In resolution 49/1, dated 4 March 2022, the Human Rights Council condemned the human rights violations and abuses and violations of international humanitarian law resulting from the aggression against Ukraine by the Russian Federation and decided to establish an Independent International Commission of Inquiry to investigate all alleged violations and abuses of human rights and violations of international humanitarian law, and related crimes. The Commission has determined that the use of armed force by the Russian Federation against Ukraine was an act of aggression as defined in General Assembly resolution 3314 (XXIX).

The present report is a detailed account of all the evidence gathered and analysed by the Commission since its creation, which was presented in its March 2023 report to the Human Rights Council (A/HRC/52/62), and it includes a description of a select number of cases underpinning those findings. Furthermore, the present report also contains more extensive discussions of some general topics, including accountability.

As at the end of the first year of its mandate, the Commission of Inquiry on Ukraine has concluded that a wide range of grave human rights and humanitarian law violations and corresponding crimes, many amounting to war crimes, and some of them possibly to crimes against humanity, have been committed in many regions of Ukraine and in the Russian Federation.

Based on a substantial body of evidence, the Commission has found that in areas which came under their control, Russian authorities committed wilful killings, attacks on civilians, unlawful confinement, torture, rape, and unlawful transfers and deportations of protected persons, which are war crimes.

The Commission has concluded that torture used by Russian authorities has been widespread and systematic and may amount to crimes against humanity, if confirmed by further investigations. They have targeted specific groups of people and used similar methods of torture across various detention facilities they held in Ukraine and in the Russian Federation. Torture was frequently perpetrated in combination with interrogation sessions, to extract information or confessions, or to intimidate or punish the victims. The Commission has examined closely a number of detention facilities where torture was routinely perpetrated.

It has also found a pattern of summary executions in towns and villages that were close to the frontlines, where Russian armed forces came into frequent contact with local residents. It documented cases of rape and sexual violence committed by Russian authorities during forced visits to victims' houses and during detention.

In two instances investigated, Ukrainian authorities shot, wounded, and ill-treated detainees.

Attacks carried out with explosive weapons in populated areas caused large-scale devastation and suffering. Many such attacks were carried out by Russian armed forces with an apparent disregard for possible harm to civilians and impacted civilian objects or areas with visible large civilian concentrations. The Commission has concluded that Russian armed forces committed indiscriminate and disproportionate attacks, in violation of international humanitarian law, some of which amounted to the war crime of excessive incidental death, injury, or damage.

The large-scale attacks launched by Russian armed forces against Ukrainian critical infrastructure starting 10 October 2022, including energy-related installations caused electricity outages, sometimes affecting millions of people across the country. The

Commission has found that the attacks were widespread and systematic and may amount to crimes against humanity, if confirmed by further investigations.

In a small number of indiscriminate attacks committed with explosive weapons in Izium city, Ukrainian armed forces were likely responsible, in violation of international humanitarian law.

The Commission has assessed that the holding of the so-called referendums regarding the incorporation of occupied territories in the Donetsk, Kherson, Luhansk, and Zaporizhzhia regions into the Russian Federation was in violation of international humanitarian law. It received reports regarding a climate of fear and coercion prevailing at that time. The Commission also documented instances of coercion, threats, unlawful confinement and forcible transfers of local officials and public service employees, including school personnel, to force them to cooperate.

The Commission's investigations have shown that Ukrainian children have been transferred or deported to Russian-occupied areas or to the Russian Federation. In some of the cases the Commission has investigated, this amounted to war crimes. Where this led to prolonged family separations, Russian authorities in addition violated their obligation under international humanitarian law to facilitate the reunion of families dispersed as a result of the armed conflict. The Commission also examined measures which Russian authorities took with the apparent aim of facilitating long-term placement of Ukrainian children in the Russian Federation and underscores, in this connection, the child's right to preserve his or her identity and family relations.

Finally, in virtue of its mandate, the Commission has looked at possible root causes, as well as at patterns of past violations and crimes committed in Ukraine, which are related to the current context. It has provided an account of the devastating impact of the armed conflict on civilian lives and on the enjoyment of a wide range of human rights.

The Commission calls for an immediate end to all grave violations and crimes. It recommends investigation and prosecution of all allegations of international crimes, violations of human rights and international humanitarian law and describes various ways to achieve criminal accountability. The Commission is of the view that accountability includes both judicial and non-judicial measures, such as recognition, reparation, rehabilitation and reconstruction, which take into account the needs of the victims and survivors. Comprehensive accountability is paramount.