



# 6th AEITI Report

# AFGHANISTAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (AEITI)

EITI REPORT FOR THE FISCAL YEARS 1395-1396  
(2015/16 - 2016/17)

June 2019

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LIST OF ABBREVIATIONS	
ACBRIP	Afghanistan Central Business Registry and Intellectual Property
ACD	Afghan Customs Department
AEITI	Afghanistan Extractive Industries Transparency Initiative
AFN	Afghan afghani
AG	Auditor General
AGE	Afghan Gas enterprise
AGS	Afghanistan Geological Survey
ALCS	Afghanistan Living Conditions Survey
AOGRA	Afghanistan Oil and Gas Regulatory Authority
ARD	Afghanistan Revenue Department
ASM	Artisanal and Small-Scale Mining Artisanal and small-scale miner
ASOSAI	Asian Organisation of Supreme Audit Institutions
ASYCUDA	Automated System for Customs Data
bcm	billion cubic meters
BO	Beneficial Ownership
BoL	Bill of Lading
BRT	Business Receipts Tax
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CIT	Corporate Income Tax
CSO	Civil Society Organisation Central Statistics Organisation of Afghanistan
DAB	Central Bank in Afghanistan
DIT	Directorate of Information Technology
DMI	Directorate of Mines Inspection
ECO	Economic Cooperation Organisation
ECOSAI	Economic Co-operation Organisation Supreme Audit Institutions
ECOSOC	Economic and Social Council
EIA	Environmental Impact Assessment
EITI	Extractives Industry Transparency Initiative
EoI	Expression of Interest
EU	European Union
FSP	Fiscal Strategy Paper
FY	Fiscal Year
GDP	Gross Domestic Product
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GoIRA	Government of the Islamic Republic of Afghanistan
HEC	High Economic Council
HSE	Health and Safety Environment
IA	Independent Administrator
IARCSC	Afghanistan Independent Administration Reform and Civil Service Commission
IAS	International Accounting Standard
IASB	International Accounting Standards Board
IDLG	Independent Directorate of Local Governance
IFRS	International Financial Reporting Standards
IMC	Inter-Ministerial Commission
IMF	International Monetary Fund
INTOSAI	International Organisation of Supreme Audit Institutions

## LIST OF ABBREVIATIONS

IPRD	Information and Public Relation Directorate
ISA	International Standards on Auditing
ITL	Income Tax Law
JCE	Jabal Saraj Cement Enterprise
LTO	Large Taxpayers Office
MIA	Ministry of Interior Affairs
MoF	Ministry of Finance
MoIC	Ministry of Industry and Commerce
MoMP	Ministry of Mines and Petroleum
MPC	Mines Protection Commission
MSG	Multi Stakeholder Group
MTC	Mining Technical Committee
n/r	Not Reported
NCE	Northern Coal Enterprise
NDS	National Directorate of Security
NEPA	National Environmental Protection Agency
NSC	National Security Council
NSIA	National Statistics and Information Authority
NTA	National Treasury Account
PDF	Provincial Development Fund
PEP	Politically Exposed Person
PFEM	Public Finance and Expenditure Management
QEIT	Qualifying Extractive Industry Taxpayer
REE	Rare-Earth Elements
RFI	Request for Interest
RfP	Request for Proposal
SAI	Supreme Audit Institution
SAO	Supreme Audit Office
SIGTAS	Standard Integrated Government Tax Administration System
SITC	Standard International Trade Classification
SOE	State-Owned Enterprise
TFBSO	Task Force for Business and Stability Operations
TIN	Taxpayer Identification Number
ToR	Terms of Reference
UAE	United Arab Emirates
US	United States
USAID	US Agency for International Development
USD	United States Dollar
USGS	United States Geological Survey
VAT	Value Added Tax
WB	World Bank
WHT	Withholding tax

# INTRODUCTION

## Background

The Extractive Industries Transparency Initiative (EITI) is a global standard to promote open and accountable management of natural resources. It facilitates transparent data disclosures across several vital aspects of oil, gas and mining sector governance. By doing so, it enables strengthening of Government and company systems, informs public debate, and enhances trust. To that effect it requires oil, gas, and mining companies to disclose their payments to Government agencies and for the reconciliation of these payments with Government receipts from these companies. EITI Report should also include non-financial information such as, (i) the legal, fiscal and regulatory frameworks pertaining to the extractive sectors, (ii) licence allocations, contracts, and information on their corresponding beneficial owners, (iii) data on State Owned Enterprises (SOEs) operating in the sector, and (iv) data on production, exports and employment, and (v) the economic and social contribution of the extractive sectors. In each implementing country, EITI is supported by a coalition of Government, Private Sector and Civil Society organisations working together.

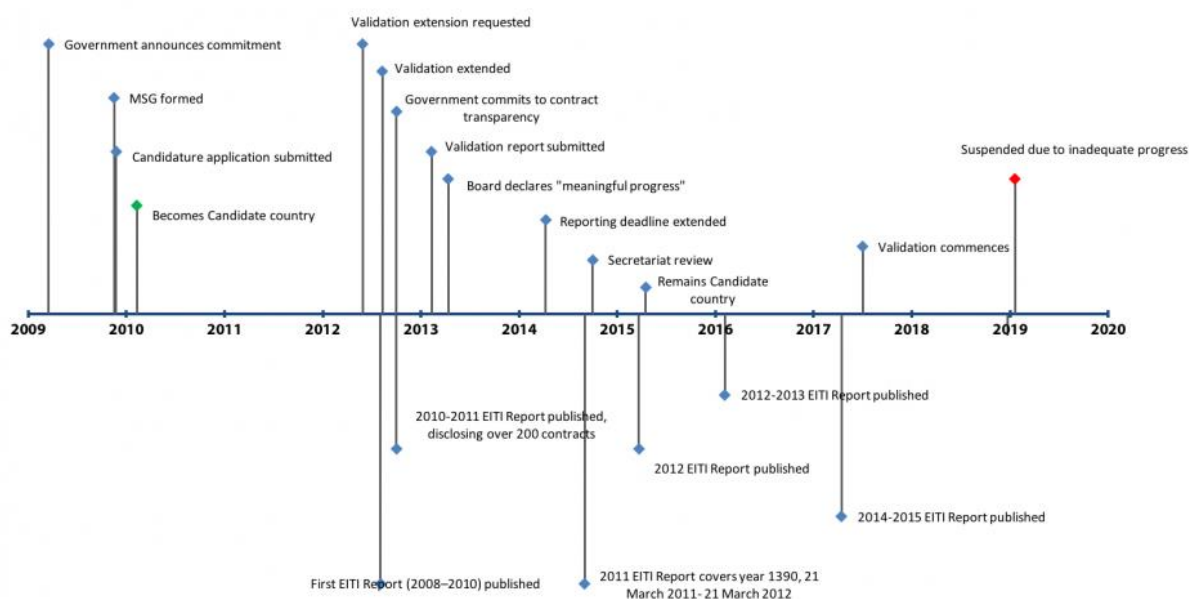
EITI was first announced at the World Summit on Sustainable Development in Johannesburg in 2002 (the Earth Summit 2002) and was officially launched in London in 2003. EITI is currently implemented in 52 countries around the world.

The EITI Standard is developed and overseen by an international multi-stakeholder Board, consisting of 20 members representing implementing countries, supporting countries, civil society organisations, industry and institutional investors. The International Secretariat of the EITI supports countries in implementing the Standard and serves the EITI Board. The EITI Standard sets out the requirements which countries need to meet in order to be recognised, first as EITI Candidates and subsequently as EITI Compliant countries. As a stakeholder-led initiative, EITI is overseen in each implementing country by a Multi-Stakeholder Group (MSG) comprising representatives from extractive companies, Civil Society Organisations and Government.

## EITI in the Afghanistan - Timeline

The implementing organisation of EITI in Afghanistan (AEITI) is the AEITI MSG, which meets on a quarterly basis, with options for additional meetings. The AEITI MSG is chaired by the Minister of Mines and Petroleum. The AEITI Secretariat provides coordination and administrative support to the MSG. Figure 1 below sets out the EITI timeline for Afghanistan.

Figure 1: EITI timeline for Afghanistan updated in February 2019



Source: International EITI Secretariat's website.

Table 1 and Figure 2 below highlight some of the reconciliation findings from the five (5) AEITI Reports published to date and covering eight (8) periods from 1387 (21 March 2008) until 1394 (20 December 2015).

Table 1: Summary of the eight reporting periods published by Afghanistan

(in AFN million)

N°	FY	Period covered		Publication Date	Reconciliation			Number of Reporting Companies	
		Start date	End date		Government Revenues	Companies Payments	Discrepancy in Value / %		Reconciliation coverage rate
5	1394	21 Dec. 2014	20 Dec. 2015	May 2017	2,677.23 <sup>1</sup>	2,611.36	65.87 / 2.52%	97.8%	20
	1393	21 Dec. 2013	20 Dec. 2014		2,123.38 <sup>2</sup>	1,893.36	230.02 / 12.15%	95.7%	20
4	1392	21 Dec. 2012	20 Dec. 2013	January 2016	2,028.18 <sup>3</sup>	2,006.06	22.11 / 1.10%	96.9%	11
	1391	20 March 2012	20 Dec. 2012		4,251.89 <sup>4</sup>	4,249.34	2.55 / 0.06%	98.8%	11
3	1390	21 March 2011	19 March 2012	September 2014	4,847.61 <sup>5</sup>	4,844.55	3.06 / 0.06%	n/r	14
2	1389	21 March 2010	20 March 2011	October 2012	1,071.31 <sup>6</sup>	1,139.69	-68.38 / -6.00%	n/r	5
1	1388	21 March 2009	20 March 2010	July 2012	357.10 <sup>7</sup>	638.19	-281.09 / -44.04%	n/r	4
	1387	21 March 2008	20 March 2009		4,527.62 <sup>8</sup>	4,534.43	-6.81 / -0.15%	n/r	4

Source: Afghanistan EITI Reports.

<sup>1</sup> Approx. USD 42 million.

<sup>2</sup> Approx. USD 37 million.

<sup>3</sup> Approx. USD 36 million.

<sup>4</sup> Approx. USD 82 million.

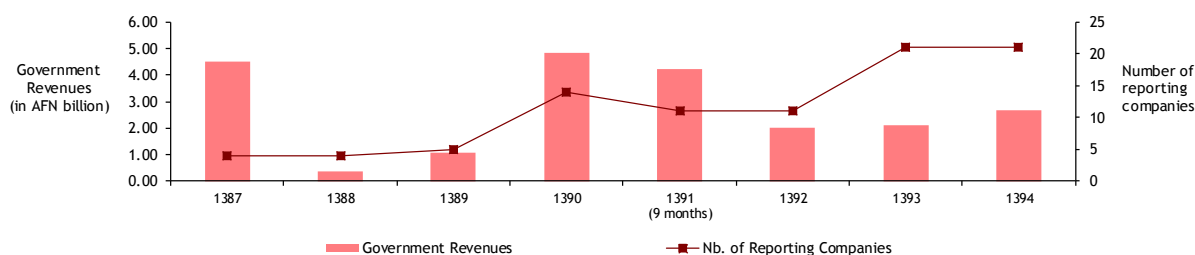
<sup>5</sup> Approx. USD 101 million.

<sup>6</sup> Approx. USD 23 million.

<sup>7</sup> Approx. USD 7 million.

<sup>8</sup> Approx. USD 89 million.

Figure 2: Summary of the eight reporting periods published by Afghanistan



Source: Afghanistan EITI Reports.

## Current EITI Status

Countries implementing EITI undergo a periodic independent ‘validation’ under the 2016 EITI Standard. Validation reports assess both the quality of data disclosures through annual EITI reports, as well as progress on EITI implementation. The validation report is then considered by the International EITI Board while determining the overall compliance rating for the country. The two levels of EITI compliance are ‘satisfactory progress’ and ‘meaningful progress’. Countries found to be non-compliant following validation are ‘suspended’ from EITI and given a period of 18 months for implementing corrective actions recommended by the EITI Board. Subsequently, they have an opportunity to regain EITI compliance during the next validation cycle, by effectively addressing the corrective actions. The implementing countries may also, optionally, request an earlier validation following their suspension.

Afghanistan has been temporarily suspended from the EITI in January 2019 as a result of “inadequate progress” in implementing the 2016 EITI Standard.<sup>1</sup>

Further details are inserted in Section 1.6 of the report.

## Objective

The overall purpose is to transparently disclose the data required under the 2016 EITI Standard. A main component of this process is the reconciliation of the data provided by extractive companies (hereafter referred to as “companies”) with the data provided by relevant Government Agencies.

It is aimed to assist the Government of the Islamic Republic of Afghanistan in identifying the positive contribution that mineral resources make to the economic and social development of the country and to realise their potential through improved resource governance that encompasses and fully implements the requirements of the EITI Standard.

It covers the two fiscal years 1395 (21 December 2015 - 20 December 2016) and 1396 (21 December 2016 - 20 December 2017).

## Scope of Work

We have performed our work in accordance with ISRS 4400 (Engagements to perform agreed-upon procedures regarding Financial Information). The procedures performed were those set out in the terms of reference (ToR) as set out in the Contract for Consultants Services.

The reconciliation procedures carried out were not designed to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result we do not express any assurance on the transactions beyond the explicit

<sup>1</sup> [https://eiti.org/sites/default/files/documents/eiti\\_-\\_afghanistan\\_validation\\_1.pdf](https://eiti.org/sites/default/files/documents/eiti_-_afghanistan_validation_1.pdf)

statements set out in this report. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

The list of persons involved in this work is presented in Annex 19 to the report.

The report consists of eight chapters presented as follows:

- Executive Summary;
- Approach and Methodology;
- Background Information on the Extractive Sector;
- Determination of the Reconciliation Scope;
- Progress on EITI Implementation;
- Reconciliation Results;
- Analysis of Reported Data; and
- Recommendations.

The Report includes information received up to **25 June 2019**. Any information received after this date has not, therefore been included.

# 1. EXECUTIVE SUMMARY

This report summarises information about the reconciliation of fiscal and non-fiscal revenues from the extractive sector in Afghanistan as part of the implementation of the EITI standard 2016. In this context, companies and Government Agencies report payments and revenues respectively. In addition, this report includes a reconciliation of revenues paid by State-Owned Enterprises (i.e. Afghan Gas Enterprise - AGE and North Coal Enterprise - NCE) and the cash flows contributed to the State budget.

## 1.1. Revenue Generated from the Extractive Sector

The receipts reported by Government in FYs 1395 and 1396, after reconciliation, were as follows:

### Evolution and Structure of Revenues collected by the Ministries

According to the data collected from Ministries, revenues generated from the extractive sector totalled **AFN 3.27 billion<sup>1</sup>** in 1396 and **AFN 1.87 billion<sup>2</sup>** in 1395 after the reconciliation work, hence an increase of **42%**.

The main reconciled revenues were royalties collected by the Ministry of Mines and Petroleum (MoMP) and Corporate Income Tax (CIT) and Business Receipts Tax (BRT) 4% collected by the Ministry of Finance (MoF). These revenues totalled **AFN 2.40 billion<sup>3</sup>** in 1396 and **AFN 1.35 billion<sup>4</sup>** in 1395.

The table below sets out the evolution in the extractive revenues.

Table 2: Extractive revenues in Afghanistan during FYs 1396 and 1395

(in AFN billion)							
Description	Ref	FY 1396	%	FY 1395	%	Evolution in value	Evolution in %
Royalties	1	2.03	61.98%	0.99	52.71%	1.04	51.29%
Corporate Income Tax	2	0.22	6.64%	0.21	11.05%	0.01	4.65%
Business Receipts Tax	3	0.15	4.46%	0.16	8.44%	-0.01	-8.44%
Other significant payments (> AFN 7 million)	4	0.01	0.33%	0	0.00%	0.01	100.00%
<b>Total revenues collected from in-scope companies and in-scope flows (reconciled revenues)</b>	$a^*=1+2+3+4$	<b>2.4</b>	<b>73.40%</b>	<b>1.35</b>	<b>72.19%</b>	<b>1.05</b>	<b>43.67%</b>
Revenues collected by MoF and MoMP from in-scope companies and out-scope flows	5	0.03	0.98%	0.02	0.88%	0.02	48.62%
Revenues collected by MoF and MoMP from out of scope companies	6	0.21	6.39%	0.19	9.95%	0.02	10.85%
Revenues collected by the MoI	7	0.00	0.07%	0.00	0.09%	0.00	23.83%
<b>Total revenues unilaterally disclosed</b>	$b^{**}=5+6+7$	<b>0.24</b>	<b>7.45%</b>	<b>0.20</b>	<b>10.93%</b>	<b>0.04</b>	<b>15.96%</b>
<b>Reconciliation Rate</b>	$a/(a+b)$	<b>90.79%</b>		<b>86.85%</b>			
Transfers made by SoEs to the state	$c^{***}$	<b>0.62</b>	<b>18.83%</b>	<b>0.29</b>	<b>15.70%</b>	<b>0.32</b>	<b>52.24%</b>
Social payments	$d^{****}$	<b>0.01</b>	<b>0.32%</b>	<b>0.02</b>	<b>1.17%</b>	<b>-0.01</b>	<b>-110.90%</b>
<b>Total Extractive Revenues</b>	$a+b+c+d$	<b>3.27</b>	<b>100.00%</b>	<b>1.87</b>	<b>100.00%</b>	<b>1.4</b>	<b>42.72%</b>

\* Revenues collected from in-scope companies and in-scope flows are set out in Sections 6 and 7.1 of the report.

\*\* Details of the unilateral disclosure are set out in Section 6.5 of the report.

\*\*\* Details of the Transfers made by SOEs to the State are set out in Section 7.6 of the report.

\*\*\*\* Details of the Social Payments declared by companies are set out in Section 7.8 of the report.

Source: EITI Data as compiled by the IA.

<sup>1</sup> Approx. USD 48 million.

<sup>2</sup> Approx. USD 28 million.

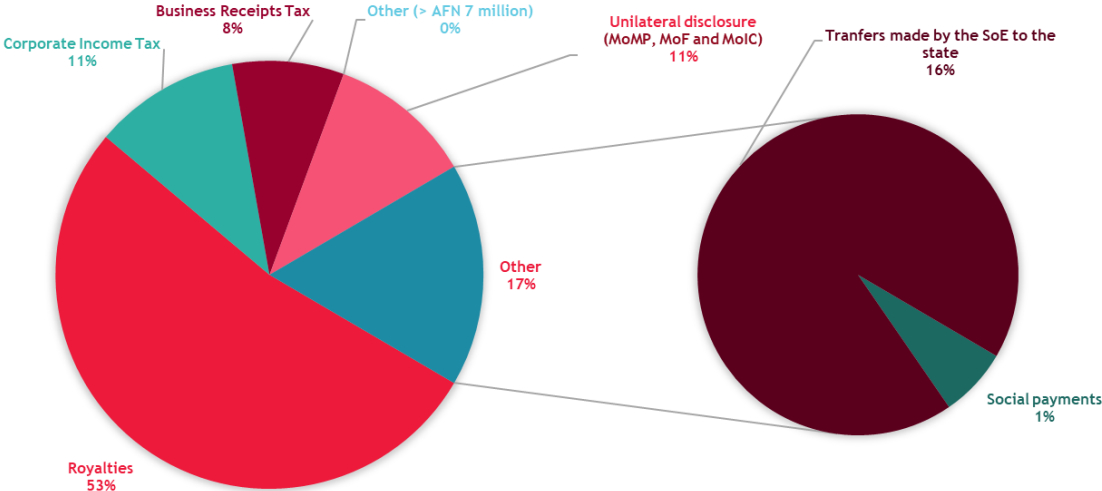
<sup>3</sup> Approx. USD 35 million.

<sup>4</sup> Approx. USD 20 million.



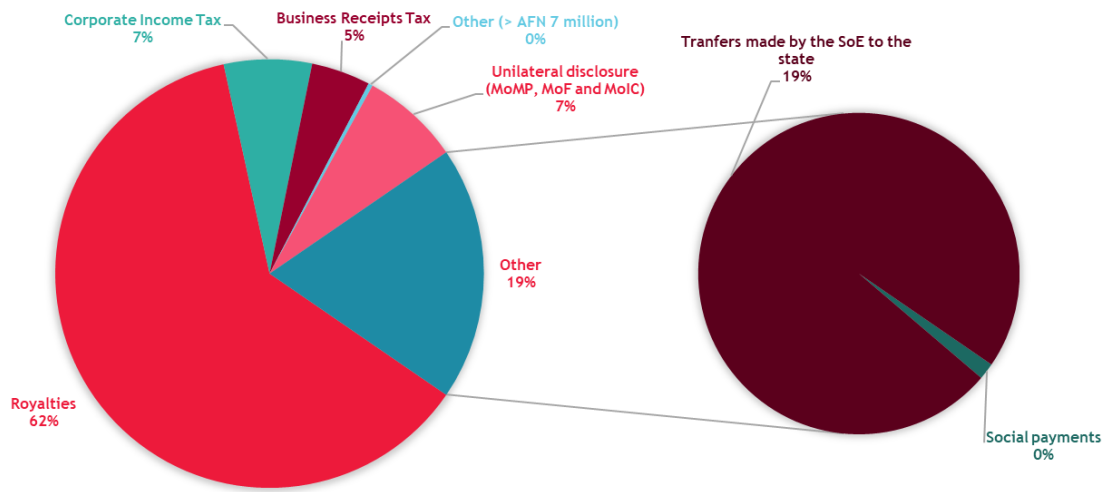
The figure below shows the whole revenues generated from the extractive sector during FY 1395:

Figure 3: Extractive revenues in Afghanistan during FY 1395



The figure below shows the whole revenues generated from the extractive sector during FY 1396:

Figure 4: Extractive revenues in Afghanistan during FY 1396



**Evolution and structure of SOEs revenues**

Table 3 below shows that NCE contributed approximately 86% to the total SOE revenues for both FYs 1395 and 1396. The revenue generated from the extractive sector totalled **AFN 3,563.37 million<sup>1</sup> in 1396 against AFN 2,874.96 million in 1395.<sup>2</sup>** The total sales increased by **AFN 688.41 million<sup>3</sup>** between the two FYs 1396 and 1395.

*Table 3: Evolution of sales made by the SOE during FYs 1395 and 1396*

<i>(in AFN million)</i>						
Company	FY 1396	%	FY 1395	%	variance in value	Variance in %
NCE	3,076.52	86.34%	2,471.11	85.95%	605.41	24.50%
AGE	486.85	13.66%	403.85	14.05%	83	20.55%
<b>Total</b>	<b>3,563.37</b>	<b>100.00%</b>	<b>2,874.96</b>	<b>100.00%</b>	<b>688.41</b>	<b>23.95%</b>

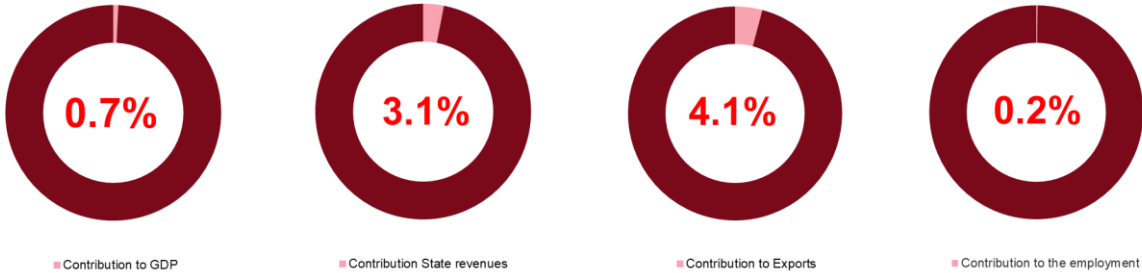
*Source: EITI Data and SOEs Financial Statements*

For more details related to the above figures, please refer to Section 7.5 of the report.

**1.2. Contribution to Afghan Economy**

The estimated contributions of the extractive sectors to GDP, State revenues, exports and employment for FY 1395 are presented in Figure 3 below:

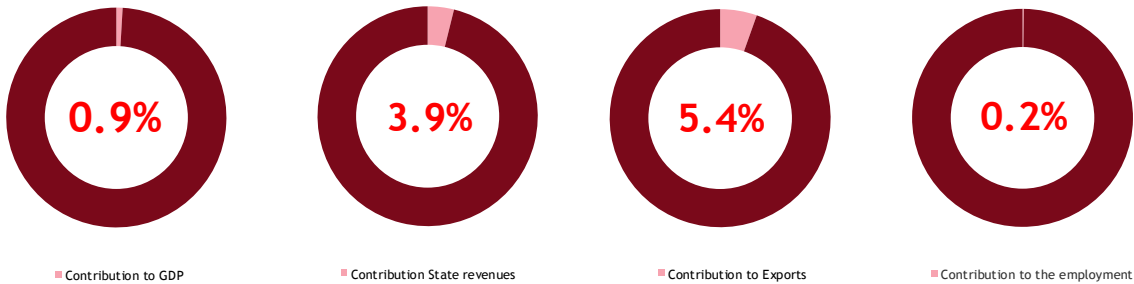
*Figure 5: Macro-economic indicators for the extractive sector (1395)*



*Source: EITI data as compiled by the IA and other sources.*

The estimated contributions of the extractive sectors to GDP, State revenues, exports and employment for FY 1396 are presented in Figure 4 below:

*Figure 6: Macro-economic indicators for the extractive sector (1396)*



*Source: EITI data as compiled by the IA and other sources.*

For more details related to the above figures, please refer to Section 3.8 of the report.

<sup>1</sup> Approx. USD 52 million.  
<sup>2</sup> Approx. USD 43 million.  
<sup>3</sup> Approx. USD 10 million.

## 1.3. Production

### Mining sector

The analysis of mining production by commodity indicates that talc accounted for almost 57% of the total mining production during the FY 1396, while salt represented half of the total production during FY 1395:

*Table 4: Breakdown of mining production by mineral during FY 1396*

Commodity	Unit	Volume	Value (in AFN million)	%
Talc	Tons	2,724,912	13,625	56.69%
Coal	Tons	1,765,810	8,829	36.74%
Marble	Cubic meter	66,649	432	1.80%
Cement	Tons	75,913	372	1.55%
Construction Stone	Cubic meter	285,910	284	1.18%
<b>Top 5</b>			<b>23,541</b>	<b>97.95%</b>
Other minerals	-		493	2.05%
<b>Total</b>			<b>24,034</b>	<b>100.00%</b>

Source: MoMP

*Table 5: Breakdown of mining production by mineral during FY 1395*

Commodity	Unit	Volume	Value (in AFN million)	%
Salt	Tons	9,122,286	13,683	49.86%
Coal	Tons	2,173,517	10,868	39.60%
Talc	Tons	192,527	963	3.51%
Cement	Tons	129,739	636	2.32%
Construction Stone	Cubic meter	460,207	458	1.67%
<b>Top 5</b>			<b>26,608</b>	<b>96.95%</b>
Other minerals	-		837	3.05%
<b>Total</b>			<b>27,444</b>	<b>100.00%</b>

Source: MoMP

The variance in production data between 1395 and 1396 is explained mainly by the fact that number of active contracts has decreased as a result of the decrease in the demand in the market and the insecurity conditions.

### Oil and Gas sector

The table below sets out the variance of Afghanistan's Oil and Gas production between 2016 and 2017:<sup>1</sup>

*Table 6: Breakdown of oil and gas production*

Indicator	Unit	2017	2016	Variance	%
Crude Oil (Amu Darya Project) Source: Petroleum Directorate (MoMP)	Volume in barrels	6,435	198,311	-191,876.00	-96.76%
	Average price in USD	33.00	33.00	0.00	0.00%
	Value in USD	212,355.00	6,544,263.00	-6,331,908.00	-96.76%
Gas Source: NSIA	Value in AFN million	14.58	442.42	-427.84	-96.70%
	Volume in million M <sup>3</sup>	156.1	165.3	-9.20	-5.57%
	Value in AFN million	531.8	410.8	121	29.45%
	Value in AFN million	546.38 <sup>2</sup>	853.22 <sup>3</sup>	-306.84 <sup>4</sup>	-35.96%

<sup>1</sup> Data provided here refers to calendar years 2016 and 2017 and not to 1395 and 1397. The time lag between the two periods is ten (10) days only.

<sup>2</sup> Approx. USD 8 million.

<sup>3</sup> Approx. USD 12 million.

<sup>4</sup> Approx. USD 4 million.

## 1.4. Completeness and Reliability of Data

### Data completeness

All reporting entities (i.e. both companies and Government Agencies) included in the reconciliation scope submitted their reporting templates (RTs) for 1395 and 1396.

Details of submission of the RTs by the Government Agencies, SOEs and Extractive Companies are set out in Annex 15 of the report.

### Data Reliability

The table below sets out the current status of each agreed procedure for data quality:

N°	Agreed procedures for data quality	Applicable to	IA assessment
1	Senior management sign-off of the RTs.	All reporting entities	Fully complied with.
2	Disaggregation of data by payment and date in the supporting schedule.	All reporting entities	Fully complied with.
3	Submission of supporting document and/or confirmations for any update in respect of the information provided in the original RTs.	All reporting entities	Fully complied with.
4	Certification by external auditors of the RTs.	Companies	Not complied with.
5	Certification by SAO of the RTs.	Government Agencies and SOEs	Ongoing work*.
6	Audit by the the SAO of Government's accounts and SOEs Financial statements.	Government Agencies and SOEs	Ongoing work*.

\* It is worth highlighting that the AEITI Secretariat has been in discussions with the SAO requesting them to perform an external audit of the financial statements and the RTs for the two SOEs, namely: NCE and AGE. At this date, the SAO has started the audit, which is expected to be finalised after the publication of this report. The AEITI Secretariat expects to issue an addendum to this report once the audit will be finalised.

### IA Data quality assessment

We did not audit the figures presented and rely on assurances from reporting entities.

We concluded that the final assessment of the overall comprehensiveness and reliability of reconciled financial data from the companies, SOEs and Government Agencies is **satisfactory**.

For more details related to the data quality assessment, please refer to the Section 3.13 of the report.

## 1.5. Summary of the Reconciliation Results

As part of this report, BDO LLP has been requested to reconcile the taxes reported by companies and Government Agencies in order to identify and clarify any potential discrepancies in the reporting.

Tables 7 and 8 below show the brief summary of the reconciliation results while Section 6 of the report presents more disaggregated figures.

## FY 1395

At the date of this report, we reconciled **91%** of the total extractive revenues. The net unreconciled amount is below the agreed materiality deviation.

*Table 7: Cash Flow Reconciliation during FY 1395*

(in AFN million)	Ref	Final amount
<b>Allocated to the State budget</b>		
<b>Companies</b>	(I)	
Companies		174.43
Government		174.16
<b>Discrepancy</b>		<b>0.27</b>
<b>NCE</b>	(II)	
NCE		1,136.71
Government		1,136.71
<b>Discrepancy</b>		-
<b>AGE</b>	(III)	
AGE		40.42
Government		40.42
<b>Discrepancy</b>		-
<b>Reconciled figures allocated to the state budget</b>	<b>(I+II+III)</b>	
Companies and SOEs		1,351.56
Government	(i)	1,351.28
<b>Discrepancy</b>		<b>0.27</b>
<b>Revenue unilaterally declared<sup>1</sup></b>	<b>(ii)</b>	<b>204.54</b>
<b>Contribution to the State budget</b>	<b>(i+ii)</b>	<b>1,555.82</b>
<b>Social Contribution<sup>2</sup></b>	<b>(iii)</b>	<b>21.99</b>
<b>Government, SOEs and other beneficiaries</b>	<b>(i+ii+iii)</b>	<b>1,577.81</b>

## FY 1396

At the date of this report, we reconciled **87%** of the total extractive revenues. The net unreconciled amount is below the agreed materiality deviation.

*Table 8: Cash Flow Reconciliation during FY 1396*

(in AFN million)	Ref	Final amount
<b>Allocated to the State budget</b>		
<b>Companies</b>	(I)	
Companies		275.75
Government		275.37
<b>Discrepancy</b>		<b>0.38</b>
<b>NCE</b>	(II)	
NCE		2,086.25
Government		2,086.26
<b>Discrepancy</b>		<b>-0.01</b>
<b>AGE</b>	(III)	
AGE		37.11
Government		37.11
<b>Discrepancy</b>		-
<b>Reconciled figures allocated to the State budget</b>	<b>(I+II+III)</b>	
Companies and SOEs		2,399.11
Government	(i)	2,398.74
<b>Discrepancy</b>		<b>0.37</b>
<b>Revenue unilaterally declared<sup>1</sup></b>	<b>(ii)</b>	<b>243.39</b>
<b>Contribution to the State budget</b>	<b>(i+ii)</b>	<b>2,642.13</b>
<b>Social Contribution<sup>2</sup></b>	<b>(iii)</b>	<b>10.43</b>
<b>Government, SOEs and other beneficiaries</b>	<b>(i+ii+iii)</b>	<b>2,652.55</b>

<sup>1</sup> Unilateral disclosure from Government Agencies.

<sup>2</sup> Unilateral disclosure from companies.

## 1.6. Follow-up on the Latest Validation Results

As stated above in the Introduction of the report, Afghanistan has been temporarily suspended from the EITI in January 2019 as a result of “inadequate progress” in implementing the 2016 EITI Standard.<sup>1</sup> However, while making the decision, the International EITI Board noted improvements in the coverage of license register(s) (requirement 2.3) and changed its assessment from “inadequate progress” to “meaningful progress”. The Board also welcomed the Acting Minister’s commitment to address the corrective actions highlighted in the Validation and welcomed that substantial progress had been made in recent months, including the development of a new work plan and preparations for the 6<sup>th</sup> EITI Report.

The Validation report has 33 indicators from which three (3) are only encouraged. The level of progress of Afghanistan for the remaining 30 requirements was assessed as follows:

- Beyond for one (1) requirement;
- Satisfactory for six (6) requirements;
- Meaningful for nine (9) requirements;
- Inadequate for eight (8) requirements;
- No progress for two (2) requirements; and
- Not applicable for four (4) requirements.

Since then, Afghanistan has implemented several corrective actions as detailed in Section 5 of the report. It was given an extended deadline for publishing its 6<sup>th</sup> EITI Report by **30 June 2019**.

We followed up the findings raised by the EITI Board in the first validation. Implemented or ongoing steps along with corrective actions taken by Afghanistan towards EITI requirements are presented in the Section 5 of the report.

## 1.7. Recommendations

### Lessons Learned from the Current EITI Process

We raised some findings and have made recommendations with a view to improve the EITI process in Afghanistan and governance of the extractive sector and revenue management. We set out below the findings we raised in respect of the 2016 EITI requirements:

N° Lessons Learned from the Current EITI Process	
1	Governance of the extractive revenues <ul style="list-style-type: none"><li>i Need to generate a Taxpayer Identification Number (TIN) for all extractive companies</li></ul>
2	Management of the extractive sectors <ul style="list-style-type: none"><li>i Lack of Resource Revenue Sharing System for extractive revenues</li></ul>
3	EITI implementation <ul style="list-style-type: none"><li>i Lack of Reporting System for Employment data</li><li>ii Reporting templates not correctly prepared</li><li>lii Lack of EITI focal points for the Government Agencies</li><li>lv Quasi-fiscal expenditures assessment</li><li>v Post award process audit</li></ul>

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<sup>1</sup> [https://eiti.org/sites/default/files/documents/eiti\\_-\\_afghanistan\\_validation\\_1.pdf](https://eiti.org/sites/default/files/documents/eiti_-_afghanistan_validation_1.pdf)

**Follow up of Previous IA Recommendations**

Section 8.2 of the report includes a follow up on the previous IA recommendations showing the improvements made so far:

N°	Follow up of Previous IA Recommendations	Implementation status
1	Scoping and contextual data	Implemented
2	Unresolved discrepancies	Ongoing
3	SOEs	Ongoing
4	Production reporting	Ongoing
5	Record Keeping	Ongoing
6	Financial systems in MoMP and MoF	Ongoing
7	Assurance over Government Reporting	Ongoing
8	Assurance over Company Reporting	Not implemented
9	Artisanal and Small-Scale Mining	Ongoing

These findings and the associated recommendations are detailed in Section 8 of the Report.

Tim Woodward  
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29 June 2019

## 2. APPROACH AND METHODOLOGY

The reconciliation of the extractive revenues consisted of the following steps:

- conduct a scoping study to determine the reconciliation scope;
- prepare a RT and completion instructions (See Annex 14 to the Report);
- collect payments and other data from Government Agencies and companies which provide the basis for reconciliation;
- compare payments and other data reported by Government Agencies and companies to determine if there are discrepancies between the amounts reported as being received by the authorities and the amounts reported as being paid by taxpayers; and
- contact Government Agencies and companies to investigate and resolve identified discrepancies.

### 2.1. Scoping Study

In accordance with our ToR, we carried out a scoping study and reported to the AEITI Secretariat on matters which should be considered in determining the scope of the 1395 and 1396 reconciliation years, including:

- materiality threshold for receipts and payments;
- taxes and revenues to be covered;
- companies and Government Agencies to be included;
- the RT to be used; and
- assurances to be provided by reporting entities to ensure the credibility of the data made available to us.

The results of the scoping study described in Section 4 of the report were approved by the AEITI Secretariat.

### 2.2. Data Collection

We developed instructions, including RTs and reporting guidelines, requesting companies and Government Agencies to report all required data in accordance with AEITI regulations.

We carried out a Stakeholder Workshop in Kabul on 3 April 2019 to present:

- the EITI process;
- the reconciliation scope;
- the RT and instructions;
- lessons learnt from the previous reconciliation reports; and
- reconciliation issues.

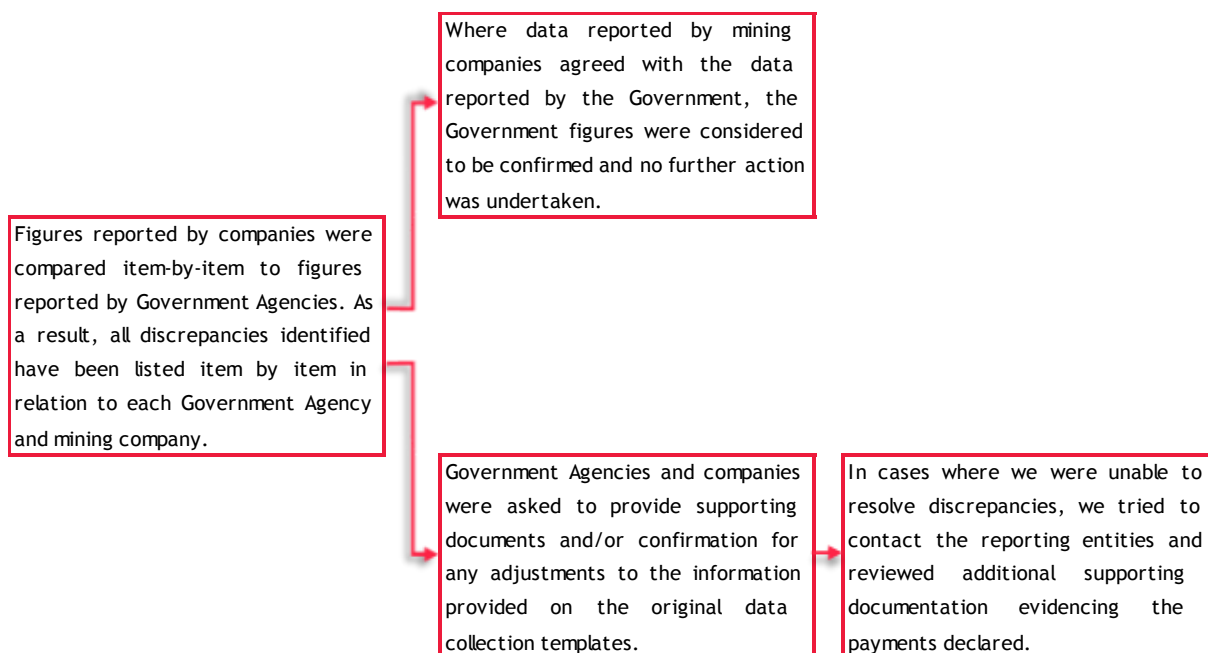
The reporting package, including the Stakeholder Workshop's presentation, RT and the Instructions for its completion, was sent electronically to the stakeholders.

Companies and Government Agencies were required to report directly to the Independent Administrator (IA), to whom they were also requested to direct any queries about the RTs.



## 2.3. Reconciliation and Investigation of Discrepancies

The reconciliation and investigation process was carried out between **23 April to 28 May 2019**. In carrying out our mandate, we performed the following procedures:



The result of our procedures is presented in Section 6 of the report.

## 2.4. Accounting Records

The reconciliation has been carried out on a cash basis (i.e. Revenue is reported on the RT only when cash is received. Expenses are only reported when cash is paid out). Accordingly:

- For 1395, any payment made prior to 1 Jadi 1394 (21 December 2015) or after 30 Qaws 1395 (20 December 2016) was excluded; and
- For 1396; any payment made prior to 1 Jadi 1395 (21 December 2016) or after 30 Qaws 1396 (20 December 2017) was excluded.

For payments made in foreign currency, the reporting entities were required to report in the currency of payment. Payments made in US Dollars have been converted to AFN at the monthly average rate for the period per DAB “Da Afghanistan Bank” of USD 1 = 67.60 for 1395 and USD 1 = 68.65 for 1396.

### Companies

Companies normally prepare their accounting records on the accrual basis, i.e. the tax expense is recognised at the time it is due rather than the time when it is paid. Only amounts actually paid during the periods from 1395 and 1396 were reported in the templates.

### Government Agencies

In respect of Government Agencies, care has been taken to ensure that amounts shown on the “Payment/Receipt Report” were received during the periods 1395 and 1396, irrespective of whether the receipt was recorded in the previous or subsequent financial year.

## 3. BACKGROUND INFORMATION ON THE EXTRACTIVE SECTOR

### 3.1. Key Features

#### 3.1.1. Significance of mineral resources

Afghanistan's rich mineral resources could prove to be the best substitutes for foreign aid and could decrease the country's dependence on donor countries and foreign support. These resources, if properly managed, provide an opportunity for Afghanistan to write its own story of economic success.

Afghanistan has abundant natural resources. This includes vast resources of gold, platinum, silver, copper, iron ore, chromite, tantalum, lithium, uranium, aluminium, talc, cement, raw materials (Limestones, Gypsum, Clay), magnesite, lead, zinc, precious and semi-precious stones. The deposits of copper and iron ore are some of the largest in the world. These resources are largely undeveloped.

In the north and south, there are several hydrocarbon sites. The country also has massive deposits of dimension stone.

#### 3.1.2. Mining

With the U.S.-led intervention in 2001, the United States Geological Survey (USGS) began inspecting Afghanistan's mineral resources in 2004. U.S. geologists found an intriguing series of old charts and data at the library of the Afghan Geological Survey in Kabul collected by Soviet mining experts during the Soviet occupation of Afghanistan in the 1980s. Armed with these old Russian charts and data, the USGS launched an extensive scientific survey for minerals. It was the most comprehensive geological survey of Afghanistan ever conducted.<sup>1</sup> Over 43 days and 23 flights, the USGS flew nearly 23,000 miles to collect data. Through airborne missions to conduct magnetic, gravity and hyper-spectral survey over Afghanistan, they flew over about 70% the country.<sup>2</sup> A research modified Lockheed NP-3D "Orion" aircraft was used for the survey and exploration of mineral resources in Afghanistan.

Scientists with the USGS Mineral Resources Project worked closely with Afghan colleagues from 2005 through 2014 to help identify and assess Afghanistan's mineral resources. The assessment revealed that Afghanistan has abundant non-fuel mineral resources, including both known and potential deposits of a wide variety of minerals ranging from copper, iron, and sulphur to bauxite, lithium, and rare-earth elements. These resources are largely undeveloped. For more information, please visit [afghanistan.cr.usgs.gov/projects](http://afghanistan.cr.usgs.gov/projects).

For example, the Khanneshin carbonite deposit in Afghanistan's Helmand province is valued at **USD 89 billion**.<sup>3</sup> In other words, Afghanistan could become "the Saudi Arabia of lithium,"<sup>4</sup> an important raw material used in the manufacturing of batteries for laptops, smartphones and lately in for the new generation of electric cars. Rare earth elements (REEs) have become an essential part of modern technology and are used in cell phones, televisions, computers, lasers, batteries and superconductors. Congressional findings have called REEs critical to U.S. national security. REEs are key to the production of tank navigation systems, missile guidance systems, missile defence components, satellites and military communications systems.

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<sup>1</sup> Michael T. Klare, *The Race for What's Left: The Global Scramble for the World's Last Resources*, (New York: Picador, 2013), 139.

<sup>2</sup> Cheryl Pellerin, "DOD, U.S. Agencies Help Afghanistan Exploit Mineral Wealth," U.S. Department of Defense, July 30, 2012: <http://www.defense.gov/news/newsarticle.aspx?id=117330>

<sup>3</sup> John F. Shroder, *Natural Resources in Afghanistan: Geographic and Geologic Perspective on Centuries of Conflict*, University of Nebraska, 2014, p. 415.

<sup>4</sup> James Risen, U.S. Identifies Vast Mineral Riches in Afghanistan, *The New York Times*, June 13, 2010, <https://www.nytimes.com/2010/06/14/world/asia/14minerals.html>

Rare earth elements and uranium are present in Helmand province.<sup>1</sup> The biggest deposits discovered are iron and copper, which are estimated to be large enough to make Afghanistan a major world producer of both. According to the World Bank, revenue from mines in two sites; the Aynak copper deposit and the Hajigak iron deposit could “generate an average of **USD 900 million** per year until 2031.”<sup>2</sup> The findings clearly show the enormous size and variety of Afghanistan’s mineral wealth, which could transform the country into a world leader in the mineral sector.

In its latest published report on Afghanistan, USGS reported production figures up to 2013, based on best available information. The report notes that “Aluminium, barite, gold, lapis-lazuli, sand and gravel and talc were produced by artisanal miners, but available information was not sufficient to make reliable estimates of output”.

USGS Projects in Afghanistan produced a substantial number of publications, maps, and other documents. For more detailed information visit [pubs.usgs.gov](https://pubs.usgs.gov).

### 3.1.3. Oil and Gas

The website of the Ministry of Mines and Petroleum contains estimates for reserves, stating that a recent re-assessment by USGS-AGS revealed significant undiscovered petroleum potential. USGS-AGS estimated 1.6 billion barrels (0.2 billion metric tons) of crude oil, 16 trillion cubic feet (0.4 trillion cubic meters) of natural gas, and 0.5 billion barrels (0.8 billion metric tons) of natural gas liquids.

Afghanistan’s main hydrocarbon sites are located in two areas: the Amu Darya and Afghan Tajik basins.

The U.S. Department of Defence’s Task Force for Business and Stability Operations (TFBSO) estimated that the reserves of oil and natural gas could be worth more than **USD 220 billion**.

For more information please visit the U.S. Geological Survey’s website (<https://afghanistan.cr.usgs.gov/oil-and-natural-gas-publications-maps>) and MoMP’s website (<http://mom.gov.af/en/page/4713>).<sup>3</sup>

### 3.1.4. Governance Indices

In 2018, the World Bank published the Worldwide Governance Indicators (WGI) updated in 2017.<sup>4</sup> The WGI are produced by, Daniel Kaufmann from the Natural Resource Governance Institute (NRGI) and Brookings Institution and Aart Kraay from the World Bank Development Research Group. Indicators are a research dataset summarizing the views on the quality of governance provided by many enterprises, citizen and expert survey respondents in industrial and developing countries. These data are gathered from several survey institutes, think tanks, non-governmental organizations, international organizations, and private sector firms. The WGI do not reflect the official views of the Natural Resource Governance Institute, the Brookings Institution, the World Bank, its Executive Directors, or the countries they represent.

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<sup>1</sup> Stephen G. Peters, Stephen D. Ludington, Greta J. Orris, David M. Sutphin, James D. Bliss, and James J. Rytuba, eds., The U.S. Geological Survey-Afghanistan Ministry of Mines Joint Mineral Resource Assessment Team (Washington, DC: United States Geological Survey, 2007), p. 3.

<sup>2</sup> Anthony H. Cordesman, Bryan Gold, and Ashley Hess, The Afghan War in 2013: Meeting the Challenges of Transition: Afghan Economics and Outside Aid (New York: Rowman and Littlefield, 2013), 149.

<sup>3</sup> Please note that this is a link to the old MoMP website which was taken down in June 2019 and replaced by a new one <https://momp.gov.af/>. Accordingly, all links inserted in the Report to MoMP website should be revised once the migration to the new website is achieved.

<sup>4</sup> <http://info.worldbank.org/governance/wgi/#home>

Table below sets out the definition of each indices.

*Table 9: Definition of the WB governance indicators*

N°	Indice	Description
1	Control of Corruption	Reflects perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as "capture" of the state by elites and private interests.
2	Voice and Accountability	Reflects perceptions of the extent to which a country's citizens can participate in selecting their government, as well as freedom of expression, freedom of association, and a free media.
3	Political Stability - No Violence	Measures perceptions of the likelihood of political instability and/or politically motivated violence, including terrorism.
4	Government Effectiveness	Reflects perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies.
5	Regulatory Quality	Reflects perceptions of the ability of the government to formulate and implement sound policies and regulations that permit and promote private sector development.
6	Rule of Law	Reflects perceptions of the extent to which agents have confidence in and abide by the rules of society, and in particular the quality of contract enforcement, property rights, the police, and the courts, as well as the likelihood of crime and violence.

Source: World Bank (WB)

Table 10 below shows that Afghanistan is ranked amongst the lowest nations when it comes to good governance despite some improvement between 2007 and 2017.

*Table 10: Worldwide Governance Indicators (2007 and 2017)*

N°	Indice	2017			2007		
		Highest country	Afghanistan	Lowest country	Highest country	Afghanistan	Lowest country
1	Control of Corruption	New Zealand Rank 1 Score = 100	Rank 201 Score = 4	Equatorial Guinea Rank 209 Score = 0	Denmark Rank 1 Score = 100	Rank 205 Score = 1	Somalia Rank 207 Score = 0
2	Voice and Accountability	Norway Rank 1 Score = 100	Rank 159 Score = 22	Korea, Dem. Rep. Rank 204 Score = 0	Norway Rank 1 Score = 100	Rank 170 Score = 19	Korea, Dem. Rep. Rank 209 Score = 0
3	Political Stability - No Violence	Greenland Rank 1 Score = 100	Rank 210 Score = 0.5	Yemen, Rep. Rank 211 Score = 0	Finland Rank 1 Score = 100	Rank 205 Score = 1.5	Somalia Rank 208 Score = 0
4	Government Effectiveness	Singapore Rank 1 Score = 100	Rank 192 Score = 9	South Sudan Rank 211 Score = 0	Singapore Rank 1 Score = 100	Rank 196 Score = 5	Somalia Rank 207 Score = 0
5	Regulatory Quality	Hong Kong SAR, China Rank 1 Score = 100	Rank 195 Score = 7	Korea, Dem. Rep. Rank 209 Score = 0	Hong Kong SAR, China Rank 1 Score = 100	Rank 201 Score = 3	Somalia Rank 207 Score = 0
6	Rule of Law	Finland Rank 1 Score = 100	Rank 199 Score = 5	Somalia Rank 209 Score = 0	Denmark Rank 1 Score = 100	Rank 208 Score = 1	Somalia Rank 210 Score = 0

Source: WB

## 3.2. Illegal Mining

### 3.2.1. Overview

Illegal mining is defined in the Afghan Mines Protection Guideline as the mining activities undertaken without licence and contract by armed opposition groups, individuals or leaders.<sup>1</sup>

Afghanistan has endured decades of war. It has been 18 years since the American invasion in 2001, and 40 years since the Soviet Union invasion in 1979. The country is still grappling with more than 20

<sup>1</sup> Article 3 of the Afghan Mines Protection and prevention of mines extermination Guideline.

insurgent and terrorist groups. Currently, it is in the midst of an active insurgency by the Taliban and other militant groups. Taliban insurgents, warlords and corrupt politicians are all a major threat. In some instances, these actors bond together to exploit mineral resources because they have a common interest.<sup>1</sup>

One of the biggest challenges in developing the mining industry in Afghanistan is insecurity.<sup>2</sup> Several reports states that gemstones and marble are plundered openly.<sup>3</sup> Due to insecurity and limited presence of the government in some parts of the country, warlords, insurgents and politicians are involved in illegal exploitation of minerals. According to a United Nations Security Council committee report from February 2015, minerals have become the Taliban's second biggest source of income after illegal narcotics.<sup>4</sup> Through illegal mining, millions of dollars are funnelled into the pockets of armed groups, insurgents, and strongmen, while only a tiny fraction of the wealth generated from these projects have gone to benefit the Afghan people.<sup>5</sup>

Most of the gemstones mined in Afghanistan leave the country illicitly, 90-95% of them going to Peshawar in Pakistan where they are sorted for quality.<sup>6</sup>

Natural resources, particularly precious stones, have funded war and insurgency in Afghanistan for decades. In the 1990s, the United Islamic Front<sup>7</sup> allegedly earned between **USD 60 and 200 million** per year from illegal extraction and trafficking in northern Afghanistan.<sup>8</sup> Mineral resources play an important part in funding the current insurgency. For instance, the Taliban take a significant cut of the profits from mining and tax almost all forms of economic activity in areas under their control. Most notably, this includes the lucrative opium crops of Helmand, the timber trade in eastern Afghanistan, marble cutting in the south, and lapis in the north of the country.

According to the Global Witness report published in May 2016, the Government of the Islamic Republic of Afghanistan (GoIRA) see very little income from the mining sector and there are an estimated **1,400** illegal mines in the country. The report also states, "the revenue going to warlords and the Taliban from just one small area of Badakhshan (province) rivals the government's declared income from the entire Afghan natural resource sector."<sup>9</sup>

Natural resources can contribute to conflicts, especially when the state does not have complete territorial sovereignty. This is a big possibility in Afghanistan, where according to the new data released by US forces in Afghanistan, 30% of districts are contested or are under the insurgent influence.<sup>10</sup> Furthermore, in some areas the local warlords and strongmen have more influence compared to the government. State and non-state actors finding sanctuary in the restive and volatile border regions of Afghanistan increases the probability of conflict.

The insurgents, warlords and other armed groups are still taking a significant cut from mining in many parts of Afghanistan. Taliban insurgents and the recent expansion of the Islamic State seeks to tap the

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<sup>1</sup> Asia Pacific, Economy, Ahmad Shah Katawazai, May 2018: <https://www.foreignpolicyjournal.com/2018/05/29/afghanistans-mineral-resources-fueling-war-and-insurgency/>

<sup>2</sup> In some instances, illegal miners create fake insecurity in order continue illegal mining and enrich themselves. However, given the lack of a reliable information, there is insufficient evidence to conclude whether such allegations are credible and true.

<sup>3</sup> Antony Loewenstein, Natural Resources Were Supposed to Make Afghanistan Rich. Here's What's Happening to Them, *The Nation*, Dec. 24, 2015. <http://www.thenation.com/article/resources-were-supposed-to-make-afghanistan-rich/>

<sup>4</sup> U.N Security Council 2015 Report, <https://unama.unmissions.org/un-security-council-committee-report-indicates-taliban-strengthening-links-organized-crime>

<sup>5</sup> Ahmad Shah Katawazai, Will Afghanistan's Minerals Shape Trump's Policy Toward the Region? *The Diplomat*, July 27, 2017. <https://thediplomat.com/2017/07/will-afghanistans-minerals-shape-trumps-policy-toward-the-region/>

<sup>6</sup> [http://www.mom.gov.af/Content/files/Gemstones%20of%20Afghanistan\(1\).pdf](http://www.mom.gov.af/Content/files/Gemstones%20of%20Afghanistan(1).pdf)

<sup>7</sup> Following the rise of the Taliban movement in 1994 and their seizure of state power in 1996, anti-Taliban militias came to unite under the umbrella group the United Islamic Front.

<sup>8</sup> Michael Renner, The Anatomy of Resource Wars, *World Watch Paper*, No. 162, October 2002.

<sup>9</sup> War in the treasury of the people, *Global Witness*, May 30, 2016, <https://www.globalwitness.org/afghanistan-lapis/>

<sup>10</sup> Nick Paton Walsh, "Taliban control of Afghanistan on the rise, US data reveals," *CNN*, January 30, 2018. <https://www.cnn.com/2018/01/30/asia/afghanistan-taliban-us-control-intl/index.html>

countries poorly monitored mineral resources to fund their operations in Afghanistan, Iraq and Syria. Gemstones and drugs, which are easily extracted and traded, are more attractive for the armed groups. Conflicts sometimes spark over mining activities in remote areas of the country. Groups are in competition to counter each other, and in some instances, weaker communities have invited Taliban elements for their protection. With the recent emergence of ISIS in Afghanistan, the country’s mining sector is now facing a renewed threat.

Illegal mining is rampant throughout Afghanistan, with more than 2,000 such sites raising money for warlords and the insurgents.<sup>1</sup> The 2016 SIGAR report, found that illegal mining has been costing the state up to **USD 300 million**<sup>2</sup> annually since the Taliban’s collapse in 2001.<sup>3</sup> Insecurity in eastern Nangarhar province and elsewhere prompted the minister of mines and petroleum at the time to warn Afghan lawmakers in 2015 that monitoring the thousands of mines around the country is impossible, and that the complete and unrestrained looting of local resources might happen given the lack of a peace deal with the Taliban.

Without a coherent and immediate response, the vast mineral resources in Afghanistan not only represent a lost opportunity but a threat to Afghanistan’s national security. If robust policies coupled with a comprehensive, realistic and long-term strategic approach are not adopted, there is a significant possibility that Afghanistan will slide into a resource curse and succumb to the same historical cycle of conflict and civil war that most African countries grapple with now.

### 3.2.2. Health and Safety at Work

Some reports and experts raised the problems regarding the poor health and safety standards for people who work illegally in mines in Afghanistan.

The table below shows some mines which collapsed and resulted in loss of lives:

N°	Incident	Province / District	Date	Number of victims
1	Coal mine collapse	Samangan / Dar-i-Suf	December 2017	5 coal miners were killed
2	Coal mine collapse	Samangan / Ruyi Du Ab	September 2013	27 coal miners were killed, and 14 others were injured.

Source: Medias

Furthermore, GoIRA also faces the child labour problem in mining although it is legally forbidden according to article 13 of the Labour Act<sup>4</sup> and is in contradiction with the Social Policy Guidelines for Mining Sector in Afghanistan.<sup>5</sup>

### 3.2.3. Mines Protection Commission

Conscious of the challenge posed by illegal mining, GoIRA, through its MoMP, has created the Mines Protection Commission (MPC) on 14/08/1396 (November 2017) pursuant to Presidential Decree n° 2469.

MPC aims to protect the mines and to improve security in a bid to prevent illegal mining activities with close coordination of the relevant security departments.

<sup>1</sup> Antony Loewenstien, Natural Resources Were Supposed to Make Afghanistan Rich. Here’s what’s Happening to Them, The Nation, December 14, 2015, <https://www.thenation.com/article/resources-were-supposed-to-make-afghanistan-rich/>

<sup>2</sup> Almost four times the Government Extractive revenue as per the current EITI data for FY 1396.

<sup>3</sup> See Special Inspector General for Afghanistan Reconstruction, SIGAR 15-55 report, April 2015 and Antony Loewenstien, Natural Resources Were Supposed to Make Afghanistan Rich. Here’s What’s Happening to Them, The Nation, Dec. 14, 2015, accessed June 3, 2016. <https://www.thenation.com/article/resources-were-supposed-to-make-afghanistan-rich/>

<sup>4</sup> <http://www.parliament.am/library/ashxatanqayinorensreger/axvanstan.pdf>

<sup>5</sup> [http://mom.gov.af/Content/files/Social\\_Policy\\_Guidelines.pdf](http://mom.gov.af/Content/files/Social_Policy_Guidelines.pdf)



## Composition

The Chair of the commission is led by the National Security Council. Secretariat of the commission belongs to the MoMP and the Directorate of Economic Affairs of the National Security Council. The other members of the MPC are Ministry of Interior (MoI), Ministry of National Defence (MoD) and National Directorate of Security (NDS). They perform their activities according to the provisions of the Minerals Law.

## Procedure

MPC procedure, reflecting the strategy of protecting mines and preventing illegal mining, was developed and will be approved by the National Security Council.

## Objectives

MPC is responsible to protect the mines and to improve the security situations to prevent illegal mining activities with close coordination of Security Departments. It aims to publish information related to illegal mining activities and to arrange follow up meetings in close coordination of the National Security Council.

## Operation

MPC is mandated to meet every two weeks to discuss latest issues but it has only met three times since November 2017.<sup>1</sup>

## Ability to fulfil its mandate

MPC can carry out its surveys, but it doesn't mean MPC has all the required resources both financial and technical.

To carry out its surveys and to prevent the illegal mining activities, MPC needs technical and financial support. MPC's representative believes that they are somehow struggling with lack of staff and logistics to fulfil their mandate. The security issue is also another concern.

## Main affected regions / minerals illegally extracted

As it was recently set up, MPC does not have sufficient data regarding neither the regions where illegal mining are located nor the main minerals that are illegally extracted.

Since its establishment, MPC has carried out surveys in four provinces (Kabul, Panjshir, Kapisa and Parwan). The survey reports raised more than 1,500 cases of illegal mining extraction (i.e. chromite, ruby, marble, sand, pebble and construction stones, etc.) and corrective actions were recommended.

Furthermore, the survey team has started the survey procedures for four other provinces (Nangarhar, Nouristan, Kunar and Laghman).

## Data related to illegal mining

MPC does not have any estimates on illegal mining such as production, exports, revenues, employment.

By April 2019, four provinces (Kabul, Panjshir, Parwan and Kapisa) are surveyed and their reports are in process of finalisation and presentation to the Commission and the High Economic Council.

Two other provinces (Nangarhar and Herat) are surveyed and their reports are being prepared.

Based on the results of the reports more than 1,500 illegal mining activities in the surveyed provinces have been identified and the reports have cleared out the areas based on the areas to be Legalised and not to be legalised.

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<sup>1</sup> Guideline for Protection of Mine and Prevention of Mine Extermination in Afghanistan, Article 10.

Even though collecting data regarding the level of production, exports, revenues and other aspects of illegal mining activities is a complex task but the estimated data will be available regarding the value and volume of illegal mined areas once the reports are presented to the MPC's meeting and recommendations of the reports will be implemented.

### Action Plan

MPC has prepared an action plan to prevent illegal extractions of mines in Afghanistan for FY 1398 in collaboration with several ministries and Government Agencies:

- Ministry of Mines and Petroleum: Directorate of Mines Inspection (DMI), National Security Council (NSC), Information and Public Relation Directorate (IPRD) and Directorate of Information Technology (DIT);
- Ministry of Interior Affairs (MIA);
- Independent Directorate of Local Governance (IDLG); and
- National Directorate of Security (NDS).

The table below sets out the fourteen tasks of MPC's action plan for FY 1398.

*Table 11: List of MPC's tasks*

N°	Task	Frequency	In-charge	Partner
1	Priorities mines on the basis of values on provinces, districts and villages.	Ongoing	MPC / DMI / AGS	
2	Supervision and monitoring of mining activities in cooperation and collaboration with relevant organisations all over the country.	Ongoing	MPC / DMI	MIA, MoMP, IDLG, and NDS
3	Prepare and present list of illegal mining activities for transparency and identify persons involved for decision-making about them.		MPC / DMI / AGS	MIA, MoMP, IDLG, and NDS
4	Identify contractors who extract inconsistently to their contractual terms.	Ongoing	MPC / DMI	MIA, MoMP, IDLG, and NDS
5	Provide timely reports to NSC from illegal mining activities and minerals smugglings	Ongoing	MPC / DMI	
6	Coordinate with security organisations' performances in implementing the decisions made by MPC.	Ongoing	MPC / NSC	Relevant Organisations
7	If necessary, security organisations should launch military operations against smugglers, mafias, and illegal miners.	Ongoing	MPC / Security and Defense Establishments	NSC
8	Draft and implement procedures and guidelines, for continuous monitoring of mining activities areas and mineral areas.	Ongoing	MPC / DMI	
9	Precise evaluation of capacities, needs and skills of local residents.	Ongoing	ASM Directorate and MPC will cooperate	Security Establishments of the Country
10	Conduct public awareness events for people to understand their responsibility regarding national interests, values and benefits of legal mining and drawbacks of illegal mining.	Ongoing	IPRD and ASM Directorate and MPC will cooperate	Relevant Organisations
11	Creation of a tab in transparency portal of MoMP for publishing informal mining.	End of the year	DIT	
12	Publication of information related to unlawful activities on the Transparency Portal.	Ongoing	IPRD	
13	Setting up meetings of MPC with coordination of NSC.	Ongoing	MPC	
14	Follow up and implement Decisions of Mines Protection Commission with coordination of NSC.	Ongoing	MPC	Relevant Organisations

Source: MPC



### 3.2.4. Taliban Peace talks

Illegal mining has been going on for years in Afghanistan, but to date no measures could be taken because of the country's instability.

It is quite clear that armed opposition and terrorist groups are benefitting from the money earned through illegal mining activities, which in turn, perpetuates the security threat for the country.

As political stability is a key for transparency, good governance and proper accountability within the extractive sector in Afghanistan, we believe it is worth highlighting the recent peace talks between the United States (US) and Taliban although GoIRA was not part of these negotiations.

In fact, the United States and the Taliban started their preliminary talks on 17 December 2018, in the United Arab Emirates (UAE). These talks have been seen as an important step in launching formal peace negotiations with the Taliban.<sup>1</sup>

Talks resumed in January 2019 in Doha, Qatar. According to the US Special Representative for Afghanistan, Officials from the United States and the Taliban have agreed in principle to a framework that could eventually bring Afghanistan's long-running war to an end.<sup>2</sup> Both parties discussed a peace deal and US withdrawal in Doha, Qatar in January 2019.

Furthermore, there were talks between the Taliban and Afghan opposition representatives in Moscow early in February 2019. The latest talks shifted the fragile peace process from the United States.

GoIRA has criticised talks in Russia as regrettable while politicians attending described the gathering as the continuation of peace efforts.<sup>3</sup>

The Media reported that a peace deal with the Taliban will not be implemented unless there is a nationwide consensus an agreement by GoIRA; Afghanistan's national assembly and Afghanistan's legal institutions.

### 3.2.5. Recommendations

Although illegal mining cannot be completely eliminated, GoIRA is encouraged to take some corrective measures to limit its expansion.

The table below sets out the IA recommendations proposed to the GoIRA to fight illegal mining and develop mineral resources.

*Table 12: IA recommendations to fight illegal mining and develop mineral resources*

N°	Section	Recommendation
1	Security	Identify regions most susceptible to illegal mining activities and strengthen the Government's presence and ensure stability in these regions.
2	Corruption	Eradicate or at least bring down the corruption level. Experts believe that the poor decisions of Afghan politicians contribute to unrest in the region. This also prevents foreign investment in Afghanistan, especially by Western countries. In 2012, there were reportedly USD 3.9 billion paid to public officials in bribes which contributed to these issues. <sup>4</sup>
3	Control mechanism	Set up an effective mechanism of oversight and monitoring of the country's mineral resources. Establish a task force to crackdown on illegal mining (The creation of a well-trained, mining-focused task force serves to enforce the ban on illegal mining and protect licence-holders in mining areas). Provide adequate sanctions against all companies and individuals involved in illegal mining.

<sup>1</sup> <https://www.rferl.org/a/taliban-says-meeting-u-s-officials-on-december-17/29660235.html>

<sup>2</sup> <https://edition.cnn.com/2019/01/28/politics/us-taliban-peace-negotiations-intl/index.html>

<sup>3</sup> <https://www.aljazeera.com/news/2019/02/kabul-regrets-taliban-afghan-opposition-talks-moscow-190204145837603.html>

<sup>4</sup> 09.08.13. "Afghanistan's Million Dollar Minister". The Daily Beast. Retrieved 2014-05-18.

N°	Section	Recommendation
4	Controls on mine closures	Ensure proper closure and security of all closed mines. In addition to financial guarantees, GoIRA should insist that mining companies provide mine closure plans before granting permits. Contracts should reinforce these efforts, by stating explicitly that companies which fail to secure the closure of their mines will be subject to hefty penalties.
5	Community awareness	Increase community awareness of the economic opportunities that legal mining can bring. (i.e. improve economy, generate employment, etc).
6	Ombudsman	The appointment of ombudsman was stated in the new Mining Law. It is highly recommended that the ombudsman join forces and co-operate with civil society to improve the effectiveness of his mandate.
7	Alternative employment opportunities	In order to deter local inhabitants from engaging in illegal mining practices, GoIRA should provide economic opportunities to rural communities as a lasting solution. Growth in non-mining sectors of the economy create alternative employment opportunities in rural areas and encourages the migration of labour out of illegal mining.

Source: IA

### 3.3. Legal Framework

According to the constitution of Afghanistan, “Mines and other subterranean resources”, as well as historical relics shall be the property of the state. Protection, management and proper utilisation of public properties as well as natural resources shall be regulated by law.”<sup>1</sup>

#### 3.3.1. Mining

The main Government Agencies involved in the regulation and tax administration of the mining sector in Afghanistan are:

- Ministry of Mines and Petroleum<sup>2</sup> {the main departments are Revenues, Cadastre and SOEs};
- Ministry of Finance<sup>3</sup> {the main departments are Treasury,<sup>4</sup> Budget,<sup>5</sup> Afghanistan Revenues Department (ARD)<sup>6</sup> and Afghan Customs Department (ACD)<sup>7</sup>};
- Afghanistan Geological Survey;
- Mining Technical Committee;
- High Economic Council (HEC);
- National Procurement Authority;
- National Procurement Commission; and
- the Cabinet of the Islamic Republic of Afghanistan.

#### Laws and regulations

The mining sector in Afghanistan is currently governed by the new Minerals Law (2018).

The periods under review (i.e. 2015/16 and 2016/17) were governed by the Minerals Law (2014) and the Mining Regulations (2010).

It is worth mentioning that new Mining Regulations were drafted in 2019 and should be issued soon.

<sup>1</sup> The Constitution of Afghanistan (2004), Article 9.

<sup>2</sup> <http://mom.gov.af/en/>

<sup>3</sup> <https://mof.gov.af/en/>

<sup>4</sup> <http://treasury.gov.af/>

<sup>5</sup> <http://www.budgetmof.gov.af/index.php/en/>

<sup>6</sup> <http://ard.gov.af/#home>

<sup>7</sup> <https://customs.mof.gov.af/>

## Minerals Law 2014

This Minerals Law, issued in August 2014, was designed to improve the governance of the sector and improve the confidence of potential investors. In particular, it was designed to remedy the stipulation in previous legislation that prevented companies turning exploration licences into production licences.

The Law also prohibits elected politicians and senior government officials from acquiring mining contracts.

However, some weaknesses have been noted in this Law, including the lack of:

- transparency in the bidding process and allocation of licences;
- requirement about a comprehensive publication of contracts;<sup>1</sup> and
- penalties for non-compliance with the Law.<sup>2</sup>

## Minerals Law 2018

In accordance with the first article of the new mineral Law, the objectives of this Law aims to regulate mining activities in Afghanistan in order to:<sup>3</sup>

- promote the economic self-sustainability of Afghanistan through the development of its mining industry;
- secure optimal revenue for the State from the conduct of Mineral Activities in Afghanistan;
- ensure Mineral Activities are conducted in accordance with best practices;
- foster domestic and international investment in the mining industry in Afghanistan;
- minimise, manage and mitigate adverse environmental and social impacts;
- facilitate local community participation in the mining industry and the use of domestic and local goods and services; and
- promote peace, security and stability including by the control of Afghanistan's mineral wealth.

In addition, this Law provides that contracts should be published before becoming valid, beneficial owners of mines should be publicly registered, and GoIRA should publish mining production and payment data. It is worth to highlight the restrictions of PEPs from Mining rights.

Due to the legal constraints to mention a non-governmental organization in a legal framework, the previous provision for companies to comply with the EITI requirements was removed from the new Mineral Law (2018). In fact, Article 100 of Minerals Law (2014) states that “The MoMP, the MoF, Licence Holder, contractor and other relevant agencies shall, for the purpose of transparent management and effective mining revenues, comply with the requirements and standards of the EITI.” However, the EITI Requirements are incorporated in the Minerals Law (2018) and his draft Mineral Regulations such as publication of licences, definition and disclosure of BO, ineligibility of Politically Exposed Persons to bid or hold a license Audit obligation for licence holders.

## Government Agencies

As per the new Law, the main Government Agencies involved in regulation of the mining sector are:

- MoMP (including Afghanistan Geological Survey and Mining Technical Committee)
- HEC;
- National Procurement Authority;

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<sup>1</sup> <https://www.globalwitness.org/fr/archive/gaps-new-afghan-mining-law-pose-threat-stability/>

<sup>2</sup> <https://www.usip.org/publications/2014/12/exploitation-mineral-resources-afghanistan>

<sup>3</sup> Minerals Law (2018), Article 1.

- National Procurement Commission; and
- The cabinet of the Islamic Republic of Afghanistan.

The role and responsibilities of MoMP and other Government Agencies are described below.

#### ❖ **MoMP**

MoMP is responsible for the implementation and execution of this Law as well as for regulating the mineral activities.<sup>1</sup> Accordingly, MoMP is obliged to regulate minerals and petroleum activities, to prepare an annual plan for implementation and execution of this Law and submitting the plan for the approval of the HEC and to plan and submit the policies, procedures, and guidelines for its approval.<sup>2</sup>

The Minerals Law further defines the duties and authorities of the Ministry of Mines and Petroleum, including its regulatory agencies.

MoMP intervenes in the mining sector for:<sup>3</sup>

- providing support to the Mining Technical Committee;
- declaring or cancelling the declaration of Large-scale Mining Areas, Small-scale Mining Areas and Prohibited Areas;
- granting Licences;
- granting or refusing variations to Exploration Programmes, Mining Proposals or Small-scale Work Programmes;
- assessing and approving or rejecting Local Content Plans, Community Development Plans and Health and Safety Plans;
- maintaining the Register and Cadastral Survey Map;
- administering licences including exercising powers;
- administering Mining Concessions;
- issuing export policies;
- managing records;
- publishing information;
- preparing model forms of Mining Concessions;
- conducting bidding process for the award of and executing Mining Concessions;
- rejecting or accepting tender proposals;
- collecting Royalties;
- holding and administering Performance Bonds and Environmental Bonds;
- monitoring and enforcing compliance with this Law and conditions of Licences; and
- negotiating Mining Concessions to replace a Transitional Licence.

#### **Afghanistan Geological Survey**

The Afghanistan Geological Survey (AGS) intervenes in the mining sector for:<sup>4</sup>

- conducting Reconnaissance;

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<sup>1</sup> Minerals Law (2018), Article 5.

<sup>2</sup> Minerals Law (2018), Article 2.

<sup>3</sup> Minerals Law (2018), Article 5.

<sup>4</sup> Minerals Law (2018), Article 6.

- analysing data generated by Reconnaissance, Exploration and Mining including geological, geophysical, geochemical, seismological and hydro-geological data;
- maintaining the Cadastral Survey Map; and
- compiling and maintaining a public database of geological information about Afghanistan including exploration data.

### **Mining Technical Committee**

The Mining Technical Committee (MTC) intervenes in the mining sector for: <sup>1</sup>

- making recommendations in respect of a declaration or cancellation of Large-scale Mining Areas, Small Scale Mining Areas and Prohibited Areas;
- evaluating Feasibility Studies and Mining Proposals and issuing Mine Development Reports;
- evaluating applications for the grant of Small-scale Mining Licences and making recommendations in respect of any conditions relating to Small-scale Work Programs;
- making recommendations in respect of variations to Exploration Programs, Mining Proposals or Small-scale Work Programs;
- making recommendations in respect of the export policies;
- making recommendations in respect of the use of existing Infrastructure;
- evaluating tender proposals and issuing evaluation reports;
- determining any short fall that is due in relation to a Royalty;
- making recommendations in respect of the suspension and revocation of Exploration Licences and Exploitation Licences; and
- making recommendations in relation to the execution of Mining Concessions to replace a Transitional Licence.

### **❖ High Economic Council (HEC)**

The HEC intervenes in the mining sector for:<sup>2</sup>

- approving procedures for the conduct of MTC meetings;
- endorsing Restricted Minerals Programmes;
- endorsing or rejecting the declaration or cancellation of Large-scale Mining Areas, Small Scale Mining Areas and Prohibited Areas;
- providing approval to the Ministry to negotiate Mining Concessions to replace Transitional Licences;
- approving or rejecting Mining Proposals and determining any conditions relating to the Mining Proposal;
- recommending the granting or refusal of Small-scale Mining Licences;
- approving or refusing variations to Exploration Programs, Mining Proposals or Small-scale Work Programs;
- approving export policies;

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<sup>1</sup> Minerals Law (2018), Article 8.

<sup>2</sup> Minerals Law (2018), Article 9.

- approving model forms of mining concessions;
- approving or rejecting the award of mining concessions or terminating bidding processes;
- approving guidelines prepared;
- determining the quantum of Performance Bonds;
- approving the suspension and revocation of exploration licences and exploitation licences;
- approving the compulsory acquisition of land; and
- approving the negotiation and execution of a Mining Concession to replace a Transitional Licence.

#### ❖ **National Procurement Authority**

The National Procurement Authority intervenes in the mining sector for:<sup>1</sup>

- monitoring bidding processes;
- preparing an audit report;
- preparing guidelines; and
- making recommendations to the Ministry.

#### ❖ **National Procurement Commission**

The sole responsibility and power of the National Procurement Commission shall be approving the award of the Mining Concession or terminating the bidding process.<sup>2</sup>

#### ❖ **The Cabinet of the Islamic Republic of Afghanistan**

The Cabinet shall have the following functions:<sup>3</sup>

- determining the salaries of appointed MTC members;
- approving Restricted Minerals Programmes;
- approving or rejecting the declaration or cancellation of Large-scale Mining Areas, Small Scale Mining Areas and Prohibited Areas; and
- endorsing or rejecting the award of Mining Concessions or terminating bidding processes.

### **Fiscal regime**

In addition to the common taxes, licence holders should pay non-taxes amounts such as royalties, surface rental fee and other fees.<sup>4</sup> More details on the fiscal regime are provided in Section 3.6 of the report.

### **Environmental protection**

For the protection of the environment, the Minerals Law provided for environmental Bonds for exploration licences, operating licences and for small-scale mining licences. All licences Holder shall comply with the Environment Law.<sup>5</sup>

Holders of Exploration Licence, Exploitation Licence and Small-scale Mining licence should, prior to commencing ground-disturbing work obtain an Environmental Permit; and comply with any conditions imposed upon the Environmental Permit.<sup>6</sup>

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<sup>1</sup> Minerals Law (2018), Article 10.

<sup>2</sup> Minerals Law (2018), Article 11.

<sup>3</sup> Minerals Law (2018), Article 12.

<sup>4</sup> Minerals Law (2018), Article 48.

<sup>5</sup> Minerals Law (2018), Article 63.

<sup>6</sup> Minerals Law (2018), Article 34.

In accordance with the Environment Law, all companies whose operations have either direct or indirect impact on the environment (such as mining companies) are required to obtain Certificate of Compliance prior to commencement of their operations from the National Environmental Protection Agency (NEPA).

The Certificate of Compliance is valid for the life of the project provided that the licence holder does not breach terms of the licence. NEPA has the right to amend, suspend or revoke the Certificate of Compliance or apply additional conditions, when necessary.

### Local content

The article 50 of the Minerals Law (2018) has set up the Provincial Development Fund (PDF), which should be annually credited by:

- 5% of revenues initially paid into the NTA for Exploration Licences and Exploitation Licence; and
- 8% of revenues initially paid into the NTA for Small-scale Mining Licences.

Also, according to the article 50 paragraph 3, the Independent Directorate of Local Governance shall, in accordance with the Regulations, ensure that revenue appropriated into the PDF is:

- Invested in initiatives for the benefit of the province in which the relevant License is situated in accordance with an economic development plan prepared by the responsible Ministry; or
- Transferred to the Municipal Inventive Fund and invested in initiatives for the benefit of Municipalities in the province in which the relevant License is situated.

We understand that this provision has yet to be implemented.

### Other innovations of the Minerals Law (2018)

- Appointment of the Ombudsman: Article 62 has set up the obligation to the Ministry to appoint an Ombudsman who will be in charge to liaise with the local communities; and
- Prevention of illegal mining and transitional amnesty: Article 75 has set up the principle of priority to a person undertaking mineral activities without a transitional license to apply and granting a small-scale license within 12 months of the declaration of a small-scale mining area in respect of that land.

## 3.3.2. Oil and Gas

The main Government Agencies involved in the regulation and tax administration of the Oil and Gas sector in Afghanistan are:

- Ministry of Mines and Petroleum<sup>1</sup> {the main departments are Revenues, Cadastre and SOEs};
- Ministry of Finance<sup>2</sup> {the main departments are Treasury,<sup>3</sup> Budget,<sup>4</sup> Afghanistan Revenues Department (ARD)<sup>5</sup> and Afghan Customs Department (ACD)<sup>6</sup>}; and
- the Inter-Ministerial Commission (IMC).

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<sup>1</sup> <http://mom.gov.af/en/>

<sup>2</sup> <https://mof.gov.af/en/>

<sup>3</sup> <http://treasury.gov.af/>

<sup>4</sup> <http://www.budgetmof.gov.af/index.php/en/>

<sup>5</sup> <http://ard.gov.af/#home>

<sup>6</sup> <https://customs.mof.gov.af/>

## Laws and regulations

The hydrocarbon sector in Afghanistan was governed by the Hydrocarbons Law (2009) and Hydrocarbons Regulations (2009).

The Hydrocarbons Law (2009) was written specifically to encourage private investment in the oil and gas sector and to regulate all affairs related to ownership, obtaining petroleum rights and its exploration, development, exploitation, commercialisation in Afghanistan.

The Law states that contracts must be awarded subject to the completion of a public, transparent, and competitive tender process managed by the Ministry of Mines and Petroleum (MoMP).<sup>1</sup>

The Law provides that all hydrocarbons are the exclusive property of the State, and MoMP is responsible for granting a licence for oil and gas operations.<sup>2</sup>

## Government Agencies

The main Government Agencies involved in the regulation of the oil and gas sector in Afghanistan are MoMP and the IMC.

### MoMP

MoMP intervenes in the hydrocarbons sector for:

- monitoring hydrocarbon operations conducted by the state administrations or any other agencies and contractors;
- organising proposals for participation in bidding rounds;
- concluding contracts for oil and gas operations and proposing them to MC for endorsement;
- supervising the fulfilment of the terms and conditions of the contracts for hydrocarbons;
- stipulating surface rentals and ensuring their collection;
- determining the initial royalty rate of the hydrocarbons and ensuring the collection of the royalties fixed as a result of the bidding; and
- awarding or cancelling oil and gas operation licences and determine the rights and obligations attached thereto, in accordance with the provisions of this Law.

### IMC

IMC is responsible for:

- monitoring the bidding process and award of the contract;
- evaluating the draft contracts developed by the MoMP; and
- making decisions on the signing of contracts by the Minister of Mines and Petroleum.

It comprises:

- The Minister of Mines and Petroleum, as Chairman;
- The Minister of Finance, as vice - chairman;
- The Minister of Foreign Affairs, as member;
- The Minister of Economy, as member;
- The Minister of Commerce, as member; and
- The President of National Environmental Protection Agency (NEPA), as member.

The Government may include other members in the composition of the IMC, whenever needed.

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<sup>1</sup> Hydrocarbons Law (2009), Article 30.

<sup>2</sup> Hydrocarbons Law (2009), Article 3.



## Specific taxes

In addition to the common taxes, contractors should pay specific ones such as royalties,<sup>1</sup> surface rental fee<sup>2</sup> and other fees. More details on the fiscal regime are provided in Section 3.6 of the report.

## New Hydrocarbons Law (2017)

This new Law has changed the prerogatives and responsibilities of the MoMP. It intervenes now in the hydrocarbons sector for:<sup>3</sup>

- issuing policies relating to upstream and midstream hydrocarbons operations;
- seeking the Cabinet's approval on the classification, declassification or reclassification of areas as being either closed or prohibited to upstream and midstream hydrocarbons operations;
- dividing the territory of Afghanistan into blocks for upstream hydrocarbons operations for bidding purpose;
- preparing model contract for upstream and midstream hydrocarbons operations and get them approved by the Cabinet;
- stipulating surface rentals; and
- issuing regulations in relation to upstream and midstream hydrocarbons operations.

## Afghanistan Oil and Gas Regulatory Authority

The new Hydrocarbons Law (2017) seeks to establish the AOGRA.

### Scope of work

The AOGRA shall have the following responsibilities:<sup>4</sup>

- promoting private investment in hydrocarbons operations;
- managing the bidding and negotiation process;
- seeking the cabinet's approval for hydrocarbon contracts and any subsequent amendment or transfer;
- ensuring compliance with the terms and conditions of Contracts;
- issuing licenses for upstream, midstream and downstream hydrocarbon operations following the contract's approval; and
- collecting surface rentals, royalties, bonuses, fees and other payments.

### Reporting

The AOGRA will publish the following data:<sup>5</sup>

N°	Document	Frequency
1	Production data from contractors and Government Agencies.	Monthly
2	Seismic surveys in order to increase commercial interests in hydrocarbons areas.	Annual
3	Financial and operational review of all Contracts and Licences.	Quarterly and Annual
4	Report on the Hydrocarbons industries in Afghanistan.	Annual

Source: New Hydrocarbons Law (2017)

<sup>1</sup> Hydrocarbons Law (2009), Article 64.

<sup>2</sup> Hydrocarbons Regulations (2009), Article 53.

<sup>3</sup> Hydrocarbons Law (2017), Article 7.

<sup>4</sup> Hydrocarbons Law (2017), Article 10.

<sup>5</sup> Hydrocarbons Law (2017), Article 10.

## Implementation status

We understood that AOGRA has been established in 2018 in coordination with MoMP, MoIC and Afghanistan Independent Administration Reform and Civil Service Commission (IARCSC).

Based on this initiative all responsibilities and authorities as defined in new hydrocarbon law will be transferred to AOGRA from MoMP and MoIC.

Article 11 states how the CEO should be appointed while Article 12 governs the composition of the High Board. We are not aware whether the CEO and the members of the High Board are nominated.

## Hydrocarbons Register

Article 14 set up the Hydrocarbons Register and stipulates its publication. We are aware whether this register is prepared.

## 3.4. Licence Allocations

### 3.4.1. Mining

#### Mining rights process

Minerals rights are granted either by bidding or application.

Exploration and Exploitation licences are granted through bidding process. Small-scale Mining Licences are granted on application basis, first come first served. The amendments made by the new Law is that exploration and exploitation licences can no longer be granted in a single package<sup>1</sup>, but provides the priority right for an exploration license holder to grant an exploitation license.<sup>2</sup>

For transparency purpose, MoMP shall ensure that a bidding process is conducted in an open and transparent manner and to provide a fair opportunity for participation with all bidders who are eligible to hold a licence and who satisfy any applicable pre-qualification criteria being invited to submit a proposal.<sup>3</sup>

#### Eligibility for mining rights

Table 13 below sets out the list of individuals or entities that are not allowed to participate in bidding processes for mining concessions, to hold Mining Licences or to hold Small-scale Mining Licences:<sup>4</sup>

Table 13: List of individual or legal entities eligible for mining rights

Persons/ Entities	Mining Concession (Exploitation Licence and Exploration Licence)	Small-scale Mining Licences
Individuals	<ul style="list-style-type: none"><li>i. who have not attained the age of 18 years;</li><li>ii. who are not residents of Afghanistan;</li><li>iii. who have been declared bankrupt;</li><li>iv. who do not hold an Investment Licence;</li><li>v. who have been convicted of a contravention of this Law or had a Licence cancelled for non-compliance within the previous 3 years;</li><li>vi. who have been convicted of an offence in relation to bribery or corruption within the previous 10 years;</li><li>vii. who are Politically Exposed Persons (PEPs); or</li><li>viii. who are acting on behalf of a PEP, whether formally or informally, including under a trust arrangement.</li></ul>	<ul style="list-style-type: none"><li>i. have not attained the age of 18 years.</li></ul>

<sup>1</sup> <http://www.mom.gov.af/Content/files/Afghanistan-%20Minerals%20Law-19-May-2015%20English.pdf>

<sup>2</sup> Article 29 and 40 of the Minerals Law 2018

<sup>3</sup> Minerals Law (2018), Article 42.

<sup>4</sup> Minerals Law (2018), Article 17.

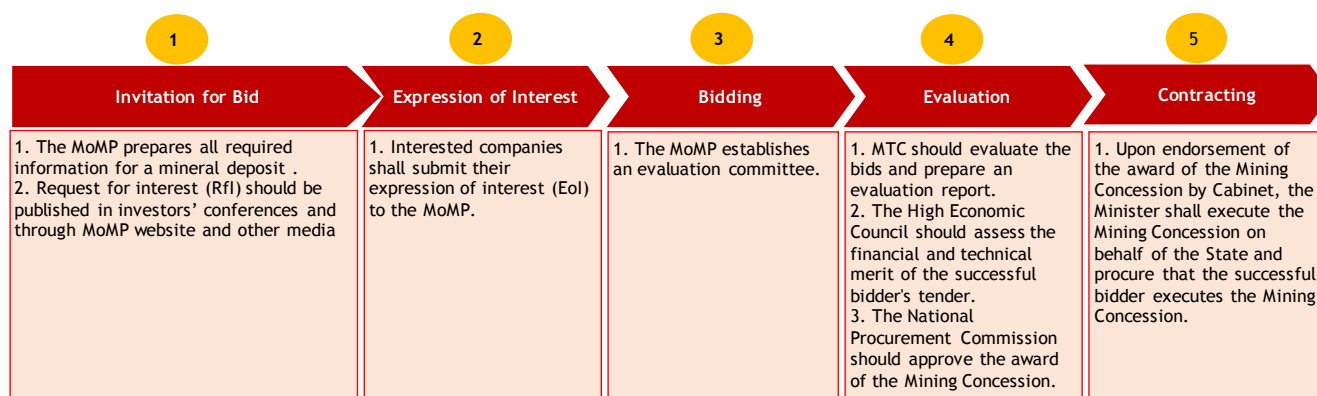
Persons/ Entities	Mining Concession (Exploitation Licence and Exploration Licence)	Small-scale Mining Licences
Entities	<ul style="list-style-type: none"> <li>i. that are being liquidated or wound-up in insolvency;</li> <li>ii. that do not hold an Investment Licence;</li> <li>iii. that have been convicted of a contravention of this Law or had a Licence cancelled for non-compliance within the previous 3 years; or</li> <li>iv. that have been convicted of an offence in relation to bribery or corruption within the previous 10 years;</li> </ul>	<ul style="list-style-type: none"> <li>i. that are not incorporated under the laws of Afghanistan; or</li> <li>ii. that have a Majority Owner who is not a citizen of Afghanistan or incorporated under the laws of Afghanistan.</li> </ul>
Private Companies	<ul style="list-style-type: none"> <li>i. that have an Owner who has been convicted of a contravention of this Law or had a Licence revoked for non-compliance within the previous 3 years;</li> <li>ii. that have an Owner who has been convicted of an offence in relation to bribery or corruption within the previous 10 years; or</li> <li>iii. that have an Owner who is a PEP.</li> </ul>	NA
Publicly Listed Companies	<ul style="list-style-type: none"> <li>i. that have a substantial owner who has been convicted of a contravention of this Law or had a Licence revoked for non-compliance within the previous 3 years;</li> <li>ii. that have a substantial owner who has been convicted of an offence in relation to bribery or corruption within the previous 10 years; or</li> <li>iii. that have a Substantial Owner who is a PEP.</li> </ul>	NA

Source: Minerals Law (2018).

## Bid process

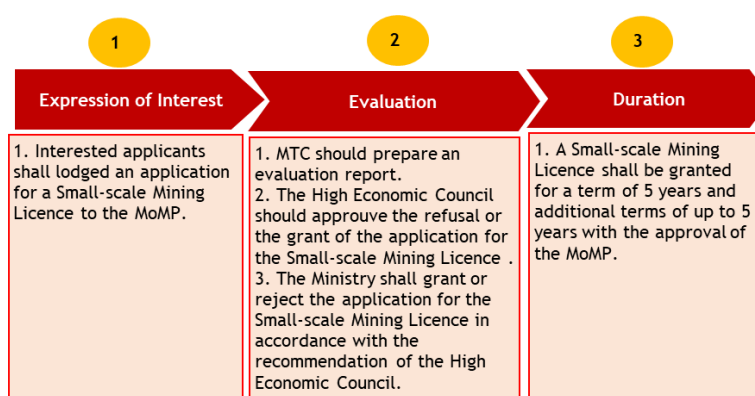
Detailed rules for allocation of licenses are being developed under the new Mining Regulations. The figure 5 below describes the bid process for mining rights pursuant to the Minerals Law (2018).

Figure 7: Bid process for large scale mining rights



Source: Minerals Law (2018)

Figure 8: Bid process for small scale mining rights



Source: Minerals Law (2018)

The full tendering procedure for a mining licence is described as follows:<sup>1</sup>

1. MoMP prepares all required information for a mineral deposit and invites the investors (companies) to express their interest to investing on the relevant project. Invitation to expression of interest are published in investors' conferences and through the Ministry's website and other media;

**Note:** Bidding for exploration and exploitation licences requires a pre-qualification evaluation of bidders.

2. Interested companies submit their Eols including a completed 'evaluation form' to the Ministry within a specific period as stated in the announcement;

**Note:** The evaluation form is provided by MoMP.

3. Once the expression of interest has been received from companies, MoMP establishes an evaluation committee to evaluate and shortlist the companies based on the evaluation form they submitted along with their expression of interest;
4. MoMP provides all accepted tender proposals to MTC to evaluate the bids based on the specified tender evaluation criteria.
5. MTC prepares an evaluation report which summarises its evaluation of the tender proposals and recommend a successful bidder and a reserved bidder.
6. Having considered the evaluation report prepared by MTC and the audit report prepared by the National Procurement Authority, the HEC assesses the financial and technical merits of the successful bidder's tender.
7. The HEC may:
  - approve the award of the mining concession to the successful bidder;
  - approve the award of the mining concession to the successful bidder, on condition that a variation of the terms of the mining concession is agreed;
  - reject the award of the mining concession to the successful bidder; or
  - terminate the bidding process.
8. The National Procurement Commission should approve the award of the mining concession to the successful bidder if it is satisfied that the bidding process and complied with the Law and that the terms of the mining concession comply with this Law, or it may terminate the bidding process if it is not satisfied.
9. The Cabinet, having received approval from the HEC and the National Procurement Commission and having considered the evaluation report prepared by MTC and its recommendation in respect of the preferred bidder, may:
  - endorses the award of the Mining Concession to the successful bidder;
  - rejects the award of the Mining Concession to the successful bidder; or
  - terminates the bidding process.
10. If the HEC or Cabinet rejects the award of the mining concession to the successful bidder or if the successful bidder fails to execute the mining concession, MTC must recommend the reserve bidder.

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<sup>1</sup> Investors' Guide, Information on laws and procedures to support investors working in Afghanistan; pages 33 and 34.

11. Except for small-scale mining licences, MoMP shall provide MTC's reports to the HEC. MoMP shall grant or reject the application for the Small-scale Mining Licence in accordance with the recommendation of the HEC.
12. Upon endorsement of the award of the Mining Concession by Cabinet, the Minister shall execute the mining concession on behalf of the State and procure that the successful bidder executes the mining concession.
13. A Mining Concession is valid and effective upon the recording of the mining concession in the Register and the publication of the Mining Concession.

### Types of Licences

Amendments have been made to the Minerals Law 2014, by the new 2018 Law, in the section of mineral rights. In accordance with the Minerals Law 2014, mineral rights consist of five licences<sup>1</sup> and one authorisation.<sup>2</sup> But with the Minerals Law 2018, mineral rights consist of three types of licences,<sup>3</sup> which are classified as follows:

Licences	Minerals Law 2018	Minerals Law 2014
Small-scale Mining Licence	√	√
Exploration Licence	√	√
Exploitation Licence	√	√
Artisanal mining licence	- <sup>4</sup>	√
Reconnaissance licence	n/a	√
Authorisation for quarry and construction materials	- <sup>5</sup>	√

Source: Minerals Laws (2018 and 2014)

The artisanal mining and other mineral activities should be conducted through Small-scale Mining Licences.<sup>6</sup>

The provisions of the Minerals Law require the prior obtaining of a mineral licence before exercising any mining activity. In this respect, the Minerals Law stipulates the following provisions for mining licences.

Table 14: Types of mining rights

Types of licences	Validity	Renewal	Brief description <sup>7</sup>
Small-scale mining licence	5 years	Yes - Terms of 15 years with the approval of the MoMP	A Small-scale Mining Licence authorises the Licence Holder to: <ul style="list-style-type: none"> <li>• conduct Exploration and Exploitation in accordance with the Small-scale Work Programme;</li> <li>• extract and use surface and ground-water for the purpose of conducting;</li> <li>• explore or exploit, subject to compliance with the requirements of the Water Law;</li> <li>• to stockpile Small-scale Minerals and dispose of waste or tailings; and</li> <li>• remove from the Licence Area for the purpose of commercial sale any Product derived from Small-scale Minerals extracted from the Licence Area.</li> </ul>
Exploration licence	3 years	Yes. Two terms of 3 years	Exploration licence authorises the Licence Holder to: <ul style="list-style-type: none"> <li>• conduct exploration in accordance with the Exploration Programme;</li> <li>• extract and use surface and ground-water for the purpose of conducting Exploration, subject to compliance with the requirements of the Water Law.</li> </ul>

<sup>1</sup> Minerals Law (2014), Article 19.

<sup>2</sup> Minerals Law (2014), Article 20.

<sup>3</sup> Minerals Law (2018), Article 26.

<sup>4</sup> It comes under Small-scale Mining Licence.

<sup>5</sup> It also comes under Small-scale Mining Licence which is awarded based on first come first served basis.

<sup>6</sup> Minerals Law (2018), Article 26.

<sup>7</sup> Minerals Law (2018), Article 34.

Types of licences	Validity	Renewal	Brief description <sup>7</sup>
Exploitation licence	30 years	Yes - Terms of 15 years with the approval of the MoMP	Exploitation licence authorises the Licence Holder to: <ul style="list-style-type: none"> <li>• conduct Exploitation or further Exploration in accordance with the Mining Proposal in respect of the Minerals specified in the Licence;</li> <li>• extract and use surface and ground-water for the purpose of conducting Exploitation or further Exploration, subject to compliance with the requirements of the Water Law;</li> <li>• remove from the Licence Area for the purpose of commercial sale any Product extracted from the Licence Area.</li> </ul>

Source: Minerals Law (2018)

### Transitional Licence

Transitional Licence means any licence granted or contract awarded by MoMP prior to the commencement of the Minerals Law (2018). This Law does not apply to Transitional Licences.

A Transitional Licence shall continue in force in accordance with the Law under which it was granted until the expiration or termination of the licence, or the conversion of the transitional licence into a small-scale mining licence.

### Non-trivial deviations

The bidding documentation (including the list of interested companies, the companies short-listed, evaluation criteria, etc.) are available on MoMP website.<sup>1</sup> No trivial deviations were noted.

### Register of licences

In January 2018, MoMP launched the Afghanistan Transparency Portal, which includes an online cadastral system and disclosure of non-tax payments on a per-licence basis. Work is ongoing to ensure the comprehensiveness of licences covered by the portal.

MoMP Transparency Portal can be accessed on <https://afghanistan.revenue.gov.af/dashboard>.

Other data are publicly disclosed on the MoMP website (Bid documents, RFPs, Beneficial Ownership and shareholding details, Evaluation Criteria, Tenders...)<sup>2</sup>

According to the Portal, 142 mining licences were active at the end of FY 1396 as detailed in the table below:

Licence	Active as of 20 Dec. 2015	Evolution between 21 Dec. 2015 and 20 Dec. 2017				Active as of 20 Dec. 2017
	<i>a</i>	Expired <i>b</i>	Suspended <i>c</i>	Cancelled <i>d</i>	Awarded <i>e</i>	<i>a - b - c - d + e</i>
Small Scale Mining Licence	77	145	1	3	186	114
Exploration Licence	23	1	0	0	1	23
Exploitation Licence	5	0	0	0	0	5
<b>Total</b>	<b>105</b>	<b>146</b>	<b>1</b>	<b>3</b>	<b>187</b>	<b>142</b>

The table below sets out the mining licences by province and mineral by the end of the FY 1396.

Table 15: Breakdown of mining licences by province and mineral (FY 1396)

Province	Construction Stone	Gravel	Marble	Coal	Talc	Onyx	Other minerals	Total
Kabul	27	5	1				5	38
Nangarhar	7	15			12			34
Herat			10	1		5	5	21
Maidan Wardak			4				4	8
Samangan	3			4				7
Takhar				1			5	6
Baghlan				3			2	5
Balkh		3					1	4

<sup>1</sup> <http://mom.gov.af/en/page/transparency-information/momp-contracts/information-about-small-contacts>

<sup>2</sup> <https://momp.gov.af/index.php/>

Province	Construction Stone	Gravel	Marble	Coal	Talc	Onyx	Other minerals	Total
Ghazni							4	4
Logar							4	4
Helmand						3		3
Bamyan				2				2
Parwan							2	2
Faryab							1	1
Ghor				1				1
Kandahar							1	1
Kapisa	1							1
<b>Total</b>	<b>38</b>	<b>23</b>	<b>15</b>	<b>12</b>	<b>12</b>	<b>8</b>	<b>34</b>	<b>142</b>

We obtained a confirmation from the cadastre department that list of mining license published in the MoMP transparency portal is accurate and up to date. The full list of mining licences is detailed in Annex 1 of the report.

### Transfer of Licences

Transfer of licences is allowed in Afghanistan.<sup>1</sup> The licence holder should seek a prior written approval from MoMP to do so.

MoMP shall approve a change of control if it is satisfied that:

1. the licence holder has complied in all material respects with this Law;
2. in the case of an exploration licence or an exploitation licence, the licence holder has complied in all material aspects with the terms of the mining concession; and
3. in the case of an exploration licence or an exploitation licence, upon the change of control, the licence holder has adequate technical and financial capacities.

MoMP confirmed that there was no licence transfer from one holder to another during the FYs 1395 and 1396.

### Disclosure of Contracts

MoMP should publish the following documents on its website:<sup>2</sup>

- copies of all Mining Concessions and details of the Beneficial Ownership (BO) of the Concession Holder within 14 days of execution or assignment of the Mining Concession;
- copies of all Licences and details of the BO of the Licence Holder within 14 days of granting or transfer of the Licence;
- copies of all tender notices; and
- copies of all audit reports prepared by the National Procurement Authority in relation to bidding processes.

Mining contracts are publicly available on MoMP's website since December 2017.<sup>3</sup>

### Domestic trader licence Description

To import and export its products, every company, regardless of its activity, needs to have a Domestic trader licence. Companies are required to obtain this licence from the Ministry of Industry and Commerce (MoIC).

The Domestic trader licence is valid for one year and can be renewed for the same period. The applicant submits the licence renewal application to the Business Licensing directorate of MoIC.

<sup>1</sup> Minerals Law (2018), Article 38.

<sup>2</sup> Minerals Law (2018), Article 25.

<sup>3</sup> <http://mom.gov.af/en/page/transparency-information/momp-contracts/104442>

## 3.4.2. Oil and Gas

### Oil and Gas rights process

According to the Hydrocarbons Law (2009), petroleum rights are granted through bidding. The Ministry of Mines and Petroleum arranges designated areas in blocks and regulates all affairs relevant to bidding.<sup>1</sup> For transparency purpose, the Law requires that the bidding process for petroleum rights to be an open, transparent, competitive bidding system designed to achieve efficiency, prevent abuses, and provide with a fair opportunity for participation by all prospective bidders. However, the new hydrocarbons law of 13 September 2017 states that “The Afghanistan Oil and Gas Authority have powers and responsibilities to organize and evaluate public international open tenders for bidding for Contracts for Upstream Hydrocarbons Operations and Midstream Hydrocarbons Operations and recommend a preferred bidder to the Cabinet”.

The same Law stated that “the Cabinet of the Islamic Republic of Afghanistan shall have the powers and responsibilities to approve the preferred bidder for all Contracts for Upstream Hydrocarbons Operations and Midstream Hydrocarbons Operations”.

### Eligibility for Hydrocarbon Operation Licences

The Law further sets forth the eligibility criteria for obtaining mineral rights in Afghanistan. The following persons are eligible to obtain mineral rights:<sup>2</sup>

- Any Afghan citizen who has attained the age of eighteen (18) years and has obtained an investment licence.
- Any company registered in Afghanistan and which has obtained an investment licence.
- Any foreign company which has obtained an investment Licence in Afghanistan in accordance with the applicable Law.
- Any person who demonstrates the capability of providing capital, machinery, equipment and the expertise required for the implementation of the Licence terms and conditions.

In accordance with the Law, the following Persons shall not have the right to obtain a Contract for Hydrocarbons Operations:<sup>3</sup>

- High ranking State officials mentioned in Article n° 151 of the Constitution, members of the National Assembly, as well as judges, prosecutors, officials of the Ministries of Mines and Petroleum, National Defence, Interior Affairs, Foreign Affairs, and the General Department of National Security that occupies a position with a ranking higher than three on the seniority-based scale;
- Any Person with no legal capacity;
- Any Person declared bankrupt;
- Any Person convicted by a conclusive judgment of the authorised court for financial, economic or administrative crimes and punished with a period of more than two years imprisonment; and
- A Person whose operation licence has been prematurely revoked, terminated or withdrawn.

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<sup>1</sup> Hydrocarbons Law (2009), Article 30.

<sup>2</sup> Hydrocarbons Law (2009), Article 34.

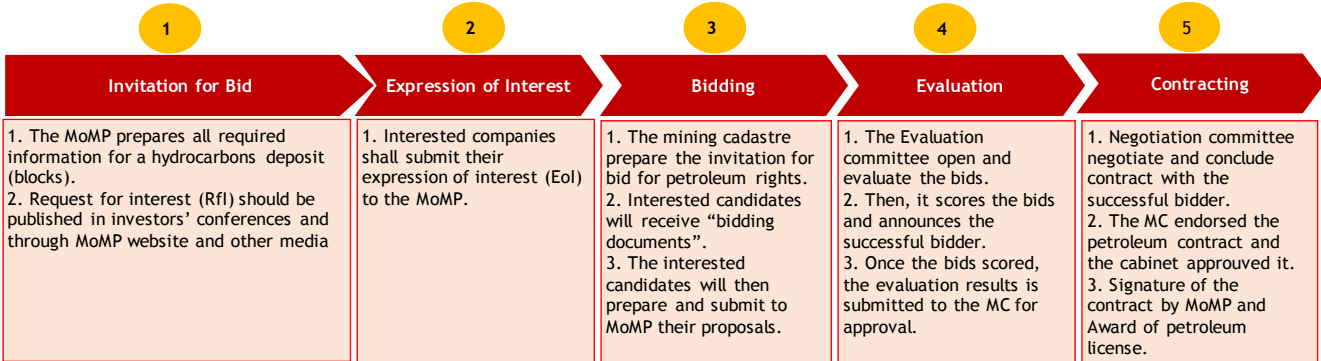
<sup>3</sup> Hydrocarbons Law (2009), Article 34.



**Bid process**

The figure 6 below describes the bid process for petroleum licences.

*Figure 9: Bid process for petroleum licences*



Source: Hydrocarbons Law (2009)

The full tendering procedure for hydrocarbon licences is as follows:<sup>1</sup>

1. MoMP prepares all required information for a hydrocarbons deposit (blocks) and invites investors (companies) to express their interest to invest in the concerned project. Request for interest (Rfi) should be published in investors' conferences and through MoMP's website and other media.

**Note:** At this stage, only for service contracts, some pre-qualifications criteria are set for the bidders such as work experience and so forth.

2. Interested companies shall submit their Eols to MoMP within a specific period;
3. Once the Eols have been received, the mining cadastre or other relevant directorate prepares the invitation to bid for petroleum rights and publish it on MoMP's website and through other media;
4. Interested candidates will receive "bidding documents" against a fee that will be determined based on the number of blocks and the deposit potential included in tender by MoMP;
5. Interested candidates will then prepare and submit their proposals to MoMP in accordance with the bidding documents and request for proposal (RfP);
6. The Evaluation Committee, under supervision of MoMP, MC, and bidders open and evaluate the bids;
7. During the bid evaluation, the evaluation committee scores the bids based on the criteria stipulated below and subsequently announces the successful bidder:
  - a. technical and managerial competence and experience of the bidder;
  - b. financial resources available to the bidder to carry out its proposed work programme;
  - c. business competence, and legal and financial standing of the bidder;

<sup>1</sup> Investors' Guide, Information on laws and procedures to support investors working in Afghanistan; pages 33 and 34.

- d. specific contents of the bid received; including the proposed work programmes and associated financial commitments, the proposed sharing of production and other economic benefits;
- e. available machinery, equipment, tools and personnel;
- f. extent to which the bidder will contribute to the development of sustainable Afghan petroleum activities; and
- g. bidders' commitments to socio-economic development of the local community.

**Note:** Bids that do not meet the requirements set forth in the Hydrocarbons Law, hydrocarbons regulations and the bidding documents may be rejected. Submitting false information regarding bidder's eligibility and qualifications or failing to correct inaccurate or incomplete information will disqualify the bidder.<sup>1</sup>

8. Once the bids scored, the evaluation results (scores) of bidders is submitted to the MC for approval.
9. MoMP then sets up a negotiation committee to negotiate and conclude a contract with the successful bidder. The negotiation committee will only negotiate the provisions of the contract that the preferred bidder had highlighted in its proposal. If the successful bidder fails to conclude a petroleum contract in accordance with the terms set forth in the bidding documents, MoMP will offer the petroleum contract award to a reserved bidder.
10. After concluding the contract, the petroleum contracts need to be endorsed by the MC and approved by the cabinet of the Islamic Republic of Afghanistan.
11. Upon approval of the contract, MoMP signs the contract and issues to the winner a petroleum licence, signed by the H.E. Minister of Mines and Petroleum.
12. Once granted, the licence holder can start its operations.

#### **Bid process under the new Hydrocarbons Law (2017)**

The new Hydrocarbons Law states in its article 37 Contract Bidding that:

1. All Contracts for Upstream Hydrocarbons Operations shall be awarded through public international open tenders;
2. The Authority shall hold prequalification proceedings to identify bidders that are qualified to submit bids. A bidder shall show that it possesses the necessary professional and technical qualifications and competence, financial resources, equipment and other physical facilities, managerial capability, experience in Upstream Hydrocarbons Operations, business reputation and personnel necessary to perform the contract to be able to participate in the public international open tender;
3. Bidding can be done for an exploration Contract covering either one or more blocks, provided that each block is subject to a separate Contract, or the provision of services for a specific Hydrocarbons project;
4. Bidding terms and fees payable by bidders for participation shall be determined by the Authority. Any fees collected by the Authority under this Article shall be deposited to the single;
5. The Authority shall provide its recommendation as to the preferred bidder to the Cabinet for approval; and

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<sup>1</sup> Hydrocarbons Regulations (2009), Article 16.

6. If there is a tie between two bidders following the evaluation of their equally qualified bids, the Contract for Upstream Hydrocarbons Operations shall be granted to the bidder with an Afghan partner.”

The solicitation of bids for Contracts covering one or more blocks or for the provision of services for specific Hydrocarbons projects shall be conducted in a manner consistent with the provisions of the Procurement Law, including in relation to the publication of announcements and bidding documents, public proceedings for the opening of bids and public notice of award, unless otherwise required by this Law or ordered by the Government .

## Types of Licences

Table 16 below describes the four types of petroleum rights stated in the Hydrocarbons Law (2009).

Table 16: Types of petroleum rights

Type of contract	Validity	Renewal	Brief description
Exploration and production sharing contracts (EPSC)	Exploration phase shall not exceed <b>10 years</b> . Development and production phase shall not exceed <b>25 years</b> . <sup>1</sup>	Yes, Max: <b>10 years</b> . <sup>2</sup>	The contractor will be granted the exclusive right to explore for petroleum, and, in the event of a commercial discovery, to develop and produce petroleum. The contract, entitles the contractor to a defined share of production. <sup>3</sup>
Service and production sharing contracts (SPSC)	25 years <sup>4</sup>	NA	The Contractor will be granted the exclusive right of operation to upgrade and rehabilitate petroleum production facilities including well servicing operations, providing services and production. The contract entitles the contractor to a defined share of production. <sup>5</sup>
Contracts for geological/geophysical/geochemical services	NA	NA	This type of contract grants the right to conduct geological/geophysical/geochemical services in an identified area, provided that the identified area is not within the contract area of Exploration and Production Sharing Contract and Service and Production Sharing Contracts. <sup>6</sup>
Contracts for pipeline operations	25 years	Yes, Max: <b>10 years</b> .	Grant the right to construct pipelines and associated facilities (for instance pumping stations, storage tanks or valves) and carrying out the storage and transportation operation of petroleum. The terms and conditions related to the construction and operation of such pipelines and related facilities, including design, route selection and safety requirements, is set forth in the contract and the Hydrocarbon Regulations. <sup>7</sup>

Source: Hydrocarbons Law (2009)

<sup>1</sup> Hydrocarbons Regulations (2009), Article 24.

<sup>2</sup> Hydrocarbons Regulations (2009), Article 24.

<sup>3</sup> Hydrocarbons Law (2009), Article 24.

<sup>4</sup> Hydrocarbons Regulations (2009), Article 26.

<sup>5</sup> Hydrocarbons Law (2009), Article 25.

<sup>6</sup> Hydrocarbons Law (2009), Article 26.

<sup>7</sup> Hydrocarbons Law (2009), Article 27.

## Types of Contracts for Upstream Hydrocarbons Operations (Hydrocarbons Law 2017)

Type of contract	Definition
Exploration and production sharing contracts (EPSC)	Exploration and Production Sharing Contracts shall allow the Contractor to explore for Hydrocarbons in accordance with the terms and conditions of the Contract and, in the event of a Commercial Discovery, to develop and produce Hydrocarbons, in accordance with the provisions of this Law and the Contractor shall be entitled to the specified share from the Hydrocarbons produced. <sup>1</sup>
Service and production sharing contracts (SPSC)	Under a Service and Production Sharing Contract, the Contractor shall be granted the exclusive operating right to upgrade and rehabilitate Hydrocarbons production facilities, including well servicing operations, the provision of services and the production of Hydrocarbons in accordance with the provisions of this Law, and shall be entitled to the specified share from production <sup>2</sup> .
Contracts for geological/geophysical/geochemical services	Third type Contracts grant the right to conduct geological, geophysical and geochemical services in an identified area in accordance with the provisions of this Law and the Contract; provided that the identified area is not within the Contract Area of a first or second type Contract <sup>3</sup> .
Contracts for pipeline operations	The construction and operation of pipelines, pumping stations, storage tanks or valves, and transportation of Hydrocarbons shall take place on the basis of a Contract for Midstream Hydrocarbons Operations, and issuance of a related License. The terms and conditions related to the construction and operation of such pipelines and related facilities, including design, route selection and safety requirements, shall be set forth in the Contract for Pipeline Operations and the Hydrocarbons Regulations. A separate Contract for Midstream Hydrocarbons Operations and License will not be required for the construction and operation of pipelines and related facilities by Contractors under the first and second type Contracts; provided that the terms and conditions for the construction and operation of such pipelines and related facilities, including design specifications, route selection, required rights of way, safety requirements, and all other relevant information, shall be specified in the Development Program and approved by the Authority in accordance with provisions of this Law. <sup>4</sup>

Source: Hydrocarbons Law (2017)

### Non-trivial deviations

The bidding documentation is available on MoMP website.<sup>5</sup> No trivial deviations were noted.

### Register of licences

In January 2018, MoMP launched the Afghanistan Transparency Portal, which includes an online cadastral system and disclosure of non-tax payments on a per-licence basis. Work is ongoing to ensure the comprehensiveness of licences covered by the portal.

MOMP Transparency Portal can be accessed on <https://afghanistan.revenuedev.org/dashboard>.

Other data are publicly disclosed on the MoMP website (Bid documents, RFPs, Beneficial Ownership and shareholding details, Evaluation Criteria, Tenders...)<sup>6</sup>.

According to this Portal, three petroleum licences, all of which are EPSCs, were active at the end of FY 1396 as detailed in Table 17 below.

Table 17: List of active petroleum licences at the end of the FY 1396

N°	Owner	Start Date	Location	Licence Code
1	CNPCI Watan Oil and Gas Afghanistan Ltd	26/12/2011	Balkh	P-EXP 1/2011
2	TP Afghanistan Ltd	08/10/2013	Sar-e-pol	P-EXPL 1/2013
3	Dragon Oil Sanduqli Ltd	08/10/2013	Faryab	P-EXPL 2/2013

Source: MoMP Transparency portal

<sup>1</sup> Article 32: Exploration and Production Sharing Contracts (Hydrocarbons Law 2017)

<sup>2</sup> Article 33: Service and Production Sharing Contracts (Hydrocarbons Law 2017)

<sup>3</sup> Article 34: Contracts for Geological, Geophysical and Geochemical Services (Hydrocarbons Law 2017)

<sup>4</sup> Article 68: Conditions for the Construction and Operation of Pipelines (Hydrocarbons Law 2017)

<sup>5</sup> <http://mom.gov.af/en/page/transparency-information/momp-contracts/information-about-small-contacts>

<sup>6</sup> <https://momp.gov.af/index.php/>

## Transfer of Licences

Applications for approval to transfer any Hydrocarbons Operations Contract, or any rights or obligations arising out of such Contract, shall be submitted to MoMP for approval.<sup>1</sup>

Following the receipt of the application, MoMP may request the Contractor to submit further relevant information within a specified reasonable time, and where such further information is not supplied within the specified time, the application shall be deemed to have been withdrawn.<sup>2</sup>

MoMP confirmed that there was no licence transfer from one holder to another during the FYs 1395 and 1396.

## Disclosure of Contracts

In accordance with article 18 of the Hydrocarbons Regulation (2009), the Ministry of Mines and Petroleum must submit a notice of the Contract award to the other bidders, specifying the name and address of the preferred bidder. An unsuccessful bidder, upon the submission of a written request to the Ministry of Mines and Petroleum, can seek clarifications as to why its bid was rejected.

MoMP shall publish in at least 3 national newspapers and on the Ministry of Mines and Petroleum website, an announcement summarising the material terms of the Contract, including:

- the name of the Contractor;
- the terms of the Contract;
- a summary of the Contractor's obligations;
- the royalty rates;
- the sharing of production between the State and the Contractor; and
- other material revenues that the State will derive from the Contract.

All contracts should by law be published and be made available online.

Oil and Gas contracts are publicly available on the MoMP website since December 2017.<sup>3</sup>

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<sup>1</sup> Hydrocarbons Regulations (2009), Article 27.

<sup>2</sup> Hydrocarbons Regulations (2009), Article 28.

<sup>3</sup> <http://mom.gov.af/en/page/transparency-information/momp-contracts/104442>

## 3.5. State-Owned Enterprises

### 3.5.1. Overview of SOEs

The table below sets out some highlights on the management of SOEs in accordance of the SOEs Law 2005.

*Table 18: Highlights on the management of SOEs*

Section	Description	Article
Financial independence	Yes	3
Government ownership <sup>(a)</sup>	100%	3
Business sector	All sectors	3
Applicable taxation regime	In accordance with the Income Tax Law (ITL)	8
Investment in other enterprises	Not allowed except in joint venture of public and private sector.	16 & 17
Financial reporting	SOEs should prepare their financial statements in accordance with the rules approved by MoF.	20
Financial reporting	SOEs are required to submit their interim and annual financial statements to the relevant ministry or agency, MoF, Central Statistics, and to the bank which maintains transactions with them in accordance with these deadlines: <ul style="list-style-type: none"> <li>- First quarter: No later than the end of the fourth month [solar month]</li> <li>- Second quarter: No later than the end of the seventh month</li> <li>- Third quarter: No later than the end of the tenth month</li> <li>- Fourth quarter: No later than the end of the first month of the following year.</li> <li>- Annual: No later than the first day of the fourth month of the following year.</li> </ul>	30
Profit sharing formula <sup>(b)</sup>	SOEs should allocate their annual net profits as follows: <ul style="list-style-type: none"> <li>- 75%: Transfer to the MoF (State Budget)</li> <li>- 15%: Bonus Fund: This fund will be used for the payment of employee's bonuses. The bonuses are decided by an internal committee which includes representative for all departments;</li> <li>- 5%: Development Fund: The development fund is intended to cover the development costs of the SOEs, but actually the development fund is used for the payment of unplanned operating costs;</li> <li>- 3%: Social and Cultural Fund: The fund is used to support costs engaged on national holidays; and</li> <li>- 2%: Reserve fund: The fund is used for the payment of unplanned operating costs.</li> </ul> SOEs are required to get the MoF's approval before spending any of these funds.	23
Management	SOEs are managed by: <ul style="list-style-type: none"> <li>- the Supreme Council</li> <li>- the Board of Management</li> </ul>	33
Management (Supreme Council)	The Supreme Council is the highest authority of each SOE and should comprise five to seven members as follows: <ul style="list-style-type: none"> <li>- The Minister or Head of the agency under the supervision of which the enterprise operates (chairman);</li> <li>- A representative of MoF (vice chairman); and</li> <li>- other members as defined in the enterprise's charter.</li> </ul>	34
Management (Board of Management)	The Management Board is the executive body of the SOE and should include a Director and Deputy Director(s).	39

Source: SOEs Law 2005

#### Profit sharing structure

Article 24 of SOEs Law states that “The manner for the creation and use of the funds referred to in Article 23 (above) should be regulated by laws and regulations drafted by MoF in cooperation with relevant ministries and agencies.”

MoF was unable to locate those laws and regulations, but we understood that those funds were not established yet. Hence, profits made by SOEs are being totally transferred to MoF.

## SOEs reinvestment

According to the articles 16 and 17 of the SOEs law, the investment in private companies is prohibited for the SOEs without the MoF approvals and only investments made in a joint venture of public and private sector are permitted.

## Privatisation plan

MoMP confirmed that there were no changes in the State's ownership during FYs 1395 and 1396. All SOEs are wholly owned by the State.

It is worth mentioning that four SOEs<sup>1</sup> should turn into limited liability companies partly or totally owned by the State, within 12 months of the commencement of Minerals Law (2018).<sup>2</sup> We also understood that the privatization plan is completed and shall be presented for HEC's approval soon.

The Plan is divided in two major parts, the first part is about the current financial, operational and administrative activities of the enterprises and the second part is related to discussion with the employee organisations and structures.

### 3.5.2. Overview of extractive SOEs

MoF is the holder of all SOEs assets while MoMP manages and monitors their operations. On behalf of MoMP, the SOEs Directorate has the responsibility to coordinate, facilitate and monitor the affairs of these SOEs.

The table below sets out some details about all the three SOEs operating in the extractive sector in Afghanistan:

*Table 19: Overview of extractive SOEs*

N°	SOE	Location	Business sector	Number of employees
1	North Coal Enterprise (NCE)	Baghlan	Coal	661
2	Afghan Gas enterprise (AGE)	Jozjan	Natural gas.	944
3	Jabal Saraj Cement Enterprise (JCE)	Parwan	Cement	213

*Source: Different sources.*

#### North Coal Enterprise

##### Financial statements

NCE's financial statements for the FYs 1395 and 1396 are detailed in Annex 2 of the Report.

##### Allocation of annual net profit

We understood also that whole profit was transferred to the Ministry of Finance although the SOEs Law provided different keys of its allocation. (please see sub-section 3.5.1 above)

##### Breakdown of sales

NCE should provide the breakdown of its sales in the EITI RT.

#### Afghan Gas Enterprise

##### Financial statements

AGE's financial statements for the FYs 1395 and 1396 are detailed in Annex 3 of the Report.

<sup>1</sup> North Coal Enterprise (NCE), Afghan Gas enterprise (AGE) Jabal Saraj Cement Enterprise (JCE) and Mazar-e-Sharif Fertilizer and Power Plant.

<sup>2</sup> Minerals Law (2018), Article 14.

## Allocation of annual net profit

We understood also that whole profit was transferred to the Ministry of Finance although the SOEs Law provided different keys of its allocation. (please see sub-section 3.5.1 above)

## Breakdown of sales

Table 20 below sets out the breakdown of AGE’s gas sales disaggregated by individual buying company, price and sales volume.

Table 20: Breakdown of AGE’s sales (FYs 1396 and 1395)<sup>1</sup>

N°	Name of Buying company	FY 1396				FY 1395			
		Volumes sold (CM)	Unit price	Currency	Revenues received (in AFN million)	Volumes sold (CM)	Unit price	Currency	Revenues received (in AFN million)
1	Kod-e-barq	141,913,000	3.17 and 2.17	AFN	449.86	135,996,000	2.71	AFN	368.55
2	Residential	4,796,441	Different prices	AFN	27.34	5,035,400	Different prices	AFN	25.96
3	CNG Co.	311,453	0.189	USD	3.92	352,957	0.157	USD	4.11
4	AGE Gas used	1,078,560	2.875	AFN	3.10	1,091,024	2.385	AFN	2.60
5	Prodafca Wells	6,588,000	0.400	AFN	2.63	6,570,000	0.400	AFN	2.63
	<b>Total</b>	<b>154,687,454</b>			<b>486.85<sup>2</sup></b>	<b>149,045,381</b>			<b>403.85<sup>3</sup></b>

Source: AGE

According to the “Afghan Gas Enterprise - Assessment Report” published by the USAID in November 2016<sup>4</sup>, several operations and management limitations were raised:

- Lack of optimised production plan to maximise gas recovery by carefully flowing different wells at different rates as a function of their position in the reservoir, fluid content, and flowing or bottom-hole pressure;
- Lack of documented history of volumes of gas, water, and other liquids produced, much less test results or BHPs at various time intervals;
- Lack of capacity to conduct subsurface studies, perform reservoir, production or drilling engineering;
- Lack of modern Health and Safety Environment (HSE) culture in place at the wellhead; and
- Lack of H2S safety equipment, monitoring/warning systems, and training to deal with accidental emission emergencies.

The report makes also reference to another assessment of AGE made in 2014.<sup>5</sup> The key findings from the report are listed below:

- Lack of Natural Gas Policy;
- Lack of technical assistance from the industry experts who can introduce modern management practices and develop processes and systems for improving the effectiveness of operations; and
- Lack of capacity building program and policy for training existing AGE staff.

<sup>1</sup> AGE Data.

<sup>2</sup> Approx. USD 7.7 million.

<sup>3</sup> Approx. USD 6 million.

<sup>4</sup> [https://pdf.usaid.gov/pdf\\_docs/PA00MM5C.pdf](https://pdf.usaid.gov/pdf_docs/PA00MM5C.pdf)

<sup>5</sup> Improving the Business Environment: Reform of the AGE, Unicon Ltd, a WB funded project, 2014.



## Jabal Saraj Cement Enterprise (JCE)

JCE was the first cement plant in the country, which was established in 1957. It started operation in 1957 and stopped in 1996 due to the civil war. In 1986; the company became an SOE.

Its activities resumed in 2016 after 20 years of closure.

### Financial statements

Not yet provided. However, its business plan JCE showed a total revenue of AFN 92 million with a net income of AFN 5 million during FY 1397.

Both MoMP - Revenue Department and MoF - Customs Department confirmed that no revenues were collected from JCE during the FY 1395 and 1396. However, MoF - Revenue Department confirmed the receipt of AFN 2.4 million without giving more details of this amount.

### Allocation of annual net profit

Not yet provided.

## 3.5.3. Account of loan or loan guarantees

MoMP confirmed that SOEs have not granted any loans or loan guarantees to any extractive company.<sup>1</sup>

However, both NCE and AGE have awarded loans to some companies and Government Agencies as detailed in Annexes 4 and 5 of the report.

## 3.5.4. NCE sales process

The NCE distributes its production through the brokers. There are two types of brokers:

- 1) Brokers who submit the purchase request in the NCE headquarter and proceed to the payment in the bank account to get a “coal purchase permission letter” from mining area; and
- 2) the second type of brokers who buy the “coal purchase permission letter” from the first type of broker to deliver coal to the market.

All sale requests are initiated from main office of the NCE where a first sales broker submits his purchase request. The broker gets the approval of CEO in the purchase request then process with the planning and finance departments for getting an invoice and proceed to the payment. Once the broker deposits his money, he will get a permission letter to get coal from the mining area and sell the permission letter to the third party without involving himself in the actual trading business.

## 3.6. Fiscal Regime

### 3.6.1. Tax administration

#### Legal bases

Table 21 below sets out the main fiscal regimes applicable to extractive companies.

Table 21: Main legal bases of fiscal regime applicable to extractive companies

N°	Legal basis	Comments
1	Income Tax Law (ITL) (2009) <sup>2</sup>	
2	Income Tax Manual (2010) <sup>3</sup>	
3	Minerals Law (2009) <sup>4</sup>	A new Minerals Law (2018) was issued however the old one applied during the reporting period.

<sup>1</sup> <http://mom.gov.af/en/page/transparency-information/soes>

<sup>2</sup> <http://ard.gov.af/wp-content/uploads/2017/07/Income-Tax-Law-2009-Consolidated-to-Dec-2016-clean-1.pdf>

<sup>3</sup> <https://mof.gov.af/en/laws-and-regulation>

<sup>4</sup> [http://mom.gov.af/Content/files/Minerals%20Law\\_Feb\\_14\\_2010.pdf](http://mom.gov.af/Content/files/Minerals%20Law_Feb_14_2010.pdf)

N°	Legal basis	Comments
4	Mining Regulations (2010) <sup>1</sup>	New Mining Regulations are being drafted.
5	Hydrocarbons Law (2009) <sup>2</sup>	A new Hydrocarbons Law (2017) was issued however the old one applied during the reporting period.
6	Hydrocarbons Regulations (2010) <sup>3</sup>	
7	Customs Law (2005) <sup>4</sup>	
8	Environmental Law (2007) <sup>5</sup>	
9	Commercial Code (1955) <sup>6</sup>	
10	Tax Administration Law (2015) <sup>7</sup>	
11	State Owned Enterprise Law (2005) <sup>8</sup>	

Source: IA

## Tax returns

In general, annual income tax returns must be filed within **3 months** from the end of the financial year, i.e. by the end of Hoot.

Table 22 below presents the deadlines provided by the ITL (2009) for each tax return.

Table 22: Deadlines for tax returns

N°	Tax return	Payment deadline	Legal basis
1	Annual Tax Return	By the end of Hoot (third month) of the next year.	Article 88.1
2	Quarterly Business Receipts Tax Return	No later than 15 days after the end of each quarter of the year.	Article 88.5
3	WHT Return	No later than 10 days after the end of the month.	Article 46.2

Source: IA

## Transfer pricing

The transfer pricing relates to the price applied to intercompany transactions. These transactions can include the sales of products, the provision of a service, the lending of money and the use of (intangible) assets.

Where any amount paid or payable in a transaction between connected persons is different from the amount that would be paid or payable if the transaction had taken place between unconnected persons, the MoF may substitute the amount that would be paid or payable had the transaction taken place between unconnected persons.<sup>9</sup>

### 3.6.2. Tax and non-tax revenues

Tax revenues applicable in Afghanistan are collected by MoF through its Revenue and Customs Departments while non-tax revenues are collected by MoMP through its Revenue Department.

NEPA and MoIC also collect other payments.<sup>10</sup>

Table 23 below sets out the main tax and non-tax revenues applicable to extractive companies operating in Afghanistan.

<sup>1</sup> [http://mom.gov.af/Content/files/Mining\\_Regulations.pdf](http://mom.gov.af/Content/files/Mining_Regulations.pdf)

<sup>2</sup> [http://mom.gov.af/Content/files/The\\_Hydrocarbon\\_Law%281%29.pdf](http://mom.gov.af/Content/files/The_Hydrocarbon_Law%281%29.pdf)

<sup>3</sup> [http://mom.gov.af/Content/files/Hydrocarbons\\_Regulations\\_2009.pdf](http://mom.gov.af/Content/files/Hydrocarbons_Regulations_2009.pdf)

<sup>4</sup> <http://mof.gov.af/Content/Media/Documents/847-Customs23420121055615553325325.pdf>

<sup>5</sup> [http://www.afghan-web.com/environment/afghan\\_environ\\_law.pdf](http://www.afghan-web.com/environment/afghan_environ_law.pdf)

<sup>6</sup> <http://www.asianlii.org/af/legis/laws/clcoa1955uotcloa713/>

<sup>7</sup> <http://ard.gov.af/wp-content/uploads/2017/07/Tax-administration-Law.pdf>

<sup>8</sup> <https://mof.gov.af/en/laws-and-regulation>

<sup>9</sup> Income Tax Law 2009, Article 97.

<sup>10</sup> NEPA confirmed that no payments were collected from extractive companies during the FYs 1396 and 1395.

Table 23: Main tax and non-tax extractive revenues

N°	Revenue / Government Agency
<b>Tax and non-tax revenues</b>	
MoF - Revenue Department	
1	Corporate Income Tax
2	Business Receipts Tax
3	Withholding tax
4	Penalties and fines
MoF - Customs Department	
5	Customs Duty
6	Fixed Tax
7	Business Receipts Tax
8	Penalties and fines
<b>Non-tax revenues</b>	
MoMP - Revenue Department (Mining sector)	
9	Royalty
10	Premium and Bonuses
11	Bid Fee
12	Penalties and fines
13	Surface Rights Fee
14	Licence Fee
15	Permitting Fee
16	Bid Fee
17	Miscellaneous Revenues
MoMP - Revenue Department (Oil & Gas sector)	
18	Royalty
19	Bid Fee
20	Surface Rental Fees
21	Penalties and fines
22	Miscellaneous Revenues
NEPA	
23	Environmental Licence Fees
24	Environmental Licence Renewal Fees
25	Waste management licence
MoIC	
26	Domestic trader licence
27	Foreign and foreign-domestic joint venture company trade licence
28	Rental fee
MoF	
29	SOE dividends

Source: IA

## Tax revenues

Table 24 below sets out the main tax revenues including a brief description, the rate or amount and the legal basis for each revenue.

Table 24: Description of main tax revenues

Government Agency / Tax revenue / Brief definition	Rate / amount	Legal basis
<b>MoF - Revenue Department</b>		
<b>1. Corporate Income Tax (CIT)</b>		
CIT shall be imposed on all income of natural and legal persons derived from Afghan sources in and out of the country, and on the income of residents of Afghanistan derived from non-Afghan sources and from out of Afghanistan.	(1) CIT of legal persons shall be 20% of taxable income for the tax year. (2) Income in foreign currency shall be converted to AFN for purposes of taxation. The rate of conversion shall be the average of open (current) rates used by Da Afghanistan Bank to purchase such foreign money at the end of each month. (3) CIT of individuals is calculated on monthly basis as follows: - From AFN 0 to AFN 5,000: 0% - From AFN 5,001 to AFN 12,500: 2% - From AFN 12,501 to AFN 100,000: 10% + AFN 150 fixed amount - From AFN 100,000 and above: 20% + AFN 8,900 fixed amount.	ITL 2009 (Articles 2 & 4)
<b>2. Business Receipts Tax (BRT)</b>		
BRT is a tax which is imposed on total gross income (sales) before any deduction. Persons who import goods shall be subject to 2% BRT on the cost price of the imported goods including custom duty. The BRT will be treated as an advance payment for BRT payable. In that case, BRT shall be collected by the Customs Department where the custom duty is paid. If the consideration for provision of goods or services includes cash, goods or services, the value of goods or services shall be calculated according to market value of the goods or services received.	- 4% <sup>1</sup> of income received (before any deductions) from individuals or legal entities who provide goods or services in exchange for consideration.	ITL 2009 (Articles 64-67)
<b>3. Withholding tax (WHT)</b>		
<b>a. WHT on salary and wages</b> (1) Ministries, agencies and other Government Agencies, enterprises, companies and charitable organisations are required to withhold tax from the salary and wages of their employees and transfer the withheld amount to the government account. (2) Pensions of Government employees are exempt from income tax.	Monthly basis: - From AFN 0 to AFN 5,000: 0% - From AFN 5,001 to AFN 12,500: 2% - From AFN 12,501 to AFN 100,000: 10% + AFN 150 fixed amount - From AFN 100,000 and above: 20% + AFN 8,900 fixed amount.	ITL 2009 (Articles 4 and 17)
<b>a. WHT on rent</b> Rental payments for buildings and houses which are rented to entities or individuals and are used for business purposes or offices are subject to WHT.	<b>Monthly basis:</b> - If the monthly rent is between AFN 10,000 and AFN 100,000: 10%. - If the monthly rent is above AFN 100,000: 15%.	ITL 2009 (Article 59 Rent)
<b>b. WHT on contractors</b> The threshold for WHT is AFS 500,000.	(1) Individuals who, without a business licence, provide supplies, materials, construction and services under contract to Government Agencies, municipalities, state entities, private entities and other persons: 7% is withheld from the gross amount payable to the contractor (Final tax in lieu of income tax) (2) Persons who have a business licence and provide the services and other activities mentioned above: 2% is withheld and is creditable against subsequent tax liabilities.	ITL 2009 (Article 72) Amendment OG#1118 dated 28/7/1392
<b>d. WHT on other payments</b> Interest, dividends, royalties, bonuses, etc.	20%	ITL 2009 (Article 46.1)

<sup>1</sup> Based on amendment to ITL (OG#1181 dated 25/6/1394).

Government Agency / Tax revenue / Brief definition	Rate / amount	Legal basis
<b>4. Penalties and fines</b>		
Failure to pay the tax due on time.	Additional income tax of <b>0.1%</b> of the tax due per day.	ITL 2009 (Article 100)
Failure to maintain or provide access to books and records of business transactions.	Additional income tax of <b>AFN 5,000</b> for natural persons and <b>AFN 20,000</b> for legal persons. If MoF suspects tax evasion, it will inform the office of the Attorney-General accordingly.	ITL 2009 (Article 101)
Failure to fill in a tax return and balance sheet.	Additional income tax of <b>AFN 100</b> for natural persons and <b>AFN 500</b> for legal persons for each day other than holidays that the return was overdue. If MoF suspects tax evasion, it will inform the office of the Attorney-General accordingly.	ITL 2009 (Article 102)
Failure to withhold tax	Additional tax of <b>10%</b> . If MoF suspects tax evasion, it will inform the office of the Attorney-General accordingly.	ITL (Article 103)
Failure to pay tax	Additional tax of <b>10%</b> and <b>0.1%</b> of the tax due per day (Article 100). If the MoF suspects tax evasion, it will inform the office of the Attorney-General accordingly.	ITL 2009 (Article 104)
Failure to obtain a Taxpayer Identification Number	Additional income tax of <b>AFN 5,000</b> for natural persons and <b>AFN 20,000</b> for legal persons.	ITL 2009 (Article 105)
<b>MoF - Customs Department</b>		
<b>5. Customs Duty</b>		
Customs debt: a mandatory payment, on account of customs duty, charges (haq ul zamat), dues (awarez), penalties (jerima), and any other monetary obligations (eltezamat e puli) that apply to specific goods or actions under customs legislation. Import duty: a customs duty on the importation of goods. Export duty: a customs duty on the exportation of goods.	Import and export duties are calculated based on the customs tariff. The Customs Tariff is a document enacted in accordance with this Law and the import and export duty of goods is determined based on the goods classification. It is approved by MoF, upon recommendation of General Director of Customs.	Customs Law (Articles 3 & 23)
<b>6. Fixed Tax</b>		
a. Fixed tax on imports	(1) Individuals who import goods and have a business licence: <b>2%</b> fixed tax on the total cost, including customs duties, of the goods imported. The tax paid shall be allowed as a <b>credit</b> in the calculation of the person's annual CIT assessment. (2) Individuals who import goods without a business licence: <b>3%</b> fixed tax on the total cost, including customs duties, of the goods imported <b>in lieu of CIT</b> . (3) Individuals who import goods and who have an interim business licence but do not file their returns of income with MoF: <b>3%</b> fixed tax on the total cost, including customs duties, of goods imported <b>in lieu of CIT</b> . (4) The tax mentioned in this Article shall be paid at the Customs office where customs duties on the goods are paid.	ITL 2009 (Articles 68-70)
b. Fixed tax on transport	Individuals who transport passengers or goods for business purposes shall be required to pay an annual tax before renewal of their vehicle registration based on tariffs states in Article 71.	ITL 2009 (Article 71)
<b>7. BRT</b>		
Please see above		
<b>8. Penalties and fines</b>		
Delay	Penalty of <b>0.01%</b> of the tariff for each day.	Customs Law (Articles 166.1.1)

Government Agency / Tax revenue / Brief definition	Rate / amount	Legal basis
Incomplete or inaccurate information about quality, quantity, value, or origin	Differences in quantity or value: - 0-5% deficiency: no fine (just a written warning). - 5-15% deficiency: a fine equal to the deficiency. - 15-25% deficiency: a fine of 2 times the deficiency. - 25-40% deficiency: a fine of 3 times the deficiency. - 40 - 60%deficiency: a fine of 4 times the deficiency. - 60-80% deficiency: a fine of 5 times the deficiency. - 80-100% deficiency: a fine of 6 times the deficiency.	Customs Law (Articles 166.1.2)
Making one of Class 2 offences: 1- an individual who violates Articles 17, 46, and 48, and is provided a written warning of violation and an order to correct, and fails to comply with such written warning within the time required by Customs 2- An Individual who fails to comply with articles 39 and 49(1) or fails to comply with the orders of customs with regards to goods under customs supervision or control in violation of 34(5) and 49(2) 3- An Individual who moves customs goods mentioned in Articles 34(5), 35, 36, 38(1), 80, 83, 123, and 132, from an authorised location to a non-authorized location.	Fine between 10-50% of the value of goods.	Customs Law (Articles 166.2 & 167.1)
Making one of Class 3 Offences are: 1- Intentional misrepresentation of facts required to be submitted to customs for the purpose of benefiting from a more favourable customs tariff. 2- Actions in violation of Articles 50(2), 61(2), 66, 134, and 135, with the intent to frustrate the enforcement of customs legislation.	Fine between 50-100% of the value of goods.	Customs Law (Articles 166.3 & 167.2)

Source: IA

According to article 80 of the ITL (2009), BRT are not due on:

- receipts of a QEIT from the sale of mineral substances (as defined in the Minerals Law, 2005) that are subject to a Mining Licence or Mining Authorisation;
- receipts of a QEIT from the sale of hydrocarbons that are subject to a hydrocarbons Contract;
- or
- receipts of a QEIT from the sale or transfer of a Mining Licence or Mining Authorisation or a hydrocarbons Contract.

However, we noted some BRT paid by extractive companies during the FYs 1395 and 1396.

## Non-tax revenues

Table 25 below sets out the main non-tax revenues collected by MoMP from mining companies. It includes a brief description, the rates or amounts and the legal basis for each revenue.

*Table 25: Description of main non-tax revenues paid by mining companies*

Non-tax revenue / Brief definition	Rate / Fee	Legal basis
<b>9. Royalty</b>		
<p>Royalty means the sum payable by a Licence Holder to the State in respect of the Product recovered from the Licence Area which is sold or otherwise disposed of during the Quarter calculated. The royalty value is the gross revenue or the market value if it is significantly higher than the gross revenue.</p> <p>Royalties shall be paid in USD or other currency mutually agreed and shall be paid on or before the last day of the month following each calendar quarter.</p>	<p>Construction Materials which have a royalty rate prescribed in the Regulations: by reference to the fixed sum per unit volume of the specified Mineral;</p> <p>Otherwise: by reference to the following percentage of the Royalty Value of the specified Product:</p> <ul style="list-style-type: none"> <li>- Primary Product: <b>7.5%</b></li> <li>- Secondary Product: <b>5%</b></li> <li>- Tertiary Product: <b>2.5%</b></li> </ul>	<p>Mineral Law 2018 (Article 51) Mining Regulations (Article 73.1)</p>
<b>10. Premium and Bonuses</b>		
Premium and Bonuses are related to Copper of Aynak Project		
<b>11. Bid Fee</b>		
<p>Bidders will be required to pay the applicable Bidding fees prior to receiving the bidding documents.</p>	<ul style="list-style-type: none"> <li>- Small scale mine form and bidding documents: up to <b>USD 500</b> (paid in AFN)</li> <li>- Medium scale mine form and bidding documents: up to <b>USD 1,000</b> (paid in AFN)</li> <li>- Large scale mine form and bidding documents: <b>USD 2,000</b> (paid in AFN)</li> <li>- Very large scale mine form and bidding documents: <b>USD 5,000</b> (paid in AFN)</li> </ul>	<p>Mining Regulations 2010 (Article 11.2)</p>
<b>12. Penalties and fines</b>		
<p>MoMP may, by notice to a licence holder or Individual, impose a penalty in respect of any non-compliance with this Law or the conditions of a Licence.</p> <p>The penalty should be paid within 28 days, otherwise, the Ministry may suspend the Licence.</p>	<p>Up to a maximum sum which should be prescribed in the new Mining Regulations.</p>	<p>Mineral Law 2018 (Article 58)</p>
<p>Any licence or authorisation holder who wilfully violates or grossly neglects to comply with the terms and conditions of its approved Environmental Management Plan shall be subject to a fine as follows.</p>	<ul style="list-style-type: none"> <li>- Small Scale Mining Contracts: up to <b>USD 10,000</b> (paid in AFN)</li> <li>- Medium Scale Mining Contracts: up to <b>USD 25,000</b> (paid in AFN)</li> <li>- Large Scale Mining Contracts: up to <b>USD 50,000</b> (paid in AFN)</li> <li>- Very Large-Scale Mining Contracts: up to <b>USD 100,000</b> (paid in AFN)</li> </ul>	<p>Mining Regulations 2010 (Article 96)</p>
<b>13. Surface Rights Fee</b>		
<p>An annual surface rights fee shall be collected from the Holders of Mineral Rights.</p> <p><b>NB:</b> Licence Holders shall not be liable to pay land tax by reason that they are Licence Holders based on the Mineral Law 2018 (Article 48)</p>	<p><b>Exploration Licences and Authorisations:</b></p> <ul style="list-style-type: none"> <li>- For the initial term: <b>USD 5</b> per hectare (paid in AFN)</li> <li>- For the initial renewal term: <b>USD 10</b> per hectare (paid in AFN)</li> <li>- For subsequent renewal terms: <b>USD 15</b> per hectare (paid in AFN)</li> </ul> <p><b>Exploitation Licences and Authorisations</b></p> <ul style="list-style-type: none"> <li>- For Metallic and Non-Metallic Minerals, <b>USD 25</b> per hectare (paid in AFN)</li> <li>- For Quarry Minerals, <b>USD 25</b> per hectare (paid in AFN)</li> <li>- For Gemstones, <b>USD 35</b> per hectare (paid in AFN)</li> </ul>	<p>Mining Regulations 2010 (Article 75)</p>
<b>14. Licence Fee</b>		
<p>Renewal fee for an Exploration Licence.</p>	<ul style="list-style-type: none"> <li>- Small scale Exploration Licence shall be up to <b>USD 500</b> (paid in AFN)</li> <li>- Medium scale Exploration Licence shall be <b>USD 1,000</b> (paid in AFN)</li> </ul>	<p>Mining regulations 2010 (Article 34)</p>

Non-tax revenue / Brief definition	Rate / Fee	Legal basis
	- Large scale Exploration Licence shall be <b>USD 2,000</b> (paid in AFN) - Very large-scale Exploration Licence shall be <b>USD 5,000</b> (paid in AFN)	
Renewal fee for an Exploitation Licence.	<b>USD 5,000</b> (paid in AFN)	Mining regulations 2010 (Article 45)
<b>15. Permitting Fee</b>		
1. The exploration licence holder shall obtain a permit under Article 36 prior to constructing any Infrastructure. 2. The exploitation licence holder shall prior to commencing ground-disturbing work, obtain an Environmental Permit; and comply with any conditions imposed upon the environmental permit; 3. The exploitation licence holder shall obtain a permit under Article 36 prior to constructing any Infrastructure. 4. The licence holder shall obtain a permit under Article 37 prior to constructing any Small-scale Infrastructure.	Not indicated.	Mineral Act 2018 (Article 35)
<b>16. Bid and other security</b>		
<b>Performance Bonds</b> (1) Performance Bonds may be required for Exploration Licences or Exploitation Licences but not for Small-scale Mining Licences. (2) Required Performance Bonds must be provided prior to grant of the Exploration Licence or Exploitation Licence. (3) The form and quantum of a required Performance Bond shall be specified in the Mining Concession.	Not indicated.	Mineral Law 2018 (Article 53)
<b>Environmental Bonds</b> (1) Environmental Bonds shall be required for Exploration Licences and Exploitation Licences and may be required for Small-scale Mining Licences. (2) Required Environmental Bonds must be provided prior to conducting ground-disturbing work on the Licence Area. (3) The form and quantum of a required Environmental Bond shall be determined by the Ministry: 1. in accordance with the Regulations; 2. having regard to the Environmental Management Plan; and 3. in consultation with the NEPA.	Not indicated.	Mineral Law 2018 (Article 54)
<b>17. Miscellaneous Revenues</b>		
MoMP may impose other fees and additional charges in accordance with the provisions of the Minerals Law and these Regulations	Not indicated.	Mining Regulations 2010 (Article 77)

Source: IA compilation



Table 26 below sets out the main non-tax revenues collected by MoMP from oil and gas companies. It includes a brief description, the rates or amounts and the legal basis for each revenue.

*Table 26: Description of main non-tax revenues paid by oil and gas companies*

Non-tax revenue / Brief definition	Rate / Fee	Legal basis
<b>18. Royalty</b>		
Contractors shall be required to pay royalties upon the production of Liquid Hydrocarbons and Natural Gas in accordance with the Hydrocarbons Regulations and as set out in the applicable first and second type Contracts.	The amount and type of royalty are set out in the Hydrocarbon Contracts.	Hydrocarbons Law 2009 (Art. 64) Hydrocarbons Regulations 2014 (Art.53.1)
<b>19. Bid Fee</b>		
Bidders will be required to pay the applicable Bidding fees prior to receiving the bidding documents.	Determined by MoMP	Hydrocarbons Law 2009 (Art. 30)
<b>20. Surface Rental Fees</b>		
Contractors should pay surface rental fees within 30 days following the effective date of the Contract pay the annual surface fees. All subsequent annual surface rental payments shall be made within 30 days of the commencement of the year following the effective date.	The surface rental fees are payable <b>per hectare</b> as follows: <sup>1</sup> <ul style="list-style-type: none"> <li>- 1. Initial Exploration Period: <b>USD 1</b> (paid in AFN), for all areas covered in the Contract excluding the Fields;</li> <li>- 2. First Extension Period: <b>USD 4</b> (paid in AFN), for all remaining areas covered in the Contract excluding the Fields.</li> <li>- 3. Second Extension Period: <b>USD 8</b> (paid in AFN), for all remaining areas excluding Fields.</li> <li>- 4. During the period from the announcement of a Commercial Discovery to the commencement of production for all remaining areas: <b>USD 15</b> (paid in AFN), excluding Fields.</li> <li>- 5. Development and Production Phase: <b>USD 40</b> (paid in AFN), for all Fields.</li> </ul>	Hydrocarbons Law 2009 (Art. 65) Hydrocarbons Regulations 2014 (Art. 53.2 & 53.5)
<b>21. Penalties and fines</b>		
Failure to comply with any provision of the Hydrocarbons Law or of the Hydrocarbons Regulations.	Fine between <b>USD 5,000 and USD 75,000</b> (paid in AFN) in addition to the compensation.	Hydrocarbons Law 2009 (Art. 66.8) Hydrocarbons Regulations 2014 (Art. 54.1)
Conducting hydrocarbons operations without the required authorisation or licence.	Fine between <b>USD 50,000 and USD 200,000</b> (paid in AFN) in addition to the compensation.	Hydrocarbons Law 2009 (Art. 66.8) Hydrocarbons Regulations 2014 (Art. 54.2)
Continuation of hydrocarbons operations despite being fined.	Daily fine of <b>USD 10,000</b> (paid in AFN).	Hydrocarbons Law 2009 (Art. 66.8) Hydrocarbons Regulations 2014 (Art. 54.3)
Penalties for infractions against the Environmental Law	Determined pursuant to that Law and related regulations.	Hydrocarbons Law 2009 (Art. 66.9)
<b>22. Miscellaneous Revenues</b>		
Fee for a copy of Hydrocarbons registered data	Up to <b>USD 1,000</b> (paid in AFN)	Hydrocarbons Regulations 2014 (Art. 53.3)

Source: IA compilation

<sup>1</sup> As per EPSCs, contractors should pay the surface rental fees are paid in USD. DAB will then convert it into AFN.

Table 27 below sets out the main non-tax revenues collected by NEPA including a brief description, the rates or amounts and the legal basis for each revenue.

*Table 27: Description of main non-tax revenues collected by NEPA*

Non-tax revenue / Brief definition	Rate / Fee	Legal basis
<b>23. Environmental Licence Fees (Certificate of Compliance, Hazardous waste management and Pollution control licence)</b>		
Licence fee	AFN 100,000	Environment Law (Art. 28 and 32). Environmental impact assessment (EIA) regulations
Services fee	Applicant is required to pay the cost of preparing initial assessment report, the environmental impact assessment report, and the development of a comprehensive mitigation plan or ESMP, when applicable. The amount is calculated by NEPA during their licensing process.	Environment Law (Art. 28 and 32) EIA regulations
<b>24. Environmental Licence Renewal Fees (Pollution control licence)</b>		
Licence renewal fee	Same as above	
Services renewal fee	Same as above	
<b>25. Waste management licence</b>		
Licence fee	Free for domestic companies and AFN 100,000 otherwise.	Environment Law (Art. 31) EIA regulations
Services fee	NEPA calculates technical services charges for each applicant/project individually.	Environment Law (Art. 31) EIA regulations

Source: IA

Table 28 below sets out the main non-tax revenues collected by MoIC including a brief description, the rates or amounts and the legal basis for each revenue.

*Table 28: Description of main non-tax revenues collected by MoIC*

Non-tax revenue / Brief definition	Rate / Fee	Source
<b>26. Domestic trader licence</b>		
Licence fee for legal entity	AFN 2,600 detailed as follows: 1. Licence fee: AFN 500 2. Registration Fee: AFN 100 3. Privilege fee: AFN 2,000	Registration and Issuance of Legal Entity Guidelines April 2018, Annex I
Licence fee for individual	AFN 2,600 detailed as follows: 1. Licence fee: AFN 500 2. Registration Fee: AFN 100 3. Privilege fee: AFN 2,000	License issuance and registration fee, Published by Ministry of Commerce & Industries of Afghanistan.
Licence renewal fee for legal entity	AFN 12,500 detailed as follows: 1. Licence fee: AFN 500 2. Registration Fee: AFN 12,000	This guideline is prepared following to Limited Liability Companies Law.
Licence renewal fee for individual	AFN 12,500 detailed as follows: 1. Licence fee: AFN 500 2. Registration Fee: AFN 12,000	
<b>27. Foreign and foreign-domestic joint-venture company trade licence</b>		
Licence fee	USD 1,400 and AFN 5,400 1. Licence fee: USD 400 2. Registration fee: USD 1000 3. Privilege fee: AFN 2,000 4. Service charges: AFN 3,000 5. Cost of forms and Articles of Association: AFN 400	Investor's guide - information on laws and procedures to support investors working in Afghanistan, Second Edition, November 2015, MoMP
Licence renewal fee	USD 400 and AFN 5,200	
<b>28. Rental fee</b>		
Land in industrial parks in Kabul	AFN 720 / m <sup>2</sup>	Investor's guide - information on laws and procedures to support investors working in Afghanistan, Second Edition, November 2015, MoMP
Land in industrial parks in provinces.	AFN 450 / m <sup>2</sup>	

Source: IA

**Transportation revenue**

MoMP derives no revenue from transportation. However, it provides a Bill of Lading (BoL), for shipping extractive materials and commodities within the country, with a fixed amount of cost which is AFN 5,000 and ARD collects this directly through the issuance of a BoL.

**3.6.3. Tax Reform**

Mining and hydrocarbons regulations are being revised. Draft versions are currently under MoMP’s review.

Furthermore, GoIRA intends to introduce the Value Added Tax (VAT), following a recommendation from the International Monetary Fund (IMF). A VAT has been already issued and shall enter into force from Jadi 1399.<sup>1</sup>

It is worth highlighting that MoF has already transferred the extractive companies under LTO in a vision to provide a better service for the concerned companies and to improve tax collection. It is also decided that TIN is mandatory for all companies.

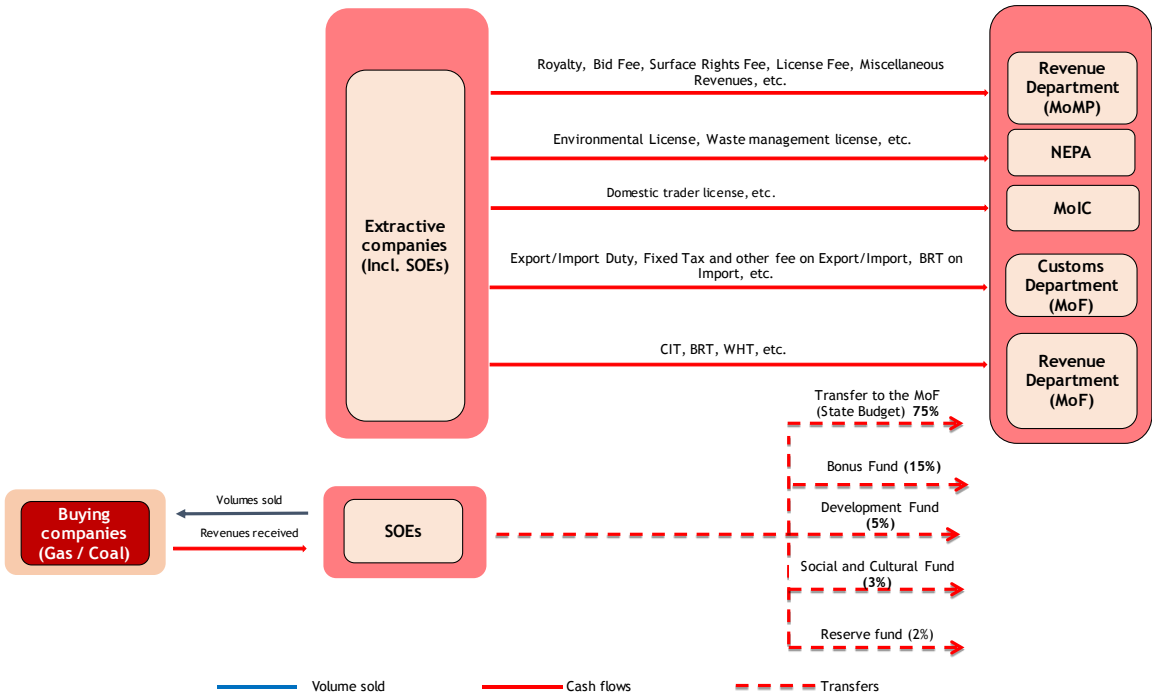
**3.7. Collection and Distribution of the Extractive Revenues**

**3.7.1. Revenues collection**

All the Government revenues including extractive industry revenues are collected in Afghanistan’s single account called National Treasury Account (NTA). This account is the Government’s national account.

Figure 10 below sets out the revenues flow chart from the extractive sector.

Figure 10: Revenue flow chart



Source: IA

<sup>1</sup> <http://ard.gov.af/wp-content/uploads/2017/07/VAT-LAW-Amended-with-OG-1244-29-Jan-2017-clean-ENG-2.pdf>

### 3.7.2. Revenues Management

At the start of the fiscal year, the budget is distributed or allocated to every agency/ministry through this account, which will be recorded in the national budget document. Extractive industry revenues are collected both in cash and bank transfer.

We understand that there are no extractive revenues earmarked for specific programmes or geographic regions.

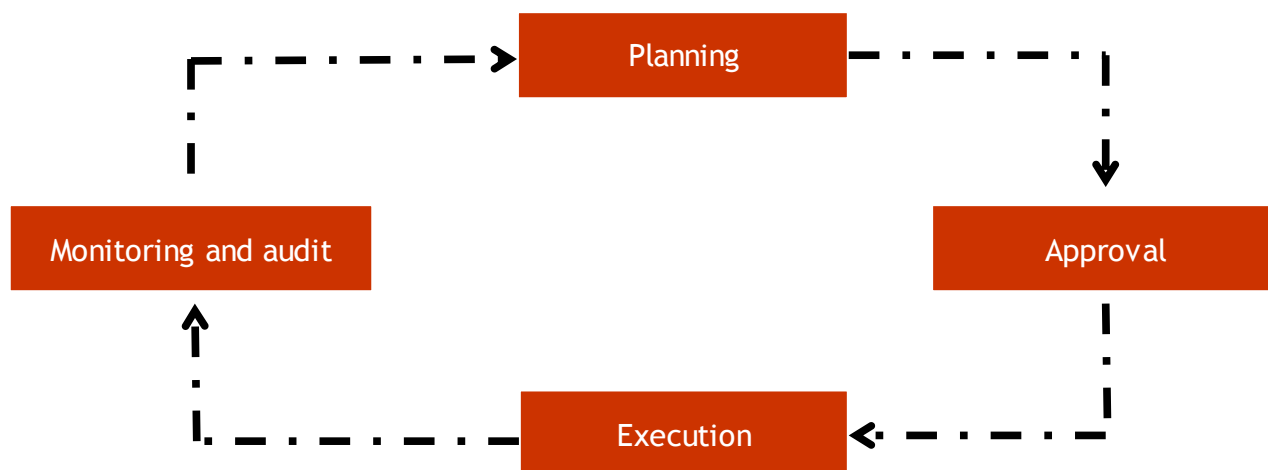
MoF has specific accounts for all types of revenues collected by the Government. Once the revenues collected, they will be transferred to the Government's national account.

The entire expenditure of the ministries and other agencies are made in MoF through this account.

### 3.7.3. Budget process

Figure 11 below sets out the four steps of Afghanistan country's budget process:

Figure 11: Budget process



Source: IA

#### Budget Planning

This step includes:

- setting up the budget calendar;
- agreeing on the government's priorities;
- conducting working meetings; and
- preparation of the draft budget.

#### Budget Approval

Once finalised and approved by the Cabinet of the Islamic Republic of Afghanistan, the budget is submitted to the National Assembly for approval.

#### Budget Execution

MOF registers the approved budgets and financial plans provided by all Government Agencies (budget units) in its system.

Thereafter, Government Agencies can execute their budget according to the annual budget execution procedure.

## Budget monitoring and audit

MoF prepares quarterly reports on budget implementation and submits them to the Cabinet of the Islamic Republic of Afghanistan in order to address any issue.

MoF is responsible for preparing its annual accounts according to the Accounts Law.

SAO audits these accounts and shares the results of the audit with the National Assembly.

The MoF website published several financial documents such as the national budget book, the budget mid-year review and the budget calendar.<sup>1</sup>

The SAO website published Qatia audit reports for the FYs 1395<sup>2</sup> and 1396.<sup>3</sup>

## Revenue sustainability and resource dependence

MoF publishes an annual fiscal strategy paper (FSP) which presents the Government's revenue sustainability and resource dependence, the forecast and assumptions underpinning forthcoming years in the budget cycle and revenue forecasts.<sup>4</sup>

Furthermore, MoF publishes fiscal bulletins at monthly, quarterly and annual intervals.<sup>5</sup> These bulletins include information about the budget, revenue and expenditure of the fiscal period and the comparison with the previous period.

### 3.7.4. Sub-national Payments

As indicated in Section 3.7.1 above, all payments go to the NTA. Therefore, sub-national payments are not applicable in Afghanistan.

However, based on our review of the report issued by the Independent Directorate of Local Governance (IDLG) on 30 June 2014, we noted that municipalities are collecting some revenues (i.e. Entrance Fee, Industrial Area Safayi Fee, etc).<sup>6</sup>

The report stated that the municipalities generated more than **AFN 2 billion** in revenues each year between 2010 and 2013. These revenues are not specific to the extractive sector.

We recommend to the MSG:

- to request the Independent Directorate of Local Governance to report all payments collected directly from extractive companies during FYs 1396 and 1395; and
- to request companies including in the reconciliation scope to report any payment made to municipalities regardless of its amounts. This will enable us to assess its materiality and decide if the reconciliation is needed.

### 3.7.5. Sub-National Transfers

Article 50 of the Mineral Law (2018) has set up the Provincial Development Fund (PDF) which should be annually credited by:

- **5%** of revenues initially paid into the NTA for Exploration Licences and Exploitation Licence; and
- **8%** of revenues initially paid into the NTA for Small-scale Mining Licences.

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<sup>1</sup> <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/national-budget>

<sup>2</sup> <http://sao.gov.af/Content/files/Qatia%20Statement%20for%201395-%20English%20Revised%20%20version.pdf>

<sup>3</sup> [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf)

<sup>4</sup> <http://mfpd.mof.gov.af/#fsp>

<sup>5</sup> <http://mfpd.mof.gov.af/#bulletin>

<sup>6</sup> [http://dmm.gov.af/Content/files/Municipalities%20in%20Afghanistan\\_final\(1\).pdf](http://dmm.gov.af/Content/files/Municipalities%20in%20Afghanistan_final(1).pdf)

Revenues include Royalties, Surface Rents, Fees and penalties collected in accordance with Article 49.

IDLG should ensure that revenues transferred to PDF are:

- used for the benefit of the province in which the relevant Licence is situated in accordance with the economic development plan prepared by the responsible Ministry; or
- transferred to the Municipal Incentive Fund and used for the benefit of Municipalities in the province in which the relevant Licence is located.

We understand that this provision has yet to be implemented.

It is worth mentioning that the Mineral Law (2014) included a similar requirement for sub-national transfers in its Article 84. However, we understood also that this provision had not yet been implemented.

### 3.8. Contribution to the Economy

The contribution of the extractive sectors to GDP, State revenues, exports and employment during the years 2016 and 2017<sup>1</sup> is presented below.

#### 3.8.1. Contribution to the GDP

According to NSIA data, the extractive sectors accounted for less than 1% to the country's GDP during the years 2016 and 2017.

*Table 29: Contribution of the extractive sector to the GDP*

*(in AFN billion)*

Description	2017	2016	Variance	%
Gross Domestic Product (GDP)	1,462.54 <sup>2</sup>	1,373.03 <sup>3</sup>	89.51 <sup>4</sup>	6.52%
Mining GVA	13.44 <sup>5</sup>	10.25 <sup>6</sup>	3.19 <sup>7</sup>	31.08%
Contribution	0.92%	0.75%	0.17%	

Source: NSIA

<sup>1</sup> To be in accordance with the source of data, we are obliged to use 2016 and 2017 were instead of 1395 and 1396. Please note, there is only 10 days delays between the Georgian and Afghan Calendar.

<sup>2</sup> Approx. USD 21 billion.

<sup>3</sup> Approx. USD 20 billion.

<sup>4</sup> Approx. USD 1 billion.

<sup>5</sup> Approx. USD 150 million.

<sup>6</sup> Approx. USD 195 million.

<sup>7</sup> Approx. USD 45 million.

### 3.8.2. Contribution to the State revenues

According to MoF data, the extractive sectors accounted for 1.49% and 1.22% to the country's revenues during 2016 and 2017<sup>1</sup> respectively.

Table 30: Contribution of the extractive sector to the State revenues

(in AFN billion)							
Description		2017	%	2016	%	Evolution in value	Evolution in %
Tax revenue	(1)	105.00	25.53%	94.00	27.17%	11.00	11.70%
Other Revenue	(2)	47.50	11.55%	49.30	14.25%	-1.80	-3.65%
Sale of Non-Financial Assets	(3)	0.00	0.00%	10.60	3.06%	-10.60	-100.00%
Grants	(4)	258.80	62.92%	192.10	55.52%	66.70	34.72%
<b>Total Revenues</b>	<b>(1-4)</b>	<b>411.30</b>	<b>100.00%</b>	<b>346.00</b>	<b>100.00%</b>	<b>65.30</b>	<b>18.87%</b>
<b>Total Revenues (Excluding grants)<sup>2</sup></b>	<b>(1-3)</b>	<b>152.50</b>		<b>153.90</b>		<b>-1.40</b>	<b>-0.91%</b>
<b>Extractive Revenues (Common and Specific)<sup>3</sup></b>	<b>(5)</b>	<b>2.27</b>	<b>100.00%</b>	<b>1.88</b>	<b>100.00%</b>	<b>0.39</b>	<b>20.91%</b>
<b>Contribution</b>	<b>(5) / (1-3)</b>	<b>1.49%</b>		<b>1.22%</b>		<b>0.27%</b>	

Source: FSP 1397 and EITI data.

### 3.8.3. Contribution to Exports

The table below shows that the extractive sectors accounted for 5% to the country's 2017 exports.

Table 31: Contribution of the extractive sector to the Exports

(in AFN billion)				
Description	2017	2016	Variance	%
Total exports <sup>4</sup>	53.81 <sup>5</sup>	41.50 <sup>6</sup>	12.32 <sup>7</sup>	29.69%
Exports from extractive sectors <sup>8</sup>	2.90 <sup>9</sup>	2.16 <sup>10</sup>	0.75 <sup>11</sup>	34.59%
<b>Contribution</b>	<b>5.40%</b>	<b>5.20%</b>	<b>1.28%</b>	

Source: DAB and NSIA

### 3.8.4. Contribution to employment

The extractive sector's contribution to employment represented 0.19% of the total Country's labour force during the period from April 2016 to March 2017.

Further details on employment are provided in Section 3.11 below.

## 3.9. Production Data

Most of the extractive production comes from Oil and Gas sectors as detailed in the table below:<sup>12</sup>

<sup>1</sup> Data provided here refers to calendar years 2016 and 2017 and not to 1395 and 1397. The time lag between the two periods is ten (10) days only.

<sup>2</sup> FSP 1397.

<sup>3</sup> EITI Data.

<sup>4</sup> <http://dab.gov.af/en/page/media/publications/annual-economic-and-statistical-bulletin>

<sup>5</sup> Approx. USD 785 million.

<sup>6</sup> Approx. USD 615 million.

<sup>7</sup> Approx. USD 170 million.

<sup>8</sup> NSIA Data.

<sup>9</sup> Approx. USD 42 million.

<sup>10</sup> Approx. USD 32 million.

<sup>11</sup> Approx. USD 10 million.

<sup>12</sup> Data provided here refers to calendar years 2016 and 2017 and not to 1395 and 1397. The time lag between the two periods is ten (10) days only.

(in AFN billion)	2017	%	2016	%	Evolution in value	Evolution in %
Oil	14.58	2.49%	442.42	33.44%	-427.84	-96.70%
Gas	546.38	93.40%	853.22	64.49%	-306.84	-35.96%
Mining	24.03	4.11%	27.44	2.07%	-3.41	-12.43%
<b>Total</b>	<b>584.99</b>	<b>100.00%</b>	<b>1,323.08</b>	<b>100.00%</b>	<b>-738.09</b>	<b>-55.79%</b>

Source: MoMP

We present in sub-sections below further details on the production data by sector.

### 3.9.1. Mining

#### Valuation of mineral production

The table below sets out the average value of extracted minerals.

Table 32: Valuation of mineral production

N°	Mineral type	Value per ton		N°	Mineral type	Value per m <sup>3</sup>		N°	Mineral type	Value per gram	
		in AFN	Approx. USD			in AFN	Approx. USD			in AFN	Approx. USD
1	Coal	5,000	73	8	Gravel	700	10	14	Gold	3,000	44
2	Gypsum	2,140	31	9	Sand	700	10				
3	Talc	5,000	73	10	Construction stone	1,000	15				
4	Travertine	3,500	51	11	Black marble	2,500	36				
5	Alabaster	25,000	364	12	White marble	5,000	73				
6	Chromite	17,250	251	13	Coloured marble	2,000	29				
7	Salt	1,500	22								

Source: MoMP

#### Evolution of production between FYs 1395 and 1396

Mining production has decreased by 12% between FYs 1395 and 1396.<sup>1</sup> The main variances related to talc and salt as detailed in Table 33 below.<sup>2</sup>

Table 33: Evolution of mining production between FYs 1395 and 1396

(in AFN million)

Description	FY 1396	FY 1395	Variance	%
Talc	13,624.56	962.64	12,661.92	1315.34%
Coal	8,829.05	10,867.59	-2,038.53	-18.76%
Marble	431.50	336.88	94.63	28.09%
Cement	371.97	635.72	-263.75	-41.49%
Construction Stone	283.91	458.21	-174.30	-38.04%
Salt	180.95	13,683.43	-13,502.48	-98.68%
Other minerals	312.17	500.00	-187.84	-37.57%
<b>Total</b>	<b>24,034.12<sup>3</sup></b>	<b>27,444.46<sup>4</sup></b>	<b>-3,410.34<sup>5</sup></b>	<b>-12.43%</b>

Source: MoMP

<sup>1</sup> <http://mom.gov.af/en/page/transparency-information/momp-contracts/production-value-and-volume>

<sup>2</sup> MoMP data: <http://mom.gov.af/en/page/transparency-information/momp-contracts/production-value-and-volume>

<sup>3</sup> Approx. USD 350 million.

<sup>4</sup> Approx. USD 400 million.

<sup>5</sup> Approx. USD 50 million.



## Breakdown of production by commodity

The analysis of mining production by commodity indicates that talc accounted for almost 57% to the total mining production during the FY 1396, while salt represents half of the total production during FY 1395.

Tables 34 and 35 below set out the breakdown of production during FYs 1396 and 1395 by mineral.<sup>1</sup>

Table 34: Breakdown of mining production by mineral during FY 1396

Commodity	Unit	Volume	Value (in AFN million)	%
Talc	Tons	2,724,912	13,625	56.69%
Coal	Tons	1,765,810	8,829	36.74%
Marble	Cubic meter	66,649	432	1.80%
Cement	Tons	75,913	372	1.55%
Construction Stone	Cubic meter	285,910	284	1.18%
<b>Top 5</b>			<b>23,541</b>	<b>97.95%</b>
Other minerals	-		493	2.05%
<b>Total</b>			<b>24,034</b>	<b>100.00%</b>

Source: MoMP

Table 35: Breakdown of mining production by mineral during FY 1395

Commodity	Unit	Volume	Value (in AFN million)	%
Salt	Tons	9,122,286	13,683	49.86%
Coal	Tons	2,173,517	10,868	39.60%
Talc	Tons	192,527	963	3.51%
Cement	Tons	129,739	636	2.32%
Construction Stone	Cubic meter	460,207	458	1.67%
<b>Top 5</b>			<b>26,608</b>	<b>96.95%</b>
Other minerals	-		837	3.05%
<b>Total</b>			<b>27,444</b>	<b>100.00%</b>

Source: MoMP

The variation of production data between 1395 and 1396 is mainly explained by the fact that number of active contracts has been decreased, the decrease of the demand in the market and the insecurity conditions.

## Breakdown of production by region

Tables 36 and 37 and Figure 12 below present the breakdown of mining production by region during the FYs 1395 and 1396.<sup>2</sup>

Table 36: Breakdown of production by region during FYs 1395 and 1396

Description	(in AFN million)			
	FY 1396	%	FY 1395	%
Central	8,856.91	36.85%	11,275.80	41.09%
Provinces	15,177.22	63.15%	16,168.66	58.91%
<b>Total</b>	<b>24,034.12</b>	<b>100.00%</b>	<b>27,444.46</b>	<b>100.00%</b>

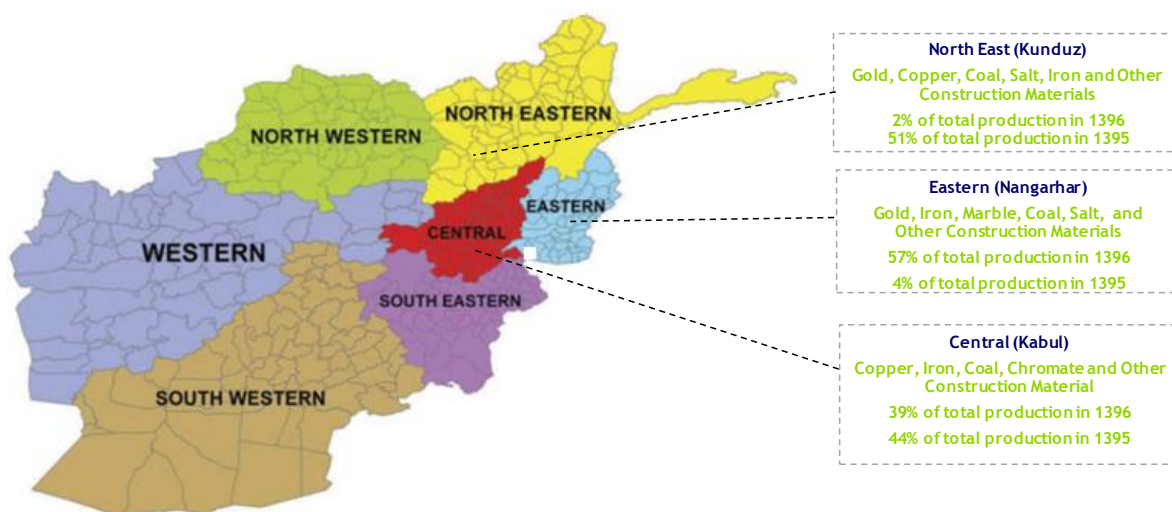
Table 37: Breakdown of production by province during FYs 1395 and 1396

Region	(in AFN million)			
	FY 1396	%	FY 1395	%
Eastern (Nangarhar)	13,634.33	56.73%	991.13	3.61%
Central (Kabul)	9,341.13	38.87%	11,996.82	43.71%
North East (Kunduz)	435.14	1.81%	13,886.11	50.60%
Western (Herat)	233.23	0.97%	235.22	0.86%
North (Balkh)	196.87	0.82%	198.48	0.72%
South (Kandahar)	172.08	0.72%	108.30	0.39%
South East (Paktiya)	21.35	0.09%	28.40	0.10%
<b>Total</b>	<b>24,034.12</b>	<b>100.00%</b>	<b>27,444.46</b>	<b>100.00%</b>

<sup>1</sup> MoMP data: <http://mom.gov.af/en/page/transparency-information/momp-contracts/production-value-and-volume>

<sup>2</sup> MoMP data: <http://mom.gov.af/en/page/transparency-information/momp-contracts/production-value-and-volume>

Figure 12: Geographical distribution of mining production



### Breakdown of production by company

The analysis of mining production by companies indicates that 5 companies accounted for 83% to the total mining production during the FY 1396 and that Bilal Musazia alone accounts for 36% of the country's mining production for that period. That proportion is almost the same during FY 1395.<sup>1</sup>

Tables 38 and 39 below set out the contributions of the top 5 mining companies during FYs 1395 and 1396.

Table 38: Breakdown of mining production by company during FY 1396

Company	Mineral	Value (in AFN mn)	%
Bilal Musazia	Talc	8,523.42	35.46%
NCE	Coal	7,655.69	31.85%
Amin Karimzia	Talc	3,119.03	12.98%
Afghan Investment	Coal and Cement	431.34	1.79%
Rahimullah Zaland	Talc	352.18	1.47%
<b>Top 5</b>		<b>20,081.66</b>	<b>83.55%</b>
Other companies		3,952.46	16.45%
<b>Total</b>		<b>24,034.12</b>	<b>100.00%</b>

Table 39: Breakdown of mining production by company during FY 1395

Company	Mineral	Value (in AFN mn)	%
West Co International Company	Salt	9,783.69	35.65%
NCE	Coal	9,551.44	34.80%
Khwaja Akasha Company	Salt	3,776.27	13.76%
Afghan Investment	Coal and Cement	685.66	2.50%
Khoshak Brothers	Coal	400.55	1.46%
<b>Top 5</b>		<b>24,197.61</b>	<b>88.17%</b>
Other companies		3,246.85	11.83%
<b>Total</b>		<b>27,444.46</b>	<b>100.00%</b>

The mining production during FYs 1396 and 1395 are detailed by company in Annex 6 of the report.

<sup>1</sup> MoMP data: <http://mom.gov.af/en/page/transparency-information/momp-contracts/production-value-and-volume>

## 3.9.2. Oil and Gas

Table 40 below sets out the evolution of Afghanistan's Oil and gas production between 2016 and 2017<sup>1</sup>:

Table 40: Afghanistan's Oil and Gas production (2016 and 2017)

Indicator	Unit	2017	2016	Evolution in value	Evolution in %
Crude Oil (Amu Darya Project) Source: Petroleum Directorate (MoMP)	Volume in barrels	6,435	198,311	-191,876.00	-96.76%
	Average price in USD	33.00	33.00	0.00	0.00%
	Value in USD	212,355.00	6,544,263.00	-6,331,908.00	-96.76%
	Value in AFN million	14.58	442.42	-427.84	-96.70%
Gas Source: NSIA	Volume in million M <sup>3</sup>	156.1	165.3	-9.20	-5.57%
	Value in AFN million	531.8	410.8	121	29.45%
	Value in AFN million	546.38 <sup>2</sup>	853.22 <sup>3</sup>	-306.84 <sup>4</sup>	-35.96%

## 3.10. Exports Data

### 3.10.1. Mining

ACD is publishing the volume and value of mining export data by commodity. This information is publicly accessible through its website: <https://customs.mof.gov.af/afghanistan-customs-statistics-reports/>

We present below the export figures as provided by ACD.

#### Evolution of exports between FYs 1396 and 1395

Mining exports increased significantly (by 70%) between 2016 and 2017<sup>5</sup>. Table 41 below sets out the evolution of exports between 2016 and 2017 detailed by mineral.<sup>6</sup>

Table 41: Evolution of mining exports between FYs 1395 and 1396

Description	(in AFN million)			
	2017	2016	Variance	%
Coal	2,403.14	1,459.57	943.57	64.65%
Talc stone	434.48	185.81	248.66	133.82%
Marble	37.32	46.33	-9.01	-19.44%
Alabaster Stone	12.53	0.00	12.53	n/a
Fluorite stone	9.16	9.45	-0.30	-3.16%
Lapis lazuli	0.00	0.70	-0.70	-100.00%
<b>Total</b>	<b>2,896.62<sup>7</sup></b>	<b>1,701.86<sup>8</sup></b>	<b>1,194.76<sup>9</sup></b>	<b>70.20%</b>

Source: ACD

#### Breakdown of exports by commodity

The analysis of mining exports by commodity indicates that coal represented 82% of the total mining exports during the FY 1396. That proportion was almost the same during FY 1395.

Tables below set out the breakdown of exports during FYs 1395 and 1396 detailed by mineral.

<sup>1</sup> To be in accordance with the source of data, we are obliged to use 2016 and 2017 were instead of 1395 and 1396. Please note, there is only 10 days delays between the Georgian and Afghan Calendar.

<sup>2</sup> Approx. USD 8 million.

<sup>3</sup> Approx. USD 12 million.

<sup>4</sup> Approx. USD 4 million.

<sup>5</sup> To be in accordance with the source of data, we are obliged to use 2016 and 2017 were instead of 1395 and 1396. Please note, there is only 10 days delays between the Georgian and Afghan Calendar.

<sup>6</sup> ACD Data. <https://customs.mof.gov.af/afghanistan-customs-statistics-reports/>

<sup>7</sup> Approx. USD 42 million.

<sup>8</sup> Approx. USD 25 million.

<sup>9</sup> Approx. USD 17 million.

Table 42: Breakdown of mining exports by mineral during FY 1396

Commodity	Volume (Ton)	Customs Value (in AFN mn)	%
Coal	901,377	2,403	82.96%
Talc stone	452,445	434	15.00%
Marble	15,732	37	1.29%
Alabaster Stone	2,206	13	0.43%
Fluorite stone	7,522	9	0.32%
<b>Total</b>	<b>1,379,281</b>	<b>2,897</b>	<b>100.00%</b>

Source: ACD

Table 43: Breakdown of mining exports by mineral during FY 1395

Commodity	Volume (Ton)	Customs Value (in AFN mn)	%
Coal	571,479	1,459	85.76%
Talc stone	200,176	186	10.92%
Marble	16,812	46	2.72%
Fluorite stone	7,625	9	0.56%
Lapis lazuli	0.80	0.70	0.04%
<b>Total</b>	<b>796,093</b>	<b>1,702</b>	<b>100.00%</b>

Source: ACD

### Breakdown of exports by destination

The analysis of mining exports by destination indicates that **98%** of the total exports were destined for Pakistan during FY 1396. That proportion was almost the same during FY 1395.

Table 44 and 45 below set out the breakdown of exports during FYs 1395 and 1396 by country.

Table 44: Breakdown of mining exports by destination during FY 1396

Destination	Customs Value (in AFN million)	%
Pakistan	2,845.94	98.25%
China	23.98	0.83%
Iran	21.88	0.76%
Turkey	1.36	0.05%
India	1.35	0.05%
Iraq	0.94	0.03%
Italy	0.73	0.03%
United Arab Emirates	0.17	0.01%
Canada	0.16	0.01%
Germany	0.07	0.00%
Uzbekistan	0.05	0.00%
<b>Total</b>	<b>2,896.62</b>	<b>100.00%</b>

Source: ACD

Table 45: Breakdown of mining exports by destination during FY 1395

Destination	Customs Value (in AFN million)	%
Pakistan	1,656.39	97.33%
Iran	21.99	1.29%
China	14.57	0.86%
United Arab Emirates	6.37	0.37%
Italy	0.74	0.04%
Tajikistan	0.54	0.03%
Qatar	0.38	0.02%
Saudi Arabia	0.25	0.01%
England	0.18	0.01%
India	0.12	0.01%
Turkey	0.12	0.01%
Turkmenistan	0.11	0.01%
Iraq	0.10	0.01%
Poland	0.01	0.00%
<b>Total</b>	<b>1,701.86</b>	<b>100.00%</b>

Source: ACD

Details of mining exports during FYs 1395 and 1396 are detailed by both commodity and destination in Annexes 7 and 8 of the report.

### Breakdown of exports by Customs office

The analysis of mining exports by customs office indicates that **more than half** of the total mining exports went through the Balkh office during the FY 1396. That proportion was almost the same during FY 1395.

Tables 46 and 47 below set out the breakdown of exports by customs office during FYs 1395 and 1396.

Table 46: Breakdown of mining exports by customs office during FY 1396

Custom office	Volume (Ton)	Customs Value (in AFN million)	%
Balkh	569,657.27	1,501.07	51.82%
Nangarhar	784,961.01	1,337.12	46.16%
Herat	14,978.24	36.87	1.27%
Nimruz	2,163.13	12.41	0.43%
Kandar	7,521.84	9.15	0.32%
<b>Total</b>	<b>1,379,281.49</b>	<b>2,896.62</b>	<b>100.00%</b>

Source: ACD

Table 47: Breakdown of mining exports by customs office during FY 1395

Custom office	Volume (Ton)	Customs Value (in AFN million)	%
Balkh	403,326.85	1,032.61	60.68%
Nangarhar	371,338.49	615.01	36.14%
Herat	13,744.89	43.87	2.58%
Kandahar	7,624.62	9.45	0.56%
Kabul Airport	0.80	0.70	0.04%
Kunduz	57.64	0.21	0.01%
<b>Total</b>	<b>796,093.29</b>	<b>1,701.86</b>	<b>100.00%</b>

Source: ACD

### Breakdown of exports by company

The analysis of mining exports by companies indicates that 10 companies accounted for **72%** to the total mining exports during the FY 1396 and that Ghulam Sarwar Stanikzai Ltd alone accounts for 17% of the country's mining exports for that period. That proportion was almost the same during FY 1395.

Tables below set out the contribution of the top 10 mining companies during FYs 1395 and 1396.

Table 48: Breakdown of mining exports by companies during FY 1396

N°	Company	Customs Value (in AFN million)	%
1	Ghulam Sarwar Stanikzai Ltd	506.42	17.48%
2	Sahil Balil Ltd	353.43	12.20%
3	Muhammad Omar Noorzai Ltd	324.75	11.21%
4	Sang Saya Afghanistan Ltd	193.71	6.69%
5	Sajjad Hashmi Ltd	154.54	5.34%
6	Ikram Sakhizadah Ltd	138.13	4.77%
7	Ameen Karimzai Marble Extractions	135.04	4.66%
8	Ali Muradi & Imran Bakhtayari Ltd	104.88	3.62%
9	Haider Waris Ghaznawa Ltd	94.97	3.28%
10	Noor Abas Khawhsawal Ltd	83.77	2.89%
	<b>Top 10</b>	<b>2,089.66</b>	<b>72.14%</b>
-	Other companies (81 companies)	806.97	27.86%
	<b>Total</b>	<b>2,896.62</b>	<b>100.00%</b>

Source: ACD

Table 49: Breakdown of mining exports by companies during FY 1395

N°	Company	Customs Value (in AFN million)	%
1	Ghulam Sarwar Stanikzai Ltd	256.37	15.06%
2	Ikram Sakhizadah Ltd	199.77	11.74%
3	Matria Ltd	181.25	10.65%
4	Muhammad Omar Noorzai Ltd	179.24	10.53%
5	Noor Abas Khushawal Ltd	117.77	6.92%
6	Ali Muradi & Imran Bakhtayari Ltd	83.46	4.90%
7	Baydar Zaman Sharzad Ltd	65.09	3.82%
8	Amania Dawoodzai Ltd	59.07	3.47%
9	Sajjad Hashmi Ltd	51.22	3.01%
10	Gul Sork Afghan Ltd	43.47	2.55%
	<b>Top 10</b>	<b>1,236.71</b>	<b>72.67%</b>
-	Other companies (81 companies)	465.15	27.33%
	<b>Total</b>	<b>1,701.86</b>	<b>100.00%</b>

Source: ACD

Details of mining exports during FYs 1395 and 1396 are set out by company in Annexes 9 and 10 of the report.

### 3.10.2. Oil and Gas

All of the Oil and Gas production are consumed locally.

### 3.11. Employment Data

The National Statistics and Information Authority (NSIA) has published the Afghanistan Living Conditions Survey (ALCS) 2016-17 in September 2018. It is the sixth round of data collection since the start of the survey in 2003. It covered the period from April 2016 to March 2017.

This ALCS was prepared with technical assistance from a German consulting firm and financial assistance of the European Union (EU). It is publicly available on the CSO website.<sup>1</sup>

It included detailed analyses on population and households, labour market, agriculture, health, education, housing, gender and the challenges faced by Afghanistan’s households, their coping strategies and people’s priorities for development.

Table 50 and Figure 10 below show that the economy of Afghanistan is dominated by the agricultural sector. Almost 45% of the employed population, representing 2.8 million people, is engaged in work in the farming or livestock sub-sectors.

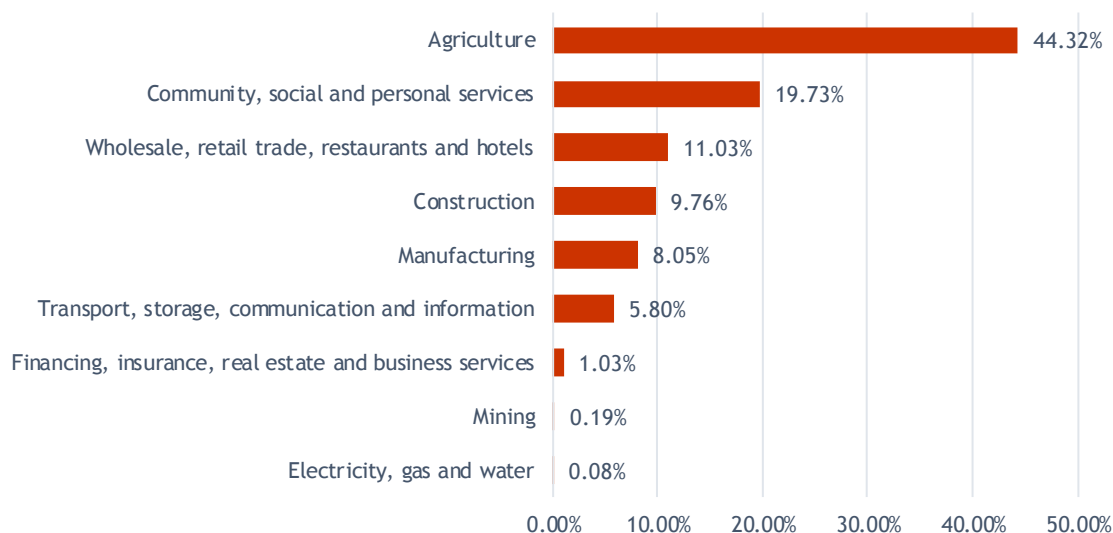
The mining sector employs almost 0.2% (or 12 thousand people) of the employed population.

*Table 50: Employment by sector (April 2016 to March 2017)*

Sector	Employment	%
Agriculture	2,814,511	44.32%
Community, social and personal services	1,252,987	19.73%
Wholesale, retail trade, restaurants and hotels	700,530	11.03%
Construction	619,887	9.76%
Manufacturing	511,454	8.05%
Transport, storage, communication and information	368,063	5.80%
Financing, insurance, real estate and business services	65,583	1.03%
Mining	11,977	0.19%
Electricity, gas and water	4,935	0.08%
<b>Total</b>	<b>6,349,927</b>	<b>100.00%</b>

Source: Afghanistan Living Conditions Survey 2016-17

*Figure 13: Employment by sector (April 2016 to March 2017)*



Oil and Gas Contractors should employ and train Afghan nationals in their petroleum activities. They can also employ non-permanent foreigners and in exceptional cases only.<sup>2</sup>

<sup>1</sup> [http://cso.gov.af/Content/files/ALCS/ALCS%202016-17%20Analysis%20report%20-%20Full%20report%23%20\\_09%202018-ilo.pdf-compressed.pdf](http://cso.gov.af/Content/files/ALCS/ALCS%202016-17%20Analysis%20report%20-%20Full%20report%23%20_09%202018-ilo.pdf-compressed.pdf)

<sup>2</sup> Hydrocarbons Law (2009), Article 47.

## 3.12. Beneficial Ownership and Politically Exposed Persons

### 3.12.1. Beneficial Ownership

As part of its commitment to beneficial ownership (BO) disclosure, the GoIRA has enacted a new Mineral Law in 2018 including some provisions on BO.

Beneficial Ownership is now defined as “the person who ultimately possesses a share of ownership or control whether formally or informally and whether directly or indirectly, including by holding shares in an entity or as beneficiaries of a trust but shall be deemed not to extend to Persons who hold shares in a publicly listed company provided that the listing details are identified.”<sup>1</sup>

The Minerals Law 2018 implements a comprehensive regime for the reporting of BO:

#### Company reporting

- a. Article 43(1) requires bidders to include details of their BO in any tender proposal.
- b. Article 29(1) requires the applicant for a Small-scale Mining Licence to disclose details of their BO in the application.
- c. Articles 35(2)3, 35(3)2, 35(4)1 and 40(2)5 require a licence holder or concession holder to notify the Ministry of any change of BO.
- d. Articles 17(5) and 17(6) require a person to notify the Ministry within 30 days if they become a Beneficial Owner of a private company or a substantial (i.e. 5% or more) Beneficial Owner of a listed company that is a Licence Holder or Concession Holder.
- e. The Mining Regulations which are being prepared will prescribe penalties for a failure to accurately report BO.

#### Public disclosure

- a. Article 20 requires the Ministry to maintain a publicly available Register which includes details of applicants for licence, licence holders, bidders and concessions holders and their BO.
- b. Article 25(1) requires the Ministry to publish on its website details of the BO of licence holders and concession holders within 14 days of grant or execution.
- c. Article 25(2) requires the Ministry to publish a quarterly report summarising BO of licence holders and concession holders.

#### Beneficial Ownership

- a. Details of BO is defined to mean:
  - in the case of a publicly listed company, the name and address of the public stock exchange and the stock exchange code of the company; and
  - in all other cases, "the natural persons who ultimately enjoy a share of ownership or control whether formally or informally and whether directly or indirectly", including by holding shares in a company or as beneficiaries of a trust.
- b. The Mining Regulations which are being prepared will prescribe how companies must report their BO.

Table 51 below sets out the definitions of some terms related to BO.

*Table 51: BO definition*

Section	Description	Article
Person	A natural person or a Legal Entity.	4.25
Legal Entity	Any legal entity incorporated under the Laws of Afghanistan or a foreign country.	4.26
Private Company	A legal entity that is not listed on a public stock exchange.	4.27

<sup>1</sup> Mineral Law (2018), Article 4.34.



Section	Description	Article
Publicly Listed Company	A legal entity that is listed on a public stock exchange.	4.28
Owner	A Person who ultimately possesses a share of ownership or control whether formally or informally and whether directly or indirectly, including by holding shares in a legal entity or as beneficiary of a trust.	4.31
Majority Owner	A person who holds more than a <b>50%</b> share of ownership or controls more than 50% of the voting power of a legal entity, including indirectly by holding shares in a legal entity or as beneficiary of a trust.	4.32
Substantial Owner	A Person who holds <b>5%</b> or more of the ownership or controls 5% or more of the voting power of a Publicly Listed Company, whether formally or informally and whether directly or indirectly, including by holding shares in a legal entity or as beneficiary of a trust;	4.33
Change of Control	Any change of BO which results in a person acquiring 50% or more of the ownership or 50% or more of the voting power of a legal entity, including indirectly by holding shares in a legal entity or as beneficiaries of a trust.	4.35

Source: *Mineral Law in 2018*

MoMP is now required to hold a register<sup>1</sup> of mining rights including, inter alia:

- applications for licences and beneficial ownership of applicants;
- licence holders and beneficial ownership of licence holders;
- applications and decisions in respect of changes of control of licence holders;
- bidders and beneficial ownership of bidders; and
- concession holders and beneficial ownership of concession holders.

This register should be made publicly available.<sup>2</sup>

MoMP is also required to publish the following documents on its website:<sup>3</sup>

- copies of all mining concessions and details of the BO of the concession holder within 14 days of execution or assignment of the mining concession; and
- copies of all licences and details of the BO of the licence holder within 14 days of grant or transfer of the licence.

Furthermore, MoMP should publish a quarterly report of the BO of all concession/licence holders within 60 days of the end of each quarter.<sup>4</sup>

In the meantime, MoMP is publishing some information on BO of mineral rights holders. This information is publicly accessible through its website: <http://mom.gov.af/en/page/transparency-information/information-on-beneficial-ownership>

This information is summarised in Annex 11 of the report. However, the list is not comprehensive, for example, oil and gas companies are missing.

Furthermore, Afghanistan Central Business Registry and Intellectual Property (ACBRIP) is publishing some information BO on its online business and documents verification portal.<sup>5</sup>

### Beneficial Ownership Roadmap

MSG approved the three-year BO roadmap in February 2017 even if beneficial ownership reporting has yet to start. The roadmap, accessible on the AEITI website,<sup>6</sup> is structured in nine (9) points covering aspects recommended in the International Secretariat's guidance.

<sup>1</sup> Minerals Law (2018), Article 21.1.

<sup>2</sup> Minerals Law (2018), Article 21.2.

<sup>3</sup> Minerals Law (2018), Article 25.1.

<sup>4</sup> Minerals Law (2018), Article 25.2.

<sup>5</sup> <https://www.acbrip.gov.af/companyverification/>

<sup>6</sup> <http://aeiti.af/en/documents/category/aeiti-docs>



Table 52 below shows the Implementation status of the BO.

*Table 52: BO Roadmap*

N°	Roadmap recommendation	Implementation status	Comment
1	Consider links between BO and national reform priorities	Completed	
2	Consider the institutional framework for BO disclosure	Completed	
3	Beneficial ownership definition	Completed	
4	Reporting obligations for Politically Exposed Persons	Completed	
5	Level of detail to be disclosed	Completed	
6	Data collection	Completed	Pursuant to the Minerals Law 2014, MoMP has collected and published the BO data of all active contracts/licenses. The BO data of the bidders of large mining projects are also being published on MoMP's website. Furthermore, MoMP is intending to publish the BO data for all the new applicants, bidders and license holders in the future.
7	Assuring the accuracy of the data	Completed	Whilst MoMP understands that the main requirement is that BO data shall be verified by a third independent party, the current data has at least met the minimum criteria (i.e. data stamped and signed off by the officials of the companies).
8	Data timeliness	Completed	
9	Data accessibility	Completed	BO has been published on the Ministry's website and is also available through transparency portal.

It is worth noting that the new mining regulations being developed include several BO reporting requirements.

### Legal ownership (shareholders)

Pursuant to EITI Requirement 2.5. point g, the EITI Report should disclose the legal owners and share of ownership for companies selected in the reconciliation scope. The EITI RT included a Legal Ownership Declaration Form where companies were requested to provide the following information:

- Owner name;
- Nationality;
- Interest; and
- Publicly Listed entity (Yes/no).

### 3.12.2. Politically Exposed Persons

The connection between Politically Exposed Persons (PEPs) and key extractive contracts in Afghanistan has been raised in several studies.<sup>1</sup>

GoIRA has defined for PEPs in the Minerals Law (2018). In fact, Article 4.29 of this Law lists nineteen (19) positions and situations corresponding to the definition of PEP as detailed in Table 53 below.

*Table 53: List of PEPs stated in the Minerals Law (2018)*

N°	Position / situation
1	The President
2	The Vice-President or a Minister
3	A member of the Supreme Court
4	Judges of the Commercial Court
5	A member of the National Assembly

<sup>1</sup> <https://www.usip.org/sites/default/files/2017-05/sr404-industrial-scale-looting-of-afghanistan-s-mineral-resources.pdf>

N°	Position / situation
6	An employee of the Ministry
7	A member of the Mining Technical Committee
8	An employee of the President's Office
9	A member of the HEC
10	A member of the National Procurement Commission
11	An employee of the National Procurement Authority
12	An advisor to the Ministry or the Mining Technical Committee
13	A senior ranking member of the military
14	A senior diplomat
15	A governor
16	A mayor
17	Deputy Ministers and deputy of governmental entities during their term of office and three years thereafter.
18	A direct relative <sup>1</sup> of the PEPs mentioned above on points 1-17 when the mentioned person is serving his/her term of office.
19	Directors (grade 2 and above) at government ministries, independent authorities and State-Owned Corporations during their term of office. Direct Relatives of the persons mentioned are not to be considered PEPs.

Pursuant to the Minerals Law (2018), PEPs are banned from holding mineral rights (Concessions, licences or transitional licences)<sup>2</sup> and cannot participate in bidding processes to enter into Mining Concessions or to hold Licences.<sup>3</sup>

Furthermore, Article 34.2 of the Hydrocarbons Law has banned seventeen (17) positions from holding contract for hydrocarbons operations, without qualifying them as PEPs. Those persons are listed in Table 54 below.

*Table 54: List of PEPs stated in the Hydrocarbons Law*

N°	Position
1	High ranking State officials mentioned in Article 151 of the Constitution (9 positions listed below)
10	Members of the National Assembly
11	Judges
12	Prosecutors
13	Officials of the Ministry of Mines and Petroleum (Grade 4 and above)
14	Officials of the Ministry of National Defense (Grade 4 and above)
15	Officials of the Ministry of Interior Affairs (Grade 4 and above)
16	Officials of the Ministry of Foreign Affairs (Grade 4 and above)
17	Officials of the General Department of National Security (Grade 4 and above)

Table below sets out the nine (9) State officials listed in Article 151 of the Constitution:

N°	Position
1	The President
2	Vice-Presidents
3	Ministers
4	Chief Justice and members of the Supreme Court
5	Attorney General

N°	Position
6	Head of the Central Bank
7	Head of National Directorate of Security
8	Governors
9	Mayors

<sup>1</sup> According to Article 4.30 of the new Mineral Law (2018), direct relative is a family member including a spouse, parent, child, sibling, grandchild, niece, nephew, uncle, aunt or parent, sibling or child by marriage.

<sup>2</sup> Minerals Act (2018), Article 13.4.

<sup>3</sup> Minerals Act (2018), Article 17.

## 3.13. Audit, Assurance and Accounting Practices

### 3.13.1. Extractive Companies

#### Audit requirements of the financial statements

Companies operating in Afghanistan are not required by the Corporation and Limited Liability Law<sup>1</sup> to appoint external auditors for the audit of their financial statements. However, some sectors are required by their respective regulators to do so such as:

- banks pursuant to the Banking Law;<sup>2</sup> and
- contractors pursuant to the Exploration and Production Sharing Contract (i.e. Amu Darya Oil and Gas Basin and Afghan Tajik basin).

Furthermore, the new Mining Regulations, due to be adopted later on in 2019, obligates all extractive companies to get their financial statements audited by an independent auditor.

#### Actual audit practices during FY 1395 and 1396

We understood that material extractive companies are subject to external audit, however, their audited financial statements are not publicly available.

#### Publication of annual financial statements

Companies are not required by the Corporation and Limited Liability Law to make their annual financial statement publicly available. However, some sectors are required by their respective regulators to do so such as banks.<sup>3</sup>

#### Audit standards

Most audit firms in Afghanistan conduct audits according to International Standard on Auditing (ISA).

#### Accounting standards

Companies have to prepare their financial statements in accordance with the International Accounting Standards (IAS/IFRS) issued by the International Accounting Standards Board (IASB).<sup>4</sup>

#### Accounting and tax period

Article 3 of ITL provides the following:<sup>5</sup>

1. The tax year is the solar (Hejiri Shamsi) year which starts on the first day of Jadi (21 December) and ends on the last day of Qaws (20 December) of that year;
2. A company wishing to use a tax year other than that provided in paragraph (1) of this Article shall apply, in writing, to MoF setting out the reasons for the change of that person's tax year to another twelve-month period. MoF may grant such application but only where the application is justifiable;
3. Permission to use a different tax year under paragraph (2) of this Article shall take effect from the date specified by MoF by notice in writing; and
4. MoF is authorised to withdraw the approval granted under paragraph (3) of this Article when required.

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<sup>1</sup> <http://tlegals.com/CorporationsandLimitedLiabilityCompaniesLaw.pdf>

<sup>2</sup> [https://www.lexadin.nl/wlg/legis/nofr/oeur/arch/afg/banking\\_legislation.pdf](https://www.lexadin.nl/wlg/legis/nofr/oeur/arch/afg/banking_legislation.pdf)

<sup>3</sup> [https://www.lexadin.nl/wlg/legis/nofr/oeur/arch/afg/banking\\_legislation.pdf](https://www.lexadin.nl/wlg/legis/nofr/oeur/arch/afg/banking_legislation.pdf)

<sup>4</sup> Hydrocarbons Act (2009), Article 30.

<sup>5</sup> Income Tax Act (2009), Article 3.

The Corporation and Limited Liability Law is silent about the choice of accounting period by the companies. However, most of them (apart from SOEs) accounting period starts from 1 January to 31 December and submit their annual income tax return for the period from 21 December to 20 December every year, for taxation purpose only.

**EITI Requirements**

Most of the mining extraction agreements between the Government and the companies, require companies to comply with the EITI Standard.

**Stock exchange**

Afghanistan does not have a stock exchange market, and, at present the Government does not have any plan to set one up.

**3.13.2. Government Agencies**

The Supreme Audit Office (SAO) is the Supreme Audit Institution that audits the accounts and financial of these agencies:<sup>1</sup>

N°	Agencies
1	President Office and its related entities.
2	National Assembly.
3	Judiciary
4	Central and local institutions and their other related units within and outside the country.
5	General independent directorates.
6	Independent commissions.
7	Attorney General’s Office.
8	Municipalities.
9	Enterprises, Governmental companies and state joint stock companies.
10	Other entities using or holding public funds or public properties.

**Objectives**

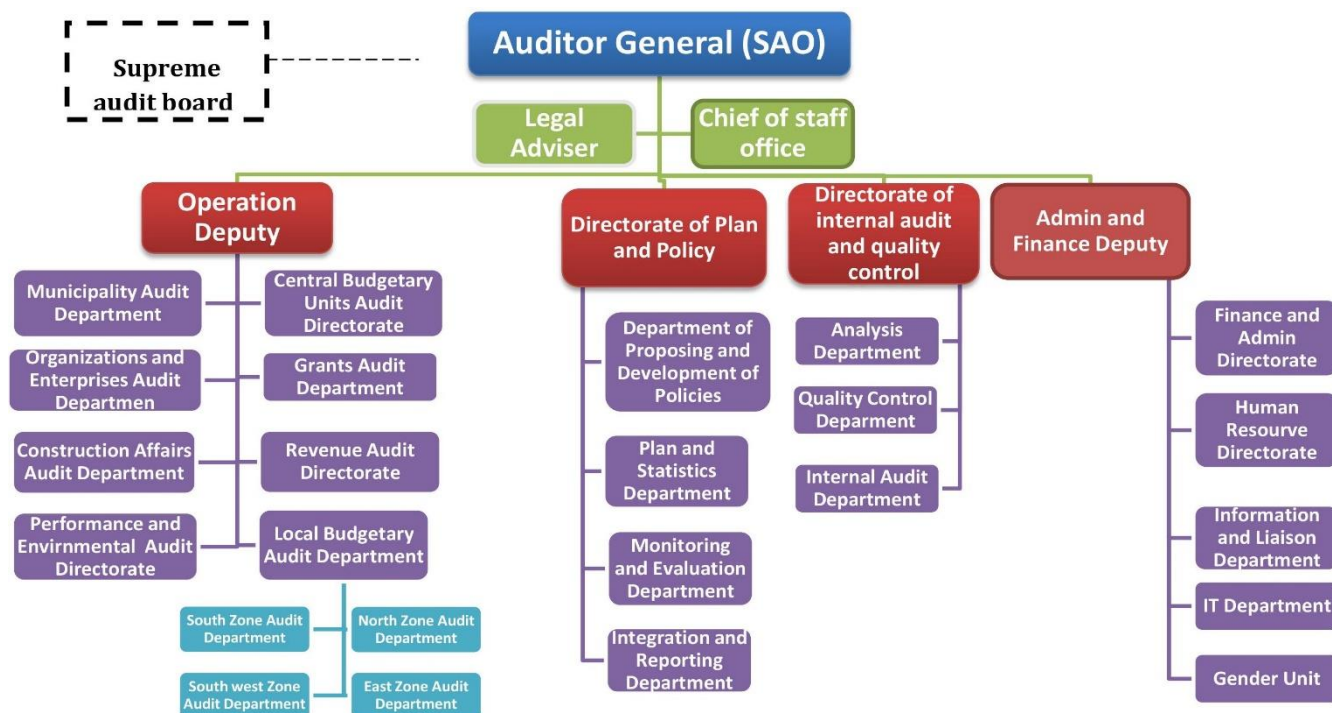
SAO aims to ensure transparency in accountability of Government Agencies and other organisations which use or have public assets.

**Composition and Organisation Chart**

SAO is chaired by the Auditor General (AG) who is assisted by deputies. The AG is appointed with the approval of the President for six years. Similarly, the deputies are appointed upon his recommendation and the President’s approval.<sup>2</sup> Figure 14 below sets out the Organisation Chart of the SAO.<sup>3</sup>

<sup>1</sup> SAO Law (2013), Articles 4 and 5.  
<sup>2</sup> SAO Law (2013), Article 7.  
<sup>3</sup> <http://sao.gov.af/en/page/1554/1558>

Figure 14: SAO's Organisation Chart



### Mandate

The mandate of the SAO can be summarised as follows:<sup>1</sup>

- draft, prepare and approve audit plans;
- execute audit and implement prepared plans;
- conclude cooperative protocols with similar Supreme Audit Institutions of friendly countries and other national and international organisations through legal process;
- enact bills, procedures and guidelines for better implementation of provisions of this Law;
- follow audit executive standards approved by the International Organization of Supreme Audit Institutions (INTOSAI); and
- publish an annual report through relevant website.

### Audit standards

SAO follows the standards issued by the INTOSAI.

### Reporting

Table below sets out the audit reports the AG is required to prepare:<sup>2</sup>

N°	Report	Publicly available
1	Report on Government financial statement of Qatia Accounts of the last FY within six months of next year to the President and National Assembly.	Yes
2	Report on revenue and budget expenditure of Government Agencies in the next year to the President and National Assembly.	Yes
3	Special audit reports on request to President and National Assembly.	No
4	Audit report on confidential costs to the President and National Assembly.	No
5	Performance audit report on request to the President and National Assembly.	Yes

<sup>1</sup> SAO Act (2013), Article 9.

<sup>2</sup> SAO Act (2013), Article 12.

The reports of the SAO should be disseminated through mass media after submission to the President and National Assembly.<sup>1</sup>

**Qatia Statement Audit reports**

We have reviewed the Qatia Statement Audit Reports for FYs 1395 and 1396 (2016 and 2017) and make the following comments:

**Definition of Qatia Statements**

Qatia Statements consist of a complete record of:

- annual expenditure made by budgetary units (hereafter referred to as “Government Agencies”) and comparison with their respective approved budgets; and
- annual revenues collected by Government Agencies and comparison with their respective estimated plan.

In other words, Qatia Statements show implementation of the budget and the financial position of the country within a financial period (i.e. one year).

**Objective**

Evaluation of the reasons for deficit or surplus helps the authorities responsible for preparation and approval of budget to draft their budget for subsequent year.

Preparation, as well as audit of Qatia statements, is needed to have a clear picture of estimated and collected revenues and the status of expenditure during the fiscal year and to assess and prevent the risk of non-realization and non-implementation of budget.

**Preparation of Qatia Statements**

MoF is responsible for preparing Qatia Statements based on Qatia Statement of each Government Agency and submitting them to the SAO for audit purposes.<sup>2</sup>

**Audit of Qatia Statements**

SAO has to audit the Annual Qatia statements prepared and finalised by MoF based on the INTOSAI standards and submit the report to the State President of the Islamic Republic of Afghanistan and the National Assembly.<sup>3</sup>

**Audit Results**

Our focus was on the Qatia Statement Audit Report for FY 1396.

SAO highlighted some positive changes in MoF but raised the lack of implementation of some previous recommendations and included new ones to address additional weaknesses.

Table below sets out the main deficiencies identified by SAO:

N°	Deficiency
1	Lack of cooperation of some Government Agencies (i.e. a lack of prompt communication of the requested information for audit purposes, lack of complete responses, Qatia Statement submitted after the legal deadline of three months, etc).
2	Lack of accuracy of budgets prepared by some Government Agencies and thus a huge amount remains unspent in their respective operational budgets.
3	Delayed execution of some projects (mainly on construction) and risk of waste of public assets.
4	Risk of unnecessary expenditure during the second half of the year which aim to increase the implementation rate of the development budget of expenditure
5	Non-settlement of some expired Letters of Credit and thus a lack of liquidity for the Government.

<sup>1</sup> SAO Law (2013), Article 19.

<sup>2</sup> Public Finance and expenditure Management (PFEM) Act, Article 55.

<sup>3</sup> Constitution of Afghanistan, Article 98, SAO Law, Article 11.2 and Article 12.1 and PFEM Law Article 59.

N°	Deficiency
6	Lack of clear information regarding the total promised loans, paid loans and exempted loans. Data differ from the one presented by Treasury Department (MoF).
7	Revenues collected differ from estimated plan mainly at Provincial Finance Departments (Mustofyats) as they did not receive their respective plans.
8	Lack of transparency in the recruitment process of National Technical Assistance staff and poor record keeping.
9	Lack of compliance with current standard and guidelines of salaries paid by some Government Agencies

## Strategic Plan

SAO has put in place a strategic plan covering the period between 2013 and 2017.<sup>1</sup>

This strategic plan aimed to:

- set up an appropriate legal framework and redefine role of SAO to external and internal stakeholders;
- effectively enhance the professional capacity of the SAO staff; and
- improve quality of audit process and reports.

## Membership

SAO is member in the following three international audit institutions:

- International Organisation of Supreme Audit Institutions (INTOSAI);<sup>2</sup>
- Asian Organisation of Supreme Audit Institutions (ASOSAI);<sup>3</sup> and
- Economic Co-operation Organisation Supreme Audit Institutions (ECOSAI).<sup>4</sup>

The table below sets out a brief description of each institution:

N°	Institution	Brief description	Location	Total membership
1	INTOSAI	INTOSAI is an autonomous, independent and non-political organisation. It is a non-governmental organisation with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.	Austria	194
2	ASOSAI	ASOSAI is one of the Regional Groups of the INTOSAI. It aims: <ul style="list-style-type: none"> <li>- To promote understanding and cooperation among member institutions through exchange of ideas and experiences in the field of Public Audit.</li> <li>- To provide facilities for training and continuing education for government auditors, with a view to improving quality and performance.</li> <li>- To serve as a centre of information and as a regional link with institutions in other parts of the world in the field of Public Audit.</li> <li>- To promote closer collaboration and peerage among auditors in the service of the Governments of the respective member institutions and among regional groups.</li> </ul>	Republic of Korea	46
3	ECOSAI	ECOSAI is a regional forum of the Supreme Audit Institutions of the South and Central Asian regions. It is an independent professional and non-political regional organisation. It aims to: <ul style="list-style-type: none"> <li>- To improve relations in the field of public audit, among the States of Economic Cooperation Organization (ECO) possessing different experience of economic and social developments;</li> <li>- To cooperate in sharing professional development of the auditors of the ECO countries;</li> <li>- To promote exchange of views and experiences among SAIs of member states of the ECO which have evolved on different lines and perform different functions;</li> <li>- To act with the spirit of cooperation and brotherhood and</li> <li>- To encourage SAI employees to deliver their duties with the highest sense of responsibility, efficiency and professionalism.</li> </ul>	Pakistan	10

<sup>1</sup> <http://sao.gov.af/Content/files/Strategic%20Plan%20Final.pdf>

<sup>2</sup> For more information, please refer to INTOSAI website on <http://www.intosai.org/>

<sup>3</sup> For more information, please refer to ASOSAI website on <http://www.asosai.org/>

<sup>4</sup> For more information, please refer to ECOSAI website on <http://www.ecosai.org.pk/>



## Scope of Work

Following a tripartite meeting held in March 2019, between the SAO, MoMP and the World Bank, a scope of work was agreed for the SAO. This aims to ensure reliability and verification of the financial figures due to be provided by Government Agencies and SOEs included in the reconciliation scope.

SAO is expected to perform the following in two stages:

### Before the publication of 6<sup>th</sup> AEITI Report

- Certify the revenue data provided to the IA for preparation of the 6<sup>th</sup> AEITI report by Government Agencies and SOEs for the FYs 1395 and 1396; and
- Establish an audit/assurance system to assess accuracy of Beneficial Ownership data.

### After the publication of 6<sup>th</sup> AEITI Report

- Audit reconciliation discrepancies identified in the 6<sup>th</sup> AEITI Report for FYs 1395 and 1396; and
- Audit Beneficial Ownership data.

## 3.13.3. State-owned enterprises

### Audit requirements of the financial statements

Article eighty of the SOE Law provides the following:<sup>1</sup>

1. Post auditing of the financial and fiscal affairs of an enterprise shall be carried out once every year in accordance with this Law and relevant legislation by the assigned auditing staff.
2. The auditing shall be completed in a minimum of fifteen days and a maximum of three months.
3. The duration of the audit may be extended for only one term where there are important and complicated issues which require further evaluation and study, on the proposal of the auditing body, and the approval of the Council of Ministers.

The assigned auditing staff report to the SAO.

SAO confirmed, in its strategic plan for 2013-2017, that it neither audits the financial statements of the SOEs directly to provide opinion thereon nor seeks assurance on their financial performance or financial position through a statutory auditor to provide opinion to the Government. It issues a compliance audit report only including observations and recommendations without a detailed scrutiny by any committee or the National Assembly.<sup>2</sup>

### Accounting and tax period

Article 32 of the SOE Law provides that the financial year of an enterprise shall start on the first day of Hamal (21 March) and ends on the last day of Hoot (20 March) of that year (Solar years). This provision applies also to all Government Agencies.

### Publication of annual financial statements

SOEs are not required by the Stated Owned Enterprises Law to make their annual financial statement publicly available.

### Actual audit practices during FYs 1395 and 1396

SOEs were not subject to external audit during FYs 1395 and 1396. We have just received unaudited version of their balance sheets and Profit and Loss account.

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<sup>1</sup> <http://www.mom.gov.af/Content/files/State%20Owned%20Enterprise%20Law.pdf>

<sup>2</sup> <http://sao.gov.af/Content/files/Strategic%20Plan%20Final.pdf> (Page 56)



### 3.13.4. MSG decision on data quality

In order to comply with EITI Requirement 4.9 and to ensure the credibility of data submitted, MSG agreed to follow this approach in the preparation of the 1395/96 EITI Report:

#### All reporting entities

1. Each RT must be signed by a Board level or senior level manager confirming that:
  - ❖ The information provided in respect of amounts paid received is complete and has been faithfully extracted from the Entity accounting records;
  - ❖ All the amounts paid received are supported by genuine receipts and substantiated by documentary evidence;
  - ❖ The amounts paid received exclude payments income made before 1 Jadi 1395/96 and payments income made after 30 Qaws 1396/97;
  - ❖ The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;
  - ❖ The amounts paid/received do not include amounts paid/received on behalf of other Entities; and
  - ❖ The amounts paid/received only include amounts paid/received by the Entity.
2. All figures reported in the “Payment/Receipt Flow Template” must be detailed by payment and date in the supporting schedule;
3. For any update in respect of the information provided on the original data reported in the templates, supporting documents and/or confirmation from reporting entities will have to be made available to the IA;

#### Companies

4. Each company is required to obtain confirmation from a registered external auditor that the figures reported in the RT are in accordance with instructions issued by the IA, are complete and are in agreement with the accounts for the 1395 and 1396 periods;

#### Government Agencies and SOEs

5. Each Government Agency and SOEs are required to obtain confirmation from the SAO that the transactions reported in the RTs are in accordance with instructions issued by the IA, are complete and are in agreement with their accounts for both FY 1395 and 1396;
6. Each Government Agency and SOEs are required to provide an audit report confirming that their accounts (financial statements) for both FY 1395 and 1396 were audited by the SAO under INTOSAI's Auditing Standards.

## 4. DETERMINATION OF THE RECONCILIATION SCOPE

The EITI Standard defines materiality as follows: “Payments and revenues are considered material if their omission or misstatement could significantly affect the comprehensiveness of the EITI Report.”

Different ways could be used to define materiality for the 2016 EITI Report. The most common way consists of defining materiality in terms of a minimum value of payment to government; the other could be based on the size of the company (for example, a minimum annual size) or the type of permit held (large scale, production).

The purpose of this section is to propose thresholds so that the reconciliation report covers all material payments and revenues from the extractive sector in Afghanistan. The materiality analysis in this report was based on company data provided by MoMP and MoF (Revenue and Customs Departments).

### 4.1. Government Revenues

During the scoping phase, we consulted Government Agencies which received cash flows from the extractive sectors. We have also considered the relevant legislations into force and previous EITI reports.

Data were provided by MoF and MoMP. However, NEPA confirmed that no payments had been collected from extractive companies during FYs 1396 and 1395.

MoIC’s receipts are not considered below as they were submitted late. They were not material and should be considered in the EITI Report through unilateral disclosure.

Payments collected by MoIC amounted to **AFN 1.77 million** (or 0.09% of the total Government receipts) and **AFN 2.32 million** (or 0.10% of the total Government receipts).

#### 4.1.1. Breakdown by revenue streams

Table 55 below summarises Government revenues collected during FYs 1395 and 1396 and detailed by revenue stream and Government Agency. Both royalties and CIT accounted for almost 90% of the total revenues.

*Table 55: Extractive revenues by revenue stream and Government Agency (FYs 1395 and 1396)*

N°	Revenue stream	Government Agency	FY 1396			FY 1395		
			Amount (in AFN million)	Weight (%)	Cumulative weight (%)	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
1	Royalties	MoMP	1,845.91	81.21%	81.21%	1,467.76	78.07%	78.07%
2	CIT	MoF - Revenue Department	217.27	9.56%	90.77%	206.89	11.01%	89.08%
3	BRT 4 %	MoF - Revenue Department	144.13	6.34%	97.11%	154.03	8.19%	97.27%
4	Export Duty	MoF - Customs Department	24.09	1.06%	98.17%	13.39	0.71%	97.98%
5	WHT Salary	MoF - Revenue Department	14.72	0.65%	98.81%	17.28	0.92%	98.90%
6	Fixed Tax on exports	MoF - Customs Department	8.12	0.36%	99.17%	3.39	0.18%	99.08%
7	Import Duty	MoF - Customs Department	4.91	0.22%	99.39%	2.44	0.13%	99.21%
8	Other fee on exports	MoF - Customs Department	3.23	0.14%	99.53%	2.01	0.11%	99.32%
9	BRT on imports	MoF - Customs Department	2.71	0.12%	99.65%	2.41	0.13%	99.45%
10	Land rent	MoMP	2.47	0.11%	99.76%	1.20	0.06%	99.51%
11	WHT on contractors	MoF - Revenue Department	1.89	0.08%	99.84%	2.03	0.11%	99.62%

N°	Revenue stream	Government Agency	FY 1396			FY 1395		
			Amount (in AFN million)	Weight (%)	Cumulative weight (%)	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
12	Fixed Tax on imports	MoF - Customs Department	1.39	0.06%	99.90%	1.25	0.07%	99.69%
13	Late payment penalty	MoMP	1.24	0.05%	99.96%	3.33	0.18%	99.86%
14	Exploitation Licence fee	MoMP	0.35	0.02%	99.97%	0.65	0.03%	99.90%
15	WHT on Rent	MoF - Revenue Department	0.23	0.01%	99.98%	0.53	0.03%	99.93%
16	Licence extension fee	MoMP	0.13	0.01%	99.99%	0.14	0.01%	99.93%
17	Other fee on imports	MoF - Customs Department	0.12	0.01%	99.99%	0.06	0.00%	99.94%
18	Bidding fee	MoMP	0.09	0.00%	100.00%	0.50	0.03%	99.96%
19	BRT 2%	MoF - Revenue Department	0.07	0.00%	100.00%	0.68	0.04%	100.00%
20	BRT 5 %	MoF - Revenue Department	0.02	0.00%	100.00%	0.00	0.00%	100.00%
21	Exploratory Licence fee	MoMP	0.00	0.00%	100.00%	0.02	0.00%	100.00%
<b>Total</b>			<b>2,273.08<sup>1</sup></b>	<b>100.00%</b>		<b>1,880.00<sup>2</sup></b>	<b>100.00%</b>	

It is worth noting that that SOEs have the same tax regime as the extractive companies. The only difference is that they transfer their net profit to the Ministry of Finance (the equivalent of dividends).

#### 4.1.2. Breakdown by sector

Table 56 below summarises Government revenues collected during FYs 1395 and 1396 and detailed by sector. The mining sector accounted for almost 98% of the total revenues.

Table 56: Extractive revenues by sector (FYs 1395 and 1396)

Sector	FY 1396		FY 1395	
	Amount (in AFN million)	Weight (%)	Amount (in AFN million)	Weight (%)
Mining	2,231.29	98.16%	1,834.47	97.58%
Oil and Gas	41.78	1.84%	45.53	2.42%
<b>Total</b>	<b>2,273.08</b>	<b>100.00%</b>	<b>1,880.00</b>	<b>100.00%</b>

#### 4.1.3. Breakdown by region

Table 57 below summarises Government revenues collected during FYs 1395 and 1396 and split by region. Provincial branches of central government institutions accounted for almost 11% of the total revenues.

Table 57: Extractive revenues by region (FYs 1395 and 1396)

Region	FY 1396		FY 1395	
	Amount (in AFN million)	Weight (%)	Amount (in AFN million)	Weight (%)
Central	2,039.36	89.72%	1,674.91	89.09%
Provincial	233.72	10.28%	205.09	10.91%
<b>Total</b>	<b>2,273.08</b>	<b>100.00%</b>	<b>1,880.00</b>	<b>100.00%</b>

<sup>1</sup> Approx. USD 33 million.

<sup>2</sup> Approx. USD 28 million.

## 4.1.4. Breakdown by companies

### FY 1396

Based on the data we collected, 320 companies made payments to Government Agencies during FY 1396. Table 58 below sets out the contribution of the top 20 companies during FY 1396.

Table 58: Extractive revenues by company (FY 1396)

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
1	North Coal Enterprise	1,754.99	77.21%	77.21%
2	Khoshak Brothers Company	69.30	3.05%	80.26%
3	Misaq-E Sharq Mining	64.83	2.85%	83.11%
4	Afghan Gas Enterprise	41.07	1.81%	84.92%
5	Hashimy Group Company	38.70	1.70%	86.62%
6	Qarizada Tomato Paste Company	33.35	1.47%	88.09%
7	Amania Mining Company	22.14	0.97%	89.06%
8	Ehsan Aziz Construction Company	21.42	0.94%	90.00%
9	Ameen Karimzai Marble Extractions	14.47	0.64%	90.64%
10	Sarmaya Guzari Madan	14.12	0.62%	91.26%
11	SARMAYA GOZARI	12.58	0.55%	91.81%
12	MCC consortium	11.83	0.52%	92.33%
13	Adil Brothers	9.70	0.43%	92.76%
14	Gach Samar Naveen	9.65	0.42%	93.18%
15	Nahri Saraj Road Construction Company	7.67	0.34%	93.52%
16	MOHMMAND SHAMAL	7.60	0.33%	93.86%
17	Yaseen Hilmand Company	6.15	0.27%	94.13%
18	Hamraz Construction Company	5.63	0.25%	94.37%
19	Noor UMMUL billad Construction company	5.21	0.23%	94.60%
20	Nabi Afghan Mining Extraction and Processing company	5.00	0.22%	94.82%
<b>Top 20 companies</b>		<b>2,155.41</b>	<b>94.82%</b>	
Other companies (300 companies)		117.67	5.18%	100.00%
<b>Total</b>		<b>2,273.08</b>	<b>100.00%</b>	

The full breakdown of payments by companies is detailed in Annex 12 of the report.

## FY 1395

Based on the data we collected, 403 companies made payments to Government Agencies during FY 1395. Table 59 below sets out the contribution of the top 20 companies during FY 1395.

Table 59: Extractive revenues by company (FY 1395)

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
1	North Coal Enterprise	1,467.98	78.08%	78.08%
2	Misaq-E Sharq Mining	47.51	2.53%	80.61%
3	Afghan Gas Enterprise	44.96	2.39%	83.00%
4	Khoshak Brothers Company	44.10	2.35%	85.35%
5	Qarizada Tomato Paste Company	42.08	2.24%	87.59%
6	Hashimy Group Company	35.12	1.87%	89.45%
7	MCC consortium	12.89	0.69%	90.14%
8	Kabul Vesta Construction & Construction Materials Company	11.60	0.62%	90.76%
9	Amania Mining Company	11.42	0.61%	91.36%
10	Adil Brothers	9.03	0.48%	91.84%
11	MADAN KARAN	8.00	0.43%	92.27%
12	MOHMMAND SHAMAL	7.60	0.40%	92.67%
13	Shir Parwan Company	4.66	0.25%	92.92%
14	Ameen Karimzai Marble Extractions	4.58	0.24%	93.17%
15	Construction materials revenues	4.54	0.24%	93.41%
16	Hama Company	4.21	0.22%	93.63%
17	Noor UMMUL billad Construction company	3.97	0.21%	93.84%
18	Nabi Afghan Mining Extraction and Processing company	3.81	0.20%	94.04%
19	Hikmat Mine Company	3.77	0.20%	94.25%
20	Mining Investment Company	3.33	0.18%	94.42%
<b>Top 20 companies</b>		<b>1,775.15</b>	<b>94.42%</b>	
Other companies (383 companies)		104.85	5.58%	100.00%
<b>Total</b>		<b>1,880.00</b>	<b>100.00%</b>	

The full breakdown of payments by companies is detailed in Annex 13 of the report.

## 4.2. Reconciliation Scope

MSG agreed to reconcile revenue streams above **AFN 100 million** and companies whose payments are above **AFN 20 million**.

### FY 1395

The agreed option identifies **six (6)** companies and **three (3)** revenue streams. It allows a coverage of **89.20%** of the total Government revenues. Table 60 below sets out the results of this option.

*Table 60: Reconciliation option (FY 1395)*

<i>(in AFN)</i>					
N°	Company / Revenue Stream	Royalties	CIT	BRT 4%	Total
1	North Coal Enterprise	1,148,353,478	190,933,479	128,693,465	1,467,980,422
2	Misaq-E Sharq Mining	47,512,850			47,512,850
3	Khoshak Brothers Company	44,096,915			44,096,915
4	Qarizada Tomato Paste Company	42,075,000			42,075,000
5	Afghan Gas Enterprise		15,708,527	24,710,473	40,419,000
6	Hashimy Group Company	34,851,466			34,851,466
	<b>Total</b>	<b>1,316,889,709</b>	<b>206,642,006</b>	<b>153,403,938</b>	<b>1,676,935,653</b>
	<b>Total Government Revenues</b>	<b>1,467,762,498</b>	<b>206,894,206</b>	<b>154,033,695</b>	<b>1,880,001,012</b>
	<b>%</b>	<b>89.72%</b>	<b>99.88%</b>	<b>99.59%</b>	<b>89.20%</b>

### FY 1396

The agreed option identifies **eight (8)** companies and **three (3)** revenue streams. It allows a coverage of **89.60%** of the total Government revenues. Table 61 below sets out the results of this option.

*Table 61: Reconciliation option (FY 1396)*

<i>(in AFN)</i>					
N°	Company / Revenue Stream	Royalties	CIT	BRT 4%	Total
1	North Coal Enterprise	1,432,716,075	199,539,166	122,732,334	1,754,987,575
2	Khoshak Brothers Company	69,301,871			69,301,871
3	Misaq-E Sharq Mining	64,749,838		68,200	64,818,038
4	Hashimy Group Company	38,121,131			38,121,131
5	Afghan Gas Enterprise		17,019,791	20,086,228	37,106,019
6	Qarizada Tomato Paste Company	32,075,000			32,075,000
7	Ihsan Aziz Construction Company	21,423,792			21,423,792
8	Amania Mining Company	18,949,436			18,949,436
	<b>Total</b>	<b>1,677,337,143</b>	<b>216,558,957</b>	<b>142,886,762</b>	<b>2,036,782,862</b>
	<b>Total Government Revenues</b>	<b>1,845,913,370</b>	<b>217,265,969</b>	<b>144,130,896</b>	<b>2,273,077,986</b>
	<b>%</b>	<b>90.87%</b>	<b>99.67%</b>	<b>99.14%</b>	<b>89.60%</b>

According to the above, the proposed reconciliation scope includes three (3) revenue streams, two (2) Government Agencies and eight (8) and six (6) companies during FYs 1396 and 1395 respectively.

Revenue streams are Royalties, CIT and BRT 4%.

Government Agencies are MoMP and MoF (Revenue Department).

The companies are detailed in the table below:

N°	Company	FY 1396	FY 1395
1	North Coal Enterprise	✓	✓
2	Khoshak Brothers Company	✓	✓
3	Misaq-E Sharq Mining	✓	✓
4	Hashimy Group Company	✓	✓
5	Afghan Gas Enterprise	✓	✓
6	Qarizada Tomato Paste Company	✓	✓
7	Ihsan Aziz Construction Company	✓	
8	Amania Mining Company	✓	

We would like to confirm that the agreed approach for selecting material revenue streams and material companies would allow to provide a clear assessment of the comprehensiveness of reconciled financial data, provided all material entities duly reported.

#### 4.2.1. Adjustments to the reconciliation scope

MSG agreed to adjust the reconciliation scope by using the following three additional selection criteria:

- non-material taxpayers;
- lack of correlation between production and royalties; and
- other significant payments.

##### Criteria 1: Non-material taxpayers

This aims to include some non-material taxpayers so that they become familiar with the EITI process in Afghanistan. The profile of payments is set out in the following table:

N°	Payment threshold	FY 1396			FY 1395		
		Number of companies	Revenue collected (in AFN million)	Weight (%)	Number of companies	Revenue collected (in AFN million)	Weight (%)
1	Amount > AFN 20 million	8	2,045.81	90.00%	6	1,681.74	89.45%
2	AFN 7 million < Amount < AFN 20 million	8	87.62	3.85%	6	60.54	3.22%
3	AFN 1 million < Amount < AFN 7 million	37	95.81	4.21%	37	86.32	4.59%
4	AFN 0.5 million < Amount < AFN 1 million	30	21.78	0.96%	31	22.65	1.21%
5	Amount < AFN 0.5 million	237	22.07	0.97%	323	28.74	1.53%
<b>Total</b>		<b>320</b>	<b>2,273.08</b>	<b>100.00%</b>	<b>403</b>	<b>1,880.00</b>	<b>100.00%</b>

MSG agreed to add one company to the reconciliation scope selected randomly in each stratum 2-5.

The four additional companies selected through the function **RAND** are as follows:

N°	Payment threshold	FY 1396	FY 1395
2	AFN 7 million < Amount < AFN 20 million	MCC consortium	MADAN KARAN
3	AFN 1 million < Amount < AFN 7 million	Noor UMMUL billad Construction company	TABLIEH-PARHOON TARH J.V
4	AFN 0.5 million < Amount < AFN 1 million	Vesta Construction & Construction Materials Company	Rahmat Fazel Construction & Construction Material production company
5	Amount < AFN 0.5 million	Alborz Naweem Construction and production company	M.Bellal son of Sherendeel

## Criteria 2: Lack of correlation between production and royalties

This aims to include two categories of companies:

- companies that paid royalties without production made; and
- companies that extracted minerals but that have not paid royalties.

The profile of companies is set out in the following table:

N°	Designation	Number of companies	
		FY 1396	FY 1395
1	Royalties paid for production made	149	193
2	Royalties paid without production	82	96
3	Production made with no Royalties paid	5	36
Total		236	325

Source: EITI Data as compiled by the IA

MSG agreed to add one company to the reconciliation scope selected randomly in each stratum 2-3.

The two additional companies selected through the function **RAND** are as follows:

N°	Designation	FY 1396	FY 1395
2	Royalties paid without production	ABDUL RAHMAN BABA STEEL & IRON COMPANY	Balkhi Construction Company
3	Production made with no Royalties paid	Dawendar Industrial and mining exploitation company	Abdul Majeed

## Criteria 3: Other significant payments

MSG agreed to include an additional heading which will be used to report any other significant payments made during FYs 1395 and 1396 and not included in the previous revenue streams like Litigations and others.

This is to avoid missing any significant payments. MSG agreed to set up the materiality threshold for those payments at **AFN 7 million**.

### 4.2.2. Adjusted reconciliation scope

This adjusted reconciliation scope allows to cover approximately **90%** of total Government revenues.

Accordingly, the proposed reconciliation scope includes 3 revenue streams, 2 Government Agencies and **12** and **14** companies during FYs 1395 and 1396 respectively.

Revenue streams are Royalties, CIT and BRT 4%.

Government Agencies are MoMP and MoF (Revenue Department).



Table 62 below presents the companies included in the reconciliation scope by selection criteria.

*Table 62: List of companies included in the reconciliation scope (FYs 1395 and 1396)*

N°	Company	FY 1396 (14 companies)	FY 1395 (12 companies)	Selection criteria
1	North Coal Enterprise	✓	✓	Main criteria
2	Khoshak Brothers Company	✓	✓	Main criteria
3	Misaq-E Sharq Mining	✓	✓	Main criteria
4	Hashimy Group Company	✓	✓	Main criteria
5	Afghan Gas Enterprise	✓	✓	Main criteria
6	Qarizada Tomato Paste Company	✓	✓	Main criteria
7	Ihsan Aziz Construction Company	✓		Main criteria
8	Amania Mining Company	✓		Main criteria
9	MCC consortium	✓		Additional criteria 1
10	Noor UMMUL billad Construction company	✓		Additional criteria 1
11	Vesta Construction & Construction Materials Company	✓		Additional criteria 1
12	Alborz Naween Construction and production company	✓		Additional criteria 1
13	MADAN KARAN		✓	Additional criteria 1
14	TABLIEH-PARHOON TARH J.V		✓	Additional criteria 1
15	Rahmat Fazel Construction & Construction Material production company		✓	Additional criteria 1
16	M.Bellal son of Sherendeel		✓	Additional criteria 1
17	Abdul Rahman Baba Steel & Iron Company	✓		Additional criteria 2
18	Dawendar Industrial and mining exploitation company	✓		Additional criteria 2
19	Balkhi Construction Company		✓	Additional criteria 2
20	Abdul Majeed		✓	Additional criteria 2

Tables 63 and 64 below set out the adjusted coverage rate for the FYs 1395 and 1396.

*Table 63: Overall reconciliation coverage rate (FY 1396)*

<i>(in AFN)</i>					
N°	Company / Revenue Stream	Royalties	CIT	BRT 4%	Total
1	North Coal Enterprise	1,432,716,075	199,539,166	122,732,334	1,754,987,575
2	Khoshak Brothers Company	69,301,871			69,301,871
3	Misaq-E Sharq Mining	64,749,838		68,200	64,818,038
4	Hashimy Group Company	38,121,131			38,121,131
5	Afghan Gas Enterprise		17,019,791	20,086,228	37,106,019
6	Qarizada Tomato Paste Company	32,075,000			32,075,000
7	Ihsan Aziz Construction Company	21,423,792			21,423,792
8	Amania Mining Company	18,949,436			18,949,436
Sub-total - Main criteria (option 4)		1,677,337,143	216,558,957	142,886,762	2,036,782,862
%		90.87%	99.67%	99.14%	89.60%
9	Noor UMMUL billad Construction company	5,166,700			5,166,700
10	Vesta Construction & Construction Materials Company	577,500			577,500
11	Alborz Naween Construction and production company	28,875			28,875
12	MCC consortium		300		300
Sub-total - Additional criteria 1		5,773,075	300	0	5,773,375
%		0.31%	0.00%	0.00%	0.25%
13	Abdul Rahman Baba Steel & Iron Company	645,963			645,963
14	Dawendar Industrial and mining exploitation company				0
Sub-total - Additional criteria 2		645,963	0	0	645,963
%		0.03%	0.00%	0.00%	0.03%
Total reconciliation scope		1,683,756,181	216,559,257	142,886,762	2,043,202,200
%		91.22%	99.67%	99.14%	89.89%
Total Government Revenues		1,845,913,370	217,265,969	144,130,896	2,273,077,986

Table 64: Overall reconciliation coverage rate (FY 1395)

					(in AFN)
N°	Company / Revenue Stream	Royalties	CIT	BRT 4%	Total
1	North Coal Enterprise	1,148,353,478	190,933,479	128,693,465	1,467,980,422
2	Misaq-E Sharq Mining	47,512,850			47,512,850
3	Khoshak Brothers Company	44,096,915			44,096,915
4	Qarizada Tomato Paste Company	42,075,000			42,075,000
5	Afghan Gas Enterprise		15,708,527	24,710,473	40,419,000
6	Hashimy Group Company	34,851,466			34,851,466
Sub-total - Main criteria (option 4)		1,316,889,709	206,642,006	153,403,938	1,676,935,653
	%	89.72%	99.88%	99.59%	89.20%
7	MADAN KARAN	8,000,000			8,000,000
8	TABLIEH-PARHOON TARH J.V	1,738,387			1,738,387
9	Rahmat Fazel Construction & Construction Material production company	835,417			835,417
10	M.Bellal son of Sherendeel	19,829			19,829
Sub-total - Additional criteria 1		10,593,633	0	0	10,593,633
	%	0.72%	0.00%	0.00%	0.56%
11	Balkhi Construction Company	1,312,909			1,312,909
12	Abdul Majeed				0
Sub-total - Additional criteria 2		1,312,909	0	0	1,312,909
	%	0.09%	0.00%	0.00%	0.07%
Total reconciliation scope		1,328,796,251	206,642,006	153,403,938	1,688,842,195
	%	90.53%	99.88%	99.59%	89.83%
Total Government Revenues		1,467,762,498	206,894,206	154,033,695	1,880,001,012

### 4.3. Materiality Deviation

The materiality deviation is the threshold of immaterial differences per revenue stream for which the IA will not carry out investigation.

MSG agreed to set up the final reconciliation difference at 1% as a maximum which is fairly acceptable.

Based on the agreed scope detailed in Section 4.2 of the report, revenue streams included in the reconciliation scope totalled **AFN 2,043.20 million** and **AFN 1,688.84 million** during FYs 1396 and 1395 respectively. Therefore, the projected final reconciliation difference should not exceed **AFN 20.43 million** and **AFN 16.89 million** during the same periods.

This amount should be allocated to each revenue stream.

The materiality deviation per revenue stream, can therefore be obtained by dividing the projected final reconciliation difference by the number of revenue streams, which gives a total AFN 1.2 million for both FYs.

As a simplistic measure, MSG agreed to set up the materiality deviation per revenue stream at **AFN 1 million**.

Accordingly, the worst-case scenario in which all revenue streams will be showing an immaterial difference of AFN 1 million (accepted by the IA with no further investigation), which gives a total reconciliation difference of **AFN 17 million** or **0.83%** for FY 1396 and **AFN 14 million** or **0.83%** for FY 1395.

## 4.4. Sale of the State's Share of Production or Other Revenues Collected In-kind.

### 4.4.1. Sale of the State's Share of Production

Since these two SOEs are wholly owned by the Government, the State's share of production accounts for 100%. Therefore, their sales are considered as extractive revenues.

AGE has provided us with its sales made during FYs 1395 and 1396 detailed by price, volume and buying companies while NCE agreed to disclose its monthly sales in the EITI RT.

MSG agreed to disclose the volumes sold and revenues received by including the buying companies in the reporting process.

### 4.4.2. Other revenues collected in-kind

When the State needs hydrocarbons to meet its internal consumption requirements, contractors shall be obliged to provide and supply to the state such quantities as are required, in addition to the quantity which the state is entitled to as a proportion of the volume of the contractor's production, for a fair market value that is mutually accepted.<sup>1</sup>

The MoMP confirmed that the State took no production during FYs 1395 and 1396.

## 4.5. Corporate Social Responsibility

A Licence Holder of an Exploitation Licence shall endeavour to contribute to the economic and social welfare of the local community including by:

- providing or contributing to the provision of infrastructure and essential services;
- providing or contributing to the provision of education and training;
- assisting the development of local businesses; and
- supporting other community initiatives.

A Licence Holder of an exploitation licence shall consult with MoMP and the local community in identifying opportunities for the licence holder to contribute to the welfare of the local community and prepare a proposed community development plan having regard to that consultation.<sup>2</sup>

We reviewed four mining agreements and found some environmental and CSR commitments.

- Dragon Oil (Mazar-I-Sharif) Limited (P-EXPL 2/2013);
- CNPCI Watan Oil and Gas Afghanistan limited (P-EXP 1/2011);
- Arif Sarwari Extraction Company (D- 37383); and
- Nice Helmand Group (D- 3961).

MSG agreed to add a tab in the RT for social expenditures.

Companies will be asked to report their social expenditures made during FYs 1395 and 1396 including details of the following:

- Mandatory or Voluntary;
- Cash or in-kind payments;

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<sup>1</sup> Hydrocarbons Law (2009), Article 50.

<sup>2</sup> Minerals Law (2018), Article 66.

- Identity of the beneficiaries (name, function and location, etc.);
- Description of the project for in-kind payments; and
- Legal or contractual basis for mandatory payments.

## 4.6. Infrastructure Provisions and Barter Arrangements

Based on the information collected and meetings held with Government focal points, no infrastructure provisions and barter arrangements (including loans, grants and infrastructure works) took place or were ongoing during FYs 1395 and 1396 (EITI Requirement 4.3).

MSG members agreed on their meeting of 20 March 2019 that infrastructure provisions and barter arrangements are not applicable in the context of the extractive sector in Afghanistan.

## 4.7. Quasi-Fiscal Expenditure

Quasi-fiscal expenditure includes arrangements whereby SOE(s) undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process (EITI Requirement 6.2).

Based on a confirmation received from MoMP, no quasi-fiscal expenditures were incurred by NCE and AGE during FYs 1395 and 1396.

For the avoidance of doubt, MSG agreed to ask again SOEs to report quasi-fiscal expenditures made during FYs 1395 and 1396 and the breakdown of loans awarded to extractive companies.

## 4.8. Level of Disaggregation

MSG agreed that the RTs and the data are submitted:

- by company;
- by Government Agency; or SOE for each company/taxpayer selected in the reconciliation scope; and
- by tax and by type of payment flow as detailed in the RT.

For each payment flow reported, companies/taxpayers and Government Agencies must produce details by receipt / payment, by date and by beneficiary.

As the Mineral Law (2018) stipulates that all non-tax revenues should be allocated a code in the State's revenue accounts to identify it as mining revenue and the Licence to which it relates, extractive revenue can be disaggregated by licence (reporting at project level) in future EITI Reports.

## 4.9. Beneficial Ownership and Politically Exposed Persons

Based on the review of Afghanistan's legal framework relating to the BO and PEPs (see Section 3.12 above) and considering EITI Requirement 2.5, MSG agreed to ask companies selected in the reconciliation scope to submit a beneficial ownership declaration form.

Details of data reported by companies during 1395 and 1396 are set out in Annex 18 of the report.

## 4.10. Management and Protection of the Collected Data

In order to protect the confidentiality of the data collected from the reporting entities, MSG agreed to apply the following measures:

- only the data required by the EITI Standard, ToR and reconciliation exercise will be requested. Any irrelevant information inadvertently communicated will be deleted and/or destroyed by the IA;
- data collected by the IA is processed on password-protected laptops and e-mail communications are performed via secure messaging servers;
- reporting entities will be requested to address the completed RT and any information considered sensitive or confidential directly to the IA's generic email address: [AEITI@bdo.co.uk](mailto:AEITI@bdo.co.uk); and
- all requests for additional information from Government Agencies or companies for the reconciliation purposes are processed in accordance with the above protocol.

## 4.11. EITI Reporting Package

We conducted a technical workshop on 3 April 2019 and presented the RTs to be used by reporting entities (both Government Agencies and companies).

## 4.12. Other Considerations

### 4.13.1. Employment data

MSG agreed to ask companies included in the reconciliation scope to report their monthly employment data with this level of detail:

- number of domestic / foreign employees;
- number of male / female employees; and
- number of permanent / non-permanent employees.

MSG agreed to ask MoMP to report the monthly employment data with the same level of detail.

### 4.13.2. Production data

MSG agreed to ask companies included in the reconciliation scope to report their production data and to reconcile them with the ones published on MoMP Website.

## 5. PROGRESS ON EITI IMPLEMENTATION

We present below the progress made by Afghanistan since the latest validation.

### 5.1. Oversight by the Multi-Stakeholder Group

Requirements	Level of Progress	Responsible Agency	EITI Board comments (2018)	IA comments (2019)
Government engagement (#1.1)	Meaningful	MoF MoMP MoC	Whilst there is strong presidential support for implementation, government engagement has not been consistent. Institutional disagreements over leadership of the process have hampered implementation at the operational level and the government's ability to use the EITI as a platform for reform.	<b>Addressed.</b> - The Minister of Mines and Petroleum has been appointed as the chair of the AEITI. Additionally, the AEITI Secretariat was transferred from the tutorship of MoF to MoMP. - A new minerals law, covering the EITI requirements was enacted in 2018 (Please refer to Section 3.3 of the report); - The mines protection commission was created by Presidential decree n° 2469.
Industry engagement (#1.2)	Satisfactory	Private sector	Industry representatives are actively engaged in the EITI process. There are clear legal provisions requiring EITI reporting for all license-holders, contractors and relevant government agencies, that enable the largest extractive taxpayers to report. Low capacity remains a challenge.	
Civil society engagement (#1.3)	Satisfactory	CSOs	Despite the security situation, civil society is actively and effectively engaged in implementing, monitoring and evaluating the EITI process. Civil society participated in high-level policy discussion on the development of the sector, influenced reform agendas and participated in round-tables discussions with senior government officials.	
MSG governance (#1.4)	Inadequate	MoF MoMP	Afghanistan has agreed ToR for the MSG that address the requirements of the Standard, however these are not followed in practice. Simpler and less prescriptive TORs could help, while better planning of meetings could help encourage active participation.	<b>Addressed.</b> Besides the ToR, Afghanistan has issued in 2019, the MSG Standard Operating Procedures (SOP) and the Communication Strategy. Furthermore, capacity building sessions are planned in August 2019 of MSG members to ensure their active participation.
Workplan (#1.5)	Meaningful	MSG	Whilst Afghanistan regularly publishes workplans, additional work is needed to ensure they are fully-costed, updated regularly following consultations with stakeholders, consistently published online and are aligned with EITI deadlines.	<b>Addressed.</b> The work plan is currently fully-costed and updated regularly.

## 5.2. Legal and Institutional Framework, Including Allocation of Contracts and Licenses

Requirements	Level of Progress	Responsible Agency	EITI Board comments (2018)	IA comments (2019)
Legal framework (#2.1)	Satisfactory	MoMP	The 2014-2015 Afghanistan EITI Report provides information regarding the legal and fiscal framework governing the extractive sector, including recent reforms to the minerals law.	<b>Addressed.</b> Additional information is included in Section 3.4 of the report, including: - the procedures followed for the award and the transfer of licenses; - technical and financial criteria for bidding process; and - confirmation that no licenses were transferred during the period.
License allocations (#2.2)	Inadequate	MoMP	The report does not cover significant aspects of the requirement, including the procedures followed for the award of licenses in the year under review, whether licenses were transferred or the process for transferring licences, the technical and financial criteria or a list of unsuccessful bidders. It is also unclear whether licenses were awarded or transferred for oil and gas in the period under review.	<b>Addressed.</b> MoMP launched the Afghanistan Transparency Portal, which includes an online cadastral system and disclosure of non-tax payments by-license. Other data are publicly disclosed on MoMP website (Bid documents, RFPs, Beneficial Ownership and shareholding details, Evaluation Criteria, Tenders...)
License register (#2.3)	Meaningful	MoMP	On mining, while the recently launched MOMP Transparency portal offers overview of over 900 licenses, the comprehensiveness of these remains unclear. While the portal does not appear to list the four oil and gas licenses, the information on oil and gas licenses is provided in the full-text of the four oil and gas production-sharing contracts published on the MOMP website.	
Policy on contract disclosure (#2.4)	Beyond	MoMP	Afghanistan has disclosed the Government's policy on contract disclosure and contracts are available on the Ministry of Mines and Petroleum's website	
Beneficial ownership (#2.5)	Only encouraged		Afghanistan has committed to establish an economy-wide register of beneficial owners and is taking steps towards its establishment. AEITI has agreed a roadmap to publish beneficial owners of companies that operate, bid for or own licenses in the sector by 2020.	
State participation (#2.6)	Inadequate	MoF MoMP MoIC	Whilst 2 state-owned enterprises (SOE) are identified as operating in the sector, there is limited information on the level of state ownership, the terms associated with state equity nor any changes in state ownership. There is no information on the statutory financial relations between them and the state, nor any deviation in practice beyond a description of their weak accounting system.	<b>Addressed.</b> Additional information are included in Section 3.5. Furthermore, a Finance Coordinator for AGE and NCE was recruited in May 2019 to improve their data quality.

### 5.3. Exploration and Production

Requirements	Level of Progress	Responsible Agency	EITI Board comments (2018)	IA comments (2019)
Exploration data (#3.1)	Satisfactory	MoMP	The 2014-2015 EITI Report provides an overview of the extractive industries, including significant exploration and informal activities.	
Production data (#3.2)	Inadequate	MoMP	The 2014-15 EITI Report provides the results of reconciliation of production volumes reported by companies and government in the years under review, albeit with significant unexplained discrepancies. There are significant concerns over the reliability of official production statistics. The report does not provide values for any of the production volumes reported.	<b>Addressed.</b> Production data is currently available on MoMP's website <sup>1</sup> .
Export data (#3.3)	No Progress	MoF	The 2014-15 EITI Report quotes the MoF's statement that extractives export data is not available, despite evidence of publicly accessible (yet inconsistent) third-party sources for mineral export data. There is no evidence of the MSG addressing export data in preparing the 2014-15 EITI Report.	<b>Addressed.</b> Aggregated Export data is currently available on Customs website, <sup>2</sup> and detailed data were collected by the IA and presented in Section 3.10 of the report.

<sup>1</sup> <http://mom.gov.af/en/page/transparency-information/momp-contracts/production-value-and-volume/>

<sup>2</sup> <https://customs.mof.gov.af/afghanistan-customs-statistics-reports/>



## 5.4. Revenue Collection

Requirements	Level of Progress	Responsible Agency	EITI Board comments (2018)	IA comments (2019)
Comprehensiveness (#4.1)	Meaningful	MoF MoMP	Afghanistan has made a commendable attempt at ensuring that reports are comprehensive given the absence of reliably comprehensive data. Nevertheless, inconsistencies in record-keeping raise questions over the comprehensiveness of government revenues disclosed.	
In-kind revenues (#4.2)	Not applicable		This requirement is not applicable in Afghanistan.	
Barter agreements (#4.3)	Not applicable		This requirement is not applicable in Afghanistan.	
Transportation revenues (#4.4)	Inadequate	MoT	The 2014-15 EITI Report refers to four arrangements that do not give rise to transportation revenues. While these are likely immaterial, the lack of clear assessment of the materiality of these revenues is a concern.	<b>Not applicable.</b> There is no significant transportation revenues in the Afghan context.
SOE transactions (#4.5)	Meaningful	MoMP	Whilst both SOEs were included in the scope of reporting, the report does not clearly distinguish payments from SOEs to MoF that are specific to SOEs and the comprehensiveness of SOE reporting is unclear. Uncertainty over the comprehensiveness of SOEs' reporting of transactions with government are linked to weaknesses in their record-keeping.	<b>Addressed.</b> Sales of the SOEs, transfers made to the state, loans granted to the extractive sector are presented in Section 7 of the report.
Direct subnational payments (#4.6)	Not applicable		This requirement is not applicable in Afghanistan.	
Disaggregation (#4.7)	Satisfactory	MoMP	The 2015 EITI Report is disaggregated by company, revenue flow and collecting government entity.	
Data timeliness (#4.8)	Satisfactory	MoMP	The 2014-15 EITI Report was published within extended deadline agreed by the EITI Board.	
Data quality (#4.9)	Meaningful	MoMP	The MSG approved the selection of the IA for the 2014-15 EITI Report, including a ToR broadly consistent with the Board-approved template. The report is unclear on the level of compliance with agreed quality assurance procedures, and the IA does not provide any assurances on the comprehensiveness and reliability of the reconciled data presented in the report.	<b>Addressed.</b> Please refer to Sections 1.4 and 3.13 of the report.

## 5.5. Revenue Allocations

Requirements	Level of Progress	Responsible Agency	EITI Board comments (2018)	IA comments (2019)
Distribution of extractive industry revenues (#5.1)	Inadequate	MoF	The 2014-15 EITI Report does not clearly define what extractives revenues are recorded in the national budget. While it includes information on weaknesses in government record-keeping, there is lack of clarity over whether all tax and non-tax extractives revenues are recorded in the national budget.	<b>Addressed.</b> The report covers the revenues collection, management and budget process in Section 3.7.
Subnational transfers (#5.2)	Not applicable		The 2014-15 EITI Report describes the statutory provisions for subnational transfers of mining revenues and explains the MSG's assessment that the requirement was not applicable given the lack of implementation of the legal provisions to date.	
Revenue management and expenditures (#5.3)	Only encouraged		The MSG made modest efforts to include some information on the government accounting process.	<b>Addressed.</b> The report covers the revenues collection, management and budget process in Section 3.7.

## 5.6. Social and Economic Spending

Requirements	Level of Progress	Responsible Agency	EITI Board comments (2018)	IA comments (2019)
Mandatory social expenditures (#6.1)	Inadequate		Whilst the 2014-15 Report states that there are no mandatory social expenditures, several stakeholders confirmed that specific mining companies had undertaken mandatory social expenditures in the year under review.	<b>Addressed.</b> Companies selected in the reconciliation scope were requested to disclose their mandatory and voluntary social expenditures.
SOE quasi-fiscal expenditures (#6.2)	No Progress	MoF/MoMP	There is insufficient information in the 2014-2015 EITI Report to assess whether material quasi-fiscal expenditures exist in Afghanistan.	<b>Partially addressed.</b> SOEs were requested to disclose the quasi-fiscal expenditures. Please see Section 7.4.
Economic contribution (#6.3)	Inadequate	MoF	Acknowledging constraints in comprehensiveness, the 2014-15 EITI Report provides official estimates of the mining sector's contribution to GDP, government revenues, and limited information on exports but provides no estimate of extractives employment nor exports of minerals other than lapis lazuli.	<b>Addressed.</b> The report includes an overview of the extractive sector contribution to Afghan economy in Section 3.8.

## 5.7. Outcomes and Impact

Requirements	Level of Progress	Responsible Agency	EITI Board comments (2018)	IA comments (2019)
Public debate (#7.1)	Meaningful	MSG	AEITI Reports are available in local languages and outreach activities are carried out despite the security situation. AEITI has a communications strategy, however outreach and communications have slowed significantly over the last 3 years.	
Data accessibility (#7.2)	Only encouraged	MSG	AEITI has an open data policy and publishes summary reports, however the policy is not public and EITI reports are not published in machine-readable format.	
Follow up on recommendations (#7.3)	Meaningful	MSG	Stakeholders have taken some steps to act upon lessons learned and investigate and address causes of discrepancies, however efforts have been severely hampered by lack of coordination between the MSG and relevant government agencies.	
Outcomes and impact of implementation (#7.4)	Meaningful	MSG	Afghanistan has undertaken limited efforts to review the outcomes and impact of EITI implementation on natural resource governance. While annual progress reports are regularly published, it is a concern that the MSG is not able to provide input to their drafting and it is unclear how impact of implementation is assessed.	

## 6. RECONCILIATION RESULTS

### 6.1. Context of the Reconciliation

The reconciliation phase started on 8 April 2019. At that date, each reporting company, SOEs and Government Agency, was requested by email to fill in their RTs by 22 April 2019 and to have them certified by an independent auditor by 5 May 2019.

Almost all reporting entities did not submit their RTs by the agreed deadline. We therefore carried out the following procedures:

- for soft copies, we have sent chaser letters by email three times (20 and 23 April and 2 May 2019); and
- for hard copies, we have sent chaser letters by emails twice (2 and 12 May 2019) and we have extended the submission deadline for the hard copies to submitted by 14 May 2019.

On 23 April we prepared the Initial Reconciliation Report showing the first discrepancies prior to the reconciliation work.

During the reconciliation process, material differences came to light and we also noted that several reporting entities were unable to comply with the agreed disclosure requirements.

To reduce these important discrepancies, our local partner has met with the different reporting entities in order to help them fill in their RTs.

To speed up the reconciliation exercise, the AEITI Secretariat has held two reconciliation sessions on 25 and 26 May 2019, which were attended by both companies and Government Agencies representatives along with our local Partner.

Fortunately, almost all discrepancies have been resolved successfully.

We understood, that these discrepancies were mainly due to:

- lack of coordination between the directorates within MoMP and MoF. (i.e. Finance Directorate / Cadastre Directorate);
- MoF reported their initial figures on the s basis although during the technical workshop, it was made clear that all figures should be reported on the payment basis. However, we understood that no representative from MoF attended that workshop; and
- focal points from some companies were not adequately qualified to understand the RTs and fill them properly.

The last RTs were received on 28 May 2019. Due to the important number of changes, we considered these final RTs as an initial submission to perform the reconciliation work as presented in the sections below.

It is important to emphasize the significant improvement of the total unreconciled discrepancies for 1395 and 1396 compared to previous years. They represent approximately **0.02%** of total payments reported by Government Agencies for both years. This amount is below the agreed materiality and relates to non-material differences. During 1393 and 1394, the final unreconciled amounts remained very high and represented (6.8%) and 3.4% respectively.

## 6.2. Payment Reconciliation between Companies and Government Agencies

### 6.2.1. Reconciliation by Company

The tables below summarise the differences between the payments reported by companies and receipts reported by Government Agencies.

The tables include consolidated figures from the RTs prepared by each company and Government Agency falling within the reconciliation scope, adjustments made by us following the reconciliation exercise and the residual unreconciled differences.

Table 65: Reconciliation by Company 1395

(in AFN)

N°	Company	Initial amounts			Adjustments			Final amounts		
		Company (a)	Government (b)	Difference (a-b)	Company (d)	Government (e)	Difference (d-e)	Company (f)=(a+d)	Government (g)=(b+e)	Difference (f-g)
1	North Coal Enterprise	1,136,708,768	1,136,708,768	-	-	-	-	1,136,708,768	1,136,708,768	-
2	Khoshak Brothers Company	50,144,306	47,779,236	2,365,070	(2,365,070)	-	(2,365,070)	47,779,236	47,779,236	-
3	Misaq-E Sharq Mining	33,459,493	33,186,374	273,119	-	-	-	33,459,493	33,186,374	273,119
4	Hashimy Group Company	34,869,664	34,869,666	(2)	-	-	-	34,869,664	34,869,666	(2)
5	Afghan Gas Enterprise	40,419,000	40,419,000	-	-	-	-	40,419,000	40,419,000	-
6	Qarizada Tomato Paste Company	42,111,600	42,111,600	-	-	-	-	42,111,600	42,111,600	-
7	Madan Karan	6,558,662	6,050,000	508,662	(558,662)	(50,000)	(508,662)	6,000,000	6,000,000	-
8	Tablieh-Parhoon Tarh J.V	3,523,644	3,523,644	-	-	-	-	3,523,644	3,523,644	-
9	Rahmat Fazel Construction & Construction Material production company	885,171	885,171	-	-	-	-	885,171	885,171	-
10	M.Bellal son of Sherendeel	20,241	19,829	412	(412)	-	(412)	19,829	19,829	-
11	Balkhi Construction Company	5,848,466	5,789,237	59,229	(68,563)	(9,334)	(59,229)	5,779,903	5,779,903	-
12	Abdul Majeed	5,050	-	5,050	(5,050)	-	(5,050)	-	-	-
<b>Total</b>		<b>1,354,554,065</b>	<b>1,351,342,525</b>	<b>3,211,540</b>	<b>(2,997,757.00)</b>	<b>(59,334.00)</b>	<b>(2,938,423.00)</b>	<b>1,351,556,308<sup>1</sup></b>	<b>1,351,283,191<sup>2</sup></b>	<b>273,117<sup>3</sup></b>

Source: EITI Data

The detailed reconciliation sheet by company and by tax for 1395 is presented in Annex 16 of the report.

<sup>1</sup> Approx. USD 20 million.

<sup>2</sup> Approx. USD 20 million.

<sup>3</sup> Approx. USD 4k.

Table 66: Reconciliation by Company 1396

(in AFN)

N°	Company	Initial amounts			Adjustments			Final amount <sup>a</sup>		
		Company (a)	Government (b)	Difference (a-b)	Company (d)	Government (e)	Difference (d-e)	Company (f)= (a+d)	Government (g)=(b+e)	Difference (f-g)
1	North Coal Enterprise	2,086,253,986	2,086,259,229	(5,243)	-	-	-	2,086,253,986	2,086,259,229	(5,243)
2	Khoshak Brothers Company	73,062,800	73,653,300	(590,500)	-	(590,500)	590,500	73,062,800	73,062,800	-
3	Misaq-E Sharq Mining	81,248,472	81,208,392	40,080	-	-	-	81,248,472	81,208,392	40,080
4	Hashimy Group Company	38,137,731	38,137,731	-	-	-	-	38,137,731	38,137,731	-
5	Afghan Gas Enterprise	37,106,019	37,106,019	-	-	-	-	37,106,019	37,106,019	-
6	Qarizada Tomato Paste Company	43,349,047	42,075,000	1,274,047	(1,274,047)	-	(1,274,047)	42,075,000	42,075,000	-
7	Ehsan Aziz Construction Company	21,862,572	21,520,192	342,380	(10,276)	-	(10,276)	21,852,296	21,520,192	332,104
8	Amania Mining Company	49,482	49,564	(82)	-	-	-	49,482	49,564	(82)
9	MCC consortium	10,715,885	10,716,185	(300)	-	-	-	10,715,885	10,716,185	(300)
10	Noor UMMUL billad Construction company	6,710,468	6,710,469	(1)	-	-	-	6,710,468	6,710,469	(1)
11	Vesta Construction & Construction Materials Company	1,877,317	1,877,317	-	-	-	-	1,877,317	1,877,317	-
12	Alborz Naween Construction and production company	18,504	14,304	4,200	-	-	-	18,504	14,304	4,200
13	Abdul Rahman Baba Steel & Iron Company	873,180	-	873,180	(873,180)	-	(873,180)	-	-	-
14	Dawendar Industrial and mining exploitation company	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>2,401,265,463</b>	<b>2,399,327,702</b>	<b>1,937,761</b>	<b>(2,157,503)</b>	<b>(590,500)</b>	<b>(1,567,003)</b>	<b>2,399,107,960<sup>1</sup></b>	<b>2,398,737,202<sup>2</sup></b>	<b>370,758<sup>3</sup></b>

Source: EITI Data

The detailed reconciliation sheet by company and by tax for 1396 is presented in Annex 17 of the report.

<sup>1</sup> Approx. USD 35 million.

<sup>2</sup> Approx. USD 35 million.

<sup>3</sup> Approx. USD 5k.

## 6.2.2. Reconciliation by revenue stream

The tables below summarise the total payments reported by companies and Government Agencies, considering all adjustments:

Table 67: Reconciliation by revenue stream 1395

(in AFN)

N°	Tax Kind	Initial amounts			Adjustments			Final amounts		
		Company (a)	Government (b)	Difference (a-b)	Company (d)	Government (e)	Difference (d-e)	Company (f)=(a+d)	Government (g)=(b+e)	Difference (f-g)
<b>MoMP - Revenue Department</b>		<b>989,555,997</b>	<b>986,617,576</b>	<b>2,938,421</b>	<b>(2,997,757)</b>	<b>(59,334)</b>	<b>(2,938,423)</b>	<b>986,558,240</b>	<b>986,558,242</b>	<b>(2)</b>
1	Royalties	989,555,997	986,617,576	2,938,421	(2,997,757)	(59,334)	(2,938,423)	986,558,240	986,558,242	(2)
2	Other significant payments (> AFN 7 million)	-	-	-	-	-	-	-	-	-
<b>MoF - Revenue Department</b>		<b>364,998,068</b>	<b>364,724,949</b>	<b>273,119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>364,998,068</b>	<b>364,724,949</b>	<b>273,119</b>
3	Corporate Income Tax (CIT)	207,115,389	206,842,270	273,119	-	-	-	207,115,389	206,842,270	273,119
4	Business Receipts Tax (BRT) 4%	157,882,679	157,882,679	-	-	-	-	157,882,679	157,882,679	-
5	Other significant payments (> AFN 7 million)	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,354,554,065</b>	<b>1,351,342,525</b>	<b>3,211,540</b>	<b>(2,997,757)</b>	<b>(59,334)</b>	<b>(2,938,423)</b>	<b>1,351,556,308</b>	<b>1,351,283,191</b>	<b>273,117</b>

Source: EITI Data

Table 68: Reconciliation by revenue stream 1396

(in AFN)

N°	Tax Kind	Initial amounts			Adjustments			Final amounts		
		Company (a)	Government (b)	Difference (a-b)	Company (d)	Government (e)	Difference (d-e)	Company (f)=(a+d)	Government (g)=(b+e)	Difference (f-g)
<b>MoMP - Revenue Department</b>		<b>2,027,654,743</b>	<b>2,026,087,795</b>	<b>1,566,948</b>	<b>(2,157,503)</b>	<b>(590,500)</b>	<b>(1,567,003)</b>	<b>2,025,497,240</b>	<b>2,025,497,295</b>	<b>(55)</b>
1	Royalties	2,027,654,743	2,026,087,795	1,566,948	(2,157,503)	(590,500)	(1,567,003)	2,025,497,240	2,025,497,295	(55)
2	Other significant payments (> AFN 7 million)	-	-	-	-	-	-	-	-	-
<b>MoF - Revenue Department</b>		<b>373,610,720</b>	<b>373,239,907</b>	<b>370,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373,610,720</b>	<b>373,239,907</b>	<b>370,813</b>
3	Corporate Income Tax (CIT)	217,041,532	216,934,595	106,937	-	-	-	217,041,532	216,934,595	106,937
4	Business Receipts Tax (BRT) 4%	145,853,303	145,589,427	263,876	-	-	-	145,853,303	145,589,427	263,876
5	Other significant payments (> AFN 7 million)	10,715,885	10,715,885	-	-	-	-	10,715,885	10,715,885	-
<b>Total</b>		<b>2,401,265,463</b>	<b>2,399,327,702</b>	<b>1,937,761</b>	<b>(2,157,503)</b>	<b>(590,500)</b>	<b>(1,567,003)</b>	<b>2,399,107,960</b>	<b>2,398,737,202</b>	<b>370,758</b>

Source: EITI Data

The unadjusted residual differences are detailed in Section 6.1.4 of the report.



## 6.3. Adjustments

### 6.3.1. Adjustments to company payments

The adjustments were carried out based on confirmations from companies and Government Agencies and were supported by adequate evidence wherever deemed appropriate. The adjustments made are detailed as follows:

#### FY 1395

Table 69: Adjustments to company payments 1395

Adjustments to company payments	in AFN
Taxes paid reported but falling outside the period covered (a)	(68,563)
Taxes paid reported but falling outside the reconciliation scope (b)	(2,929,194)
<b>Total</b>	<b>(2,997,757)<sup>1</sup></b>

Source: EITI Data

#### (a) Taxes paid reported but falling outside the period covered

These are payments reported, but which fall outside the reconciliation period, i.e. before 1 JADI 1394 or after 30 Qaws 1395. They relate to Royalties collected by MoMP amounting to AFN 68,563 from Balkhi Construction Company.

#### (b) Taxes paid reported but falling outside the reconciliation scope

These are adjustments made to amounts reported by companies but not foreseen in the RTs. They relate to Royalties collected by MoMP. The table below summarises the adjustments made by company:

N°	Company	Taxes reported but falling outside the reconciliation scope in AFN
1	Khoshak Brothers Company	(2,365,070)
2	Madan Karan	(558,662)
3	M.Bellal son of Sherendeel	(412)
4	Abdul Majeed	(5,050)
	<b>Total</b>	<b>(2,929,194)</b>

Source: EITI Data

#### FY 1396

Table 70: Adjustments to company payments 1396

Adjustments to company payments	in AFN
Taxes paid reported but falling outside the reconciliation scope (a)	(2,157,503)
<b>Total</b>	<b>(2,157,503)<sup>2</sup></b>

Source: EITI Data

#### (a) Taxes paid reported but falling outside the reconciliation scope

These are adjustments made to amounts reported by companies but not foreseen in the RTs. They relate to Royalties collected by MoMP. The table below summarises the adjustments made by company:

<sup>1</sup> Approx. USD 44k.

<sup>2</sup> Approx. USD 31k.

N°	Company	Taxes reported but falling outside the reconciliation scope in AFN
1	Qarizada Tomato Paste Co	(1,274,047)
2	Ehsan Aziz Construction Co	(10,276)
3	Abdul Rahman Baba Steel & Iron Co	(873,180)
<b>Total</b>		<b>(2,157,503)</b>

Source: EITI Data

### 6.3.2. Adjustments to Government Agencies

The adjustments were carried out based on confirmations received from companies or from Government Agencies and supported by payment receipts wherever deemed appropriate. These adjustments are detailed as follows:

#### FY 1395

Table 71: Adjustments to Government Agencies payments 1395

Adjustments to Government payments	in AFN
Taxes received reported but falling outside the reconciliation scope	(59,334)
<b>Total</b>	<b>(59,334)<sup>1</sup></b>

Source: EITI Data

These are adjustments made to amounts reported by Government Agencies but not foreseen in the RTs. They relate to Royalties collected by MoMP. The table below summarises the adjustments made by company:

N°	Company	Taxes reported but falling outside the reconciliation scope in AFN
1	Madan Karan	(50,000)
2	Balkhi Construction Company	(9,334)
<b>Total</b>		<b>(59,334)</b>

Source: EITI Data

#### FY 1396

Table 72: Adjustments to Government Agencies payments 1396

Adjustments to Government payments	in AFN
Tax received reported but outside the reconciliation scope	(590,500)
<b>Total</b>	<b>(590,500)<sup>2</sup></b>

Source: EITI Data

These are adjustments made to amounts reported by Government Agencies but not foreseen in the RTs. They relate to Royalties collected by MoMP amounting to AFN 590,500 from Khoshak Brothers Company.

<sup>1</sup> Approx. USD 1k.

<sup>2</sup> Approx. USD 8k.

## 6.4. Unreconciled Differences

### 6.4.1. FY 1395

Following the adjustments made, the total unreconciled discrepancies amounted to **AFN 273,117** representing **0.02%** of total payments reported by Government Agencies. This amount is below the agreed materiality and relates to non-material differences (< AFN 1,000,000).

*Table 73: Unreconciled differences 1395*

in AFN	Companies	Government Agencies	Difference in value	Difference in %
<b>Total payments</b>	<b>1,351,556,308</b>	<b>1,351,283,191</b>	<b>273,117</b>	<b>0.02%</b>

Source: EITI Data

The table below summarises the unreconciled discrepancies by company:

*Table 74: Unreconciled differences by company 1395*

N°	Company	Unreconciled difference in AFN
1	Misaq-E Sharq Mining	273,119
2	Hashimy Group Company	(2)
	<b>Total</b>	<b>273,117</b>

Source: EITI Data

The table below summarises the unreconciled discrepancies by tax:

*Table 75: Unreconciled differences by tax 1395*

N°	Tax Kind	Unreconciled difference in AFN
	<b>MoMP - Revenue Department</b>	<b>(2)</b>
1	Royalties	(2)
2	Other significant payments (> AFN 7 million)	-
	<b>MoF - Revenue Department</b>	<b>273,119</b>
3	Corporate Income Tax (CIT)	273,119
4	Business Receipts Tax (BRT) 4%	-
5	Other significant payments (> AFN 7 million)	-
	<b>Total</b>	<b>273,117</b>

Source: EITI Data

### 6.4.2. FY 1396

Following the adjustments made, the total unreconciled discrepancies amounted to **AFN 370,758** representing **0.02%** of total payments reported by Government Agencies. This amount is below the agreed materiality deviation and is related to non-material differences (< AFN 1,000,000).

*Table 76: Unreconciled differences by company 1396*

in AFN	Companies	Government Agencies	Difference in value	Difference in %
<b>Total payments</b>	<b>2,399,107,961</b>	<b>2,398,737,203</b>	<b>370,758</b>	<b>0.015%</b>

Source: EITI Data

The table below summarises the unreconciled discrepancies by company:

*Table 77: Unreconciled differences by company 1396*

N°	Company	Unreconciled difference in AFN
1	North Coal Enterprise	(5,243)
2	Misaq-E Sharq Mining	40,080

N°	Company	Unreconciled difference in AFN
3	Ehsan Aziz Construction Company	332,104
4	Amania Mining Company	(82)
5	MCC consortium	(300)
6	Noor UMMUL billad Construction company	(1)
7	Alborz Naween Construction and production company	4,200
<b>Total</b>		<b>370,758</b>

Source: EITI Data

The table below summarises the unreconciled discrepancies by tax:

Table 78: Unreconciled differences by tax 1396

N°	Tax Kind	Unreconciled difference in AFN
<b>MoMP - Revenue Department</b>		<b>(55)</b>
1	Royalties	(55)
2	Other significant payments (> AFN 7 million)	-
<b>MoF - Revenue Department</b>		<b>370,813</b>
3	Corporate Income Tax (CIT)	106,937
4	Business Receipts Tax (BRT) 4%	263,876
5	Other significant payments (> AFN 7 million)	-
<b>Total</b>		<b>370,758</b>

Source: EITI Data

## 6.5. Unilateral Disclosure of Revenues by Government Agencies

Government Agencies were requested to disclose unilaterally revenue streams collected from companies but not included within the reconciliation scope in accordance with EITI Requirement 4.1.d. These revenues are set out by in the table below:

Table 79: Unilateral disclosure of revenues by Government Agencies

(in AFN million)

Description	FY 1396	Proportion	FY 1395	Proportion	Variance	%
Revenues collected from in-scope companies and out-scope flows by MoMP and MoF	32.11	13.19%	16.50	8.07%	15.61	48.62%
Revenues collected from out-scope companies by MoMP and MoF	208.96	85.85%	186.28	91.07%	22.68	10.85%
Revenues collected by MoIC (from in and out-scope companies)	2.32	0.95%	1.77	0.86%	0.55	23.83%
<b>Total</b>	<b>243.39</b>	<b>100.00%</b>	<b>204.54</b>	<b>100.00%</b>	<b>38.85</b>	<b>15.96%</b>

Source: EITI Data and MoIC

## 7. ANALYSIS OF REPORTED DATA

This section summarises the key figures reported by Government Agencies and companies selected in the reconciliation scope.

The figures presented below could differ from those presented in other sections of this report (e.g. Sections 3 and 4). This difference is due to the fact that other reported data are not only related to the entities selected in the reconciliation scope but to the Afghan extractive sector as a whole.

The figures received during the scoping phase and related to the Royalties collected by MoMP from companies falling within the reconciliation scope have significantly changed after the reconciliation work. It therefore begs the question of the accuracy and comprehensiveness of the figures declared unilaterally, related to the companies falling outside the scope.

The table below summarises the differences between figures collected during the scoping phase and the reconciled figures:

*Table 80: Differences between figures collected during the scoping phase and reconciled figures 1395*

in AFN billion	Reconciled figures	Scoping phase	Variance	%
Royalties	0.99	1.33	(0.34)	(25.76%)
Corporate Income Tax	0.21	0.21	0.00	0.10%
Business Receipts Tax	0.16	0.15	0.00	2.92%
<b>Total</b>	<b>1.35</b>	<b>1.69</b>	<b>(0.34)</b>	<b>(19.99%)</b>

Source: EITI Data

*Table 81: Differences between figures collected during the scoping phase and reconciled figures 1396*

in AFN billion	Reconciled figures	Scoping phase	Variance	%
Royalties	2.03	1.68	0.34	20.30%
Corporate Income Tax	0.22	0.22	0.00	0.17%
Business Receipts Tax	0.15	0.14	0.00	1.89%
<b>Total</b>	<b>2.39</b>	<b>2.04</b>	<b>0.34</b>	<b>16.88%</b>

Source: EITI Data

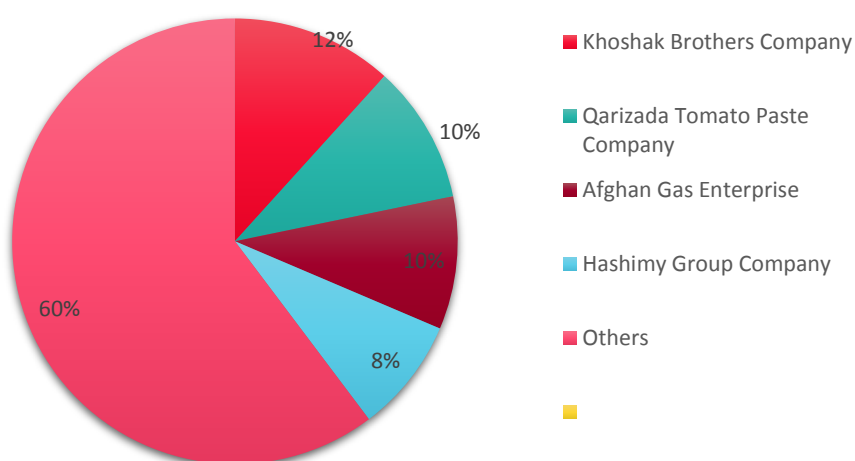
## 7.1. Analysis of Government Revenues

### 7.1.1. Analysis of payments by companies' contribution

#### (a) FY 1395

The analysis of Government revenues by companies' contribution indicates that five (5) companies contributed approximately **84%** to the total Government revenues in 1395 and that NCE accounts for 73% of the country's extractive revenues for that period.

Figure 15: Top 5 companies by payment (1395)



Source: EITI Data

The list of payments by company is shown in the table below:

Table 82: Payments by companies' contribution 1395

(in AFN million)

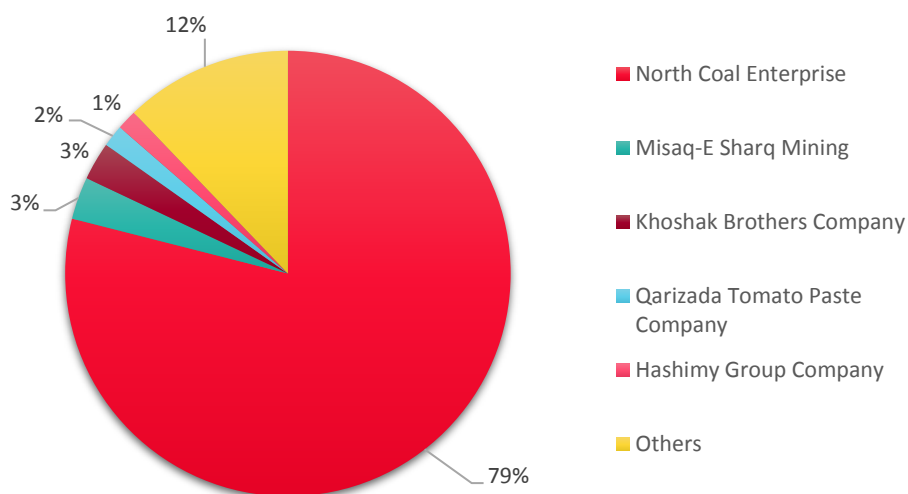
N°	Company	FY 1395	Proportion
1	North Coal Enterprise	1,136.71	73.06%
2	Khoshak Brothers Company	49.09	3.16%
3	Qarizada Tomato Paste Company	42.11	2.71%
4	Afghan Gas Enterprise	40.42	2.60%
5	Hashimy Group Company	34.87	2.24%
6	Misaq-E Sharq Mining	33.19	2.13%
7	Madan Karan	6.00	0.39%
8	Balkhi Construction Company	4.47	0.29%
9	Tablieh-Parhoon Tarh J.V	3.52	0.23%
10	Rahmat Fazel Construction & Construction Material production company	0.89	0.06%
11	M.Bellal son of Sherendeel	0.02	0.00%
	Revenues unilaterally declared	204.54	13.15%
	<b>Total (excluding social payments)</b>	<b>1,555.82</b>	<b>100.00%</b>

Source: EITI Data

**(b) FY 1396**

The analysis of Government revenues by companies' contribution indicates that five (5) companies contributed approximately **88%** to the total Government revenues in 1396 and that North Coal Enterprise accounts for almost **79%** of the country's extractive revenues for that period.

*Figure 16: Top 5 companies by payment (1396)*



Source: EITI Data

The list of payments by company is shown in the table below:

*Table 83: Payments by companies' contribution 1396*

		<i>(in AFN million)</i>	
N°	Company	FY 1396	Proportion
1	North Coal Enterprise	2,086.26	78.96%
3	Misaq-E Sharq Mining	81.21	3.07%
2	Khoshak Brothers Company	73.06	2.77%
4	Qarizada Tomato Paste Company	42.08	1.59%
5	Hashimy Group Company	38.14	1.44%
6	Afghan Gas Enterprise	37.11	1.40%
7	Ehsan Aziz Construction Company	21.52	0.81%
8	MCC consortium	10.72	0.41%
9	Noor UMMUL billad Construction company	6.71	0.25%
10	Vesta Construction & Construction Materials Company	1.88	0.07%
11	Amania Mining Company	0.05	0.00%
12	Alborz Naween Construction and production company	0.01	0.00%
	Revenues declared unilaterally	243.39	9.21%
	<b>Total (excluding social payments)</b>	<b>2,642.13</b>	<b>100.00%</b>

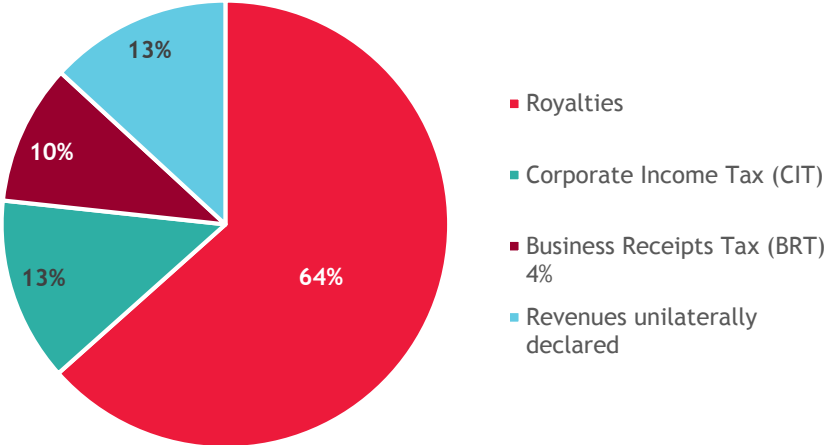
Source: EITI Data

### 7.1.2. Analysis of payments by flow contribution

(a) FY 1395

The analysis of the payments by flow shows that taxes selected in the reconciliation scope contributed for almost 87% of the total Government extractive revenues. We also note that Royalties represent the highest proportion of total government revenues (approx. 64%).

Figure 17: Top 5 revenue streams (1395)



Source: EITI Data

The list of payment flows by revenue stream is shown in the table below:

Table 84: Payments flows by revenue stream 1395

(in AFN million)

Payment flow	FY 1395	Proportion
Royalties	986.56	63.41%
Corporate Income Tax (CIT)	206.84	13.29%
Business Receipts Tax (BRT) 4%	157.88	10.15%
Revenues unilaterally declared	204.54	13.15%
<b>Total (excluding social payments)</b>	<b>1,555.82</b>	<b>100.00%</b>

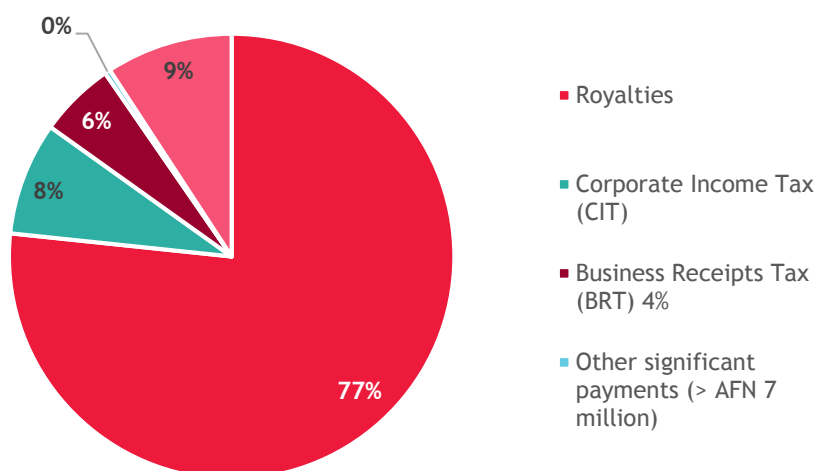
Source: EITI Data



**(b) FY 1396**

The analysis of payment flows shows that taxes selected in the reconciliation scope contributed for almost **91%** of the total Government extractive revenues. We also note that Royalties represent the highest proportion of total government revenues (**77%**).

*Figure 18: Top 5 revenue streams (1396)*



Source: EITI Data

The list of payment flows by revenue stream is shown in the table below:

*Table 85: Payments by revenue stream 1396*

*(in AFN million)*

Payment flow	FY 1396	Proportion
Royalties	2,025.50	76.66%
Corporate Income Tax (CIT)	216.93	8.21%
Business Receipts Tax (BRT) 4%	145.59	5.51%
Other significant payments (> AFN 7 million)	10.72	0.41%
Revenues unilaterally declared	243.39	9.21%
<b>Total (excluding social payments)</b>	<b>2,642.13</b>	<b>100.00%</b>

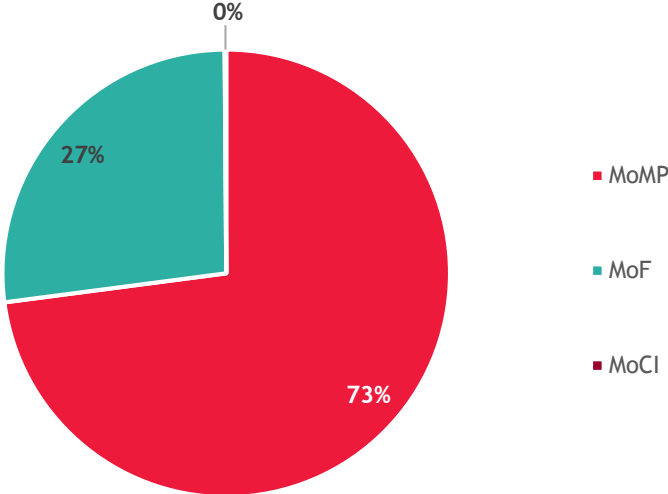
Source: EITI Data

### 7.1.3. Analysis of payments by Government Agency

(a) FY 1395

The analysis of the payments by Government Agency shows that MoMP collected the largest amount of extractive revenues during FY 1395 followed by MoF.

Figure 19: Payments by Government Agency 1395



Source: EITI Data

The list of payments by Government Agency is shown in the table below:

Table 86: Payments by Government Agency 1395

(in AFN million)

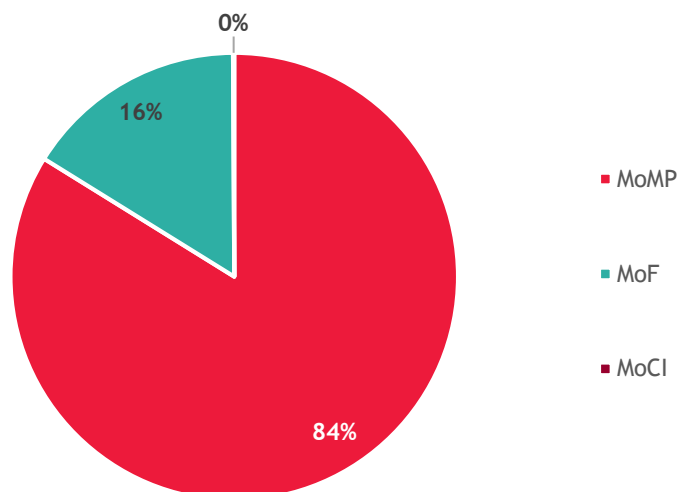
Government Agency	FY 1395	Proportion
MoMP	1,134.63	72.93%
MoF	419.43	26.96%
MoC	1.77	0.11%
<b>Total (excluding social payments)</b>	<b>1,555.82</b>	<b>100.00%</b>

Source: EITI Data

**(b) FY 1396**

The analysis of the payments by Government Agency shows that MoMP collected the largest amount of extractive revenues during FY 1396 followed by MoF.

*Figure 20: Payments by Government Agency 1396*



*Source: EITI Data*

The list of payments by Government Agency is shown in the table below:

*Table 87: Payments by Government Agency 1396*

(in AFN million)

Government Agency	FY 1395	Proportion
MoMP	2,214.90	83.83%
MoF	424.90	16.08%
MoC	2.32	0.09%
<b>Total (excluding social payments)</b>	<b>2,642.13</b>	<b>100.00%</b>

*Source: EITI Data*

## 7.2. Analysis of Employment Data

Companies were requested to report their international and local employees' figures during 1395 and 1396. We set out in the tables below the number of employees reported by company:

*Table 88: Employment data reported by companies 1395*

N°	Company	Local employees				Sub-total	International employees				Sub-total	Total
		Permanent		Non-permanent			Permanent		Non-permanent			
		Male	Female	Male	Female		Male	Female	Male	Female		
1	North Coal Enterprise	375	5	266	15	661	0	0	0	0	0	661
2	Khoshak Brothers Company	65	0	600	0	665	0	0	0	0	0	665
3	Misaq-E Sharq Mining	200	0	0	0	200	0	0	0	0	0	200
4	Hashimy Group Company	121	0	0	0	121	0	0	0	0	0	121
5	Afghan Gas Enterprise	276	42	600	30	948	0	0	0	0	0	948
6	Qarizada Tomato Paste Company	26	0	800	0	826	0	0	0	0	0	826
7	Madan Karan	155	0	0	0	155	0	0	0	0	0	155
8	Tablieh-Parhoon Tarh J.V	2	0	4	0	6	0	0	0	0	0	6
9	Rahmat Fazel Construction & Construction Material production company	3	0	15	0	18	0	0	0	0	0	18
10	M.Bellal son of Sherendeel	n/r	n/r	n/r	n/r	0	n/r	n/r	n/r	n/r	0	0
11	Balkhi Construction Company	4	0	0	2	6	0	0	0	0	0	6
12	Abdul Majeed	2	0	0	0	2	0	0	0	0	0	2
<b>Total</b>		<b>1,229</b>	<b>47</b>	<b>2,285</b>	<b>47</b>	<b>3,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,608</b>

Source: EITI Data

*Table 89: Employment data reported by companies 1396*

N°	Company	Local employees				Sub-total	International employees				Sub-total	Total
		Permanent		Non-permanent			Permanent		Non-permanent			
		Male	Female	Male	Female		Male	Female	Male	Female		
1	North Coal Enterprise	157	15	380	3	555	0	0	0	0	0	555
2	Khoshak Brothers Company	68	0	300	0	368	0	0	0	0	0	368
3	Misaq-E Sharq Mining	200	0	0	0	200	0	0	0	0	0	200
4	Hashimy Group Company	116	0	0	0	116	0	0	0	0	0	116
5	Afghan Gas Enterprise	274	44	599	27	944	0	0	0	0	0	944
6	Qarizada Tomato Paste Company	28	0	800	0	828	0	0	0	0	0	828
7	Ehsan Aziz Construction Company	15	0	65	0	80	0	0	0	0	0	80
8	Amania Mining Company	2	0	36	0	38	0	0	0	0	0	38
9	MCC consortium	16	0	11	0	27	22	0	0	0	22	49
10	Noor UMMUL billad Construction company	5	0	5	0	10	0	0	0	0	0	10
11	Vesta Construction & Construction Materials Company	27	0	0	0	27	0	0	0	0	0	27
12	Alborz Naweem Construction and production company	0	0	0	0	0	0	0	0	0	0	0
13	Abdul Rahman Baba Steel & Iron Company	9	1	0	0	10	0	0	0	0	0	10
14	Dawendar Industrial and mining exploitation company	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>917</b>	<b>60</b>	<b>2,196</b>	<b>30</b>	<b>3,203</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>3,225</b>

Source: EITI Data

### 7.3. Analysis of Loans Granted to Mining Sector

State-owned Enterprises were requested to report the loans granted to the extractive companies during 1395 and 1396. We set out in the tables below a summary of the data reported by SOEs:

*Table 90: Loans granted to Mining Sector by SOEs 1395*

*(in AFN million)*

Company	Amount at the beginning of FY 1395	New loans awarded in 1395	Amount reimbursed in 1395	Outstanding amount by end 1395
NCE	197	72	3	265
AGE	877	451	317	1,012
<b>Total</b>	<b>1,074</b>	<b>523</b>	<b>320</b>	<b>1,277</b>

*Table 91: Loans granted to Mining Sector by SOEs 1396*

*(in AFN million)*

Company	Amount at the beginning of FY 1396	New loans awarded in 1395	Amount reimbursed in 1395	Outstanding amount by end 1396
NCE	265	5	11	259
AGE	1,012	504	323	1,193
<b>Total</b>	<b>1,277</b>	<b>509</b>	<b>333</b>	<b>1,453</b>

Details of the loans granted to the mining sector during 1395 and 1396 are set out in Annex 18 of the report.

### 7.4. Analysis of Quasi-fiscal Expenditure

State-owned Enterprises were requested to report their quasi-fiscal expenditure incurred during 1395 and 1396. They reported nil quasi-fiscal expenditure for both periods.

However, there is insufficient evidence to assess whether material quasi-fiscal expenditures exist in Afghanistan or not. The Financial Statements of SOEs appears to include some expenses that can be assimilated to quasi-fiscal expenditures as defined by the EITI requirement 6.2. Once the audit of the financial statements of NCE and AGE is finalised, a review of their accounts could be performed in order to assess the existence of quasi-fiscal expenditures.

### 7.5. Analysis of Sales Made by SOEs

SOEs were requested to report the sales made during 1395 and 1396. We set out in the tables below a summary of the data reported by SoEs:

*Table 92: Sales made by SoEs 1395*

Company	Volumes sold		Revenues received (Price) in million AFN	Market (Local / Export)
	Total	Unit		
NCE	1,645,672.00	Metric Tons	2,471.11	Local
AGE	149,045.37	CM	403.85	Local
<b>Total</b>			<b>2,874.96</b>	

Source: EITI Data

*Table 93: Sales made by SoEs 1396*

Company	Volumes sold		Revenues received (Price) in million AFN	Market (Local / Export)
	Total	Unit		
NCE	2,054,669.00	Metric Tons	3,076.52	Local
AGE	154,687.45	CM	486.85	Local
<b>Total</b>			<b>3,563.37</b>	

Source: EITI Data

Based on the data collected from SoEs, revenue generated from the extractive sector totalled AFN 3,563.37 million in 1396 against AFN 2,874.96 million. The total sales increased by AFN 605.50 million. It also indicates that NCE contributed approximately 86% to the total SoE revenues for both FYs 1395 and 1396.

The table below sets out the variances in SoE revenues:

*Table 94: Evolution of the sales made by SoEs during FYs 1395 and 1396*

*(in million AFN)*

Company	Revenues received in 1396	Revenues received in 1395	Variance in value	Variance in %
NCE	3,076.52	2,471.11	605.41	24.50%
AGE	486.85	403.85	83.00	20.55%
<b>Total</b>	<b>3,563.37</b>	<b>2,874.96</b>	<b>688.41</b>	<b>23.95%</b>

Source: EITI Data

The table below shows the variances in the average sales price:

*Table 95: Evolution of the average price during FYs 1395 and 1396*

Average price / Commodity in AFN*	1396	1395	Variance in value	Variance in %
Coal per Metric Ton (NCE)	1,497.33	1,501.58	(4.25)	(0.28%)
Gas per Cubic Metre (AGE)	3,147.31	2,709.60	437.71	13.91%

(\*) Average prices are determined based on the sales data (receipts and volumes) reported by SOEs in their respective RTs.

Source: EITI Data

## 7.6. Analysis of the Transfers Made to the State

State-owned Enterprises were requested to report the transfers made to MoF (State Budget) during FYs 1395 and 1396. We set out in the tables below a summary of the data reported by SOEs:

*Table 96: Transfers made to the State by SOEs 1395*

Company	Date	Payment No.	Description	Amount in AFN
NCE	1395/5/17	652.180	75% Net Profit Transfer to MoF	239,990,797
AGE	-	-	-	-

*Table 97: Transfers made to the State by SOEs 1396*

Company	Date	Payment No.	Description	Amount in AFN
NCE	n/r	n/r	75% Net Profit Transfer to MoF	615,371,295
AGE	-	-	-	-

## 7.7. Analysis of Production Data

Companies were requested to report the quantities produced by mines for the FYs 1395 and 1396. We set out in the tables below the production volumes reported by company:

*Table 98: Production data by project/mine and by commodity 1395*

Company	Type of mineral	Production Unit	Project / Mine	Total
NCE	Coal	Metric Ton	KABUL BRECKET	1,029
NCE	Coal	Metric Ton	ABKHURAK	5,198
NCE	Coal	Metric Ton	TALA WA BARFAK	107,685
NCE	Coal	Metric Ton	SHABASHAK	845,719
NCE	Coal	Metric Ton	DEHNA TOOR	686,059
Khoshak Brothers Company	Coal	n/r	Garmak Project	<b>32,672</b>
Khoshak Brothers Company	Coal	n/r	Sabzak Project - Herat	<b>36,269</b>
Misaq-E Sharq Mining	Coal	Metric Ton	Coal Mine - Sair Asyab Area	35,000
Hashimy Group Company	Coal	Metric Ton	Nahrin Coal Mine	<b>46,465</b>
Abdul Majeed	Stone	n/r	n/r	10,374
AGE	Gas	Cubic metre	All four Mines	<b>149,045</b>
Qarizada Tomato Paste Company	Salt	Metric Ton	n/r	80,310
Madan Karan	Coal	Metric Ton	Dara Soof Bala area, Samanghan Province	<b>1,743</b>
Balkhi Construction Company	Construction Stones	Cubic metre	Karash Plant	7,535
Rahmat Fazel Construction & Construction Material production company	Marble	Metric Ton	n/r	<b>1,815</b>
M.Bellal son of Sherendeel	n/r	n/r	n/r	-

Source: EITI Data

*Table 99: Production data by project/mine and by commodity 1396*

Company	Type of mineral	Production Unit	Project / Mine	Total
Khoshak Brothers Company	Coal	Metric Ton	Garmak Project	38,152
Hashimy Group Company	Coal	Metric Ton	Nahrin Coal Mine	<b>68,818</b>
NCE	Coal	Metric Ton	ABKHURAK	71
NCE	Coal	Metric Ton	TALA WA BARFAK	104,290
NCE	Coal	Metric Ton	SHABASHAK	1,097,171
NCE	Coal	Metric Ton	DAHNA TOOR	853,137
AGE	Gas	Cubic metre	All Four Mines	<b>154,687</b>
Qarizada Tomato Paste Company	Salt	Metric Ton	n/r	70,282
Misaq-E Sharq Mining	Coal	Metric Ton	Sar Asayab - Coal Mine	<b>85,044</b>
Abdul Rahman Baba Steel & Iron Company	-	-	No production because company is on the exploration phase and not allowed to extraction.	-
Ehsan Aziz Construction Company	Stone	Metric Ton	Hilmand Province	<b>3,758</b>
Vesta Construction & Construction Materials Company	Gravel	Cubic metre	n/r	32,800
Amania Mining Company	Fluorite	Metric Ton	Bakod area, Khandahar Province	<b>4,325,100</b>
MCC consortium	n/r	n/r	n/r	-
Noor UMMUL billad Construction company	n/r	n/r	n/r	-
Alborz Naweem Construction and production company	n/r	n/r	n/r	-
Dawendar Industrial and mining exploitation company	-	-	No production: the company is not active	-

Source: EITI Data

The table below sets out the production volumes reported by companies falling within the reconciliation scope:

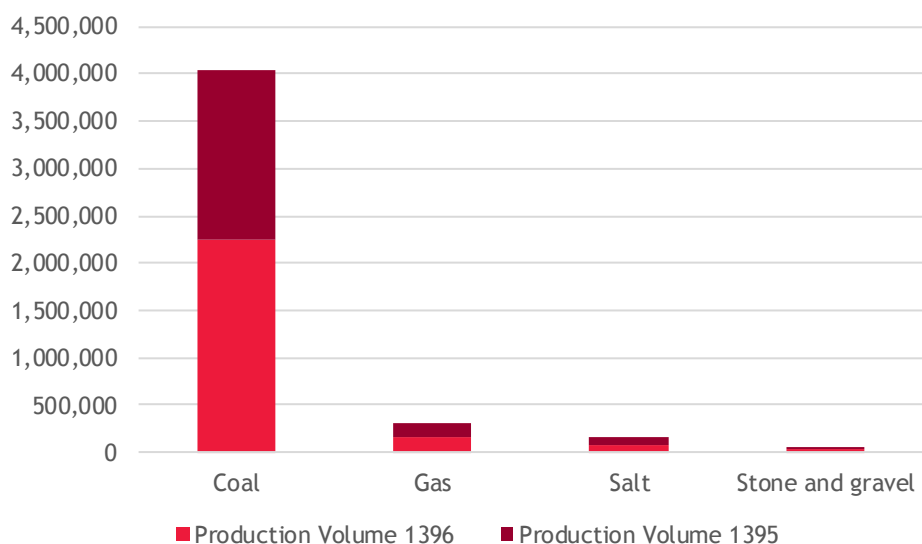
*Table 100: Evolution of the production volume between FYs 1395 and 1396*

Mineral	Production Unit	Production Volume 1396	Production Volume 1395	Variance in volume	Variance in %
Fluorite	Metric Ton	4,325,100	-	N/A	N/A
Coal	Metric Ton	2,246,684	1,797,839	448,845	24.97%
Gas	Cubic metre	154,687	149,045	5,642	3.79%
Salt	Cubic metre	70,282	80,310	(10,028)	-12.49%
Stone and gravel	Cubic metre	36,558	17,909	18,649	104.13%
Marble	Metric Ton	-	1,815	N/A	N/A

Source: EITI Data

The most notable change in the production volume relates to coal. As shown below, the volume of coal extracted grew by 448k metric tons over the two years (24.97%):

*Figure 21: Evolution of production volume of the in-scope companies (FYs 1395 / 1396)*



The evolution of the production value for the key commodities produced by companies falling within the reconciliation scope is presented below:

*Table 101: Evolution of the production value between FYs 1395 and 1396*

(in AFN million)

Mineral	Production Value 1396	Production Value 1395	Variance	%
Coal	3,364.03	2,699.60	664.43	24.61%
Gas	0.49	0.40	0.08	20.55%
<b>Total</b>	<b>3,364.52</b>	<b>2,700.00</b>	<b>664.52</b>	<b>24.61%</b>

Source: EITI Data

The production value is based on average prices submitted by SOEs in their RTs (please refer to Section 7.5 above) extrapolated to the entire production of companies falling within the reconciliation scope.

With regards to the Fluorite value, the sales data was not reported by Amania Mining Company and there was no reliable international index to be used in the context of Afghanistan.



## 7.8. Analysis of Social Payments

Companies were requested to report social payments and transfers made during 1395 and 1396 unilaterally. We set out in the tables below the amounts reported by companies for mandatory and voluntary social payments:

*Table 102: Social payments by company 1395*

*(in AFN)*

Company	Mandatory social payments		Voluntary social payments		Total
	In-Cash payments	In-kind payments	In-Cash payments	In-kind payments	
North Coal Enterprise	-	-	14,969,385	-	<b>14,969,385</b>
Khoshak Brothers Company	50,000	-	223,680	-	<b>273,680</b>
Hashimy Group Company	2,571,429	-	-	-	<b>2,571,429</b>
Qarizada Tomato Paste Company	-	1,440,286	-	1,554,800	<b>2,995,086</b>
Madan Karan	1,134,000	-	-	-	<b>1,134,000</b>
Rahmat Fazel Construction & Construction Material production company	-	-	-	50,000	<b>50,000</b>
<b>Total</b>	<b>3,755,429</b>	<b>1,440,286</b>	<b>15,193,065</b>	<b>1,604,800</b>	<b>21,993,580</b>

Source: EITI Data

*Table 103: Social payments by company 1396*

*(in AFN)*

Company	Mandatory social payments		Voluntary social payments		Total
	In-Cash payments	In-kind payments	In-Cash payments	In-kind payments	
North Coal Enterprise	-	-	1,530,730	-	<b>1,530,730</b>
Khoshak Brothers Company	-	-	411,440	-	<b>411,440</b>
Hashimy Group Company	2,858,600	-	-	-	<b>2,858,600</b>
Qarizada Tomato Paste Company	-	3,501,150	-	1,740,278	<b>5,241,428</b>
Ehsan Aziz Construction Company	53,000	-	330,500	-	<b>383,500</b>
Amania Mining Company	-	-	8,500	-	<b>8,500</b>
<b>Total</b>	<b>2,911,600</b>	<b>3,501,150</b>	<b>2,281,170</b>	<b>1,740,278</b>	<b>10,434,198</b>

Source: EITI Data

Details of social payments made by companies during 1395 and 1396 are set out in Annex 18 of the report.

## 8. RECOMMENDATIONS

### 8.1. Lessons Learned from the Current EITI Process

#### 8.1.1. Governance of the extractive revenues

- i. Need to generate a Taxpayer Identification Number (TIN) for all extractive companies

##### Description

During the scoping phase, we noted that not all the statements of revenues received from MoMP and MoF included the Taxpayer Identification Numbers (TINs) of companies. The names of some companies have been spelt differently from one Government Agency to another. These differences may be due to the translation of these statements from local language to English.

##### Recommendation

We recommend that all Government Agencies use a unique TIN to record the payments received from the extractive companies. This will require a perpetual and close cooperation among all Government Agencies in order to address this weakness with the existing companies.

For new companies, the TIN should be allocated at the time they are incorporated, and their TIN should be communicated to all Government Agencies. Their use should be mandatory for EITI reporting.

##### Implementation status

Ongoing.

##### MoMP - Deputy Policy comments

TIN for majority of the extractive companies exist. List of some remaining companies is shared with MoF to issue TINs.

##### Further IA comments

We would like to emphasize the second part of the recommendation. TINs and the name of companies should be communicated with all Government Agencies to ensure having a unique number and name.

## 8.1.2. Management of the extractive sectors

### i. Lack of Resource Revenue Sharing System for extractive revenues

#### Description

Extractive revenues are generated in nearly all provinces in Afghanistan and mainly in Nangarhar (Eastern) and Kabul (Central).

In these areas and others, extractive activities have significantly impacted the livelihoods of local inhabitants as well as the environment.

Although article 50 of the Mineral Law (2018) has set up the Provincial Development Fund (PDF). We understand that this provision has yet to be implemented.

The same article states that PDF should be annually credited by:

- 5% of revenues initially paid into the NTA for Exploration Licences and Exploitation Licence; and
- 8% of revenues initially paid into the NTA for Small-scale Mining Licences.

Also, according to the article 50 paragraph 3, the Independent Directorate of Local Governance shall, in accordance with the Regulations, ensure that revenue appropriated into the PDF is:

- Invested in initiatives for the benefit of the province in which the relevant License is situated in accordance with an economic development plan prepared by the responsible Ministry; or
- Transferred to the Municipal Incentive Fund and invested in initiatives for the benefit of Municipalities in the province in which the relevant License is situated.

The Mineral Law (2014) includes a similar requirement for sub-national transfers in its Article 84. However, we understand that this provision was also not complied with.

#### Recommendation

Given that local communities are the ones who are directly affected by extractive activities, we recommend that the Government should ensure that the PDF is operational or set up a revenue sharing mechanism so that these revenues may be allocated towards projects that would contribute towards:

- the rehabilitation and development of communities impacted by extractive operations;
- mitigate or prevent violent conflicts;
- respond to local claims for benefits, based on ideas of local ownership; and
- promote regional income equality between resource and non-resource rich regions.

For better transparency and efficiency, the revenue sharing system would require stakeholder consensus on any revenue sharing formula.

#### Comments

None.

### **8.1.3. EITI implementation**

#### **i. Lack of Reporting System for Employment data**

##### **Description**

The EITI Standard stipulates that implementing countries must disclose information about employment in the extractive sector in absolute terms and as a percentage of the total employment (EITI Requirement 6.3 (e)).

We note that neither MoMP nor SOEs has a system providing data on the direct impact of employment in the extractive sector. As a result, employment data collected and stated in this report is partial and does not reflect the comprehensive extractive sector contribution by the country's workforce.

##### **Recommendation**

In order to improve the accuracy and accessibility of background information, we recommend that MoMP and SOEs periodically (at least annually) update their system with data on employment in the extractive sector.

##### **Comments**

None.

## ii. Reporting templates not correctly prepared

### Description

The purpose of developing an EITI report is to provide accurate data to the public and shape better understanding of the reconciliation process. To this end, it is vital that the public obtains information and clarification from parties which are directly involved in the extractive governance.

However, we note that RTs were not adequately prepared by both Government Agencies and Extractive Companies. We list below the main issues noted during our work:

- some RTs did not include data regarding production;
- some RTs did not include license details of the extractive company;
- some RTs did not include social payments;
- some RTs did not include data regarding beneficial ownership and politically exposed persons; and
- some RTs did not include comprehensive payment flow details (i.e. type of payment, company name, etc.).

Given the constraints we faced, there was not enough time to perform data analysis properly, which could have been informative to users of the report and could have an impact on the next validation of Afghanistan as an EITI country.

### Recommendation

We recommend that MSG takes the necessary steps in order to encourage the focal points of reporting entities to take more prominent roles in providing data and information as well as to give comprehensive explanations and confirm statements made in the EITI report. Additionally, we recommend that all stakeholders attend the AEITI workshop for further understanding of the compliance with EITI Requirements.

MSG could also consider animating additional training workshops to reporting entities in order to improve the EITI process and quality of data provided by reporting entities.

### Comments

None.

### **iii. Lack of EITI focal points for the Government Agencies**

#### **Description**

During the scoping phase we faced difficulties in the data collection for the following reasons:

- some Government Agencies keep manual records;
- some Ministries/Departments have more than one key person for EITI purposes; and
- some documents are not available in English language.

As a result, the data collection took longer than usual, and the schedule was revised many times.

#### **Recommendation**

We recommend that the MSG takes the necessary steps to appoint permanent focal points for the Ministries and SOEs, to facilitate and assist the IA in providing reliable data and information as well as to give comprehensive explanations and confirm statements made in the EITI report.

#### **Comments**

None.

#### **iv. Quasi-fiscal expenditure assessment**

##### **Description**

Based on the 1394-1395 EITI report, the EITI board assessed the level of progress of Afghanistan against Requirement 6.2 “SOE quasi-fiscal expenditure” as being inadequate.

For the preparation of this report, the State-Owned Enterprises were requested to report their quasi-fiscal expenditure incurred during 1395 and 1396. They reported nil quasi-fiscal expenditure for both periods.

However, there is insufficient evidence to assess whether material quasi-fiscal expenditure exist in Afghanistan or not. The Financial Statements of the SOEs appear to include some expenses that can be perceived as being quasi-fiscal expenditure as defined by EITI Requirement 6.2.

##### **Recommendation**

We recommend that MSG takes the necessary steps to assess whether quasi-fiscal expenditure were incurred by the SOEs during the periods under review. Once the audits of the financial statements of NCE and AGE have been completed, the MSG could consider issuing an addendum in order to review these accounts and assess the existence of quasi-fiscal expenditure.

##### **Comments**

None.

#### **v. Post award process audit**

##### **Description**

During the preparation of this report, it has been brought to our attention by the civil society stakeholders, that some licences may have allegedly, been awarded to Politically Exposed Persons. Should that prove to the case, this would result in a violation of the Minerals Law (2018).

However, given the lack of an independent audit of the award process of licences, there is insufficient evidence to conclude whether such allegations are credible and true.

##### **Recommendation**

We recommend that MSG considers carrying out a post award process audit by an independent consultant/firm in order to assess the veracity of any such allegations.

##### **Comments**

None.



## 8.2. Follow up of Previous IA Recommendations

### 8.2.1. Scoping and contextual data

#### Description

The process of gathering information from Government sources to assess the scope for the fifth EITI report was time consuming and there does not appear yet to be an embedded process for production of the revenue, production and other information which is required. The computerisation of the Cadastre has not been completed and generally, many of the systems used in Government Agencies remain manual and cumbersome.

We were unable to obtain from the Government certain information required for inclusion in the Report by the EITI Standard (for example exports, contribution to GDP from the extractive sector). Much of this information might be expected to be available within Government for periodic reporting and for reporting to donors and potential investors.

#### Recommendation

MSG should engage with the Government Agencies holding the information required to assess the scope of the next EITI Report and the contextual information required under the EITI Standard; and establish a mechanism for providing complete and reliable information on a timely basis.

#### Implementation status

Implemented.

#### Stakeholders comments

The Transparency Portal now includes relevant information on licences as required by the EITI Standard. The production and export data are publicly available through the MoMP and the ACD websites respectively.

However, further checks should be performed to ensure their accuracy.

## 8.2.2. Unresolved discrepancies

### Description

We were unable to obtain the necessary information to resolve all discrepancies arising between reported amounts in time for publication of the report. A number of these discrepancies arose in relation to amounts reported by MoF Customs and by companies. We also received comments that the level of receipts reported by MoF Customs appeared to be low.

### Recommendation

MSG should investigate the unresolved discrepancies further and consider whether any action is required in the light of the comments on amounts reported relating to MoF Customs.

### Implementation status

Ongoing.

### AEITI Secretariat comment

The process of hiring of consultancy firm for resolving discrepancies found in the 4<sup>th</sup> and 5<sup>th</sup> AEITI Reports is in progress. A budget line was included in the work plan to fund this assignment.

It is worth highlighting the significant improvement of the total unreconciled discrepancies for 1395 and 1396 compared to previous years. They represent approximately 0.02% of total payments reported by Government Agencies for both years. This amount is below the agreed materiality and relates to non-material differences. During 1393 and 1394, the final unreconciled amounts remained very high and represented (6.8%) and 3.4% respectively.

### **8.2.3. SOEs**

#### **Description**

We noted that the accounting systems, capacity of finance staff and audit environment in the two extractive SOEs is inadequate.

#### **Recommendation**

MoF and MoMP should prepare a plan to improve these areas and implement the necessary actions.

#### **Implementation status**

Ongoing.

#### **AEITI Secretariat comment**

We note the recruitment of a Finance Coordinator in May 2019 to help AGE and NCE in preparing their financial statements and get them audited by the SAO.

The expert will support also these two SOEs during the EITI reconciliation process.

## 8.2.4. Production reporting

### Description

Data on production was requested from MoMP at the scoping stage, but the figures received were incomplete. Further information was provided during the preparation of the report, after continued requests but MoMP data remained incomplete. Information was also provided by companies. However, there were differences between the data provided by MoMP and companies.

The MoMP data for royalties and production did not match up - there was production for companies for which no royalty was reported, and royalties received from companies for which no production was reported.

### Recommendation (Previous IA)

MSG should engage with MoMP so that the reporting of production is improved. Information on production is an important gauge to business activity and the collection and safeguarding of government revenues - not only royalties but also income taxes, BRT, customs duties as well.

We recommend that MoMP improves transparency in this area by publishing production data regularly and on a timely basis.

### Implementation status

Ongoing.

During the preparation of the scoping study for this report, we noted a huge increase in the volume of marble produced by **Abdul Bari Safar Mining Extraction Company** between 1395 and 1396. Following discussions with MoMP, it appeared that the figures initially reported were incorrect. The adjustments are detailed as follows:

FY 1396	First version (4 March 2019)	Revised version (23 March 2019)	Discrepancy
Volume (Tonnes)	996,245	996	995,249
Value (AFN)	24,906,125,000	24,906,125	24,881,218,875 <sup>1</sup>

### Recommendation (Current IA)

MoMP is encouraged to set up mechanisms for quality control when filing data on its website. This can be performed through systematic review of each data entered into the website.

### Stakeholders comments

None.

<sup>1</sup> Approx. USD 362 million.

## 8.2.5. Record Keeping

### Description

The standard of record keeping in many of the reporting entities requires improvement. Whilst computerisation will assist control over data, there are simple steps which can be taken in the short term to improve control over key records and increase confidence in information produced by Government Agencies and SOEs in particular. This information is needed for EITI and more generally for reporting within and outside Government.

Based on our limited engagement with reporting entities to obtain supporting documentation for amounts reported - and not reported - we observed in many cases that financial records (invoices, payment documents, etc.) and other critical records (contracts, permits, etc.) which are prepared and issued in hard copy did not appear to be filed systematically.

### Recommendation

Government Agencies and SOEs should devise a suitable process and filing system to manage the manual records and should provide training to staff on the importance of maintaining the systems. Assistance from professionals in process review should be considered, so that experience and good practice from other countries can be brought to bear.

### Implementation status

Ongoing

### AEITI Secretariat comment

We should note some progress in improvement of the record keeping.

### Further IA comments

Although we note some improvement of the record keeping, both Government Agencies and SOEs still need to improve their financial records in order to be able to produce high quality data.

## 8.2.6. Financial systems in MoMP and MoF

### Description

We note insufficient progress towards recommendations on MoF organisation and agreeing records between MoF and MoMP.

### Recommendation

- MoF-LTO should be given responsibility for all major corporate mining and oil and gas taxpayers, and the Kabul-based Ministry ensures that it holds details of all relevant records and transactions relating to those companies;
- MoF-LTO and MoMP should prepare and maintain a list of all main corporate mining and oil and gas companies, with each Ministry holding a combined list of companies, active licences and Taxpayer Identification Numbers; and
- Computerised accounting information systems should be specified for MoMP and for the MoF Revenue and Customs Divisions, taking account of the responsibility recommendations above and that after approval at the highest level within each Ministry, these systems be implemented, with appropriate and continuing training provided to staff.

In devising systems, we recommend that the existing skill levels, staff capacities and locally available support are examined, and that the systems are suitably tailored.

### Implementation status

Ongoing.

### AEITI Secretariat comment

We should note some progress in improvement of the financial systems (e.g. establishment of Transparency Portal, adoption of SIGTAS, ASYCUDA, RMIS and NTRS, etc.).

## 8.2.7. Assurance over Government Reporting

### Description

The Afghan SAO is now re-admitted to membership of INTOSAI and is working with an international firm of accountants and auditors to rebuild the capacity of its staff.

### Recommendation

We recommend that in the first instance the strengthening of the SAO and training of its staff should be continued, and that the importance of its role within Afghanistan is elevated.

We also recommend that the SAO should conduct its audit of SOEs under ISAs and should express an opinion on the accounts. As an alternative, the SAO should engage a suitably qualified independent firm to conduct the audit under these standards; and the Government should, if necessary, pass legislation enabling appointment of an independent auditor for this purpose.

### Implementation status

Ongoing.

### SAO comments (March 2019)

SAO is taking concerted effort to improve the capacity of its staff for taking up financial audit of the SOEs. It is also appointing national qualified auditors with ACCA to support the SOE/Companies Audit Directorate.

SAO is in the process to appoint a Director of the SOE/Companies Audit Directorate.

Some SAO staff are receiving trainings in financial audit of the SoEs/Companies with the support of the Swedish National Audit Office (SNAO).

SAO is also strengthening its quality control mechanism by seeking support of an international Quality Control and Assurance Advisor.

SAO/MoF/NPA are in the process of setting up a framework agreement with external audit firm(s) to provide financial services to the Government, which, inter alia, aims to perform financial audit of SoEs/Companies.

SAO has asked MoMP to consider collaborating with the SAO for hiring a few Chartered Accountants / Certified Public Auditors (either through an audit firm or as individual consultants) in order to:

- support the extractive SoEs/Companies on how to prepare their financial statements, under the administrative control of the MoMP;
- perform financial audit with participation of SAO's auditors. Audit Reports shall be approved and issued by the Auditor General. Since it may be difficult to undertake audit of all the pending accounts, MoMP and SAO should mutually agree on a cut-off financial year for the audit; and
- provide on-the-job training to the SAO auditors and MoMP staff.

### Further IA comments

We take note of actions agreed with MoMP and we would like to emphasize further the last point regarding the training sessions to the SAO auditors and MoMP staff.

The training provider should be a firm 1) with the right experience of the Afghan context, 2) an international exposure to benefit from best practices and 3) an access to local partner to combine know how with international exposure.

## 8.2.8. Assurance over Company Reporting

### Description

The requirements for audit vary:

- there is no requirement in law for company accounts to be audited;
- the Amu Darya PSC requires that the Contractor (CNCPI-Watan Oil and Gas Afghanistan Ltd) should produce accounts audited by an independent chartered accountant or certified public accountant, although the audit standards to be used are not specified; and
- the English summaries of the Exploration and Production Sharing Contracts (EPSC) for the Sanduqli and Mazar-i-Sharif blocks make no reference to auditing.

There is no professional body in Afghanistan to regulate the accountancy or auditing profession or audit standards and there are not many trained accountants employed in companies.

It is important that standards are improved in the private sector so that greater assurance is available on figures reported for EITI, and for other purposes.

In a country where there are few qualified auditors, it appears very difficult to legislate that audits are carried.

### Recommendation

We recommend that the Government should include a provision in all PSCs and EPSCs that an annual audit should be carried out within 6 months of the Contractor's year end by an independent firm of registered auditors (chartered or certified public accountants), using ISAs.

We also recommend that the Government introduces a legislation requiring all major extractive companies (major to be defined by reference to a suitable metric - e.g. annual turnover, net assets and/or number of employees) to produce annually financial statements, which should be audited by an independent firm of registered auditors (chartered or certified public accountants), using ISAs and to assign responsibility to a Government Agency.

### Implementation status

Not implemented.

### Stakeholders comments

None.



## 8.2.9. Artisanal and Small-Scale Mining

### Description

In the light of the information provided in the GIZ IS report, there is a need to determine how much revenue is being collected by or on behalf of government from the ASM sector. The need to examine this area is independent of efforts to regulate ASM activities.

The location and informal nature of much artisanal and small-scale mining mean that a comprehensive approach to the activity will be difficult and will take time and social objectives will also be important in any wider approach. Nevertheless, the GIZ IS report states that revenue is being passed to government and that products are being exported and so liable to collection of duties, and MoMP and MoF should have a legitimate interest in obtaining further information.

### Recommendation

MoMP and MOF with AEITI should examine the areas where the GIZ IS report identifies revenue to the Government with a view to seeking to incorporate them into EITI reporting.

For the longer term, the MSG should determine a strategy to incorporate the ASM and gemstone sector into its implementation of EITI, with the goal of including the strategy in the next EITI report.

### Implementation status

Ongoing.

### AEITI Secretariat comments

The report shall detail progress in formalising the sector. The Ministry has developed an ASM Formalisation Strategy that also after extensive consultation with donors, civil societies and private sector. The Ministry is also aiming to integrate the same into the Minerals legal framework. In pursuance of the same until now four provinces (Kabul, Panjshir, Parwan and Kapisa) where artisanal and small-scale mining is being carried out, mostly illegally, are surveyed by the Ministry's team, reports of which are in the process of finalisation and presentation to the Mining Protection Committee and High Economic Council.

In addition, two other provinces of (Nangarhar and Herat) have been surveyed and the reports are being prepared.

# 9. ANNEXES

## Annex 1: List of Mining Licences

### Mining licences active as of 20 December 2015

N°	Start Date	License Code	Owner	Minerals	Regions
<b>Exploitation License</b>					
1	01/01/2014	EXP 1/2014	North Coal Enterprise	Coal	Baghlan Province
2	18/03/2012	EXP 1/2012	Pishgaman Magdeh Company	Cement	Herat Province
3	08/04/2008	EXP 1/2008	MCC Consortium	Copper	Logar Province
4	21/03/2007	EXP 1/2007	Afghan Investment Company	Cement	Baghlan Province
5	21/03/2007	EXP 2/2007	Afghan Investment Company	Coal	Baghlan Province
<b>Exploration License</b>					
6	04/01/2015	EXPL 2/2015	Adel Brothers Company	Marble	Herat Province
7	30/08/2014	EXPL 4/2014	Hashemi Mining Company	Chromite	Logar Province
8	17/08/2014	EXPL 3/2014	Afghan Aktiv Extraction Company	Chromite	Parwan Province
9	19/07/2014	EXPL 5/2014	Ehsan Aziz Building Company	onyx	Helmand Province
10	19/07/2014	EXPL 6/2014	Ehsan Aziz Building Company	onyx	Helmand Province
11	12/07/2014	EXPL 1/2014	Astana Baba Company	Chromite	Logar Province
12	24/06/2014	EXPL 7/2014	Takhte Zafar company	Coal	Samangan Province
13	09/06/2014	EXPL 2/2014	Abdul Rahman Baba	Chromite	Kabul Province
14	23/09/2013	EXPL 2/2013	WESTCO INTERNATIONAL	Salt	Takhar Province
15	23/09/2013	EXPL 3/2013	WESTCO INTERNATIONAL	Salt	Takhar Province
16	22/06/2013	EXPL 8/2013	Westland General Treading Company	Gold	Takhar Province
17	11/05/2013	EXPL 4/2013	Yasmin Mining Company	Quartz	Balkh Province
18	26/03/2013	EXPL 7/2013	Hashmi Group company	Coal	Ghor Province
19	20/02/2013	EXPL 5/2013	Amaniaeh Mingang Company	Fluoride	Kandahar Province
20	30/12/2012	EXPL 7/2012	Hashmi Group company	Coal	Baghlan Province
21	30/12/2012	EXPL 3/2012	Khalid Ghaziz Company	Coal	Takhar Province
22	05/12/2012	EXPL 8/2012	Mitalein Mingang Yuki Co.	Chromite	Maidan Wardak Province
23	01/12/2012	EXPL 6/2012	Metal karn company	Coal	Samangan Province
24	01/12/2012	EXPL 5/2012	Mahmand Shamal brothers company	Coal	Samangan Province
25	14/07/2012	EXPL 2/2012	Happy Brother Company	Coal	Samangan Province
26	15/04/2012	EXPL 1/2012	Ariya Poplar Trade Co. Ltd	Coal	Herat Province
27	19/03/2011	EXPL 1/2013	Mining Hewad Brothers	Chromite	Parwan Province
28	08/04/2008	EXPL 1/2008	MCC Consortium	Copper	Logar Province
<b>Small Scale Mining License</b>					
29	19/12/2015	SSML-Kabu 4/2015	Omid Seboun Company	Construction Stone	Kabul Province
30	16/12/2015	SSML-Kabu 15/2015	Haji Mohammad Younes, Valad Abdullah Jan	Construction Stone	Kabul Province
31	16/12/2015	SSML-Kabu 6/2015	Mohammad Hussein, son of Faqir Hussein,	Construction Stone	Kabul Province
32	16/12/2015	SSML-Kabu 14/2015	Mohammad Mir, son of Haji Sherindal,	Sand	Kabul Province
33	09/12/2015	SSML-Kabu 11/2015	Abdel fatih oudl abdel samd	Construction Stone	Kabul Province
34	08/12/2015	SSML-Kabu 16/2015	Mohammad Hussein, son of Fakir hussain	Construction Stone	Kabul Province
35	14/11/2015	SSML-Kabu 5/2015	Darzi Brothers Co.	Construction Stone	Kabul Province
36	09/11/2015	SSML-Fary 5/2015	Karyzadeh Rebirth Company	Salt	Faryab Province
37	03/11/2015	SSML-Kabu 3/2015	Shames allah saft allah	Construction Stone	Kabul Province
38	19/10/2015	SSML-Kabu 10/2015	Cobalt Stone Co.	Construction Stone	Kabul Province
39	31/08/2015	SSML-Kabu 7/2015	Khanzadeh Volod Musa Khan, Khanzadeh	Construction Stone	Kabul Province
40	26/08/2015	SSML-Hera 1/2015	Afghan Herat Marble Co.	onyx	Herat Province
41	24/08/2015	SSML-MaWa 1/2015	Construction and Manufacturing Company Rahmat Fazl	Marble	Maidan Wardak Province
42	07/07/2015	SSML-MaWa 2/2015	Sanctuary Processing Company	Marble	Maidan Wardak Province

N°	Start Date	License Code	Owner	Minerals	Regions
43	12/05/2015	SSML-Nang 9/2015	Zalmai Volod Mohammad Hanif, Zalmai	Construction Stone	Nangarhar Province
44	12/05/2015	SSML-Nang 3/2015	Hajji Zalmai Valad Shah Wali, Hajji Zalmai	Gravel	Nangarhar Province
45	05/01/2015	SSML-Nang 4/2015	Basil Younis Ahmadzai	Talc	Nangarhar Province
46	22/12/2014	SSML-Hera 9/2014	Herat Pearl Company	Onyx	Herat Province
47	22/12/2014	SSML-Hera 2/2014	Marble Extraction Company	Marble	Herat Province
48	22/12/2014	SSML-Hera 10/2014	Herat Pearl Company	Marble	Herat Province
49	22/12/2014	SSML-Hera 5/2014	Chesht Sharif Marble Company	Onyx	Herat Province
50	13/12/2014	SSML-Nang 11/2014	Abdl jalil hussin zai	Talc	Nangarhar Province
51	08/12/2014	SSML-Nang 1/2014	Afghan Shirzad Company	Talc	Nangarhar Province
52	28/11/2014	SSML-Hera 6/2014	Extractive enterprise of ghazal mines	Flint	Herat Province
53	19/11/2014	SSML-Kabu 46/2014	Mohammad Younes Wald Mohammad Isa	Construction Stone	Kabul Province
54	13/11/2014	SSML-Nang 9/2014	Habib Shahab Co.	Talc	Nangarhar Province
55	01/11/2014	SSML-Nang 8/2014	Al-Haj Mohammad Rasul Nasser	Talc	Nangarhar Province
56	30/10/2014	SSML-Hera 1/2014	Afghan part company	Onyx	Herat Province
57	27/10/2014	SSML-MaWa 1/2014	Nazir Meyer	Gypsum	Maidan Wardak Province
58	19/10/2014	SSML-Nang 10/2014	Bilal Beach Business Co.	Talc	Nangarhar Province
59	15/10/2014	SSML-Kapi 1/2014	New Mountain Company	Construction Stone	Kapisa Province
60	12/10/2014	SSML-MaWa 4/2014	Moheb allah son of adel sah	Gypsum	Maidan Wardak Province
61	24/09/2014	SSML-MaWa 2/2014	Shah Jahan Company	Marble	Maidan Wardak Province
62	30/08/2014	SSML-Hera 7/2014	Jamal Asia Marble Extraction Company	Marble	Herat Province
63	27/07/2014	SSML-Ghaz 2/2014	Mining Steel Extraction Company of Malestan	Travertine	Ghazni Province
64	14/07/2014	SSML-Kabu 57/2014	Hayatullah Ould Hamidullah, Hayatullah	Construction Stone	Kabul Province
65	24/06/2014	SSML-Kabu 7/2014	Kabul Building & Construction Materials Co., Ltd.	Construction Stone	Kabul Province
66	23/06/2014	SSML-Kabu 13/2014	Mohammad Hakim ouled Sakhid	Construction Stone	Kabul Province
67	23/06/2014	SSML-Kabu 24/2014	Hassan Aghawald Mohammad Amir	Construction Stone	Kabul Province
68	20/06/2014	SSML-Nang 5/2014	Bilal Musa Zai Company	Talc	Nangarhar Province
69	25/05/2014	SSML-MaWa 3/2014	Farooq Amirian Co.	Gypsum	Maidan Wardak Province
70	14/05/2014	SSML-Bamy 2/2014	Ensaf Lal Mohammad Lomit Company	Coal	Bamyan Province
71	12/05/2014	SSML-Nang 14/2012	Shamshir dhamir	Talc	Nangarhar Province
72	03/05/2014	SSML-Sama 11/2014	Mayar Brothers Building Company	Construction Stone	Samangan Province
73	03/05/2014	SSML-Sama 10/2014	Mayar Brothers Building Company	Construction Stone	Samangan Province
74	03/05/2014	SSML-Sama 3/2014	Mayar Brothers Building Company	Construction Stone	Samangan Province
75	17/11/2013	SSML-MaWa 1/2013	Green Civil Construction Company	Marble	Maidan Wardak Province
76	23/10/2013	SSML-Hera 3/2013	Sina Mica Processor Co.	Mica Stone	Herat Province
77	20/10/2013	SSML-Ghaz 5/2013	United Engineers	Gypsum	Ghazni Province
78	18/08/2013	SSML-Helm 3/2013	Aref Sarouri Company	Onyx	Helmand Province

N°	Start Date	License Code	Owner	Minerals	Regions
79	27/07/2013	SSML-Hera 1/2013	Ahmad Fazli Stone Extraction Company	Marble	Herat Province
80	03/07/2013	SSML-Kabu 3/2013	Raghizade Kabul Geldeh Company	Gravel	Kabul Province
81	12/05/2013	SSML-Ghaz 1/2013	Ghaznavian diamond	Gypsum	Ghazni Province
82	06/05/2013	SSML-Nang 23/2013	Spin the Talc	Talc	Nangarhar Province
83	25/02/2013	SSML-Kabu 31/2013	KOREA Afghanistan Building & Offshore Company	Gravel	Kabul Province
84	30/12/2012	SSML-Hera 3/2012	Sina Mica Processor Co.	Marble	Herat Province
85	07/10/2012	SSML-Hera 1/2012	Gold Stone Company	Marble	Herat Province
86	02/10/2012	SSML-Kabu 13/2012	Farooq Stanakzai Construction Company	Sand Gravel	Kabul Province
87	29/09/2012	SSML-Ghaz 1/2012	Construction company Ahmad Yar Warhan	Gypsum	Ghazni Province
88	26/05/2012	SSML-Nang 1/2012	Shamshir dhamir	Talc	Nangarhar Province
89	26/05/2012	SSML-Nang 15/2012	Shamshir dhamir	Talc	Nangarhar Province
90	26/05/2012	SSML-Nang 10/2012	Khaled Ayaz	Talc	Nangarhar Province
91	07/05/2012	SSML-Kabu 3/2012	Ahmadzai son of Mohammad Nabi	Sand	Kabul Province
92	08/04/2012	SSML-Hera 2/2012	Afghanistan Marble Mining Company	Marble	Herat Province
93	20/11/2011	SSML-Kabu 6/2011	Sahar Pizz Co.	Gravel	Kabul Province
94	24/07/2011	SSML-Takh 4/2011	Khajeh Akash Co. Trading company	Salt	Takhar Province
95	24/07/2011	SSML-Takh 3/2011	Khajeh Akash Co. Trading company	Salt	Takhar Province
96	23/07/2011	SSML-Hera 1/2011	Heart meatal company	Black Stone	Herat Province
97	16/04/2011	SSML-Kabu 4/2011	Technologist Co.	Gravel	Kabul Province
98	30/03/2011	SSML-Hera 2/2011	Afghan Herat Marble Co.	Marble	Herat Province
99	10/01/2011	SSML-Bagh 2/2011	Afghan Gould and Mornalls	Gold	Baghlan Province
100	06/10/2010	SSML-Kabu 22/2010	House building company	Gravel	Kabul Province
101	06/10/2010	SSML-Kabu 21/2010	House building company	Construction Stone	Kabul Province
102	06/10/2010	SSML-Kabu 20/2010	House building company	Marble	Kabul Province
103	08/08/2009	SSML-Bamy 1/2009	Metal karn company	Coal	Bamyan Province
104	25/12/2005	SSML-Hera 3/2016	Mine Investment Company	Marble	Herat Province
105	05/12/2005	SSML-Hera 1/2005	Qayyom Ghaneh company	Salt	Herat Province

## Mining licences awarded between 21 December 2015 and 20 December 2017

N°	Start Date	License Code	Owner	Status	Minerals	Regions
<b>Exploration License</b>						
1	07/03/2016	EXPL 1/2015	Afrasiab mining company	Expired	Coal	Kabul Province
<b>Small Scale Mining License</b>						
2	06/09/2016	SSML-Balk 4/2016	Crystal Building Material Manufacturing Company	Active License	Gravel	Balkh Province
3	06/09/2016	SSML-Balk 1/2016	Ford Bamika Construction Company	Active License	Gravel	Balkh Province
4	29/08/2016	SSML-Kabu 6/2016	Seyyed Lahyal Volod Seyyed Isa, Seyyed Volyat Volod Seyyed Isa	Active License	Construction Stone	Kabul Province
5	14/08/2016	SSML-Kabu 4/2016	Trehab Khan ouled Gol Hasan	Active License	Sand	Kabul Province
6	14/08/2016	SSML-Balk 3/2016	Construction and production company of building materials Mouhin noid	Active License	Gravel	Balkh Province
7	14/08/2016	SSML-Hera 1/2016	Kostar Mining Company	Active License	Onyx	Herat Province
8	31/07/2016	SSML-Kabu 20/2016	Abdel kadir ould sakah dada	Active License	Construction Stone	Kabul Province
9	31/07/2016	SSML-Kabu 1/2016	Septy Oghluay Company Seamless Hand	Active License	Construction Stone	Kabul Province
10	09/07/2016	SSML-Nang 6/2016	Zabihollah Ould Khairallah, Zabih Allah	Active License	Gravel	Nangarhar Province
11	25/06/2016	SSML-Nang 10/2016	Cute Felicity Company	Active License	Gravel	Nangarhar Province
12	23/05/2016	SSML-Nang 7/2016	Matin Sakizadeh	Active License	Construction Stone	Nangarhar Province
13	23/05/2016	SSML-Nang 12/2016	Kolab ould klink	Active License	Gravel	Nangarhar Province
14	23/05/2016	SSML-Nang 11/2016	Kolab ould klink	Active License	Gravel	Nangarhar Province
15	23/05/2016	SSML-Nang 2/2016	Amir Mohammad Valid Mullah Jan	Active License	Gravel	Nangarhar Province
16	12/05/2016	SSML-Nang 3/2016	Hajji Zalmai Valad Shah Wali	Active License	Gravel	Nangarhar Province
17	11/05/2016	SSML-Nang 20/2016	Hajji Zalmai Valad Shah Wali	Active License	Gravel	Nangarhar Province
18	11/05/2016	SSML-Kabu 12/2016	Zabiullah Valid Mohammad Aman	Active License	Construction Stone	Kabul Province
19	25/04/2016	SSML-Nang 16/2016	Wahhab Wald Musa, Wahhab	Active License	Gravel	Nangarhar Province
20	14/03/2016	SSML-Kabu 9/2016	Miyaykhail, Abdul Rauf Wald Abdul Latif	Active License	Construction Stone	Kabul Province
21	08/03/2016	SSML-Kabu 22/2016	Nasrallah, fils d'al-Din	Active License	Construction Stone	Kabul Province
22	08/03/2016	SSML-Kabu 2/2016	Murad Khan, Nick Muhammad	Active License	Construction Stone	Kabul Province
23	08/03/2016	SSML-Kabu 7/2016	Najibullah, fils d'Einullah,	Active License	Construction Stone	Kabul Province
24	08/03/2016	SSML-Kabu 18/2016	Mohammadi le fils de Masjadi, Mohammad Dell	Active License	Construction Stone	Kabul Province
25	08/03/2016	SSML-Kabu 14/2016	Doust Mohammad, son of Muhammad Shah	Active License	Construction Stone	Kabul Province
26	08/03/2016	SSML-Kabu 16/2016	Mohammad Hashem, son of Abdullah	Active License	Construction Stone	Kabul Province
27	06/02/2016	SSML-Kabu 10/2016	Hakim John Wald Mohammad Hussein	Active License	Construction Stone	Kabul Province
28	10/01/2016	SSML-Nang 4/2016	Khaled Ould Ghulam Abbas, Khalid	Active License	Construction Stone	Nangarhar Province
29	07/01/2016	SSML-Nang 1/2016	Imdad Allah Wald Shah Wali, Ambassador Allah	Active License	Construction Stone	Nangarhar Province
30	06/01/2016	SSML-Nang 15/2016	Wahhab Wald Musa, Wahhab	Active License	Construction Stone	Nangarhar Province
31	06/01/2016	SSML-Nang 13/2016	Lala kol ould nabbi kol	Active License	Gravel	Nangarhar Province
32	06/01/2016	SSML-Nang 9/2016	Forman ouled noor mohamed	Active License	Construction Stone	Nangarhar Province
33	06/01/2016	SSML-Nang 22/2016	Imdad Allah Wald Shah Wali, Ambassador Allah	Active License	Construction Stone	Nangarhar Province
34	30/12/2015	SSML-Nang 10/2015	Kolab ould klink	Active License	Gravel	Nangarhar Province

N°	Start Date	License Code	Owner	Status	Minerals	Regions
35	28/12/2015	SSML-Nang 1/2015	Hajji Zalmai Valad Shah Wali, Hajji Zalmai	Active License	Gravel	Nangarhar Province
36	27/12/2015	SSML-Nang 5/2015	Zarghun Shah Wold Abdul Halim	Active License	Gravel	Nangarhar Province
37	27/12/2015	SSML-Nang 2/2015	Hajji Zalmai Valad Shah Wali	Active License	Gravel	Nangarhar Province
38	27/12/2015	SSML-Nang 6/2015	Forman ouled noor mohamed	Active License	Gravel	Nangarhar Province
39	20/08/2016	SSML-Khos 2/2016	Baitullah Ould Mostafa	Cancelled	Sand Gravel	Khost Province
40	24/07/2016	SSML-Loga 1/2016	Abdulmanan, Haji Shabir	Cancelled	Construction Stone	Logar Province
41	23/05/2016	SSML-Khos 7/2016	Baitullah Ould Mostafa	Cancelled	Gravel	Khost Province
42	06/09/2016	SSML-Kuna 2/2016	Valdeh John Wali Khan	Expired	Gravel	Kunar Province
43	06/09/2016	SSML-Ghor 5/2016	Haji Din Mohammad Ould Haji Gul Mohammad, Haji Din Muhammad	Expired	Construction Stone	Ghor Province
44	06/09/2016	SSML-Ghor 2/2016	Sadiki mohamed jomma	Expired	Construction Stone	Ghor Province
45	29/08/2016	SSML-Nang 19/2016	Karim allah	Expired	Gravel	Nangarhar Province
46	29/08/2016	SSML-Hera 4/2016	Agriculture and Fisheries Company	Expired	Sand Gravel	Herat Province
47	29/08/2016	SSML-Kand 10/2016	Abdelmanf Trading Company	Expired	Gravel	Kandahar Province
48	29/08/2016	SSML-Kand 1/2016	Haji Taj Muhammad	Expired	Gravel	Kandahar Province
49	29/08/2016	SSML-Bamy 2/2016	Abedl monen ould abedl wahid	Expired	Construction Stone	Bamyan Province
50	29/08/2016	SSML-Bamy 3/2016	Ghulam Mohiuddinuddin Khaliduddin	Expired	Sand	Bamyan Province
51	20/08/2016	SSML-Khos 11/2016	Jabra Baba Co.	Expired	Gravel	Khost Province
52	20/08/2016	SSML-Khos 4/2016	Baitullah Ould Mostafa	Expired	Sand Gravel	Khost Province
53	20/08/2016	SSML-Takh 1/2017	Torkan logistic services company	Expired	Gravel	Takhar Province
54	20/08/2016	SSML-Takh 2/2016	Torkan logistic services company	Expired	Gravel	Takhar Province
55	15/08/2016	SSML-Sama 3/2016	Ghar-e-Kerman Company	Expired	Construction Stone	Samangan Province
56	14/08/2016	SSML-Khos 3/2016	Baitullah Ould Mostafa	Expired	Construction Stone	Khost Province
57	14/08/2016	SSML-Kapi 3/2016	Nusrat Mir	Expired	Gravel	Kapisa Province
58	14/08/2016	SSML-Fary 3/2016	Pirouz Moradi Building Company	Expired	Sand	Faryab Province
59	14/08/2016	SSML-Fary 4/2016	Pirouz Moradi Building Company	Expired	Construction Stone	Faryab Province
60	14/08/2016	SSML-Bamy 23/2016	Mohammad Reza Wald Mehr Afghan	Expired	Construction Stone	Bamyan Province
61	14/08/2016	SSML-Kabu 5/2016	Hakim John Wald Mohammad Hussein, Hakim John Wald Mohammad Hussein	Expired	Construction Stone	Kabul Province
62	31/07/2016	SSML-Kand 8/2016	Hewad Kamran Co.	Expired	Gravel	Kandahar Province
63	31/07/2016	SSML-Kapi 1/2016	Hewad Wall Construction Company	Expired	Construction Stone	Kapisa Province
64	31/07/2016	SSML-Fara 3/2016	Mohammad Akbar Mohammad Nawaz,	Expired	Gravel	Farah Province
65	24/07/2016	SSML-Kand 9/2016	Abdul Razaq, son of Bustan,	Expired	Gravel	Kandahar Province
66	24/07/2016	SSML-Sama 2/2016	Moubark sah ould sah mahmoud	Expired	Sand	Samangan Province
67	24/07/2016	SSML-Sama 1/2016	Mahmoud Ould Mohamed Sharif	Expired	Sand	Samangan Province
68	24/07/2016	SSML-Sama 1/2012	Naimatullah	Expired	Sand	Samangan Province
69	24/07/2016	SSML-Fara 2/2016	Kol ahmed youssfi	Expired	Construction Stone	Farah Province
70	24/07/2016	SSML-Kabu 19/2016	Naqibullah son of Mohammad Nabi	Expired	Construction Stone	Kabul Province



N°	Start Date	License Code	Owner	Status	Minerals	Regions
71	23/07/2016	SSML-Kand 13/2016	Afghan Professional Group	Expired	Construction Stone	Kandahar Province
72	10/07/2016	SSML-Ghaz 2/2016	Cosmo Construction Company	Expired	Construction Stone	Ghazni Province
73	10/07/2016	SSML-Ghaz 1/2016	Cosmo Construction Company	Expired	Gravel	Ghazni Province
74	09/07/2016	SSML-Kabu 11/2016	Hayat Khan, Hayat Khan Volod Nawab Khan	Expired	Construction Stone	Kabul Province
75	09/07/2016	SSML-Jowz 3/2016	Abdul Aziz, Abdul Ghafoor,	Expired	Construction Stone	Jowzjan Province
76	09/07/2016	SSML-Jowz 2/2016	Abdul Aziz, Abdul Ghafoor,	Expired	Sand	Jowzjan Province
77	09/07/2016	SSML-Jowz 1/2016	Abdul Aziz, Abdul Ghafoor,	Expired	Construction Stone Sand	Jowzjan Province
78	09/07/2016	SSML-Kabu 13/2016	Mohamed ismail ouled mohamed sherif	Expired	Construction Stone	Kabul Province
79	09/07/2016	SSML-Kabu 15/2016	Muhammad Hashem, son of Hazrat Jahan,	Expired	Construction Stone	Kabul Province
80	25/06/2016	SSML-Ghor 3/2016	Noorulq-ul-Islam-ul-Islamjid	Expired	Gravel	Ghor Province
81	25/06/2016	SSML-Ghor 4/2016	Noorulq-ul-Islam-ul-Islamjid	Expired	Gravel	Ghor Province
82	25/06/2016	SSML-Bamy 27/2016	Sayyid Nahibullah Wald Seyyed Hakim	Expired	Construction Stone	Bamyan Province
83	22/06/2016	SSML-Bamy 14/2016	Sovereign Vul de Abdul Hakim, souchah	Expired	Construction Stone	Bamyan Province
84	22/06/2016	SSML-Bamy 28/2016	Sakhida gave the Imam to you	Expired	Construction Stone	Bamyan Province
85	22/06/2016	SSML-Loga 5/2016	Abdul Hameed, Mohammad	Expired	Gravel	Logar Province
86	22/06/2016	SSML-Bamy 10/2016	Abdel ghafour ould mohamed ayoub	Expired	Sand	Bamyan Province
87	22/06/2016	SSML-Hera 5/2016	Abdel aziz ould hajji abdel latif	Expired	Gravel Sand	Herat Province
88	22/06/2016	SSML-Bamy 6/2016	Khalat Muhammad Ould Ali Ahmad	Expired	Construction Stone	Bamyan Province
89	22/06/2016	SSML-Bamy 19/2016	Lajamir ouled gholem housin	Expired	Sand	Bamyan Province
90	22/06/2016	SSML-Bamy 8/2016	Mohammad Javad Ould Sultan Ali	Expired	Construction Stone	Bamyan Province
91	22/06/2016	SSML-Bamy 4/2016	Amir Dawood Sahid, Amir gave	Expired	Construction Stone	Bamyan Province
92	22/06/2016	SSML-Bamy 5/2016	Imam al-dhadulad Gholami Ali	Expired	Construction Stone	Bamyan Province
93	22/06/2016	SSML-Bamy 12/2016	Juma Khan Volod Qasem Ali	Expired	Construction Stone	Bamyan Province
94	22/06/2016	SSML-Bamy 15/2016	Rajab Ali Vali Rostam, Rajab Ali	Expired	Construction Stone	Bamyan Province
95	22/06/2016	SSML-Bamy 16/2016	Ghulem abbes ouled kadhemi ali	Expired	Construction Stone	Bamyan Province
96	22/06/2016	SSML-Bamy 21/2016	Mohammad Ali Vali Ghorban	Expired	Construction Stone	Bamyan Province
97	22/06/2016	SSML-Bamy 24/2016	Seyyed Ahmad Valad Payandeh	Expired	Construction Stone	Bamyan Province
98	22/06/2016	SSML-Bamy 13/2016	Azziz ould sfar	Expired	Construction Stone	Bamyan Province
99	22/06/2016	SSML-Bamy 18/2016	Hosseini Reza Valad Mohammad Reza	Expired	Construction Stone	Bamyan Province
100	22/06/2016	SSML-Bamy 22/2016	Korban ould rajib ali	Expired	Construction Stone	Bamyan Province
101	22/06/2016	SSML-Bamy 1/2016	Fadel Ahmed Ould Sid Ahmed	Expired	Construction Stone	Bamyan Province
102	22/06/2016	SSML-Bamy 26/2016	Khafour ouled ghulem mohamed	Expired	Construction Stone	Bamyan Province
103	22/06/2016	SSML-Bamy 11/2016	Dhia eddin ould mir alam	Expired	Sand	Bamyan Province
104	22/06/2016	SSML-Bamy 20/2016	Bismillah Ould Habibullah, Basmalah	Expired	Sand	Bamyan Province
105	22/06/2016	SSML-Bamy 25/2016	Abd el hamid ould khani	Expired	Sand	Bamyan Province



N°	Start Date	License Code	Owner	Status	Minerals	Regions
106	28/05/2016	SSML-Loga 3/2016	Pirouz Moradi Building Company	Expired	Construction Stone	Logar Province
107	28/05/2016	SSML-Fara 1/2016	Yaserzbir Yasser	Expired	Gravel	Farah Province
108	23/05/2016	SSML-Loga 8/2016	Mohammad Fadr Noor Agha	Expired	Construction Stone	Logar Province
109	23/05/2016	SSML-Kund 1/2016	Seyyed Mohammad Valad Rahmatullah	Expired	Gravel Sand	Kunduz Province
110	23/05/2016	SSML-Kabu 23/2016	Ahmad Ali Ould Khodadad	Expired	Construction Stone	Kabul Province
111	23/05/2016	SSML-Loga 6/2016	Mohammad Asad, Mohammad Rasool	Expired	Construction Stone	Logar Province
112	23/05/2016	SSML-Loga 13/2016	Sahmes allah ouled khan agha	Expired	Gravel	Logar Province
113	23/05/2016	SSML-Kand 3/2016	Hajji Seyyed Vali Reaghizhani	Expired	Construction Stone	Kandahar Province
114	23/05/2016	SSML-Kand 4/2016	Afghan Professional Group	Expired	Gravel	Kandahar Province
115	23/05/2016	SSML-Khos 8/2016	Shaid allah ould malik khan	Expired	Construction Stone	Khost Province
116	23/05/2016	SSML-Bamy 7/2016	Sardar Valand Noor Ahmad	Expired	Construction Stone	Bamyan Province
117	23/05/2016	SSML-Bamy 9/2016	Seyed Hadi Valad Ali Mirza, Seyed Hadi	Expired	Construction Stone	Bamyan Province
118	23/05/2016	SSML-Bamy 17/2016	Mohammad Reza ouled Mohammad Hussein	Expired	Construction Stone	Bamyan Province
119	23/05/2016	SSML-Balk 2/2016	Balkh Sincerity Building Materials Manufacturing Company	Expired	Gravel	Balkh Province
120	20/05/2016	SSML-Kand 7/2016	Safa Maiwand	Expired	Construction Stone	Kandahar Province
121	12/05/2016	SSML-Ghaz 3/2016	Thaftou khan	Expired	Gravel	Ghazni Province
122	11/05/2016	SSML-Kand 12/2016	Basmalah, Esmatullah	Expired	Sand	Kandahar Province
123	11/05/2016	SSML-Parw 3/2016	Company Country	Expired	Gravel	Parwan Province
124	11/05/2016	SSML-Khos 1/2016	Baitullah Ould Mostafa	Expired	Sand Gravel	Khost Province
125	11/05/2016	SSML-Ghor 1/2016	Aziz Construction Company	Expired	Construction Stone	Ghor Province
126	09/05/2016	SSML-Ghaz 4/2016	Sadid Construction Company	Expired	Construction Stone	Ghazni Province
127	07/05/2016	SSML-Badg 1/2016	Moahmed ouled mohamed islam	Expired	Construction Stone	Badghis Province
128	07/05/2016	SSML-Badg 2/2016	Moahmed ouled mohamed islam	Expired	Sand Gravel	Badghis Province
129	07/05/2016	SSML-Kuna 6/2016	Sheikh Nuristani Construction Company	Expired	Construction Stone	Kunar Province
130	07/05/2016	SSML-Kuna 1/2016	Gholmam Nour	Expired	Gravel	Kunar Province
131	25/04/2016	SSML-Bagh 7/2016	Fadhel akber mohamed Naim	Expired	Construction Stone	Baghlan Province
132	19/04/2016	SSML-Bagh 4/2016	Habib Lellah	Expired	Gravel	Baghlan Province
133	19/04/2016	SSML-Bagh 2/2016	Habib Lellah	Expired	Construction Stone	Badghis Province
134	19/04/2016	SSML-Bagh 3/2016	Habib Lellah	Expired	Construction Stone	Baghlan Province
135	19/04/2016	SSML-Bagh 5/2016	Habib Lellah	Expired	Construction Stone	Baghlan Province
136	19/04/2016	SSML-Bagh 6/2016	Habib Lellah	Expired	Construction Stone	Badghis Province
137	27/03/2016	SSML-Kand 14/2016	Rufi Trading Company	Expired	Gravel	Kandahar Province
138	19/03/2016	SSML-Kand 5/2016	Rufi Trading Company	Expired	Gravel	Kandahar Province
139	19/03/2016	SSML-Loga 4/2016	Abd razzk abd el baath	Expired	Construction Stone	Logar Province
140	19/03/2016	SSML-Kand 2/2016	Haji Taj Muhammad	Expired	Gravel	Kandahar Province
141	19/03/2016	SSML-Loga 11/2016	Haji Shobeir Ould Haji Abdolmannan	Expired	Construction Stone	Logar Province

N°	Start Date	License Code	Owner	Status	Minerals	Regions
142	19/03/2016	SSML-Kand 16/2016	Rufi Trading Company	Expired	Gravel	Kandahar Province
143	19/03/2016	SSML-Kand 17/2016	Rufi Trading Company	Expired	Gravel	Kandahar Province
144	19/03/2016	SSML-Kand 18/2016	Rufi Trading Company	Expired	Gravel	Kandahar Province
145	19/03/2016	SSML-Kand 11/2016	Abdelmanf Trading Company	Expired	Gravel	Kandahar Province
146	19/03/2016	SSML-Kand 6/2016	Abdelmanf Trading Company	Expired	Gravel	Kandahar Province
147	14/03/2016	SSML-Loga 12/2016	Mohamed Yousif Ould Mohamed Razeq	Expired	Construction Stone	Logar Province
148	14/03/2016	SSML-Fary 1/2016	Serajedin Valad Sharaf Al-Din, Sirajuddin	Expired	Gravel	Faryab Province
149	14/03/2016	SSML-Loga 7/2016	Mohammad Samiullah Abdul Hakim,	Expired	Construction Stone	Logar Province
150	14/03/2016	SSML-Loga 10/2016	Haji Mirwais, son of Sweet Mohammad	Expired	Construction Stone	Logar Province
151	14/03/2016	SSML-Loga 2/2016	Rahimullah the son of Basmalah	Expired	Construction Stone	Logar Province
152	06/03/2016	SSML-Kuna 4/2016	Elias Afghan Company	Expired	Construction Stone	Kunar Province
153	06/03/2016	SSML-Kuna 5/2016	Elias Afghan Company	Expired	Construction Stone	Kunar Province
154	06/03/2016	SSML-Bagh 1/2017	Fadhel akber mohamed Naim	Expired	Construction Stone	Baghlan Province
155	06/03/2016	SSML-Bagh 2/2017	Fadhel akber mohamed Naim	Expired	Construction Stone	Baghlan Province
156	06/03/2016	SSML-Bagh 3/2017	Fadhel akber mohamed Naim	Expired	Gravel	Baghlan Province
157	06/03/2016	SSML-Takh 1/2016	Seyyed Amanollah, Mohammad Reza	Expired	Construction Stone	Takhar Province
158	22/02/2016	SSML-Nang 14/2016	Mohareb oud mazza	Expired	Gravel	Nangarhar Province
159	22/02/2016	SSML-Nang 21/2016	Ouldin Ould Abdul Karim, Ouldin	Expired	Gravel	Nangarhar Province
160	22/02/2016	SSML-Nang 8/2016	Azziz allah oud ali kahn	Expired	Gravel	Nangarhar Province
161	22/02/2016	SSML-Kabu 8/2016	Omar kol ouled jomma kahn	Expired	Sand	Kabul Province
162	20/02/2016	SSML-Kapi 2/2016	Badel majid	Expired	Construction Stone	Kapisa Province
163	09/02/2016	SSML-Bagh 1/2016	Pir Mohamed Road Construction Company	Expired	Construction Stone	Baghlan Province
164	07/02/2016	SSML-Kand 15/2016	Abdul Malik, Abdul Khaleq,	Expired	Construction Stone	Kandahar Province
165	06/02/2016	SSML-Kabu 17/2016	Hakim John Wald Mohammad Hussein	Expired	Construction Stone	Kabul Province
166	30/01/2016	SSML-Nang 18/2016	Nadhir Allah Ould Yar Muhammad	Expired	Gravel	Nangarhar Province
167	30/01/2016	SSML-Nang 17/2016	Khan aux fruits	Expired	Construction Stone	Nangarhar Province
168	30/01/2016	SSML-Kuna 3/2016	Afghan Momand Company	Expired	Construction Stone	Kunar Province
169	30/01/2016	SSML-Kuna 7/2016	Afghan Fixed Construction Company	Expired	Gravel	Kunar Province
170	30/01/2016	SSML-Parw 1/2016	Dad Mohammad Wali Syed	Expired	Construction Stone	Parwan Province
171	13/01/2016	SSML-Parw 4/2016	Taher khan oud kalbet	Expired	Construction Stone	Parwan Province
172	09/01/2016	SSML-Fary 5/2016	Sakhi Brothers Company	Expired	Gravel	Faryab Province
173	09/01/2016	SSML-Fary 2/2016	Construction company Safi Hedayat	Expired	Gravel	Faryab Province
174	09/01/2016	SSML-Loga 9/2016	Monir Ahmad, fils d'Abdullah,	Expired	Construction Stone	Logar Province
175	07/01/2016	SSML-Nang 5/2016	Id Molod Muhammad Zahir,	Expired	Gravel	Nangarhar Province
176	02/01/2016	SSML-Parw 2/2016	Company honesty Afghan Shinwari	Expired	Construction Stone	Parwan Province
177	02/01/2016	SSML-Khos 10/2016	Wali Marikhan Mirsah al-Din's child	Expired	Gravel	Khost Province

N°	Start Date	License Code	Owner	Status	Minerals	Regions
178	02/01/2016	SSML-Khos 5/2016	Jabra Baba Co.	Expired	Sand Gravel	Khost Province
179	02/01/2016	SSML-Khos 6/2016	Jabra Baba Co.	Expired	Construction Stone	Khost Province
180	02/01/2016	SSML-Khos 9/2016	Karim khanould miza allah khan	Expired	Gravel	Khost Province
181	02/01/2016	SSML-Hera 2/2016	Unicell Belder Construction Company	Expired	Sand Gravel	Herat Province
182	02/01/2016	SSML-Hera 6/2016	Unicell Belder Construction Company	Expired	Gravel	Herat Province
183	30/12/2015	SSML-Loga 4/2015	Bashirolo din Company	Expired	Construction Stone	Logar Province
184	27/12/2015	SSML-Loga 1/2015	Basmalah, the son of Abdullah	Expired	Gravel	Logar Province
185	27/12/2015	SSML-Nang 11/2015	Wahhab Wald Musa, Wahhab	Expired	Gravel	Nangarhar Province
186	27/12/2015	SSML-Nang 7/2015	Wahhab Wald Musa, Wahhab	Expired	Gravel	Nangarhar Province
187	24/07/2016	SSML-Kabu 3/2016	Naqibullah son of Mohammad Nabi	Suspended	Gravel	Kabul Province

## Mining licences active as of 20 December 2017

N°	Start Date	License Code	Owner	Minerals	Regions
<b>Exploitation License</b>					
1	01/01/2014	EXP 1/2014	North Coal Enterprise	Coal	Baghlan Province
2	18/03/2012	EXP 1/2012	Pishgaman Magdeh Company	Cement	Herat Province
3	08/04/2008	EXP 1/2008	MCC Consortium	Copper	Logar Province
4	21/03/2007	EXP 1/2007	Afghan Investment Company	Cement	Baghlan Province
5	21/03/2007	EXP 2/2007	Afghan Investment Company	Coal	Baghlan Province
<b>Exploration License</b>					
6	04/01/2015	EXPL 2/2015	Adel Brothers Company	Marble	Herat Province
7	30/08/2014	EXPL 4/2014	Hashemi Mining Company	Chromite	Logar Province
8	17/08/2014	EXPL 3/2014	Afghan Aktiv Extraction Company	Chromite	Parwan Province
9	19/07/2014	EXPL 5/2014	Ehsan Aziz Building Company	Onyx	Helmand Province
10	19/07/2014	EXPL 6/2014	Ehsan Aziz Building Company	Onyx	Helmand Province
11	12/07/2014	EXPL 1/2014	Astana Baba Company	Chromite	Logar Province
12	24/06/2014	EXPL 7/2014	Takhte Zafar company	Coal	Samangan Province
13	09/06/2014	EXPL 2/2014	Abdul Rahman Baba, the producer of clothing	Chromite	Kabul Province
14	23/09/2013	EXPL 2/2013	WESTCO INTERNATIONAL	Salt	Takhar Province
15	23/09/2013	EXPL 3/2013	WESTCO INTERNATIONAL	Salt	Takhar Province
16	22/06/2013	EXPL 8/2013	Westland General Treading Company	Gold	Takhar Province
17	11/05/2013	EXPL 4/2013	Yasmin Mining Company	Quartz	Balkh Province
18	26/03/2013	EXPL 7/2013	Hashmi Group company	Coal	Ghor Province
19	20/02/2013	EXPL 5/2013	Amaniaeh Mingang Company	Fluoride	Kandahar Province
20	30/12/2012	EXPL 7/2012	Hashmi Group company	Coal	Baghlan Province
21	30/12/2012	EXPL 3/2012	Khalid Ghaziz Company	Coal	Takhar Province
22	05/12/2012	EXPL 8/2012	Mitalein Mingang Yuki Co.	Chromite	Maidan Wardak Province
23	01/12/2012	EXPL 6/2012	Metal karn company	Coal	Samangan Province
24	01/12/2012	EXPL 5/2012	Mahmand Shamal brothers company	Coal	Samangan Province
25	14/07/2012	EXPL 2/2012	Happy Brother Company	Coal	Samangan Province
26	15/04/2012	EXPL 1/2012	Ariya Poplar Trade Co. Ltd	Coal	Herat Province
27	19/03/2011	EXPL 1/2013	Mining Hewad Brothers	Chromite	Parwan Province
28	08/04/2008	EXPL 1/2008	MCC Consortium	Copper	Logar Province
<b>Small Scale Mining License</b>					
29	06/09/2016	SSML-Balk 4/2016	Crystal Building Material Manufacturing Company	Gravel	Balkh Province
30	06/09/2016	SSML-Balk 1/2016	Ford Bamika Construction Company	Gravel	Balkh Province
31	29/08/2016	SSML-Kabu 6/2016	Seyyed Lahyal Volod Seyyed Isa, Seyyed Volyat Volod Seyyed Isa	Construction Stone	Kabul Province
32	14/08/2016	SSML-Kabu 4/2016	Trehab Khan ouled Gol Hasan	Sand	Kabul Province
33	14/08/2016	SSML-Balk 3/2016	Construction and production company of building materials Mouhin noid	Gravel	Balkh Province
34	14/08/2016	SSML-Hera 1/2016	Kostar Mining Company	Onyx	Herat Province
35	31/07/2016	SSML-Kabu 20/2016	Abdel kadir ould sakah dada	Construction Stone	Kabul Province
36	31/07/2016	SSML-Kabu 1/2016	Septy Oghluay Company Seamless Hand	Construction Stone	Kabul Province
37	09/07/2016	SSML-Nang 6/2016	Zabihollah Ould Khairallah, Zabih Allah	Gravel	Nangarhar Province
38	25/06/2016	SSML-Nang 10/2016	Cute Felicity Company	Gravel	Nangarhar Province
39	23/05/2016	SSML-Nang 7/2016	Matin Sakizadeh	Construction Stone	Nangarhar Province
40	23/05/2016	SSML-Nang 12/2016	Kolab ould klink	Gravel	Nangarhar Province
41	23/05/2016	SSML-Nang 11/2016	Kolab ould klink	Gravel	Nangarhar Province

N°	Start Date	License Code	Owner	Minerals	Regions
42	23/05/2016	SSML-Nang 2/2016	Amir Mohammad Valid Mullah Jan, Amir Mohammad	Gravel	Nangarhar Province
43	12/05/2016	SSML-Nang 3/2016	Hajji Zalmai Valad Shah Wali, Hajji Zalmai	Gravel	Nangarhar Province
44	11/05/2016	SSML-Nang 20/2016	Hajji Zalmai Valad Shah Wali, Hajji Zalmai	Gravel	Nangarhar Province
45	11/05/2016	SSML-Kabu 12/2016	Zabiullah Valid Mohammad Aman	Construction Stone	Kabul Province
46	25/04/2016	SSML-Nang 16/2016	Wahhab Wald Musa, Wahhab	Gravel	Nangarhar Province
47	14/03/2016	SSML-Kabu 9/2016	Miyaykhail, Abdul Rauf Wald Abdul Latif	Construction Stone	Kabul Province
48	08/03/2016	SSML-Kabu 22/2016	Nasrallah, fils d'al-Din	Construction Stone	Kabul Province
49	08/03/2016	SSML-Kabu 2/2016	Murad Khan, Nick Muhammad	Construction Stone	Kabul Province
50	08/03/2016	SSML-Kabu 7/2016	Najibullah, fils d'Einullah,	Construction Stone	Kabul Province
51	08/03/2016	SSML-Kabu 18/2016	Mohammadi le fils de Masjadi, Mohammad Dell	Construction Stone	Kabul Province
52	08/03/2016	SSML-Kabu 14/2016	Doust Mohammad, son of Muhammad Shah, friend of Mohammad	Construction Stone	Kabul Province
53	08/03/2016	SSML-Kabu 16/2016	Mohammad Hashem, son of Abdullah,	Construction Stone	Kabul Province
54	06/02/2016	SSML-Kabu 10/2016	Hakim John Wald Mohammad Hussein, Hakim John Wald Mohammad Hussein	Construction Stone	Kabul Province
55	10/01/2016	SSML-Nang 4/2016	Khaled Ould Ghulam Abbas, Khalid	Construction Stone	Nangarhar Province
56	07/01/2016	SSML-Nang 1/2016	Imdad Allah Wald Shah Wali, Ambassador Allah	Construction Stone	Nangarhar Province
57	06/01/2016	SSML-Nang 15/2016	Wahhab Wald Musa, Wahhab	Construction Stone	Nangarhar Province
58	06/01/2016	SSML-Nang 13/2016	Lala kol ould nabbi kol	Gravel	Nangarhar Province
59	06/01/2016	SSML-Nang 9/2016	Forman ouled noor mohamed	Construction Stone	Nangarhar Province
60	06/01/2016	SSML-Nang 22/2016	Imdad Allah Wald Shah Wali, Ambassador Allah	Construction Stone	Nangarhar Province
61	30/12/2015	SSML-Nang 10/2015	Kolab ould klink	Gravel	Nangarhar Province
62	28/12/2015	SSML-Nang 1/2015	Hajji Zalmai Valad Shah Wali, Hajji Zalmai	Gravel	Nangarhar Province
63	27/12/2015	SSML-Nang 5/2015	Zarghun Shah Wold Abdul Halim, Zarghun Shah	Gravel	Nangarhar Province
64	27/12/2015	SSML-Nang 2/2015	Hajji Zalmai Valad Shah Wali, Hajji Zalmai	Gravel	Nangarhar Province
65	27/12/2015	SSML-Nang 6/2015	Forman ouled noor mohamed	Gravel	Nangarhar Province
66	19/12/2015	SSML-Kabu 4/2015	Omid Seboun Company	Construction Stone	Kabul Province
67	16/12/2015	SSML-Kabu 15/2015	Haji Mohammad Younes, Valad Abdullah Jan, Haji Mohammad Younes	Construction Stone	Kabul Province
68	16/12/2015	SSML-Kabu 6/2015	Mohammad Hussein, son of Faqir Hussein,	Construction Stone	Kabul Province
69	16/12/2015	SSML-Kabu 14/2015	Mohammad Mir, son of Haji Sherindal,	Sand	Kabul Province
70	09/12/2015	SSML-Kabu 11/2015	Abdel fatih ould abdel samd	Construction Stone	Kabul Province
71	08/12/2015	SSML-Kabu 16/2015	Mohammad Hussein, son of Fakir hussain	Construction Stone	Kabul Province
72	14/11/2015	SSML-Kabu 5/2015	Darzi Brothers Co.	Construction Stone	Kabul Province
73	09/11/2015	SSML-Fary 5/2015	Karyzadeh Rebirth Company	Salt	Faryab Province
74	03/11/2015	SSML-Kabu 3/2015	Shames allah saft allah	Construction Stone	Kabul Province
75	19/10/2015	SSML-Kabu 10/2015	Cobalt Stone Co.	Construction Stone	Kabul Province
76	31/08/2015	SSML-Kabu 7/2015	Khanzadeh Volod Musa Khan, Khanzadeh	Construction Stone	Kabul Province
77	26/08/2015	SSML-Hera 1/2015	Afghan Herat Marble Co.	Onyx	Herat Province

N°	Start Date	License Code	Owner	Minerals	Regions
78	24/08/2015	SSML-MaWa 1/2015	Construction and Manufacturing Company Rahmat Fazl	Marble	Maidan Wardak Province
79	07/07/2015	SSML-MaWa 2/2015	Sanctuary Processing Company	Marble	Maidan Wardak Province
80	12/05/2015	SSML-Nang 9/2015	Zalmai Volod Mohammad Hanif, Zalmai	Construction Stone	Nangarhar Province
81	12/05/2015	SSML-Nang 3/2015	Hajji Zalmai Valad Shah Wali, Hajji Zalmai	Gravel	Nangarhar Province
82	05/01/2015	SSML-Nang 4/2015	Basil Younis Ahmadzai	Talc	Nangarhar Province
83	22/12/2014	SSML-Hera 9/2014	Herat Pearl Company	Onyx	Herat Province
84	22/12/2014	SSML-Hera 2/2014	Marble Extraction Company	Marble	Herat Province
85	22/12/2014	SSML-Hera 10/2014	Herat Pearl Company	Marble	Herat Province
86	22/12/2014	SSML-Hera 5/2014	Chesht Sharif Marble Company	Onyx	Herat Province
87	13/12/2014	SSML-Nang 11/2014	Abdl jalil hussin zai	Talc	Nangarhar Province
88	08/12/2014	SSML-Nang 1/2014	Afghan Shirzad Company	Talc	Nangarhar Province
89	28/11/2014	SSML-Hera 6/2014	Extractive enterprise of ghazal mines	Flint	Herat Province
90	19/11/2014	SSML-Kabu 46/2014	Mohammad Younes Wald Mohammad Isa	Construction Stone	Kabul Province
91	13/11/2014	SSML-Nang 9/2014	Habib Shahab Co.	Talc	Nangarhar Province
92	01/11/2014	SSML-Nang 8/2014	Al-Haj Mohammad Rasul Nasseri, al-Haj Mohammad Rasoul Naseri	Talc	Nangarhar Province
93	30/10/2014	SSML-Hera 1/2014	Afghan part company	Onyx	Herat Province
94	27/10/2014	SSML-MaWa 1/2014	Nazir Meyer	Gypsum	Maidan Wardak Province
95	19/10/2014	SSML-Nang 10/2014	Bilal Beach Business Co.	Talc	Nangarhar Province
96	15/10/2014	SSML-Kapi 1/2014	New Mountain Company	Construction Stone	Kapisa Province
97	12/10/2014	SSML-MaWa 4/2014	Moheb allah son of adel sah	Gypsum	Maidan Wardak Province
98	24/09/2014	SSML-MaWa 2/2014	Shah Jahan Company	Marble	Maidan Wardak Province
99	30/08/2014	SSML-Hera 7/2014	Jamal Asia Marble Extraction Company	Marble	Herat Province
100	27/07/2014	SSML-Ghaz 2/2014	Mining Steel Extraction Company of Malestan	Travertine	Ghazni Province
101	14/07/2014	SSML-Kabu 57/2014	Hayatullah Ould Hamidullah, Hayatullah	Construction Stone	Kabul Province
102	24/06/2014	SSML-Kabu 7/2014	Kabul Building & Construction Materials Co., Ltd.	Construction Stone	Kabul Province
103	23/06/2014	SSML-Kabu 13/2014	Mohammad Hakim ouled Sakhid	Construction Stone	Kabul Province
104	23/06/2014	SSML-Kabu 24/2014	Hassan Aghawald Mohammad Amir, Hassan Agha	Construction Stone	Kabul Province
105	20/06/2014	SSML-Nang 5/2014	Bilal Musa Zai Company	Talc	Nangarhar Province
106	25/05/2014	SSML-MaWa 3/2014	Farooq Amirian Co.	Gypsum	Maidan Wardak Province
107	14/05/2014	SSML-Bamy 2/2014	Ensaf Lal Mohammad Lomit Company	Coal	Bamyan Province
108	12/05/2014	SSML-Nang 14/2012	Shamshir dhamir	Talc	Nangarhar Province
109	03/05/2014	SSML-Sama 11/2014	Mayar Brothers Building Company	Construction Stone	Samangan Province
110	03/05/2014	SSML-Sama 10/2014	Mayar Brothers Building Company	Construction Stone	Samangan Province
111	03/05/2014	SSML-Sama 3/2014	Mayar Brothers Building Company	Construction Stone	Samangan Province
112	17/11/2013	SSML-MaWa 1/2013	Green Civil Construction Company	Marble	Maidan Wardak Province
113	23/10/2013	SSML-Hera 3/2013	Sina Mica Processor Co.	Mica Stone	Herat Province



N°	Start Date	License Code	Owner	Minerals	Regions
114	20/10/2013	SSML-Ghaz 5/2013	United Engineers	Gypsum	Ghazni Province
115	18/08/2013	SSML-Helm 3/2013	Aref Sarouri Company	Onyx	Helmand Province
116	27/07/2013	SSML-Hera 1/2013	Ahmad Fazli Stone Extraction Company	Marble	Herat Province
117	03/07/2013	SSML-Kabu 3/2013	Raghizade Kabul Geldeh Company	Gravel	Kabul Province
118	12/05/2013	SSML-Ghaz 1/2013	Ghaznavian diamond	Gypsum	Ghazni Province
119	06/05/2013	SSML-Nang 23/2013	Spin the Talc	Talc	Nangarhar Province
120	25/02/2013	SSML-Kabu 31/2013	KOREA Afghanistan Building & Offshore Company	Gravel	Kabul Province
121	30/12/2012	SSML-Hera 3/2012	Sina Mica Processor Co.	Marble	Herat Province
122	07/10/2012	SSML-Hera 1/2012	Gold Stone Company	Marble	Herat Province
123	02/10/2012	SSML-Kabu 13/2012	Farooq Stanakzai Construction Company	Sand Gravel	Kabul Province
124	29/09/2012	SSML-Ghaz 1/2012	Construction and construction company Ahmad Yar Warhan	Gypsum	Ghazni Province
125	26/05/2012	SSML-Nang 1/2012	Shamshir dhamir	Talc	Nangarhar Province
126	26/05/2012	SSML-Nang 15/2012	Shamshir dhamir	Talc	Nangarhar Province
127	26/05/2012	SSML-Nang 10/2012	Khaled Ayaz	Talc	Nangarhar Province
128	07/05/2012	SSML-Kabu 3/2012	Ahmadzai son of Mohammad Nabi	Sand	Kabul Province
129	08/04/2012	SSML-Hera 2/2012	Afghanistan Marble Mining Company	Marble	Herat Province
130	20/11/2011	SSML-Kabu 6/2011	Sahar Pizz Co.	Gravel	Kabul Province
131	24/07/2011	SSML-Takh 4/2011	Khajeh Akash Co. is a trading company	Salt	Takhar Province
132	24/07/2011	SSML-Takh 3/2011	Khajeh Akash Co. is a trading company	Salt	Takhar Province
133	23/07/2011	SSML-Hera 1/2011	Heart meatal company	Black Stone	Herat Province
134	16/04/2011	SSML-Kabu 4/2011	Technologist Co.	Gravel	Kabul Province
135	30/03/2011	SSML-Hera 2/2011	Afghan Herat Marble Co.	Marble	Herat Province
136	10/01/2011	SSML-Bagh 2/2011	Afghan Gould and Mornalls	Gold	Baghlan Province
137	06/10/2010	SSML-Kabu 22/2010	House building company	Gravel	Kabul Province
138	06/10/2010	SSML-Kabu 21/2010	House building company	Construction Stone	Kabul Province
139	06/10/2010	SSML-Kabu 20/2010	House building company	Marble	Kabul Province
140	08/08/2009	SSML-Bamy 1/2009	Metal karn company	Coal	Bamyan Province
141	25/12/2005	SSML-Hera 3/2016	Mine Investment Company	Marble	Herat Province
142	05/12/2005	SSML-Hera 1/2005	Qayyom Ghaneh company	Salt	Herat Province

## Annex 2: NCE's FS for FYs 1395 and 1396

### Balance Sheet

(in AFN)

Current Asset	FY 1395	FY 1396
<b>A - Assets</b>		
1 - Account	70,404	98,638
2 - Account	1,657,092,190	1,814,444,245
<b>Total</b>	<b>1,657,162,593</b>	<b>1,814,542,882</b>
<b>B - Resources</b>		
1 - Saleable	104,020,504	103,407,736
2 - Raw Material	11,944,991	13,201,261
3 - Resources (Oils)	116,628,897	102,291,041
4 - Work in Progress (Gas Pipeline)	0	0
5 - Consumables	2,611,210	656,843
6 - Low Cost goods in Stock	3,540,934	13,077,178
7 - Other Resources	149,443,879	121,158,280
<b>Total</b>	<b>388,190,413</b>	<b>353,792,340</b>
<b>C - Receivables</b>		
1 - Receivables within year	46,577	0
2 - Advances	748,337	755,171
3 - Receivables from Contractors	264,252,613	259,732,667
4 - Receivables from Customers	0	0
5 - Other Receivables	147,336	147,336
<b>Total</b>	<b>265,194,863</b>	<b>260,635,174</b>
<b>D - Other Current Asset</b>		
1 - Compensation	2,301,320	2,301,320
2 - Others	0	0
<b>Total</b>	<b>2,301,320</b>	<b>2,301,320</b>
<b>Total A+B+C+D</b>	<b>2,312,849,189</b>	<b>2,431,271,716</b>
<b>Fixed Asset</b>		
1 - Initial fixed asset price	768,457,875	822,380,204
2 - Provisional depreciation charge until the reporting year	491,583,388	510,093,519
3 - Price after depreciation	276,874,487	312,286,685
4 -Property on lease	498,816,015	498,816,015
5 - Changes in Fixed Assets & Properties	53,522,329	3,359,410
<b>Net Prices of Fixed Asset</b>	<b>822,380,204</b>	<b>819,020,794</b>
<b>Miscellaneous Assets</b>		
1 - Services Provided	0	0
2 - Investments to Gain Profit	0	0
3 - Prepayment of Taxes	267,160,747	299,834,768
<b>Total</b>	<b>267,160,747</b>	<b>299,834,768</b>
<b>Overall Total</b>	<b>3,402,390,140</b>	<b>3,550,127,279</b>
<b>Capital Resources</b>		
<b>Current Capital</b>		



(in AFN)

Current Asset	FY 1395	FY 1396
1 - Purchases	32,950,136	32,924,676
2 - Receipt of Prepayments from Contractors	7,799,601	14,303,904
3 - Payables	11,234,864	19,379,523
4 - Unpaid income (Income Received but not divided According to its Margin)	0	0
5 - Unpaid Taxes	41,503,527	0
6 - Other Payables	4,173,648	4,694,922
<b>Total</b>	<b>87,661,777</b>	<b>71,303,025</b>
<b>Fixed Capital</b>		
1 - Aid Grant	0	200,000
2 - Gov Capital	827,270,525	827,270,525
3 - Rotational Capital	256,272,588	256,272,588
4 - Long term loans	0	0
5 - Basic restoration	67,171,462	78,300,728
6 - Basic Repairing	39,724,539	47,105,404
7 - Foundation for Development	353,614,345	391,188,211
8 - Promotional Foundation	1,288,088,486	1,359,857,244
9 - Cultural Foundation	284,120,450	305,234,040
10 - Precautionary Foundation	198,465,967	213,395,514
<b>Total</b>	<b>3,314,728,363</b>	<b>3,478,824,254</b>
<b>Overall Total</b>	<b>3,402,390,140</b>	<b>3,550,127,279</b>

## Profit and Losses statement

(in AFN)

Income	FY 1395	FY 1396
1 - Services Provided	2,471,106,812	3,076,520,892
2 - Profit Tax Deducted (4%)	18,844,272	123,060,836
A -Profit After Tax	372,262,540	2,953,460,056
Non-essential income		
1 -Income from rent	831,001	38,500
2 - Income from Interest	0	0
3 -Income from Shares	0	0
4 - Income from Exchange	61,588	0
5 - Uncategorized Income	4,060,088	9,132,795
6 - Other income	9,620,165	653,403
Total	14,572,842	9,824,698
Tax Deduction (5%)	728,642	532,370
B -Income after tax	13,844,200	9,292,328
Total A+B	2,386,106,740	2,962,752,384
C- General Expenses		
1 - Raw Material	4,629,835	10,130,490
2 - Stocks Expenses	3,081,434	5,100,874
3 - Oil & Lubricants	3,446,923	11,816,643
4 -Good Production	0	1,763,987,729
5 - Salaries	168,487,374	203,447,909
6 - Payment of Penalties	0	0
7 - Depreciation	15,621,827	18,510,131
8 - Other Expenses	852,447,042	10,411,941
Total	1,047,714,435	2,023,405,717
Income Minus Expenses	1,324,548,105	930,054,339
Overall Result	1,338,392,305	939,346,667

## Annex 3: AGE's FS for FYs 1395 and 1396

### Balance Sheet

(in AFN)

Current Asset	FY 1395	FY 1396
<b>A - Assets</b>		
1 - Bank Accounts	8,984,208	11,632,396
2 - Bank Accounts	5,501	0
<b>Total</b>	<b>8,989,709</b>	<b>11,632,396</b>
<b>B - Resources</b>		
1 - Saleable	31,042,241	30,941,928
2 - Raw Material	0	0
3 - Resources (Oils)	37,136,146	40,202,774
4 - Work in Progress (Gas Pipeline)	0	0
5 - Consumables	131,457	152,565
6 - Low Cost goods in Stock	39,512,381	37,848,205
7 - Other Resources	771,600	298,026
<b>Total</b>	<b>108,593,825</b>	<b>109,443,498</b>
<b>C - Receivables</b>		
1 - Receivables within year	5,857,121	2,643,612
2 - Advances	7,631,433	16,262,354
3 - Receivables from Contractors	530,724,406	32,444,338
4 - Receivables from Customers	467,423,776	1,128,900,748
5 - Other Receivables	0	13,108,315
<b>Total</b>	<b>1,011,636,736</b>	<b>1,193,359,367</b>
<b>D - Other Current Asset</b>		
1 - Absorbed fund	1,906,062	0
2 - Others	0	0
<b>Total</b>	<b>1,906,062</b>	<b>0</b>
<b>Total A+B+C+D</b>	<b>1,131,126,332</b>	<b>1,314,435,261</b>
<b>Fixed Asset</b>		
1 - Initial fixed asset price	2,492,347,474	2,494,406,075
2 - Provisional depreciation charge until the reporting year	1,258,648,727	1,325,017,335
3 - Price after depreciation	1,233,698,747	1,169,388,740
4 -Property on lease		
5 - Changes in Fixed Assets & Properties	2,058,601	40,000
<b>Net Prices of Fixed Asset</b>	<b>2,494,406,075</b>	<b>2,494,446,075</b>
<b>Miscellaneous Assets</b>		
1 - Services Provided	0	0
2 - Investments to Gain Profit	0	0
3 - Prepayment of Taxes	0	0
<b>Total</b>		
<b>Overall Total</b>	<b>3,625,532,407</b>	<b>3,808,881,336</b>
<b>Capital Resources</b>		
<b>Current Capital</b>		

(in AFN)

Current Asset	FY 1395	FY 1396
1 - Purchases	309,258	56,070,028
2 - Receipt of Prepayments from Contractors	55,571,351	0
3 - Payables	8,834,810	0
4 - Unpaid income (Income Received but not divided According to its Margin)	0	0
5 - Unpaid Taxes	642,317,246	744,801,665
6 - Other Payables	0	0
<b>Total</b>	<b>707,032,665</b>	<b>800,871,693</b>
<b>Fixed Capital</b>		
1 - Fixed Capital	2,494,406,075	2,494,446,075
2 - Rotational Capital	58,002,791	58,084,791
3 - Resources	56,163,278	101,402,732
4 - Basic restoration	164,172,734	185,264,466
5 - Guaranteed and Retired	3,032,170	3,150,514
6 - Other Resources	3,604,331	0
7 - Future Revenue	0	3,630,609
8 - Foundation for Development	13,995,587	16,654,642
9 - Promotional Foundation	0	0
10 - Cultural Foundation	27,388,096	26,210,363
11 - Precautionary Foundation	7,851,787	7,982,174
12 - Gross Profit	89,882,893	111,183,277
<b>Total</b>	<b>2,918,499,742</b>	<b>3,008,009,643</b>
<b>Overall Total</b>	<b>3,625,532,407</b>	<b>3,808,881,336</b>

## Profit and Losses statement

(in AFN)

Income	FY 1395	FY 1396
1 - Services Provided	403,853,439	486,849,578
2 - Profit Tax Deducted (2% & 4%)	16,154,138	19,473,983
A - Profit After Tax	387,699,301	467,375,595
Non-essential income		
1 - Revenues from Metals	0	20,808
2 - Income from sales	13,130,701	10,696,000
3 - Other Misc income	0	2,089,352
Profit Tax (4%)	525,228	512,246
Profit after tax	12,605,473	12,293,914
1 - Income from Property rent	88,000	1,288,780
Tax Deduction (10%)	8,800	128,878
Income after tax	79,200	1,159,902
Total Non - essential income	12,684,673	13,453,816
Total A+B+C	400,383,974	480,829,411
C- General Expenses		
1 - Salaries	166,184,036	166,634,238
2 - Oil & Lubricants	19,262,044	30,311,500
3 - Royalty	0	48,029,526
4 - Electricity	15,002,119	12,964,504
5 - Consumables	18,643,833	12,973,133
6 - Repairing	5,876,376	15,450,332
7 - Other Repairing	2,628,000	2,635,200
8 - Depreciation	71,864,268	67,261,336
9 - Other Expenses	11,040,405	13,386,365
Total	310,501,081	369,646,134
Income Minus Expenses	77,198,220	97,729,461
Overall Result	89,882,893	111,183,277

## Annex 4: Breakdown of Loans Awarded by NCE (End of 1396)

No	Names	1396	1395
1	Jabil Saraj Cements	104,210,289	111,752,153
2	Goree Cements	61,249,358	61,249,358
3	Afghan Gas	44,643,600	44,643,600
4	Electricity	22,000,000	22,000,000
5	AIC Company	15,821,942	15,821,942
6	Anaw Cement Company	4,449,721	4,449,721
7	Office of the Ministry of Mines	966,000	834,000
8	Accounting Department	500,000	500,000
9	Baghalan Provinces	299,944	364,099
10	Ros Nans Company	200,000	0
11	Afghan Textile	196,069	196,069
12	Afghan Goal Electricity	84,772	0
13	Geology Survey	30,000	430,000
14	Shabar gahan Hydrocarbons	30,000	30,000
15	Balk Telecommunications	10,339	10,339
16	Balk Water Supply	8,240	8,240
17	Gust House Electricity	42	42
18	Hashima Group	0	27,630
19	Mandaghar Construction Company	0	750,000
20	Head of solid mines in Baghlan	0	64,155
<b>Total</b>		<b>254,700,316</b>	<b>263,131,348</b>

NCE was asked to describe the terms of its loans when filling in the EITI RT.

The reported details are included in Annex 14 of the report.

## Annex 5: Breakdown of Loans Awarded by AGE (End of 1396)

(in AFN)

N°	Entity / Agency	Receivables (End of 1395)	Year 1396	Total	Receipts	Pending (End of 1396)
1	Mazar Sharif Electricity	458,514,029	499,461,631	957,975,660	293,359,217	664,616,443
2	Saparghan	341,290,600	24,062,219	365,352,819	21,436,853	343,915,966
3	Aiq Cha District	69,245,075	6,368,832	75,613,907	3,628,938	71,984,969
4	Khawja Do Kho District	4,316,826	0	4,316,826	0	4,316,826
5	Mazar Sharif City	38,750,475	0	38,750,475	9,785	38,740,690
6	Other Receivables	99,519,731	0	99,519,731	0	99,519,731
	<b>Total</b>	<b>1,011,636,736</b>	<b>529,892,682</b>	<b>1,541,529,418</b>	<b>318,434,793</b>	<b>1,223,094,625</b>

AGE was asked to describe the terms of its loans when filling in the EITI RT.

The reported details are included in Annex 14 of the report.

## Annex 6: Breakdown of Mining Production during FYs 1396 and 1395

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	<b>North East (Kunduz)</b>				<b>435.14</b>		<b>13,886.11</b>	
<b>1</b>	<b>Badakhshan</b>				<b>0.00</b>		<b>0.70</b>	
	Abdul Rahman	Biroj			0.00	1,033	0.00	
	Najeebullah	Biroj Material			0.00	45	0.00	
	Said Noor-ul-haq	Biroj			0.00	98	0.00	
	Abdul Zahir	Ice Stone			0.00	140	0.00	
	Ghiabullah	Sapphire			0.00	240	0.00	
	Yaftal LTD	Sea Sand			0.00	1,000	0.70	
<b>2</b>	<b>Takhar</b>				<b>86.52</b>		<b>13,605.59</b>	
	West Co International Company	Salt	46,897		70.35	4,473,389	6,710.08	
	West Co International Company	Kulpgan Salt	1,457		2.19	2,049,073	3,073.61	
	Khwaja Akasha Company	Lataband Salt			0.00	2,517,514	3,776.27	
	Takan 1 Logistic Company	Sea Sand		4,800	3.36	3,600	2.52	
	Tarkan 2 Logistic Company	Sea Sand		14,700	10.29	12,600	8.82	
	Muhammad Raza	Sea Sand		490	0.34	48,975	34.28	
<b>3</b>	<b>Baghlan</b>				<b>345.12</b>		<b>276.32</b>	
	Hashmi Group Company	Coal	68,824		344.12	45,502	227.51	
	Said Shafiq Company	Construction Stone		1,000	1.00	2,000	2.00	
	Muhammad Naim	Sand, Crush and Construction Stone		0	0.00	4,500	3.15	
	Pir Muhammad Construction and Road Builder Company	Construction Stone		0	0.00	35,000	35.00	
	Azimullah	Sand, Crush and Construction Stone		0	0.00	12,375	8.66	
<b>4</b>	<b>Kunduz</b>				<b>3.50</b>		<b>3.50</b>	
	Said Amjad S/O Rahmatullah	Sea Sand and Crush		5,000	3.50	5,000	3.50	
	<b>North (Balkh)</b>				<b>196.87</b>		<b>198.48</b>	
<b>5</b>	<b>Balkh</b>				<b>0.00</b>		<b>0.00</b>	
<b>6</b>	<b>Jozjan</b>				<b>6.32</b>		<b>9.50</b>	
	Muhammad Yasin	Sea Sand		0	0.00	2,000	1.40	
	Muhammad Eshaq	Sea Sand		500	0.00	2,000	1.40	
	Muhammad Eshaq	Sea Sand		250	0.18	1,000	0.70	
	Abdul Aziz	Sea Sand		2,500	1.75	2,500	1.75	
	Abdul Aziz	Sea Sand		2,700	1.89	2,500	1.75	
	Abdul Aziz	Construction Stone		2,500	2.50	2,500	2.50	
<b>7</b>	<b>Sar-e-pol</b>				<b>39.01</b>		<b>3.50</b>	
	Ahmad Firdaws	Mudi Crush		1,000	0.70	2,000	1.40	
	Tamim Suhrab	Mudi Crush		500	0.35	1,500	1.05	
	Khizarzi Company	Mudi Crush		0	0.00	550	0.39	
	Rahman Yan Company	Construction Stone		0	0.00	660	0.66	
	New Yak Company	Construction Stone		2,575	2.58	0	0.00	



N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	New Yak Company	Mudi Crush		49,850	34.90		0	0.00
	Ashaq Bai	Mudi Crush		500	0.35		0	0.00
	Baz Muhammad S/O Khair Muhammad	Mudi Crush		200	0.14		0	0.00
<b>8</b>	<b>Samangan</b>				<b>14.86</b>			<b>8.40</b>
	Sangar Niazi	Kohi Crush		0	0.00		4,286	3.00
	Ahmad Jawid	Kohi Crush		730	0.51		490	0.34
	Mubarak Sha	Kohi Crush		1,009	0.71		782	0.55
	Mahmood	Kohi Crush		2,680	1.88		2,678	1.87
	Namatullah	Kohi Crush		1,424	1.00		1,068	0.75
	Mustafa Sharifi	Kohi Crush		1,280	0.90		1,200	0.84
	Ahmad sorosh Brothers	Kohi Crush		0	0.00		1,500	1.05
	Harros Al Bilad	Kohi Crush		2,400	1.68		0	0.00
	Dana Samangan	Kohi Crush		1,600	1.12		0	0.00
	Aibak Nawjawan	Kohi Crush		2,000	1.40		0	0.00
	Masadullah Zada	Kohi Crush		8,100	5.67		0	0.00
<b>9</b>	<b>Faryab</b>				<b>136.69</b>			<b>177.08</b>
	Qarizada Tomato Paste	Salt	70,282		105.42	80,310		120.47
	Naseeb Hekmat Construction Company	Desert Sand		0	0.00		11,690	8.18
	Bilal Matin Construction Company	Mudi Sand		3,698	2.59		10,000	7.00
	Haji Asadullah	Mudi Sand		7,200	5.04		10,000	7.00
	Safi Hedayat Construction Company	Mudi Sand		7,876	5.51		7,500	5.25
	Sakhi Brothers Construction Company	Mudi Sand		0	0.00		10,200	7.14
	Sarajuddin S/O Sharafuddin	Mudi Sand		5,100	3.57		2,250	1.58
	Feroz Muraddi Construction Company	Sand for construction		4,335	3.03		1,650	1.16
	Feroz Muraddi Construction Company	Chartoot construction stone		3,545	3.55		1,450	1.45
	Feroz Muraddi Construction Company	Zashfan construction stone		3,750	3.75		1,200	1.20
	Ghulam Dawran S/O Dawran	Gypsum	960		2.05	1,000		2.14
	Khorshid Milad Company	Gypsum	0		0.00	900		1.93
	Muhammad Azim	Mudi Sand		0	0.00		18,000	12.60
	Haji Ashraf	Mudi Sand		3,100	2.17		0	0.00
	<b>Eastern (Nangarhar)</b>				<b>13,634.33</b>			<b>991.13</b>
<b>10</b>	<b>Nangarhar</b>				<b>13,632.76</b>			<b>974.74</b>
	Khalid Ayaz	Talc stone	23,368		116.84	0		0.00
	Afghan Minral	Talc stone	20,507		102.54	1,832		9.16
	Muhabullah Brothers	Talc stone	2,335		11.68	260		1.30
	Bilal Musazia	Talc stone	691		3.46	440		2.20
	Bilal Musazia	Talc stone	21,492		107.46	2,660		13.30
	Sahil Belal	Talc stone	21,492		107.46	2,661		13.30
	Sharkat Afghan Shirzad	Talc stone	8,461		42.30	4,084		20.42
	Shamshir Zamir	Talc stone	1,682		8.41	4,620		23.10
	Abdul Jalil Hussan Zia	Talc stone	16,155		80.78	668		3.34
	Amin Karimzia	Talc stone	56,376		281.88	44,525		222.62
	Lala Gul	Sea Sand		2,210	1.55		708	0.50
	Khoshhal	Sea Sand		1,670	1.17		1,000	0.70

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Azizullah	Sea Sand		1,105	0.77		1,000	0.70
	Awal Din	Sea Sand		2,756	1.93		0	0.00
	Muhammad Wahab	Sea Sand		2,075	1.45		1,174	0.82
	Falak Niaz	Sea Sand		3,080	2.16		0	0.00
	Amir Muhammad	Sea Sand		1,781	1.25		1,000	0.70
	Zalmi S/O Muhammad Hanif	Peaced Stone		850	0.85		1,500	1.50
	Mihrab	Sea Sand		1,090	0.76		1,500	1.05
	Nazirullah	Sea Sand		2,430	1.70		500	0.35
	Gulab S/O Gul Nak	Sea Sand		1,850	1.30		2,892	2.02
	Gulab S/O Gul Nak	Sea Sand		2,700	1.89		0	0.00
	Habib Shahab	Talc stone	18,705		93.53	25,816		129.08
	Alhaj Muhammad Rasool Nasri Sons	Talc stone	15,579		77.90	13,672		68.36
	Zalmi Sha S/O Shawali	Sea Sand		2,710	1.90		800	0.56
	Muhammad Wahab	Sea Sand		2,130	1.49		875	0.61
	Muhammad Wahab	Sea Sand		2,620	2.62		959	0.96
	Amdadullah	Sea Sand		2,985	2.99		1,052	1.05
	Amdadullah	Sea Sand		2,205	2.21		995	1.00
	Speen Ghar Talak	Talc stone	47,169		235.85	0		0.00
	Sharkat Matigh Sami	Talc stone	10,702		53.51	6,703		33.51
	Bilal Musazia	Talc stone	1,682,500		8,412.50	11,258		56.29
	New Rahmat Ensaf	Talc stone	20,063		100.32	0		0.00
	Amin Karimzia	Talc stone	567,430		2,837.15	459		2.30
	Zahid Sami samim	Talc stone	61,261		306.30	0		0.00
	Mirajuddin Shams	Talc stone	38,267		191.33	9,056		45.28
	Humayoun	Talc stone	179		0.90	10,199		51.00
	Nangarhar Dubia	Talc stone	681		3.40	17,608		88.04
	Mansoor Arsala	Talc stone	1,129		5.64	2,084		10.42
	Mashghal Speen Zar	Talc stone	4,050		20.25	6,428		32.14
	Jamaluddin code reading	Talc stone	0		0.00	678		3.39
	Rahimullah Zaland	Talc stone	70,436		352.18	10,865		54.32
	Muhammad Fiasal	Talc stone	0		0.00	2,229		11.15
	Kharoti Asif	Talc stone	4,288		21.44	0		0.00
	Navid Fiasal Zada	Talc stone	1,313		6.56	928		4.64
	Asad Haseeb	Talc stone	0		0.00	898		4.49
	Speen Ghar Talak	Talc stone	0		0.00	2,296		11.48
	Ayoub Shirzad	Marble Stone		282	0.56		1,240	2.48
	Shahab Mahboob	Marble Stone		74	0.15		859	1.72
	Astandar Mummand	Marble Stone		69	0.14		0	0.00
	Ezatullah Sahil	Marble Stone		325	0.81		1,241	3.10
	Zarghon Shan	Sea Sand		2,050	1.44		1,319	0.92
	Matin Sakhi Zada	Peaced Stone		4,865	4.87		0	0.00
	Haji Zalmi	Sea Sand		2,300	1.61		870	0.61
	Farmanullah	Peaced Stone		2,225	2.23		842	0.84
	Gulab S/O Gul Nak	Sea Sand		3,000	2.10		0	0.00
	Haji Zalmi	Sea Sand		2,125	1.49		920	0.64
	Haji Zalmi	Sea Sand		4,150	2.91		2,213	1.55
	Khalid S/O Ghulam Abas	Peaced Stone		952	0.95		0	0.00
	Zabihullah	Sea Sand		1,000	0.70		0	0.00
	Muhammad Nasir	Sea Sand		1,063	0.74		2,088	1.46

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Ajmal S/O Ali Khan	Sea Sand		2,015	1.41		0	0.00
	Muhammad Mir	Sea Sand		0	0.00		1,500	1.05
	Karimullah	Sea Sand		3,075	0.00		0	2.15
	Noori Construction	Sea Sand		0	0.00		2,000	1.40
	Hamraz	Sea Sand		0	0.00		3,000	2.10
	Mirwais S/O Nizam	Sea Sand		0	0.00		2,500	1.75
	Shafoor S/O Abdul Ghafoor	Peaced Stone		1,135	1.14		22,250	22.25
	Matin Sakhi Zada	Peaced Stone		0	0.00		750	0.75
	Ali khan	Sea Sand		1,500	0.00		0	1.05
	Awal Gul	Sea Sand		0	0.00		1,000	0.70
	Said Agha	Sea Sand		0	0.00		1,500	1.05
<b>11</b>	<b>Kunar</b>				<b>1.57</b>			<b>16.39</b>
	Elyas Afghan	Construction Stone		0	0.00		1,247	1.25
	Elyas Afghan	Sea Sand		0	0.00		1,007	0.70
	Amin Kapisa	Sea Sand		0	0.00		15,000	10.50
	Muhammad Rasool	Sea Sand		1,500	1.05		1,500	1.05
	Muhkam Khan	Construction Stone		0	0.00		1,000	1.00
	Afghan Sabit	Sea Sand		0	0.00		350	0.25
	Afghan Momand Company	Construction Stone		0	0.00		700	0.70
	Gham Noor	Sea Sand		0	0.00		800	0.56
	Shikh Noristani	Construction Stone		0	0.00		200	0.20
	Gul Azam			740	0.52		260	0.18
<b>12</b>	<b>Laghman</b>				<b>0.00</b>			<b>0.00</b>
<b>13</b>	<b>Nooristan</b>				<b>0.00</b>			<b>0.00</b>
	<b>Central (Kabul)</b>				<b>484.22</b>			<b>721.02</b>
<b>14</b>	<b>Kabul</b>				<b>348.39</b>			<b>512.91</b>
	Wista Company	Construction Stone		15,000	15.00		23,500	23.50
	Wista Company	Mudi Crush		7,500	5.25		19,750	13.83
	Kawoon Sultani Company	Sea Sand		18,750	13.13		25,000	17.50
	Omid Sabawoon Company	Construction Stone		5,250	5.25		7,000	7.00
	Safti Oghlo Company	Construction Stone		11,250	11.25		10,000	10.00
	Ahmad Ali S/O Huda Dad	Construction Stone		0	0.00		1,050	1.05
	Sifatullah S/O Shamsurahman	Construction Stone		2,000	0.00		2,000	0.00
	Hakim Jan S/O Muhammad Hussin	Construction Stone		750	0.75		1,000	1.00
	Muhammad Yonus s/o Mirza hussin	Construction Stone		0	0.00		2,100	2.10
	Hussan Aqa S/O Muhammad Amir	Construction Stone		0	0.00		3,000	3.00
	Abdul Fatah S/O Abdul Samad	Construction Stone		750	0.75		3,000	3.00
	Hayat Khan S/O Nawab Khan	Construction Stone		525	0.53		1,050	1.05
	Muhammad Hasham S/O Abdullah	Construction Stone		3,750	3.75		1,500	1.50
	Mula Jan Sha Mirzia Company	Mudi Crush		3,750	2.63		15,000	10.50

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Mula Jan Sha Mirzia Company	Construction Stone		16,538	16.54		13,320	13.32
	Hakim Jan S/O Muhammad Hussin	Construction Stone		4,000	4.00		4,000	4.00
	Hakim Jan S/O Muhammad Hussin	Construction Stone		0	0.00		4,000	4.00
	Muhammad Yawar S/O Abdul Karim	Construction Stone		0	0.00		2,500	2.50
	Bawar Khan S/O Abdul Karim	Construction Stone		799	0.80		3,197	3.20
	Doos Muhammad S/O Sha Muhammad	Construction Stone		1,815	1.82		1,815	1.82
	Saharpi Raise Company	Construction Stone		0	0.00		6,000	6.00
	Masaod Arif Faqirzada Company	Sea Sand		10,100	7.07		10,100	7.07
	Faroq Stanikzia Company	Mudi Crush		0	0.00		5,000	3.50
	Wahidullah S/O Ghulam Said	Kohi Crush		0	0.00		1,000	0.70
	Said Laiq Hussin S/O Said Sea	Construction Stone		1,680	1.68		1,680	1.68
	Muhammad Hussing S/O Faqir Hussin	Construction Stone		2,520	2.52		2,520	2.52
	Muhammad Hussing S/O Faqir Hussin	Construction Stone		2,000	2.00		2,000	2.00
	Muhammad Eshan S/O Muhammad Aman	Construction Stone		2,000	2.00		2,000	2.00
	Najeebullah S/O Enullah	Construction Stone		1,500	1.50		1,500	1.50
	Muhammad Dil S/O Masjadi	Construction Stone		1,500	1.50		1,500	1.50
	Muhammad Asmail S/O Muhammad Sharif	Construction Stone		1,001	1.00		1,001	1.00
	Muhammad Hasham S/O Hazrat Jan	Construction Stone		0	0.00		1,000	1.00
	Omar Gul S/O Juma Gul	Navy Blue Sand		1,008	0.71		1,008	0.71
	Torab Khan S/O Gul Hassan	Navy Blue Sand		1,012	0.71		1,012	0.71
	Ghulam Qadir S/O Ramazan	Construction Stone		1,827	1.83		0	0.00
	Nasrullah S/O Awaluddin	Construction Stone		1,827	1.83		1,827	1.83
	Kabul Guldara Company	Sea Sand		8,000	5.60		8,000	5.60
	Aryana Saza Company	Construction Stone		20,000	20.00		0	0.00
	Aryana Saza Company	Mudi Crush		5,700	3.99		0	0.00
	Technologist Company	Construction Stone		60,200	60.20		45,150	45.15
	Technologist Company	Mudi Crush		19,320	13.52		15,678	10.97
	Technologist Company	Mudi Crush		45,600	31.92		34,200	23.94
	Masaod Afghan S/O Ghawsoddin	Mudi Crush		0	0.00		4,000	2.80
	Masaod Afghan S/O Ghawsoddin	Mudi Crush		0	0.00		8,000	5.60
	ASP Company	Mudi Crush		15,040	10.53		7,520	5.26
	ASP Company	Construction Stone		30,000	30.00		15,000	15.00
	Hayat Khan S/O Shamshir Khan	Construction Stone		0	0.00		2,915	2.92

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Shamsuddin S/O Abdulsobor	Construction Stone		2,772	2.77		2,079	2.08
	Muhammad Idrees S/O Muhammad Sediq	Construction Stone		2,520	2.52		2,520	2.52
	Nik Muhammad S/O Murad Khan	Construction Stone		0	0.00		1,500	1.50
	Darzi Brothers Company	Construction Stone		3,600	3.60		3,600	3.60
	Zabihullah S/O Muhammad Aman	Construction Stone		1,000	1.00		1,000	1.00
	Muhammad Sediq S/O Muhammad Rasool	Construction Stone		1,890	1.89		0	0.00
	Kabul Tadbir Company	Construction Stone		1,930	1.93		1,931	1.93
	Naqibullah S/O Muhammad Nabi	Construction Stone		2,520	2.52		2,520	2.52
	Naqibullah S/O Muhammad Nabi	Mudi Crush		2,500	1.75		2,500	1.75
	Muhammad Yonus S/O Muhammad Sea	Construction Stone		3,000	3.00		16,380	16.38
	Azizullah S/O Awz Ali	Construction Stone		3,150	3.15		2,520	2.52
	Ghulam Hazrat S/O Ghulam Rasool	Mudi Crush		0	0.00		3,000	2.10
	Abdul Raof S/O Abdul Latif	Construction Stone		0	0.00		2,015	2.02
	Ghulam Hazrat Arghandiwal Company	Mudi Crush		4,500	3.15		3,000	2.10
	Ghirat Khan S/O Katori	Navy Blue Sand		0	0.00		3,500	2.45
	SEP Company	Construction Stone		0	0.00		120,789	120.79
	Muhammad Bilal S/O Sherin dil	Navy Blue Sand		0	0.00		2,000	2.00
	Muhammad younas S/O Abdullah	Construction Stone		0	0.00		1,005	1.01
	Etimad Qarabagh Company	Mudi Crush		10,000	7.00		5,000	3.50
	Hamid Popalzia Company	Mudi Crush		0	0.00		7,000	4.90
	Hayatullah S/O Hamidullah	Construction Stone		5,075	5.08		2,100	2.10
	Halal Company	Marble Stone		4,650	9.30		1,400	2.80
	Ahmadi Ahmad Rabi Company	Construction Stone		0	0.00		5,000	5.00
	Ahmadi Ahmad Rabi Company	Mudi Crush		0	0.00		4,000	2.80
	Ahmadi Ahmad Rabi Company	Mudi Crush		0	0.00		6,000	4.20
	Hakim S/O Sakhidad	Construction Stone		0	0.00		3,000	3.00
	Rozi Construction Company	Mudi Crush		5,000	3.50		4,000	2.80
	Masaod Hamid Faqirzada	Mudi Crush		5,040	3.53		5,040	3.53
	Muhammadajan S/O Abdul Ghani	Construction Stone		0	0.00		3,000	3.00
	Muhammad Jumgha S/O Hussin Ali	Construction Stone		0	0.00		3,024	3.02
	Afghan Kuria Company	Mudi Crush			0.00		31,500	22.05

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Islamuddin S/O Rozuddin	Construction Stone		11,179	11.18		0	0.00
	TUCC Company	Mudi Crush		0	0.00		10,200	7.14
<b>15</b>	<b>Bamyan</b>				<b>19.48</b>			<b>26.39</b>
	Muhammad Raza S/O Muhammad Hussin	Construction Stone		500	0.50		500	0.50
	Ghulam Nabi S/O Muhammad Kazim	Construction Stone		500	0.50		500	0.50
	Sardar S/O Noor Muhammad	Construction Stone		500	0.50		500	0.50
	Ghafor S/O Noor Muhammad	Construction Stone		750	0.75		2,250	2.25
	Uzir S/O Safdar	Construction Stone		500	0.50		500	0.50
	Said Ahmad S/O Fainda	Construction Stone		535	0.54		750	0.75
	Qurban S/O Rajab Ali	Construction Stone		750	0.75		2,250	2.25
	Amirdad S/O Sakhidad	Construction Stone		500	0.50		500	0.50
	Rajab Ali S/O Rostam	Construction Stone		940	0.94		2,250	2.25
	Bismillah S/O Hasibullah	Construction Stone		250	0.25		750	0.75
	Hal Muhammad S/O Ali Muhammad	Construction Stone		500	0.50		500	0.50
	Abdul Ghafor S/O Muhammad Ayoub	Sea Sand		1,000	0.70		1,000	0.70
	Muhammad Ali S/O Qurban	Construction Stone		400	0.40		750	0.75
	Karim Dad S/O Hussin Bakhsh	Construction Stone		750	0.75		2,250	2.25
	Abdulhamid S/O Khan Ali	Construction Stone		500	0.50		500	0.50
	Hassan Raza S/O Muhammad Raza	Construction Stone		500	0.50		500	0.50
	Ghulam Abas S/O Kazam	Construction Stone		410	0.41		1,000	1.00
	Fazal Ahmad S/O Said Ahmad	Construction Stone		750	0.75		250	0.25
	Emdad S/O Ghulam Ali	Construction Stone		750	0.75		250	0.25
	Juma Khan S/O Qasim	Construction Stone		750	0.75		250	0.25
	Muhammad Jawad S/O Sultan Ali	Construction Stone		0	0.00		1,000	1.00
	Ziauddin S/O Mir Ali	Sea Sand		1,602	1.12		1,000	0.70
	Muhammad Raza S/O Mir Afghan	Construction Stone		1,000	1.00		1,000	1.00
	Abdul Manan S/O Abdul Wahid	Construction Stone		2,250	2.25		750	0.75
	Said Naqib S/O Said Khakim	Construction Stone		218	0.22		1,000	1.00
	Lajmir S/O Ghulam Hussin	Sea Sand		261	0.18		1,000	0.70

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Ghulam Makhiuddin S/O Khiarudddin	Sea Sand		2,960	2.07		250	0.18
	Kohinoor Ra	Rakham stone	36		0.90	44		1.10
	Wasim Group Company	Rakham stone	0		0.00	60		1.50
	Saib Haid S/O Said Mirza	Construction Stone		0	0.00		767	0.77
<b>16</b>	<b>Daikundi</b>				<b>0.00</b>			<b>0.00</b>
<b>17</b>	<b>Parwan</b>				<b>8.58</b>			<b>41.77</b>
	Farhad	Talc stone			0.00	1,000		5.00
	Sadaqat Afghan Shinwari	Construction Stone			0.00		5,280	5.28
	Hussin Kohitob	Construction Stone			0.00		3,850	3.85
	Dad Muhammad	Construction Stone			0.00		1,000	1.00
	Haji Noorajan	Construction Stone			0.00		5,000	5.00
	Zahir Khan	Construction Stone			0.00		2,040	2.04
	Quds-e-Dowam	Sea Sand			0.00		5,000	5.00
	Dad Mir Company	Construction Stone			0.00		1,000	1.00
	Bismillah	Construction Stone			0.00		1,000	1.00
	Yahya Khan	Construction Stone			0.00		1,000	1.00
	Muhammad Dawood	Construction Stone			0.00		1,000	1.00
	Muheb Company	Travertine Stone	1,000		3.50	1,000		3.50
	Kapisa Kina Da	Mudi Rag			0.00		2,560	1.79
	Tolo noor	Sea Sand			0.00		2,000	1.40
	Pamir Aryayan Company	Sea Sand			0.00		3,000	2.10
	Kamsan Inshat Company	Mudi Rag		7,250	5.08		0	0.00
	Sardar Khan		1,000		0.00			0.00
	Hewadwal	Mudi Rag			0.00		2,580	1.81
<b>18</b>	<b>Kapisa</b>				<b>58.20</b>			<b>60.64</b>
	Hamraz Construction Company	Talc stone	8,600		43.00	8,600		43.00
	Loe Kohistan Construction	Construction Stone		6,000	6.00		6,000	6.00
	Mihan Construction Company	Construction Stone		1,200	1.20		1,200	1.20
	Hewadwal	Construction Stone		1,000	1.00		1,000	1.00
	Shamal Haidari Construction Company	Construction Stone		0	0.00		1,250	1.25
	Nasrat Mir	Construction Stone		1,000	1.00		1,000	1.00
	Mazaruddin	Construction Stone		750	0.75		750	0.75
	Raz Muhammad	Construction Stone		750	0.75		750	0.75

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Abdul Majeed	Construction Stone		1,000	1.00		1,000	1.00
	Muhammad Haroon	Construction Stone		1,000	1.00		1,000	1.00
	Hami Arya	Construction Stone		0	0.00		435	0.44
	Nangyali	Construction Stone		0	0.00		750	0.75
	Halim	Construction Stone		1,250	1.25		1,000	1.00
	Speen Dara Company	Construction Stone		1,250	1.25		1,500	1.50
<b>19</b>	<b>Logar</b>				<b>3.67</b>			<b>40.68</b>
	Haji Mirwais	Stone		1,000	1.00		1,000	1.00
	Rahmatullah	Stone		1,000	1.00		1,000	1.00
	Muhammad Yosaf	Stone		0	0.00		1,000	1.00
	Abdul Baghis	Stone		0	0.00		1,000	1.00
	Muhammad Gul	Kohi Crush		0	0.00		2,000	1.40
	Bashir Luddin	Stone		0	0.00		2,500	2.50
	Bashir Ahmad	Stone		1,667	1.67		5,000	5.00
	Haji Bashir	Stone		0	0.00		500	0.50
	Shir Zaman	Stone		0	0.00		1,200	1.20
	Muhammad Samiullah	Stone		0	0.00		1,000	1.00
	Muhammad Rasool	Stone		0	0.00		1,000	1.00
	Muhammad Gul		1,000	0	0.00	1,000		0.00
	Bismillah	Sand and Crush		0	0.00		2,500	1.75
	Shamsullah	Sand and Crush		0	0.00		1,500	1.05
	Aziz Ahmad	Stone		0	0.00		1,000	1.00
	Haji Shabir	Stone		0	0.00		1,500	1.50
	Zmary	Stone		0	0.00		1,000	1.00
	Shoeb	Stone		0	0.00		1,000	1.00
	Muhammad Shafiullah	Stone		0	0.00		5,000	5.00
	Safiullah	Stone		0	0.00		1,000	1.00
	Ziaulhaq	Sand		0	0.00		1,000	0.70
	Mansoor	Sand		0	0.00		4,000	2.80
	Gardiz Khan	Stone		0	0.00		1,000	1.00
	Shir Zaman	Sand		0	0.00		400	0.28
	Muhammad Nazir	Stone		0	0.00		1,000	1.00
	Muhammad Shafi	Stone		0	0.00		5,000	5.00
<b>20</b>	<b>Panjshir</b>				<b>0.00</b>			<b>0.00</b>
<b>21</b>	<b>Maidan Wardak</b>				<b>45.91</b>			<b>38.64</b>
	Safi Garan Construction Company	Marble Stone		5,011	12.53		3,763	9.41
	Natural Stone Processing Company	Marble Stone		1,328	3.32		1,598	4.00
	Rahmatullah Fazal Construction Company	Marble Stone		1,974	4.94		1,818	4.55
	Nazir Mayar Construction Company	Gypsum	5,418		11.59	2,966		6.35
	Asmatullah Asim Company	Gypsum	2,433		5.21	3,406		7.29
	Faroq Amiryan Company	Gypsum	2,474		5.29	2,512		5.38



N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Umrai Sabz Construction Company	Marble Stone		541	1.35		305	0.76
	Naqshi Jahan Stone Company	Marble Stone		144	0.36		0	0.00
	Etifaq Bihsood Construction Company	Marble Stone		527	1.32		366	0.92
	<b>Western (Herat)</b>				<b>233.23</b>			<b>235.22</b>
<b>22</b>	<b>Ghor</b>				<b>3.50</b>			<b>3.85</b>
	Azizi Niazi Company	Construction Stone		2,000	2.00		0	0.00
	Noor-ul-Haq	Sand and Crush		0	0.00		2,500	1.75
	Noor-ul-Haq	Sand and Crush		0	0.00		3,000	2.10
	Haji Din Muhammad	Construction Stone		1,500	1.50		0	0.00
<b>23</b>	<b>Herat</b>				<b>227.24</b>			<b>229.35</b>
	Choshti Sharif Marmar Stone	Marble Stone		2,000	10.00		0	0.00
	Investor Mining	Marble Stone		26,250	131.25		26,250	131.25
	Bashir Bariz	Sand and Crush		0	0.00		10,000	7.00
	Abdul Aziz	Sand and Crush		0	0.00		10,000	7.00
	Adil Brothers	Marble Stone		2,000	10.00		2,000	10.00
	Mumtaz Kolo	Rakham Stone		300	7.50		0	0.00
	Bahar Herat	Marble Stone		1,500	7.50		1,500	7.50
	Mika Aryana	Marble Stone		2,000	10.00		1,500	7.50
	Afghan Herat Marble	Marble Stone		3,000	15.00		2,000	10.00
	Doqadar Mining and industry	Salt	2,000		3.00	2,000		3.00
	Afghanistan Marmar	Marble Stone		4,000	20.00		3,000	15.00
	Gawhar Numa	Stone		700	0.49		500	0.35
	Herat Marwarid	Marble Stone		1,000	5.00		500	2.50
	Jamal Asia	Marble Stone		1,500	7.50		1,000	5.00
	Herat Mining	Marble Stone			0.00		1,500	7.50
	Unique Builder	Sand and Crush			0.00		22,500	15.75
<b>24</b>	<b>Farah</b>				<b>2.49</b>			<b>2.02</b>
	Yasir Zubair	Sand and Crush		2,000	1.40		2,000	1.40
	Muhammad Akbar	Sand and Crush		550	0.39		450	0.32
	Gul Ahmad	Construction Stone		700	0.70		300	0.30
25	Badghis				0.00			0.00
26	Nimroz				0.00			0.00
	<b>South East (Paktiya)</b>				<b>21.35</b>			<b>28.40</b>
<b>27</b>	<b>Ghazni</b>				<b>0.00</b>			<b>0.00</b>
<b>28</b>	<b>Paktika</b>				<b>0.00</b>			<b>0.00</b>
<b>29</b>	<b>Paktiya</b>				<b>0.00</b>			<b>0.00</b>
<b>30</b>	<b>Khost</b>				<b>21.35</b>			<b>28.40</b>
	Karim Khan	Sand and Crush			0.00		4,680	3.28
	Wali Mir Khan	Sand and Crush		3,600	2.52		3,600	2.52
	Joloy Baba Company	Sand and Crush		4,320	3.02		4,320	3.02

N°	Region Province Company - Individual	Mineral	FY 1396			FY 1395		
			Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)	Volume (Ton)	Volume (Cubic meter)	Value (in AFN million)
	Joloy Baba Company	Construction Stone		7,200	7.20		7,200	7.20
	Joloy Baba Company	Sand and Crush		4,320	3.02		4,320	3.02
	Biatullah	Sand and Crush		0	0.00		2,160	1.51
	Biatullah	Sand and Crush		1,800	1.26		1,800	1.26
	Biatullah	Sand and Crush		0	0.00		3,240	2.27
	Shahidullah	Construction Stone		4,320	4.32		4,320	4.32
	<b>South (Kandahar)</b>				<b>172.08</b>			<b>108.30</b>
<b>31</b>	<b>Kandahar</b>				<b>0.00</b>			<b>0.00</b>
<b>32</b>	<b>Helmand</b>				<b>172.08</b>			<b>108.30</b>
	Hekmat Mining Company	Rakham Stone		0	0	0.00	944	23.60
	Abdul Bari Safar Mining Extraction Company	Rakham Stone		996		24.91	260	6.50
	Ehsan Aziz Construction company	Rakham Stone		3,756		93.90	0	0.00
	Naher Siraj Construction and road Building Company	Rakham Stone		2,131		53.28	2,500	62.50
	Yasmin Helmand Group Company	Rakham Stone		1,256		0.00	628	15.70
<b>33</b>	<b>Zabul</b>				<b>0.00</b>			<b>0.00</b>
	Shafiqullah s/o Hayatullah	Abtrak Stone				0.00	2,000	0.00
<b>34</b>	<b>Uruzgan</b>				<b>0.00</b>			<b>0.00</b>
	<b>Central (Cadastre Department)</b>				<b>8,856.91</b>			<b>11,275.80</b>
	Khoshak Brothers	Coal		3,905		19.53	46,502	232.51
	Misaq-e- Sharq	Coal		62,676		313.38	66,433	332.17
	Mahdankaran Mining	Coal		4,905		24.52	4,199	21.00
	Momand Shamal	Coal		0		0.00	5,689	28.45
	Hashimi Group	Coal		51,309		256.54	51,309	256.55
	Amania Mining	Fluorite		4,325		0.00	9,831	0.00
	Afghan Investment	Cement		75,913		371.97	129,739	635.72
	Afghan Investment	Coal		11,873		59.37	9,988	49.94
	Khoshak Brothers	Coal		31,181		155.91	33,607	168.04
	Northern Coal Enterprise	Coal		1,531,138		7,655.69	1,910,288	9,551.44
	<b>Total</b>					<b>24,034.12</b>		<b>27,444.46</b>

The in-scope companies were asked to report their respective production by project/mine when filling in the EITI RT.

The reported details are included in Annex 14 of the report.

## Annex 7: Details of Mining Exports by Commodity and Destination during FY 1395

Commodity / Destination	Volume (Ton)	Customs Value (in AFS million)	%
Coal	571,479.35	1,459.57	85.76%
Pakistan	571,479	1,459.57	85.76%
Talc stone	200,176.36	185.81	10.92%
Pakistan	200,032	185.69	10.91%
Iran	120	0.11	0.01%
Turkey	25	0.02	0.00%
Marble	16,812.17	46.33	2.72%
Iran	8,196	21.88	1.29%
China	4,383	13.87	0.81%
United Arab Emirates	838	6.37	0.37%
Pakistan	2,566	1.68	0.10%
Italy	377	0.74	0.04%
Tajikistan	117	0.54	0.03%
Qatar	47	0.38	0.02%
Saudi Arabia	27	0.25	0.01%
England	18	0.18	0.01%
India	136	0.12	0.01%
Turkmenistan	24	0.11	0.01%
Turkey	45	0.10	0.01%
Iraq	20	0.10	0.01%
Poland	19	0.01	0.00%
Fluorite stone	7,624.62	9.45	0.56%
Pakistan	7,625	9.45	0.56%
Lapis lazuli	0.80	0.70	0.04%
China	1	0.70	0.04%
<b>Total</b>	<b>796,093</b>	<b>1,701.86</b>	<b>100.00%</b>

## Annex 8: Details of Mining Exports by Commodity and Destination during FY 1396

Commodity / Destination	Volume (Ton)	Customs Value (in AFS million)	%
Coal	901,376.88	2,403.14	82.96%
Pakistan	901,376.88	2,403.14	82.96%
Talc stone	452,444.57	434.48	15.00%
Pakistan	451,126.70	433.21	14.96%
Turkey	1,049.69	1.01	0.03%
China	78.00	0.07	0.00%
Germany	69.41	0.07	0.00%
Iran	48.68	0.05	0.00%
Uzbekistan	47.82	0.05	0.00%
India	24.27	0.02	0.00%
Marble	15,732.15	37.32	1.29%
Iran	10,756.09	21.84	0.75%
China	3,371.45	11.49	0.40%
India	401.48	1.33	0.05%
Iraq	229.86	0.94	0.03%
Italy	329.97	0.73	0.03%
Turkey	49.92	0.35	0.01%
Pakistan	522.16	0.32	0.01%
United Arab Emirates	47.64	0.17	0.01%
Canada	23.58	0.16	0.01%
Alabaster Stone	2,205.85	12.53	0.43%
China	2,163.13	12.41	0.43%
Pakistan	42.72	0.12	0.00%
Fluorite stone	7,522.05	9.16	0.32%
Pakistan	7,521.77	9.15	0.32%
Germany	0.21	0.00	0.00%
India	0.07	0.00	0.00%
<b>Total</b>	<b>1,379,281.50</b>	<b>2,896.62</b>	<b>100.00%</b>

## Annex 9: Details of Mining Exports by Company during FY 1395

N°	Company	TIN	Commodity	Volume (Ton)	Customs Value
1	Naweed Faisal Zada Limited	1000072015	Talc stone	893.48	829,050.00
2	Afghan Kaismara Limited	1000205201	Marble	126.87	407,178.00
3	Younis Shakab Limited	1001298205	Marble	24.33	113,209.00
4	Samshar Zameer Limited	1001595089	Talc stone	3,496.19	3,216,908.00
5	Jahan Sang Jafari Limited	1001938206	Marble	712.01	2,257,418.00
6	Brotheran Ghousa Limited	1003869201	Marble	42.64	156,871.00
7	Almas Limited	1004765200	Marble	58.90	328,822.00
8	Marajuddin Shams Limited	1005245087	Talc stone	1,946.16	1,785,326.00
9	Shahaib Mahbob Marble Extractions & Process	1005504087	Marble	947.12	585,704.00
10	Noor Abas Khushawal Limited	1005744162	Coal	45,345.31	117,773,915.00
11	Hamayoun Limited	1005996085	Talc stone	2,168.09	2,284,578.00
12	Rahan Younis Ahmadzai Limited	1007079088	Talc stone	2,747.47	2,530,744.00
13	Muslim Bakthayar Limited	1007297086	Coal	4,312.06	11,534,753.00
14	Asad Hasib Limited	1007412081	Talc stone	898.39	805,728.00
15	Ayoub Sharzad Limited	1007502089	Marble	1,115.01	698,737.00
16	Ameen Karimzai Marble Extractions	1007815085	Talc stone	45,045.18	41,986,178.00
17	Ameen Karimzai Marble Extractions & Process Company	1007815085	Talc stone	224.33	207,809.00
18	Hamraz Limited	1008218016	Talc stone	1,956.19	1,759,803.00
19	Rahimullah Zaland Limited	1008267088	Talc stone	300.36	267,472.00
20	Gul Sork Afghan Limited	1008286161	Coal	17,518.00	43,469,806.00
21	National Marble Limited	1008570010	Marble	27.00	253,186.00
22	Mati Sami Limited	1008627083	Talc stone	5,768.92	5,365,947.00
23	Mansoor Arsala Limited	1008870089	Talc stone	2,084.24	1,856,949.00
24	Matria Limited	1009054162	Coal	69,870.60	181,248,601.00
25	Ameen Karimzai Limited	1009060011	Marble	18.00	11,225.00
26	Ameen Karimzai Limited	1009060011	Talc stone	3,066.97	2,811,400.00
27	Passaran Alhaj Muhammad Rasool Naseri Limited	1009282086	Talc stone	2,562.80	2,289,639.00
28	Abdul Jalil Hasanazai Limited	1009314087	Talc stone	2,757.70	2,552,109.00
29	Ata Yar Baz Limited	1009361088	Talc stone	811.41	731,880.00
30	Balil Mosazai Company Limited	1009592088	Talc stone	18,837.98	17,314,167.00
31	Ameen Sayed Jama Limited	1009631209	Marble	68.87	253,191.00
32	Mashal Spanzar Limited	1009802081	Talc stone	568.72	507,381.00
33	Afghan Sharzad Limited	1009956085	Talc stone	2,461.01	2,196,781.00
34	Ghulam Sarwar Stanikzai Limited	1009979087	Coal	102,443.85	256,371,861.00
35	Nangarhar Dubai Limited	1010116083	Talc stone	2,756.22	2,556,367.00
36	Sahil Balil Limited	1010199089	Coal	13,714.86	34,580,165.00
37	Sahil Balil Limited	1010199089	Talc stone	2,544.66	2,346,444.00
38	Habib Shahib Limited	1010223087	Talc stone	2,786.79	2,491,633.00
39	Paygham Arshad Limited	1010331088	Coal	12,995.35	33,379,224.00
40	Nabi Afghan Mining Extractions & Process	1010360087	Talc stone	30,297.94	28,264,308.00
41	Nabi Afghan Mining Extractions & Process	1010360087	Talc stone	325.69	302,308.00
42	Tarij Mining Extractions & Process	1010423083	Talc stone	5,683.38	5,319,949.00
43	Tarij Mining Extractions & Process	1010423083	Talc stone	259.02	244,424.00
44	Pashtun Sadiq Sharif Limited	1013033244	Marble	154.49	469,853.00
45	Lajabar Industrial Company	1013478019	Marble	35.00	90,770.00
46	Habib Shahib Talk Marble Extraction	1013655012	Talc stone	2,766.15	2,589,488.00
47	Qandahar Akbeer Minerals	1014177016	Talc stone	22,543.48	21,192,574.00
48	Amparatore Ariana Limited	1014367161	Coal	13,448.94	35,382,365.00
49	Haroon Rameen Ahadi Limited	1022675209	Marble	470.78	1,617,117.00
50	Afghanistan Marble Extractions	1025816206	Marble	409.85	669,642.00
51	Brotheran Adil Marble Extractions	1026557205	Marble	703.69	985,971.00

N°	Company	TIN	Commodity	Volume (Ton)	Customs Value
52	Passaran Hasan Muzfari Limited	1027820206	Marble	431.42	1,399,997.00
53	Mega Stone Industrial Company	1028118204	Marble	59.31	49,446.00
54	Mining Investment Company	1028365011	Marble	3,802.21	11,388,013.00
55	Sangbari Afghan Qasmat Company	1030117202	Marble	388.53	1,408,438.00
56	Nahar Construction Company	1039166010	Marble	2,556.02	9,070,459.00
57	Azatullah Sahil Marble Production Company	1200477014	Marble	874.50	596,518.00
58	Hakmat Itahad Sarhadi Limited	4000319246	Marble	758.94	2,457,985.00
59	Amania Mining Company	9000197187	Fluorite stone	7,624.62	9,454,633.00
60	Arif Sarwari Mining Extraction Company	9000209180	Marble	215.41	779,190.00
61	Afghan Mineral Limited	9000389420	Talc stone	1,831.98	1,635,928.00
62	Nayas Helmand Group Mining Extractions	9000392762	Marble	1,999.53	7,494,634.00
63	Jamal & Co Trading Limited	9000443003	Talc stone	678.21	607,579.00
64	Muhammad Faisal Son of Muhammad Raza	9000554932	Talc stone	2,229.10	2,068,599.00
65	Hakmat Mining Extraction Company	9000743030	Marble	94.70	380,541.00
66	Shakh Sakhi Kamran Limited	9000840703	Talc stone	2,997.73	2,777,066.00
67	Hab Universal Broadcasting	9001009217	Talc stone	23.43	22,643.00
68	Kor Drillers	9001009217	Talc stone	94.89	89,964.00
69	Span Ghar Afghan Talik Limited	9001058818	Talc stone	2,295.62	2,056,467.00
70	Brotheran Mohabullah Safi Limited	9001125161	Talc stone	259.90	231,261.00
71	Masood Ihsan Atemayan Limited	9001212449	Marble	220.49	667,576.00
72	Marwar Marble Extractions & Process Company	9001611079	Marble	20.60	72,944.00
73	Bayroog Limited	9001740993	Marble	43.00	43,957.00
74	Sang Saya Afghanistan Limited	9001851998	Coal	14,440.00	35,760,941.00
75	Mansoor Burhan Fardos Limited	9001970251	Talc stone	50.00	34,555.00
76	Farhan Zadrán Limited	9002051663	Coal	14,681.39	37,551,040.00
77	Moktalat Dakali & Karaje Afghan Talk Limited	9002057785	Talc stone	1,622.48	1,508,363.00
78	Khalid Anwar Noman Sharzad Limited	9002092675	Coal	7,517.62	19,319,122.00
79	Muhammad Omar Noorzai Limited	9002253681	Coal	70,064.62	179,239,815.00
80	Baydar Zaman Sharzad Limited	9002342484	Coal	25,450.02	65,086,606.00
81	Shohaib Shahir Limited	9002366657	Coal	2,128.91	5,619,453.00
82	Tamim Rashid Limited	9002423045	Marble	370.61	1,377,165.00
83	Amania Dawoodzai Limited	9002449800	Coal	23,382.64	59,067,732.00
84	Sajjad Hashmi Limited	9002468529	Coal	19,659.21	51,221,224.00
85	Hameed Asif Limited	9002470038	Coal	2,768.97	6,931,481.00
86	Tariq Sharzad Marble Extractions	9002597095	Talc stone	14,805.32	13,772,162.00
87	Rameen Rashad Limited	9002654938	Lapis lazuli	0.80	702,763.00
88	Nawa Aftab Limited	9002704345	Marble	25.39	93,286.00
89	Ali Muradi & Imran Bakhtayari Limited	9002719681	Coal	32,470.00	83,460,446.00
90	Ikram Sakhi Zadah Son of Yaqoob Ali	9002740851	Coal	1,063.00	2,796,569.00
91	Ikram Sakhizadah Limited	9002776541	Coal	78,204.00	199,770,051.00
92	Muhammad Ali Zakraya Limited	9003130169	Marble	22.00	92,401.00
93	Kabul Décor Limited	9003204683	Marble	15.00	56,162.00
94	Kotwal Shinwari Limited	9003263572	Talc stone	2,241.88	2,098,668.00
95	Afghan Zaland Limited	9003333680	Talc stone	2,486.90	2,304,175.00
<b>Total</b>				<b>796,093.00</b>	<b>1,701,864,946.00</b>

## Annex 10: Details of Mining Exports by Company during FY 1396

N°	Company	TIN	Commodity	Volume (Ton)	Customs Value
1	Brotheren Arifa Limited	1000033165	Talc stone	47.82	45,788.00
2	Afghan Kaismara Limited	1000205201	Marble	229.86	936,484.00
3	Ameen Azeem Limited	1001396017	Coal	3,060.80	8,876,317.00
4	Jahan Sang Jafari Limited	1001938206	Marble	262.00	770,464.00
5	Omar Farooq Talk Process Company	1002682084	Talc stone	17,782.92	17,072,957.00
6	Baktair Afghan Marble Company	1003112081	Talc stone	6,669.99	6,412,056.00
7	Shahaib Mahbob Marble Extractions & Process	1005504087	Marble	73.77	44,996.00
8	Halil Saba Talk Mining Extractions	1005531080	Talc stone	16,034.04	15,735,919.00
9	Halil Saba Talk Minings Extractions & Process	1005531080	Talc stone	436.78	421,385.00
10	Noor Abas Khawhsawal Limited	1005744162	Coal	31,463.20	83,770,126.00
11	Muslim Baktthayar Limited	1007297086	Coal	25,126.96	67,991,655.00
12	Ayub Sharzhad Limited	1007502089	Marble	270.22	163,060.00
13	Ameen Karimzai Marble Extractions	1007815085	Coal	174.18	168,071.00
14	Ameen Karimzai Marble Extractions	1007815085	Talc stone	135,357.20	130,015,241.00
15	Ameen Karimzai Marble Extractions	1007815085	Talc stone	5,073.33	4,857,945.00
16	Nawa Rahmat Alinsaf Marble	1007852088	Talc stone	7,588.54	7,264,401.00
17	Nawa Rahmat Alinsaf Extractions & Process	1007852088	Talc stone	425.18	408,614.00
18	Hamraz Limited	1008218016	Talc stone	9,711.44	9,219,663.00
19	Gul Sork Afghan Limited	1008286161	Coal	29,374.00	73,954,023.00
20	Mati Sami Limited	1008627083	Talc stone	22,334.65	21,412,556.00
21	Ihsan Aziz Construction Company	1008636019	Alabaster Stone	2,059.07	12,034,516.00
22	Torib Zadrán Limited	1008949081	Coal	11,782.09	31,866,432.00
23	Astana Dar Momand Limited	1009313089	Marble	68.90	42,061.00
24	Balil Mosazai Company Limited	1009592088	Talc stone	39,567.37	37,767,091.00
25	Ameen Sayed Jama Limited	1009631209	Marble	101.29	309,935.00
26	Naik Hakimzadah Limited	1009848019	Coal	4,033.00	10,838,644.00
27	Ghulam Sarwar Stanikzai Limited	1009979087	Coal	191,642.86	506,417,087.00
28	Sahil Balil Limited	1010199089	Coal	132,850.05	353,432,460.00
29	Nabi Afghan Mining Extractions & Process	1010360087	Talc stone	38,535.76	36,871,217.00
30	Nabi Afghan Mining Extractions & Process	1010360087	Talc stone	2,602.19	2,498,207.00
31	Tarij Mining Extractions & Process	1010423083	Talc stone	181.16	174,140.00
32	Tarij Mining Extractions & Process	1010423083	Talc stone	383.25	359,146.00
33	Qaisma Group Limited	1012253017	Marble	21.59	149,713.00
34	Habib Shahib Talk Marble Extraction	1013655012	Talc stone	16,690.29	15,837,729.00
35	Habib Shahib Marble Extraction & Process Company	1013655012	Talc stone	43.99	41,870.00
36	Qandahar Akbeer Minerals	1014177016	Talc stone	24,464.64	23,293,653.00
37	Production of Soap Oil Tomato	1016143016	Talc stone	1,718.89	1,651,094.00
38	Standard Mining Extraction & Process	1016525014	Talc stone	8,316.65	7,993,624.00
39	Standard Mining Extraction & Process Company	1016525014	Talc stone	175.92	169,266.00
40	Brotheren Mawfaq Limited	1018855203	Fluorite stone	0.21	4,282.00
41	Haroon Rameen Ahadi Limited	1022675209	Marble	397.06	1,180,865.00
42	Afghanistan Marble Extractions	1025816206	Marble	244.11	245,805.00
43	Brotheran Adil Marble Extractions	1026557205	Marble	188.96	423,046.00
44	Brotheran Adil Marble Extraction Company	1026557205	Marble	684.81	1,001,468.00
45	Ariana Sang Industrial Company	1028118204	Marble	648.23	593,246.00
46	Mining Investment Company	1028365011	Marble	4,885.18	5,946,071.00
47	Sangbari Afghan Qasmat Company	1030117202	Marble	740.18	2,704,781.00
48	Nahar Construction Company	1039166010	Marble	1,474.82	5,354,402.00
49	Azatullah Sahil Marble Production Company	1200477014	Marble	243.53	149,377.00
50	Chata Sharif Marble Company	7002439011	Marble	418.04	1,527,130.00
51	Amania Mining Company	9000197187	Fluorite stone	7,521.84	9,151,514.00

N°	Company	TIN	Commodity	Volume (Ton)	Customs Value
52	Nayas Helmand Group Mining Extractions	9000392762	Alabaster Stone	104.06	379,424.00
53	Nayas Helmand Group Mining Extractions	9000392762	Marble	2,238.99	8,027,815.00
54	Haider Waris Ghaznawa Limited	9000758723	Coal	34,924.52	94,974,778.00
55	Shakh Sakhi Kamran Limited	9000840703	Talc stone	6,770.48	6,404,049.00
56	Kadamat Maswarate	9001083436	Talc stone	1,155.69	1,100,398.00
57	Brotheren Mohabullah Safi Limited	9001125161	Talc stone	3,934.38	3,775,179.00
58	Jamal Marble Extraction & Process Company	9001254730	Marble	295.80	567,241.00
59	Afghan Marwarid Extractions	9001288589	Marble	149.81	673,290.00
60	Kho e Noor Rokam Limited	9001311571	Alabaster Stone	42.72	117,767.00
61	Kosar Mining Limited	9001678474	Marble	302.24	1,108,127.00
62	Bayroog Limited	9001740993	Marble	51.32	31,712.00
63	Sang Saya Afghanistan Limited	9001851998	Coal	73,246.00	193,714,752.00
64	Abas Ghaznawa limited	9001935742	Coal	3,924.00	10,490,495.00
65	Farhan Zadaran Limited	9002051663	Coal	21,923.99	59,905,543.00
66	Moktalat Dakali & Karaje Afghan Talk Limited	9002057785	Talc stone	12,095.76	11,531,278.00
67	Afghan Shining Mining Extractions	9002202316	Talc stone	1,766.29	1,697,141.00
68	Muhammad Omar Noorzai Limited	9002253681	Coal	122,160.37	324,754,234.00
69	Tamim Rashid Limited	9002423045	Marble	1,144.90	3,533,676.00
70	Sajjad Hashmi Limited	9002468529	Coal	56,119.55	154,541,912.00
71	Hameed Asif Limited	9002470038	Coal	3,435.85	8,656,993.00
72	Tariq Sharzad Marble Extractions	9002597095	Talc stone	35,882.03	35,211,140.00
73	Satara Halil Limited	9002610724	Coal	10,045.96	27,610,603.00
74	Nawa Aftab Limited	9002704345	Marble	26.51	77,455.00
75	Madina Hussain Kheil Limited	9002713296	Coal	15,658.45	41,819,995.00
76	Ali Muradi & Imran Bakhtayari Limited	9002719681	Coal	39,390.00	104,880,286.00
77	Ikram Sakhizadah Limited	9002776541	Coal	52,364.00	138,128,973.00
78	Itafiq Watan Limited	9002910017	Coal	9,515.50	25,433,336.00
79	Nangarhar Afghan Talk Mining Extractions	9003100576	Talc stone	20,816.96	20,144,405.00
80	Nangarhar Afghan Talk Mining Extractions & Process Company	9003100576	Talc stone	682.13	647,006.00
81	Kotwal Shinwari Limited	9003263572	Talc stone	4,273.28	4,004,493.00
82	Farshad Mowhadi Limited	9003329522	Coal	2,340.14	6,658,919.00
83	Jawad Laiqat Ali Limited	9003329902	Coal	1,814.00	5,219,678.00
84	Afghan Zaland Limited	9003333680	Talc stone	3,186.29	3,049,445.00
85	Omid Bakhthayar Limited	9003342764	Coal	3,767.48	9,945,431.00
86	Suliaman Sharzhad Mining Company	9003579092	Talc stone	6,245.99	5,968,657.00
87	Halil Saba Talk Mining Extractions	9003596864	Talc stone	1,448.73	1,377,567.00
88	Baheer Safi Trading	9003614733	Coal	1,178.00	3,160,660.00
89	Malik Morsad Limited	9003706000	Marble	23.58	161,300.00
90	Samshad Tofaan Limited	9003803682	Coal	15,650.92	44,084,771.00
91	Kor Drillers	9003861482	Talc stone	44.57	42,519.00
92	Azeen Jam Limited	9003881217	Marble	47.50	142,648.00
93	Habib Naser Limited	9003988210	Marble	50.77	149,868.00
94	Noor Abu Alfazal Limited	9004127925	Marble	448.22	1,306,529.00
95	Osman Azat Limited	9004516796	Coal	703.00	1,877,141.00
96	Zakir Farid Limited	9004641867	Coal	3,708.00	9,962,009.00
<b>Total</b>				<b>1,379,281.00</b>	<b>2,896,622,231.00</b>



## Annex 11: Summary of Beneficial Ownership as provided by the MoMP Transparency Portal

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information							
				Name	F/Name	Citizenship	Country of Residence	Percentage of share			
1	Yasmeen Mining	Balkh	Quartz	Prakash Uddhav	-	India	India	95			
				Randall Dean	-	Canada	Canada	5			
2	Metal Mining UK	Maidan Wardak	Chromite	Ayesha Qaisar	Abdul Kabir	Afghan-British	London, UK	100			
3	West Land Generals Trading	Takhar	Gold	Abdul Kabir Bidel	Imam Nazar	Afghanistan	Afghanistan	50			
				Abdurrazaq Asem	Abdul Ahad	Afghanistan	Afghanistan	50			
4	WestCo International	Taqcha khana-Takhar	Salt	Nazima Qaisar	Mohammad Azam	Afghan-British	London, UK	100			
5	WestCo International	Kalafgan -Takhar	Salt	Nazima Qaisar	Mohammad Azam	Afghan-British	London, UK	100			
				Sayed Gholam Hossain	Sayed Mohammad Naser	Afghanistan	Kabul-Afghanistan	31			
6	Misaq Sharq	Samangan	Coal	Mohammad Hossain	Gul Mir	Afghanistan	Kabul-Afghanistan	17			
				Yaqoob	Musa	Afghanistan	Kabul-Afghanistan	12			
				Ruslan	Esa Bikof	Kazakhstan	Kazakhstan	40			
				Mohammad Azim Hashemi	-	Afghanistan	Afghanistan	100			
7	Hashemi Mining	Logar	Chromite	Abdul Jalil	Abdullah	Afghanistan	Afghanistan	80			
8	Ehsan Aziz	Helmand (Desho)	Marble	Ehsanollah	Abdullah	Afghanistan	Afghanistan	20			
				Mohammad Fahim Hashemi	-	Afghanistan	Afghanistan	34			
9	Hashemi Group	Baghlan	Coal	Mohammad Hamayoon Hashemi	-	Afghanistan	Afghanistan	33			
				Mohammad Azim Hashemi	-	Afghanistan	Afghanistan	33			
				Ahmad Javid Jaihoon	-	Afghanistan	Afghanistan	82.53			
10	Afghan Cement and Afghan Coal	Baghlan	Cement and Coal	Ehsanullah Bayat	-	Afghanistan	Afghanistan	5.33			
				Mohammad Naim Gulbahari	-	Afghanistan	Afghanistan	2.89			
				Mohammad Nabi	-	Afghanistan	USA	2.22			
				Abdul Rahman Alokozai	-	Afghanistan	Afghanistan	1.67			
				Zahir Bashiri	-	Afghanistan	Afghanistan	1.11			
				Abdulhai Bashiri	-	Afghanistan	Afghanistan	1.11			
				Rahmat Kamran	-	Afghanistan	Afghanistan	1.11			
				Mohammad Nasim Setara	-	Afghanistan	Afghanistan	0.89			

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information				
				Name	F/Name	Citizenship	Country of Residence	Percentage of share
				Abdul Ghafoor Karimzada		Afghanistan	Afghanistan	0.67
				Nasir Ahmad Ravesh		Afghanistan	Afghanistan	0.44
				Mohammad Hossain Mehdi		Afghanistan	Afghanistan	0.02
11	Rob Sazi Qarizada	Faryab	Salt	Sayed Mohammad Arif	Sayed Abubakr	Afghanistan	Balkh-Afghanistan	50
				Mohammad Shoab	Abdul Qodus	Afghanistan	Kabul- Afghanistan	50
12	Khoshak Brothers	Samangan	Coal	Mohammad Reza	Hoassain Bakhsh	Afghanistan	Herat- Afghanistan	50
				Hadi	Mohammad Hossian	Afghanistan	Herat- Afghanistan	50
13	Khoshak Brothers	Herat	Coal	Hadi	Mohammad Hossian	Afghanistan	Herat- Afghanistan	50
				Khan Ali	Hosain Ali	Afghanistan	Herat- Afghanistan	50
14	Abdurrahman Baba	Kabul	Chromite	Mohammad Qasim	Moahammad Sawar	Afghanistan	Kandahar- Afghanistan	95
				Abdulhadi	Abdul Baqi	Afghanistan	Lagman- Afghanistan	5
15	Amania Mining	Kandahar	Fluorite	Ahmad Rashid	Mohammad Nadir	Afghanistan	Afghanistan	99
				Mohammad qasoor	Mohammad Sarwar	Afghanistan	Afghanistan	1
				Mohammad Hossain	Mohammad Hashim	Afghanistan	Afghanistan	50
16	Madan Karan	Samangan	Coal	Mohammad Ali	Boman	Afghanistan	Afghanistan	40
				Eimal	Mohammad Musa	Afghanistan	Afghanistan	10
17	Lajawardin	Badakhshan	Lapis lazuli	Abdul Mosawer	na	na	na	na
				Gholam Ezat	na	na	na	na
18	Afrasiab	Kabul	Coal	Zar Jan	Shairak	Afghanistan	Afghanistan	100
				Zawjan	Zar Jan	Afghanistan	Afghanistan	0
				Joma Khan		Afghanistan	Afghanistan	33.75
				Haji Zmarai		Afghanistan	Afghanistan	22.5
19	Khalid Aziz Brothers	Takhar	Coal	Abdulsatar		Afghanistan	Afghanistan	22.5
				Atiqullah		Afghanistan	Afghanistan	11.25
				Abdul Hakim		Afghanistan	Afghanistan	10
20	Takhte Zafar	Samangan	Coal	Abdul Ghafoor		Afghanistan	Afghanistan	51
				Najibullah		Afghanistan	Afghanistan	49
21	Hewad brothers	Parwan	Chromite	Alaa Kassado		Russia	Syria	49
				Zabihullah		Afghanistan	Kabul	31
				Mohmmad rahman		Afghanistan	Kabul	20
22	Mohmmnd shamal brothers	Samangan	Coal	Karim mohmmand		Afghanistan	Afghanistan	10
				Mihr ali		Afghanistan	Afghanistan	20

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information				
				Name	F/Name	Citizenship	Country of Residence	Percentage of share
				Haji nasir		Afghanistan	Afghanistan	13
				Hoshang		Afghanistan	Afghanistan	10
				Ghulam abas		Afghanistan	Afghanistan	8
23	Afghan Active	Parwan	Chromite	Shafi ullah		Afghanistan	Afghanistan	99
				Naqib ullah		Afghanistan	Afghanistan	1
24	Amin Karimzai	Nangarhar	Talc	Mohmmad Rahim Karimzai	Haji Kochai	Afghanistan	Afghanistan	50
				Haji Gul Zaman	Haji Karim Gul	Afghanistan	Afghanistan	50
25	Mati Sami Ltd	Nangarhar	Talc	Ahmad Shah	Alam Shah Khan	Afghanistan	Afghanistan	50
				Hayat ullah	Habib ullah	Afghanistan	Afghanistan	50
26	Natural Stone Company	Wardak	Marble	Mohmmad Asif	Abdul Wahab	Afghanistan	Afghanistan	50
				Abdul Latif	Abdul Wahab	Afghanistan	Afghanistan	50
27	Turab Khan	Kabul	Sand	Torab Khan	Gul Hasan	Afghanistan	Afghanistan	100
28	ChehlSiton Construction materials Ltd	Kabul	Construction Stone	Haji Mohmmad Eshan	Mohmmad Aman	Afghanistan	Afghanistan	100
29	Hakim Jan Ltd	Kabul	Construction Stone	Hakim Jan	Mohmmad Husain	Afghanistan	Afghanistan	100
30	Hakim	Kabul	Construction Stone	Hakim	Sakhi Dad	Afghanistan	Afghanistan	100
31	Hayat khan	Kabul	Construction Stone	Hayat Khan	Shamsher Khan	Afghanistan	Afghanistan	100
32	Dost Mohammad	Kabul	Construction Stone	Dost Mohammad	Haji Mohmmad Shah	Afghanistan	Afghanistan	100
33	Mohmmad Bilil	Kabul	Sand	Mohmmad Bilal	Sherin Dil	Afghanistan	Afghanistan	100
34	Mohmmad Faisal	Nangarhar	Talc	Mohmmad Faisal	Mohmmad Zia	Afghanistan	Afghanistan	100
35	Abdul Jalil Hasan Zai Ltd	Nanagarhar	Talc	Abdul Jalil		Afghanistan	Afghanistan	100
36	Mewa Khna	Nangarhar	Fabric Rock	Mewa Khan		Afghanistan	Afghanistan	100
37	Hasan Aqa	Kabul	Construction Stone	Hassan Aqa	Mohmmad Amir	Afghanistan	Afghanistan	100
38	Zabih ullah	Kabul	Construction Stone	Zabih ullah	Mohmmad Aman	Afghanistan	Afghanistan	100
39	Said Laiq Hussain	Kabul	Construction Stone	Said Laiq Hussain	Said Essa	Afghanistan	Afghanistan	100
40	Nek Mohmmad	Kabul	Construction Stone	Nek Mohmmad	Murad Khan	Afghanistan	Afghanistan	100
41	Shams Uddin	Kabul	Construction Stone	Shams Uddin	Abdul Saboor	Afghanistan	Afghanistan	100
42	Sefat ullah	Kabul	Construction Stone	Sefat ullah	Shams ullah	Afghanistan	Afghanistan	100
43	Abdul Raouf	Kabul	Construction Stone	Abdul Raouf	Abdul Latif	Afghanistan	Afghanistan	100
44	Abdul Fathah	Kabul	Construction Stone	Abdul Fathah	Abdul Samad	Afghanistan	Afghanistan	100
45	Abdul Qadeer	Kabul	Construction Stone	Abdul Qadeer	Sakhi Dad	Afghanistan	Afghanistan	100
46	Aziz ullah	Kabul	Construction Stone	Aziz ullah	Ewaz Ali	Afghanistan	Afghanistan	100
47	Mohmmad Edris	Kabul	Construction Stone	Mohmmad Edris	Mohmmad Sediq	Afghanistan	Afghanistan	100

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information				
				Name	F/Name	Citizenship	Country of Residence	Percentage of share
48	Haji Zulmai	Nangarhar	Sand	Haji Zulmai	Shah Wali Khan	Afghanistan	Afghanistan	100
49	Haji Zulmai	Nangarhar	Sea Graval	Haji Zulmai	Shah Wali Khan	Afghanistan	Afghanistan	100
50	Haji Zulmai	Nangarhar	Sea Graval	Haji Zulmai	Shah Wali Khan	Afghanistan	Afghanistan	100
51	Haji Zulmai	Nangarhar	Sea Graval	Haji Zulmai	Shah Wali Khan	Afghanistan	Afghanistan	100
52	Haji Zulmai	Nangarhar	Sea Graval	Haji Zulmai	Shah Wali Khan	Afghanistan	Afghanistan	100
53	Bakhtar crystal	Balkh	na	Anwar Ulhaq	Abdul haq	Afghanistan	Afghanistan	25
				Mohamad Dawood	Abdul ghafoor	Afghanistan	Afghanistan	25
				Mohmad Mohsen	Ghulam ali	Afghanistan	Afghanistan	30
				Abdulah	Ghulam ali	Afghanistan	Afghanistan	20
54	Ford bamica	Balkh	na	Ghulam Sakhi	Zaher	Afghanistan	Afghanistan	80
				Zaher	Habibullah	Afghanistan	Afghanistan	20
55	Maihan Naweed	Balkh	na	Mohammad Yaqob	Ghulam Haidar	Afghanistan	Afghanistan	60
				Mohammad Reza	Ghulam Haidar	Afghanistan	Afghanistan	40
56	Ehsan Aziz	Helmand (Khanshin)	Alabaster	Haji Abdul Jalil	Haji Abdulah	Afghanistan	Afghanistan	80
				Ehsanullah	Haji Abdulah	Afghanistan	Afghanistan	20
57	Ehsan Aziz	Helmand (Disho)	Alabaster	Haji Abdul Jalil	Haji Abdulah	Afghanistan	Afghanistan	80
				Ehsanullah	Haji Abdulah	Afghanistan	Afghanistan	20
58	Aref Sarwary	Helmand	Alabaster	Aqa Mohammad	Baz mohammad	Afghanistan	Afghanistan	50
				Mohammad Sarwar	Haji Mohammad Uldin	Afghanistan	Afghanistan	50
59	Abdul Bary Sabermal	Helmand	Alabaster	Haji Rahmatullah	Haji Abdullah	Afghanistan	Afghanistan	100
60	Afghan Herat	Herat	Alabaster	Rokay Malekzai	Abdul Ghafoor	Afghanistan	Afghanistan	95
				Haji shahzaman	Abdul Ghafoor	Afghanistan	Afghanistan	5
61	Afghan Herat	Herat	Marble	Rokay Malekzai	Abdul Ghafoor	Afghanistan	Afghanistan	51
				Haji Mohammad Rafi	Haji Ahmad Shah	Afghanistan	Afghanistan	39
				Haji HAbibullah	Aziz ullah	Afghanistan	Afghanistan	10
62	Khoshak Brothers	Herat	Coal	Hadi	Mohammad Husain	Afghanistan	Afghanistan	50
				Khan Ali	Husain Ali	Afghanistan	Afghanistan	50
63	Afghanistan marble mining	Herat	Marble	Ata ullah		Afghanistan	Afghanistan	11.25
				Haji Mohammad Zaher	Faqir Ahmad	Afghanistan	Afghanistan	25
				Haji Noor Ahmad	Faqir Ahmad	Afghanistan	Afghanistan	25
				Haji Nasir khan		Afghanistan	Afghanistan	5
				Haji Sher Mohammad		Afghanistan	Afghanistan	11.25
				Haji Mohammad Asef		Afghanistan	Afghanistan	11.25
Yonus jan		Afghanistan	Afghanistan	11.25				

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information				
				Name	F/Name	Citizenship	Country of Residence	Percentage of share
64	Adel Brothters	Herat	Marble	Mohammad Reza	Abdul Raheem	Afghanistan	Afghanistan	35
				Mohammad Yaqob	Mohammad Yaqob	Afghanistan	Afghanistan	40
				Mohammad Shafi	Hedayatullah	Afghanistan	Afghanistan	25
65	Mumtz Kawsar	Herat	Alabaster	Farhad Atayee	Abdul Razaq	Afghanistan	Afghanistan	50
				Mohammad Masoud Taheri	Mohammad Naiem	Afghanistan	Afghanistan	50
66	New Kohestan	Kapisa	Construction Stone	Dost Mohammad	Ghulam Ali	Afghanistan	Afghanistan	50
				Farhad	Ghulam Rabani	Afghanistan	Afghanistan	50
67	Hamraz	Kapisa	Talc	Gulmurad	Karimdad	Afghanistan	Afghanistan	50
				Ghulam Qader	Ghulam Dastagir	Afghanistan	Afghanistan	50
68	Emran Sabz	Maidan Wardak	Marble	Mohammad Qasem	Mohammad Sarwar	Afghanistan	Afghanistan	100
69	Esmatullah Asem	Maidan Wardak	Gypsum	Esmatullah	Sultan Mohammad	Afghanistan	Afghanistan	100
70	Farooq Amiryar	Maidan Wardak	Gypsum	Mohammad Farooq	Mohammad Rahim	Afghanistan	Afghanistan	50
				Bakht Mohammad	Mohammad Rahim	Afghanistan	Afghanistan	50
71	Naqsh Jahan	Maidan Wardak	Marble	Said Mohammad Reza	Said Mosa	Afghanistan	Afghanistan	50
				Said Mohammad Anwar	Said Mohammad Reza	Afghanistan	Afghanistan	50
72	Nazir Mayar	Maidan Wardak	Gypsum	Mohammad Nazir	Sada Gul	Afghanistan	Afghanistan	50
				Mohammad Naiem	Sada Gul	Afghanistan	Afghanistan	50
73	Rahmat Fazel	Maidan Wardak	Marble	Rahmatullah	Rahim Dad	Afghanistan	Afghanistan	100
				Rohullah	Hayatullah	Afghanistan	Afghanistan	25
74	Safi Garan	Maidan Wardak	Marble	Abdul Bary	Abdul Hadi	Afghanistan	Afghanistan	25
				Mohammad Yosuf	Mohammad Nawab	Afghanistan	Afghanistan	30
				Ahmad Khalid	Mohammad Noor	Afghanistan	Afghanistan	20
				Mohammad Belal	Omar Khel	Afghanistan	Afghanistan	50
75	Belal Mosazai	Nangarhar (Achin)	Talc	Hekmatullah	Baryalay	Afghanistan	Afghanistan	50
				Mohammad Belal	Omar Khel	Afghanistan	Afghanistan	50
76	Belal Mosazai	Nangarhar (Sherzad)	Talc	Hekmatullah	Baryalay	Afghanistan	Afghanistan	50
				Mohebullah	Adel Shah	Afghanistan	Afghanistan	50
77	Mohebullah Safi	Nangarhar	Talc	Naqibullah	Adel Shah	Afghanistan	Afghanistan	50
				Gulab	Gulnak	Afghanistan	Afghanistan	100
78	Gulab	Nangarhar	na	Gulab	Gulnak	Afghanistan	Afghanistan	100
79	Gulab	Nangarhar	na	Gulab	Gulnak	Afghanistan	Afghanistan	100
80	Mahmmod Faisal	Nangarhar	Talc	Mahmmod Faisal		Afghanistan	Afghanistan	100
81	Sahel Belal	Nangarhar	Talc	Molajan	Mohammadajan	Afghanistan	Afghanistan	100
82	Shamsher Zamir	Nangarhar(achin)	Talc	Dost Mmohammad	Mohammad Ashraf	Afghanistan	Afghanistan	50

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information				
				Name	F/Name	Citizenship	Country of Residence	Percentage of share
83	Shamsher Zamir	Nangarhar(sherzad)	Talc	Tareq Sherzad	Dost Mohammad	Afghanistan	Afghanistan	50
				Dost Mmohammad	Mohammad Ashraf	Afghanistan	Afghanistan	50
				Tareq Sherzad	Dost Mohammad	Afghanistan	Afghanistan	50
84	Spinghar Talc	Nangarhar	Talc	Mohammad Farooq	Mohammad Sadeq	Afghanistan	Afghanistan	50
				Mohammad Nasim	Mohammad Farooq	Afghanistan	Afghanistan	50
85	Emdad ullah	Nangarhar	Construction stone	Emdaullah	Shah Wali	Afghanistan	Afghanistan	100
86	Emdad ullah	Nangarhar	Construction stone	Emdaullah	Shah Wali	Afghanistan	Afghanistan	100
87	Khalid	Nangarhar	Construction stone	Khalid	Ghulam abas	Afghanistan	Afghanistan	100
88	Zabih ullah	Nangarhar	Construction stone	Zabih ullah	Sherin	Afghanistan	Afghanistan	50
				Naqeeb ullah		Afghanistan	Afghanistan	50
89	Zarghoon Shah	Nangarhar	Gravel	Zarghoon Shah	Abdul halim	Afghanistan	Afghanistan	100
90	Zalmi	Nangarhar	Construction stne	Zulmi	Mohmmad Hanif	Afghanistan	Afghanistan	100
91	Farmanullah	Nangarhar	Construction stne	Farman ullah	Noor Mohmmad	Afghanistan	Afghanistan	100
92	Farmanullah	Nangarhar	Gravel	Farman ullah	Noor Mohmmad	Afghanistan	Afghanistan	100
93	Falak Niaz	Nangarhar	Gravel	Falak Niaz		Afghanistan	Afghanistan	100
94	Mohmmad Wahab	Nangarhar	Gravel	Mohmmad Wahab	Mohmmad Musa	Afghanistan	Afghanistan	100
95	Mohmmad Wahab	Nangarhar	Gravel	Mohmmad Wahab	Mohmmad Musa	Afghanistan	Afghanistan	100
96	Mohmmad Wahab	Nangarhar	Gravel	Mohmmad Wahab	Mohmmad Musa	Afghanistan	Afghanistan	100
97	Raihan younus Ahmadzai	Nangarhar	Talc	Mohmmad Younus	Haji Abdul Manan	Afghanistan	Afghanistan	50
				Kamran	Abdul manan	Afghanistan	Afghanistan	50
98	Khwaja akasha	Takhar (lataband)	Salt	Mohmmad Sadiq	Mulla baz	Afghanistan	Afghanistan	50
				Mohmmad Ismail	Mullah baz	Afghanistan	Afghanistan	50
99	Khwaja akasha	Takhar (Qoroqsa)	Salt	Mohmmad Sadiq	Mulla baz	Afghanistan	Afghanistan	50
				Mohmmad Ismail	Mullah baz	Afghanistan	Afghanistan	50
100	Satarem limited	Parwan	Cement	Jerome Friler		Frence	France	50
				Adolf wong		Hong kong	Hong kong	50
101	Chongqing sonsheng industrial co.	Samangan	Cement	Pav xianwen	na	China	China	49.33
				na	na	na	na	na
102	Habib Shahab	Nangarhar	Talc	Said Wahab	Haji holder	Afghanistan	Afghanistan	50
				Bahadur	Salaq	Afghanistan	Afghanistan	50
103	Ghazanfar Investment	Samangan	Cement	Mohmmad Ismail	Abdul Ghafar	Afghanistan	Afghanistan	40
				Mohmmad Ibrahim	Abdul Ghafar	Afghanistan	Afghanistan	40
				Mohmmad Yousuf	Abdul Ghafar	Afghanistan	Afghanistan	20
104	Shafaf Herat Cement	Herat	Cement	Mohmmad Qasim Nakibi	Haji Zabih ullah	Afghanistan	Germany	95

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information				
				Name	F/Name	Citizenship	Country of Residence	Percentage of share
				Hamid	Haji mohammad Kazim	Afghanistan	Afghanistan	5
105	Orbi International	Parwan	Cement	Jamshid Naqshbandi	Zabardast	Afghanistan	Afghanistan	100
106	Kandhar Mahali Transit and forwarding	Parwan	Cement	Noor Mohmmad	Muzafaruddin	Afghanistan	Afghanistan	100
107	Fidelis Logistac and Supply Servece	Parwan	Cement	Fazal Haq Fazli	Haq dad	Afghanistan	Afghanistan	100
108	CoreDrillers	Samangan	Cement	Abdul Majeed	Mohmmad Nabi	Afghanistan	Afghanistan	99
				Mohmmad Gul	Janat Gul	Afghanistan	Afghanistan	1
109	CoreDrillers	Nangarhar	Talc	Abdul Majeed	Mohmmad Nabi	Afghanistan	Afghanistan	99
				Mohmmad Gul	Janat Gul	Afghanistan	Afghanistan	1
110	Afghan Qjsmat Stone cutting	Herat	Alabaster	Mohmmad Rasool Mohmmadi	Mohmmad Ismail	Afghanistan	Afghanistan	50
				Mohmmad Sayed Mohmmadi	Mohmmad Ismail	Afghanistan	Afghanistan	50
111	Afghan Herat Marble	Herat	Alabaster	Rokai malakzai	Abdul ghafooor	Afghanistan	Afghanistan	95
				Haji Shah Zaman	Abdul ghafooor	Afghanistan	Afghanistan	5
112	Afghan Herat Marble	Herat	Marble	Rokai malakzai	Abdul ghafooor	Afghanistan	Afghanistan	51
				Haji Mohmmad Rafi	Haji Ahmad Shah	Afghanistan	Afghanistan	39
				Haji Habib ullah	Azizullah	Afghanistan	Afghanistan	10
113	Bahar Herat Mrble processing	Herat	Marble	Waheed ullah	Habib ullah	Afghanistan	Afghanistan	50
				Nesar Ahmad	Haji Mohmmad	Afghanistan	Afghanistan	50
114	Jamal Asia	Herat	Marble	Ghulam Abas Ahmadi	Salaman Ali	Afghanistan	Afghanistan	70
				Asad ullah Ahmadi	Enayat ullah	Afghanistan	Afghanistan	30
115	Sarmayagozari madan	Herat	Marble	Haji Zalmai	Haji Abdullah	Afghanistan	Afghanistan	50
				Haji Zmarai	Haji Abdullah	Afghanistan	Afghanistan	50
116	Chesht Sharif marble	Herat	Travertine	Mohmmad Ysin	Noor Ahmad	Afghanistan	Afghanistan	50
				Ahmad Sohrab	Ghulam Mahboob	Afghanistan	Afghanistan	50
117	Adil Brothers	Herat	Marble	Mohmmad Riza	Abdul Raheem	Afghanistan	Afghanistan	35
				Ghulam rasool	Mohmmad yaqoob	Afghanistan	Afghanistan	40
				Mohmmad Shafi	Hedayat ullah	Afghanistan	Afghanistan	25
118	Oqab Asia industrial co	Herat	Marble	Mohmmad Taqi Azimi	Hussain Ali	Afghanistan	Afghanistan	88
				Hussain Qandari	Mohmmad Ali	Afghanistan	Afghanistan	12
119	Marvarid Herat Marble	Herat	Alabaster	Mohmmad Sadiq	Ghulam Farooq	Afghanistan	Afghanistan	75
				Said Habib Ullah	Said Rasool	Afghanistan	Afghanistan	25
120	Mummtaz Kusar Mining	Herat	Alabaster	Farhad Attaee	Abdul razaq	Afghanistan	Afghanistan	50
				Mohmmad Masoud Tahiri	Mohmmad Naim	Afghanistan	Afghanistan	50

No.	Company Name	Location	Type of Minerals	Beneficial Owner Information				
				Name	F/Name	Citizenship	Country of Residence	Percentage of share
121	Aryana Stone	Herat	Marble	Elham ullah	Mohmmad Hassan	China	Russia	37
				Rustam Ali	Eshaq Ali	Iran	Afghanistan	37
				Abdul rasool	Haji Abdullah	Russia	Russia	19
				Haji Mohmmad	Naorooz	Iran	Iran	7
122	Herat Madan	Herat	na	Mohmmad Fahim	Mohmmad Ewaz	Afghanistan	Afghanistan	95
				Khalil Ahmad	Ali mohmmad	Afghanistan	Afghanistan	5
123	Abdul bari sabirmall	Helmand	Alabaster	Haji Rahmatullah	Haji Abdullah	Afghanistan	Afghanistan	100
124	Ehsan Aziz	Helmand (khanshin)	Alabaster	Haji Abdul Jalail	Haji Abdullah	Afghanistan	Afghanistan	80
				Ehsanullah	Haji Abdullah	Afghanistan	Afghanistan	20
125	Mohmmad Arif Sarwari	Helmand	Alabaster	Agha Mohmmad	Baz Mohmmad	Afghanistan	Afghanistan	50
				Mohmmad Sarwar	Haji Mohmmad Din	Afghanistan	Afghanistan	50
126	Ford Bamika Construction	Balkh	Construction materials	Ghulam Sakhi	Zahir	Afghanistan	Afghanistan	80
				Zahir	Habib ullah	Afghanistan	Afghanistan	20
127	Bakhtar Crystal Construction	Balkh	Construction materials	Anwar ullhaq	Abdul Haq	Afghanistan	Afghanistan	25
				Mohmmad Dawood	Abdul Ghafoor	Afghanistan	Afghanistan	25
				Mohmmad Mohsin	Ghulam Ali	Afghanistan	Afghanistan	30
				Abdullah	Ghulam Ali	Afghanistan	Afghanistan	20
128	Mihan Naweed Construction	Balkh	Gravel	Mohmmad Yaqoob	Ghulam Haidar	Afghanistan	Afghanistan	60
				Haji Mohmmad Riza		Afghanistan	Afghanistan	40

The in-scope companies were asked to report their Beneficial Ownership Data when filling in the EITI RT.

The reported data are included in Annex 14 of the report.



## Annex 12: List of Payments made by Companies during FY 1396

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
1	North Coal Enterprise	1,754.99	77.21%	77.21%
2	Khoshak Brothers Company	69.30	3.05%	80.26%
3	Misaq-E Sharq Mining	64.83	2.85%	83.11%
4	Afghan Gas Enterprise	41.07	1.81%	84.92%
5	Hashimy Group Company	38.70	1.70%	86.62%
6	Qarizada Tomato Paste Company	33.35	1.47%	88.09%
7	Amania Mining Company	22.14	0.97%	89.06%
8	Ihsan Aziz Construction Company	21.42	0.94%	90.00%
9	Ameen Karimzai Marble Extractions	14.47	0.64%	90.64%
10	Sarmaya Guzari Madan	14.12	0.62%	91.26%
11	SARMAYA GOZARI	12.58	0.55%	91.81%
12	MCC consortium	11.83	0.52%	92.33%
13	Adil Brothers	9.70	0.43%	92.76%
14	Gach Samar Naveen	9.65	0.42%	93.18%
15	Nahri Saraj Road Construction Company	7.67	0.34%	93.52%
16	MOHMMAND SHAMAL	7.60	0.33%	93.86%
17	Yaseen Hilmand Company	6.15	0.27%	94.13%
18	Hamraz Construction Company	5.63	0.25%	94.37%
19	Noor UMMUL billad Construction company	5.21	0.23%	94.60%
20	Nabi Afghan Mining Extraction and Processing company	5.00	0.22%	94.82%
21	Almas Ghaznwyan	4.66	0.21%	95.03%
22	Shir Parwan Company	4.63	0.20%	95.23%
23	Tariq Sharzad Marble Extractions	3.88	0.17%	95.40%
24	West co International Company	3.83	0.17%	95.57%
25	Technologist Company	3.72	0.16%	95.74%
26	Abul Bari Safri Mine Extraction Company	3.59	0.16%	95.89%
27	MADAN KARAN	3.50	0.15%	96.05%
28	Ahmadyar Daykundi	3.41	0.15%	96.20%
29	Qandahar Akbeer Minerals	2.76	0.12%	96.32%
30	Nazer Mayar Construction Company	2.68	0.12%	96.44%
31	Speen Ghar Talc	2.19	0.10%	96.53%
32	Safee Gran Construction company	2.19	0.10%	96.63%
33	STANot reported BABA	2.11	0.09%	96.72%
34	Hilal Company	1.97	0.09%	96.81%
35	Nangarhar Afghan Talk Mininng Extractions	1.96	0.09%	96.90%
36	Nayas Helmand Group Mining Extractions	1.93	0.08%	96.98%
37	Bahar Herat	1.90	0.08%	97.06%
38	New Pack Company	1.87	0.08%	97.15%
39	Balkhian	1.80	0.08%	97.23%
40	TABLIEH-PARHOON TARH J.V	1.74	0.08%	97.30%
41	Loy Kohistan Conctruction Company	1.73	0.08%	97.38%
42	Farood Amirian Company	1.66	0.07%	97.45%
43	Sayed Ahmad S/O Rahmat ullah	1.52	0.07%	97.52%
44	Halil Saba Talk Minings Extractions & Process	1.45	0.06%	97.58%
45	Mining Investment Company	1.45	0.06%	97.65%
46	Omar Farooq Talk Process Company	1.35	0.06%	97.70%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
47	Habib Shahib Talk Marble Extraction	1.28	0.06%	97.76%
48	Jamal Asia	1.27	0.06%	97.82%
49	ASP Company	1.26	0.06%	97.87%
50	Mumtaz Kolo	1.23	0.05%	97.93%
51	Asmat ullah Asim Company	1.19	0.05%	97.98%
52	Mika Ariana	1.10	0.05%	98.03%
53	Afghan Herat Marmar	1.01	0.04%	98.07%
54	Sang Marmar Chisht Sharif	0.99	0.04%	98.11%
55	Pamir Bloor	0.98	0.04%	98.16%
56	Bakhtar Crystal	0.95	0.04%	98.20%
57	Moktalat Dakali & Karaje Afghan Talk Limited	0.93	0.04%	98.24%
58	Tarkan Logistic Company	0.92	0.04%	98.28%
59	KHALID AZIZ	0.92	0.04%	98.32%
60	Sulieaman Sharzhad Mining Company	0.91	0.04%	98.36%
61	Brotheran Adil Marble Extraction Company	0.90	0.04%	98.40%
62	Afghan Coal LLC	0.87	0.04%	98.44%
63	Aiser Nabizada	0.85	0.04%	98.48%
64	Mahbi Company	0.84	0.04%	98.51%
65	Rahmat Fazel Construction & Construction Material production company	0.82	0.04%	98.55%
66	Ariana's Amrator	0.73	0.03%	98.58%
67	Afghanistan Marmar	0.71	0.03%	98.61%
68	Construction materials revenues	0.71	0.03%	98.64%
69	Standard Mining Extraction & Process Company	0.66	0.03%	98.67%
70	ABDUL RAHMAN BABA STEEL & IRON COMPANY	0.65	0.03%	98.70%
71	Kawoon Sultani Company	0.63	0.03%	98.73%
72	Arian Saza Company	0.62	0.03%	98.76%
73	Nawa Rahmat Alinsaf Extractions & Process	0.61	0.03%	98.78%
74	Vesta Construction & Construction Materials Company	0.60	0.03%	98.81%
75	Khwaja Akasha Company	0.60	0.03%	98.84%
76	Sangi Nijral Process company	0.59	0.03%	98.86%
77	Haji Tajmuhammad S/O Haji Muhammad	0.57	0.03%	98.89%
78	Mahin Navid	0.57	0.03%	98.91%
79	Julawee Baba Company	0.54	0.02%	98.94%
80	Balk Sadaqat	0.54	0.02%	98.96%
81	Faiz and Fazlullah construction companies	0.53	0.02%	98.98%
82	Mula Jan Shah Meerzai Company	0.53	0.02%	99.01%
83	Baktair Afghan Marble Company	0.51	0.02%	99.03%
84	Ford Bamika	0.49	0.02%	99.05%
85	Unique Granite	0.47	0.02%	99.07%
86	Ghulam Mohammad S/O Dawran	0.45	0.02%	99.09%
87	Abdul Aziz	0.43	0.02%	99.11%
88	Yasamin Mining	0.41	0.02%	99.13%
89	Itimad Qara Bagh Company	0.40	0.02%	99.15%
90	Construction Company Pirouz Moradi	0.39	0.02%	99.16%
91	Pamir	0.39	0.02%	99.18%
92	Omra e Sabz Construction Company	0.37	0.02%	99.20%
93	Chata Sharif Marble Company	0.35	0.02%	99.21%
94	Eagle Rock Mining	0.35	0.02%	99.23%
95	Bilal Matin Construction Company	0.34	0.02%	99.24%
96	Afghan Investment Mining	0.34	0.01%	99.26%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
97	Seepti Oghlo Company	0.33	0.01%	99.27%
98	Afghan Professional Group	0.33	0.01%	99.29%
99	Safi Hedayat Construction company	0.33	0.01%	99.30%
100	Masood Arif Faqirzada Company	0.32	0.01%	99.32%
101	Nazeef Sadeed	0.32	0.01%	99.33%
102	Other income	0.32	0.01%	99.34%
103	Dragon Oil (Sanduqli) Limited	0.30	0.01%	99.36%
104	Basheer Barez	0.30	0.01%	99.37%
105	Haji Asad Allah	0.29	0.01%	99.38%
106	Kabul Guldar Company	0.29	0.01%	99.40%
107	Kamsan Inshad Company	0.29	0.01%	99.41%
108	ARIA POPAL	0.29	0.01%	99.42%
109	Masadullah Zada	0.28	0.01%	99.43%
110	Sulha Muradee	0.28	0.01%	99.45%
111	Islamuddin S/O Rozudding	0.27	0.01%	99.46%
112	Turkish Petroleum	0.27	0.01%	99.47%
113	Itifaq Behsood Construction Company	0.26	0.01%	99.48%
114	Rofi Yadgar Company	0.26	0.01%	99.49%
115	Kosar Mining Limited	0.25	0.01%	99.50%
116	Afghan Marwarid Stone Extraction Company	0.25	0.01%	99.51%
117	Bitu United Engineers	0.25	0.01%	99.53%
118	Astana Baba Mining	0.21	0.01%	99.54%
119	Serajudin S/O Sharaf al-Din	0.21	0.01%	99.54%
120	Abdul Manaf Company	0.21	0.01%	99.55%
121	Shams safe	0.20	0.01%	99.56%
122	Zulfiqar Nazari	0.20	0.01%	99.57%
123	Sadaqat Afghan Shinwari	0.20	0.01%	99.58%
124	Hiwad Broders Mining	0.19	0.01%	99.59%
125	Rozi Construction Company	0.18	0.01%	99.60%
126	Masood Hameed Faqirzada	0.18	0.01%	99.60%
127	Mayhan Contruction Company	0.18	0.01%	99.61%
128	Naqibullah S/O Muhammad Nabi	0.17	0.01%	99.62%
129	Hewadwal	0.17	0.01%	99.63%
130	Omid Sabawoon Company	0.15	0.01%	99.63%
131	Chak Painat	0.15	0.01%	99.64%
132	Ghulam Hazrat Arghandival Company	0.15	0.01%	99.65%
133	Kasmo	0.15	0.01%	99.65%
134	Wali Meer Khan	0.14	0.01%	99.66%
135	Bayt ullah	0.14	0.01%	99.67%
136	Folad Malstan	0.14	0.01%	99.67%
137	Hakeem Jan S/O Muhammad Hussain	0.14	0.01%	99.68%
138	Muhammad Hussain S/O Faqir Hussain	0.14	0.01%	99.68%
139	Wisco International	0.14	0.01%	99.69%
140	Afghan Shining Mining Extractions	0.14	0.01%	99.70%
141	Auction-Two Trucks & one Tanker	0.13	0.01%	99.70%
142	Jamal Marble Extraction & Process Company	0.13	0.01%	99.71%
143	Zahir Khan	0.13	0.01%	99.71%
144	Haji Ashraf	0.12	0.01%	99.72%
145	Shaheed ullah	0.12	0.01%	99.72%
146	Hayat ullah S/O Hameedullah	0.12	0.01%	99.73%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
147	Said Wali Regration Company	0.12	0.01%	99.74%
148	Sulha hijaz	0.12	0.01%	99.74%
149	Ghul Mahiuddin S/O Khairuddin	0.12	0.01%	99.75%
150	Mulakhil	0.11	0.00%	99.75%
151	Abdul Wahid	0.11	0.00%	99.76%
152	Mahmood	0.11	0.00%	99.76%
153	Halil Saba Talk Mining Extractions	0.10	0.00%	99.76%
154	Darzi Brother Company	0.10	0.00%	99.77%
155	Abdul Raziq S/O Bostan	0.10	0.00%	99.77%
156	Afrasiab Coal Mining	0.10	0.00%	99.78%
157	Bitu United Mining and Processing	0.09	0.00%	99.78%
158	Kohetor Reklam Company Ltd	0.09	0.00%	99.79%
159	Muhammad Rasul	0.09	0.00%	99.79%
160	Shoaib Abubakr Mining	0.09	0.00%	99.79%
161	Asia Royal Mining	0.09	0.00%	99.80%
162	Royal Mining	0.09	0.00%	99.80%
163	Nasrat Meer	0.09	0.00%	99.81%
164	Sang Bar e Naqshi Jahan Company	0.08	0.00%	99.81%
165	Arosulbalad	0.08	0.00%	99.81%
166	Yasar Zobir	0.08	0.00%	99.82%
167	Aziz ullah S/O Ewaz Ali	0.08	0.00%	99.82%
168	Muhammad Yunas S/O Muhammad Issa	0.07	0.00%	99.82%
169	Niknam Roz	0.07	0.00%	99.83%
170	Aibak Nawjawan	0.07	0.00%	99.83%
171	ESTEKHRAJ MADAN HASHMI	0.07	0.00%	99.83%
172	MUMMTAZ KUSAR	0.07	0.00%	99.84%
173	Shamsudin S/O Abdulsabor	0.07	0.00%	99.84%
174	Zarmast Construction Company	0.07	0.00%	99.84%
175	Afghanistan Mining Gold	0.07	0.00%	99.84%
176	Abdul Manan S/O Abdul Waheed	0.07	0.00%	99.85%
177	Zia u din S/O Meer Alam	0.06	0.00%	99.85%
178	Muhammad Idress S/O Muhammad Sadiq	0.06	0.00%	99.85%
179	Azizi Niazi Company	0.06	0.00%	99.86%
180	Active Afghan Mining	0.06	0.00%	99.86%
181	Nasrullah S/O Awal Deen	0.06	0.00%	99.86%
182	Afghanistan Marble Extractions	0.06	0.00%	99.86%
183	Sefatullah S/O Shams ullah	0.06	0.00%	99.87%
184	Muhammad Ishan S/O Muhammad Aman	0.06	0.00%	99.87%
185	Dana Samangan	0.06	0.00%	99.87%
186	Nimatullah	0.06	0.00%	99.87%
187	Kabul Tadbeer Company	0.06	0.00%	99.88%
188	Sayed Laiq Hussain S/O Saeed	0.05	0.00%	99.88%
189	Sardar Khan	0.05	0.00%	99.88%
190	Aks Mining	0.05	0.00%	99.88%
191	Azatullah Sahil Marble Production Company	0.05	0.00%	99.88%
192	Mohammad Gul	0.05	0.00%	99.89%
193	Gach Almas	0.05	0.00%	99.89%
194	Gach Kawsar	0.05	0.00%	99.89%
195	Gach Mukhtar	0.05	0.00%	99.89%
196	Ahmad Ferdos	0.05	0.00%	99.90%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
197	Lal Khorasan Mining	0.05	0.00%	99.90%
198	Muhammad Sadiq S/O Muhammad Rasool	0.05	0.00%	99.90%
199	Omer Gul S/O Juma Gul	0.05	0.00%	99.90%
200	Zabto Khan	0.05	0.00%	99.90%
201	Karim Khan	0.05	0.00%	99.91%
202	Mustafa Qurashy	0.04	0.00%	99.91%
203	Taraj Natural Stone Extraction and processing company	0.04	0.00%	99.91%
204	Asmat ullah S/O Bismullah	0.04	0.00%	99.91%
205	Turab Khan S/O Gul Hassan	0.04	0.00%	99.91%
206	Hewad Kamran Company	0.04	0.00%	99.92%
207	Zabiullah S/O Muhammad Aman	0.04	0.00%	99.92%
208	Atruno Kabul Mining	0.04	0.00%	99.92%
209	Abdul Ghafor S/O Muhammad Ayub	0.04	0.00%	99.92%
210	Popal Zai Ghori Company	0.04	0.00%	99.92%
211	Mr. Ruhollah son of Abdul Majid	0.04	0.00%	99.92%
212	Mubarak Shah	0.04	0.00%	99.93%
213	Mr. Abdul raqib son of Abdul Qayum	0.04	0.00%	99.93%
214	Dostmuhammad S/O Shah Muhammad	0.04	0.00%	99.93%
215	Muhammad Reza	0.04	0.00%	99.93%
216	Naser Omid Salt Mining	0.04	0.00%	99.93%
217	Imtiaz Mining	0.04	0.00%	99.93%
218	Muhammad Dil S/O Musjidi	0.04	0.00%	99.94%
219	Muhammad Hashim S/O Abdullah	0.04	0.00%	99.94%
220	Najibullah S/O Aynullah	0.04	0.00%	99.94%
221	Momtaz Waras Mining	0.04	0.00%	99.94%
222	Golede Gate Mining	0.04	0.00%	99.94%
223	Muhammad Ismail S/O Muhammad Sharif	0.03	0.00%	99.94%
224	Mr. Sultan Ahamd son of Noor Ahmad	0.03	0.00%	99.95%
225	Alborz Naweem Construction and production company	0.03	0.00%	99.95%
226	Mohammad Ishaq	0.03	0.00%	99.95%
227	Muhammad Reza S/O Meer Afghan	0.03	0.00%	99.95%
228	Gul Azam	0.03	0.00%	99.95%
229	Ahmad Javid	0.03	0.00%	99.95%
230	Rahmatullah	0.03	0.00%	99.95%
231	Mazar u Din	0.03	0.00%	99.95%
232	Raz Muhammad	0.03	0.00%	99.96%
233	Ahmad Ali S/O Khodydad	0.03	0.00%	99.96%
234	Haji Mirwais	0.03	0.00%	99.96%
235	Abdul Majeed	0.03	0.00%	99.96%
236	Shirzaman	0.03	0.00%	99.96%
237	Rajab Ali S/O Rostam	0.03	0.00%	99.96%
238	Muhammad Akbar	0.03	0.00%	99.96%
239	Dad Muhammad	0.03	0.00%	99.96%
240	Sayed Shafiq company	0.03	0.00%	99.97%
241	Juma khan S/O Qasim	0.02	0.00%	99.97%
242	Fazul Ahmad S/O Said Ahmad	0.02	0.00%	99.97%
243	Imdad S/O Ghulam Ali	0.02	0.00%	99.97%
244	Abdul Fatah S/O Abdul Samad	0.02	0.00%	99.97%
245	Pray Gold Mining and Processing	0.02	0.00%	99.97%
246	Karim Dad S/O Hussain Bakhsh	0.02	0.00%	99.97%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
247	Haji Din Muhammad	0.02	0.00%	99.97%
248	Alexi coal Mining	0.02	0.00%	99.97%
249	Ghafor S/O Noor Muhammad	0.02	0.00%	99.97%
250	Qurban S/O Rajab Ali	0.02	0.00%	99.98%
251	Mr. Mohammad Omar son of Haji Khan Wazir	0.02	0.00%	99.98%
252	Abdul Hameed S/O Khanali	0.02	0.00%	99.98%
253	Ishaq Bai	0.02	0.00%	99.98%
254	Tamim Sohrab Company	0.02	0.00%	99.98%
255	Gul Ahmad	0.02	0.00%	99.98%
256	Bawar Khan S/O Abdul Karim	0.02	0.00%	99.98%
257	Bashir Ludin	0.02	0.00%	99.98%
258	Service center Mining	0.02	0.00%	99.98%
259	Sharqe Kabul Marble Mining	0.02	0.00%	99.98%
260	Bashir Ahmad	0.02	0.00%	99.98%
261	Muhammad Reza S/O Muhammad Hassan	0.02	0.00%	99.98%
262	Khal Muhammad S/O Ali Ahmad	0.02	0.00%	99.99%
263	Hayat Khan S/O Nawab Khan	0.02	0.00%	99.99%
264	Said Ahmad S/O Painsda	0.02	0.00%	99.99%
265	Shahaib Mahbob Marble Extractions & Process	0.02	0.00%	99.99%
266	Ghulam Nabi S/O Muhammad Kazim	0.02	0.00%	99.99%
267	Sardar S/O Noor Muhammad	0.02	0.00%	99.99%
268	Hassan Reza S/O Muhammad Reza	0.01	0.00%	99.99%
269	Amir Dad S/O Sakhidad	0.01	0.00%	99.99%
270	Aziz S/O Safdar	0.01	0.00%	99.99%
271	Mr. Mohammad Azim son of Mohammad Hashim	0.01	0.00%	99.99%
272	Ghulam Abbas S/O Kazim	0.01	0.00%	99.99%
273	Muhammad Ali S/O Qurban	0.01	0.00%	99.99%
274	Lajmeer S/O Ghulam Hussain	0.01	0.00%	99.99%
275	Bismillah S/O Haseebullah	0.01	0.00%	99.99%
276	Tong Liawshin Yun Mining	0.01	0.00%	99.99%
277	Parmis Global Mining	0.01	0.00%	99.99%
278	Baz Muhammad S/O Khair Khwa	0.01	0.00%	99.99%
279	Bismullah	0.01	0.00%	99.99%
280	Yahya Khan	0.01	0.00%	99.99%
281	Amir company	0.01	0.00%	100.00%
282	Other	0.01	0.00%	100.00%
283	Mohammad Sami	0.01	0.00%	100.00%
284	Dad Meer	0.01	0.00%	100.00%
285	Said Naqib S/O Said Hakeem	0.01	0.00%	100.00%
286	Bahar Kohsaran Mining	0.01	0.00%	100.00%
287	Mr. Zabihullah Son of Mohammad Asif	0.01	0.00%	100.00%
288	Rahimi Brother Company	0.01	0.00%	100.00%
289	Habibullah	0.01	0.00%	100.00%
290	Hilal Hamza	0.01	0.00%	100.00%
291	Himat khil Company	0.01	0.00%	100.00%
292	Upgrad	0.01	0.00%	100.00%
293	Speen Dara Company	0.00	0.00%	100.00%
294	Mr, Mohammad Ibrahim son of Mohammad Bashir	0.00	0.00%	100.00%
295	Haleem	0.00	0.00%	100.00%
296	Mohibullah Safi ltd	0.00	0.00%	100.00%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
297	Firoz Brother company	0.00	0.00%	100.00%
298	Mansor	0.00	0.00%	100.00%
299	Muhammad Dawood	0.00	0.00%	100.00%
300	Rashad Naseri company	0.00	0.00%	100.00%
301	Sheikh Nuristani	0.00	0.00%	100.00%
302	Shergan Sulaiman Behir	0.00	0.00%	100.00%
303	Sulaiman Behir company	0.00	0.00%	100.00%
304	Spinzar Mining	0.00	0.00%	100.00%
305	Rabi ullah S/O Muhammad Gul	0.00	0.00%	100.00%
306	Arif Sarwari Mining Extraction Company	0.00	0.00%	100.00%
307	Streling Mining	0.00	0.00%	100.00%
308	Yarmi Brothers Mining	0.00	0.00%	100.00%
309	Mr. Sayed Mohammad Abid son of Sayed Ahamd	0.00	0.00%	100.00%
310	Mr. Ahmad Rashed son of Mohammad Nadir	0.00	0.00%	100.00%
311	Takhte Zafat Mining	0.00	0.00%	100.00%
312	Ariawhite Mining	0.00	0.00%	100.00%
313	China Talk Mining	0.00	0.00%	100.00%
314	Sadat Ghaus Mining company	0.00	0.00%	100.00%
315	Sakhi Brothers Construction company	0.00	0.00%	100.00%
316	Ghabullah	0.00	0.00%	100.00%
317	Najib ullah	0.00	0.00%	100.00%
318	Sayed Noor Ul Haq	0.00	0.00%	100.00%
319	Abdu Rahman	0.00	0.00%	100.00%
320	Abdu Zahir	0.00	0.00%	100.00%
	<b>Total</b>	<b>2,273.08</b>	<b>100.00%</b>	

## Annex 13: List of Payments made by Companies during FY 1395

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
1	North Coal Enterprise	1,467.98	78.08%	78.08%
2	Misaq-E Sharq Mining	47.51	2.53%	80.61%
3	Afghan Gas Enterprise	44.96	2.39%	83.00%
4	Khoshak Brothers Company	44.10	2.35%	85.35%
5	Qarizada Tomato Paste Company	42.08	2.24%	87.59%
6	Hashimy Group Company	35.12	1.87%	89.45%
7	MCC consortium	12.89	0.69%	90.14%
8	Kabul Vesta Construction & Construction Materials Company	11.60	0.62%	90.76%
9	Amania Mining Company	11.42	0.61%	91.36%
10	Adil Brothers	9.03	0.48%	91.84%
11	MADAN KARAN	8.00	0.43%	92.27%
12	MOHMMAND SHAMAL	7.60	0.40%	92.67%
13	Shir Parwan Company	4.66	0.25%	92.92%
14	Ameen Karimzai Marble Extractions	4.58	0.24%	93.17%
15	Construction materials revenues	4.54	0.24%	93.41%
16	Hama Company	4.21	0.22%	93.63%
17	Noor UMMUL billad Construction company	3.97	0.21%	93.84%
18	Nabi Afghan Mining Extraction and Processing company	3.81	0.20%	94.04%
19	Hikmat Mine Company	3.77	0.20%	94.25%
20	Mining Investment Company	3.33	0.18%	94.42%
21	SEP Company	3.20	0.17%	94.59%
22	West co International Company	2.87	0.15%	94.75%
23	Technologist Company	2.74	0.15%	94.89%
24	Ayub Shah	2.60	0.14%	95.03%
25	Bakhtar Crystal	2.43	0.13%	95.16%
26	Qandahar Akbeer Minerals	2.36	0.13%	95.28%
27	Tariq Sharzad Marble Extractions	2.36	0.13%	95.41%
28	Ahmadyar Daykundi	2.29	0.12%	95.53%
29	Nazer Mayar Contruction Company	2.21	0.12%	95.65%
30	Speen Ghar Talc	2.20	0.12%	95.77%
31	Yaseen Hilmand Company	2.16	0.11%	95.88%
32	Nayas Helmand Group Mining Extractions	1.82	0.10%	95.98%
33	Balkhian	1.81	0.10%	96.07%
34	TABLIEH-PARHOON TARH J.V	1.74	0.09%	96.17%
35	Safee Gran Construction company	1.67	0.09%	96.26%
36	Hamraz Contruction Company	1.66	0.09%	96.34%
37	Farood Amirian Company	1.59	0.08%	96.43%
38	Brotheran Adil Marble Extraction Company	1.57	0.08%	96.51%
39	Shams safea	1.56	0.08%	96.59%
40	Sayed Ahmad S/O Rahmat ullah	1.51	0.08%	96.67%
41	Afghan Coal LLC	1.49	0.08%	96.75%
42	Loy Kohistan Contruction Company	1.39	0.07%	96.83%
43	Balkhi Construction Company	1.38	0.07%	96.90%
44	Almas Ghaznwyen	1.31	0.07%	96.97%
45	Arian Saza Company	1.25	0.07%	97.04%
46	Vesta Construction & Construction Materials Company	1.17	0.06%	97.10%
47	Asmat ullah Asim Company	1.10	0.06%	97.16%



N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
48	KHALID AZIZ	1.03	0.05%	97.21%
49	Tia	1.02	0.05%	97.27%
50	Peer Muhammad Road construction company	0.98	0.05%	97.32%
51	Pamir	0.96	0.05%	97.37%
52	Abul Bari Safri Mine Extraction Company	0.94	0.05%	97.42%
53	Balkhi Company	0.92	0.05%	97.47%
54	Active Afghan Mining	0.91	0.05%	97.52%
55	Nahri Saraj Road Construction Company	0.90	0.05%	97.56%
56	Uniqe Builder	0.89	0.05%	97.61%
57	Rahmat Fazel Construction & Construction Material production company	0.84	0.04%	97.66%
58	Kawoon Sultani Compan	0.83	0.04%	97.70%
59	Yasamin Mining	0.81	0.04%	97.74%
60	Rofi Yadgar Company	0.80	0.04%	97.79%
61	Pamir Bloor	0.80	0.04%	97.83%
62	Rahimi Brother Company	0.79	0.04%	97.87%
63	Khwaja Akasha Company	0.75	0.04%	97.91%
64	Sangi Nijral Process company	0.71	0.04%	97.95%
65	Oqab Asia	0.71	0.04%	97.99%
66	Mula Jan Shah Meerzai Company	0.70	0.04%	98.02%
67	Balk Sadaqat	0.70	0.04%	98.06%
68	Afghanistan Marmar	0.70	0.04%	98.10%
69	Abdul Manaf Company	0.63	0.03%	98.13%
70	Asadullah Balkhi	0.63	0.03%	98.17%
71	ASP Company	0.63	0.03%	98.20%
72	ABDUL RAHMAN BABA STEEL & IRON COMPANY	0.62	0.03%	98.23%
73	Mika Ariana	0.61	0.03%	98.26%
74	Mahbi Company	0.60	0.03%	98.30%
75	Chak Painat	0.59	0.03%	98.33%
76	Jamal Asia	0.59	0.03%	98.36%
77	GEMSTONE	0.54	0.03%	98.39%
78	Hewadwal	0.54	0.03%	98.42%
79	Mahin Navid	0.53	0.03%	98.44%
80	Gohar Numa	0.51	0.03%	98.47%
81	Taraj Natural Stone Extraction and processing company	0.47	0.03%	98.50%
82	Murward Herat	0.46	0.02%	98.52%
83	Naseeb Hekmat Construction company	0.45	0.02%	98.55%
84	Hewadwal Company	0.44	0.02%	98.57%
85	Ariana's Amrator	0.44	0.02%	98.59%
86	Kolaak	0.43	0.02%	98.61%
87	Amin Kapisa	0.43	0.02%	98.64%
88	Masood Arif Faqirzada Company	0.41	0.02%	98.66%
89	Sulha Muradee	0.41	0.02%	98.68%
90	Sakhi Brothers Construction company	0.41	0.02%	98.70%
91	Masood Afghan S/O Ghawsodin	0.40	0.02%	98.72%
92	Afghan Professional Group	0.40	0.02%	98.75%
93	Bilal Matin Construction Company	0.39	0.02%	98.77%
94	Other income	0.39	0.02%	98.79%
95	Binaee Khidmat Company	0.37	0.02%	98.81%
96	Sulha hijaz	0.35	0.02%	98.82%
97	Hisarak Shah	0.34	0.02%	98.84%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
98	Khwaja Rawash Company	0.34	0.02%	98.86%
99	Zabiullah S/O Muhammad Aman	0.33	0.02%	98.88%
100	Julawee Baba Company	0.33	0.02%	98.90%
101	Folad Malstan	0.32	0.02%	98.91%
102	Haji Tajmuhammad S/O Haji Muhammad	0.32	0.02%	98.93%
103	Abdul Aziz	0.31	0.02%	98.95%
104	Farood Astanikzai Company	0.31	0.02%	98.96%
105	Herat Maaden	0.31	0.02%	98.98%
106	Safa Maiwand Company	0.30	0.02%	99.00%
107	Dragon Oil (Sanduqli) Limited	0.30	0.02%	99.01%
108	Safi Hedayat Construction company	0.30	0.02%	99.03%
109	Wite Piral Company	0.30	0.02%	99.04%
110	Haji Asad Allah	0.30	0.02%	99.06%
111	Alfalah Alokozy	0.29	0.02%	99.08%
112	Kabul Guldar Company	0.29	0.02%	99.09%
113	Habibi Paykar construction & logistic company	0.28	0.02%	99.11%
114	Turkish Petroleum	0.27	0.01%	99.12%
115	Arif Sarwari Mining Extraction Company	0.26	0.01%	99.13%
116	Shafiq ullah S/O Hayat ullah	0.26	0.01%	99.15%
117	Dawendar Industrial and mining exploitation company	0.25	0.01%	99.16%
118	Unique Granite	0.25	0.01%	99.17%
119	Annoor Mining	0.25	0.01%	99.19%
120	Gach Mukhtar	0.24	0.01%	99.20%
121	Noor ul Haq	0.23	0.01%	99.21%
122	Rabi ullah S/O Muhammad Gul	0.22	0.01%	99.22%
123	Comsen	0.22	0.01%	99.24%
124	Khorshid Milad Company	0.21	0.01%	99.25%
125	Habib Shahib Talk Marble Extraction	0.21	0.01%	99.26%
126	Saharpireez Company	0.21	0.01%	99.27%
127	Khirzai Company	0.21	0.01%	99.28%
128	Sayed Noor UL Haq	0.20	0.01%	99.29%
129	Itimad Qara Bagh Company	0.20	0.01%	99.30%
130	Afghan Mineral Limited	0.20	0.01%	99.31%
131	Hakeem Jan S/O Muhammad Hussain	0.20	0.01%	99.32%
132	Gulgasy Sky Company	0.20	0.01%	99.33%
133	Nazeef Sadeed	0.20	0.01%	99.34%
134	Azeem ullah	0.19	0.01%	99.35%
135	Azatullah Sahil Marble Production Company	0.18	0.01%	99.36%
136	Mohammad Gul	0.18	0.01%	99.37%
137	Alborz Naween Construction and production company	0.18	0.01%	99.38%
138	Ford Bamika	0.18	0.01%	99.39%
139	Waseem Group Company	0.17	0.01%	99.40%
140	Shah Wali	0.17	0.01%	99.41%
141	Abdul Malik S/O Abdul Khaliq	0.16	0.01%	99.42%
142	Moktalat Dakali & Karaje Afghan Talk Limited	0.16	0.01%	99.43%
143	Itifaq Behsood Construction Company	0.16	0.01%	99.44%
144	Afghanistan Marble Extractions	0.16	0.01%	99.44%
145	Hassan Aqa S/O Muhammad Ameer	0.16	0.01%	99.45%
146	Shahaib Mahbob Marble Extractions & Process	0.16	0.01%	99.46%
147	Sangar Niazi	0.15	0.01%	99.47%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
148	Construction Company Pirouz Moradi	0.15	0.01%	99.48%
149	Omra e Sabz Construction Company	0.15	0.01%	99.48%
150	Karim Khan	0.14	0.01%	99.49%
151	Colt Nimrooz Afghanistan Mining company	0.14	0.01%	99.50%
152	Haji Noorajan	0.14	0.01%	99.51%
153	Husin Kawatob	0.13	0.01%	99.51%
154	Hewad Kamran Company	0.13	0.01%	99.52%
155	Asmat ullah S/O Bismullah	0.13	0.01%	99.53%
156	Pamir Aryana Company	0.13	0.01%	99.53%
157	Qudoz dwum Company	0.12	0.01%	99.54%
158	Pamir Badakhshan	0.12	0.01%	99.55%
159	Muhammad Akal S/O Muhammad Amin	0.12	0.01%	99.55%
160	Ghairat Khan S/O Katoree	0.12	0.01%	99.56%
161	Gach Samar Naveen	0.12	0.01%	99.57%
162	Abdu Rahman	0.11	0.01%	99.57%
163	Kohetor Rekham Company Ltd	0.11	0.01%	99.58%
164	Aria Mehr Shamal	0.11	0.01%	99.58%
165	Abdul Raziq S/O Bostan	0.11	0.01%	99.59%
166	Serajudin S/O Sharaf al-Din	0.11	0.01%	99.60%
167	Wali Meer Khan	0.11	0.01%	99.60%
168	Halil Saba Talk Minings Extractions & Process	0.11	0.01%	99.61%
169	Lagbar Sangi Marble Production Company	0.10	0.01%	99.61%
170	Omid Sabawoon Company	0.10	0.01%	99.62%
171	Mulakhil	0.10	0.01%	99.62%
172	Mahmood	0.10	0.01%	99.63%
173	Zulfiqar Nazari	0.10	0.01%	99.63%
174	Darzi Brother Company	0.10	0.01%	99.64%
175	Ghulam Hazrat S/O Ghulam Rasul	0.10	0.01%	99.65%
176	Ghulam Hazrat Arghandival Company	0.10	0.01%	99.65%
177	Basheer Barez	0.10	0.01%	99.66%
178	Shah Mahmood S/O Shahmast	0.10	0.01%	99.66%
179	Bawar Khan S/O Abdul Karim	0.10	0.01%	99.67%
180	Muhammad Hussain S/O Faqir Hussain	0.10	0.01%	99.67%
181	Najib ullah	0.09	0.01%	99.68%
182	Muhammad Hashim S/O Abdullah	0.09	0.00%	99.68%
183	Muhammad Ajan S/O Abdul Ghani	0.09	0.00%	99.69%
184	Mohammad Ishaq	0.09	0.00%	99.69%
185	Said Wali Regration Company	0.09	0.00%	99.70%
186	Hakmat Mining Extraction Company	0.09	0.00%	99.70%
187	Ahmad Ferdos	0.09	0.00%	99.71%
188	Bismillah	0.08	0.00%	99.71%
189	Lajawarding Mining	0.08	0.00%	99.71%
190	Yasar Zobir	0.08	0.00%	99.72%
191	Tolo Noor	0.08	0.00%	99.72%
192	Muhammad Rasul	0.08	0.00%	99.73%
193	Zabto Khan	0.08	0.00%	99.73%
194	Super stone Mining services	0.08	0.00%	99.74%
195	Elias Afghan	0.08	0.00%	99.74%
196	Mohammad Yassin	0.08	0.00%	99.74%
197	Bayt ullah	0.08	0.00%	99.75%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
198	Seepti Oghlo Company	0.08	0.00%	99.75%
199	Ghafor S/O Noor Muhammad	0.07	0.00%	99.76%
200	Karim Dad S/O Hussain Bakhsh	0.07	0.00%	99.76%
201	Rajab Ali S/O Rostam	0.07	0.00%	99.76%
202	Qurban S/O Rajab Ali	0.07	0.00%	99.77%
203	Afrasiab Coal Mining	0.07	0.00%	99.77%
204	Mohammad Azim	0.07	0.00%	99.78%
205	Hayat Khan S/O Shamshir Khan	0.07	0.00%	99.78%
206	Shaheed ullah	0.07	0.00%	99.78%
207	Waheed ullah S/O Ghulam Saeed	0.07	0.00%	99.79%
208	Shamsullah	0.07	0.00%	99.79%
209	Abdul Fatah S/O Abdul Samad	0.06	0.00%	99.79%
210	Muhammad Idress S/O Muhammad Sadiq	0.06	0.00%	99.80%
211	Sefatullah S/O Shams ullah	0.06	0.00%	99.80%
212	Bashir Ludin	0.06	0.00%	99.80%
213	Muhammad Bawar S/O Abdul Karim	0.06	0.00%	99.81%
214	Auction-Two Trucks & one Tanker	0.06	0.00%	99.81%
215	Tamim Sohrab Company	0.06	0.00%	99.81%
216	National Marble Limited	0.06	0.00%	99.82%
217	Muhammad Ishan S/O Muhammad Aman	0.06	0.00%	99.82%
218	Bashir Ahmad	0.06	0.00%	99.82%
219	Kabul Tadbeer Company	0.06	0.00%	99.82%
220	Ahmad Sorosh Brothers	0.05	0.00%	99.83%
221	Muhammad Naeem	0.05	0.00%	99.83%
222	Nimatullah	0.05	0.00%	99.83%
223	Shamsudin S/O Abdulsabor	0.05	0.00%	99.84%
224	Muhammad Yunas S/O Meerza Hussain	0.05	0.00%	99.84%
225	Khan Zada S/O Muasa khan	0.05	0.00%	99.84%
226	Muhammad Yunas S/O Muhammad Issa	0.05	0.00%	99.84%
227	Kasmo	0.05	0.00%	99.85%
228	Zia u din S/O Meer Alam	0.05	0.00%	99.85%
229	Abdul Ghafor S/O Muhammad Ayub	0.05	0.00%	99.85%
230	Lajmeer S/O Ghulam Hussain	0.05	0.00%	99.85%
231	Muhammad Dil S/O Musjidi	0.05	0.00%	99.86%
232	Najibullah S/O Aynullah	0.05	0.00%	99.86%
233	Abul Qayum S/O Muhammad Naeem	0.05	0.00%	99.86%
234	Ghulam Qadir S/O Ramazan	0.05	0.00%	99.86%
235	Aziz ullah S/O Ewaz Ali	0.05	0.00%	99.87%
236	Ghulam Mohammad S/O Dawran	0.05	0.00%	99.87%
237	Muhammad Reza	0.04	0.00%	99.87%
238	Dostmuhammad S/O Shah Muhammad	0.04	0.00%	99.87%
239	Mustafa Jamshid Company	0.04	0.00%	99.87%
240	Mustafa Qurashy	0.04	0.00%	99.88%
241	Sayed Shafiq company	0.04	0.00%	99.88%
242	Bismillah S/O Haseebullah	0.04	0.00%	99.88%
243	Nikmuhammad S/O Murad Khan	0.04	0.00%	99.88%
244	Gham Noor	0.04	0.00%	99.89%
245	Muhammad Reza S/O Meer Afghan	0.04	0.00%	99.89%
246	Haji Mirwais	0.04	0.00%	99.89%
247	Ghulam Abbas S/O Kazim	0.04	0.00%	99.89%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
248	Muhammad Jawad S/O Sultan Ali	0.04	0.00%	99.89%
249	Said Naqib S/O Said Hakeem	0.04	0.00%	99.89%
250	Zahir Khan	0.04	0.00%	99.90%
251	Mubarak Shah	0.03	0.00%	99.90%
252	Mahkam Khan	0.03	0.00%	99.90%
253	Hayat ullah S/O Hameedullah	0.03	0.00%	99.90%
254	Alizada Afghan stone Mining Company	0.03	0.00%	99.90%
255	Nasrullah S/O Awal Deen	0.03	0.00%	99.91%
256	Mohammad Youssef	0.03	0.00%	99.91%
257	Said Haid S/O Ali Meerza	0.03	0.00%	99.91%
258	Niknam Roz	0.03	0.00%	99.91%
259	Abdul Manan S/O Abdul Waheed	0.03	0.00%	99.91%
260	Rahmatullah	0.03	0.00%	99.91%
261	Ahmad Ali S/O Khodydad	0.03	0.00%	99.92%
262	Nimatullah S/O Hameed ullah	0.03	0.00%	99.92%
263	Mohammad Sami	0.03	0.00%	99.92%
264	Said Ahmad S/O Painda	0.03	0.00%	99.92%
265	Muhammad Ali S/O Qurban	0.03	0.00%	99.92%
266	Lal Muhammad S/O Masjidi	0.03	0.00%	99.92%
267	Muhammad Sharif S/O Muhammad Rasool	0.03	0.00%	99.92%
268	Muhammad Sadiq S/O Muhammad Rasool	0.03	0.00%	99.93%
269	Shokrullah S/O Hameed ullah	0.03	0.00%	99.93%
270	Afghan Marwarid Stone Extraction Company	0.03	0.00%	99.93%
271	Bismullah	0.03	0.00%	99.93%
272	Muhammad Azeem S/O Ghulam Nabi	0.03	0.00%	99.93%
273	Yahya Khan	0.03	0.00%	99.93%
274	Rohullah Khair Khwa Company	0.03	0.00%	99.93%
275	Abdul Hameed S/O Khanali	0.03	0.00%	99.94%
276	Dad Meer	0.03	0.00%	99.94%
277	Omer Gul S/O Juma Gul	0.03	0.00%	99.94%
278	Afghan Mmand Company	0.02	0.00%	99.94%
279	Shirzaman	0.02	0.00%	99.94%
280	Muhammad Akbar	0.02	0.00%	99.94%
281	Muhammad Reza S/O Muhammad Hassan	0.02	0.00%	99.94%
282	Ghulam Nabi S/O Muhammad Kazim	0.02	0.00%	99.95%
283	Sardar S/O Noor Muhammad	0.02	0.00%	99.95%
284	Abdul Rauf S/O Abdul Latif	0.02	0.00%	99.95%
285	Hami Aria	0.02	0.00%	99.95%
286	Abdul Baiss	0.02	0.00%	99.95%
287	Haji Bashir	0.02	0.00%	99.95%
288	Khal Muhammad S/O Ali Ahmad	0.02	0.00%	99.95%
289	Amir Dad S/O Sakhidad	0.02	0.00%	99.95%
290	Aziz S/O Safdar	0.02	0.00%	99.95%
291	Hassan Reza S/O Muhammad Reza	0.02	0.00%	99.96%
292	Gach Arif	0.02	0.00%	99.96%
293	Afghan Mines Delopment Company	0.02	0.00%	99.96%
294	Gul Ahmad	0.02	0.00%	99.96%
295	M.Bellal son of Sherendeel	0.02	0.00%	99.96%
296	Ahmad Javid	0.02	0.00%	99.96%
297	Afghan Sabit	0.02	0.00%	99.96%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
298	Sheikh Nuristani	0.02	0.00%	99.96%
299	Ghul Mahiuddin S/O Khairuddin	0.02	0.00%	99.96%
300	Zarmast Construction Company	0.02	0.00%	99.97%
301	Turab Khan S/O Gul Hassan	0.02	0.00%	99.97%
302	Rahman Yan Company	0.02	0.00%	99.97%
303	Ahmad Mubin Company	0.02	0.00%	99.97%
304	Marwar Marble Extractions & Process Company	0.02	0.00%	99.97%
305	Raz Muhammad	0.02	0.00%	99.97%
306	Afghanistan Mining Gold	0.02	0.00%	99.97%
307	Hayat Khan S/O Nawab Khan	0.02	0.00%	99.97%
308	Gul Azam	0.02	0.00%	99.97%
309	Fazul Ahmad S/O Said Ahmad	0.02	0.00%	99.97%
310	Tarkan Logistic Company	0.02	0.00%	99.97%
311	Naqibullah S/O Muhammad Nabi	0.02	0.00%	99.97%
312	Muhammad S/O Muhammad Farzand	0.02	0.00%	99.98%
313	Farhad	0.01	0.00%	99.98%
314	Muhammad Arif S/O Abdul Ghanee	0.01	0.00%	99.98%
315	Juma khan S/O Qasim	0.01	0.00%	99.98%
316	Imdad S/O Ghulam Ali	0.01	0.00%	99.98%
317	Aiser Nabizada	0.01	0.00%	99.98%
318	Muhammad Ismail S/O Muhammad Sharif	0.01	0.00%	99.98%
319	Muhammad Hashim S/O Hazrat Jan	0.01	0.00%	99.98%
320	Tukish Afghan Mining company	0.01	0.00%	99.98%
321	Muhammad Yunas S/O Abdullah khan	0.01	0.00%	99.98%
322	Mohmend Brothers	0.01	0.00%	99.98%
323	Dad Muhammad	0.01	0.00%	99.98%
324	Abdu Raziq	0.01	0.00%	99.98%
325	Mazar u Din	0.01	0.00%	99.98%
326	Rajab Ali S/O Muhammad Ali	0.01	0.00%	99.99%
327	Eagle Rock Mining	0.01	0.00%	99.99%
328	Sang Bar e Naqshi Jahan Company	0.01	0.00%	99.99%
329	Nasrat Meer	0.01	0.00%	99.99%
330	Azizi Niazi Company	0.01	0.00%	99.99%
331	Haji Din Muhammad	0.01	0.00%	99.99%
332	Abdul Qader S/O Sakhizada	0.01	0.00%	99.99%
333	Murtaza Afzali Company	0.01	0.00%	99.99%
334	Ghabullah	0.01	0.00%	99.99%
335	Muhammad Haroon	0.01	0.00%	99.99%
336	Parmis Global Mining	0.01	0.00%	99.99%
337	Abdu Zahir	0.01	0.00%	99.99%
338	Sadaqat Afghan Shinwari	0.01	0.00%	99.99%
339	Abdul Majeed	0.01	0.00%	99.99%
340	Sayed Laiq Hussain S/O Saeed	0.01	0.00%	99.99%
341	Abdul Baseer	0.01	0.00%	99.99%
342	Israr Sameer Company	0.01	0.00%	99.99%
343	Kapisa Kahnada	0.01	0.00%	99.99%
344	Mohammad Shafi	0.01	0.00%	99.99%
345	Muhammad Meer Haji Shereen Dil	0.01	0.00%	99.99%
346	Rameen	0.01	0.00%	99.99%
347	Sattari Company	0.01	0.00%	99.99%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
348	Gach Kawsar	0.00	0.00%	99.99%
349	Mohibullah Safi ltd	0.00	0.00%	99.99%
350	Amir company	0.00	0.00%	99.99%
351	Rashad Naseri company	0.00	0.00%	99.99%
352	Abdul Raziq S/O Mahmood	0.00	0.00%	99.99%
353	Abdullah	0.00	0.00%	99.99%
354	Adro Gul Zarab Gul	0.00	0.00%	99.99%
355	Afat Gul	0.00	0.00%	99.99%
356	Ahmad Rafi	0.00	0.00%	99.99%
357	Aman ullah	0.00	0.00%	99.99%
358	Atiqullah S/O Abdu Raziq	0.00	0.00%	99.99%
359	Aziz ahmad	0.00	0.00%	99.99%
360	Bahar Khan S/O Muhammad Sarwar	0.00	0.00%	99.99%
361	Baz Muhammad	0.00	0.00%	99.99%
362	Farid Ahmad S/O Awal khan	0.00	0.00%	99.99%
363	Fazul Rahman S/O Alawoding	0.00	0.00%	99.99%
364	Gardis Khan	0.00	0.00%	99.99%
365	Habib u Rahman	0.00	0.00%	100.00%
366	Haji Babrak S/O Dawodzai	0.00	0.00%	100.00%
367	Haji Shabir	0.00	0.00%	100.00%
368	Hamalya Company	0.00	0.00%	100.00%
369	Hameed ullah S/O Ghareed ullah	0.00	0.00%	100.00%
370	Haqmal	0.00	0.00%	100.00%
371	Kabul Municipality Directorate	0.00	0.00%	100.00%
372	Merajudin S/O Muhammad Akbar	0.00	0.00%	100.00%
373	Mia Sakhi Jan S/O Mula Jan	0.00	0.00%	100.00%
374	Mohammad Nazir	0.00	0.00%	100.00%
375	Muhammad Arif S/O Mahmood	0.00	0.00%	100.00%
376	Muhammad Hamayun S/O Abul Ghafor	0.00	0.00%	100.00%
377	Muhammad Hussain S/O Khadim Hussain	0.00	0.00%	100.00%
378	Muhammad khan S/O Dar Muhammad	0.00	0.00%	100.00%
379	Muhammad Shafee S/O Shereen Dil	0.00	0.00%	100.00%
380	Muhammad Shafiq	0.00	0.00%	100.00%
381	Muhammad Wali S/O Akhtar Muhammad	0.00	0.00%	100.00%
382	Munzoor Azrakhsh	0.00	0.00%	100.00%
383	Musafar S/O Gul Muhammad	0.00	0.00%	100.00%
384	Nazar Muhammad Shir Muhammad	0.00	0.00%	100.00%
385	Nikyaly	0.00	0.00%	100.00%
386	Noor Khan S/O Samar Gul	0.00	0.00%	100.00%
387	Pacha Gul S/O Allah Gul	0.00	0.00%	100.00%
388	Reza Ahmadi	0.00	0.00%	100.00%
389	Safi e ullah	0.00	0.00%	100.00%
390	Sayed Aleem S/O Muhammad Amin	0.00	0.00%	100.00%
391	Shah Mardan S/O Khakree	0.00	0.00%	100.00%
392	Shah Wali S/O Sahar Gul	0.00	0.00%	100.00%
393	Shamal Haidari Construction Company	0.00	0.00%	100.00%
394	Shams u Rahman S/O Gul Rahman	0.00	0.00%	100.00%
395	Sharfudin S/O Muhammad Akbar	0.00	0.00%	100.00%
396	Sheen Gul Muhammad Noor	0.00	0.00%	100.00%
397	Shoaib	0.00	0.00%	100.00%

N°	Companies	Amount (in AFN million)	Weight (%)	Cumulative weight (%)
398	Sultan Muhammad	0.00	0.00%	100.00%
399	Zamri	0.00	0.00%	100.00%
400	Zia ul Haq	0.00	0.00%	100.00%
401	Zulki S/O Baz Muhammad	0.00	0.00%	100.00%
402	Gach Almas	0.00	0.00%	100.00%
403	Gach Sadad	0.00	0.00%	100.00%
<b>Total</b>		<b>1,880.00</b>	<b>100.00%</b>	



# Annex 14: Reporting Templates

## 1. Identification Sheet



صفحه شناسایی - Identification Sheet	
Full legal name of the company - نام کامل قانونی شرکت	
Registry number / TIN - شماره ثبت	
Date of the company establishment - تاریخ تاسیس شرکت	
Company's Capital - سرمایه شرکت	[Currency Unit] - واحد پول
Contact address (registered office for legal entities) - آدرس تماس (منبع اصلی مفاد شرکت)	
Core business - منبع اصلی مفاد شرکت	
Are you operating in any activity other than extractive? (YES/NO) - آیا شما در فعالیت های غیر از استخراج کار می کنید؟ (بله/خیر)	
If YES, please state your other business activities - اگر بله، لطفا سایر فعالیت های تجاری خود را بیان کنید	
	Revenues generated during FY 1396 [Currency Unit] - واحد پول
	درآمدهای حاصل شده در سال مالی 1396
From extractive activity (As per your Financial Statements) - از فعالیت های استخراج شده (ممانظور که در صورت های مالی شما است)	
From non-extractive activities (As per your Financial Statements) - از فعالیت های غیر استخراجی (ممانظور که در گزارش های مالی شما است)	
Total - مجموع	0

Active Licence - جواز فعال	Code - کد	Type - نوع	Resources - منابع	Area (ha) - مساحت (هکتار)	Location - محل
1					
2					
3					
4					
5					
xxx					

Please state if the 1396 Financial Statements have been audited (YES/NO) - آیا گزارش مالی سال 1396 مورد بازرسی قرار گرفته است؟ (بله/خیر)	
Name of the 1396 Financial Statements Auditor - اسم بازرسی کننده سال مالی 1396	

A scanned copy of the audit report should be submitted along with the reporting templates. - ک نسخه اسکن شده از گزارش تفیش ضمیمه این جدول باید ارائه شود. -  
 If the audit report is publicly available, it is sufficient to include the reference or the link - اگر گزارش تفیش در دسترس عموم قرار گرفته باشد، کافی است مرجع یا لینک را ارائه کنید.

Management sign-off - (مسئول) - امضای مدیریت

I, undersigned, for and on behalf of the reporting entity confirm that all information provided in the above declaration is accurate and reliable. I accept that data reported in these templates can be published in the 6th AEITI Report.

من، امضاء کننده، برای و از جانب گزارش دهنده تایید می کنم که تمام اطلاعات ارائه شده در اعلام فوق دقیق و قابل اطمینان است. من قبول می کنم که داده های گزارش شده در این قالب حارا می توان در گزارش منتشر کرد.

NAME - اسم

POSITION - رتبه

IGNATURE (sign or tick box) - امضا و یا تک کنید و یا تک کنید

STAMP - مهر

## 2.EITI Payment Receipt Report



### EITI Payment/Receipt Report - EITI دریافت / پرداخت / گزارش پرداخت / دریافت

(From 1 Jadi 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017) - 1396 الی 30 قوس 1395 از 1 جدی 1395

Full legal name of the company - نام کامل قانونی شرکت	0		
Registry number / TIN - شماره ثبت	0		
Reporting template prepared by - قالب گزارش آماده شده توسط		Position - رتبه	
Email address - ایمیل ادرس		Tel. - تلفن	

Ref. - مرجع	Type of payment - نوعیت پرداخت	Amount paid - مبلغ پرداخت شده		Comments - نظرات
		in AFN - افغانی	in USD - دالر	
Ministry of Mines and Petroleum (MoMP) - Revenue Department وزارت معادن و پترولیم - بخش عواید		0.00	0.00	
1	Royalties - حق الامتیاز			
2	Other significant payments (> AFN 7 million) - پرداخت های قابل توجه (< 7 میلیون افغانی)			
Ministry of Finance (MoF) - Revenue Department وزارت مالییه - بخش در عواید		0.00	0.00	
3	Corporate Income Tax (CIT) - مالیات بر عایدات شرکت			
4	Business Receipts Tax (BRT) 4% - مالیات انتفاعی			
5	Other significant payments (> AFN 7 million) - پرداخت های قابل توجه (< 7 میلیون افغانی)			
Total payments - مجموع پرداخت		0.00	0.00	



#### 4. Production Data



#### معلومات تولیدات - Production Data

از 1 جدی 1395 الی 30 قوس 1396 (From 1 Jadi 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017)

Type of mineral نوع مواد معدنی	Production Volume مقدار تولید	Production Unit واحد تولید	Project / Mine پروژه / معدن	Jadi جدی	Dalwa دلو	Hoot حوت	Hamal حمل	Sawer ثور	Jawza جوزا	Saratan سرطان	Asad اسد	Sonbula سنبله	Mizaan میزان	Aqrab عقرب	Qaws قوس	Total مجموع
xxxx																0
xxxx																0
xxxx																0
xxxx																0
xxxx																0
xxxx																0
xxxx																0
xxxx																0
xxxx																0

## 5. Employment data



### داده های استخدامی - Employment Data

از 1 جدی 1395 الی 30 قوس 1396 (From 1 JADI 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017)

	کارمندان داخلی - Domestic employees				Sub-total مجموعه کل	کارمندان خارجی - Foreign employees				Sub-total مجموعه کل	Total مجموعه
	دائمی - Permanent		غیر دائمی - Non-permanent			دائمی - Permanent		غیر دائمی - Non-permanent			
	مؤنث - Female	مؤنکر - Male	مؤنث - Female	مؤنکر - Male		مؤنث - Female	مؤنکر - Male	مؤنث - Female	مؤنکر - Male		
حد وسط - Annual Average					0					0	0





8. Legal Ownership declaration (Only for non SoE companies)



**Legal Ownership Declaration Form - فرم اعلامیه مالکیت قانونی -**  
 (From 1 Jadi 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017) 1395 الی 30 قوس 1396

Owner name - نام مالک	Nationality - تابعیت	% Interest - سود	Publicly Listed entity (Yes/no) - نهاد عمومی (بله / نه)
Total - مجموع		0.00%	The total should be equal to 100% - کل باید برابر با 100% باشد



## 9. BO declaration form (Only for non SOE companies)



### فرم اعلاميه مالکیت ذینفع - Beneficial Ownership Declaration Form

از 1 جدی 1395 الی 30 قوس 1396 (From 1 JADI 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017)

#### BO Definitions:

##### تعريف

A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. (EITI Standard 2.5)

یک مالک ذینفع در رابطه با یک شرکت به معنای فرد طبیعی است که مستقیماً یا غیرمستقیماً در نهایت مالکیت یا کنترل شرکت را تشکیل می دهد

A beneficial owner in respect of a company means the person who ultimately possesses a share of ownership or control whether formally or informally and whether directly or indirectly, including by holding shares in an Entity or as beneficiaries of a trust but shall be deemed not to extend to Persons who hold shares in a Publicly Listed Company provided that the Listing Details are identified. (Mineral Law (2018), Article 4.34.)

یک مالک ذینفع در رابطه با یک شرکت به این معنی است که فرد در نهایت دارای سهم مالکیت یا کنترل رسمی یا غیر رسمی و مستقیماً یا غیر مستقیماً، از جمله با داشتن سهام یک شرکت یا به عنوان متقاضی اعتماد، اما به نظر نمی رسد به افرادی که سهام در یک شرکت عمومی را در اختیار دارند، با توجه به اینکه جزئیات لیست شناسایی می شوند

#### افشای مالکیت ذینفع - BO disclosure

هویت مالک ذینفع - Identity of beneficial owner	BO n°1	BO n°2	BO n°3	BO n°4	BO n°5	BO n°6
نام کامل نظر به تذکره - Full name as it appears on national identity card						
ماه و سال تولد - Month and year of birth						
تابعیت - Nationality						
کشور محل اقامت - Country of residence						
تاریخ زمانی که سود بهره به دست آورد - Date when beneficial interest was acquired						
آدرس خدمات - Service address						
روش کنترل - Method of Control						

#### انتخاب از - Select from:

1. The individual holds, directly or indirectly a shares in the company. - فرد مستقیماً یا غیر مستقیماً دارای سهام در شرکت است.
2. The individual holds, directly or indirectly a voting right in the company. - فرد مستقیماً یا غیر مستقیماً حق رای دادن در شرکت دارد.
3. The individual holds the right, directly or indirectly, to appoint or remove a majority of the board of directors of the company - فرد به طور مستقیم یا غیر مستقیم حق دارد که اکثریت هیئت مدیره شرکت را تعیین یا حذف کند.
4. The individual has the right to exercise, or actually exercises, influence or control over the company. - فرد دارای حق اعمال، یا نفوذ یا کنترل شرکت است.
5. The trustees of a trust or the members of a firm that is not a legal person meet one or more of the other specified conditions in their capacity as such or would do if they were individuals, and the individual has the right to exercise, or actually exercises, significant control or influence over the activities of that trust or firm. - اعضای یک شرکت که یک شخص قانونی نیست، یکی یا بیشتر از شرایط مشخص شده دیگر را در ظرفیت خود به رسمیت می شناسند یا اگر شخصی باشند، فرد حق دارد کنترل و نفوذ قابل توجهی بر فعالیت های آن داشته باشد

## 10. PEP declaration form (Only for non SOE companies)



### Politically exposed person (PEP) Declaration Form - فرم اعلام اشخاص که در سیاست دخیل اند - (From 1 Jadi 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017) 1396 الی 30 قوس 1395 از 1 جدی 1395

#### PEP Definitions:

##### تعریف

Politically exposed person (PEP) is a Person who has been entrusted with a prominent public function - شخص در معرض خطر سیاسی فردی است که به وظیفه عمومی برجسته ای سپرده شده است

#### PEP disclosure - افشای شخص در معرض دید سیاسی -

Identity of PEP - هویت	BO n°1	BO n°2	BO n°3	BO n°4	BO n°5	BO n°6
Full name as it appears on national identity card - نام کامل نظر به تذکره						
Month and year of birth - ماه و سال تولد						
Nationality - تابعیت						
Country of residence - کشور محل اقامت						
Date when beneficial interest was acquired - تاریخ زمانی که سود بهره به دست آورد						
Service address - آدرس خدمات						
<b>Political Connection - ارتباط سیاسی</b>						
Name of public office holder - نام دارنده دفتر عمومی						
Public office position and role - موقعیت و نقش دفتر عمومی						
Date when office was assumed - تاریخ تصویب دفتر						
Date when office was left, if applicable - تاریخی که دفتر را ترک کرد، اگر قابل اجرا باشد						
If the PEP beneficial owner is not the public office holder, PEP beneficial owner's connection with the public office holder						
اگر صاحب نفع دارنده دفتر عمومی نیست، ارتباط مالک با دارنده دفتر عمومی						



## 9. Transfers made (Only for SOE companies)



### اختصاص مفاد خالص - Transfers made (Allocation of net profit)

از 1 جدی 1395 الی 30 قوس 1396 (From 1 Jadi 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017)

انتقال به - Transfer to	Date	Payment No.	Description	Amount in AFN	Amount in USD	نظرات - Comments
	تاریخ	شماره پرداخت	شرح	مقدار در افغانی	مقدار در دالر	
وزارت مالیه - بودجه دولتی - MoF (State Budget)				0	0	
مجموعه - Total				0	0	

10.Coal or Gas sales (Only for SOE companies)



**Gas Sales - Detail by Buying company - راپور فروشات گاز توسط شرکت ها**  
 (From 1 Jadi 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017) 1396 الی 30 قوس 1395 از 1 جدی

Name of Buying company نام شرکت خریدنده	Date - تاریخ	Volumes sold - مقدار فروش		Revenues received (Price) in AFN درآمدهای دریافت شده مبلغ در افغانی	Market (Local / Export) (محلی / صادرات)
		Total - مجموعه	Unit - واحد		
<b>Total</b>		<b>0</b>		<b>0</b>	

11. Quasi-fiscal expenditures (Only for SOE companies)



**هزینه های نیمه مالی - Quasi-fiscal expenditures**  
 از 1 جدی 1395 الی 30 قوس 1396 (From 1 JADI 1395 to 30 Qaws 1396 - From 21 December 2016 to 20 December 2017)

**Definition:**  
 تعریف  
 Quasi-fiscal expenditures include arrangements whereby SOE(s) undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. (EITI Standard 6.2)  
 هزینه های نیمه مالی شامل تدارکاتی است که از آن هزینه های اجتماعی عمومی مانند پرداخت های خدمات اجتماعی، زیر ساخت های عمومی و غیره را در خارج از فرآیند بودجه دولت انجام می دهد

Beneficiary - ذینفع			Cash Payments - پرداخت های نقدی			In Kind payments (Projects) - در پرداخت نوع (پروژه ها)					
Name - اسم	Function - کارکرد	Location - محل	Amount - مقدار	Currency (AFN, USD, etc.) واحد پول	Date تاریخ	Description (activities undertaken, beneficiaries, objectives, outcomes ..) شرح (فعالیت های انجام شده، ذینفعان، اهداف (نتایج))	Project cost incurred during in 1396 هزینه پروژه در سال 1396				
							Amount مقدار	Currency (AFN, USD, etc.) واحد پول			
Total - مجموعه			0			Total - مجموعه			0		

## Annex 15: Tracking Tables of Reporting templates

### FY 1395

N°	Company	Reporting template	
		Signed by the Management	Certified by the Auditor
1	NCE	Yes	No
2	Khoshak Brothers Company	Yes	No
3	Misaq-E Sharq Mining	Yes	No
4	Hashimy Group Company	Yes	No
5	AGE	Yes	No
6	Qarizada Tomato Paste Company	Yes	No
7	MADAN KARAN	Yes	No
8	TABLIEH-PARHOON TARH J.V	Yes	No
9	Rakhmat ullah Fazal Construction	Yes	No
10	M.Bellal son of Sherendeel	Yes	No
11	Balkhi Construction Company	Yes	No
12	Abdul Majeed	Yes	No

N°	Ministry	Reporting template	
		Signed by an Authorised officer	Certified by the Auditor
1	MoF	Yes	No
2	MoMP	Yes	No

**FY 1396**

N°	Company	Reporting template	
		Signed by the Management	Certified by the Auditor
1	North Coal Enterprise	Yes	No
2	Khoshak Brothers Company	Yes	No
3	Misaq-E Sharq Mining	Yes	No
4	Hashimy Group Company	Yes	No
5	Afghan Gas Enterprise	Yes	No
6	Qarizada Tomato Paste Company	Yes	No
7	Ihsan Aziz Construction Company	Yes	No
8	Amania Mining Company	Yes	No
9	MCC consortium	Yes	No
10	Noor UMMUL billad Construction company	Yes	No
11	Vesta Construction & Construction Materials Company	Yes	No
12	Alborz Naweem Construction and production company	Yes	No
13	Tawlid Ahan Jama Abdul Rahman	Yes	No
14	Dawendar Industrial and mining exploitation company	Yes	No

N°	Ministry	Reporting template	
		Signed by an Authorised officer	Certified by the Auditor
1	MoF	Yes	No
2	MoMP	Yes	No



## **Annex 16: Reconciliation sheets by company and by tax for 1395**

This annex summarises reconciliation sheets by the Company and by Tax selected in the reconciliation scope. It is an integral part of Section 6 of the report and should be read in conjunction with.

## **Annex 17: Reconciliation sheets by company and by tax for 1396**

This annex summarises reconciliation sheets by the Company and by Tax selected in the reconciliation scope. It is an integral part of Section 6 of the report and should be read in conjunction with.

## Annex 18: Summary of the Data Reported by the In-scope Companies

This annex summarises the data reported by the Companies selected in the reconciliation scope. It is an integral part of Section 7 of the report and should be read in conjunction with it.

**NB:** The data presented in the annexed file, could differ from those presented on other annexes of the report (e.g. Annexes 4-6 and Annexes 11-13). This difference is due to the fact that:

- other annexes are not only related to the entities selected in the reconciliation scope but to the Afghan extractive sector as a whole; and
- other annexes have different sources (e.g. Ministry of Mines and Petroleum, Ministry of Finance, MoMP transparency Portal...).

## Annex 19: Persons Contacted or Involved in the AEITI Process

Independent Administrator	
Tim Woodward	Partner - BDO LLP UK
Ben Toorabally	Mission Director - BDO LLP UK
Hedi Zaghouani	Team Leader - BDO LLP UK
Mohamed Rdissi	Auditor - BDO LLP UK
Helmi Ben Rhouma	Auditor - BDO LLP UK
Karim Limam	Auditor - BDO LLP UK
Feroz Rafiq	Researcher - Afghanistan Holding Group
Ali Sajjad	Auditor - Afghanistan Holding Group
Mirwais Safi	Auditor - Afghanistan Holding Group

AEITI Secretariat	
Hashmatullah Sayes	National Coordinator
Abdulrahman Farhan	Admin Manager
Itemad Khan	Communications Officer
Abdul Waheed Khalili	Human Resources Officer

Ministry of Mines and Petroleum (MoMP)	
Nargis Nehan	Minister
Wali Ullah Zadran	Deputy Minister- Policy and Programs
Ahmadi Hamid	Advisor to H. E. the Minister of Mines and Petroleum
Ali Reza Jafari	EITI Adviser to Minister
Enayatullah Momand	Deputy Minister   Technical Affairs
Saifullah Danishwar	Senior Revenue Mgmt. Advisor
Syed Mahboubullah Rabani	SOEs Responsible (SOE Department)
Zarlasht Masoom	SOEs Responsible (SOE Department)
Abdul Wahed Jaihoon	Finance and accounting Director
Qaseemullah Qaderi	Acting Director - Mining Cadastre
Ghulam Rahman Mayar	Cadastre Revenue Expert
Khair Mohammad Samim	Acting Director of Monitoring on Implementation of Oil and Gas Contract
Hamid Hami	Mining Protection Advisor
Mohammad Fahim Hashimi	Acting Internal Audit Director
Ahmad Farhad Ahmadi	Petroleum Directorate
Ahmad Shah Gardezi	Contract Management Expert (Cadastre Directorate MOMP)

**Ministry of Finance (MoF)**

Lida Sarhadi	Director, Deputy Ministry of Policy (Government Coordination Directorate)
Alem Shah Ibrahim	Director General of Treasury (Treasury Department)
Assadullah Ahmadi	Officer (Treasury Department)
Abdulrahman Rahimi	Officer (Fiscal Department)
Tamim Karimi	Officer (Macroeconomic and Fiscal Policy Directorate)
Maryam Ghaznawi	Director - Support and Development (Customs Department)
Reshad Popal	Officer (Customs Department)
Abdul Hafiz Omari	Statistics Team Leader (Customs Department)
Neak Mohammad Mohibi	LTO Director (Revenue Department)
Farid Andar	General Case Manager LTO (Revenue Department)
Mohammad Anis Panah	Provincial Liaison Director (Revenue Department)
Sami Ajmal	Sr. Procurement Specialist
Asadullah Farzan	Law Enforcement Sub Director (ARD-Large Taxpayers Office)

**Afghanistan Geological Survey (AGS)**

Hussaindad Shafai	Officer
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**Supreme Audit Office (SAO)**

Said Mahdi Hussaini	Deputy Auditor General
Mujeeb ur Rahman Shirzad	Deputy Admin/Finance
Sekandar Nesar	SAO communication Expert
Rahmatullah Sullamal	Supreme Audit Office

**Central Statistics Organisation (CSO) of Afghanistan**

Esmatullah Hakimi	Director of Economic Statistic Department
Abdul Ahres Shibli	Responsible for Managing the Statistics of Trade
Ibrahim Naimi	Head of National Account Department

**National Environmental Protection Agency**

Ezattullah Sediqi	Deputy Director General - Technical Affairs
Naqibullah Sediqi	Environmental Impact Assessment & Sustainable Development Director

**Afghan Gas enterprise (AGE)**

Eng Abdul Qayum	CEO
Moh Naem Paywaston	CFO

**Northern Coal Enterprise (NCE)**

Eng Fida Mohammad Tashi	CEO
Shapor Khan	CFO

**Ministry of Industry of Commerce (MoIC)**

Abdul Wakil Attahi	Director of license
Tariq Ahmad Sarfaraz	Director General of Central Registration

**CSO Members**

Qais Yaseeni	CSO Member
Wahidullag Azizi	Integrity Watch Afghanistan
Javed Noorani	CSO Member
Sayed Ahmad Ataei	CSO Member
Stephen Carter	Global Witness
Mohammad Naser Timory	Integrity Watch Afghanistan

**Private Sector Members**

Ahmad Ramin Rahi	Private Sector Member
Shafiqullah Atayee	Private Sector Member

**World Bank**

Sridar Padmanabhan Kannan
Syed Waseem Abbas Kazmi
Ehsanullah Shamsi

**AGE and NCE**

Farmanullah Kharooti	Finance Coordinator
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**National Statistics and Information Authority (NSIA)**

Sahabuddin Jalali	Head of Environmental Statistics
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