related to military activities, including in particular training and assistance related to the manufacture, maintenance and use of arms and related material of all types, to any of the individuals and entities listed in Annex I (Article 3)²².

Although Sanaullah Ghafari was declared dead in Afghanistan in June 2023, other sources linked to the Afghan and Pakistani Taliban reported that he had escaped wounded across the border into Pakistan and was living in the border province of Balochistan²³. Ghafari, as the group's leader according to the US State Department's findings, remains the decision-maker in preparing financial and logistical support for the organisation's cells²⁴.

The Islamic State-Khorasan Province has previously undertaken terrorist activity against Russia. To justify its attacks, the group used, on behalf of Bashar al-Assad's regime, Russian's intervention in Syria (2015). In addition to this, ISIS-K also cites Russia's devastating wars against Chechnya, which has a Muslim majority, as justification for its terrorist activities and its hostility towards the country. In 2022,

²¹ Council Regulation (EC) No 881/2002 of 27 May 2002 imposing certain specific restrictive measures directed against certain persons and entities associated with Usama bin Laden, the Al-Qaida network and the Taliban, and repealing Council Regulation (EC) No 467/2001 prohibiting the export of certain goods and services to Afghanistan, strengthening the flight ban and extending the freeze of funds and other financial resources in respect of the Taliban of Afghanistan.

²² Notice for the attention of Sanaullah Ghafari..., paragraph 3.

²³ I. Sufyan (@IbnSufyan313), post on portal X, 23 III 2024, https://x.com/IbnSufyan313/status/1771563069728084314?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwtterm%5E1771563069728084314%7Ctwgr%5E10ecd7ab2637f857cdb8e39376a46b42cae0352%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Fpulseembed.eu%2Fp2em%2FGOSNMq-71%2F [accessed: 18 X 2024].

²⁴ Rewards for Justice – Reward Offer for Information on ISIS-K Leader Sanaullah Ghafari and Kabul Airport Attack, U.S. Department of State, 7 II 2022, <https://www.state.gov/rewards-for-justice-reward-offer-for-information-on-isis-k-leader-sanaullah-ghafari-and-kabul-airport-attack/> [accessed: 18 X 2024].

more people died as victims of a suicide bombing targeting the Russian embassy in Kabul, with ISIS-K claiming responsibility for the attack²⁵.

Sources of funding for ISIS-K

The issue of ISIS-K's funding should be viewed through the prism of its activity in different geographical areas, the different types of attacks carried out and their frequency. There are several areas of the organisation's activities that particularly require significant funding. First and foremost, its continued logistical maintenance in the areas of Afghanistan that it controls is essential. Also of great importance is the need to control the smuggling and logistics routes on the border between Afghanistan and Pakistan. In addition, the area in which the group carries out attacks is steadily increasing. This includes areas in Central Asia, as well as Turkey, Iran or Russia, and the territory of the Federal Republic of Germany, where terrorist attacks on US bases are planned²⁶. It can therefore be presumed that there is a network of links, contractors and financial as well as logistical security for this organisation in various countries. The Islamic State-Khorasan Province also controls the Al-Azaim Media Foundation, and therefore has the means to publish books, magazines and create films, which is indicative of the wide range of promotion of its activities. Moreover, funds are used in propaganda spread through media: by a radio station Khilafat Ghag (Voice of the Caliphate) in Nangarhar, an Uzbek portal Tawhid News supporting ISIS-K, and *Voice of Khorasan* magazine. In addition, ISIS-K posts its plans and proclamations on online social media. The organisation is also gaining influence outside Afghanistan, including in India. Funding is also required to maintain influence within Afghanistan along the border with Pakistan and along the northern borders with China, Tajikistan,

²⁵ K. Szulc, *Zamach na ambasadę Rosji w stolicy Afganistanu* (Eng. Attack on the Russian embassy in the Afghan capital), Warsaw Institute, 20 IX 2022, <https://warsawinstitute.org/pl/zamach-na-ambasade-rosji-w-stolicy-afganistanu/> [accessed: 18 XI 2024]; *Państwo Islamskie przyznało się do odpowiedzialności za atak w Kabulu* (Eng. Islamic State claimed responsibility for Kabul attack), *Gazeta Prawna*, 6 IX 2022, <https://www.gazetaprawna.pl/wiadomosci/swiat/artykuly/8530947,panstwo-islamskie-atak-w-kabulu.html> [accessed: 18 XI 2024].

²⁶ K. Strachota, *Państwo Islamskie Chorasanu – nowa odsłona światowego dżihadu* (Eng. Islamic State-Khorasan Province – a new version of the global jihad), *OSW*, 29 III 2024, <https://www.osw.waw.pl/pl/publikacje/komentarze-osw/2024-03-29/panstwo-islamskie-chorasanu-nowa-odslo-na-swiatowego-dzihadu> [accessed: 2 V 2024]; K. Bogdańska, *Alarmujące doniesienia z Niemiec. „Wzięli na cel obiekty w Europie”* (Eng. Alarming reports from Germany. “They have taken aim at facilities in Europe”), *Wiadomości WP*, 19 VI 2024, <https://wiadomosci.wp.pl/alarmujace-doniesienia-z-niemiec-wzieli-na-cel-objekty-w-europie-7040175020362560a> [accessed: 5 VII 2024].

Uzbekistan and Turkmenistan, including in active training centres²⁷. High costs are associated with the tools the organisation uses to carry out terrorist acts. These include: machine guns, explosives (especially remotely fired explosives), means of transport (cars, motorbikes, drones) to carry the bombers or explosives. Also characteristic of the grouping is the carrying out of twin bombings, including by suicide bombers.

Initially, ISIS-K received funding for its terrorist activities from revenue from natural resource extraction, including talc from mines located in Nangarhar province. This happened between 2018 and 2019 (according to a 2019 State Department report)²⁸. After 2019, due to the actions of the Afghan government forces, terrorist squads moved out of the area previously controlled by them, resulting in the loss of the ability to extract funds from the mines. In addition to revenue from minerals and smuggling, ISIS-K raises funds from local donations, taxes, extortion and minor financial support from the ISIS-Core. According to a 2021 Treasury Department report, ISIS-Core was likely providing ISIS-K with certain funds in early 2020²⁹.

The group's funding model has not always looked that way. The Treasury Department's 2021 assessment represents a change from the State Department's Counterterrorism Bureau 2019 report, which stated that (...) *ISIS-K receives some funding for ISIS. Additional funds come from illicit criminal commerce, taxes, and extortion on the local population and businesses*³⁰. In September 2020, ISIS affiliates were identified as generating revenue through illicit tobacco markets in Afghanistan and Pakistan. ISIS-K probably uses an underregulated hawala money exchange system to transfer money in Afghanistan and around the world. The organisation, according to the Treasury Department, has relationships with specific hawaladars who hold tens of thousands of dollars for it³¹. The United Nations monitoring sanctioned entities from May 2020 confirmed the use of hawala transfers from ISIS-Core via Turkey to Afghanistan and money couriers in Afghanistan via hawala

²⁷ A. Jadoon, A. Mines, A. Sayed, *The Enduring Duel: Islamic State Khorasan's Survival under Afghanistan's New Rulers*, "CTC Sentinel" 2023, vol. 16, no. 8, <https://ctc.westpoint.edu/wp-content/uploads/2023/08/CTC-SENTINEL-082023.pdf>, pp. 8–15 [accessed: 29 IV 2024].

²⁸ From: A. Zerden, *What Is Known About ISIS-K Funding in Afghanistan?*, Lawfare, 30 VIII 2021, <https://www.lawfaremedia.org/article/what-known-about-isis-k-funding-afghanistan> [accessed: 30 IV 2024].

²⁹ Memorandum for Department of Defense Lead Inspector General (OIG-CA-21-012), 4 I 2021, <https://oig.treasury.gov/sites/oig/files/2021-01/OIG-CA-21-012.pdf>, p. 4 [accessed: 26 III 2024].

³⁰ *Country Reports on Terrorism 2019*, U.S. Department of State, <https://www.state.gov/reports/country-reports-on-terrorism-2019/> [accessed: 30 IV 2024].

³¹ Memorandum for Department of Defense Lead Inspector General (OIG-CA-21-012)..., p. 4.

points in Kabul and Jalalabad in favour of militants³². Fundraising for ISIS was organised in several countries, including Iraq, Syria and Turkey. The Islamic State-Khorasan Province also used the offices of the Nejaat Social Welfare Organisation, based in Kabul and Jalalabad, to distribute funds to its commanders³³. It was used as a front company to organise fund transfers and direct financial support to ISIS-K. It collected donations on behalf of the group in Qatar, the United Arab Emirates, Iraq and other Middle Eastern countries. These funds were then (...) *transferred from the Gulf to Asia – via the banking system – where an ISIS-K coordinator would collect the transferred funds*³⁴. With the withdrawal of US military and civilian personnel from Afghanistan in 2021, there appears to have been an information gap and therefore a lack of continuity of control over funding sources for ISIS-K. The Afghan Financial Intelligence Unit FIU's monitoring to date has also been only partial due to ISIS-K dominating the unmonitored hawala system and hawaladars providing services to ISIS-K not keeping the national FIU informed.

Currently, providing ISIS-K with financial support from ISIS-Core may prove to be a difficult undertaking. ISIS-Core is unable to meet its financial obligations, particularly payments to the family of the deceased and imprisoned ISIS members, the largest group of financial burdens. Moreover, ISIS has only paid its leaders sporadically, probably a few hundred dollars a month, and payments to ordinary contractors (so-called fighters) have been completely ignored. However, the primary source of funds is obtaining assets from extortion and kidnappings for ransom as well as, to a lesser extent, from donations received through online platforms. Cash reserves are hidden in physical caches and then smuggled through Iraq and Syria. In both countries, the cash goes into the hawala system.

In addition, ISIS is increasingly using virtual resources to transfer funds internationally³⁵. ISIS offshoots, including ISIS-K and ISIS-East Asia (referred to

³² Ibid.

³³ On 18 XI 2019, the US Treasury Department placed the organisation on the sanctions list, along with executive member – Rohullah Wakil and director of the organisation – Sayed Habib Ahmad Khan for facilitating the transfer of funds to ISIS-K. On 15 VII 2020, the US Treasury Department announced the extension of this designation to the organisation and Khan through the Terrorist Financing Targeting Center, which also includes Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates. See: *Nejaat Social Welfare Organization*, <https://www.opensanctions.org/entities/NK-DgG-PAyc6C9tH2R9E3XC94L/> [accessed: 26 III 2024].

³⁴ *US, Gulf states impose sanctions on Daesh financiers in Turkey, Afghanistan*, Everand, 16 VIII 2020, <https://www.everand.com/article/469470932/Us-Gulf-States-Impose-Sanctions-On-Daesh-Financiers-In-Turkey-Afghanistan> [accessed: 26 III 2024].

³⁵ Memorandum for Department of Defense Lead Inspector General (OIG-CA-24-012), 29 II 2024, <https://oig.treasury.gov/sites/oig/files/2024-02/OIG-CA-24-012%20-%20DoD%20OCO%20Memorandum%20Q1%20FY24.pdf>, p. 3 [accessed: 26 III 2024].

as ISIS-Philippines³⁶), have conducted financial transactions in the formal financial sector, including through bank accounts, bank cards, and registered money service businesses (including mobile money service providers)³⁷. In December 2022, cryptocurrency company TRM Labs identified the use of cryptocurrency for fundraising by the AFM. Although the number identified was small, the discovery provided further evidence that ISIS and its supporters in South and Central Asia are increasingly using virtual assets to move and raise funds³⁸. TRM Labs has previously identified Tajik and Pakistani groups supporting ISIS that use cryptocurrency to spread propaganda and recruit fighters³⁹. The National Bank of Tajikistan and Binance company collaborated with TRM Labs in this effort, which also aims to destroy the financial support network for ISIS-K terrorists. In an interview with *Fortune*, Binance's head of financial crime compliance unit Tigran Gambaryan said the investigation also included monitoring a Telegram channel popular with ISIS members, and steps were then taken to locate the address of the crypto wallet used by the terrorist leader to receive donations. Representatives of Binance said that intelligence uncovered by its investigative team led to the arrest of veteran senior members of the ISIS-K⁴⁰. This is another example of the potential for cryptocurrencies to be used to raise and move funds for ISIS-K terrorists. Cryptocurrencies are considered an anonymous, fast and unsupervised mechanism for sources to obtain assets and use them in terrorist activity.

³⁶ ISIS-East Asia is an offshoot of ISIS headquartered in the Philippines. It aspires to expand the self-proclaimed ISIS caliphate into Southeast Asia. ISIS officially recognised the group as an affiliate in 2016, and its members include veterans of older terrorist or militant groups from Southeast Asia, such as the Abu Sayyaf Group and Jama'a Islamiyya.

³⁷ Memorandum for Department of Defense Lead Inspector General (OIG-CA-24-012)..., p. 5.

³⁸ *Terrorist Financing: Six Crypto-Related Trends to Watch in 2023*, TRM Labs, 16 II 2023, <https://www.trmlabs.com/post/terrorist-financing-six-crypto-related-trends-to-watch-in-2023> [accessed: 29 IV 2024].

³⁹ In 2023, the US Office of Foreign Assets Control sanctioned 24 individuals and 29 entities based in the Maldives for alleged links to ISIS-K and al-Qaeda. Among them was Ali Shafiu, an alleged ISIS-K representative in the Maldives, who used a wallet on the Tron blockchain to handle terrorist finances. Shafiu joined ISIS-K in late 2018. He travelled to Afghanistan via Pakistan. He was a member of the ISIS-K media office and also owned Panda Maldives Pvt Ltd, a company registered in the Maldives. Most of Shafiu's funds come from a large centralised exchange in the form of the popular dollar-backed Tether stablecoin (USDT). See: A. Akartuna, *US sanctions target terrorist cryptoassets linked to ISIS in Afghanistan*, *Elliptic*, 31 VII 2023, <https://www.elliptic.co/blog/us-sanctions-target-terrorist-cryptoassets-linked-to-isis-in-afghanistan> [accessed: 30 IV 2024].

⁴⁰ J.J. Roberts, *Binance says intel shared with authorities led to capture of senior ISIS members in Asia*, *Fortune Crypto*, 25 VIII 2023, <https://fortune.com/crypto/2023/08/25/binance-says-intel-shared-with-authorities-led-to-capture-of-senior-isis-members-in-asia/> [accessed: 30 IV 2024].

ISIS-K activity within Turkey also included the group's financial activities. The country was used as a financial and transit hub. Radicals from ISIS-K, as their financial flows were monitored by the Afghan Taliban government, found a new way to circumvent the restrictions. They have started to use cells in Turkey and the border areas with Syria that have not worked for some time to make transfers through hawala system. A recent indictment issued by the Istanbul Chief Public Prosecutor's Office, announced in January 2024 by news platform Artı Gerçek, provides details of how ISIS-K used Turkey for logistical purposes. It served as a hub to transport fighters, as well as to obtain forged documents, organise hideouts and obtain weapons and explosives for terrorist attacks⁴¹. Information obtained as part of an investigation in Turkey shows that the US and Turkey have imposed sanctions on four Iraqis and two companies based in Turkey for supporting ISIS's financial activities in the Middle East. The network, headed by ISIS official Brukan al-Khatuni⁴², facilitated the organisation's recruitment and financial transfers. The US named Al-Khatuni, his two sons – Muhammad Abd Al Hamid and Umar Abd Al Hamid as well as ISIS financial adviser, Lu'ay Jasim Hammadi Al-Juburi⁴³. They used Wadi Alrrafidayn for Foodstuffs and Sham Express to transfer funds to ISIS across the region. The move froze all assets, under US jurisdiction, held by these men and companies, transactions with them were also banned. In addition, Turkey froze the assets of the network.

Al-Khatuni was the head of foreign funding at Wilayat, one of ISIS's units in the north-western Iraq region⁴⁴. In 2016, he moved to Turkey to manage the aforementioned network there for the acquisition of financial assets for ISIS and the transfer of funds from Gulf donors. That same year, he joined an ISIS recruitment cell tasked with spreading the ideology of former ISIS emir Abu Bakr al-Baghdadi. In 2020 Al-Khatuni set up a company called Sham Express to illegally transfer money on behalf of ISIS financial advisers between Turkey, Syria and Iraq, which was done in particular by Lu'ay Jasim. ISIS financial advisers also used Sham Express to support the smuggling of gold from Syria and Sudan through Iraq, Egypt and Libya to generate additional revenue for ISIS. Sham Express becomes a designated entity under State Department Executive Order 13224, for providing

⁴¹ A. Bozkurt, *ISIS-K exploits Turkey for logistics...*

⁴² Brukan al-Khatuni managed the hawala offices and played an important role in the management, onward transfer and distribution of ISIS money. See: *The United States and Türkiye Take Joint Action to Disrupt ISIS Financing*, U.S. Department of the Treasury, 5 I 2023, <https://home.treasury.gov/news/press-releases/jy1181> [accessed: 2 V 2024].

⁴³ Ibid.

⁴⁴ A.Y. Zelin, *The Caliphate Project in Iraq Post-Mosul*, The Washington Institute for Near East Policy, 13 VII 2017, <https://www.washingtoninstitute.org/policy-analysis/caliphate-project-iraq-post-mosul> [accessed: 30 IV 2024].

material assistance, sponsorship or financial, material or technological support or goods or services to or in support of ISIS⁴⁵.

Another ISIS-K member, Ismatullah Khalozai, is also identified as being responsible for providing funds for terrorist activities. He is the US-established financial adviser to the organisation. On 22 November 2021, the US Treasury Department listed him as a so-called Specially Designated Nationals due to his role in funding ISIS-K operations. He reportedly ran a Turkish company to channel funds to the organisation's operations. In addition, in order to increase ISIS-K's revenue, Khalozai in the United Arab Emirates ran a funding programme that included sending luxury items to international destinations for resale. In addition, Khalozai assisted in bringing people operating on behalf of ISIS-K across the border. In one case, he personally smuggled an ISIS-K courier from Afghanistan to Turkey⁴⁶.

ISIS-K's financial activities are also under scrutiny by the Taliban authorities in Afghanistan. In June 2023, Abdul Malik (aka "Maliki"), who was responsible for collecting funds from Germany, Ukraine and Spain for distribution to ISIS-K terrorists, was arrested. Malik revealed to investigators that he had collected USD 15,000 from Ukraine, EURO 5,000 from Germany and EURO 1,500 from Spain for the group⁴⁷. The potential of ISIS-K has allowed the creation of a network of links and active members engaged in directional fundraising for the organisation. Due to the effectiveness of counterterrorist operations in terms of financial and logistical reconnaissance, indirect fundraising centres have to change their location. It is worth noting that individual intermediate finance cells were built in neighbouring countries or areas where ISIS-K was planning attacks.

Factors contributing to the movement of funds for ISIS-K terrorist activities

Currently, Afghanistan is dominated by an informal, poorly regulated hawala financial system, as most Afghans remain excluded from the formal banking

⁴⁵ US, *Turkey Sanction ISIS Financial Network*, Wilson Center, 13 I 2023, <https://www.wilsoncenter.org/article/us-turkey-sanction-isis-financial-network> [accessed: 29 IV 2024].

⁴⁶ *Ismatullah Khalozai*, <https://www.counterextremism.com/extremists/ismatullah-khalozai> [accessed: 30 VI 2024].

⁴⁷ "During his investigation, Malik revealed that his mission was to motivate foreign Muslim youth to join ISIS-K, and he collected financial contributions for ISIS-K, especially from Ukraine, Germany, and Spain". See: A. Mehmood, *In Major Blow, Afghan Special Forces Arrest Terrorist IS-K Finance Head*, The Media Line, 1 VI 2023, <https://themedialine.org/top-stories/in-major-blow-afghan-special-forces-arrest-terrorist-is-kp-finance-head/> [accessed: 30 VI 2024].

system. Afghanistan still uses the hawala mainly to receive remittances from abroad, spreading money around the country and importing goods from neighbouring countries such as Iran and Pakistan. It is recognised that in Afghanistan more money circulates in the hawala system than in the formal banking system⁴⁸. As of around 2018 the Central Bank of Afghanistan (Da Afghanistan Bank) was taking politically unpopular steps to improve oversight of the hawala system. These efforts have improved Afghanistan's financial system and, with significant international assistance, the country was removed from the grey list of jurisdictions of the intergovernmental Financial Action Task Force in 2017⁴⁹. Reforms included requiring hawaladars (especially currency traders, known as sarafis) to change their legal status from sole proprietorship business to that of a company to apply for new licences as corporations, prohibiting hawaladars from making loans and holding deposits, requiring the collection of information (such as documents from customers) to comply with Know Your Customer (KYC)⁵⁰ obligations, and mandating the filing of Suspicious Activity Reports for customers: suspected of committing crimes such as money laundering, terrorist financing, tax evasion, fraud or drug trafficking⁵¹. The strong hawala system and, at the same time, the weak banking system within Afghanistan also encourage the movement, including outside the country, of funds from the production and trafficking of drugs (opium) that could not be realised in the formal banking system. The drug business remains one of the main sources of terrorist financing within Afghanistan.

⁴⁸ See: extensive report on the hawala system in Afghanistan: S.M. Maimbo, *The Money Exchange Dealers of Kabul A Study of the Hawala System in Afghanistan*, The International Bank for Reconstruction and Development / The World Bank, 2003, <https://documents1.worldbank.org/curated/pt/335241467990983523/pdf/269720PAPER0Money0exchange0dealers.pdf> [accessed: 4 V 2024].

⁴⁹ *Afghanistan*, FATF, <https://www.fatf-gafi.org/en/countries/detail/Afghanistan.html> [accessed: 4 V 2024].

⁵⁰ *Know Your Customer* is a procedure by which financial institutions can screen customers and obtain key information about them. The legal basis for KYC in Poland is *the Act of 1 March 2018 on the prevention of money laundering and terrorist financing*. See: *KYC – wszystko, co warto wiedzieć o tej procedurze* (Eng. KYC – everything you need to know about this procedure), Firmove, 26 IX 2023, <https://firmove.pl/aktualnosci/biznes/prowadzenie-firmy/co-to-jest-procedura-kyc> [accessed: 2 V 2024].

⁵¹ A. Zerden, *Reassessing Counter Terrorism Financing in a Taliban-Controlled Afghanistan*, Just Security, 17 IX 2021, <https://www.justsecurity.org/78221/reassessing-counter-terrorism-financing-in-a-taliban-controlled-afghanistan/> [accessed: 30 IV 2024].

Financing of the attack in Moscow

On 28 March 2024, Russian services announced the arrest of a suspect alleged to be one of the financiers of the attack in Krasnogorsk. The ICRF conveyed in a statement that money and cryptocurrencies from Ukraine were used to prepare the attack⁵². As indicated in the Committee's communiqué:

(...) as a result of their work with the detained terrorists, examination of the technical devices taken from them and analysis of information on financial transactions, evidence of their links to Ukrainian nationalists was obtained. Investigators have data that the perpetrators of the terrorist attack received significant sums of money and cryptocurrencies from Ukraine, which were used to prepare the crime. Another suspect involved in the terrorist financing scheme has been identified and detained. The investigation will ask the court to apply the preventive measure of pre-trial detention to him as well⁵³.

Immediately after the attack took place (i.e. from 22 March 2024), the state authorities and investigative services put forward the thesis that the terrorists were supported by the Ukrainian side. The director of the Federal Security Service of the Russian Federation (Федеральная служба безопасности Российской Федерации, FSB) Alexander Bortnikov, confirmed that the terrorist attack had been prepared by Islamic radicals, but according to him, the Ukrainian special services had facilitated the attack⁵⁴. The president of the country made the same assessment. According to the FSB, the attackers were planning to cross the Russian-Ukrainian border after the terrorist attack. In addition, the service reported contacts that the perpetrators of the attack had in Ukraine (information dated 23 March, provided in an FSB communiqué while the detainees were being moved from

⁵² *Komitet Śledczy Rosji: atak był finansowany z Ukrainy. Ostra reakcja Białego Domu* (Eng. Russian Investigative Committee: the attack was funded from Ukraine. Strong reaction from the White House), Onet, 28 III 2024, <https://www.onet.pl/informacje/onetwiadomosci/komitet-sledczy-rosji-znalaziono-powiazania-z-ukrainskimi-nacjonalistami/hphjhs1,79cfe278> [accessed: 29 III 2024].

⁵³ *Председатель СК России заслушал ход расследования уголовного дела о теракте в Красногорске*, Следственный комитет Российской Федерации (*Predsedatel' SK Rossii zaslushal khod rassledovaniya ugolovnogo dela o terakte v Krasnogorske*, Sledstvennyy komitet Rossiyskoy Federatsii), 28 III 2024, <https://sledcom.ru/news/item/1871554/> [accessed: 29 III 2024].

⁵⁴ *Бортников заявил о вербовке исполнителей теракта в «Крокусе» в диаспоре*, РБК (*Bortnikov zayavil o verbovke ispolniteley terakta v «Krokuse» v diaspore*, RBK), 4 X 2024, <https://www.rbc.ru/rbcfreenews/66ff97779a794727330ea66d> [accessed: 11 X 2024]; *Глава ФСБ заявил, что спецслужбы Украины содействовали теракту в Crocus*, Интерфакс (*Glava FSB zayavil, chto spetssluzhby Ukrainy sodeystvovali teraktu v Crocus*, Interfaks), 26 III 2024, <https://www.interfax.ru/russia/952541> [accessed: 4 IV 2024].

the Bryansk area to Moscow)⁵⁵. During the criminal investigation into the terrorist attack in CCH, investigators on 28 March detained the perpetrator, who is believed to have come from Tajikistan. He was alleged to have handed over to one of the perpetrators of the attack, Shamsiddin Fariduni (listed by Rosfinmonitoring⁵⁶ as involved in extremism or terrorism), a bank card for an account containing money for the preparation of the attack on CCH. The terrorists did not have banking applications. PIN codes⁵⁷ were found on the phone of one of the accused, which were used to withdraw money from an ATM⁵⁸. It is suggested that the perpetrators used financial fueling obtained in cryptocurrencies (according to the ICRF, these assets, funds and cryptocurrency, were obtained by the perpetrators from Ukraine)⁵⁹. In addition, a Turkish thread was revealed in the investigation. The two perpetrators of the attack, i.e. Shamsiddin Fariduni⁶⁰ and Saidakrami Rachabalizoda, lived in

⁵⁵ ФСБ России задержаны террористы, принимавшие непосредственное участие в осуществлении террористического акта в комплексе «Крокус сити холл», ФСБ (FSB Rossii zaderzhany terroristy, prinimavshiy neposredstvennoye uchastiyе v osushchestvlenii terroristicheskogo akta v komplekse «Krokus siti kholl», FSB), 23 III 2024, <http://www.fsb.ru/fsb/press/message/single.htm%21id%3D10439949%40fsbMessage.html> [accessed: 2 V 2024].

⁵⁶ Rosfinmonitoring (Федеральная служба по финансовому мониторингу, Росфинмониторинг) – Russian financial intelligence unit.

⁵⁷ PIN code (Personal Identification Number) is a 4-digit security code for payment card transactions.

⁵⁸ Я. Штурма, Р. Солдатов, Цифровой силуэт: теракт в «Крокусе» финансировали криптовалютой, (Ya. Shturma, R. Soldatov, Tsifrovoy siluet: terakt v «Krokuse» finansirovali kriptovalyutoy, Izvestiya), 28 III 2024, <https://iz.ru/1673581/iana-shturma-roman-soldatov/tcifrovoy-siluet-terakt-v-krokuse-finansirovali-kriptovalyutoi> [accessed: 1 V 2024].

⁵⁹ The RIA Novosti agency has identified the cryptocurrency that may have been used by the perpetrators of the terrorist attack. The address of the wallet (on the Tronscan platform) was published on a Telegram channel linked to Wilayat Khorasan, a branch of ISIS. According to the publication, half of the amount promised to the terrorists for the concert hall attack passed through the cryptocurrency wallet. On the day of the terrorist attack, there were four incomes and outgoings of funds each – a total of USD 2525 was handled. See: «РИА Новости» нашло криптокошельк-посредник в деле о теракте в «Крокусе», РБК («RIA Novosti» nashlo kriptokoshelk-posrednik v dele o terakte v «Krokuse», RBK), 30 III 2024, <https://www.rbc.ru/politics/30/03/2024/6607a2049a79474719e7d435> [accessed: 3 V 2024].

⁶⁰ Shamsidin Fariduni published eight photos on social networks. Almost all of them indicate “Aksaray, Istanbul” as their geolocation. Among them are photographs from the mosque, as well as pictures of Fariduni himself. See: *Fariduni, oskarzony o atak na ratusz w Crocus, opublikowal 23 lutego zdjecie ze Stambułu* (Eng. Fariduni, who is accused of attacking Crocus Town Hall, published a photo from Istanbul on 23 February), Top War, 25 III 2024, <https://pl.topwar.ru/238994-obvinjaemyj-v-napadenii-na-krokus-siti-holl-fariduni-23-fevralja-opublikoval-foto-iz-stambula.html> [accessed: 4 V 2024]; *Two Moscow attack suspects travelled “freely” as no arrest warrants issued, Turkish official says*, France24, 26 III 2024, <https://www.france24.com/en/middle-east/20240326-turkey-detains-scores-of-is-group-suspects-in-nationwide-raids> [accessed: 30 IV 2024].

Turkey in the central districts of Istanbul before arriving in Russia. Fariduni received the training necessary to carry out a terrorist attack in Turkey. This was conducted by teachers and mentors who had fought in the ranks of ISIS in Afghanistan and Syria⁶¹.

Without having access to the case file, one can only assume that the results of the ICRF's investigation were meant to confirm the thesis of Ukraine's financial and logistical support of the terrorists. A starkly different position is presented by the US government, which indicated that the attack was carried out by ISIS-K. He also stated that the Russian side was informed by ISIS in advance of the risk of a terrorist attack, with the specification that it could occur during a mass event, such as a concert⁶².

The thesis pushed by the Russian state bodies and the ICRF that the attack was inspired by Ukraine can be contradicted by the following arguments, which are divided into two groups. The first relates to the very grounds for carrying out attacks deemed to be terrorist, while the second relates to inconsistencies in pointing to Ukrainian involvement in terrorist activity.

- 1) Basis for terrorist attacks on Russian territory by Muslim groups, including ISIS, independent of the war in Ukraine:
 - The main reason for the jihadists' hostile attitude towards Russia was its actions during Chechen War II (1999-2009), when it brutally cracked down on Islamic extremists fighting for the independence of a predominantly Muslim state.
 - The Russian air force and Wagner Group mercenaries took part in supporting Bashar al-Assad's regime in Syria in 2015, where it was fighting the ISIS caliphate. At the time, it sought to take control of territories in Iraq and Syria in order to build a new caliphate through terrorist methods. Russia's involvement in this war completely changed

⁶¹ See: *Turkey's revolving door policy for release of ISIS suspects may lead to new terror incidents*, Nordic Monitor, 26 III 2024, <https://nordicmonitor.com/2024/03/turkeys-revolving-door-policy-for-release-of-isis-suspects-may-lead-to-new-terror-incidents/> [accessed: 4 IV 2024]. On the role of training centres in Turkey see in more detail: F. Shahbazov, *What Does a Recent ISIS-K Terror Attack Mean for Turkey?*, Stimson, 14 III 2024, <https://www.stimson.org/2024/what-does-a-recent-isis-k-terror-attack-mean-for-turkey/> [accessed: 4 V 2024].

⁶² After preventing an ISIS-K attack on a synagogue on 7 III 2024, the US embassy in Moscow published a warning on its website for US citizens to avoid large gatherings, especially concerts. There were also renewed calls for US citizens to leave Russia: "The Embassy is monitoring reports that extremists have imminent plans to target large gatherings in Moscow, to include concerts, and U.S. citizens should be advised to avoid large gatherings over the next 48 hours". See: *Security Alert: Avoid Large Gatherings over the Next 48 Hours*, U.S. Embassy & Consulates in Russia, 8 III 2024, <https://ru.usembassy.gov/security-alert-avoid-large-gatherings-over-the-next-48-hours/> [accessed: 29 III 2024].

the course of the civil war in Syria in Assad's favour. Russia's involvement in Syria unequivocally positioned it as a state hostile to ISIS and could spark a desire for retaliation in the form of terrorist attacks.

- ISIS affiliate activity in Asia includes operation in the Russian predominantly Muslim North Caucasus region, primarily in the Russian republics of Chechnya, Dagestan, Ingushetia and Kabardino-Balkaria. Fighters who are in the ranks of ISIS-K also originate from this area.
- Russian citizens have already been targeted in attacks organised in 2022 (in Uzbekistan, Tajikistan and Iran) and in the attack on the Russian embassy in Kabul.
- The attack may have been the result of several factors, 1) the hostile attitude towards ISIS-K of the Taliban authorities in Afghanistan and the Pakistani authorities, 2) the creation of ISIS-K as the only group defending the Muslim religion and order as opposed to the Taliban, 3) the introduction of disruptive elements, aimed at obstructing the implementation of agreements between the Taliban and the Russian authorities, 4) the announcement in the international space that such a radical grouping exists and is effective (especially in light of the Taliban government's late 2023 position on the effectiveness of the fight against ISIS-K)⁶³.
- Russia has put its relations with the Taliban ruling Afghanistan on a positive footing following the departure of US troops and administration from the country. ISIS remains in constant conflict with the central authorities in Kabul. The Kabul government maintains a distance from the war in Ukraine and is moving towards increasing its international discretion. Positive relations with the USA are intended to ensure that the Taliban are also able to control Afghan territory by domestic means, without external interference, so as to prevent the escalation of terrorism worldwide. The Islamic State-Khorasan Province has its main stronghold within Afghanistan and Pakistan to guarantee smooth organisational functioning.
- Hostility towards the RF is also compounded by the presence of Wagner Group mercenaries in Africa, which is seen as a threat to ISIS affiliates in the region.
- Muslim terrorists within Russia may manifest a desire for revenge for its internal policies towards various nationalities of Muslim origin.

⁶³ D. Byman, *What to Make of the ISIS-K Attack on Moscow*, Lawfare, 27 III 2024, <https://www.lawfare-media.org/article/what-to-make-of-the-isis-k-attack-on-moscow> [accessed: 29 IV 2024].

Reports from human rights organisations such as Amnesty International document cases of discrimination, surveillance and violence against Muslims in Russia. Russian government policies allegedly aimed at combating extremism have often resulted in restrictions on religious practice and violations of the fundamental rights of minorities, particularly in Crimea annexed by Russia in 2014⁶⁴.

- A likely change in ISIS-K's strategy of operation in 2024. Previously, the group mainly attacked targets in the United States and Western Europe, while in 2024 it carried out attacks in Iran and Russia, i.e. countries that played a significant role in fighting ISIS in Syria between 2014 and 2017. However, the group did not retaliate against them, even though it could have done so due to weaknesses in the security systems in these countries⁶⁵.
- The mistakes made in recognising the threat and counter-reacting (warnings from US government representatives were not responded to) to a terrorist threat targeting Russia may be relevant⁶⁶.
- The war in Ukraine and the activity of Russian services towards militants in ISIS have different context. An investigation by the independent portal Meduza in May 2023 revealed that Russian intelligence services were recruiting former ISIS terrorists for operations in Ukraine. The Kremlin sent them to the frontline to infiltrate Tatar battalions fighting on Kyiv's side, and also ordered assassinations⁶⁷. It is possible that the Russian services created the situation implying that Ukraine was organising financial and logistical support for the perpetrators

⁶⁴ I. Gautam, *Why Russia Became A Target For The Islamic State: Analysis Of The Moscow Concert Hall Attack*, News X, 23 III 2024, <https://www.newsx.com/world/why-russia-became-a-target-for-the-islamic-state-analysis-of-the-moscow-concert-hall-attack/> [accessed: 29 III 2024].

⁶⁵ M. Cengiz, *COLUMN: ISIS-K's Evolving Strategies Across the Region and the Enigma Surrounding its Assault in Russia*, Homeland Security Today, 26 III 2024, <https://www.hstoday.us/featured/column-isis-ks-evolving-strategies-across-the-region-and-the-enigma-surrounding-its-assault-in-russia/> [accessed: 30 IV 2024].

⁶⁶ *Ambasada USA w Moskwie ostrzega: istnieje ryzyko ataku „ekstremistów”* (Eng. US embassy in Moscow warns: there is a risk of attack by “extremists”), PAP, 9 III 2024, <https://www.pap.pl/aktualnosci/ambasada-usa-w-moskwie-ostrzega-istnieje-ryzyko-ataku-ekstremistow> [accessed: 2 V 2024].

⁶⁷ *Z ISIS do FSB. Ujawniamy, jak Kreml szukał nowych agentów w Państwie Islamskim i wysyłał ich do Ukrainy. „Jesteś naszymi oczami i uszami”* (Eng. From ISIS to the FSB. We reveal how the Kremlin sought new agents in the Islamic State and sent them to Ukraine. “You are our eyes and ears”), Onet, 29 III 2024, <https://wiadomosci.onet.pl/swiat/ujawniamy-jak-kreml-werbował-agentów-z-isis-mieli-tajna-misje-w-ukrainie/yfy6wlm> [accessed: 12 V 2024].

of the CHH attack⁶⁸. The context of the intelligence operations indicates that Russia may have created the thesis that, on the one hand, “terrorists” are financing Ukraine and, on the other hand, that Ukraine is financing terrorists to act against Russia.

2) Inconsistencies in pointing to Ukrainian involvement in terrorist activities and its links to attacks in Russia:

- To date, Ukrainian actions have focused on other ventures, primarily the defence of territory in direct hostilities. In addition, Ukraine has struggled with suspicions of providing military support to Russian guerrillas and logistical support for military units operating on the Russian-Ukrainian front in Kursk and Belgorod regions⁶⁹.
- The use of a terrorist organisation would not benefit the Ukrainians from a military point of view. Terrorists primarily attack concentrations of people in order to create fear and force their demands to be met. Stirring up internal conflicts in Russian society is not tactically beneficial for Ukraine. This is because the lack of social divisions may foster another confrontation, favourable to Ukraine’s interests: Russian society – power in the Kremlin. Thus, any objective that should be qualified as beneficial for Ukrainians would not be achieved if Ukraine supported the actions of ISIS-K against Russia.
- The fight against ISIS-K is also a fight against a grouping that does not want to see the Taliban’s central authority in Afghanistan stabilised. If the Ukrainians were to support this grouping, even if only in the organisation of attacks, these actions would target its main ally, the US. This seems an unlikely course of action in view of the fact that the US is the main coordinator of providing support to Ukraine for the war effort.
- The use of a terrorist group by the Ukrainians would be definitely disadvantageous in view of its search not only for military but also for political support in its struggle to maintain territorial integrity and successful end to the war with Russia. Democratic states, in defence of their own political interests, would turn their backs on Ukraine in the event of gaining knowledge that it was using terrorist methods.

⁶⁸ This mainly concerns the Turkish IHH Foundation (IHH Humanitarian Relief Foundation), through which aid to Ukraine and Syria may have been implemented. See: *ibid*.

⁶⁹ *Rosyjscy partyzanci walczą w pięciu wsiach obwodu bielgorodzkiego* (Eng. Russian guerrillas fight in five villages of Belgorod region), *Defence24*, 14 III 2024, <https://defence24.pl/wojna-na-ukrainie-raport-specjalny-defence24/rosyjscy-partyzanci-walczą-w-pięciu-wsiach-obwodu-bielgorodzkiego> [accessed: 18 VIII 2024].

- It is one thing to have citizens of Muslim origin participating in fighting troops on the side of Ukraine, and another to even implicitly support the activities of a clearly declared terrorist group. The former refers as a fight to restore the integrity of Ukrainian territory, the latter to the use of unaccepted, including by Ukraine, terrorist methods.
- Ukraine has established a number of cases at the International Court of Justice (ICJ) in The Hague against Russia as a terrorist state that financially and logistically supports active terrorist activities undertaken, inter alia, on Ukrainian territory (especially the financing of the so-called People's Republics). Thus, if Ukraine were to carry out financial and logistical support for an attack on CCH, it would place itself before the ICJ in a very negative light. It would have nullified previous rulings, fairly stable in terms of jurisprudence, treating it as a victim of the attack of 24 February 2022 and not as an initiator. Ukraine expected the ICJ to find that Russia had violated the 1999 International Convention for the Suppression of the Financing of Terrorism⁷⁰.
- The current state of knowledge allows us to conclude that ISIS-K's financial and logistical centres are located in Turkey, not Ukraine.
- ISIS-K members operating in Turkey were accommodated in hotels in Istanbul's Fatih district, as well as in safe houses in various Turkish provinces upon arrival. They were provided with falsified Afghan passports and identity documents to facilitate their travel overland to Afghanistan via Iran. These fake IDs were prepared in Turkey, Syria and Afghanistan (February 2024 information covers the period from 2022)⁷¹.
- The direct attackers are deliberately isolated from the other terrorist cells, especially the financial and logistical ones. These are the people directly vulnerable to detention and prosecution in an investigation, which could reveal the more profound structures of the organisation itself, including how it is financed. The Islamic State-Khorasan Province can hardly be considered an organisation that would not adhere to such security rules, especially as building a financial and logistical base takes time and commitment. In addition, many "financial acolytes" would like to remain anonymous for various reasons. This approach allows for the building of a reasonably stable support infrastructure

⁷⁰ *The International Convention for the Suppression of the Financing of Terrorism, adopted by the United Nations General Assembly on 9 December 1999.*

⁷¹ A. Bozkurt, *ISIS-K exploits Turkey for logistics...*

for the terrorist organisation. “Simply” translating information from the direct perpetrator to the terrorists’ clandestine financial structures does not seem like a logical move.

- It does not appear to be true that documents and cards were revealed with the persons detained and typified as perpetrators of the attack on CCH, which would indicate that transfers of funds were made to them immediately prior to the attack. One does not proceed to carry out a terrorist attack with traces and evidence of its financing with them. Such support is demonstrable at a later stage of the investigation, e.g. by linking detainees to accounts, credit cards, cryptocurrency authorisations. It should be borne in mind that the spending of funds may have been made with cash, which will not be reflected in the payment systems. Payment in cash significantly limits and reduces the scope for information in the supply chain of funds used directly to organise an attack. There is also a lack of correlation between the location of financial settlements and the location of the servers through which the transaction funds are delivered.
- As noted, the focus on Ukraine may expose Russia to more attacks by ISIS-K, as it fails to address the real reasons why the country is targeted by this terrorist group. The Islamic State-Khorasan Province will seek to demonstrate its objective in Russia and its implementation unconnected to the actions of the Russian military in Ukraine⁷². This implies the possibility of an increase in terrorist acts on the part of ISIS-K (if it still has sufficient potential to do so), so as to draw media attention to the realisation of their most important goal, by which this grouping will remain recognisable in the Muslim world. Still ISIS-K’s main objective is to associate all Muslim lands with itself, including those currently part of the Russian Federation. This is a markedly different objective from that of Ukraine in its conflict with Russia.

On 28 March 2024, the ICRF announced that it had received evidence of links between on the attackers at the CCH concert hall and “Ukrainian nationalists”⁷³. It was pointed out that on the perpetrators’ mobile phones, photographs were found of men in Ukrainian military uniforms holding a Ukrainian flag and a picture of a postage stamp depicting a Russian warship and a soldier making a vulgar

⁷² *What is ISIS-K, the group that allegedly carried out the Moscow concert hall attack?*, The New Arab, 23 III 2024, <https://www.newarab.com/news/what-isis-k-group-behind-moscow-concert-attack> [accessed: 29 III 2024].

⁷³ *Председатель СК России заслушал ход...*

gesture⁷⁴, which was said to indicate “links between this terrorist act and a special military operation”⁷⁵. Russian authorities reported that the last owner of the white Renault car used by the accused in the CCH attack to flee Moscow was 33-year-old Russian citizen Aminchon Islomov. According to investigators, his brother, 24-year-old Dilovar, sold the car to the terrorists. According to the investigation’s findings, the Islomovs (...) *provided assistance in the preparation of the terrorist attack. The assistance consisted of providing accommodation for the terrorists’ stay, a car for transportation and transporting funds*⁷⁶. Both were arrested on 25 March 2024.

On 9 April 2024, on the basis of the results of the investigation, the ICRF opened a criminal case on the involvement of senior officials from the United States and NATO countries in the financing of terrorism (Part 4, Article 205(1) of the Criminal Code of the Russian Federation). The investigation was ordered at the request of a group of State Duma deputies⁷⁷. Follow-up by the ICRF revealed that funding for terrorist attacks in Russia was provided through the Ukrainian company Burisma⁷⁸. *Funds received through commercial organisations, in particular*

⁷⁴ This gesture and the words “Русский военный корабль, иди нахуй!” became a symbol of opposition to Russian aggression. The inscription is spread on stands and billboards, T-shirts and other products. The phrase was used by Border Guard officer Roman Gribov as a response to demands for surrender during the attack by the Russian missile cruiser Moskva on Snake Island on 24 II 2022.

⁷⁵ СК объяснил связь между терактом в «Крокусе» и военной операцией, РБК (SK ob’yasnil svyaz’ mezhdu teraktom v «Krokuse» i voyennoy operatsiyey, RBK), 5 IV 2024, <https://www.rbc.ru/politics/05/04/2024/660f866f9a794799ed19e962> [accessed: 18 XI 2024]. See also: СК нашел связь между терактом в «Крокусе» и военной операцией на Украине (SK nashel svyaz’ mezhdu teraktom v «Krokuse» i voyennoy operatsiyey na Ukraine), RTVI, 5 IV 2024, <https://rtvi.com/news/sk-nashel-svyaz-mezhdu-teraktom-v-krokuse-i-voennoj-operacziej-na-ukraine/> [accessed: 18 XI 2024].

⁷⁶ А. Зарифи, Ш. Абдулло, Сестра Фаридуна Шамсиддина, одного из фигурантов дела о теракте, является женой бывшего владельца “Рено”, Радио Озоди (A. Zarifi, Sh. Abdullo, Sestra Fariduna Shamsiddina, odnogo iz figurantov dela o terakte, yavlyayetsya zhenoy byvshego vladel'tsa “Reno”, Radio Ozodi), 29 III 2024, <https://rus.ozodi.org/a/32883693.html> [accessed: 1 V 2024].

⁷⁷ State Duma deputies Nikolai Kharitonov (Communist Party of the Russian Federation), Andrei Krasov (United Russia), Jana Lantratova (Just Russia – For the Truth) asked the ICRF to investigate whether Ukraine, the United States and other Western countries funded terrorist attacks on Russia. Public figures, including philosopher Alexander Dugin and former deputy of the Verkhovna Rada of Ukraine Andrei Derkach (accused of treason in his home country), have also spoken out on the issue. See: Организована процессуальная проверка по обращению депутатов Госдумы о террористической деятельности против России (Organizovana protsessual'naya proverka po obrashcheniyu deputatov Gosdumy o terroristicheskoy deyatel'nosti protiv Rossii), YouTube, 1 IV 2024, https://www.youtube.com/watch?v=mkw_UEiddC8 [accessed: 18 X 2024].

⁷⁸ The founder and owner of Burisma Holdings is Mykola Zlochevsky. He was the Minister of Ecology and Natural Resources of Ukraine from 2010 to 2012. Hunter Biden, son of Joe Biden, who was then Vice President of the United States and in charge of Ukrainian direction in the White House,

the oil and gas company *Burisma Holdings*, which operates in Ukraine, were found to have been used in recent years to carry out terrorist acts within the Russian Federation, as well as abroad, with the aim of eliminating prominent political and public figures and causing economic damage⁷⁹. At a press conference, US National Security Advisor Jake Sullivan called it nonsense for Russia to be criminally prosecuted for sponsoring terrorism that US officials are suspected of. He stated that (...) *Russia knows that it was ISIS that carried out the terrorist attack in Moscow* and recalled that the US had warned Russia of the impending attack⁸⁰. This approach of ICRF indicates the need to prove the thesis that “all forces”, including those from countries supporting Ukraine’s actions (without being specific or specific according to political and propaganda need), were focused against Russia’s interests.

Summary and conclusions

Despite the difficulties involved in accurately assessing criminal events such as the Krasnogorsk assassination, certain theses regarding sources of its funding are confirmable. It should be noted that, contrary to the warnings given by the US about the threat of the attack, Russia pushed the thesis of the links of the attackers and financiers with Ukraine from the beginning. Moreover, the theses put forward by the investigation were preceded by political theses expressed by the Russian President. It was precisely in order to confirm them and not the theses of the investigators that evidence could be gathered. At the same time, it should be noted that the thesis about Ukraine providing support in the organisation of the assassination was put forward and sought to be proven at the very beginning of the case, and therefore

joined the company’s board of directors. According to media reports, Hunter Biden helped coordinate a plan to drop criminal cases against Zlochevsky. Biden Jr. worked at the company until April 2019. Despite indications of a conflict of interest, there is no evidence that he or his father favoured *Burisma*. See: *Zeznania Devona Archera obciążają Bidena* (Eng. Devon Archer’s testimony incriminates Biden), *Nowy Świat* 24, <https://nowyswiat24.com.pl/2023/08/12/zeznania-devona-archera-obciazaja-bidena/> [accessed: 17 V 2024].

⁷⁹ *По итогам проверки, организованной в связи с обращением депутатов Госдумы, возбуждено уголовное дело о финансировании терроризма*, Следственный комитет Российской Федерации (*Po itogam proverki, organizovannoy v svyazi s obrashcheniyem deputatov Gosdumy, возбуждено уголовное дело о финансировании терроризма*, Следственный комитет Rossiyskoy Federatsii), 9 IV 2024, <https://sledcom.ru/news/item/1874187/?to=&from=&type=&dates=> [accessed: 18 X 2024].

⁸⁰ *Press Briefing by Press Secretary Karine Jean-Pierre and National Security Advisor Jake Sullivan*, The White House, 9 IV 2024, <https://www.whitehouse.gov/briefing-room/press-briefings/2024/04/09/press-briefing-by-press-secretary-karine-jean-pierre-and-national-security-advisor-jake-sullivan-14/> [accessed: 18 X 2024].

could have been considered as one of many investigation theses. Otherwise, either it was consciously introduced and pushed through even assuming it was false, or information about the possible assassination and its financing was already known to the Russian state authorities and yet it was not prevented.

Analysing the sources of funding the assassination as a starting point for building a comprehensive picture of the event takes time and is a multistage task. Particularly as the findings to date on the tactics of terrorist activities show that the organisers deliberately separate the attack itself and its executors from the sources of funding. This implies that sources of funding leave traces of this activity, and this can consequently reveal the preparation for the attack and make it fail. In addition, evidence on external funding, including funding of an international nature, must be gathered through international legal assistance, and this is done within a certain timeframe. It is therefore difficult to conclude that, even in the first hours of the investigation, the information about the claim that Ukraine financed this attack would have been true.

As pointed out in the article, the terrorist group ISIS-K has the potential to organise attacks in different countries. It has confirmed this with attacks in Iran, Turkey and Pakistan, among others. In these attacks, ISIS-K is supported by Muslim networks of actors. In particular, this support consists of fundraising and moving funds according to the tactics adopted by the organisation. To this extent, its activities do not require the support of state structures. Therefore, the thesis of Ukraine assistance in carrying out the attack is highly unlikely. ISIS-K terrorists are on the move to carry out criminal tactics, and this is true regardless of whether the routes pass through countries that favour such activities or through third territories, especially when it comes to the location of the assassination. The attack in Krasnogorsk appears to be a continuation of the organisation's actions, aiming to express its position of resistance to the Taliban authorities in Afghanistan and to take revenge on countries that in previous years had been involved, in ISIS-K's understanding, in a negative way in internal politics in Afghanistan. This applies to both Russia and the United States. It is also part of the conflict between these countries and the Taliban currently in central power in Afghanistan.

Building the thesis of Ukraine's support for the attack was possible due to Ukraine's and Afghanistan's perception of Russia as a common enemy and the harm caused to these countries by the Russian Federation. However, Ukraine, from a political and military point of view, would definitely lose more in the international arena if it was recognised as a state supporting terrorism (due, for example, to the difficult negotiations of granting it an additional package of military aid from the US, cases filed at the ICJ in The Hague). Moreover, ISIS-K's sourcing of funds from Ukraine does not necessarily mean that it, as a state, supports the terrorist

organisation. According to calculations, there are approx. 500 000 people of Islamic faith on Ukrainian territory⁸¹. This approach to identifying the initiators of the attack may be an element of the hybrid and large-scale war being waged by Russia against both Ukraine and the countries directly and indirectly supporting it militarily and politically.

So-called supporters (acolytes), who foster terrorism remotely, including by anonymously funding such activities, are also mentioned as potential sources of funding. It requires, as shown in the article, the raising of funds for different needs of terrorist groups. The Islamic State-Khorasan Province has succeeded in building not only executive cells but also those of financial, propaganda or training nature over a wide area. The high organisational level and strong executive potential allow ISIS-K to set terrorist targets and execute them in Asia as well as Africa or Europe. The development of financial support networks for ISIS-K is facilitated by the diversification of funding sources, the expanded means of moving funds (hawala, cash smuggling, cryptocurrencies) and the still widely functioning hawala-based financial settlement method in Afghanistan.

It is important to note that the fight against terrorist financing has also become subject to hybrid activities and the construction of parallel theses to the established political theses, which serves specific purposes. In particular, the discrediting of Ukraine in international forums as a subject of international law allegedly supporting terrorist activities. This image was built on the one hand on facts (assassination) and on the other on allegations about the perpetrators of the assassination (methods of financing assassinations were used as an instrument).

The approach indicated – resulting from law enforcement findings – adversely affects the functioning of the global counter-terrorist financing system. It forces the assessment of the risks involved, which is after all risk-based, to take into account just such theses, put forward in order to divert attention from the true basis of the financing and logistics of terrorist groups' activities.

⁸¹ J. Mandryk, *Operation World. The Definitive Prayer Guide to Every Nation*, 7th Edition, https://web.archive.org/web/20160304110037/https://www.wtsbooks.com/common/pdf_links/9781850788621.pdf, p. 644 [accessed: 18 X 2024]. Other figures are also reported. According to the findings of the Catholic News Agency, the number of Muslims in Ukraine is between 1 million and 2 million, concentrated in about ten religious associations, with about 250 000 being Crimean Tatars, living in Crimea occupied by Russia. See: *Kościóły na Ukrainie i ich rola* (Eng. Churches in Ukraine and their role), Onet, 5 VII 2023, <https://www.onet.pl/informacje/kai/koscioly-na-ukrainie-i-ich-rola/j35h337,30bc1058> [accessed: 18 X 2024].

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