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ETHIOPIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EEITI)

EEITI FINAL REPORT FOR YEAR ENDED 7 JULY 2019

January 2021
Addis Ababa

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ABRVAITION AND ACRONYMS

A.A	Addis Ababa
ASM	Artisanal and Small Scale Mining
BFC	Biofuel Fuel Corporation
CSA	Central Statistical Agency
E.C.	Ethiopian Calendar
EEITI	Ethiopian Extractive Industry Transparency Initiative
EEITIO	Ethiopian Extractive Industry Transparency Initiative Office
EFY	Ethiopian Fiscal Year
EITI	Extractive Industry Transparency Initiative
ETB	Ethiopian Birr
FDRE	Federal Democratic Republic of Ethiopian
G.C	Gregorian calendar
GDP	Gross Domestic Product
IA	Independent Administrator
MoF	Ministry of Finance
MoMP	Ministry of Mines and Petroleum
MoR	Ministry of Revenues
MSB	Multi-stakeholder Board
NBE	National Bank of Ethiopia
PAYE	Pay As You Earn
PDC	Planning Development Commission
PLC	Private Limited Company
RG	Regional Government
SC	Share Company

SNNPR	Southern Nation and Nationalities People's Region
SOC	State Owned Companies
TIN	Tax Identification Number
TOR	Terms of Reference
VAT	Value Added Tax

INTRODUCTION

Background

As a member of the Extractive Industries Transparency Initiative, Ethiopia's extractive industry successfully accomplished the past four reconciliation reports commencing from year 2014 to 2017 by international consulting companies. This reconciliation report is prepared for the year ended 7 July 2019. The report is based on the EITI principles formulated in 2019 and the requirements of EITI standard. The principles are presented as follows:

EITI in Ethiopia

The Government of Ethiopia with the responsibility of the former Ministry of Mines and Energy first launched the Ethiopian EITI (EEITI) in July 2009. Commencing the launching event, the country published four reconciliation reports till 2016/17 in line with the principles of EITI. Following this, the preparation of the 2017/18 and 2018/19 reconciliation reports has been provided to a local company in line with competitive bidding procedure.

Accordingly, this EEITI report is prepared for the fiscal year 2018/19 based the EITI Standard (2019) requirements. The detail is presented as follows:

Objective

The main objective of the assignment as it is stipulated in the TOR is to produce an EEITI Report including all contextual information for the year ended 7 July 2019 in accordance with EITI Standard.

Scope of Work

The scope of the assignment as it is stated in the TOR includes but not limited to the following:

- Undertake an assessments and identify natural resource policy, legal provisions, directives and any reforms that are planned or underway, existing to administer the natural resources and the extractive sector contribution in the national economy;
- Identify government entities responsible to issue mining license, regulate and collect any benefit comes from natural resource/extractive sector to include in the reporting process;
- Identify mining companies active during the reporting year to decide for reporting back any payment made and disclosure of beneficiary ownership;
- Conduct an assessment toward government and business sectors to identify all the mining transactions going on and list out from both sides to decide to be a part of the report;
- Review the relevant background information, including the governance arrangements and tax policies in the extractive industries, the findings from any preliminary scoping work, and the conclusions and recommendations from previous EITI Reports and Validations;
- Reviewing the comprehensiveness of the payments and revenues to be covered in the EITI Report as proposed by the MSB and in accordance with EITI Requirement 4;
- Examine the audit and assurance procedures in companies and government entities participating in the EITI reporting process. This includes examining the relevant laws and regulations, any reforms that are planned or underway, and whether these procedures are in line with international standards;
- Produce a summary of the findings and the results of the review of audit and assurance practices;

1. EXECUTIVE SUMMARY

This Ethiopian extractive industries transparency initiative (EITI) report is the sixth report prepared by independent administrator (IA) which covers, among others, a payments made by extractive industries (under reconciliation) as well as revenues collected by the Government Agencies in line with the EITI standard 2019. Among the issues that the report incorporates the following could be mentioned:

- Review of the mining and petroleum operations the current situation
- Review of the prevalent fiscal regime in the mining and petroleum sector
- Review of laws and associated directives and regulation
- Analysis on the contribution of the extractive sector to the national economy
- Analysis on mining production data
- Conducting reconciliation tasks on the payments data of extractive companies and revenues received data of Government Agencies
- Conducting analysis on the adjustment made by the extractive companies and the Government agencies adjustment.

1.1 Revenue Generated from the Extractive Industries

In this report, the revenue considered in the fiscal year 2018/19; which run from 8 July 2018 to 7 July 2019 (EFY 2011). Accordingly, the results after reconciliation are presented as follows:

Structure of direct revenues of the extractive sector

In the fiscal year 2018/19 aggregate revenue received from the extractive companies under reconciliation amounted to ETB 1,245.50 million; of which Ministry of Revenues (MoR) accounts 89% followed by MoMP accounts 4%. The detail is presented in the following Table.

Table 1. 1: Revenues detailed by Government Agency

Government Agency	EFY 2018/19		EFY 2017/18		Variance	
	ETB million	%	ETB million	%	ETB million	%
Ministry of Revenues (MoR)	1,107.09	89%	1,889.15	85%	-782.06	-41%
Ministry of Mines and Petroleum (MoMP)	45.78	4%	235.41	11%	-189.63	-81%
Ministry of Finance (MoF)	0.00	0%	19.54	1%	-19.54	-100%
Regional Government	76.37	6%	58.59	3%	17.78	30%
Social Contribution	16.23	1%	20.86	1%	-4.63	-22%
Total extractive revenues	1,245.47	100%	2,223.55	100%	-978.08	-44%

Source: EITI Report Templates

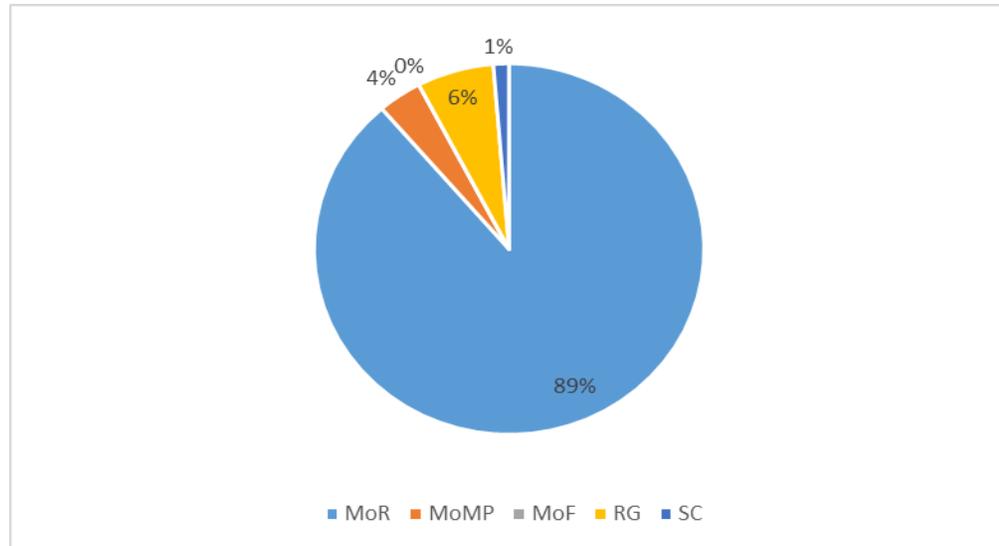


Figure 1. 1: Structure of extractive sector revenue

Table 1. 2 : Revenue detailed by sector

Sector	EFY 2018/19		2017/18		Variation	
	ETB million	%	ETB million	%	ETB million	%
Gold Mining	185	15%	725	33%	-539.98	-74%
Cement manufacturing	837	67%	1,144	51%	-307.12	-27%
Oil and Gas	34	3%	56	3%	-21.80	-39%
salt production	8	1%	38	2%	-30.19	-79%
other mining	182	15%	260	12%	-78.00	-30%
Total extractive revenues	1,246	100%	2,223	100%	-977.09	-44%

Source: EEITI Report Templates

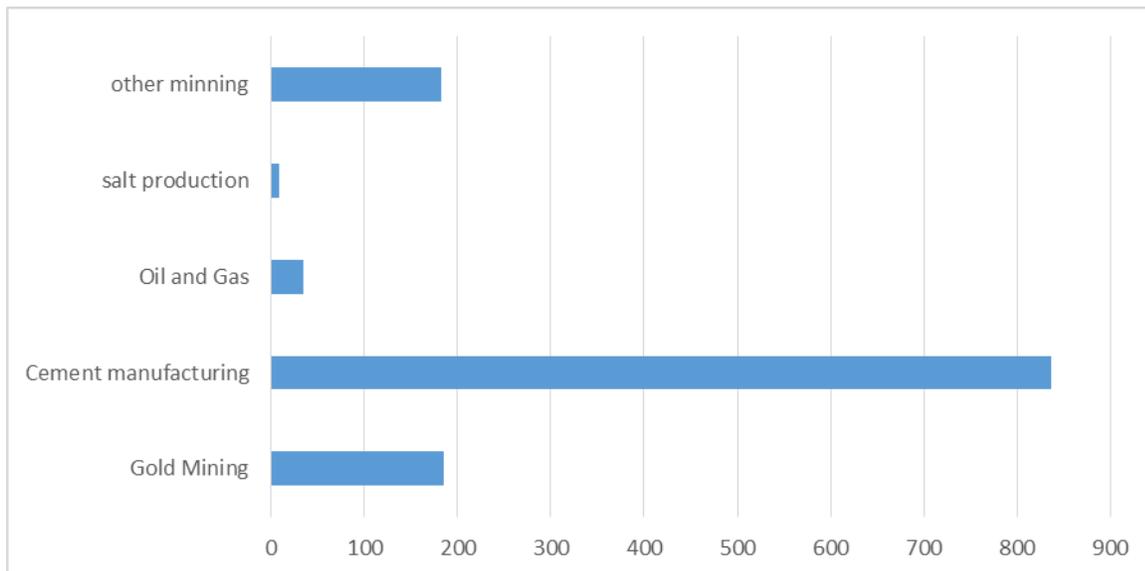
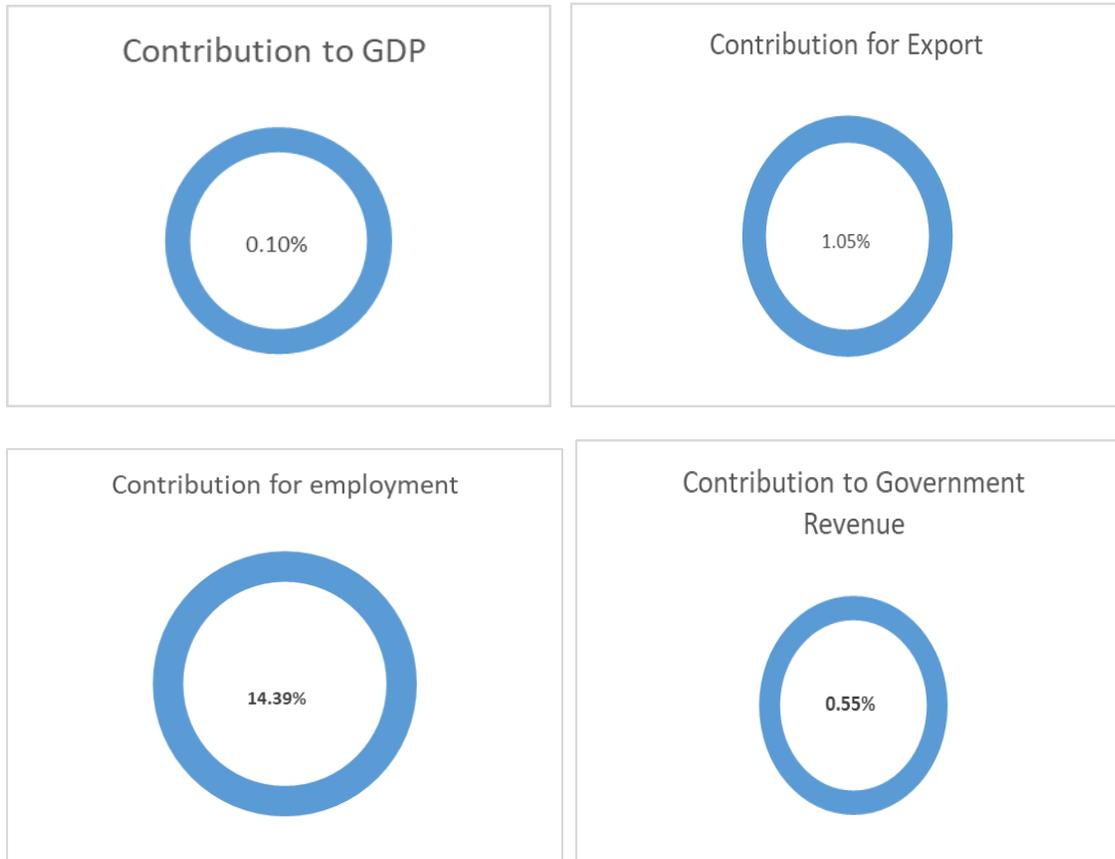


Figure 1. 2: Contribution by sector

Contribution to Ethiopia's Economy

Extractive sector contribution for the national economy for the fiscal year 2018/19 is presented with the help of figure as:



Considering data from the National Planning Development Commission, the contribution of the mining and quarrying sectors to the Gross Domestic Product (GDP) in the fiscal year 2018/19 was 2.6 billion ETB which represents about 0.1% of the GDP.

Relying on data from NBE, extractive industries contribution for export was USD 27.9 million; which accounts 1.05% of the total export of the country in the fiscal year 2018/19.

Similarly, relying on data from NBE, extractive industries contribution to employment was 4774; which accounts 14.39% of national level total employment in the fiscal year 2018/19.

Further, relying on data collected for reconciliation exercise, the revenues collected from the extractive sector amounted to 1246 million ETB which accounts for 0.59% of total revenues of the Government in the fiscal year 2018/19.

1.2 Production

As per EITI Standard (2019) requirement 3.2 production and value data of extractive companies under reconciliation has been collected using the EITI template for the fiscal year 2018/19 and summarized and presented in Table 1.3.

Table 1.3 : Summary of production data during the fiscal year 2018/19 by mineral type

Mineral	2018/19		%	Region/Area
	Quantity produced (Tons)	Value of Production in ETB		
Gold	3.18	6,273,365,508.58	92.8%	Assosa, Gambella, Hawassa, Endesilasie, Mizan, Shakiso, Dimma, Kuneba
Limestone	3,103,667.23	311,079,043.93	4.6%	Oromia, Dire Dawa
Salt	753.72	11,218,183.00	0.2%	Afar
Soda Ash	1,406.25	16,588,537.50	0.2%	Oromia
Basalt	330,822.05	37,363,827.48	0.6%	Oromia
Marble	15,653.19	27,664,900.39	0.4%	Bennishangul Gumuz
Pumice	495,173.94	47,553,481.50	0.7%	Oromia
Clay Soil	150,560.00	10,539,200.00	0.2%	Dire Dawa
Gypsum	53,897.00	11,427,035.00	0.2%	Oromia
Trona	50.00	60,000.00	0.0%	Oromia
Silica sand	7,225,203.59	16,726,176.75	0.2%	Amhara
Total production Value	11,377,190.15	6,763,585,894.13	100.0%	

Source: EETI Reporting Template

1.3 Scope of the data collection and reconciliation

Reconciliation scope

In the fiscal year 2018/19 EETI reconciliation report preparation, 29 active companies have been identified for reconciliation; however, 7 of them did not submit the filled template. Further, from Government Agencies MoR, MoMP, MoF and the Biofuel Corporation have been incorporated in the reconciliation scope for fiscal year 2018/19. In the same fiscal year, 6 extractive companies have been registered payments of above the materiality threshold ETB 30 million. The selection of the 29 companies is based on their relatively active payment of taxes to the Government. Further, there are mining companies in the country paying their taxes to the Regional Mines Bureau as well as regional Revenue Bureau. These companies are small scale producers. Large scale producers are paying their taxes to the Federal Government.

Reconciled revenues represent 90% of revenues declared by Government Agencies and the detail is presented as follows:

Table 1. 4: Summary of reconciled revenues

Payments from:	Revenues (ETB million)	% of Government Revenues
Reconciled Government Revenues (a) (*)	1,153	90%
Unilateral disclosure by Government Agencies (b)(**)	127	10%
Total Government Revenues (c=a+b)	1,280	100%
Unilateral disclosure by companies (d)(***)	96	
Total Revenue (c+d) (****)	1,376	

(*) reconciled revenues are detailed in Section 5.1.1 of the report

(**) unilateral disclosures from Government Agencies are detailed in Section 6.2.1 of the report

(***) unilateral disclosures from companies are detailed in Section 6.2.2 of this report

(****) detailed in Section 6.1 of this report

Relying on the above Table, reconciled Government revenue accounts 90% (ETB 1,153 million); unilateral disclosure of Government Agencies account 10%.(ETB 127 million)

Further, extractive companies disclosed payments of ETB 96 million unilaterally for social payments and payments made to the regional states.

The detail of unilateral disclosure by Government and extractive companies are presented in Section 6.2 of the report.

EEITI report scope

In the EEITI scope for fiscal year 2018/19, the Regional Government Agencies have not been requested to submit their revenues data from extractive companies operating in their regions. The responsibility of providing small scale mining license is of the Regional States. Accordingly, the contribution of the sector for the national economy will be underestimated since such regional revenues from the mining sector did not include in the scope. Due to this revenue from such companies is not considered for reconciliation purpose. Further, accountability of such companies is for Regional Mining Bureau not for the Federal Government. Similarly, the Regional Mining as well as Revenue Bureaus are accountable to the Regional Governments not for the Federal Ministry of Mines and Petroleum and Ministry of Revenues.

1.4 Completeness and Reliability of Data

Government Agencies

For completeness of reconciliation report preparation for the fiscal year 2018/19, MoMP and MoR submitted reporting template confirming a total receipt of ETB 1,152.87 million accounting almost 100% of reconciled revenues.

Extractive companies

In the reconciliation period 2018/19; 22 extractive companies submitted reporting template and accordingly reconciled receipt reported by the Government Agencies against extractive companies payments amounts ETB 1048 million accounting 90.5% of the reconciled revenues.

Data Reliability

Government Agencies

Government Agencies submitted reporting template authorized by responsible official. Accordingly, reported revenue from the Government Agencies collected from extractive companies amounts ETB 1,153 million accounting 100% of reconciled revenues.

Extractive companies

Nineteen (19) extractive companies submitted reporting template signed by authorized officials. Three (3) extractive companies submitted reporting template signed by responsible employees in the companies.

1.5 Reconciliation of Cash Flows

The objective of conducting reconciliation report preparation is mainly reconciling extractive companies' payment flows to identify any potential discrepancies in the declarations and to clarify them. The discrepancies (if any) initially identified were analyzed and adjusted whenever the relevant supporting documents were made available by the reporting parties (either extractive companies or Government Agencies under reconciliation scope)

Accordingly, in the reconciliation period 2018/19 data collected from extractive companies and Government Agencies' revenue generated from extractive companies amounted ETB 1153 million. The revenues included in the reconciliation scope amounted to be ETB 1048 million which representing 91% of the total Government revenues during the fiscal year 2018/19.

After conducting adjustments and reconciliation work, a net negative difference of ETB 104 million remained unreconciled and which represents 9% of Government revenues which is presented as follows:

Table 1.5 : Cash flow reconciliation

Sector	Extractive entity (ETB million) (a)	Government (ETB million) (b)	unreconciled Difference (ETB million) (c) =(a)- (b)	% (d)=(c)/(b)
Ministry of Revenues (MoR)	946	1107	(161)	(15%)
Ministry of Mines and Petroleum (MoMP)	78	46	32	70%
Ministry of Finance (MoF)	24	0	24	0%
Reconciled Government revenues	1048	1153	(104)	(9%)

Source :EITI Reporting Templates

In the fiscal year 2018/19, taxes not reported by extractive companies accounts the largest share (ETB 234 million) followed by reporting templates not submitted by government agencies amounts (ETB 189 million) in the unreconciled discrepancies.

Table 1. 6: Summary of unreconciled discrepancies (in million ETB)

Description	Differences (in ETB)	%
Repotting template not submitted by extractive companies	(59)	57%
Taxes not reported by government agencies	(189)	(181%)
Taxes not reported by extractive companies	(234)	224%
Total differences	(104)	100%

Source :EITI Reporting Templates

The detail is presented in section 5 and the annex section of the report.

1.6 Recommendations

List of recommendations from the previous year reconciliation reports as well as recommendation of this fiscal year (2018/19) is presented as follows. The main recommendation for this fiscal is providing delegation for the MoR for collecting free equity. List of recommendations for the fiscal year is summarized and presented in Table 1.7.

Table 1. 7 : List of Recommendations

No	Recommendations
1	Improvement in data delivery
2	Lack of disaggregated payment/revenue data
3	Provision of delegation to MoR for free equity payments
4	Improve stakeholders' participation
5	Tax and non-tax incentive for oil and gas operation
6	Meeting the recommendations made in the previous EITI reports

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2. APPROACH AND METHODOLOGY

The approach and methodology applied by the independent administrator include but not limited to the following

- Considering the scope of the study provided in the TOR of reconciliation report, a scoping study has been made to determine the scope of the reconciliation task ;
- Conducting gathering of payment data from Government Agencies and active extractive companies, which provides the basis for the reconciliation activities;
- a comparison of amounts reported by Government Agencies and extractive companies to determine if there are discrepancies between the two sources of data;
- Contact with Government Agencies and extractive companies to resolve the discrepancies identified during reconciliation.

2.1 Scoping

The scope of the reconciliation task is as it is stipulated in the TOR includes, among others, the following:

- materiality threshold for receipt and payments;
- taxes and revenues disclosures to be covered;
- extractive Companies and Agencies to be considered in the reconciliation report;
- reporting Template prepared by the EITI
- assurances to be provided by both extractive companies and Government Agencies to ensure the creditability of the data made available for reconciliation task

2.2 Data collection

Data collection activities have been accomplished using the standard Template produced by the EITI from extractive companies as well as government agencies. Explanation on how to fill the data has been conducted by the independent administrator by presenting each extractive company's offices as well as government agencies. Continuous follow up has also been conducted by the independent administrator (IA) to acquire the data as soon as possible in the expected time. Further, after initial reporting of the filled Template by the extractive companies and government agencies, the IA analyzed the data and requested both the extractive companies and the government agencies to make adjustments.

Fifteen days have been assigned for extractive companies for submission of filled reporting template; however, few companies did not submit the filled template as of the deadline.

2.3 Reconciliation and Investigation of Discrepancies

The reconciliation and investigation of discrepancies have been conducted in line with EITI standard (2019) and applying the following procedures:

- after distributing the EITI standard template to the extractive companies and the Government Agencies; the figures initially reported by the extractive companies are compared with the Government Agencies and any discrepancies identified informed both the extractive companies and the Government Agencies to make an adjustment (if any);
- Upon making an adjustment on the initial reporting by extractive companies and the Government Agencies; associated source documents were requested to attach as evidence.
- In the situation where the data reported by the extractive companies are agreed with the Government Agencies, such figures considered to final and no need of further actions.
- In case the extractive companies and/or the Government Agencies could not make adjustments on the unreconciled amount; they were asked for confirmation and the unreconciled amount reported as it is as unresolved figures.

2.4 Reliability and Credibility of Data Reported

With regard to reliability and credibility of data, the EITI Standard (2019) requirement 4.9 (a) states the EITI requires an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards.

Accordingly, for reliability and credibility of data reported by the extractive companies and the Government Agencies for the reconciliation report of fiscal year 2018/19, appropriate higher officials and responsible experts have been contacted through supported letter written by the State Minister of the Ministry of Mines and Petroleum and up on submission of the hard copies of the Template we advised the extractive companies and the Government Agencies to submit the filled templates signed and stamped by higher level authorized officials.

Further on signing by authorized higher official, extractive companies were requested to submit audited report as supporting document for their templates.

Final assessment of assurance has been made by IA taking in to account the following assurance procedure:

- Non-submission of a reporting template signed by a person authorized to represent the Government Agency, SOE or the company reduced the level of assurance; and
- Non-submission of payment details for amounts reported also reduced the level of assurance.

Accordingly, the level of assurance for each extractive company under reconciliation for the fiscal year 2018/19 was graded as:

- Low level of assurance- extractive companies that are not audited and did not provide signed hard copy of the reporting template.

- High level of assurance- extractive companies that provide hard copy of the reporting template signed by the respective representatives as stated above provided audit reports /certified reporting template.

Accordingly, the assessment of assurance is presented in the following Table.

Table 2. 1: Assessment of Assurance

Extractive company	Number of companies	Total payments (in ETB)	% based on revenue stream	Assessment
Provide reporting template signed by an authorized officer	19	995,951,398.95	95.4%	high
Did not provide reporting template signed by an authorized officer	3	47,685,186.79	4.6%	low
Total	22	1,043,636,585.74	100%	

As per assurance procedure stated above, extractive companies under reconciliation 95.4% of the total revenues reconciled were assessed with high level and 4.6% were assessed with low level.

The revenue reported by the Government Agencies were assessed with high level of assurance since they provide revenue data under high level official check and approval.

The Federal Government enacted a proclamation 847/2014 which obliged companies financial auditing. The proclamation article 9 states: "the Director of a reporting entity shall ensure that the financial statements of the reporting entity ... are audited". Further, under Article 8 sub-article (1) of the proclamation the following obligatory statement has been enacted: "Any reporting entity shall submit to the Board its financial report in accordance with the schedule to be set by the Board". For enforcement of this Article, tax clearance certificate will not be provided for those companies fail to submit audited report and due to this their trade license will not be renewed.

2.5 Accounting Records

As per the EITI standard (2019) requirement 4.7 disaggregated data is required from extractive companies and Government Agencies by individual project, company, and government entity and revenue stream.

Accordingly extractive companies advised to report detail payments, by payment flow and by Government Agency. Further, reporting entities were requested to provide relevant details along with the reporting templates for each payment flow, as well as contextual information.

The reconciliation task for the fiscal year 2018/19 has been carried out on cash basis. Accordingly, payments made by extractive companies prior to 8 July 2018 and payment made after 7 July 2019 has been excluded from reconciliation

Although the reporting currency for the reconciliation report is Ethiopian Birr (ETB), there are company's effect their payments in USD; especially those extractive companies engaged in petroleum explorations. In this case such payments are converted to local currency (ETB) at actual rate used by the Government Agencies to record the amount received.

2.5.1 Extractive Companies

As per tax proclamation of the country, companies are required to follow accrual basis of accounting; where expense /revenue recognized at the time it is due rather than the time when it is paid. However, for this reconciliation report of the fiscal year 2018/19 cash basis of accounting system where actually paid and actually received payment and revenue has been considered.

2.5.2 Government Agencies

Whereas for the government agencies revenues include all receipts during the fiscal year 2018/19,irrespective of whether the receipt was allocated in the agencies' records against amounts due in previous or subsequent fiscal years.

3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRIES

The mining and petroleum sector of Ethiopia is largely operated by the private investors interested in mining and petroleum exploration and development. As per policy direction of the Government, involvement of the Government in mineral and petroleum exploration and development is limited; rather it focusses on licensing and administration value chain of the sector. Currently, the Ministry of Mines and Petroleum is the responsible Ministry in the country for overall operations of the mineral and petroleum resources of the country. The reform Government has provided a higher attention for the minerals and petroleum sector recently so that the Ministry is in restructuring the previous organizational structure in such a way that surge the contribution of the sector to the national economy and GDP of the country. It is reported that during the reform period the contribution of the mineral sector in generating foreign currency has found to be paramount important even such period was facing huge foreign currency deficit and threats of COVID-19.

The existing organization structure is that mineral and petroleum operation structured separately as a core process that the licensing and administrations activities are accomplished accordingly with the respective core processes.

Recently, different minerals and petroleum companies have acquired exploration and development licenses and conduct their activities; however, the petroleum companies are on exploration phase.

An assessment on the type of minerals produced by extractive companies in the country has been made for the fiscal year 2018/19. Accordingly, the result is indicating that minerals such as gold, marble, limestone, silica sand, pumice, soda Ash, among the minerals produced for the mentioned fiscal year under consideration.

Accordingly, the detail analysis on minerals focused in this report on:

- Mining and quarrying; and
- Oil and gas exploration

3.1 General Context of the Extractive Sector Prospective

The general policy direction of extractive sector in Ethiopia is encouraging private sector investment in mineral exploration and development activities. Accordingly, the responsibility of the government is limited to licensing and administration activities.

3.1.1 Mining and Quarrying Sector

As per review of literature, Ethiopia is categorized among the top 100 largest countries by area and ranked 27th with are of 1.1 million km² ; bordering Djibouti, Eritrea, Kenya, Somalia, South Sudan, and Sudan (<https://www.countries-ofthe-world.com/largest-countries.html>).

The Ethiopian economy has recorded 9 percent growth in 2018/19, faster than the 7.7 percent expansion in the previous year. This growth was attributed to 12.6 percent growth in industrial output, 11 percent increase in service sector and 3.3 percent expansion in agriculture (NBE, Annual Report, 2018/19)

Ethiopian Homegrown Economic Reform (2019) stated that Ethiopia's vast and diverse mineral resources, with the potential to generate the much needed foreign exchange, remain untapped due to a variety of constraints including institutional and technical barriers against large scale miners, absence of a legal framework to manage the miners' relationship with local communities and informality and pricing issues related to gold mining. Further, the reform pointed out the following:

- Formalize and support artisanal and small-scale mining;
- Review gold pricing to reduce incentives for contraband trade;
- Address political and legal issues with local communities and incentivizing miners to engage and invest in local communities;
- Address technical and institutional barriers against large-scale mining projects;
- Develop policies and institutional capacities to create a sustainable and inclusive mining sector with strengthened geological information and diversified product base with industrial input focus.

Analysis has been made on payment data collected by extractive companies selected for reconciliation for the year 2018/19 (2011 EFY). Accordingly, the result of analysis is presented as follows:

Production

The extractive companies considered for reconciliation report for the year 2018/19 produce a variety of mineral resources among which precious metal, construction mineral, industrial mineral could be mentioned. The detail of such production is presented as follows:

Gold and Silver

Gold and silver are mineral resources categorized as precious metal. In the fiscal only ASM's gold production has been registered.

Limestone Production

Limestone is one of industrial mineral produced by extractive companies under reconciliation. These companies are Derba Midroc Cement PLC, Pioneer Cement PLC, Inchini Bedrock Cement PLC, and Mengesteb Industrial PLC.

Pumice

Pumice is another industrial mineral produced by extractive companies under reconciliation for the fiscal year 2018/19. These companies are Dangote Industries PLC and Derba Midroc Cement PLC.

Silica sand

Silica sand is one of industrial minerals produced by Dangote Industries PLC, Derba Midroc PLC and Allied Chemical PLC extractive companies under reconciliation for fiscal year 2018/19(2011 EFY).

Marble

Marble is one of the minerals produced by extractive companies under reconciliation for fiscal year 2018/19. These companies are Sourish Marble PLC, National Mining PLC, Ayana Marble PLC and Alisha Mining PLC.

Soda Ash

Soda Ash is produced by Abijata Shalla Soda Ash SC. which is found in the reconciliation scope of the fiscal year 2018/19.

Other Minerals

Other minerals such as clay soil, gypsum, basalt, salt, and trona are also produced by extractive companies selected for reconciliation for fiscal year 2018/19. These companies are Dangote Industries PLC, Derba Midroc Cement PLC, Lucy Salt Production PLC, Jam Industries PLC, and Abijata shalla Soda Ash Sc.

3.1.2 Oil and Gas Sector

Petroleum exploration activities in Ethiopia commenced long years ago by different international companies. Unfortunately, till now the country is on exploration phase except Poly-GCL Petroleum Investment Limited near to development phase. Further incentive mechanism is important to be designed to attract international oil companies in the sector.

As per review of documents in the petroleum operations sector is indicating, *the sedimentary regions of Ethiopia cover a significant portion of the country and comprise five distinct sedimentary basins; namely: the Ogaden, Abay (Blue Nile), Mekele, Gambela and Southern Rift Basins (Fig. 3.1). The development of most of these basins is related to the extensional tectonic events that have taken place intermittently since the Late Paleozoic and continued up to Tertiary. The Ogaden, Abay and Mekele basins are presumed to be intracontinental rift basins formed as a result of extensional stresses induced by the break-up of Gondwanaland in Upper Paleozoic (The Petroleum Potential of Ethiopia and Investment Opportunity). Further, such sedimentary potential of the country is presented in the promotion document as:*

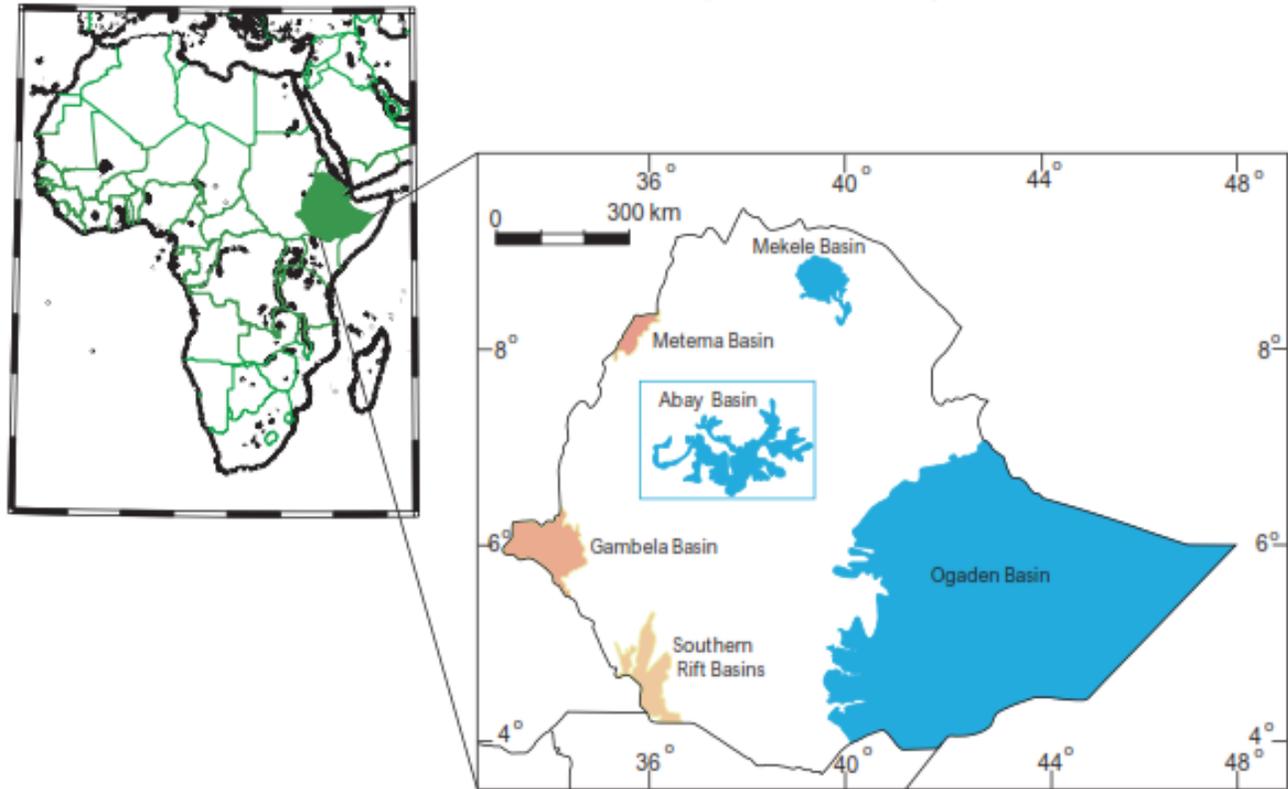


Figure 3. 1: *Prospective Sedimentary Basins of Ethiopia*

Currently, five companies have been registered for petroleum exploration and development activities. These companies are Poly-GCL Petroleum Investments Limited Ethiopia Branch, Africal Oil Ethiopia B.V, GPB Ethiopia Resources B.V, NewAge (Ethiopia) Limited, Delonex Energy Ethiopia Limited, and South West Energy (HK) Ltd. Such companies have been considered for reconciliation for the fiscal year 2018/19 (2011 EFY).

3.2 Legal Framework

Ethiopia has mining and petroleum legal frame works and model agreement commencing long ago, with different improvement amendments. Especially the mining and petroleum tax proclamations amended to attract private sector investments in the sector. It is also recommended further improvement in the legal framework through conducting appropriate studies on global operations of extractive industries.

3.2.1 Legal Framework in the Mining Sector

The mining sector legal framework in Ethiopia includes, among others, mining operations proclamation and mining income tax proclamation as it is presented in summary as:

Table 3. 1: Summary of the legal framework of Mining Operation in Ethiopia

Legal framework	Observations
Income Tax Amendment Proclamation No. 979/2016	Federal income tax proclamation
Transaction of Precious Minerals Proclamation No 651/2009	To promote and regulate transactions of precious minerals
Mining Operations (Amendment) Proclamation No.	To amend the mining operations proclamation

816/2013	
Mining operations proclamation No.678/2010	To promote sustainable development of mineral resources
Mining operations regulations (Amendment)No. 124/2006	Council of Ministers regulations on mining operations (amendment)
Mining Operations Regulations No. 182/1994	Council of Ministers regulations on mining operations
Mining income tax (amendment) proclamation No. 124/2006	To amend the mining income tax proclamation
Mining income tax proclamation No. 53/1993	To provide for payments of income tax from mining operations
Mining income tax (amendment) proclamation No.23/1996	To amend the mining income tax proclamation
Mining proclamation No. 299/2002	To promote the development of mineral resources

3.2.2 Legal Framework in the oil and Gas Sector

The legal framework in the oil and gas sector of Ethiopia includes the following:

- Proclamation No. 295/1986 of petroleum Operations proclamation;
- Proclamation No. 226/1986 of petroleum Operations Income Tax proclamation;
- Proclamation No, 226/2000 Petroleum Income Tax Amendment Proclamation.

Further, there is model production sharing agreement (PSA) which should be signed between the Government and oil companies to conduct petroleum exploration and development activities. In the PSA all the fiscal terms such as royalty, production share, cost recovery limit are negotiated between the Government and oil companies interested in petroleum exploration and development. Accordingly, the negotiation process generally accomplished through a win-win procedure implicitly through conducting a cash flow analysis and computing the Government and company take from a particular production sharing agreement. In the petroleum operations there is experience of incurring payment of signature and production bonus by oil companies which have interest of conducting exploration and development activities.

3.3 Institutional Framework

Ethiopia is following a federal system of administration with a number of regional governments administering their own region. As a policy direction, private sectors are encouraging to participate in exploration and development activities in Ethiopia. Since such mineral and petroleum exploration activities require a large capital investment, government's involvement in exploration and development activities is very much limited.

Institutions involved in revenue collection from extractive industries are the Ministry of Mines and Petroleum, Ministry of Revenues, Ministry of Finance, Biofuel Corporation, Regional Government Revenue Authority, and Mining Bureaus.

The Ministry of Mines and Petroleum (MoMP)

The main responsibility for mineral and petroleum operations has been granted by proclamation to the Ministry of Mines and Petroleum at national level. Among its responsibilities provision of

license and administration could be found. With this responsibility the Ministry will grant license for companies interested in mineral and petroleum exploration and development activities in the country. Further, the Ministry will administer the operations of companies awarded license for exploration and development activities. The Ministry will collect license fee, royalty, land rent, signature and production bonus, training fee, community development fund, penalties, and others from extractive companies. Currently, the Ministry is undergoing a new organizational structure which will enable it to efficiently operate and to improve its contribution from the mining and petroleum sector for the national economy.

The Ministry of Revenues (MoR)

The Ministry of Revenues is one of the Government Agency with the responsibility of collecting revenues from business operations as well as custom duties up on import and export. Accordingly, types of revenues that will be collected by the Ministry includes but not limited to the following: income tax, VAT, withholding tax, dividend tax, profit tax, excise tax, tax on importation, etc. Accordingly, such list of payment made by extractive companies under reconciliation for the fiscal year 2018/19 has been considered for reconciliation.

The Ministry of Finance

The Ministry of Finance is the other Government Agency responsible for collecting a 5% Government participation interest from extractive companies engaged in mining development activities in the country.

The Biofuel Corporation

The Biofuel Corporation has also a responsibility of collecting Government participation interest of 5% from extractive industries.

Regional States Mines Bureaus

The country has 10 regional States and two city administrations currently. These regional States have their Mines Bureaus. Such Bureaus have a responsibility of collecting revenues from extractive companies operating in their respective regions as well as issue mining license to ASM.

Regional States Finance Bureaus

The regional states finance bureaus also collect revenues from extractive companies operating in their respective regions.

National Bank of Ethiopia (NBE)

The national bank of Ethiopia has a responsibility of purchasing gold from extractive companies and artisanal miners. The Bank maintains gold reserve for the national economic development.

3.4 Types of Licenses and allocation on the extractive sector in Ethiopia

3.4.1 Types of rights and licenses allocation in mining sector

In the mining sector, there are different rights and licenses that could be granted by the MOMP; which is summarized and presented as follows:

Types of rights in the mining sector

As per the Mining Operations Proclamation No. 678/2010, there are four types of licenses that cover medium to large scale mining activities and two certificates as follows:

Table 3. 2: List of types of rights in mining operations

Type	License period
Reconnaissance License	Up to 1.5 year, non-exclusive and non-renewable
Exploration License	Up to 10 years (3 years initial, 2 renewals of 1 year each and 5 extension of 1 year each)
Retention License	Up to 6 years and exclusive (3 years initial and one-time renewal for 3 years)
Large-Scale mining license	Up to 20 years plus possibility of 10-year renewal
Certificate of discovery	Up to 1.5 year, non-renewable
Certificate of professional competence	The validity period, renewal, and revocation of a certificate of professional competence shall be prescribed by regulations

With regards to artisanal and small-scale mining activities, the Mining Operation Proclamations No. 678/2010 and the preceding proclamations underlined that artisanal and small-scale miners should necessarily be organized as cooperatives and that there is no specific requirement for the technology used and for the competence required. Licensed miners fall into three categories: i) mining cooperatives ii) small and micro enterprise (SME) and iii) mining development groups. The amended mining operations proclamation No. 816/2013 has recognized four types of mining licenses and outlined limitations on the durations. The following Table summarizes the types of mining operations and their pre-defined durations:

Table 3. 3: List of types of licenses for artisanal to small- scale mining operations

Type of license	Duration of license
Artisanal mining license	Up to 2 years not renewable
Small-scale mining license	Up to 10 years renewable for 5 years
Special small-scale mining license	Up to 10 years renewable for 5 years
Large scale mining license	Up to 20 years unlimited renewals (each 10 years)

Further, with regards to the right of trading precious minerals, the Transaction of Precious Minerals Proclamation (No. 651/2009) provides that there are three types of licenses and two certificates as follows:

Table 3. 4: list of types of rights for training precious stones

Type	Description
Precious minerals brokerage license	Grants to the holder of the license the right to purchase, hold for sale purposes, transport and forthwith sale of precious minerals locally.
Precious minerals crating license	Grants to the license the right to purchase, hold and transport precious minerals in an amount to be specified by directives of the National Bank of Ethiopia, carry out smithery or lapidary and sell its product locally or abroad pursuant to the directives of the Bank. The holder of such license may engage in purchase or maintenance of used, broken or damaged jewelries and report periodically every month about its activities.
Precious minerals refining license	Grants the license holder the right to engage in refining precious metallic minerals produced locally or imported
Precious minerals trade certificate of competence	Grants to the holder of the license the right to purchase in bulk and retail sale of finished precious minerals locally.
Precious mineral export certificate of competence	Grants to the holder of the certificate the right to purchase, hold, and export the following precious minerals pursuant to the directives of the National Bank: gold and silver which are in their final shapes and other precious mineral in raw, semi processed or in their final state.

Allocation process of mining licenses

The overall application procedure for awarding licenses in the mining operation is stipulated in the Mining Operations Proclamation No. 678/2010. Accordingly, application for licenses first have to submit to the Licensing Authority for the issuance, renewal or transfers together with the necessary documents required by the Proclamation, regulations and directives and with the payment of application fee stated in the regulation. Having this, the Licensing Authority registers and gives a receipt to the applicant once approved. Commencing year 2019 online application applied by the MoMP for mining companies. Further, the following procedural rules are generally applied unless otherwise agreed:

- An application submitted for a large-scale mining license takes precedence over those for small scale and artisanal mining licensees, and an application for small scale mining license takes precedence over those for artisanal mining licenses;
- The applicants are dealt with in the order of date of receipt if the Licensing Authority receives more than one application for licenses of the same status covering the same mineral and area; and
- Where two or more applicants lodge applications for licenses of the same status at the same time covering the same mineral and area, the Licensing Authority constitutes a technical team to evaluate the applications and the priority shall be determined on the basis of the evaluation of the technical work plan, the financial proposal, as well as the technical competency of the applicants.

The general procedure necessary for mining operation license allocation is summarized and presented in Table 3.5:

Table 3. 5: Summary for awarding license procedures

Stage No	Procedure
1. Information	The applicant enquires about the general information on the application procedures at MoMP website. The applicant is also referred to the Geological Survey of Ethiopia in order to obtain information about the surveys and mineral deposit in all regional states of the country.
2. Field visit	The applicant writes an official letter to MoMP in order to arrange for a geological visit at the relevant location (Wereda, Region) MoMP notifies the Regional Mines Bureau of that particular area in order to request them to assist the applicant during the geological visit. The applicant defines the particular coordinates of the area subject to the application during the geological visit. MoMP cross- checks the coordinates with its records in order to confirm that the area is not overlapping with any other license. MoMP records the application identification code in the cadaster in case of overlap.
3.Applications	The applicant pays the applications fees, fills in the official application form for mineral operations license and other services and submits the application to MoMP along with the following documents: <ol style="list-style-type: none"> 1. ID Card /passport; 2. Principal business registration certificate; 3. Evidence of the applicant's financial status; 4. Work programme (for reconnaissance/exploration) 5. Feasibility study (for mining license application only) 6. Environmental and social impact assessment (ESIA) report (for mining exploration license application only) 7. Tax identification number (Tin) for mining license application only); 8. Articles of association (for companies); and

	9. Memorandum of association (for companies)
4. Evaluation	<p>MoMP assesses the applications based on the following criteria:</p> <ul style="list-style-type: none"> - Number of years the applicant has been in mining operation and directly/indirectly related experience with a maximum of 15 points; - Human resources capacity and experience with a maximum of 10 points - Financial performance with a maximum of 10 points; - Proposed project location and area coverage with a maximum of 2 points; - Objective of the proposed project in specific, measurable, achievable and time framed (SMART) with a maximum of 3 points; - Previous work assessment citing appropriate reference with maximum of 10 points; - Exploration work proposal (detail exploration programme for the first year and comprehensive work programmes for 2nd and 3rd years) with maximum of 30 points; - Expenditure obligation for the initial three years of exploration erode with a maximum of 10 points; and - Financial status of the applicant related to the exploration period with a maximum of 10 points. <p>The minimum score out of the technical criteria for exploration application is 75 points. For mining license application, the economic resource and mining engineering sections should evaluate and give their comments on the feasibility study of the applicant. The applicant should then comment in the presence of the mining committee members.</p>
5. Draft Agreement	MoMP decides to grant the license or not.
Letter and approval	<ul style="list-style-type: none"> a) If the application is not approved, the application code reference will be removed from the license records of MoMP. b) If the memo of evaluation is approved by the Ministry, an Agreement Letter and the Annexes should be prepared and signed in 9 copies by MoMP
6. Issue of license	<p>A copy of the agreement is delivered to the applicant and another copy is delivered to the Regional National States Mines Bureau.</p> <p>The license fee should be paid by the applicant and a license certificate is then delivered to the license.</p>

Procedure of Awarding License

As it is stated in mining operations proclamation 678/2010 Article 9; six types of mineral licenses are issued in the country. These are the following:

1. a reconnaissance license
2. an exploration license
3. a retention license

4. artisanal mining license
5. small scale mining license and
6. large scale mining license

In the mining phase, feasibility study document is a mandatory. Such study should be accomplished by consultants who acquire professional practiced certificate issued by the Ministry of Mines and Petroleum. The study largely acquires those professional in the field of geology, mining engineering and economics. Accordingly, mining feasibility study should be conducted through involving the three professionals. Up on submission of the feasibility report by the applicant's evaluation will be conducted by professionals in the mineral licensing and administration core process. After incorporating comments by the respective consultants who prepare the feasibility study final feasibility report will be submitted to the core process. Then the feasibility document will be sent to the council of Minister for final approval.

The EITI Standard (2019) has put under its requirement 2.2 (a) that implementing countries are required to disclose the following information related to all contract and license awards and transfers taking place during the accounting period covered by the most recent EITI disclosures, including for companies whose payments fall below the agreed materiality threshold:

- i. A description of the process for transferring or awarding the license;
- ii. The technical and financial criteria used;
- iii. Information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable;
- iv. Any material deviations from the applicable legal and regulatory framework governing license transfers and awards.

Transferability of mining licenses

The Mining Operation Proclamation No. 678/2010 declares state ownership of minerals resources and provides rights and conditions to explore, develop and produce minerals. The proclamation categorized minerals depending on their type in order to set incentive, penalties, specialist skills development and minerals administration. Accordingly, the categorizations of minerals are presented as follows:

Table 3. 6: list of categories of minerals

Categories	Type
Construction Minerals	Minerals directly or indirectly used as input for construction purposes such as marble, granite, limestone, basalt, sand, aggregate, ignimbrite and clay
Industrial minerals	Minerals directly or indirectly used as industrial input such as kaolin, bentonite, quartz, coal, limestone, gypsum, pumice, clay and graphite
Metallic minerals	Iron, copper, zinc, lead, chromite, nickel and manganese
Precious minerals	Platinum, gold and silver or precious stones such as diamond ruby, emerald and sapphire
Semi-precious minerals	Gemstones that are used for jewelry such as opal, rhodolite, olivine, jadeite and lazurite.

The proclamation No. 678/2010 allows the possibility of transferring licenses other than reconnaissance and retention, with prior consent of the Licensing Authority. Whereas, artisanal or special small-scale mining licenses may only be transferred through inheritance.

Accordingly, in the fiscal year 2018/19 the following new license provision, transfer and cancellation of license has been made by the MoMP

Table 3. 7: New license provision, Transfer and Cancelled licenses in Fiscal Year 2018/19

No	Licensee Name	License Number	Nationality	Local/Foreign/JV	License Type	Mining Scale	Mineral Type	Region	Issue date (G-C)	Comments on rights
1	Tanarmu Chemical Industrial PLC	MOM/LSML/11/2018	Chinese	Foreign	Mining		Bromine	Afar	23-May-19	active
2	Sidama Small Scale Gold Mining and Trading Plc	MOM/EL/43/2018	Ethiopian	Local	Exploration		Placer Gold	SNNP	3-Oct-18	active
3	Ascom Mining Ethiopia Plc	MOMEL\112\2018	Ethio_Egypt	Joint Venture	Exploration		Gold & Base Metals	Benshangu I Gumuz	26-Sep-18	active
4	Dakasos Industrial PLC	MOMEL\148\2017	Ethiopian	Local	Exploration		Iron Ore	Amhara	3-Oct-18	active
5	Abyssinia Integrated Steel Plc	MOMEL\15\2018	Birtish-Indian	Foreign	Exploration		Iron Ore	Tigray	8-Nov-18	active
6	La Grande Marble PLC	MOM/LSML/19/2013	Indian	Foreign	Mining	Small	Marble	Benshangu I Gumuz	2-Dec-18	Transferred from Benshangul Gumuz
7	Agodayo Mining PLC	MOMEL\126\2018	Ethiopian	Local	Exploration		Iron Ore	Amhara	8-Apr-19	active
8	Himra Mining PLC	MOMEL\75\2018	Ethiopian	Local	Exploration		Iron Ore	Amhara	23-Apr-19	active
9	Himra Mining PLC	MOMEL\177\2018	Ethiopian	Local	Exploration		Iron Ore	Amhara	16-Apr-19	active
10	Tigray Resources Incorporated PLC	MOM/LSML/168/2017	Ethio_Canadian	Joint Venture	Mining	Large	Gold and silver	Tigray	23-May-19	active
11	Tigray Resources Incorporated PLC	MOM/LSML/166/2017	Ethio_Canadian	Joint Venture	Mining	Large	Gold, Copper and Silver	Tigray	23-May-19	active
12	Sun Peak Ethiopia Mining Plc	MOMEL\5\2019	Canadian	Foreign	Exploration		Gold & Base Metals	Tigray	16-Apr-19	active
13	Altau Resources Ltd	MOMEL\7\2019	United Kingdom	Foreign	Exploration		Gold & Base Metals	Tigray	16-Apr-19	active
14	Africa Mining and Energy PLC	MOMEL\125\2018	Australian	Foreign	Exploration		Potash	Afar	8-Apr-19	active
15	Sekota Mining PLC	MOMEL\54\2018	Italian	Foreign	Exploration		Coal	Amhara	16-Apr-19	active

16	Sekota Mining PLC	MOM/EL\33\2018	Italian	Foreign	Exploration		Limestone	Tigray	16-Apr-19	active
17	Ayiga Trade and Industry Plc	MOM/EL\56\2018	Ethiopian	Local	Exploration		Gold & Base Metals	Tigray	16-Apr-19	active
18	Dong Fei	MOM/EL\135\2018	Chinese	Foreign	Exploration		Coal	Benshangu I Gumuz	16-Apr-19	active
19	Best Gypsum Industries PLC	MOM/EL\130\2018	Ethio_America n	Joint Venture	Exploration		Gypsum	Somali	23-May-19	terminated
20	Gemrock Ethiopia Mining PLC	MOM\145\2018	Indian	Foreign	Exploration		Gemstone	Oromia	23-May-19	active
21	Ayiga Trade and Industry Plc	MOM/EL\28\2018	Ethiopian	Local	Exploration		Gold & Base Metals	Tigray	16-Apr-19	active
22	Shahi Dahi	MOM/EL\26\2018	Ethiopian	Local	Exploration		copper and associated minerals	Benshangu I Gumuz	6-Jun-19	active
23	Vintage Exploration and Mining PLC	MOM/SSML\16\2019	Ethio-Russian	Joint Venture	Mining	Small	Placer Gold	Benshangu I Gumuz	6-Jun-19	active
24	YFY Mining PLC	MOM/EL\176\2018	Chinese	Foreign	Exploration		Marble	Benshangu I Gumuz	6-Jun-19	active
25	Arerti Ceramic Manufacturing PLC	MOM/SSML\53\2018	Chinese	Foreign	Mining	Small	Bentonite	Amhara	5-Mar-19	active
26	Moon Rock Marble Development PLC	ML-14-ML-2011		Joint Venture	Mining	Large	Marble	Benshangu I Gumuz	29-Aug-18	active

Source: MoMP

Table 3. 8: New license provision and Cancelled licenses in Fiscal Year 2018/19

No	Licensee Name	License Number	Nationality	Local/Foreign/JV	License Type	Mining Scale	Mineral Type	Region	Area	Unit Area	Issue Date (GC)	Expiry Date (GC)	Status
1	Ezana Mining Development PLC	MOMEL\608\2011	Ethiopian	Local	Exploration		Precious and Base Metals	Tigray	133.7602	Sq.km	28-Nov-12	27-Nov-15	Cancelled
2	Ezana Mining Development PLC	MOMLSM\1682\2011	Ethiopian	Local	Mining	Large	Gold	Tigray	51200	Sq.m	27-Dec-12	26-Dec-32	Active
3	Nankai Mining PLC	MOMEL\82\2013	Chinese	Foreign	Exploration		Gold And Base Metals	Oromia	273.3436	Sq.km	12-Jul-13	11-Jul-16	Cancelled
4	Nankai Mining PLC	MOMEL\84\2013	Chinese	Foreign	Exploration		Gold And Base Metals	Oromia	207.8925	Sq.km	12-Jul-13	11-Jul-16	Cancelled
5	Nankai Mining PLC	MOMEL\83\2013	Chinese	Foreign	Exploration		Gold And Base Metals	Oromia	138.4873	Sq.km	12-Jul-13	11-Jul-16	Cancelled
6	Pazion Mining Plc	MOMEL\633\2011	Ethiopian	Local	Exploration		Primary Gold and Base Metals	Benshangul Gumuz	1260.831	Sq.km	13-May-14	12-May-17	Cancelled
7	Nankai Mining PLC	MOMEL\268\2014	Chinese	Foreign	Exploration		Primary Gold, Platinum and Base Metals	Oromia	191.5213	Sq.km	16-Oct-14	15-Oct-17	Cancelled
8	Nankai Mining PLC	MOMEL\269\2014	Chinese	Foreign	Exploration		Primary Gold, Platinum and Base Metals	Gambela	182.1118	Sq.km	16-Oct-14	15-Oct-17	Cancelled
9	Nankai Mining PLC	MOMEL\267\2014	Chinese	Foreign	Exploration		Primary Gold and Base Metals	Oromia	200.0891	Sq.km	16-Oct-14	15-Oct-17	Cancelled
10	Nankai Mining PLC	MOMEL\266\2014	Chinese	Foreign	Exploration		Primary Gold and Base Metals	Oromia and Somali	149.7196	Sq.km	16-Oct-14	15-Oct-17	Cancelled
11	ABKOM Ore Mining PLC	MOMSSM\14\2002	American	Foreign	Mining	Small	Tantalum and Niobium	Oromia	16.0776	Sq.km		22-Mar-19	Cancelled
12	Nankai Mining PLC	MOMLSM\155\2017	Chinese	Foreign	Mining	Large	Placer Gold	Gambela	2.04	Sq.km	4-Sep-17	3-Sep-19	Cancelled

Source: MoMP

Policy on disclosure of mining contracts

The mining legislation allows MoMP to enter into agreements for prospection, exploration, or production with mining operations. As part of the license awarding process, MoMP signs a mining agreement with each of the licensees.

These agreements set the work plan for the operator and the legal, social and environmental requirements of the license.

The existing mining legislation does not include any restriction on the public disclosure of contracts and licenses by the government or their access at MoMP level. However, signed contracts are not currently published electronically.

Register of mining licenses

- a) Regarding register of mining licenses, the EITI standard 2019 stated under requirement 2.3 (b) that Implementing countries are required to maintain a publicly available register or cadastre system(s) with the following timely and comprehensive information regarding each of the licenses pertaining to companies within the agreed scope of EITI implementation:
 - i. License holder(s).
 - ii. Where collated, coordinates of the license area. Where coordinates are not collated, the government is required to ensure that the size and location of the license area are disclosed in the license register and that the coordinates are publicly available from the relevant government agency without unreasonable fees and restrictions. The disclosures should include guidance on how to access the coordinates and the cost, if any, of accessing the data. The government should also document plans and timelines for making this information freely and electronically available through the license register.
 - iii. Date of application, date of award and duration of the license.
 - iv. In the case of production licenses, the commodity being produced.

Accordingly, the Licensing Authority is applying mining cadaster system for disclosure the above listed information in the mining operations sector. The list of extractive companies under reconciliation for the fiscal year 2018/19 is presented in annex section of the report. The cadaster link is <https://ethiopian.portal.miningcadastre.com/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

3.4.2 Type of rights and license allocation in oil and gas sector

Types of oil and gas rights

Among petroleum operations issues that the Petroleum Operation Proclamation 295/1986 has, arrangement between the Government and the oil companies could be mentioned. According to the arrangement, the MoMP could enter into exclusive or non-exclusive petroleum agreement where the award of license will be affected by either by competitive bidding or, subject to the directives of the council of ministers, through direct negotiation. The exclusion petroleum agreement confers a company the right to carry out petroleum operations in a particular area for up to four years for exploration activities and for up to twenty-five years for development and production activities. Extensions of four years and of ten years maybe granted respectively for exploration and for development and production. Further, extension may be granted in

accordance with Article 11 of the Petroleum Operations Proclamation No. 295/1986; whereas the non-exclusive petroleum agreement authorizes a company to carry out geological and geophysical surveys in a particular area for up to two years. The Minister may grant an extension of two additional years and further extension may be granted in accordance with Article 11 of the Petroleum Operation Proclamation No. 295/1986.

Licenses allocation process

The current license allocation procedure for petroleum exploration in Ethiopia is applications from individual companies as well as from groups of companies should be submitted to the Ministry of Mines and Petroleum in sealed envelopes delivered by registered mail or by hand without an application fee. All documents relating to an application are kept confidential by all parties and the Government may, at its sole discretion invite a successful applicant for negotiation. The focus of the Government negotiator in evaluating the applications includes but not limited to the following:

- The minimum exploration work and expenditure obligations;
- The economic benefits to the country, with emphasis on the profit oil sharing; here cash flow analysis shall be conducted with both parties in determining the Government's and company's take from oil and gas development; and
- The applicant's proposal regarding natural gas.

The MoMP reserves the right to accept or reject any proposal, without justifying his decision on the subject. All documents relating to application are kept confidential by all parties and the Government may, at its sole discretion invite a successful applicant for negotiation and signature.

After completion of negotiation process and both parties agree on the fiscal terms and associated articles in the model production sharing agreement (PSA), the agreement will be endorsed to the Council of Ministers for approval, then presented to the company and MoMP for signature.

In the fiscal year 2018/19, there was no oil and gas block allocated for oil companies for conducting exploration and development activities.

Transferability of oil and gas rights

The issues of transferability of petroleum rights stated in the petroleum operations proclamation No. 295/1986 as the possibility of the state transferring part or all rights, obligations and interests with the condition of prior written consent of the Minister. Accordingly, the terms and conditions of transfer, assignment or disposal shall be governed by the provisions of the Petroleum Agreement.

In the reconciliation period 2018/19, the MoMP confirmed as there was no oil and gas block transferred.

Policy on disclosure of oil and gas contracts and register of licenses

The EITI Standard 2019 sets under the requirement 2.4 about disclosure of contract entered between companies and the host Government as well as policy document to the public as:

- a) Implementing countries are required to disclose any contracts and licenses that are granted, entered into or amended from 1 January 2021. Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.
- b) The multi-stakeholder group is expected to agree and publish a plan for disclosing contracts with a clear time frame for implementation and addressing any barriers to comprehensive disclosure. This plan will be integrated into work plans covering 2020 onwards.
- c) It is a requirement to document the government's policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals.

Given the EITI Standard requirement stated above, the model production sharing agreement of the MoMP contains a confidentiality provision which prevents the public disclosure of information that the extractive companies supply the MoMP. In the Model Production Sharing Agreement such confidentiality statement is found in Section XVII. On the other hand, the petroleum proclamation does not include any restrictions on the public disclosure of contracts and licenses by the government. The signed contracts and register of oil and gas licenses are not currently published electronically.

3.5 Fiscal regime in the extractive sector in Ethiopia

Review of fiscal regime has been made both in the mineral and petroleum operation in the country; and accordingly, the detail of fiscal regime is presented as follows:

3.5.1 Fiscal regime in mining sector

In the mineral operation the following fiscal regime are prevailing:

- license fee
- land rent
- royalty
- income tax
- free equity
- community development
- Training contribution

Royalty

The royalty rate is found to be in the range 2 to 7%. The largest rate is attached to precious mineral at 7% and the least is attached to geothermal at 2%.

The detail rate of royalty tax in mining sector is presented in Table 3.9.

Table 3. 9: List of royalty rates

Mineral Category	Royalty
Construction minerals	3%
Industrial minerals	4%
Metallic minerals	5%
Precious minerals	7%
Semi-precious minerals	6%
Salt	4%
Geothermal	2%

Source: Mineral operations Proclamation 678/2010

Income tax is paid annually on the amount of taxable income at the rate of 25% for all mineral type. Based on the proclamation, free equity is paid annually on profit after tax amount at 5% rate.

License Fee

The other payments in the mining operations are license fee, renewal fee, and registration fee as it is stipulated in the regulation Articles 46, 47 and 48 detailed as the following:

- 1) The license fees to be paid any applicant, for each specific block of a license, pursuant to Article 71 of the Proclamation and Article 14 of this Regulation, shall be as follows:
 - a) Reconnaissance license Birr 3,904
 - b) Exploration license Birr 4,837
 - c) Retention license Birr 9,801
 - d) Small scale industrial and construction mining license Birr 4,207
 - e) Large scale industrial and construction mining license Birr 5,132
 - f) Precious, semi-precious, metallic and other minerals of small scale mining license Birr 7,520
 - g) Precious, semi-precious, metallic and other minerals of large scale mining license Birr 8,360
- 2) The renewal fee to be paid by any license holder for each block of a license, pursuant to Article 71 of the Proclamation and Article 14 of this Regulation, shall be as follows:
 - a) Exploration license Birr 3,058
 - b) Retention license Birr 10,191
 - c) Small scale industrial and construction mining license Birr 4,078
 - d) Precious, semi-precious, metallic and others minerals of small scale mining license Birr 6,117
 - e) Precious, semi-precious, metallic and others minerals of large scale mining license Birr 8,411.

In the regulation article 47 the following payments has been stated and the detail is presented as follows:

- 1) Applicant shall pay service fees provide under the provisions of this Article to obtain different services provided by the Licensing Authority.
- 2) For registration of application or documents the following fees shall be paid:
 - a) Registration of application for mining works license Birr 401
 - b) Registration of application for transfer of license right Birr 864
 - c) Registration of application to get certificate of professional competence for consultancy service Birr 100

- d) Registration of application to get certificate of competence for technical service Birr 1000
- e) Registration of application to get certificate of discovery Birr 10
- f) Registration of document Birr 50
- 3) For receiving different documents the following fees shall be paid:
 - a) License document per page Birr 20
 - b) Certificate of professional competence for consultancy service Birr 400
 - c) Certificate of competency for technical service Birr 2,659
 - d) Certificate of discovery per page Birr 200
 - e) Substitute of lost, burned, damaged or stolen license or certificate per page Birr 30
 - f) Additional copy of original license or certificate Birr 300
 - g) Additional copy of a certificate of professional competence for consultancy service Birr 300
 - h) Additional copy of a certificate of competency for technical service Birr 460
 - i) A renewed license or certificate Birr 200

Community Development

Community development fund payment is becoming a law supported commencing 2018. Accordingly, the Mining Regulation No. 423/2018 states the following payment rate for community development.

The regulation Article 41 states that participation of licensee on community development. Accordingly under sub-article (1) pursuant to Article 62 (3) of the Proclamation, the holder of special small, small and large scale mining license or as appropriate, exploration license, shall participate in Community Development Plan and allocate money for such expenses stated in a, b, and f as follows:

- a) During mining development proportion period, lump sum amount from operation cost of the development period shall be paid as follows:
 - 1) Construction or industry minerals 1%;
 - 2) Precious or semi-precious minerals 0.2%;
 - 3) Iron or potash or metallic minerals 0.1%;
 - 4) Coal 0.7% %.
- b) During mining period, from annual revenue expenditure or net profit 2%.
- f) The fund allocated pursuant to paragraph (b) of this sub-article shall be whichever higher from the annual revenue expenditure and the net profit.

Penalty

In article 48 of the regulation the following payment has been declared:

Without prejudice to any other recourses that the Licensing Authority take pursuant to the provisions of Part Six of this Regulation, failure to pay or delay of payments specified under Article 67 of the Proclamation and Article 46 of this Regulation shall subject to a fine of 2% for each month or part thereof for the amount remains unpaid.

3.5.2 Fiscal regime in oil and gas sector

Relying on petroleum legislations, petroleum operations fiscal regime includes the following payments by oil companies which are signed petroleum exploration and development production sharing agreement.

- Signature bonus,
- Land rent,
- Royalty,
- Production sharing,
- Production bonus,
- Income tax
- Training fund contribution

Signature bonus would be paid by companies on the process of negotiation to acquire petroleum exploration and development area. Such payment would be made voluntarily without obligation. Land rent is obligatory which will be paid depending on the size of area occupied by companies for exploration and development activities. Royalty will be paid based on daily production of oil or gas in the licensee area with a sliding scale at the rate determined during negotiation between the licensing authority (petroleum operation core process) and petroleum companies. The negotiation will be conducted on win-win basis to reach an agreed royalty rate. In this regard negotiation skill is important for both parties particularly for the government entity (petroleum licensing and administration core process).

Land rent will be paid depending on the size of area occupied for exploration and development. The rate is not the same in the exploration and development phase.

Cost recovery is one of the fiscal regime in petroleum operation in the country. Cost recovery limit will be determined through negotiation and the value will be determined on volume of assumed daily production of oil or gas from the license area.

Production bonus will be paid depending on level of production of crude oil or natural gas from the license area. The amount will be determined through negotiation between the licensing authority and petroleum companies.

Income tax will be paid on annual bases based on taxable income amount fixed rate at 30% of taxable income. Losses realized during the accounting period may be carried forward to a maximum of 10 years period.

3.6 State participation in the extractive sector in Ethiopia

The council of Ministers Regulation No. 413/2017 provided for the state-owned company (SOC) Ethiopian Mineral Petroleum and Biofuel Co; the responsibility to represent the Government in its equity participation and administration of private companies engaged in petroleum and natural gas as well as minerals development commencing 31 August 2017.

3.6.1 State participation in the mining sector

Free equity

With regard to the Government participation in the mining sector, the mining proclamation No. 816/2013 declared in its Article 72 that a 5% government participation interest from the large-scale mining investment.

Such a 5% participation payment shall be computed from the mining operation of extractive company's mining feasibility after tax income.

For the 2018/19 fiscal year only MIDROC Gold Mines PLC disclosed the five 5% Government Participation interest and such Payment did not confirm by the Government Agency- the Ministry of Finance.

State Owned Companies (SOCs)

In the reconciliation of the fiscal year 2018/19, MIDROC Gold Mines PLC and Abijata–Shalla Soda Ash Sc. declared the state's participating interest of 2% and 38% respectively. The detail of government participation presented in Table 3.10.

Similar to other private companies, the SOCs are subject to the fiscal regime; and accordingly SOCs operating in the mining sector are required to pay non-tax and tax payments to mining and tax authorities and to pay dividends to their shareholders.

Table 3. 10: List of state participations in the mining sector

No	Company	No	Name/Entity	Level of ownership	Nationality of the owner
1	MIDROC Gold PLC	1	MINISTRY OF Finance & Economic Cooperation	2.00%	Ethiopian
		2	Sheikh Mohammed Hussein Ali Al-Amoudi	80.00%	Saudi Arabian
		3	Mrs. Sophia Saleh Ali Amoudi	18.00%	Saudi Arabian
2	Abijata-Shalla Soda Ash Sc.	1	Ethiopia Public Assets and Administration Agency	45.00%	Ethiopian
		2	National Mining Corporation PLC	27.00%	Ethiopian
		3	Seid Hussein Ali	10.00%	Ethiopian
		4	Hassan H.Al-Amoudi	9.00%	Ethiopian
		5	Abdulah H.Al-Amoudi	9.00%	Ethiopian
3	Afar Salt Production Sc*	1	State Owned (Federal Government)	83.33%	Ethiopian
		2	Ezana Mining Development PLC	3.98%	Ethiopian
		3	Saba Dimensional Stones PLC	11.67%	Ethiopian
		4	Guna Trading PLC	1.00%	Ethiopian
		5	Ato Tewodros Hagos	0.02%	Ethiopian

source: EEITI Report for the year ended 7 July 2017

3.6.2 State participation in the oil and gas sector

The issue of state/government share of production is presented in the petroleum production sharing agreement (PSA) of the country; and the amount is determined by negotiation with oil companies. Similarly, the contractor's production share is also negotiable tiered on volume of production, but it should not exceed maximum of 85% and should not be lower than 25%. So far the Government does not hold participating interest in the capital of oil and gas operations in the country.

3.7 The Extractive Sector Contribution to the Ethiopian Economy

Assessment on the extractive sector contribution for the national economy has been made applying production and value data submitted by extractive companies under reconciliation for the fiscal year 2018/19. However, it should be noted that the contribution of the mining sector to the national economy is not limited to this assessment.

3.7.1 Mining Sector Contribution to the Ethiopian Economy

i) Production data

Data on mineral production and value of the extractive companies under reconciliation as well as Artisanal and Small Scale Mining (ASM) for the fiscal year 2018/19 has been presented in Table 3.11. Relying on data in the Table, aggregate mineral production in the fiscal year is computed to be 11.4 million Tons; with value of ETB 6.7 billion the largest contribution in value has been registered with gold production (92.8%) followed by limestone (4.6%) and pumice (0.7%) for the fiscal year 2018/19.

In previous periods the Ministry was compiling production statistics data of extractive companies, however, recently such activities are missing due to structural adjustment made by the Ministry so that the responsibility of such task has been provided to other newly developed section. Since such section is a new one they do not commence such activity yet. This data is important for the sector and the Ministry should commence compiling such data as the previous years.

Table 3. 11: Detailed production data

Mineral	2017/18			2018/19		Variation		Regions
	Quantity produced (Tons)	Value of Production in ETB	%	Quantity produced (Tons)	Value of Production in ETB	Value of Production in ETB	%	
Gold	2.57	2,648,119,497.67	81%	0.82	762,657,627.69	-1,885,461,869.98	-71%	Oromia, Assosa, Gambella, Hawassa, Endesilasie, Mizan, Shakise, Dimma, Kuneba
Limestone	4,170,983.95	428,300,578.56	13%	3,103,667.23	311,079,043.93	-117,221,534.63	-27%	Oromia, Dire Dawa
Salt	753.72	15,363,637.00	0%	753.72	11,218,183.00	-4,145,454.00	-27%	Afar
Coal	0.00	0.00	0%	0.00	0.00	0.00		
Soda Ash	5,357.35	46,830,293.00	1%	1,406.25	16,588,537.50	-30,241,755.50	-65%	Oromia
Basalt	326,886.81	11,489,414.50	0%	330,822.05	37,363,827.48	25,874,412.98	225%	Oromia
Marble	9,420.36	51,859,992.00	2%	15,653.19	27,664,900.39	-24,195,091.61	-47%	Benshangul Gumuz
Pumice	554,209.06	48,346,019.00	1%	495,173.94	47,553,481.50	-792,537.50	-2%	Oromia
Sandstone	0.00	0.00	0%	0.00	0.00	0.00		
Silver	0.34	4,720,562.64	0%	0.00	0.00	-4,720,562.64	-100%	Oromia
Clay Soil	56,563.00	3,959,354.00	0%	150,560.00	0.00	-3,959,354.00	-100%	Dire Dawa
Gypsum	52,503.00	13,388,265.00	0%	53,897.00	11,427,035.00	-1,961,230.00	-15%	Oromia
Trona	36.00	37,680.00	0%	50.00	60,000.00	22,320.00	59%	Oromia
Silica sand	4,344,848.15	1,952,920.28	0%	7,225,203.59	16,726,176.75	14,773,256.47	756%	Amhara
Total production Value	9,521,564.31	3,274,368,213.65	100%	11,377,187.79	1,242,338,813.24	-2,032,029,400.41	-62%	

Source: EEITI reporting template for EFY 2018/19 and reconciliation report for EFY 2017/18

Gold

In the fiscal year 2018/19, there was no gold production reported by MIDROC Gold Mines PLC because of temporary suspension of production. However, the National Bank of Ethiopia (NBE) reported 3.18 ton produced by artisanal and small scale miners and others. The total gold production and value for the fiscal year 2018/19 is presented in Table 3.12. Further, the NBE acts as a clearing house for gold produced by Artisanal and Small-scale Miners (ASM) and holds it in stock or includes it in sales of gold on the international market. A 5% premium above the daily official gold price is offered to producers when selling gold to NBE.

Table 3. 12: Detailed ASM gold production data and others

N o.	Name of Purchase Centre	Gold purchased 2017/18		Gold purchased 2018/19		Variance			
		Grams (a)	ETB (b)	Grams (c)	ETB (d)	Grams	[(c) - (a)]/(a)	ETB	[(d) - (b)]/(b)
							%		%
1	National level	822,822 .49	762,657,62 7.69	3,178,76 3.53	6,273,365,5 08.58	2,355,94 1.04	286.3%	5,510,707,8 80.89	722.6%

Source: NBE

Referring Table 3.12, gold production in the country revealing an increasing from exiting level 0.82 million gram in 2017/18 to 3.18 million gram in 2018/19 EFY. Similarly, value of gold has been increased from existing level 763 million ETB in 2017/18 to 6273 million ETB in 2018/19.

Further on ASM's Gold Production the NBE separately reported for the fiscal year 2018/19 and the result is presented in Table 3.13.

Table 3. 13: Detail Gold Production by ASM's in fiscal year 2018/19

No	All branches	Quantity in BAR	Weight in gram	Actual value in Birr	Value (USD)
1	Assosa	614	529,324.41	1,173,885,864.00	34,455,075.38
2	Gambella	267	18,572.06	32,124,993.23	990,925.40
3	Hawassa	446	269,090.97	579,583,225.12	16,836,945.32
4	Endesilasie	1310	1,427,011.22	2,522,243,643.65	75,031,988.02
5	Mizan	243	137,442.35	238,158,919.61	7,271,374.26
6	Shakiso	703	365,197.18	786,015,331.52	22,979,818.72
7	Dimma	859	228,037.40	482,534,015.86	14,178,566.74
8	NBE	276	203,910.89	458,518,026.01	13,477,407.67
9	Kuneba	1	177.05	301,489.58	8,990.38
	Total	4719	3,178,763.53	6,273,365,508.58	185,231,091.88

Source: NBE Separate Report

Limestone

Assessment on limestone production by the extractive companies under reconciliation for the fiscal year 2018/19 is indicating, the largest quantity of limestone has been produced by Derba Midrock Cement PLC (1.6 million ton), followed by Dangote Industries PLC (1.08 million ton), and Pioneer Cement PLC (0.3 million ton) for EFY 2018/19.

Table 3. 14: List of major limestone producers, production and value

Company	Quantity (Tons)	Value of the production in ETB	% Value
Derba Midrock Cement PLC	1,638,676.00	139,697,128.68	46.2%
Dangote Industries PLC	1,089,694.60	140,520,700.84	46.5%
Pioneer Cement PLC	304,551.38	21,318,596.60	7.0%
Mengesteab Industrial PLC	8,350.00	937,854.00	0.3%
Total	3,041,271.98	302,474,280.12	100.0%

Source: EITI Reporting Template 2018/19

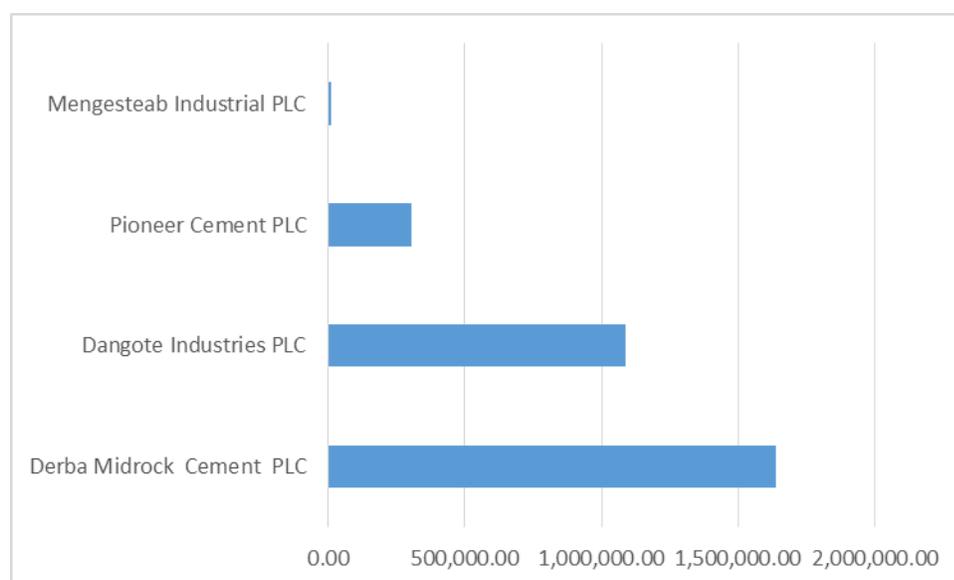


Figure 3. 2: Quantity of limestone production 2018/19 (in Tons)

Salt

Only one company has been reported production of salt for the fiscal year 2018/19. Accordingly 754 Ton of salt with value of ETB 11 million produced by Lucy Salt Production PLC.

ii) Contribution of the extractive industries sector to gross domestic product (GDP)

Analysis on contribution of extractive sector to GDP of the country has been conducted and the result is presented in Table 3.15

Table 3. 15: Extractive industries' contribution to GDP

Extractive industries contribution to GDP	2018/19 ETB (million)	%
Mining & Quarrying	2,658.90	0.13%
Others	1,984,498.60	99.87%
Gross Domestic Product at Constant Market Prices	1,987,157.50	100.00%

Source: NBE 2018/19 Annual Report

iii) Extractive industries contribution to exports

Analysis has been conducted on the country's export of the commodities over the period 2016/17 – 2018/19. Accordingly, the major export of commodity in the country is coffee (average 30%) followed by oil seed (average 14%). The contribution of gold for export of the country is averaged 4% in the period 2015/16-2017/18; with a declining trend over the periods from its existing level 7% in 2016/17 to 1% in 2018/19. The reason for declining and to be 1% in 2018/19 would be, among others, suspension of MIDROC Gold Mines PLC from production. In the fiscal year 2018/19 the contributor for Gold export are artisanal and small-scale miners which has been reported by the NBE.

Table 3. 16: Contribution of gold exports (in million USD)

Major export item	2016/17	%	2017/18	%	2018/19	%
Coffee	883.2	30%	839	30%	764.1	29%
Oil seeds	351	12%	423.5	15%	387.8	15%
Leather and Leather Products	114	4%	132.4	5%	117.4	4%
Pulses	279.9	10%	269.5	9%	272.3	10%
Meat and Meat Products	98.7	3%	101.7	4%	88.6	3%
Fruits and Vegetables	56.1	2%	61.4	2%	60.9	2%
Live Animals	67.6	2%	61.1	2%	45.8	2%
Chat	273	9%	263.2	9%	303.6	11%
Gold	208.8	7%	100.2	4%	27.9	1%
Flower	218.5	8%	228.6	8%	256.6	10%
Electricity	73.4	3%	84.3	3%	55.7	2%
Others	283.2	10%	275	10%	285.7	11%
Total export	2907.4	100%	2839.9	100%	2666.4	100%

Source: National Bank of Ethiopia- 2018/19 Annual report

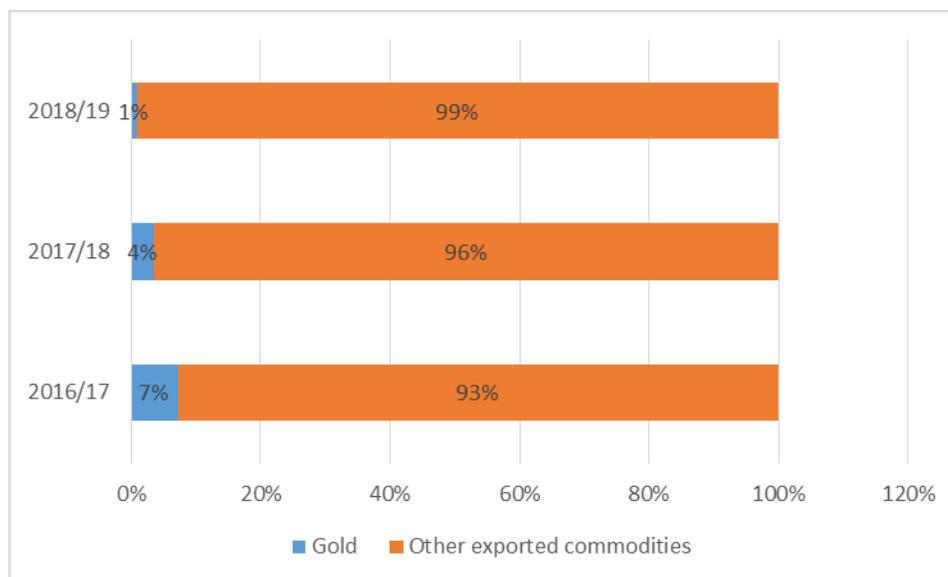


Figure 3. 3: Contribution of the extractives sectors to the National Economy

iv) Contribution to employment

Assessment on employment contribution of extractive company under reconciliation has been accomplished and the figure on employment is presented in Table 3.17. However, it should be noted that extractive sector's contribution in the country in general will be more than the figure in Table 3.17.

Table 3. 17: Summary of employment data declared by reporting entities

Description	Number of employees	%
Gold Production	1574	30.1%
Cement manufacturing	1830	35.0%
Salt production	45	0.9%
Other mining	1773	34.0%
Total number of employees	5222	100.0%

Source: EEITI Reporting Template

Disaggregation on employment contribution with individual extractive companies (under reconciliation) has been made and presented in the following Table 3.18.

Table 3. 18: Employment by Extractive Companies

Company	Manpower		
	Local	Foreign (Expatriate)	Total
Allied Chemicals PLC	65	2	67
Allisha Mining PLC	105	4	109
Bezalel Construction PLC	115	20	135
Derba Midroc PLC	1232	0	1232
East Cement PLC	321	52	373
Lucy Salt Production PLC	45	0	45
Midroc Gold Mining PLC	1570	4	1574
National Mining PLC	543	0	543
New Age Ethiopia Ltd	9	0	9
Pioneer Cement PLC	380	0	380
POLY-GCL Petroleum Investment LTD Ethiopia	30	10	40
Sammaka Stones PLC	60	10	70
Sourish Marble PLC	25	10	35
GPB Ethiopia Resource B.V.	6	3	9
Deionex Energy Ethiopia Limited	4	1	5
Inchine Bederock Cement PLC	209	16	225
Ayana Marble PLC	70	10	80
Abijata Shalla Soda Ash S.C.	281	10	291
Total	5070	152	5222

Source: EITI Reporting Template

For further analysis on employment contribution by sector in the country, data from the NBE has been considered and presented in Table 3.19 below. Accordingly, the contribution of mining and quarrying sector accounts 0.15% of permanent employment and 0.87% of temporary employment for the fiscal year 2018/19.

Table 3. 19: Employment by Sector in 2018/19

Sector	Employment in 2018/19			
	Permanent	%	Temporary	%
Mining and quarrying	35.00	0.15%	92.00	0.87%
Other sectors	22,596.00	99.85%	10,449.00	99.13%
Total	22,631.00	100.00%	10,541.00	100.00%

Source: NBE, Annual Report 2018/19

Analysis of extractive companies' revenue contribution to GDP at national level has been made relying on data from the Planning Development Commission. Accordingly, based on the data the contribution of the Mining and Quarrying to GDP account 0.1 % in the fiscal year 2018/19.

Table 3. 20: GDP (Thousand Birr) at Constant Prices (2008 EFY Base Year Series)

Industry/Year	2018/19	%
Mining & Quarrying	2,658,871	0.1%
GDP at Constant Market Prices	1,988,675,679	100.0%

Source: PDC

v) Contribution to Government revenues

Contribution of the mining and petroleum sectors for the Government revenue has been analyzed for the fiscal year 2018/19 and presented in Table 3.21 below. Accordingly, the mining sector accounts 0.53% of the Government revenue in the fiscal year 2018/19.

Table 3. 21: Contribution of the mining sector to Government revenues

Indicators	Amount in 2018/19 (in ETB million)	Contribution to Government Revenues in %
Total General Government Revenue (*)	209,980	100%
Mining revenues (**)	1,119	0.53%
Total extractive revenues (***)	1,246	0.59%

(*) Source: MoF

(**) Source: EITI reporting template 2018/19 from companies

(***) source: This total includes oil and gas companies' revenues detailed in Section 3.7.2 of this report

3.7.2 Oil and Gas Sector Contribution to the Ethiopian Economy**i) Contribution to employment, GDP and export**

The contribution of the oil and gas sector in the country for employment, GDP and export is not significant particularly because of companies operating for petroleum operation are at exploration phase. The contribution of the oil and gas sector for employment and GDP will be significant when the exploration activities come up with commercial discoveries in the license areas.

ii) Contribution to Government Revenues

The contribution of the oil and gas sector for the fiscal year 2018/19 is only 0.02% of the Government Revenue.

Table 3. 22: Contribution of the oil and gas sector to Government Revenues

Indicators	Amount in 2018/19 (in ETB million)	Contribution to Government Revenues in %
Total General Government Revenue (*)	209,980	100%
Oil and gas revenues (**)	34	0.02%
Total extractive revenues (***)	1,246	0.59%

(*) Source: MoF

(**) Source: EITI reporting template 2018/19 from companies

(***) source: This total includes mining companies' revenues detailed in Section 3.7.1 of this report

3.8 Collection and distribution of the extractive industry revenues

3.8.1 Budget process

The responsibility of short and long term plan approval is attached to the Planning Development Commission in the country; formerly it was named as ministry of finance and economic development (MoFED).

i) Budget planning and formulation

As the responsible government body for preparation of budget, the MoF will provide a sort of ceiling in budget request to line ministries; accordingly, the MoF will compile the national level plan and budget request and present for approval by the Council of Ministers. Then the budget proposal will be presented to the Parliament and will get final approval for disclosing for the public.

ii) Budget preparation process

Short and long term budget preparation process will be conducted regularly by line Ministries and submit budget proposal to the MoF for further look and initial approval. Then, the MoF prepares the national level budget and submit to the Council of Ministers for approval and forwarding to the House of the People's Representatives.

iii) Audit of the financial statement of the Federal Government

The responsibility of auditing the federal government ministries attached to the Federal Auditor General by Proclamation No. 68/1997. The Auditor General will be appointed upon recommendation of the Prime Minister by the House of Peoples' Representatives. Accordingly, the Office of the Auditor General is responsible for the inspection of the books of accounts of all government offices and submits accounting findings to the House of Peoples' Representatives.

The other Government body established to combat corruption in the Government Ministries and public enterprises is the Federal Ethics and Anti-Corruption Commission. The Commission established by proclamation No. 235/2001 as an independent Government body with the responsibility of combating corruption, investigations and prosecution. It is led by a Commissioner and accountable to the Prime Minister. The commissioner as well as Deputy Commissioner will be appointed by the House of Representatives upon nomination by the Prime Minister.

iv) Audit of the financial statements of public enterprises

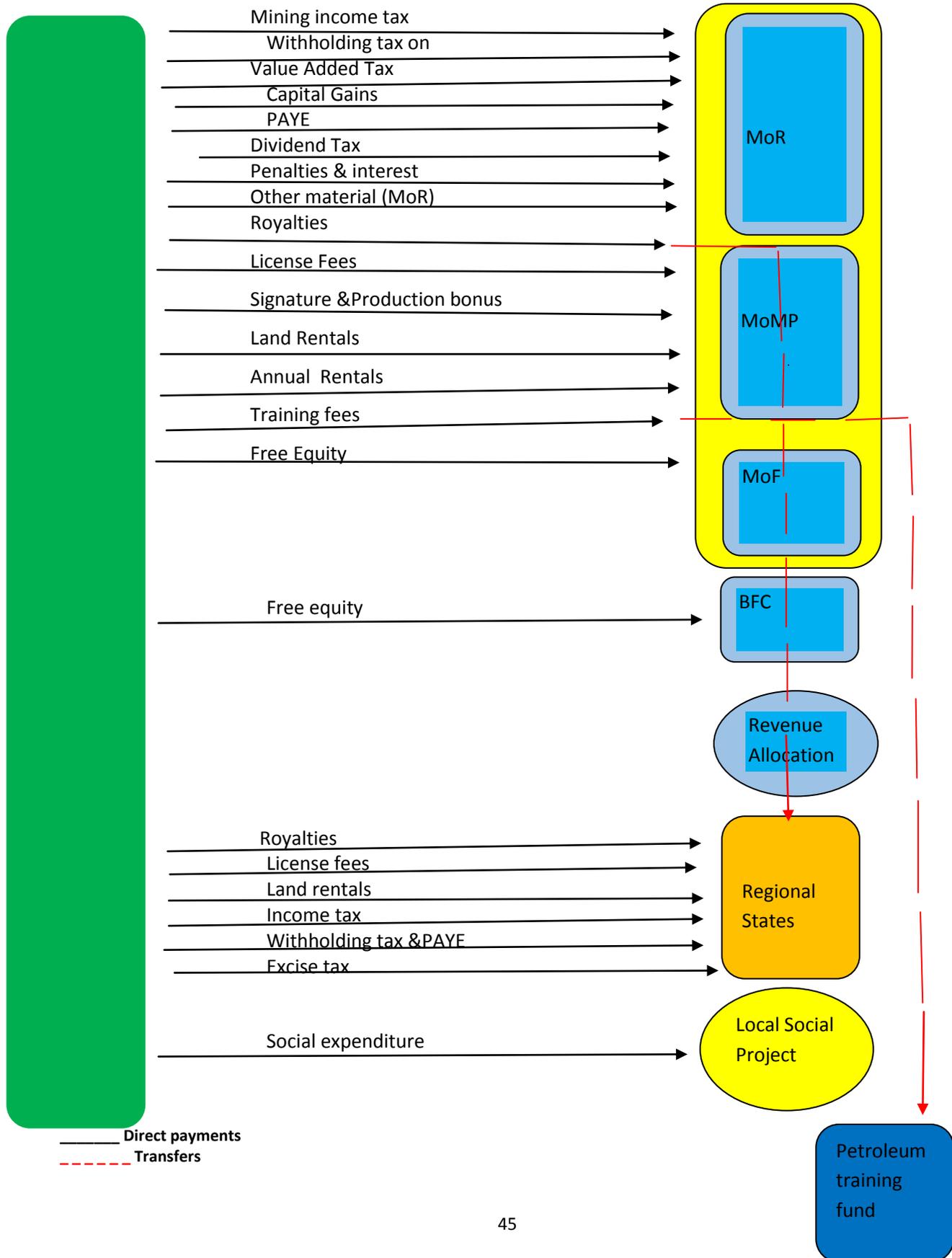
Similar to Government Ministries, public enterprises in the country are audited by the Office of the Auditor General. Accordingly, the Auditor General will submit any accounting findings up on auditing public enterprise to the House of Peoples' Representatives.

3.8.2 Revenues collection

i) Revenues recorded in federal budget

The MoF prepares the national level consolidated revenues generated in the country including revenue generated from extractive operations. Based on data of the MoF in the fiscal year 2018/19 Government revenue ETB 210 billion has been collected. The mining collection framework is presented with help the following diagram.

Figure 3. 4: Contribution of the extractive sectors to the economy



3.8.3 Revenues allocations

i) Transfers to Regional States

As per the constitution Article 98/3; the Federal Government and the Regional States shall jointly levy and collect taxes on incomes derived from mining and petroleum operations. Accordingly, the division of revenues derived from joint Federal and Regional States tax sources is within the powers of the house of Federation by virtue of Article 62/7 of the Constitution. Accordingly, the current revenue sharing ratios applicable for royalties and income tax stemming from large mine and petroleum and natural gas that were decided by the House of Federation are in the following percentage:

- Royalties at 60% for Federal Government and 40% for Regional States; and
- Income tax shared at 50%/50% between the Federal Government and Regional State.

The shared revenue for the fiscal year 2018/19 cannot be presented due to the Procurement and Finance Directorate of the MoMP could not provide such data as a result of lack of organized data in this regard. However, for the next year reconciliation period such problem will be solved since they commence proper recording of such data.

ii) Petroleum training fund

Training fund is one of the payments affected by oil companies engaged in petroleum exploration and development activities. The amount of payment for training is not a fixed amount. Rather the amount will be fixed on voluntarily by oil companies through negotiation. However, the MoMP could strongly advice the existence of capacity gap in the petroleum operations to properly handle the complexity and sophistication of the petroleum exploration and development activities and so that the need of intensive training in key areas. In the PSA such training payment issues is stipulated in Article 3.6 on the Petroleum Operations Proclamation Article 23 (3); which says " A contractor shall pay additional payment, whether characterized as tax or otherwise, specified under any applicable petroleum agreement". Such training fund will be paid directly to the MoMP account.

3.9 Legal and Beneficial Ownership

As per EITI standard requirement 2.5 (c); implementing countries request and extractive companies publicly disclose beneficial ownership information. A beneficial owner in respect of a company means the natural person/s that directly or indirectly ultimately owns or controls the corporate entity. Accordingly, companies under reconciliation for fiscal year 2018/19 have been disclosed data on beneficial ownership and their percentage share holdings. Such information is found in annex section of the report.

3.10 Audit and assurance practices in Ethiopia extractive sector

3.10.1 Audit practices for extractive companies

The country's commercial Code stipulates that financial books of accounts shall be maintained as required in accordance with business practices and Ethiopian regulations, including tax laws. Proclamation No. 847/2014 requires companies to prepare their financial statements in accordance with International Financial Reporting Standards.

Further the Petroleum Proclamation Article 18 states the following with regard to financial books of account in petroleum operation:

- 1) A Contractor shall
 - a) Keep in Ethiopia complete and accurate books of accounts on petroleum operations;
 - b) Annually submit to the Minister and other appropriate authorities' financial statements, including balance sheets and profit and loss accounts, audited by a recognized, independent auditor acceptable to the Minister.

Accordingly, companies engaged in petroleum operations required to submit their audited financial statements audited by independent auditor. In line with the above mentioned article extractive companies under reconciliation for fiscal year 2018/19 requires to submit their audited financial statement. The five petroleum companies under reconciliation have been submitted audited report as per the requirement.

3.10.2 Audit practices for government agencies

With regard to auditing of the government agencies; the central Auditor General which is appointed by the House of Peoples' Representative, audits and inspect the accounts of all Government Agencies, ministries and other agencies of the Federal Government to ensure that expenditure are properly accounted for activities carried out during the fiscal year and in accordance with the approved allocations. The Auditor General draws up his office's annual budget he submits to the House of Peoples' Representatives for approval.

4. DEFINING THE RECONCILIATION SCOPE FOR 2018/19 FISCAL YEAR

The scope of reconciliation for the fiscal year 2018/19 is from July 8, 2018 to July 7, 2019. All payments made by the extractive companies under reconciliation as well as all revenue collected by the Government Agency with the period have been considered for reconciliation. Accordingly, the types of payments to each Government Agency are presented as follows:

4.1 Revenue flows

4.1.1 Direct Payment

The Ministry of Mines and Petroleum (MoMP)

Direct payments of taxes and levies will be made by extractive companies to the Government Agencies as per the mining and petroleum operations proclamation as well as income tax proclamation. Accordingly the following list of payment will be paid to the MoMP as per the mining and petroleum proclamation and associated regulations, and incorporated in the reconciliation report for fiscal year 2018/19.

Table 4. 1: Type of Direct Payment to the MoMP

No	Payment type
1.1	Royalties
1.2	License Fee
1.3	Penalties
1.4	Land Rentals
1.5	Signature Bonuses
1.6	Production Bonuses
1.7	Trainings
1.8	Community development /mandatory/

The Ministry of Revenues (MoR)

Further, other list of payments made by extractive companies under reconciliation will be made to the Ethiopian Ministry of Revenues (MoR) as per the tax proclamation of the country. These payments are presented in Table 4.2 and incorporated in the reconciliation report.

Table 4. 2: Type of Direct Payment to MoR

No	Payment Type
2.1	Income tax: Schedule C (Mining)
2.2	Income tax : Schedule C(Normal)
2.3	Value Added Tax (VAT)
2.4	Dividend Tax
2.5	Withholding Tax on payment
2.6	Personal Income Tax (Pay As You Earn "PAYE")
2.7	Customs duties
2.8	Capital gains

2.9	Excise tax
2.10	Penalties
2.11	Withholding tax on imports

The Ministry of Finance (MoF)

The Ministry of Finance is among the Government Agency with a responsibility of collecting the 5% Government free equity from mining companies. Further, it also collects dividends from state owned companies. Such payment has been incorporated in the reconciliation report.

Table 4. 3: List of Direct Payments to MoF

No	Payment Type
3.1	Free Equity
3.2	Dividends from State Owned Companies

The Biofuel Corporation

Among the responsibility of the Biofuel Corporation, collection of payment of the 5% free equity from extractive companies could be mentioned. Accordingly, such payments have been requested from the Corporation, however, there is no payment for the fiscal year 2018/19.

Table 4. 4 : Payment to the Biofuel Corporation

No	Payment Type
4.1	Free Equity

4.1.2 The Regional Government Finance and Mines Bureau

The Regional Governments have the responsibility of collecting payment from extractive companies operating in their respective regions. The payments they will collect presented in Table 4.5. Accordingly such payment has been incorporated unilaterally from extractive companies for the fiscal year 2018/19.

Table 4. 5: List of Direct Payments to Regional State Governments

No	Payment Type
4.1	Royalties
4.2	Land rent
4.3	License fee
4.4	Penalties
4.5	Personal income tax
4.6	Income tax: Schedule C (Normal)
4.7	Withholding tax on payments
4.8	Personal income tax (Pay As You Earn "PAYE")
4.9	Excise duty
4.10	Community development /voluntary

4.1.3 Social Payment

The EITI standard (2019) has incorporated under its requirement 6 about social and economic spending to be disclosed by extractive companies of implementing countries.

Social /community development payment is a payment to community development infrastructure by the extractive companies. Previously, such payment will be made by the will and interest of such companies and the amount will vary from company to company. Due to absent of Article of jurisdiction, it was difficult to enforce extractive companies to pay community development fund. However, recently community development proclamation has been enacted by the MoMP. Accordingly, community development fund must be paid by extractive companies both during exploration and mining period on the basis of 2% of their expenditure for exploration or on their income generating on whichever is higher. Such payments could be indicted in the mining feasibility report of mining companies' profit and loss statement.

For fiscal year 2018/19, community development payments have been unilaterally disclosed by extractive companies under reconciliation as voluntary and mandatory payments.

Table 4. 6: List of direct payments to social payments

No.	Payment flows
6.1	Voluntary Corporate Social Responsibility
6.2	Mandatory Social Responsibility

4.1.4 Infrastructure Provisions and Barter Arrangements

The EITI standard (2019) has put infrastructure provision and barter arrangements issues in its requirement 4.3 for considering "whether there is any agreement, or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities".

Table 4. 7: List of payments under infrastructure provisions and barter arrangements

No.	Payment flows
7.1	Total budget of the engagement /project
7.2	Value of engagements/projects incurred from 08/07/18 to 07/07/19
7.3	Cumulated value of engagements/project incurred on 07/07/19

However, such kind of arrangements are non-existent in the extractive sector of the country hence there is no any disclosure reported by extractive companies in their respective filled Template for fiscal year 2018/19 (2011 EFY).

4.1.5 State Share of Production and Participation

The issue of state/government share of production in the petroleum production sharing contract of the country is existed. However, so far there is no single oil company producing oil or gas in the country so that there is no in-kind revenue from oil and gas industry. All except POLY-GCL Petroleum Investment LTD Ethiopia registered oil companies are at exploration phase. POLY-GCL Petroleum Investment LTD Ethiopia is at development phase. Further, in the mining sector there is no in-kind revenue to be collected by the Government Agencies so that there is no

disclosure reported by the companies under reconciliation for the fiscal year 2018/19 (2011 EFY).

With regard to the Government participation in the mining sector, the mining proclamation No. 678/2010 under Article 70 declared that a 5% government participation from the mining companies. Accordingly, for the 2018/19 fiscal year only MIDROC Gold Mines PLC disclosed the five 5% Government Participation interest. However, such payment is not confirmed by the MoF in the fiscal year 2018/19.

4.1.6 Quasi-Fiscal Expenditure

The EITI standard (2019) has another requirement with regard to quasi-fiscal expenditure issues in its requirement 6.2 where state participation in the extractive industries and its expenditure in the form of quasi-fiscal; the requirement require mandatory disclosure of such revenue and expenditure by implementing countries. However, such quasi-fiscal expenditure is non-existence in the extractive industries of the country and so that there is no companies under this reconciliation disclose in the Template for 2018/19 (2011 E.C.) fiscal year. Further, the existing mining and petroleum proclamations do not have article/s with regard to quasi-fiscal expenditure issues.

4.1.7 Regional States' Transfers

The EITI standard (2019) set requirement 5.2 (a) about transfer of revenue between the Federal Government and the Regional States. Accordingly, the requirement states as: Implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant subnational entity.

It is noted that the Federal Government has been transferred royalty on the basis of 60/40 in favor of the Federal Government. Such transfers of the fiscal year 2018/19 is not presented in the report due to the Procurement and Finance Directorate of the MoMP could not make available such data.

4.1.8 Other Significant Payments

Extractive companies under reconciliation have been encouraged to disclose other significant payment in the Template, however, none of them disclosed for the fiscal year 2018/19.

4.1.9 Loan and Loan Guarantees

Similar to other significant payments mentioned in section 4.1.8, extractive companies were further encouraged to disclose their loan and loan guarantees in the EITI Template submitted to them, however, none of them reported any figure.

4.1.10 Production Volumes and Value

The EITI Standard (2019) of requirement 3.2 states implementing counties must disclose timely production data, including production volumes and values by type of commodity and production regional state. Accordingly, extractive companies under reconciliation for the fiscal year 2018/19 unilaterally disclosed their production and values in the Template. Such data has been summarized and presented in the report.

4.1.11 Export Volumes and Value

The EITI Standard (2019) requirement 3.3 states as implementing countries disclose timely export data including export volumes and value by type of commodity and disaggregated by the regional state. Accordingly for the 2018/19 fiscal year export data has been disclosed by Derba Midroc Cement PLC and Sourish Marble PLC unilaterally in its Template and incorporated in this reconciliation report.

4.1.12 Number of Employees

Employment in the extractive industries is one of the issues stated in the EITI Standard (2019) under requirement 6.3. According to the requirement, implementing countries must disclose employment contribution of the mining and petroleum sector. In line with the requirement extractive companies under reconciliation have been unilaterally disclosed their number of employees engaged in the mining and petroleum operations sector in the respective Templates. The summary result of employment in each extractive company under reconciliation is presented in the report.

4.2 Extractive Companies

For the 2018/19 reconciliation, 29 extractive companies have been considered for reconciliation. The base of selection is relatively active operations in the sector without considering their materiality threshold. These companies are mining and petroleum companies and listed as follows:

Table 4. 8: List of Extractive Companies Under reconciliation for Fiscal Year 2018/19

No	Company Name
1	Ayana Marble PLC
2	Afar Salt Production PLC
3	Alisha Mining PLC
4	Allied Chemicals PLC
5	Afdera Salt Production PLC
6	AbijataShalla Soda Ash S.C
7	Bezalel Construction PLC
8	Dangote Industries PLC
9	DerbaMidroc Cement PLC
10	Erta ale Salt Production PLC
11	Habesha Cement S.C.
12	Inchini Bedrock Cement PLC
13	Jam Industrial PLC
14	Lucy Salt Production PLC
15	National Mining PLC
16	Midroc Gold Mining PLC
17	Pioneer Cement PLC
18	Sammaka Stones PLC
19	Sourish Marble PLC

20	Ezana Mining PLC
21	Mengestaeb Industrial PLC
22	Messebo Cement Factory PLC
23	East Cement PLC
24	Poly-GCL Petroleum Investments Limited Ethiopia Branch
25	New Age (Ethiopia) Limited
26	GPB Ethiopia Resources B.V
27	South West Energy (HK)Ltd.
28	Africa Oil Ethiopia B.V.
29	Delonex Energy Ethiopia Limited

Source: EITI Office

4.2.1 Mining Companies

The following list of mining companies are engaged in producing gold, limestone, pumice, gypsum, clay, marble, silica sand, soda ash, basalt, salt, and trona.

Table 4. 9: List of Mining Companies under Reconciliation for Fiscal year 2018/19

Company Name	Mineral Type
Aayana Marbles plc	Marble Block
Abijata shalla soda ash	Soda ash
Afar salt production	Salt
Alisha mining plc	Marble Boulder
Allied chemicals plc	Silica -sand
Bezalel Construction	Clay soil
Dangote cement plc	Limestone
Dangote cement plc	Silica- sand
Dangote cement plc	Basalt
Dangote cement plc	Pumice
Derba midroc cement	Limestone
Derba midroc cement	Basalt
Derba midroc cement	Gypsum
Derba midroc cement	Pumice
Derba midroc cement	Sandstone
Erta ale salt factory	Salt
Ezana mining	Gold
Habesha cement s.co	Limestone
Inchini Bedrock cement	Limestone
jam industrial plc	Basalt
Lucy salt production	Salt
Mengesteab industrial	Limestone
messebo cement factory plc	Limestone
Midroc Gold mine	Gold Dore
National mining corp.	Marble Block

Pioneer cement	Limestone
Sammakka	Marble
Sourish Marble	Marble
East Cement PLC	Limestone
East Cement PLC	Gypsum
East Cement PLC	Pumice
East Cement PLC	Clay
Afdera Salt Production PLC	Salt

Source: EITI Office

4.2.2 Petroleum Companies

At national level six oil companies are signed production sharing agreement for oil and gas exploration and development activities in the country. However, all the six oil companies are at exploration phase and their list is presented as follows:

Table 4. 10: List of Petroleum Companies

Company	Mineral Type
GPB Ethiopia Resource B.V	Petroleum
POLY-GCL Petroleum Investment Ltd Ethiopia	Petroleum
Africa Oil Ethiopia B.V	Petroleum
NewAge Ethiopia Ltd	Petroleum
Delonex Energy Ethiopia Limited	Petroleum
South West Energy (HK) Ltd	Petroleum

Source: EETI Office

4.3 Government Agencies

The Government Agencies considered for reconciliation for the fiscal year 2018/19 are listed in the following Table.

Table 4. 11: List of Government Agencies

The Federal Ministry of Mines and Petroleum (MoMP)
The Federal Ministry of Revenues (MoR)
The Federal Ministry of Finance (MoF)
The Biofuel Corporation
The National Bank of Ethiopia (NBE)*

* The National Bank of Ethiopia was required to submit reporting Template for reconciliation process for the fiscal year 2018/19, however, it remains part of the reporting process to provide unilateral disclosure of ASM production and mineral export data.

4.4 Materiality threshold

The issue of materiality threshold has been stated in the EITI standard (2019) under the requirement 4.1 (d); accordingly, the following extractive companies their payments for the fiscal year 2018/19 are found to be above ETB 30 million.

Table 4. 12: List of Payments above the materiality threshold

No	Description	MoMP	MoR	Total	%	Cumulative %
1	MIDROC Gold PLC	6,913,122.26	178,103,050.42	185,016,172.68	17.5%	17.5%
2	Dangote Industries (Ethiopia) PLC	7,791,077.89	458,573,088.05	466,364,165.94	44.0%	61.5%
3	Derba Midroc Cement PLC	4,855,101.89	262,490,542.37	267,345,644.26	25.2%	86.7%
4	Allied Chemical PLC	76,327.45	57,340,143.42	57,416,470.87	5.4%	92.1%
5	East Cement PLC	0.00	31,332,861.75	31,332,861.75	3.0%	95.0%
6	Habesha Cement Sc.	2,039,619.79	50,460,596.86	52,500,216.65	5.0%	100.0%
	Total	21,675,249.28	1,038,300,282.87	1,059,975,532.15	100.0%	

Source: EEITI Reporting Template

5. RECONCILIATION RESULTS

The independent administrator has been conducted the reconciliation tasks relying on the payment data reported by the extractive companies and receipt data from the Government Agencies. For unreconciled payment or receipt data necessary adjustment has been incorporated with the necessary suggestion and comments for unreconciled amounts.

5.1 Payment Reconciliation between Extractive Companies and Government Agencies

5.1.1 Reconciliation by Extractive Company

In this section summary result of the payment made by the extractive companies (under reconciliation) and receipt made by the Government Agencies have been presented. Together with adjustment made (if any), residual, and unreconciled differences. The payment and receipt figures have been aggregated from the Template filled by each extractive companies under reconciliation and the Government Agencies. Further detail reconciliation report is for each company are presented in the Annex section of this report.

Table 5. 1: Reconciliation by Extractive Company (in ETB)

Description of Payment	Template Originally Lodged			Adjustments			Final amounts		
	Extractive company (a)	Gov't (b)	Difference (c)=(a)-(b)	Extractive company (d)	Gov't (e)	Difference (f)=(d)-(e)	Extractive company (g)=(a+d)	Gov't (h)=(b+e)	Difference (i)=(g)-(h)
MIDROC Gold Mine PLC	327,542,560.57	185,016,172.68	142,526,387.89	-	-	-	327,542,560.57	185,016,172.68	142,526,387.89
Dangote Industries (Ethiopia) PLC	-	466,364,165.94	-466,364,165.94	352,330,040.05	-	352,330,040.05	352,330,040.05	466,364,165.94	-114,034,125.89
Derba Midrock Cement	219,482,388.39	267,345,644.26	-47,863,255.87	-	-	-	219,482,388.39	267,345,644.26	-47,863,255.87
East Cement Sc.	25,613,051.75	31,332,861.75	-5,719,810.00	-	-	-	25,613,051.75	31,332,861.75	-5,719,810.00
Pioneer Cement PLC	22,072,135.04	18,216,044.00	3,856,091.04	-	-	-	22,072,135.04	18,216,044.00	3,856,091.04
Ayana Marble PLC	610,443.31	1,188,807.76	-578,364.45	-	-	-	610,443.31	1,188,807.76	-578,364.45
Afdera Salt Production PLC	-	322,603.98	-322,603.98	-	-	-	-	322,603.98	-322,603.98
Alisha Mining PLC	-	2,060,250.77	-2,060,250.77	-	-	-	-	2,060,250.77	-2,060,250.77
Alied Chemical PLC	151,550.73	57,416,470.87	-57,264,920.14	-	-	-	151,550.73	57,416,470.87	-57,264,920.14
Abijata Shalla Soda Ash S.C	3,813,103.03	6,772,564.70	-2,959,461.67	-	-	-	3,813,103.03	6,772,564.70	-2,959,461.67
Bezaleal Construction PLC	1,858,571.32	1,245,844.24	612,727.08	-	-	-	1,858,571.32	1,245,844.24	612,727.08
Ertale Salt Production PLC	-	4,705,185.19	-4,705,185.19	-	-	-	-	4,705,185.19	-4,705,185.19
Habesha Cement S.C	-	52,500,216.65	-52,500,216.65	-	-	-	-	52,500,216.65	-52,500,216.65
Inchine Bederock Cement PLC	-	1,087,344.73	-1,087,344.73	-	-	-	-	1,087,344.73	-1,087,344.73
Jam Industry PLC	402,112.10	607,744.30	-205,632.20	-	-	-	402,112.10	607,744.30	-205,632.20
Lucy Salt Production PLC	3,019,754.11	2,782,208.96	237,545.15	-	-	-	3,019,754.11	2,782,208.96	237,545.15
National Mining PLC	12,938,646.59	13,612,345.05	-673,698.46	-	-	-	12,938,646.59	13,612,345.05	-673,698.46
Sammaka Stone PLC	4,746,641.51	3,204,446.82	3,204,446.82	-	-	-	4,746,641.51	3,204,446.82	1,542,194.69
Sourish Marble PLC	1,759,163.00	1,037,284.32	1,037,284.32	-	-	-	1,759,163.00	1,037,284.32	721,878.68
Ezana Mining PLC	-	1,817,537.19	1,817,537.19	-	-	-	-	1,817,537.19	-1,817,537.19
Mengesteab Industry PLC	40,346.87	37,613.00	37,613.00	-	-	-	40,346.87	37,613.00	2,733.87
Poly-GCLPetroleum Investment Limited Ethiopia Branch	45,347,047.19	12,427,282.83	32,919,764.36	-	-	-	45,347,047.19	12,427,282.83	32,919,764.36
Delonex Ethiopia Ltd.	1,433,186.59	688,567.50	744,619.09	-	-	-	1,433,186.59	688,567.50	744,619.09
New Age (Ethiopia) Limited	9,817,152.32	11,528,220.93	-1,711,068.61	63,958.89	-	63,958.89	9,881,111.21	11,528,220.93	-1,647,109.72
GPB Ethiopia Resources B.V.	6,663,046.34	635,792.23	6,027,254.11	-	-	-	6,663,046.34	635,792.23	6,027,254.11
Africa Oil Ethiopia B.V.	8,661,229.29	8,917,521.75	-256,292.46	-	-	-	8,661,229.29	8,917,521.75	-256,292.46
Total	695,972,130.05	1,152,870,742.40	-451,251,001.07	352,393,998.94	-	352,393,998.94	1,048,366,128.99	1,152,870,742.40	-104,504,613.41

Source: EEITI Report Template

5.1.2 Reconciliation by Revenue Stream

In this section reconciliation by revenue stream has been made based on the payments reported by the extractive companies and Government Agencies together with adjustment made. The detail is presented in Table 5.2.

Table 5. 2: Reconciliation by revenue stream (in ETB)

Description of payment	Template originally Lodged			Adjustment			Final amounts		
	Extractive company (a)	Government (b)	Difference (c) = (a)-(b)	Extractive Company (d)	Gov't (e)	Difference (f) =(d)-(e)	Extractive company (g)	Gov't (h)	Difference (f)=(g)-(h)
Payment to MoMP	77,845,815.42	45,778,429.66	32,067,385.76	-	-	-	77,845,815.42	45,778,429.66	32,067,385.76
Royalty paid	17,948,604.14	24,348,226.83	-6,399,622.69	-	-	-	17,948,604.14	24,348,226.83	-6,399,622.69
License fees	299,116.86	-	299,116.86	-	-	-	299,116.86	-	299,116.86
Penalties	374,774.10	-	374,774.10	-	-	-	374,774.10	-	374,774.10
Land rental	38,890,028.88	14,267,001.33	24,623,027.55	-	-	-	38,890,028.88	14,267,001.33	24,623,027.55
Training	20,333,291.44	6,474,634.00	13,858,657.44	-	-	-	20,333,291.44	6,474,634.00	13,858,657.44
Other material payment to MoMP	-	688,567.50	-688,567.50	-	-	-	-	688,567.50	-688,567.50
Payment to MoR	593,636,236.07	1,107,092,312.48	-513,456,076.41	352,393,998.94	-	352,393,998.94	946,030,235.01	1,107,092,312.48	-161,062,077.47
Income tax: Schedule C (Mining)	149,925,001.54	853,094.91	149,071,906.63	-	-	-	149,925,001.54	853,094.91	149,071,906.63
income tax: Schedule C (Normal)	2,091,495.87	7,893,724.52	-5,802,228.65	-	-	-	2,091,495.87	7,893,724.52	-5,802,228.65
Withholding tax on payment	35,970,102.04	176,330,401.51	-140,360,299.47	17,981,246.92	-	17,981,246.92	53,951,348.96	176,330,401.51	-122,379,052.55
Custom duties	-	34,003,588.00	-34,003,588.00	-	-	-	-	34,003,588.00	-34,003,588.00
Dividend Tax	120,648,252.74	43,151,612.36	77,496,640.38	343,033.42	-	343,033.42	120,991,286.16	43,151,612.36	77,839,673.80
Personal income tax (Pay As You Earn "PAYE")	64,299,814.46	408,217,570.03	-343,917,755.57	23,665,792.03	-	23,665,792.03	87,965,606.49	408,217,570.03	-320,251,963.54
Value Add Tax (VAT)	197,505,612.18	158,719,947.29	38,785,664.89	309,628,741.15	-	309,628,741.15	507,134,353.33	158,719,947.29	348,414,406.04
Excise Tax	13,645,745.22	907,480.27	12,738,264.95	-	-	-	13,645,745.22	907,480.27	12,738,264.95
Penalties	1,275,561.46	-	1,275,561.46	-	-	-	1,275,561.46	-	1,275,561.46
Other material payment to ERCA	8,274,650.56	277,014,893.59	-268,740,243.03	775,185.42	-	775,185.42	9,049,835.98	277,014,893.59	-267,965,057.61
Payment to Ministry of Finance (MoF)	24,490,078.30	-	24,490,078.30	-	-	-	24,490,078.30	-	24,490,078.30
Free Equity	24,490,078.30	-	24,490,078.30	-	-	-	24,490,078.30	-	24,490,078.30
Total payments	695,972,129.79	1,152,870,742.14	-451,251,001.07	352,393,998.94	-	352,393,998.94	1,048,366,128.73	1,152,870,742.14	-104,504,613.41

Source: EITI Report Template

5.2 Adjustments

5.2.1 Extractive company adjustment

The adjustments were carried out through consulting the extractive companies and on the basis of confirmation received from them and Government Agencies and were supported by adequate evidence wherever deemed appropriate. The detail adjustments made are presented as follows:

Table 5. 3: Adjustments to Extractive Companies' Templates

Adjustments to Extractive Company Payments	Total Amount (in ETB)
Taxed paid not reported (a)	352,393,998.94
Total adjustments added/deducted to amounts originally reported	352,393,998.94

a) Payments made but not reported

These are payment flows reported by Government Agencies but not reported by the extractive companies under reconciliation. Adjustments were made on the basis of flag receipts or confirmation from the companies. Accordingly, a summary of the adjustment made on companies' payments are presented in Table 5.4.

Table 5. 4: Adjustments for payments made not reported

Company	Amount in (ETB)	Payment flow
Dangote Industries PLC	343,033.42	Divided Tax
	23,650,567.74	Personal Income Tax (Pay As You Earn "PAYE")
	309,628,741.15	VAT
	17,938,985.44	Withholding tax on payments
	768,712.30	Other material payments to ERCA
NewAge (Ethiopia) Limited	42,261.48	Withholding tax on payments
	6,473.12	Other material payments to ERCA
	15,224.29	Personal Income Tax (Pay As You Earn "PAYE")
Total Adjustment	352,393,998.94	

5.2.2 Adjustment to Government Agency Templates

There is no adjustment reported by the government agencies for the fiscal year 2018/19.

5.3 Unreconciled discrepancies

Following the adjustments, the total unreconciled discrepancies amounted to ETB 104,504,613.41 representing 9% of total payments reported by Government Agencies. This is the sum of positive differences of ETB 189,191,195.96 and negative differences amounting to ETB (293,695,809.37). These unreconciled differences can be analyzed as follows:

Table 5. 5: Summary of unreconciled discrepancies.

Description	Differences (in ETB)
Reporting templates not submitted by extractive companies (a)	(59,345,543.01)
Taxes not reported by Government Agencies (b)	189,191,195.96
Taxes not reported by extractive companies (c)	(234,350,266.36)
Total differences	(104,504,613.41)

a) Reporting templates not submitted by extractive companies

For the fiscal year 2018/19 (2011 EFY) reconciliation report preparation; seven extractive companies unable to submit the reporting template; for the amount ETB (59,345,543.01) which represent 5.1% of the reconciled revenues ETB 1,152,870,742.40 as it is reported by Government Agencies. List of companies that failed to submit the reporting template are presented as follows:

Table 5. 6: Unreconciled differences for reporting templates not submitted by extractive companies

No	Company	Amount (ETB)	Remark
1	Afar Salt Production Sc.	-	
2	Ertale Salt Production PLC	(4,705,185.19)	Address did not find
3	Habesha Cement Sc.	(52,500,216.65)	
4	Afdera Salt Production PLC	(322,603.98)	Address did not find
5	Ezana Mining PLC	(1,817,537.19)	
6	Messebo Cement PLC	-	
7	South West Ethiopia B.V	-	
	Total	(59,345,543.01)	

Further, unreconciled differences detailed by revenue stream is presented as follows:

Table 5. 7: Unreconciled differences for reporting template not submitted by extractive companies detailed by revenue stream

Revenue stream	Government Agency	Total (in ETB)
Income Tax: Schedule C (Mining)	MoR	457,893.75
Dividend Tax	MoR	390,307.06
Custom duties	MoR	19,177,032
VAT	MoR	3,309,614.05
Withholding Tax on payments	MoR	17,065,674.91
Personal income Tax(Pay As You Earn "PAYE")	MoR	11,426,612.91
Other material payment	MoR	4,076,663.88
Excise Tax	MoR	292,216.50
Royalty	MoMP	3,149,527.95
Total		(59,345,543.01)

b) Taxes not reported by Government Agencies

In the fiscal 2018/19 such differences associated with, VAT, excise tax, withholding tax, penalties, land rentals, other material payments to MoMP, personal income tax, and other material payments to MoR. The detail is presented as follows:

Table 5. 8: unreconciled differences for revenues not reported by Government Agencies

Revenue Stream	Government Agency	Amounts in ETB
Excise tax	MoR	142,526,387.89
Other material payments to ERCA	MoR	34,277,110.53
VAT	MoR	506,287.52
Land rental	MoMP	721,878.68
Withholding tax on payments	MoR	6,027,254.11
Personal Income Tax (Pay As You Earn "PAYE")	MoR	3,856,091.04
Royalty	MoMP	337,245.57
License fee	MoMP	299,014.86
Penalties	MoMP	420,789.86
Income Tax Schedule C(mining)	MoR	219,135.90
Total		189,191,195.96

c) Taxes not reported by extractive companies

Analysis on taxes not reported by extractive companies for the fiscal year 2018/19 has been analyzed and the result is presented by company level as follows:

Table 5. 6: Unreconciled differences for revenues not reported by extractive companies

Company	Amount (in ETB)
Derba Midroc Cement PLC	47,863,255.87
East Cement PLC	5,719,810.00
Alisha Mining PLC	2,060,250.77
Allied Chemicals PLC	57,264,920.14
Abijata Shlla Soda Ash S.c	2,959,461.67
Inchine Bedrock Cement PLC	1,087,344.73
Jam Industrial PLC	205,632.20
National Mining PLC	673,698.46
Dangote Industries PLC	114,034,125.89
NewAge (Ethiopia) Resources B.V	1,647,109.72
Africa Oil Ethiopia B.V	256,292.46
Ayana Marble PLC	578,364.42
Total	234,350,266.33

Further analysis on unreconciled differences on revenues not reported by extractive companies has been made and the result is presented as follows:

Table 5. 7: Unreconciled differences for revenues not reported by extractive companies detailed by revenue stream

Revenue Stream	Government Agency	Amount in ETB
Income Tax: Schedule C (Normal)	MoR	5,923,246.91
Withholding tax on payments	MoR	36,663,908.79
Personal Income tax (Pay As You Earn "PAYE")	MoR	86,638,492.59
Divided Tax	MoR	5,593,427.68
Other material payments to ERCA	MoR	82,554,408.78
Excise tax	MoR	601,758.38
VAT	MoR	16,375,023.23
Total		234,350,266.36

6. ANALYSIS OF REPORTED DATA

6.1 Analysis of total extractive revenues

Further analysis on aggregate extractive revenue has been made and the result is presented in the following Table.

Table 6. 1: Summary of reconciled revenues and unilateral disclosure

Payment from	Revenues (in ETB)
Reconciled Government revenues after adjustment (a)	1,152,870,742.40
Unilateral disclosure of Government Agencies (b)	126,961,889.39
Total Government revenue (c=a+b)	1,279,832,631.79
Unilateral disclosure by companies (d)	95,925,375.04
Total revenues (c+d)	1,375,758,006.83

Source: EETI Reporting Template

6.2 Analysis of total extractive revenues

6.2.1 Analysis of total revenues by sector's contribution

Analysis of revenue contribution by sector over the period 2018/19 has been made on relying on data submitted by extractive companies under reconciliation (Table 6.2) for the same fiscal year 2018/19. Accordingly, cement manufacturing and other mining revenue account 96.4%.

Table 6. 2: Analysis of total revenues by sector

Sector	Reported Revenue (in ETB)	% of total payment
Cement manufacturing	536,883,411.33	46.6%
Oil and Gas	34,197,385.24	3.0%
Salt production	7,809,998.13	0.7%
Other mining	573,979,947.70	49.8%
Total	1,152,870,742.40	100%

Source: EETI Reporting Template

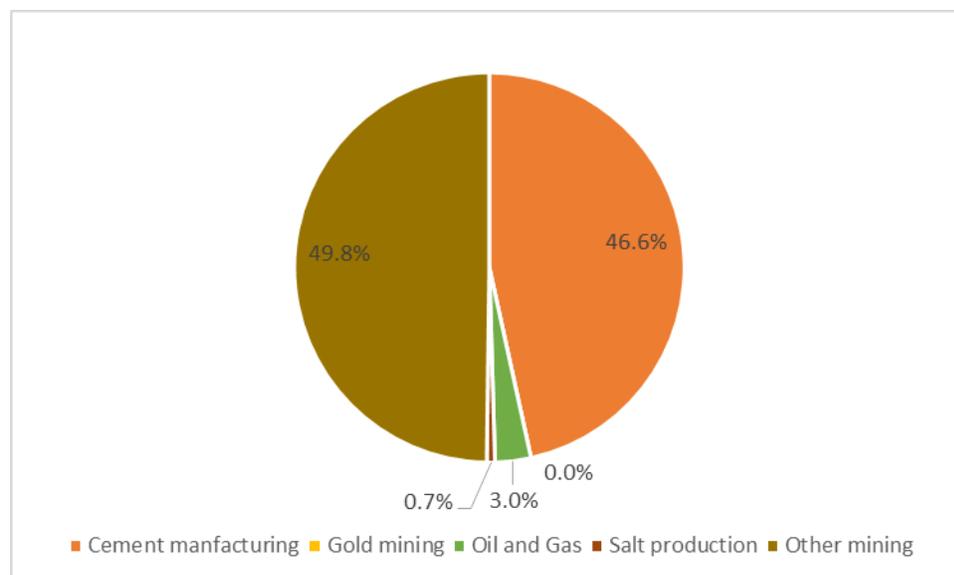


Figure 6. 1: Revenue Contribution by Sector

6.2.2 Analysis of revenue contribution by extractive entity

Analysis on revenue contribution by top five extractive companies under reconciliation for the Government has been conducted for reconciliation period 2018/19 and the result is presented in Table 6.3. Accordingly, the Lion's share of contribution of revenues has been made by Dangote Industries PLC (ETB 466 million) accounts 40% ; followed by Derba Midroc Cement PLC (ETB 267 million) accounts (23%) and MIDROC Gold Mines PLC (ETB185 million) accounts 16%.

Table 6. 3: Analysis of total revenues by extractive entity

Company	Activity	Reported revenue (ETB)	% of total payment
MIDROC Gold Mines PLC	Gold Mining	185,016,172.68	16%
Dangote Industries PLC	Cement manufacturing	466,364,165.94	40%
Derba Midroc Cement PLC	Cement manufacturing	267,345,644.26	23%
Allied Chemicals PLC	Silica sand	57,416,470.87	5%
Habesha Cement PLC	Cement manufacturing	52,500,216.65	5%
Others	Other mining	124,228,072.00	11%
Total		1,152,870,742.40	100%

Source: EETI Reporting Template

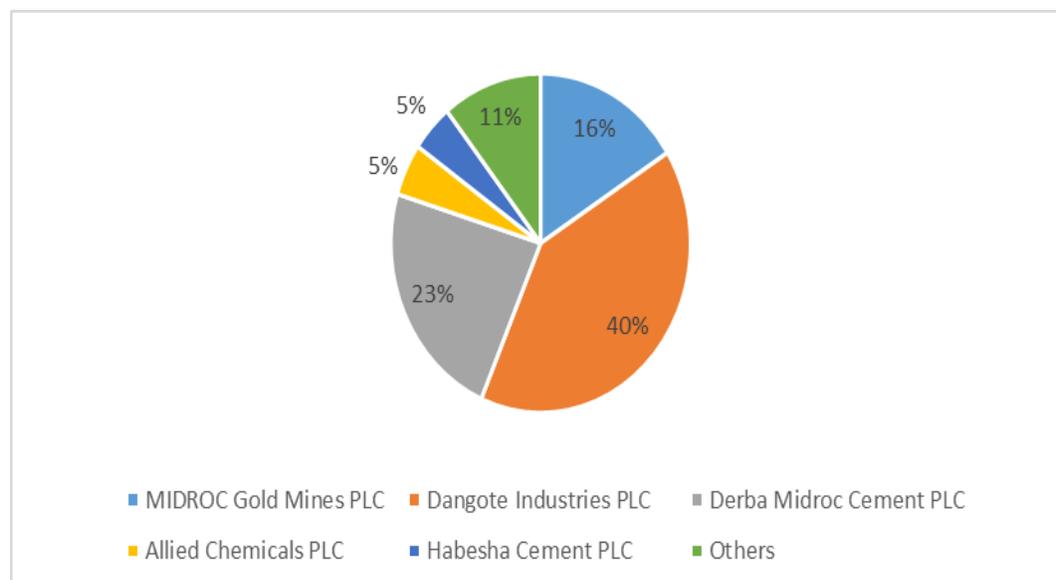


Figure 6. 2: Revenue contribution by top five companies

6.2.3 Analysis by revenue stream

Analysis on the top six payment flows has been made and accordingly Personal income tax (Pay As You Earn "PAYE") accounts 35% followed by other material payments to MoR accounts 24% and withholding tax on payments accounts 15%. The detail is presented in Table 6.4

Table 6. 4: Top six payment flows

Payment stream	Reported Revenue (ETB)	% of total payment
Value Add Tax (VAT)	158,719,947.29	14%
Personal income tax (Pay As You Earn "PAYE")	408,217,570.03	35%
Custom duties	34,003,588.00	3%
Withholding tax on payments	176,330,401.51	15%
Dividend Tax	43,151,612.36	4%
Other material payments to MoR	277,014,893.59	24%
others	55,432,729.62	5%
Total	1,152,870,742.40	100%

Source: EETI Reporting Template

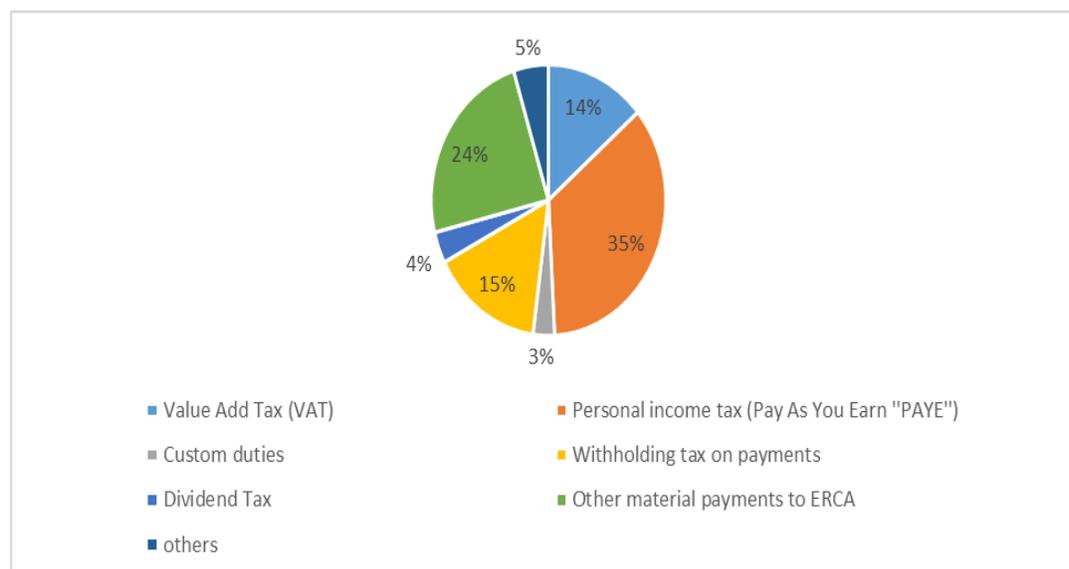


Figure 6. 3: Top Six payments flows

6.2.4 Analysis of revenues by Government Agency

Analysis of revenues by government agencies has been conducted for the fiscal year 2018/19 and the result is indicating that 96% of revenues from extractive companies has been collected by Ministry of Revenues (MoR); 4% collected by the Ministry of Mines and Petroleum (MoMP).

Table 6. 5: Government Agencies' Contribution

Government Agency	Reported Revenue (ETB)	% of total payment
MoR	1,107,092,312.48	96%
MoMP	45,778,429.66	4%
MoF	0.00	0%
Total	1,152,870,742.14	100%

Source: EITI

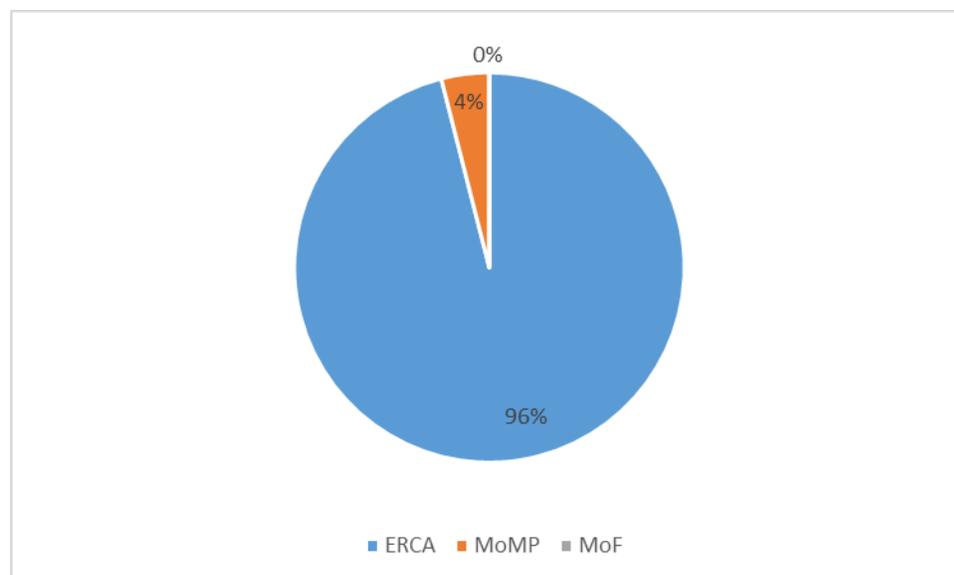


Figure 6. 4: Government Agencies Contribution

6.3 Unilateral disclosure of revenues by reporting entities

Extractive companies under reconciliation for the fiscal year 2018/19 were required to disclose unilaterally payments made to Regional States as well as social contributions. While Government Agencies were requested to disclose unilaterally revenues specific to the extractive sector collected from companies not retained within the reconciliation scope. Accordingly, the summary of such disclosure is presented as follows:

Table 6. 6: Summary of Unilateral Disclosure

Payment flows	Amount in ETB
Regional State Mining Authority	3,000,153.73
Regional State Tax Authority	76,397,735.62
Social Contribution	16,342,680.74
Total unilateral disclosure by companies retained in the reconciliation scope	95,925,375.04
Payment made by companies not retained in the reconciliation scope to MoMP	2,904,438.21
Payment made by companies not retained in the reconciliation scope to MoR	124,057,451.13
Total unilateral disclosure by Government for payments of companies not retained in the reconciliation scope	126,961,889.39

Source: EITI Reporting Template

6.3.1 Payments made to Regional States Disclosed by companies

Extractive companies were disclosed payments to the Regional States Mining and Tax Authorities. Accordingly, the payments made to these Authorities for the fiscal year 2018/19 has been summarized and presented in the Table below:

Table 6. 7: Payments made to Regional States

No	Company	Regional State Mining Authority				Regional State Tax Authority						Total
		Royalty	Land rent	License fee	Total	Excise Tax	Withholding tax on payments	Personal Income Tax (Pay As You Earn "PAYE"	other material payments to Regional State Tax Authority	Income Tax: Schedule C (Normal)	Adjustment	
1	MIDROC GOLD Mines PLC		1,311,434.48	56,000.00	1,367,434.48		37,086.90	20,045,530.40	13,700,202.07			33,782,819.37
2	Abijata Shalla Soda Ash Sc		19,650.00		19,650.00			1,618,461.22				1,618,461.22
3	East Cement PLC	47,314.66			47,314.66			662,866.07				662,866.07
4	Lucy Salt Production PLC				-	1,706,264.20	29,802.50	133,802.50				1,869,869.20
5	National Mining PLC	1,035,934.37	316,735.82		1,352,670.19			607,585.70	476,779.06			1,084,364.76
6	Bezaleal Construction PLC				-			160,707.46				160,707.46
7	Mengestaeb Industrial PLC		213,084.40		213,084.40							0.00
8	Dangote IndustriLes PLC				-						37,218,647.54	37,218,647.54
	Total	1,083,249.03	1,860,904.70	56,000.00	3,000,153.73	1,706,264.20	66,889.40	23,228,953.35	14,176,981.13	0.00	37,218,647.54	76,397,735.62

Source: EETI Reporting Templates

6.3.2 Social payments disclosed unilaterally by companies

Extractive companies were disclosed community development payments previously on voluntarily basis. However, recently for mining companies, a law has been enacted which makes payments for community development as a mandatory both during exploration and mining period fixed at 2% annually on operating expenditure or profit after tax whichever is higher. For petroleum companies, community development payments are still on voluntarily basis not at a fixed rate. The EITI Standard (2019) states under the requirement 6.1 (a) the importance of mandating by law social expenditure and mandatory disclosure of such transaction. In the fiscal year 2018/19 extractive companies' social payments detailed is presented as follows:

Table 6. 8: Summary of Social Contributions Reported by Companies

No	Company	Voluntary in ETB	Mandatory in ETB
1	MIDROC Gold Mines PLC	1,049,500.00	
2	Dangote Industries PLC		1,250,000.00
3	Derba Midroc Cement PLC	10,374,758.00	
4	Abijata Shalla Soda Ash Sc	416,000.00	
5	Lucy Salt Production Company	384,020.00	
6	Ayana Marble PLC	33,150.00	
7	Africa Oil Ethiopia B.V		1,600,225.00
8	Allied Chemicals PLC		622,000.00
9	GPB Ethiopia Resources B.V		613,027.74
	Total	12,257,428.00	4,085,252.74
	Voluntary +Mandatory	16,342,680.74	

Source: EITI Reporting Templates

6.3.2 Unilateral disclosure of revenues by Government Agencies

The EITI standard (2009) under its requirement 4.1 (d) stated Government Agencies are required to disclose any material payments effected by extractive companies under the agreed scope. Accordingly, Government Agencies' unilateral disclosure of revenues for the fiscal year 2018/19 is presented in detail in Table 6.9

Table 6. 9: Unilateral disclosure of revenues by Government Agencies

Company	MoMP					MoR										Unilateral disclosure of revenues by Government Entity	
	Registration & license fee	Royalty	Land rental	Training	Total Unilateral Disclosure MoMP	Income Tax: Schedule C (Mining)	Income Tax: Schedule C (Normal)	Withholding tax on payments	Dividend Tax	Personal Income Tax (Pay As You Earn "PAYE")	Other material payments to ERCA	VAT	Excise tax	Custom duties	Withholding tax on importation		Total unilateral disclosure ERCA
Bezaleal Construction PLC	-	-	-	-	-	-	-	-	-	-	173,641.07	-	-	5,030.00	-	178,671.07	178,671.07
Sammaka Stones PLC	-	-	-	-	-	217,828.79	-	1,054,208.38	-	663,858.51	409,790.46	665,917.29	13,505.39	179,338.00	0.00	3,204,446.82	3,204,446.82
Ayana Marble PLC	-	-	-	-	-	-	-	-	-	247,179.68	79,293.77	-	-	1,903.00	202,359.45	530,735.90	530,735.90
Abijata Shalla Soda Ash S.C	-	-	-	-	-	-	-	-	-	-	2,130,027.65	-	-	-	-	2,130,027.65	2,130,027.65
Sourish Marble PLC	-	-	-	-	-	-	38,534.63	-	-	679,994.27	109,415.96	0.00	-	0.00	0.00	827,944.86	827,944.86
Inchini Bedrock Cement PLC	-	-	-	-	-	-	-	755,675.53	0.00	193,219.95	-	6,289.25	-	132,160.00	0.00	1,087,344.73	1,087,344.73
Allied Chemicals PLC	-	-	-	-	-	-	54,094.21	8,958,066.33	536,625.29	0.00	3,296,092.72	15,977.247.89	94,611.49	3,353,021.00	0.00	32,269,758.93	32,269,758.93
Jam Industril PLC	-	-	-	-	-	-	39,369.15	-	-	180,368.91	137,669.14	-	-	-	-	357,407.20	357,407.20
Lucy Salt Production PLC	-	-	-	-	-	-	355,414.23	-	-	-	-	-	-	-	-	355,414.23	355,414.23
National Mining PLC	-	-	-	-	-	-	13,354.50	-	-	-	-	-	2,034.00	32,016.00	-	47,404.50	47,404.50
Alisha Mining PLC	-	40,138.21	-	-	40,138.21	48,293.84	-	727,141.47	-	357,796.15	466,901.25	414,627.85	-	5,352.00	-	2,020,112.56	2,060,250.77
East Cement PLC	-	-	-	-	-	-	-	-	-	-	289,754.66	-	-	8,324,742.00	-	8,614,496.66	8,614,496.66
Dangote Industries PLC	-	-	-	-	-	-	-	-	-	-	-	-	-	193,761.00	-	193,761.00	193,761.00
Derba Midroc Cement PLC	-	-	-	-	-	-	104,186.24	-	5,593,427.68	-	61,773,470.12	-	505,112.89	2,383,968.00	-	70,360,164.93	70,360,164.93
Mengesteaeb Industrial PLC	-	-	-	-	-	-	-	-	-	-	-	-	-	34,463.00	-	34,463.00	34,463.00
Delonex Energy Ethiopia Limited	-	-	-	-	-	-	-	-	-	-	688,567.50	-	-	-	-	688,567.50	688,567.50
POLY-GCL Petroleum Investments Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	11,431.00	-	11,431.00	11,431.00
GPB Ethiopia Resources B.V	-	-	-	-	-	17,014.86	-	-	-	-	-	-	-	-	-	17,014.86	17,014.86
Africa Oil Ethiopia B.V	-	-	-	-	-	-	-	-	-	-	1,128,283.73	-	-	-	-	1,128,283.73	1,128,283.73
NewAge (Ethiopia) Limited	-	-	2,864,300.00	-	2,864,300.00	-	-	-	-	-	-	-	-	-	-	-	2,864,300.00
Total	-	40,138.21	2,864,300.00	-	2,904,438.21	283,137.49	604,952.96	11,495,091.71	6,130,052.97	2,322,417.47	70,682,908.03	17,064,082.28	615,263.77	14,657,185.00	202,359.45	124,057,451.13	126,961,889.34

Source: EETI Reporting Templates

7. RECOMMENDATIONS

The following recommendation has been made by the IA while up on preparation of EETI report for the fiscal year 2018/19.

7.1 Improvement in Data Delivery

The independent administrator has observed a considerable delay of getting back the filled EETI template submitted to extractive companies under consideration. However, there are few extractive companies react soon in providing the necessary payment and other data necessary for reconciliation report preparation. Such a situation should be improved in the future. As per the observation of the IA, such a delay of responding in providing payment data by extractive companies would be the following:

- In few of extractive companies there is lack of skilled manpower in accounting and finance who be able to understand the importance of EITI report preparation for the extractive companies as well as the Government.
- Few companies close financial account in G.C as of December 31 as result of this they face difficulty to bring it in EFY closing period as of July 7 in most cases.
- Fear of disclosing payment data since there is a tradition that companies' data is confidential.
In this regard, the EITI Standard (2019) requirement 7.2 (a) states public disclosure, access and re-use of EITI data.
- Lack of awareness by top management of extractive companies' about the objective of preparation of EITI report for the extractive sector in general.

Although the overall reaction on delivering the requested data for EETI report by Government Agencies are encouraging; still there is Government Agency did not react timely in providing the requested data. As per the independent administrator observation the reason for delay of responding would be the following:

- Lack of updated data and disaggregated data on extractive companies' payments
- Lack of awareness on the importance of EETI report preparation for the mining and petroleum sector
- High mobility of manpower in the sector

The recommendation in this regard is that parallel with a continues awareness creation about the objective and importance of EETI for both extractive companies and Government Agencies a sort of correction measures should be taken step-by-step initially writing a warning letter by the MoMP to those companies refuse to timely provide payments data in line with the standard template provided by EITI.

7.2 Lack of Disaggregated Payment/Revenue Data

The IA has observed that since there are a lot of extractive companies accomplish related activities with the mining operation; as a result of this Government Agency (MoR) discloses all payments data of those companies in total without disaggregating payments directly related to the mining operations with that of another businesses. Whereas extractive companies disclose only those payments directly related to the mining operations. As a result of this unreconciled amount will be high in the reconciliation process.

Recommendation on this regard is that Government Agencies are better to report disaggregating payment data of extractive companies in line with mining and non-mining business payments. For realization of this, discussion forum should be prepared by the MoMP with MoR.

7.3 Free Equity Payment

In the fiscal year 2018/19 only MIDROC Gold Mines PLC has declared free equity 5% payment amounts to ETB 24 million. The rest mining companies under reconciliation did not disclose such payment in their template. According to the Mining Proclamation 678/2010 Article 70 companies are requested to pay a free equity. Based on this provision a forecast of 5% free equity payment will be estimated in the financial analysis of the feasibility study documents of those mining licenses per annual basis. Since such payment is not paid and disclosed by mining companies, the Government has lost a considerable revenue in past of time.

The recommendation for alleviation of such problem is provision of delegation of collection of free equity to the MoR. The reasons for this is that the MoR:

- Has a strong functional linkage with extractive companies. This is to say that extractive companies (and also other business companies) are supposed to pay personal income tax, employees' pension and withholding tax to the MoR on monthly basis; pay VAT on every three months, and profit tax on annual basis.
- Has established a Tin based strong system of controlling payment of companies on monthly and annual basis that it can easily access those companies missing their tax payments even in monthly basis and enforce them to pay with a penalty and interest for the period of delay.
- Has a responsibility of auditing companies so that easily find out those companies missing their tax payment obligation and enforce them to pay any findings with penalty and interest for delay.
- Has a responsibility of provision of tax clearance certificate for those companies fulfil their tax payment obligation on annual basis so that without this certificate companies cannot renew their trade license; without renewed trade license companies cannot conduct their business.

Accordingly, taking in to account those vested responsibilities of the MoR, it is believed that the MoR is more powerful in collecting revenues from extractive companies.

Whereas, the MoF does not have strong functional linkages as the MoR with extractive companies except that collecting free equity per annual basis from companies whenever companies are deciding to pay such payment obligation. With this limited connection with extractive companies, it is difficult to efficiently collect free equity by the MoF.

For realization of provision of delegation to the MoR for collecting free equity requires a discussion forum to be conducted at ministerial level participating the Ministry of Finance, the Ministry of Revenues, and the Ministry of Mines and Petroleum. The discussion forum should be prepared by the EITI office.

7.4 Improve stakeholders' participation

During the reconciliation report preparation process it has been found that 7 companies did not submit reporting template. These companies are the following:

- Habesha Cement Sc.
- Afar Salt Production Sc.
- Ezana Mining PLC
- Mesebo Cement Factory PLC
- Erta ale Salt Production PLC
- South West Energy (HK)Ltd
- Afdera Salt Production PLC

Out of the above list of companies, the first four are not cooperative to submit the filled EITI reporting template. Such type of denial should be avoided in the next year reconciliation report preparation. Accordingly the recommendation for this is that the MoMP is advised to write strong letter to the listed companies expressing their refusal of submitting the filled EITI template and never to repeat it in the future.

7.5 Oil and Gas Operation

The oil and gas operation in the country is still on exploration phase. As a result, expected revenues from development phase still not attain in the country. Accordingly, it is recommended that further tax and non-tax incentive mechanism advised to be exercised in order to attract international oil companies in the sector.

Realization of this requires rigorous studies of the current global fiscal regimes in oil and gas operations and determining competitive fiscal regime for the country. Such study could be conducted by expertise from the MoMP; in case expertises are not available, it is possible to employ IA on a competitive bid procedure.

7.6 Meeting the recommendations made in the previous EITI reports

The following are recommendations of the previous EITI report; since the problems are still prevailing it requires further attention by MSB for implementation and never to be appear for the next fiscal year EITI report preparation:

- Meeting reporting deadline both by extractive companies and Government Agencies
- Compiling an EITI Database
- Updating the licenses register
- Accuracy of production data reliability
- Electronic publication of contracts/agreement
- Tax and non-tax administration and collection of payments
- Enhancing the assurance on reported data reliability
- Mining activities managed by the regional governments
- Providing delegation to MoR for collecting a 5% free equity payments from mining companies

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ANNEX

Annex 1 : Extractive Companies' profile

No	Company Name	Tin	Founding data	Nature of operation/business	% other than extractive activity	% extractive activity	Capita (in ETB)	Company Address	Regional state
1	Ayana Marble Company	0045274280	14/4/2015	Marble	-	100%	50,000,000	A.A Bole Sub city	Benishangul Gumuz
2	Afar Salt Production Company	0000998765							
3	Alisha Mining Company	0029221754	20/3/2014	Marble	-	100%	32,120,000	Burayu	Benishangul Gumuz, Oromia
4	Allied Chemicals Company	0002845744	-	Silica sand	-	100%	3,632,200	A.A Yeka sub city	Amhara
5	Afdera Salt Production Company	0000038433							
6	AbijataShalla Soda Ash S.C	0016362919	14/7/2010	Soda Ash	80%	20%	63,539,000	A.A Yeka Subcity	Oromia
7	Bezalel Construction Company	0004920704	Jan 2009	Clay soil	-	100%	15,000,000	A.A Bole sub city	Oromia
8	Dangote Industries Company	0004224329	11/1/2008	Cement	-	100%		A.A Bole sub city	Oromia
9	DerbaMidroc Cement Company	0002937443	15/2/2006	Cement	-	100%	500,000,000	A.A Kirikos Subcity	Oromia
10	Erta ale Salt Production Company	0000040314							
11	Habesha Cement S.C.	0004751350							
12	Inchini Bedrock Cement Company	0006281950	13/12/2012	Limestone	-	100%	80,000,000	Adea Berga	Oromia
13	Jam Industrial PLC	0002458007							
14	Lucy Salt Production Company	0000043699	7/11/2000	Salt	-	100%	7,000,000	A.A	Afar
15	National Mining Company	0000030090	March 1993	Marble	-	100%	213,000,000	A.A Yeka sub city	Benishangul Gumuz, Oromia, Tigray
16	Midroc Gold Mining Company	0000030220	4/8/2003	Gold, iron, chromite	-	100%	2,720,527,800	A.A	Oromia

17	Pioneer Cement Company	0005172817		Cement	-	100%	163,351,000	Dire Dawa	Dire Dawa
18	Sammaka Stones Company	0006770153	29/4/2009	Marble	-	100%	6,000,000	A.A. Bole subcity	Benishangul Gumuz
19	Sourish Marble Company	0039314811	05/12/2013	Marble		100%	1,000,000	Bole subcity	Benishangul Gumuz
20	Ezana Mining Company	0000047467							
21	Mengestaeb Industrial Company	0038942266	2003	cement	-	100%	40,000,000	A.A	Oromia
22	Messebo Cement Factory PLC								
23	East Cement PLC	0003477494	2009	Cement	2%	98%	510,000,000	A.A Nifas silk	Oromia
24	Poly-GCL Petroleum Investments Limited Ethiopia Branch	0040603751	31/12/2013	Oil & gas expl.	-	100%	202,692,462	A.A Bole subcity	Somali
25	New Age (Ethiopia) Limited	0031276071	10/10/2012	Oil & gas expl.	-	100%	1,834,590	A.A. Bole subcity	Somali
26	GPB Ethiopia Resources B.V	0043141181	23/9/2014	Oil & gas expl.	-	100%	3,964,360	A.A Bole subcity	Somali
27	South West Energy (HK)Ltd.	0002746754							
28	Africa Oil Ethiopia B.V.	0003474255	23/06/2009	Oil & gas expl.	-	100%	97,200,000	A.A Bole subcity	Arba Minch
29	Delonex Energy Ethiopia Limited	0043083543	27/5/2014	Oil & gas expl.	-	100%	3,085,290	A.A	Somali

Source: Reporting Template

Annex 2: Reconciliation sheets by company**Company Name: MIDROC Gold Mines PLC**

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	327,542,560.57		327,542,560.57	185,016,172.68	-	185,016,172.68	142,526,387.89	
1	Payment to Ministry of Mines & Petroleum	6,913,122.26		6,913,122.26	6,913,122.26	-	6,913,122.26	-	
1.1	Royalty paid	6,913,122.26		6,913,122.26	6,913,122.26		6,913,122.26	-	
1.2	License fee							-	
1.3	Penalties							-	
1.4	Land rentals							-	
1.5	Signature bonus							-	
1.6	Production bonus							-	
1.7	Training fees							-	
1.8	Other material payments to mining authority							-	
2	Payment to Ministry of Revenues (MoR)	296,139,360.01	0.00	296,139,360.01	178,103,050.42	0.00	178,103,050.42	118,036,309.59	
2.1	income tax: Schedule C (mining)	147,957,911.34		147,957,911.34	1,891.90		1,891.90	147,956,019.44	Taxes not reported by Government Agency
2.2	income tax: Schedule C (Normal)			-	-		-	-	
2.3	withholding tax on payments	1,863,587.74		1,863,587.74	4,214,677.46		4,214,677.46	-2,351,089.72	Taxes not reported by extractive companies
2.4	custom duties	13,534,857.22		13,534,857.22			-	13,534,857.22	Taxes not reported by Government Agency
2.5	dividend tax	120,001,383.68		120,001,383.68	710,224.73		710,224.73	119,291,158.95	Taxes not reported by Government Agency
2.6	personal income tax (Pay As You Earn "PAYE")	9,527,342.99		9,527,342.99	155,515,847.31		155,515,847.31	-145,988,504.32	Taxes not reported by extractive companies
2.7	Capital gains							-	
2.8	Value Add Tax (VAT)							-	
2.9	Excise tax							-	
2.10	Penalties							-	
2.11	withholding tax on importation							-	
2.12	Other material payments to MoR	3,254,277.04		3,254,277.04	17,660,409.02		17,660,409.02	-14,406,131.98	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	24,490,078.30	-	24,490,078.30	-	-	-	24,490,078.30	

3.1	Free equity	24,490,078.30		24,490,078.30				24,490,078.30	
3.2	Dividend from state owned companies							-	
3.3	other material payments to MoF							-	
	Total payments	327,542,560.57	-	327,542,560.57	185,016,172.68	-	185,016,172.68	142,526,387.89	
B	Unilateral company disclosure	35,150,253.85	-	35,150,253.85	-	-	-	35,150,253.85	
6	Regional states mining bureaus	1,367,434.48	-	1,367,434.48	-	-	-	1,367,434.48	Taxes not reported by Government Agency
6.1	Royalties paid			-				-	
6.2	License fee	56,000.00		56,000.00				56,000.00	Taxes not reported by Government Agency
6.3	penalties			-				-	
6.4	Land rentals	1,311,434.48		1,311,434.48				1,311,434.48	Taxes not reported by Government Agency
6.5	other material payments to regional state mining authority							-	
7	Regional states tax authority	33,782,819.37		33,782,819.37				33,782,819.37	
7.1	income tax: Schedule C (Normal)			-				-	
7.2	withholding tax on payments	37,086.90		37,086.90				37,086.90	Taxes not reported by Government Agency
7.3	personal income tax (Pay As You Earn "PAYE")	20,045,530.40		20,045,530.40				20,045,530.40	Taxes not reported by Government Agency
7.4	Excise tax/duty			-				-	
7.5	other material payments to regional state tax authority	13,700,202.07		13,700,202.07				13,700,202.07	Taxes not reported by Government Agency
8	Social contributions	1,049,500.00		1,049,500.00				1,049,500.00	
8.1	Voluntary corporate social responsibility	1,049,500.00		1,049,500.00				1,049,500.00	Taxes not reported by Government Agency
8.2	Mandatory social responsibility								

Company name: Derba Midrock Cement PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	219,482,388.39	-	219,482,388.39	267,345,644.26	-	267,345,644.26	-47,863,255.87	
1	Payment to Ministry of Mines & Petroleum (MoMP)	7,206,551.66	-	7,206,551.66	4,855,101.89	-	4,855,101.89	2,351,449.77	
1.1	Royalty paid	7,206,551.66		7,206,551.66	4,855,101.89		4,855,101.89	2,351,449.77	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	Penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	212,275,836.73	-	212,275,836.73	262,490,542.37	0.00	262,490,542.37	-50,214,705.64	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
	income tax: Schedule C (Normal)	-	-	-	104,186.24	-	104,186.24	-104,186.24	Taxes not reported by extractive companies
2.3	withholding tax on payments	22,008,309.66	-	22,008,309.66	36,149,298.97	-	36,149,298.97	-14,140,989.31	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	2,383,968.00	-	2,383,968.00	-2,383,968.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	5,593,427.68	-	5,593,427.68	-5,593,427.68	Taxes not reported by extractive companies
2.6	personal income tax (Pay As You Earn "PAYE")	27,949,842.11	-	27,949,842.11	68,446,044.43	-	68,446,044.43	-40,496,202.32	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	162,317,684.96	-	162,317,684.96	87,535,034.04	-	87,535,034.04	74,782,650.92	
2.9	Excise tax	-	-	-	505,112.89	-	505,112.89	-505,112.89	Taxes not reported by extractive companies
2.10	Penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	61,773,470.12	-	61,773,470.12	-61,773,470.12	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	

3.2	Dividend from state owned companies	-	-	-	-	-	-	-	
3.3	other material payments to MoF								
	Total payments	219,482,388.39	-	219,482,388.39	267,345,644.26	-	267,345,644.26	-47,863,255.87	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	10,374,758.00	-	10,374,758.00	100,000.00	-	100,000.00	10,274,758.00	
8.1	Voluntary corporate social responsibility	10,174,758.00	-	10,174,758.00	-	-	-	10,174,758.00	Taxes not reported by Government Agency
8.2	Mandatory social responsibility	200,000.00	-	200,000.00	100,000.00	-	100,000.00	100,000.00	Taxes not reported by Government Agency

Company name: Dangote Industries PLC

Reporting period 2018/19 (2011 EFY)

Description of payment	Per company			Per Government			Final Difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
Bilateral company disclosure	-	352,330,040.05	352,330,040.05	466,364,165.94	-	466,364,165.94	-114,034,125.89	
Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	7,791,077.89	-	7,791,077.89	-7,791,077.89	
Royalty paid		-	-	7,791,077.89	-	7,791,077.89	-7,791,077.89	Taxes not reported by extractive companies
License fee	-	-	-	-	-	-	-	
penalties	-	-	-	-	-	-	-	
Land rentals	-	-	-	-	-	-	-	-
Signature bonus	-	-	-	-	-	-	-	
Production bonus	-	-	-	-	-	-	-	
Training fees	-	-	-	-	-	-	-	
Other material payments to mining authority	-	-	-	-	-	-	-	
Payment to Ministry of Revenues (MoR)	-	352,330,040.05	352,330,040.05	458,573,088.05	-	458,573,088.05	-106,243,048.00	
income tax: Schedule C (mining)	-	-	-	-	-	-	-	
income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
withholding tax on payments	-	17,938,985.44	17,938,985.44	81,496,920.86		81,496,920.86	-63,557,935.42	Taxes not reported by extractive companies
custom duties	-	-	-	193,761.00	-	193,761.00	-193,761.00	Taxes not reported by extractive companies
dividend tax	-	343,033.42	343,033.42	35,543,440.34	-	35,543,440.34	-35,200,406.92	Taxes not reported by extractive companies
personal income tax (Pay As You Earn "PAYE")	-	23,650,567.74	23,650,567.74	123,403,728.46	-	123,403,728.46	-99,753,160.72	Taxes not reported by extractive companies
Capital gains	-	-	-	-	-	-	-	
Value Add Tax (VAT)	-	309,628,741.15	309,628,741.15	41,254,344.02		41,254,344.02	268,374,397.13	
Excise tax	-	-	-	-	-	-	-	
penalties	-	-	-	-	-	-	-	
withholding tax on importation	-	-	-	-	-	-	-	
Other material payments to MoR		768,712.30	768,712.30	176,680,893.37		176,680,893.37	-175,912,181.07	Taxes not reported by extractive companies
Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
Free equity	-	-	-	-	-	-	-	
Dividend from state owned companies	-	-	-	-	-	-	-	

other material payments to MoF	-	-	-	-	-	-	-	-
Total payments	-	352,330,040.05	352,330,040.05	466,364,165.94	0.00	466,364,165.94	-114,034,125.89	
Unilateral company disclosure	-	37,218,647.54	37,218,647.54	-	-	-	37,218,647.54	
Regional states mining bureaus	-	-	-	-	-	-	-	
Ryalities paid	-	-	-	-	-	-	-	
License fee	-	-	-	-	-	-	-	
penalties	-	-	-	-	-	-	-	
Land rentals	-	-	-	-	-	-	-	
other material payments to regional state mining authority	-	-	-	-	-	-	-	
Regional states tax authority	-	37,218,647.54	37,218,647.54	-	-	-	37,218,647.54	
income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
withholding tax on payments	-	-	-	-	-	-	-	
personal income tax (Pay As You Earn "PAYE")	-	30,533,164.67	30,533,164.67	-	-	-	30,533,164.67	
Excise tax/duty	-	-	-	-	-	-	-	
other material payments to regional state tax authority	-	6,685,482.87	6,685,482.87	-	-	-	6,685,482.87	
Social contributions	1,250,000.00	-	1,250,000.00	1,250,000.00	-	1,250,000.00	-	
Voluntary corporate social responsibility	-	-	-	-	-	-	-	
Mandatory social responsibility	1,250,000.00		1,250,000.00	1,250,000.00		1,250,000.00	0.00	

Company name: Abijata Shala Soda Ash SC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	3,813,103.03	-	3,813,103.03	6,772,564.70	-	6,772,564.70	-2,959,461.67	
1	Payment to Ministry of Mines & Petroleum (MoMP)	587,675.60	-	587,675.60	302,485.60	-	302,485.60	285,190.00	
1.1	Royalty paid	587,675.60		587,675.60	302,485.60		302,485.60	285,190.00	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	3,225,427.43	-	3,225,427.43	6,470,079.10	-	6,470,079.10	-3,244,651.67	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	54,906.44	-	54,906.44	1,925,187.35	-	1,925,187.35	-1,870,280.91	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	-	-	-	-	
2.5	dividend tax	646,869.06	-	646,869.06	377,587.26	-	377,587.26	269,281.80	Taxes not reported by Government Agency
2.6	personal income tax (Pay As You Earn "PAYE")	410,385.82	-	410,385.82	1,824,669.08	-	1,824,669.08	-1,414,283.26	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	2,066,053.26		2,066,053.26	212,607.76		212,607.76	1,853,445.50	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	47,212.85	-	47,212.85	-	-	-	47,212.85	Taxes not reported by Government Agency
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	2,130,027.65	-	2,130,027.65	-2,130,027.65	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	3,813,103.03	-	3,813,103.03	6,772,564.70	-	6,772,564.70	-2,959,461.67	
B	Unilateral company disclosure	1,638,111.22	-	1,638,111.22	-	-	-	1,638,111.22	
6	Regional states mining bureaus	19,650.00	-	19,650.00	-	-	-	19,650.00	Taxes not reported by Government Agency
6.1	Royalties paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	19,650.00	-	19,650.00	-	-	-	19,650.00	Taxes not reported by Government Agency
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	1,618,461.22	-	1,618,461.22	-	-	-	1,618,461.22	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	1,618,461.22	-	1,618,461.22	-	-	-	1,618,461.22	Taxes not reported by Government Agency
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	416,000.00	-	416,000.00	350,000.00	-	350,000.00	66,000.00	
8.1	Voluntary corporate social responsibility	66,000.00	-	66,000.00	-	-	-	66,000.00	Taxes not reported by Government Agency
8.2	Mandatory social responsibility	350,000.00	-	350,000.00	350,000.00	-	350,000.00	0.00	

Company name: East Cement Sc.

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	25,613,051.75	-	25,613,051.75	31,332,861.75	-	31,332,861.75	-5,719,810.00	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	-	-	-	-	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	25,613,051.75	-	25,613,051.75	31,332,861.75	-	31,332,861.75	-5,719,810.00	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	2,017,128.40		2,017,128.40	2,017,128.40	-	2,017,128.40	0.00	
2.3	withholding tax on payments	5,136,069.11		5,136,069.11	5,311,596.76	-	5,311,596.76	-175,527.65	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	8,324,742.00	-	8,324,742.00	-8,324,742.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
	personal income tax (Pay As You Earn "PAYE")	12,251,957.57		12,251,957.57	9,843,793.05		9,843,793.05	2,408,164.52	Taxes not reported by Government Agency
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	6,207,896.67		6,207,896.67	5,545,846.88		5,545,846.88	662,049.79	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	289,754.66	-	289,754.66	-289,754.66	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	25,613,051.75	-	25,613,051.75	31,332,861.75	-	31,332,861.75	-5,719,810.00	
B	Unilateral company disclosure	710,180.73	-	710,180.73	-	-	-	710,180.73	
6	Regional states mining bureaus	47,314.66	-	47,314.66	-	-	-	47,314.66	
6.1	Ryalities paid	47,314.66		47,314.66				47,314.66	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	662,866.07	-	662,866.07	-	-	-	662,866.07	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	662,866.07	-	662,866.07	-	-	-	662,866.07	Taxes not reported by Government Agency
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility		-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Lucy Salt Production PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	3,119,204.11	-	3,119,204.11	2,782,208.96	-	2,782,208.96	336,995.15	
1	Payment to Ministry of Mines & Petroleum (MoMP)	562,499.38	-	562,499.38	320,519.45	-	320,519.45	241,979.93	
1.1	Royalty paid	448,727.23		448,727.23	320,519.45		320,519.45	128,207.78	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	Penalties	-	-	-	-	-	-	-	
	Land rentals	113,772.15	-	113,772.15	-	-	-	113,772.15	Taxes not reported by Government Agency
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	2,556,704.73	-	2,556,704.73	2,461,689.51	-	2,461,689.51	95,015.22	
2.1	income tax: Schedule C (mining)	496,279.00	-	496,279.00	10,899.00	-	10,899.00	485,380.00	Taxes not reported by Government Agency
2.2	income tax: Schedule C (Normal)		-	-	355,414.23	-	355,414.23	-355,414.23	Taxes not reported by extractive companies
2.3	withholding tax on payments	104,326.73	-	104,326.73	579,542.83	-	579,542.83	-475,216.10	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	-	-	-	-	
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	131,160.00		131,160.00	167,633.59		167,633.59	-36,473.59	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	1,264,150.04		1,264,150.04	665,611.71		665,611.71	598,538.33	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	Penalties	429,188.80	-	429,188.80	-	-	-	429,188.80	Taxes not reported by Government Agency
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	131,600.16		131,600.16	682,588.15		682,588.15	-550,987.99	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividends from state owned companies	-	-	-	-	-	-	-	
3.3	other material payments to MoF	-	-	-	-	-	-	-	

	Total payments	3,119,204.11	-	3,119,204.11	2,782,208.96	-	2,782,208.96	336,995.15	
B	Unilateral company disclosure	1,869,869.20	-	1,869,869.20	-	-	-	1,869,869.20	
6	Regional states mining bureaus	-	-	-	-	-	-		
6.1	Ryalities paid	-	-	-	-	-	-		
6.2	License fee	-	-	-	-	-	-		
6.3	penalties	-	-	-	-	-	-		
6.4	Land rentals	-	-	-	-	-	-		
6.5	other material payments to regional state mining authority	-	-	-	-	-	-		
7	Regional states tax authority	1,869,869.20	-	1,869,869.20	-	-	-	1,869,869.20	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-		
7.2	withholding tax on payments	29,802.50	-	29,802.50	-	-	-	29,802.50	Taxes not reported by Government Agency
7.3	personal income tax (Pay As You Earn "PAYE")	133,802.50	-	133,802.50	-	-	-	133,802.50	Taxes not reported by Government Agency
7.4	Excise tax/duty	1,706,264.20	-	1,706,264.20	-	-	-	1,706,264.20	Taxes not reported by Government Agency
7.5	other material payments to regional state tax authority	-	-	-	-	-	-		
8	Social contributions	384,020.00	-	384,020.00	-	-	-	384,020.00	
8.1	Voluntary corporate social responsibility	384,020.00	-	384,020.00	-	-	-	384,020.00	Taxes not reported by Government Agency
8.2	Mandatory social responsibility	-	-	-	-	-	-		

Company name: Allied Chemicals PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	151,550.73	-	151,550.73	57,416,470.87	-	57,416,470.87	-57,264,920.14	
1	Payment to Ministry of Mines & Petroleum (MoMP)	55,550.73	-	55,550.73	76,327.45	-	76,327.45	-20,776.72	
1.1	Royalty paid	55,550.73		55,550.73	76,327.45		76,327.45	-20,776.72	Taxes not reported by extractive companies
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	-
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	96,000.00	-	96,000.00	57,340,143.42	-	57,340,143.42	-57,244,143.42	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	54,094.21	-	54,094.21	-54,094.21	Taxes not reported by extractive companies
2.3	withholding tax on payments	-	-	-	8,928,066.33	-	8,928,066.33	-8,928,066.33	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	3,353,021.00	-	3,353,021.00	-3,353,021.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	536,625.29	-	536,625.29	-536,625.29	Taxes not reported by extractive companies
2.6	personal income tax (Pay As You Earn "PAYE")	96,000.00	-	96,000.00	25,100,384.49	-	25,100,384.49	-25,004,384.49	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	15,977,247.89	-	15,977,247.89	-15,977,247.89	Taxes not reported by extractive companies
2.9	Excise tax	-	-	-	94,611.49	-	94,611.49	-94,611.49	Taxes not reported by extractive companies
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	3,296,092.72	-	3,296,092.72	-3,296,092.72	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	151,550.73	-	151,550.73	57,416,470.87	-	57,416,470.87	-57,264,920.14	
B	Unilateral company disclosure	622,000.00	-	622,000.00				622,000.00	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	622,000.00	-	622,000.00	-	-	-	622,000.00	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	622,000.00	-	622,000.00	-	-	-	622,000.00	
8.1	Voluntary corporate social responsibility	322,000.00	-	322,000.00	-	-	-	322,000.00	Taxes not reported by Government Agency
8.2	Mandatory social responsibility	300,000.00	-	300,000.00	-	-	-	300,000.00	Taxes not reported by Government Agency

Company name: Alisha Mining PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	-	-	-	2,060,250.77	-	2,060,250.77	-2,060,250.77	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	40,138.21	-	40,138.21	-40,138.21	
1.1	Royalty paid	-	-	-	40,138.21	-	40,138.21	-40,138.21	Taxes not reported by extractive companies
1.2	License fee	-	-	-	-	-	-	-	
1.3	Penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	-	-	-	2,020,112.56	-	2,020,112.56	-2,020,112.56	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	48,293.84	-	48,293.84	-48,293.84	Taxes not reported by extractive companies
2.3	withholding tax on payments	-	-	-	727,141.47	-	727,141.47	-727,141.47	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	5,352.00	-	5,352.00	-5,352.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	357,796.15	-	357,796.15	-357,796.15	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	414,627.85	-	414,627.85	-414,627.85	Taxes not reported by extractive companies
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	Penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	466,901.25	-	466,901.25	-466,901.25	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividends from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	-
	Total payments	-	-	-	2,060,250.77	-	2,060,250.77	-2,060,250.77	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Bezael Construction PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	1,858,571.32	-	1,858,571.32	1,245,844.24	-	1,245,844.24	612,727.08	
1	Payment to Ministry of Mines & Petroleum (MoMP)	73,657.00	-	73,657.00	14,250.00	-	14,250.00	59,407.00	
1.1	Royalty paid	34,650.00		34,650.00	14,250.00		14,250.00	20,400.00	Taxes not reported by Government Agency
1.2	License fee	102.00		102.00				102.00	Taxes not reported by Government Agency
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	38,905.00	-	38,905.00	-	-	-	38,905.00	Taxes not reported by Government Agency
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	1,784,914.32	-	1,784,914.32	1,231,594.24	0.00	1,231,594.24	553,320.08	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	18,011.15	-	18,011.15	236,888.87	-	236,888.87	-218,877.72	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	5,030.00	-	5,030.00	-5,030.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	134,585.10	-	134,585.10	821,280.86	-	821,280.86	-686,695.76	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	1,632,318.07		1,632,318.07	-5,246.56		-5,246.56	1,637,564.63	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	173,641.07	-	173,641.07	-173,641.07	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	

3.2	Dividend from state owned companies	-	-	-	-	-	-	-	
3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	1,858,571.32	-	1,858,571.32	1,245,844.24	-	1,245,844.24	612,727.08	
B	Unilateral company disclosure	160,707.46	-	160,707.46	-	-	-	160,707.46	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	160,707.46	-	160,707.46	-	-	-	160,707.46	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	160,707.46	-	160,707.46	-	-	-	160,707.46	Taxes not reported by Government Agency
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Sammaka Stones Company

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	4,746,641.51	0.00	4,746,641.51	3,204,446.82	0.00	3,204,446.82	1,542,194.69	
1	Payment to Ministry of Mines & Petroleum (MoMP)	2,168,370.29	0.00	2,168,370.29	0.00	0.00	0.00	2,168,370.29	
1.1	Royalty paid	337,245.57		337,245.57				337,245.57	Taxes not reported by Government Agency
1.2	License fee	299,014.86		299,014.86				299,014.86	Taxes not reported by Government Agency
1.3	Penalties	420,789.86		420,789.86				420,789.86	Taxes not reported by Government Agency
1.4	Land rentals	1,111,320.00		1,111,320.00				1,111,320.00	Taxes not reported by Government Agency
1.5	Signature bonus								
1.6	Production bonus								
1.7	Training fees								
1.8	Other material payments to mining authority								
2	Payment to Ministry of Revenues (MoR)	2,578,271.22	0.00	2,578,271.22	3,204,446.82	0.00	3,204,446.82	-626,175.60	
2.1	income tax: Schedule C (mining)				217,828.79		217,828.79	-217,828.79	
2.2	income tax: Schedule C (Normal)	219,135.90		219,135.90				219,135.90	Taxes not reported by Government Agency
2.3	withholding tax on payments	304,677.52		304,677.52	1,054,208.38		1,054,208.38	-749,530.86	
2.4	custom duties				179,338.00		179,338.00	-179,338.00	
2.5	dividend tax								
2.6	personal income tax (Pay As You Earn "PAYE")				663,858.51		663,858.51	-663,858.51	
2.7	Capital gains								
2.8	Value Add Tax (VAT)	1,633,667.94		1,633,667.94	665,917.29		665,917.29	967,750.65	Taxes not reported by Government Agency
2.9	Excise tax				13,505.39		13,505.39	-13,505.39	
2.10	Penalties	420,789.86		420,789.86				420,789.86	Taxes not reported by Government Agency
2.11	withholding tax on importation								
2.12	Other material payments to MoR				409,790.46		409,790.46	-409,790.46	
3	Payments to Ministry of Finance (MoF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3.1	Free equity								
3.2	DividendS from state owned companies								
3.3	other material payments to MoF								

	Total payments	4,746,641.51	0.00	4,746,641.51	3,204,446.82	0.00	3,204,446.82	1,542,194.69	
B	Unilateral company disclouser								
6	Regional states mining bureaus	16,500.00	0.00	16,500.00	0.00	0.00	0.00	16,500.00	
6.1	Ryalities paid								
6.2	License fee								
6.3	penaities								
6.4	Land rentals	16,500.00		16,500.00				16,500.00	Taxes not reported by Government Agency
6.5	other material payments to regional state mining authority								
7	Regional states tax authority	613,422.97	0.00	613,422.97	0.00	0.00	0.00	613,422.97	
7.1	income tax:Schedule C (Normal)	613,422.97		613,422.97				613,422.97	Taxes not reported by Government Agency
7.2	withpolding tax on payments								
7.3	personal income tax (Pay As You Earn "PAYE")								
7.4	Excise tax/duty								
7.5	other materila payments to regional state tax authority								
8	Social contributions	0.00	0.00	0.00	0.00	0.00	0.00		
8.1	Voluntary corporate social responsibility								
8.2	Mandatory social responsibility								

Company name: Pioneer Cement PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	22,072,135.04	-	22,072,135.04	18,216,044.00	-	18,216,044.00	3,856,091.04	
1	Payment to Ministry of Mines & Petroleum (MoMP)	1,316,427.61	-	1,316,427.61	433,602.71	-	433,602.71	882,824.90	
1.1	Royalty paid	1,316,427.61	-	1,316,427.61	433,602.71	-	433,602.71	882,824.90	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	20,755,707.43	-	20,755,707.43	17,782,441.29	-	17,782,441.29	2,973,266.14	
2.1	income tax: Schedule C (mining)	1,012,561.30	-	1,012,561.30	-	-	-	1,012,561.30	Taxes not reported by Government Agency
2.2	income tax: Schedule C (Normal)	-	-	-	5,198,435.24	-	5,198,435.24	-5,198,435.24	Taxes not reported by extractive companies
2.3	withholding tax on payments	3,421,405.14	-	3,421,405.14	12,143,208.53	-	12,143,208.53	-8,721,803.39	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	163,961.00	-	163,961.00	-163,961.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	3,137,227.14	-	3,137,227.14	-	-	-	3,137,227.14	Taxes not reported by Government Agency
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	12,936,678.90	-	12,936,678.90	276,836.52	-	276,836.52	12,659,842.38	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	247,834.95	-	247,834.95	-	-	-	247,834.95	Taxes not reported by Government Agency
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	-	-	-	-	
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
-	Dividend from state owned companies	-	-	-	-	-	-	-	

-	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	22,072,135.04	-	22,072,135.04	18,216,044.00	-	18,216,044.00	3,856,091.04	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Sourish Marble PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	1,759,163.00	-	1,759,163.00	1,037,284.32	-	1,037,284.32	721,878.68	
1	Payment to Ministry of Mines & Petroleum (MoMP)	270,261.00	-	270,261.00	104,642.81	-	104,642.81	165,618.19	
1.1	Royalty paid	260,501.00		260,501.00	104,642.81		104,642.81	155,858.19	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	9,760.00	-	9,760.00	-	-	-	9,760.00	Taxes not reported by Government Agency
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	1,488,902.00	-	1,488,902.00	932,641.51	-	932,641.51	556,260.49	
2.1	income tax: Schedule C (mining)	239,114.00	-	239,114.00	74,204.70	-	74,204.70	164,909.30	Taxes not reported by Government Agency
2.2	income tax: Schedule C (Normal)	-	-	-	38,534.63	-	38,534.63	-38,534.63	
2.3	withholding tax on payments	44,100.00	-	44,100.00	7,426.00	-	7,426.00	36,674.00	Taxes not reported by Government Agency
2.4	custom duties	110,888.00	-	110,888.00	5,410.00	-	5,410.00	105,478.00	Taxes not reported by Government Agency
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	679,994.27	-	679,994.27	-679,994.27	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	968,765.00		968,765.00	17,655.95		17,655.95	951,109.05	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	126,035.00	-	126,035.00	-	-	-	126,035.00	Taxes not reported by Government Agency
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	109,415.96	-	109,415.96	-109,415.96	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	

3.2	Dividend from state owned companies	-	-	-	-	-	-	-	
3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	1,759,163.00	-	1,759,163.00	1,037,284.32	-	1,037,284.32	721,878.68	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Inchini Bedrock Cement PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	-	-	-	1,087,344.73	-	1,087,344.73	-1,087,344.73	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	-	-	-	-	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	-	-	-	1,087,344.73	-	1,087,344.73	-1,087,344.73	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	-	-	-	755,675.53	-	755,675.53	-755,675.53	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	132,160.00	-	132,160.00	-132,160.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	193,219.95	-	193,219.95	-193,219.95	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	6,289.25	-	6,289.25	-6,289.25	Taxes not reported by extractive companies
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	-	-	-	-	
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	-
	Total payments	-	-	-	1,087,344.73	-	1,087,344.73	-1,087,344.73	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Ayana Marble PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	610,443.31	0.00	610,443.31	1,188,807.76	0.00	1,188,807.76	-578,364.45	
1	Payment to Ministry of Mines & Petroleum (MoMP)	359,152.00	0.00	359,152.00	76,851.83	0.00	76,851.83	282,300.17	
1.1	Royalty paid	292,187.00		292,187.00	76,851.83		76,851.83	215,335.17	Taxes not reported by Government Agency
1.2	License fee								
1.3	Penalties	34,435.00		34,435.00				34,435.00	Taxes not reported by Government Agency
1.4	Land rentals	32,530.00		32,530.00				32,530.00	Taxes not reported by Government Agency
1.5	Signiture bonus								
1.6	Production bonus								
1.7	Training fees								
1.8	Other material payments to mining authority								
2	Payment to Ethiopian Revenues & Custmes Authority (ERCA)	251,291.31	0.00	251,291.31	1,111,955.93	0.00	1,111,955.93	-860,664.62	
2.1	income tax: Schedule C (mining)								
2.2	income tax: Schedule C (Normal)	74,367.47		74,367.47	24,914.08		24,914.08	49,453.39	Taxes not reported by Government Agency
2.3	withholding tax on payments				202,359.45		202,359.45	-202,359.45	Taxes not reported by extractive companies
2.4	custom duties	18,393.23		18,393.23	1,903.00		1,903.00	16,490.23	Taxes not reported by extractive companies
2.5	dividend tax				0.00		0.00	0.00	
2.6	personal income tax (Pay As You Earn "PAYE")				247,179.68		247,179.68	-247,179.68	Taxes not reported by extractive companies
2.7	Capital gains				0.00		0.00	0.00	
2.8	Value Add Tax (VAT)	158,530.61		158,530.61	556,305.95		556,305.95	-397,775.34	Taxes not reported by extractive companies
2.9	Excise tax							0.00	
2.10	Penalties	0.00		0.00				0.00	
2.11	withholding tax on importation								
2.12	Other material payments to MoR				79,293.77		79,293.77	-79,293.77	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3.1	Free equity								
3.2	DividendS from state owned companies								
3.3	other material payments to MoF								

	Total payments	610,443.31	0.00	610,443.31	1,188,807.76	0.00	1,188,807.76	-578,364.45	
B	Unilateral company disclouser								
6	Regional states mining bureaus	0.00	0.00	0.00	0.00	0.00	0.00		
6.1	Ryalities paid								
6.2	License fee								
6.3	penaities								
6.4	Land rentals								
6.5	other material payments to regional state mining authority								
7	Regional states tax authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7.1	income tax:Schedule C (Mining)	0.00		0.00				0.00	
7.2	withpolding tax on payments								
7.3	personal income tax (Pay As You Earn "PAYE")								
7.4	Excise tax/duty								
7.5	other materila payments to regional state tax authority								
8	Social contributions	33,150.00	0.00	33,150.00	0.00	0.00	0.00	33,150.00	
8.1	Voluntary corporate social responsibility	33,150.00		33,150.00				33,150.00	Taxes not reported by Government Agency
8.2	Mandatory social responsibility								

Company name: Jam Industrial PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	402,112.10	-	402,112.10	607,744.30	-	607,744.30	-205,632.20	
1	Payment to Ministry of Mines & Petroleum (MoMP)	297,951.10	-	297,951.10	153,968.18	-	153,968.18	143,982.92	
1.1	Royalty paid	288,151.10	-	288,151.10	153,968.18	-	153,968.18	134,182.92	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	9,800.00	-	9,800.00	-	-	-	9,800.00	Taxes not reported by Government Agency
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	104,161.00	-	104,161.00	453,776.12	-	453,776.12	-349,615.12	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	39,369.15	-	39,369.15	-39,369.15	Taxes not reported by extractive companies
2.3	withholding tax on payments	-	-	-	-	-	-	-	
2.4	custom duties	-	-	-	-	-	-	-	
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	180,368.91	-	180,368.91	-180,368.91	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	100,661.00	-	100,661.00	96,368.92	-	96,368.92	4,292.08	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	3,500.00	-	3,500.00	-	-	-	3,500.00	Taxes not reported by Government Agency
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	137,669.14	-	137,669.14	-137,669.14	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	402,112.10	0.00	402,112.10	607,744.30	0.00	607,744.30	-205,632.20	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: National Mining PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	12,938,646.59	-	12,938,646.59	13,612,345.05	-	13,612,345.05	-673,698.46	
1	Payment to Ministry of Mines & Petroleum (MoMP)	170,300.22	-	170,300.22	113,460.60	-	113,460.60	56,839.62	
1.1	Royalty paid	170,300.22		170,300.22	113,460.60		113,460.60	56,839.62	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	-
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	-
2	Payment to Ministry of Revenues (MoR)	12,768,346.37	-	12,768,346.37	13,498,884.45	-	13,498,884.45	-730,538.08	
2.1	income tax: Schedule C (mining)		-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	13,354.50	-	13,354.50	-13,354.50	Taxes not reported by extractive companies
2.3	withholding tax on payments	168,689.42	-	168,689.42	811,097.35	-	811,097.35	-642,407.93	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	32,016.00	-	32,016.00	-32,016.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	2,821,883.06	-	2,821,883.06	6,115,939.05	-	6,115,939.05	-3,294,055.99	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	7,084,889.82	-	7,084,889.82	2,190,885.77	-	2,190,885.77	4,894,004.05	
2.9	Excise tax	-	-	-	2,034.00	-	2,034.00	-2,034.00	Taxes not reported by extractive companies
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	-
2.12	Other material payments to MoR	2,692,884.07		2,692,884.07	4,333,557.78		4,333,557.78	-1,640,673.71	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	

3.2	Dividend from state owned companies	-	-	-	-	-	-	-	
3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	12,938,646.59	-	12,938,646.59	13,612,345.05	-	13,612,345.05	-673,698.46	
B	Unilateral company disclosure	2,437,034.95	-	2,437,034.95	-	-	-	2,437,034.95	
6	Regional states mining bureaus	1,352,670.19	-	1,352,670.19	-	-	-	1,352,670.19	
6.1	Ryalities paid	1,035,934.37	-	1,035,934.37	-	-	-	1,035,934.37	Taxes not reported by Government Agency
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	316,735.82	-	316,735.82	-	-	-	316,735.82	Taxes not reported by Government Agency
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	1,084,364.76	-	1,084,364.76	-	-	-	1,084,364.76	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	607,585.70	-	607,585.70	-	-	-	607,585.70	Taxes not reported by Government Agency
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	476,779.06	-	476,779.06	-	-	-	476,779.06	Taxes not reported by Government Agency
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: POL-GCL Petroleum Investments Limited Ethiopia Branch

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	45,347,047.19	-	45,347,047.19	12,427,282.83	-	12,427,282.83	32,919,764.36	
1	Payment to Ministry of Mines & Petroleum (MoMP)	39,408,100.00	-	39,408,100.00	5,545,291.66	-	5,545,291.66	33,862,808.34	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	20,558,100.00	-	20,558,100.00	3,297,012.66	-	3,297,012.66	17,261,087.34	Taxes not reported by Government Agency
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	18,850,000.00	-	18,850,000.00	2,248,279.00	-	2,248,279.00	16,601,721.00	Taxes not reported by Government Agency
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	5,938,947.19	-	5,938,947.19	6,881,991.17	-	6,881,991.17	-943,043.98	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	2,254,913.47	-	2,254,913.47	3,034,312.76	-	3,034,312.76	-779,399.29	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	11,431.00	-	11,431.00	-11,431.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	2,374,807.20	-	2,374,807.20	1,005,020.53	-	1,005,020.53	1,369,786.67	Taxes not reported by Government Agency
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	1,309,226.52	-	1,309,226.52	2,831,226.88	-	2,831,226.88	-1,522,000.36	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	

3.2	Dividend from state owned companies	-	-	-	-	-	-	-	-
3.3	other material payments to MoF	-	-	-	-	-	-	-	-
	Total payments	45,347,047.19	-	45,347,047.19	12,427,282.83	-	12,427,282.83	32,919,764.36	
B	Unilateral company disclosure	-	-	-	-	-	-	-	-
6	Regional states mining bureaus	-	-	-	-	-	-	-	-
6.1	Ryalities paid	-	-	-	-	-	-	-	-
6.2	License fee	-	-	-	-	-	-	-	-
6.3	penalties	-	-	-	-	-	-	-	-
6.4	Land rentals	-	-	-	-	-	-	-	-
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	-
7	Regional states tax authority	-	-	-	-	-	-	-	-
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	-
7.2	withholding tax on payments	-	-	-	-	-	-	-	-
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	-
7.4	Excise tax/duty	-	-	-	-	-	-	-	-
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	-
8	Social contributions	-	-	-	-	-	-	-	-
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	-
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	-

Company name: Africa Oil Ethiopia B.V.

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	8,661,229.29	-	8,661,229.29	8,917,521.75	-	8,917,521.75	-256,292.46	
1	Payment to Ministry of Mines & Petroleum (MoMP)	5,995,044.29	-	5,995,044.29	5,995,044.29	-	5,995,044.29	0.00	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	4,632,989.29		4,632,989.29	4,632,989.29		4,632,989.29	0.00	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	-
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	1,362,055.00		1,362,055.00	1,362,055.00		1,362,055.00	0.00	
2	Payment to Ministry of Revenues (MoR)	2,666,185.00	-	2,666,185.00	2,922,477.46	-	2,922,477.46	-256,292.46	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
-	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	334,149.00		334,149.00	644,458.64		644,458.64	-310,309.64	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	-	-	-	-	
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	2,332,036.00		2,332,036.00	1,149,735.09		1,149,735.09	1,182,300.91	Taxes not reported by Government Agency
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.9	Excise tax	-	-	-	-	-	-	-	-
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	1,128,283.73		1,128,283.73	-1,128,283.73	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	8,661,229.29	0.00	8,661,229.29	8,917,521.75	0.00	8,917,521.75	-256,292.46	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	1,600,225.00	--	1,600,225.00	-	-	-	1,600,225.00	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	1,600,225.00	-	1,600,225.00	-	-	-	1,600,225.00	Taxes not reported by Government Agency

Company name: New Age (Ethiopia) Limited

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	9,753,193.43	63,958.89	9,817,152.32	11,528,220.93	-	11,528,220.93	-1,711,068.61	
1	Payment to Ministry of Mines & Petroleum (MoMP)	6,336,999.44	-	6,336,999.44	9,201,299.44	-	9,201,299.44	-2,864,300.00	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	6,336,999.44	-	6,336,999.44	6,336,999.44	-	6,336,999.44	0.00	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	2,864,300.00	-	2,864,300.00	-2,864,300.00	Taxes not reported by extractive companies
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	3,416,193.99	63,958.89	3,480,152.88	2,326,921.49	-	2,326,921.49	1,153,231.39	
2.1	income tax: Schedule C (mining)	-	-	-	73,361.91	-	73,361.91	-73,361.91	Taxes not reported by extractive companies
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	136,756.11	42,261.48	179,017.59	817,333.89	-	817,333.89	-638,316.30	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	-	-	-	-	
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	1,464,445.66	15,224.29	1,479,669.95	874,691.23	-	874,691.23	604,978.72	Taxes not reported by Government Agency
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	1,134,315.91	-	1,134,315.91	-	-	-	1,134,315.91	Taxes not reported by Government Agency
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	1,000.00	-	1,000.00	-	-	-	1,000.00	Taxes not reported by Government Agency
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	679,676.31	6,473.12	686,149.43	561,534.46	-	561,534.46	124,614.97	Taxes not reported by Government Agency
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	-
	Total payments	9,753,193.43	63,958.89	9,817,152.32	11,528,220.93	0.00	11,528,220.93	-1,711,068.61	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Delonex Energy Ethiopia Limited

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	1,433,186.59	0.00	1,433,186.59	688,567.50	0.00	688,567.50	744,619.09	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	688,567.50	0.00	688,567.50	-688,567.50	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	688,567.50	-	688,567.50	-688,567.50	
2	Payment to Ministry of Revenues (MoR)	1,433,186.59	-	1,433,186.59	-	-	-	1,433,186.59	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	51,285.07	-	51,285.07	-	-	-	51,285.07	Taxes not reported by Government Agency
2.4	custom duties	-	-	-	-	-	-	-	
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	1,381,901.52	-	1,381,901.52	-	-	-	1,381,901.52	Taxes not reported by Government Agency
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	-	-	-	-	
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	-
	Total payments	1,433,186.59	0.00	1,433,186.59	688,567.50	-	688,567.50	744,619.09	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: GPB Ethiopia Resources B.V

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	6,663,046.34	-	6,663,046.34	635,792.23	-	635,792.23	6,027,254.11	
1	Payment to Ministry of Mines & Petroleum (MoMP)	6,065,413.00	-	6,065,413.00	-	-	-	6,065,413.00	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	6,065,413.00		6,065,413.00				6,065,413.00	Taxes not reported by Government Agency
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	-
1.7	Training fees	-	-	-	-	-	-	-	-
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	597,633.34	0.00	597,633.34	635,792.23	0.00	635,792.23	-38,158.89	
2.1	income tax: Schedule C (mining)	-	-	-	17,014.86	-	17,014.86	-17,014.86	Taxes not reported by extractive companies
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	26,654.00	-	26,654.00	225,325.17	-	225,325.17	-198,671.17	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	-	-	-	-	-
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	370,466.00	-	370,466.00	199,772.68	-	199,772.68	170,693.32	Taxes not reported by Government Agency
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	200,513.34		200,513.34	193,679.52		193,679.52	6,833.82	Taxes not reported by Government Agency
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	6,663,046.34	0.00	6,663,046.34	635,792.23	0.00	635,792.23	6,027,254.11	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	613,027.74	-	613,027.74	-	-	-	613,027.74	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	613,027.74		613,027.74	-	-	-	613,027.74	Taxes not reported by Government Agency

Company name: Habesha Cement PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	-	-	-	52,500,216.65	-	52,500,216.65	-52,500,216.65	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	2,039,619.79	-	2,039,619.79	-2,039,619.79	
1.1	Royalty paid	-	-	-	2,039,619.79	-	2,039,619.79	-2,039,619.79	Taxes not reported by extractive companies
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	-	-	-	50,460,596.86	-	50,460,596.86	-50,460,596.86	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	-	-	-	14,845,107.75	-	14,845,107.75	-14,845,107.75	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	19,168,225.00	-	19,168,225.00	-19,168,225.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	390,307.06	-	390,307.06	-390,307.06	Taxes not reported by extractive companies
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	10,281,397.37	-	10,281,397.37	-10,281,397.37	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	2,154,324.81	-	2,154,324.81	-2,154,324.81	Taxes not reported by extractive companies
2.9	Excise tax	-	-	-	292,216.50	-	292,216.50	-292,216.50	Taxes not reported by extractive companies
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	3,329,018.37	-	3,329,018.37	-3,329,018.37	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	

3.2	Dividend from state owned companies	-	-	-	-	-	-	-	-
3.3	other material payments to MoF	-	-	-	-	-	-	-	-
	Total payments	-	-	-	52,500,216.65	-	52,500,216.65	-52,500,216.65	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Ezana Mining PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	-	-	-	1,817,537.19	-	1,817,537.19	-1,817,537.19	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	-	-	-	-	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	-	-	-	1,817,537.19	-	1,817,537.19	-1,817,537.19	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	-	-	-	1,746,639.67	-	1,746,639.67	-1,746,639.67	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	8,807.00	-	8,807.00	-8,807.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	62,090.52	-	62,090.52	-62,090.52	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	-	-	-	-	
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	-
	Total payments	-	-	-	1,817,537.19	-	1,817,537.19	-1,817,537.19	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Erta ale Slat Production PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	-	-	-	4,705,185.19	-	4,705,185.19	-4,705,185.19	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	1,109,908.16	-	1,109,908.16	-1,109,908.16	
1.1	Royalty paid	-	-	-	1,109,908.16	-	1,109,908.16	-1,109,908.16	Taxes not reported by extractive companies
1.2	License fee	-	-	-	-	-	-	-	-
	penalties	-	-	-	-	-	-	-	-
1.4	Land rentals	-	-	-	-	-	-	-	-
1.5	Signature bonus	-	-	-	-	-	-	-	-
1.6	Production bonus	-	-	-	-	-	-	-	-
1.7	Training fees	-	-	-	-	-	-	-	-
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	-
2	Payment to Ministry of Revenues (MoR)	-	-	-	3,595,277.03	-	3,595,277.03	-3,595,277.03	
2.1	income tax: Schedule C (mining)	-	-	-	457,893.75	-	457,893.75	-457,893.75	Taxes not reported by extractive companies
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	-
2.3	withholding tax on payments	-	-	-	433,310.35	-	433,310.35	-433,310.35	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	-	-	-	-	-
2.5	dividend tax	-	-	-	-	-	-	-	-
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	995,362.75	-	995,362.75	-995,362.75	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	-
2.8	Value Add Tax (VAT)	-	-	-	1,104,547.78	-	1,104,547.78	-1,104,547.78	Taxes not reported by extractive companies
2.9	Excise tax	-	-	-	-	-	-	-	-
2.10	penalties	-	-	-	-	-	-	-	-
2.11	withholding tax on importation	-	-	-	-	-	-	-	-
2.12	Other material payments to MoR	-	-	-	604,162.40	-	604,162.40	-604,162.40	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-
3.1	Free equity	-	-	-	-	-	-	-	-

3.2	Dividend from state owned companies	-	-	-	-	-	-	-	
3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	-	-	-	4,705,185.19	-	4,705,185.19	-4,705,185.19	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Mengestaeb Industrial PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	40,346.87	-	40,346.87	37,613.00	-	37,613.00	2,733.87	
1	Payment to Ministry of Mines & Petroleum (MoMP)	40,346.87	-	40,346.87	3,150.00	-	3,150.00	37,196.87	
1.1	Royalty paid	37,514.16		37,514.16	3,150.00		3,150.00	34,364.16	Taxes not reported by Government Agency
1.2	License fee	-	-	-	-	-	-	-	
1.3	Penalties	2,832.71	-	2,832.71	-	-	-	2,832.71	Taxes not reported by Government Agency
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	-	-	-	34,463.00	-	34,463.00	-34,463.00	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	-	-	-	-	-	-	-	
2.4	custom duties	-	-	-	34,463.00	-	34,463.00	-34,463.00	Taxes not reported by extractive companies
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	Penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	-	-	-	-	
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	-
3.2	Dividends from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF								
	Total payments	40,346.87	-	40,346.87	37,613.00	-	37,613.00	2,733.87	
B	Unilateral company disclosure	213,184.40	-	213,184.40	-	-	-	213,184.40	
6	Regional states mining bureaus	213,184.40	0.00	213,184.40	-	-	-	213,184.40	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	213,184.40		213,184.40	-	-	-	213,184.40	Taxes not reported by Government Agency
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Company name: Afdera Salt Production PLC

Reporting period 2018/19 (2011 EFY)

No	Description of payment	Per company			Per Government			Final Difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosure	-	-	-	322,603.98	-	322,603.98	-322,603.98	
1	Payment to Ministry of Mines & Petroleum (MoMP)	-	-	-	-	-	-	-	
1.1	Royalty paid	-	-	-	-	-	-	-	
1.2	License fee	-	-	-	-	-	-	-	
1.3	penalties	-	-	-	-	-	-	-	
1.4	Land rentals	-	-	-	-	-	-	-	
1.5	Signature bonus	-	-	-	-	-	-	-	
1.6	Production bonus	-	-	-	-	-	-	-	
1.7	Training fees	-	-	-	-	-	-	-	
1.8	Other material payments to mining authority	-	-	-	-	-	-	-	
2	Payment to Ministry of Revenues (MoR)	-	-	-	322,603.98	0.00	322,603.98	-322,603.98	
2.1	income tax: Schedule C (mining)	-	-	-	-	-	-	-	
2.2	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
2.3	withholding tax on payments	-	-	-	40,617.14	-	40,617.14	-40,617.14	Taxes not reported by extractive companies
2.4	custom duties	-	-	-	-	-	-	-	
2.5	dividend tax	-	-	-	-	-	-	-	
2.6	personal income tax (Pay As You Earn "PAYE")	-	-	-	87,762.27	-	87,762.27	-87,762.27	Taxes not reported by extractive companies
2.7	Capital gains	-	-	-	-	-	-	-	
2.8	Value Add Tax (VAT)	-	-	-	50,741.46	-	50,741.46	-50,741.46	Taxes not reported by extractive companies
2.9	Excise tax	-	-	-	-	-	-	-	
2.10	penalties	-	-	-	-	-	-	-	
2.11	withholding tax on importation	-	-	-	-	-	-	-	
2.12	Other material payments to MoR	-	-	-	143,483.11	-	143,483.11	-143,483.11	Taxes not reported by extractive companies
3	Payments to Ministry of Finance (MoF)	-	-	-	-	-	-	-	
3.1	Free equity	-	-	-	-	-	-	-	
3.2	Dividend from state owned companies	-	-	-	-	-	-	-	

3.3	other material payments to MoF	-	-	-	-	-	-	-	
	Total payments	-	-	-	322,603.98	-	322,603.98	-322,603.98	
B	Unilateral company disclosure	-	-	-	-	-	-	-	
6	Regional states mining bureaus	-	-	-	-	-	-	-	
6.1	Ryalities paid	-	-	-	-	-	-	-	
6.2	License fee	-	-	-	-	-	-	-	
6.3	penalties	-	-	-	-	-	-	-	
6.4	Land rentals	-	-	-	-	-	-	-	
6.5	other material payments to regional state mining authority	-	-	-	-	-	-	-	
7	Regional states tax authority	-	-	-	-	-	-	-	
7.1	income tax: Schedule C (Normal)	-	-	-	-	-	-	-	
7.2	withholding tax on payments	-	-	-	-	-	-	-	
7.3	personal income tax (Pay As You Earn "PAYE")	-	-	-	-	-	-	-	
7.4	Excise tax/duty	-	-	-	-	-	-	-	
7.5	other material payments to regional state tax authority	-	-	-	-	-	-	-	
8	Social contributions	-	-	-	-	-	-	-	
8.1	Voluntary corporate social responsibility	-	-	-	-	-	-	-	
8.2	Mandatory social responsibility	-	-	-	-	-	-	-	

Annex 3: Beneficial Ownership

No.	Company	No	Name/entity	Level of ownership	Nationality of owner	Stock exchange quotations (Yes/No)	Stock exchange	Owner (if the company's shares are not quoted)
1	Midrock Gold Mines PLC	1	Ministry of Finance & Economic Cooperation	2%	Ethiopian	NC	NC	NC
		1	Sheikh Mohammed Hussien Ali Al-Amoudi	80%	Saudi Arabian	NC	NC	NC
		2	Mrs. Sophia Saleh Al-Amoudi	18%	Saudi Arabian	NC	NC	NC
2	Derba Midrock Cement PLC		NC	NC	NC	NC	NC	NC
3	Dangote Cement Ethiopia PLC		NC	NC	NC	NC	NC	NC
4	Africa Oil Ethiopia BV		Africa Oil Corporation	100%	Canada	Yes	TSE	
5	Alled Chemicals PLC		NC	NC	NC	NC	NC	NC
6	Alisha Mining PLC		Sofomer marble & terazo	31%	NC	NC	NC	NC
			Mr.Ali Abdulwehab	10%				
			May flower mining PLC	3.44%				
			Acestones internatioal	55.4%				
7	Ayana Marble PLC		NC	NC	NC	NC	NC	NC
8	Bezalel Construction Material Manufacturing PLC		Hana Tilahun	50%	Ethiopian	NC	NC	NC
			Messele Haile	50%	Ethiopian			
9	East Cement S.Co		Mr. Lu Qiyuan	1%	Chinese	NC	NC	NC
			Mr. Li Peihue	1%	Chinese	NC	NC	NC
			Mr. Lu Qizhog	1%	Chinese	NC	NC	NC
			China Africa Development	40%	Chinese	NC	NC	NC
			Jiangsa Qiyuan Group Co.	57%	Chinese	NC	NC	NC
10	Inchini Bedrock Cement PLC		NC	NC	NC	NC	NC	NC
11	Lucy Salt Producing PLC		NC	NC	NC	NC	NC	NC
12	Mengisteab Industrial &		Menegesteab Mehari	80%	Ethiopian	NC	NC	NC

	Commercial PLC		Genet G/Michael	20%	Ethiopian			
13	National Mining	1	Dr. Sheik Mohammed Hussen Ali Al Amoudi	70%	Saudi Arabian	No	NC	NC
		2	Ato Hassen Hussen Ali Al Amoudi	30%	Ethiopian	No	NC	NC
14	NewAge Ethiopia Limited		NewAge Ethiopia Limited	100%	NC	NC	NC	NC
15	Pioneer Cement		NC	NC	NC	NC	NC	NC
16	Poly-GCL Petroleum Investment Limited Ethiopia Branch		Poly-GCL Petroleum Investment Limited Ethiopia Branch	100%		No		ZHU Gangshan
17	Delonex Energy Ethiopia		NC	NC	NC	NC	NC	NC
18	GPB Ethiopia Resources B.V		NC	NC	NC	NC	NC	NC
19	Abijata-Shala Soda Ash Sc.	1	Ethiopian Government	45%	Ethiopian	NC	NC	NC
		2	National Mining Corporation PLC	27%	Ethiopian	NC	NC	NC
		3	Seid Hussen Ali	10%	Ethiopian	NC	NC	NC
		4	Hussen H.Al-Amoudi	9%	Ethiopian	NC	NC	NC
		5	Abdulah H. Al-Amoudi	9%	Ethiopian	NC	NC	NC
20	Sammka Stone PLC		Sriramoju Sambeswar Rao	50%	Indian	NC	NC	NC
			Arigapudi Lakshmi mani	50%	Indian	NC	NC	NC

Source: Reporting Templates

NC =Not communicated

Annex 4: Payment flow description

Ref	Payment flows	Paid to/received from	Description
Ministry of Mines and Petroleum			
1.1	Royalties paid to Federal Government	MoMP	Payment made each mining license holder based on the sales price of the commercial transactions of the minerals produced in accordance with the Mineral Proclamation N°678-2010
1.2	License Fees	MoMP	This payment is made for the issuance and renewal of licenses in accordance with Mining Operations Council of Ministers Regulations 182/1994
1.3	Penalties	MoMP	This payment is made by any extractive companies that contravenes or fails to comply with any order, provision of a proclamation, regulations, directives or the terms and conditions of a license or permit
1.4	Land Rentals	MoMP	A licensee is required to pay annually in advance a rental for area covered by a lease. The rates of rentals have been specified in the Mining Operations Council of Ministers Regulations No. 182/1994. The rentals are usually paid to regional governments
1.5	Signature Bonus	MoMP	This payment is made by companies operating in Oil & Gas sector to the Ministry of Mines and Petroleum within a period of time after the effective date of the Production Sharing Agreement signed between the government and the company. The signature bonus is generally made in USD currency
1.6	Production bonuses	MoMP	A company shall pay to the Ministry of Mines and Petroleum a amounts namely "Production bonuses" when production of crude oil attains for the specified periods of time some levels that are defined in the Production Sharing Agreement
1.7	Sale of Petroleum Data Package	MoMP	Payment made by extractive company to the Ministry of Mines and Petroleum (MoMP) in exchange with any study or data package that the MoMP will share with the extractive company
1.8	Other material payments to Mining authority	MoMP	Any other payment made to the Mining Authority, in either the Federal level or the Regional State level, and that exceeds 500,000 Birr
Ethiopian Ministry of Revenues			
2.1	Income tax : Schedule C (Mining)	MoR	<u>Any payment</u> made to either the Federal or Regional level as being a Mining Income Tax as defined by the Mining Operations Proclamation N°678/2010. A Mining Income tax is paid: - by any holder of a large scale mining license in accordance with the Mining Income Tax Proclamation No. 53/1993 as amended which set it at 25% of taxable income; and - by holders of artisanal and small scale mining licenses shall be determined by the laws of the states.
2.2	Income tax : Schedule C (Normal)	MoR	<u>Payment made</u> for income tax on profit from any industrial, commercial, professional or vocational activity or any other activity recognised as trade by the Commercial Code of Ethiopia and carried on by any person for profit.
2.3	Withholding tax on payments	MoR	Any payment relating to any kind of tax that was withheld by the extractive company and that has been paid to the government

2.4	Customs duty	MoR	Custom duties are payments made by extractive companies and that are relating to taxes imposed on the imports and exports of goods and services. Duty amounts paid on commodities depend on the class of such commodities in accordance to the Proclamation No. 38/1993
2.5	Dividend Tax	MoR	These payments are relating to taxes on dividends that are separately paid by the extractive company to the government when these payments are not already reported in another payment flow such as the income tax above or the withholding tax above
2.6	Personal Income tax (Pay As You Earn "PAYE")	MoR	These are payments relating to the income tax of the own staff of the extractive companies. These income tax on salaries are withheld by the extractive companies and paid to the Federal or Regional government
2.7	Capital gains	MoR	Capital gains tax are paid on capital nature gain such as plants, building, factory or office, and shares of companies
2.8	Value Add Tax (VAT)	MoR	Payments made in accordance to the Value Added Tax (VAT) Proclamation N°285/2002 as amended. The VAT is charged on the supply of goods and services by registered persons, and on the importation of goods and services into Ethiopia and services
2.9	Excise Tax	MoR	Excise tax is a payment made on certain goods specified under the Schedule to the Excise Tax Proclamation, when imported and when produced locally. The excise tax rate varies from 10% to 100% on the cost of production, or CIF ("cost-insurance-freight")
2.10	Penalties	MoR	This payment is made, to either Federal or Regional State lever, by any extractive companies that contravenes or fails to comply with any provision or conditions of the tax regulation
2.11	Withholding tax on interests (foreign debt)	MoR	When extractive companies are paying interests on a foreign currency debt, the extractive companies may withheld part of the interest as a Withholding tax on interest and ay it to the government
2.12	Other material payments to MoR	MoR	Any other payment made to MoR and that exceeds 500,000 Birr
Ministry of Finance			
3.1	Free Equity	MoF	These are the proceeds of participation interest aquired without cost by the government in any large scale or small scale mining. This participation is possible because the government may government may acquire without cost a participation interest of five percent of any large scale or small scale mining investment
3.2	Dividends from State Owned Companies	MoF	These are the proceeds of various investments in the State Owned Companies accruing to the Government. This participation of the government is possible because the Government may undertake mining operations that are vital for the overall economic growth either by itself or in partnership with private investors
3.3	Other material payments to MoF	MoF	Any other payment made to MoF and that exceeds 500,000 Birr
Social Payments			
4.1	Voluntary Corporate Social Responsibility	All beneficiaries	These contributions are voluntary and can be made in cash or in kind depending on individual contracts. It includes all voluntary contributions made by extractive companies to promote local development and to finance social projects such as inter alia: health infrastructure, school infrastructure, road infrastructure, market gardening infrastructure, projects related to the promotion of the agriculture and the grants provided to the population

4.2	Mandatory Social Responsibility	All beneficiaries	These contributions are mandatory and can be made in cash or in kind depending on individual contracts. It includes all voluntary contributions made by extractive companies to promote local development and to finance social projects such as inter alia: health infrastructure, school infrastructure, road infrastructure, market gardening infrastructure, projects related to the promotion of the agriculture and the grants provided to the population
Infrastructure provisions and barter arrangements			
5.1	Total budget of the Engagement/Project	Government	Total budgeted amount of the entire project within the infrastructure provisions and barter arrangements. "Infrastructure provisions and barter arrangements" include any agreements, or sets of agreements between the extractive company and the government (Federal or Regional State), involving the provision of goods and services, including loans, grants and infrastructure works, in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities
5.2	Value of engagements/project incurred from 08/07/2018 to 07/07/2019	Government	Total amount of all costs incurred for all Project under any infrastructure provisions or barter arrangements during the reconciliation period starting from 08/07/2018 to 07/07/2019
5.3	Cumulated value of engagements/project incurred on 07/07/2019	Government	Total amount of all costs incurred for all Project under any infrastructure provisions or barter arrangements during the reconciliation period starting from the beginning of the Project until 07/07/2019
Payment to State Owned companies			
6.1	Dividends from Mining Companies	State Owned Companies	These are the proceeds of various investments of the State Owned Companies (SOC) in the extractive companies. The amount received by SOC is dependent on its shareholding in the paying entity
6.2	Other payments	State Owned Companies	Any other payment made to SOC and that exceeds 500,000 Birr