



Extractive Industries Transparency Initiative
The Netherlands

The Netherlands Extractive Industries Transparency Initiative (NL-EITI)

Reconciliation of payment streams Report 2019

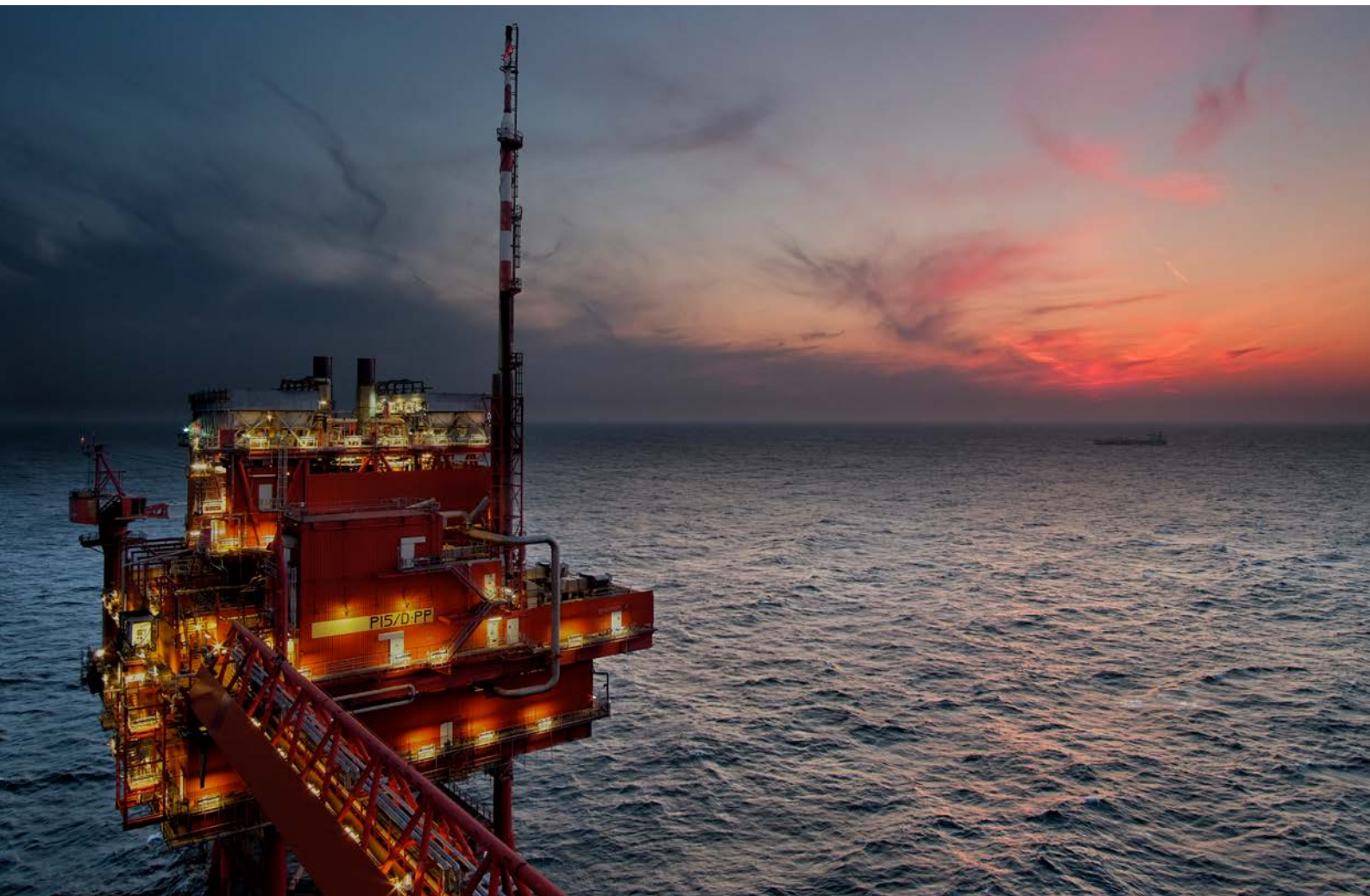


Photo: Marcel te Buck

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This report has been prepared by an independent auditor, BDO Tunisie Consulting, in collaboration with the Netherlands Extractive Industries Transparency Initiative Multi-Stakeholder Group (NL-EITI MSG), charged with the implementation of the EITI in the Netherlands. This report has been prepared in accordance with the EITI standard 2019 and is published for information purposes.

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1. Revenues and reconciliation of extractive companies in 2019

1.1. Approach and methodology for reconciliation exercise in 2019

1.1.1. Materiality analysis

The EITI Standard defines materiality for the EITI report as follows: “Payments and revenues are considered material if their omission or misstatement could significantly affect the comprehensiveness of the disclosures.” The NL-EITI MSG decided to set a threshold by applying the Decree on Reporting on Payments to Governments (Besluit rapportage van betalingen aan overheden) of 10 November 2015 and the EU Accounting Directive.¹ The materiality threshold for the reconciliation scope was set at EUR 100,000 and was to be applied to each type of payment at company or fiscal unity² level.

Therefore, if the total amount a company or fiscal unity was obliged to pay or entitled to receive by way of repayment in relation to any of the payment streams to be included in the EITI report exceeded EUR 100,000, the company or fiscal unity is required to disclose all its payments made or repayments received for the relevant payment stream, regardless of the fact that any individual payment or repayment may fall below this threshold.

Due to the restrictions under the General Data Protection Regulation, and the lack of detailed financial information by company, it was not possible to determine the reconciliation scope for companies based on their payments to the Dutch government. Therefore, the NL-EITI MSG, which knows all the major operators in the Dutch oil & gas sector, decided to include all NOGEPA members and Energie Beheer Nederland (EBN) in the reconciliation exercise. Furthermore, the NL-EITI MSG decided to send invitations to non-NOGEPA members and salt mining companies to participate in the EITI process.

Based on the reconciliation exercise, the Independent Administrator³ opted for the State Profit Share (Winsttaandeel) as the most relevant payment stream for calculating the coverage rate of the exploration and production (E&P) companies included in the reconciliation scope, as compared to the total payments received by the Dutch Tax and Customs Administration (T&CA) from the entire oil & gas sector. The State Profit Share reported for the in-scope companies represented 99% of the total State Profit Share payments from the entire sector. Therefore, the Independent Administrator concluded that the reconciliation is representative of the Dutch oil & gas sector as a whole.

The table below shows how the coverage rate was calculated. It shows that the EITI covers all important operators and virtually all revenues identified and generated in the Dutch oil & gas sector.

1 Directive 2013/34/EU of the European Parliament and the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings.

2 Fiscal unity regime: A group of companies resident in the Netherlands, and in certain cases also Dutch permanent establishments of foreign companies, can file a single tax return and calculate the Dutch corporation tax on a consolidated basis by forming a fiscal unity.

3 The Independent Administrator who reviewed the payment streams between exploration and production companies and the Dutch government on behalf of the NL-EITI MSG, and compared the payments reported by the companies to those reported by the government.

Table 1 – Coverage of oil & gas sector reconciliation exercise 2019

Description	Amount (EUR million)
Total reported State Profit Share collected by T&CA from all E&P companies	91.54
Total reported State Profit Share collected by T&CA from in-scope E&P companies (after adjustments)	91.13
Coverage of reconciliation exercise	99%

Source: BDO

With regard to the salt mining industry, the Independent Administrator opted for total payments to the Dutch Tax and Customs Administration and the Dutch Ministry of Economic Affairs and Climate Policy as the most relevant criterion for calculating the coverage rate of the salt mining companies included in the reconciliation scope, as compared to the total payments received from the entire salt mining industry. The total payments reported for the in-scope companies represented 49% of the total payments collected from the entire industry. Therefore, the Independent Administrator concluded that the reconciliation was insufficiently representative of the salt mining industry.

The table below shows how the coverage rate was calculated.

Table 2 – Coverage of salt mining industry reconciliation exercise 2019

Description	Amount (EUR million)
Total receipts by T&CA and Ministry of EA&CP from all salt Ministry of EA&CP companies	4.75
Total receipts by T&CA and Ministry of EA&CP from in-scope salt mining companies (after adjustments)	2.35
Coverage of reconciliation exercise	49%

Source: BDO

Exploration and production companies

There is specific legislation which prevents the Dutch Tax and Customs Administration from disclosing confidential taxpayer information.⁴ As the NL-EITI applies a voluntary approach, the Dutch government will not provide data relating to tax payments received from the extractive companies without the consent of the parties involved. Consequently, in order to be able to prepare the EITI report, the NL-EITI MSG decided to request specific authorisation from the exploration and production companies (hereinafter 'E&P companies') to have access to the details of their payments to the Tax and Customs Administration, the Ministry of Economic Affairs and Climate Policy, and the state-owned enterprise Energie Beheer Nederland (EBN). The authorisation requests were sent to all NOGEPA members, as they represent the major companies operating in the Netherlands. Authorisation requests were also sent to non-NOGEPA members and salt mining companies willing to participate in the EITI process.

NOGEPA members

The Netherlands Oil and Gas Exploration and Production Association (NOGEPA) currently represents the interests of 13 companies that are licensed to explore for and produce gas. NOGEPA is part of the NL-EITI MSG and is involved in the EITI process on behalf of its members. The following companies (groups) are NOGEPA members:

⁴ The government is prohibited by law from disclosing any tax payments that can be traced back to individuals or individual companies (Section 67 of State Taxes Act (Algemene wet inzake rijksbelastingen, AWR)).

Table 3 – List of NOGEPA members included in reconciliation scope 2019

No.	Operator (*)	In scope
1	Nederlandse Aardolie Maatschappij B.V. (NAM)	✓
2	Total E&P Nederland B.V.	✓
3	Wintershall Noordzee B.V. (BASF)	✓
4	RockRose	✓
5	Neptune Energy Netherlands B.V.	✓
6	Spirit Energy Nederland B.V.	✓
7	Hansa Hydrocarbons Ltd.	✓
8	Vermilion Energy Netherlands B.V.	✓
9	TAQA Energy B.V.	✓
10	Petrogas E&P Netherlands B.V.	✓
11	Tulip Oil Netherlands B.V.	✓
12	Dana Petroleum Netherlands B.V.	✓
13	ONE-Dyas B.V.	✓

(*) The list above excludes companies from the same group. Only one company is listed from each group.

Source: BDO

Non-NOGEPA members

The NL-EITI MSG decided to also include EBN and the two gas transportation companies NGT (Noordgastransport B.V.) and NOGAT B.V. (Northern Offshore Gas Transport) in the reconciliation scope. In addition, Jetex Petroleum Ltd and ExxonMobil Producing Netherlands and the salt mining companies Frisia Zout B.V. and Nedmag B.V. were included in the reconciliation scope 2019.

Van de zoutbedrijven zijn Frisia Zout B.V. en Nedmag B.V. in de reconciliatiescope 2019 opgenomen.

Table 4 – List of non-NOGEPA members and salt mining companies included in reconciliation scope 2019

No.	Operator (*)	In scope
State-owned enterprise		
1	Energie Beheer Nederland B.V. (EBN)	✓
Oil and gas transportation		
2	NGT (Noordgastransport B.V.)	✓
3	NOGAT B.V. (Northern Offshore Gas Transport)	✓
E&P companies		
4	Jetex Petroleum Ltd	✓
5	ExxonMobil Producing Netherlands B.V.	✓
Salt mining companies		
6	Frisia Zout B.V.	✓
7	Nedmag B.V.	✓

Source: BDO

1.1.2. Payment streams

In preparation for the third EITI report in the Netherlands, the multi-stakeholder group (the NL-EITI MSG) considered which revenue streams should be included in the reconciliation scope. The Independent Administrator carried out a preliminary analysis for the purpose of reviewing the scope of the reconciliation exercise for the year ended 31 December 2019. This preliminary analysis covered the oil & gas extraction sector and salt mining industry in the Netherlands.

The table below, which is based on the review of the taxation system for extractive activities in the Netherlands, summarises the taxes and payments made to the Dutch government by extractive companies.

Table 5 – Payments by E&P and salt mining companies to the government

Revenue stream	Paid to/by	Definition	In scope
Corporation tax	T&CA	Pursuant to the Corporation Tax Act 1969 (Wet op de vennootschapsbelasting 1969), all public limited companies (NVs), private limited companies (BVs) and comparable legal entities established in the Netherlands are subject to corporation tax in respect of their full profits. Legal entities established outside of the Netherlands are subject to corporation tax for the profits arising from their activities in the Netherlands. The corporation tax rate is 20% on the first EUR 200,000 in profit, and 25% on any profit in excess of EUR 200,000.	✓
State Profit share (<i>Winstaandeel</i>)	T&CA	The State Profit Share (<i>Winstaandeel</i>) is a levy under Section 5.1.1 of the Mining Act (<i>Mijnbouwwet</i>) that is charged to the holder of a production licence. The State Profit Share is assessed based on the net operating income for the relevant year of the holder of the production licence and levied at a rate of 50%.	✓
Surface Rental (<i>Oppervlakterecht</i>)	T&CA	Surface Rental (<i>Oppervlakterecht</i>) is a levy under Section 5.1.1 of the Mining Act. It is charged annually to the holder of an offshore exploration licence or a production licence. The levy is assessed based on the licensed surface area.	✓
Production Charges (<i>Cijns</i>)	T&CA	The Production Charge (<i>Cijns</i>) is a levy under Section 5.1.1 of the Mining Act. It is charged to the holder of a production licence. Theoretically, Production Charges apply to both offshore and onshore production licences, but for offshore licences a 0% rate applies. Production Charges are assessed based on the turnover for the relevant year.	✓

Revenue stream	Paid to/by	Definition	In scope
State Share (<i>Staatsaandeel</i>) (NAM specific)	Ministry of EA&CP	The State Share (<i>Staatsaandeel</i>) is based on a private agreement between the Dutch State, Shell, ExxonMobil and NAM. It is levied at a rate of 10% on the profits made from certain pre-1965 concessions.	✓
Dividends (<i>EBN specific</i>)	Ministry of EA&CP	As a state-owned enterprise, EBN pays dividends out of its profits following a decision thereto by its Board of Directors.	✓
Service Charges (<i>Retributies</i>)	Ministry of EA&CP / SSSM	Service Charges (<i>Retributies</i>) are charged under Section 133 of the Mining Act. Service Charges are charged for government services to oil and gas companies. The Ministry of EA&CP bills Service Charges for work done in the context of granting and transferring licences, approval of extraction plans and similar services. State Supervision of Mines (SSM) bills Service Charges to extractive companies for the performance of its supervisory duties in respect of these companies under the Mining Act.	✓
State Participation (<i>Staatsdeelneming</i>) (receipts by EBN from sales of hydrocarbons)	EBN	The Dutch State usually participates in oil and gas projects in the Netherlands. Its interest in these activities is either 40% or 50%. EBN, a 100% state-owned enterprise, acts on behalf of the State as a joint licence holder or as a financial beneficiary. The State Participation (<i>Staatsdeelneming</i>) represents EBN's share of the sales of hydrocarbons to the operators, GasTerra and other customers.	✓
Payments made by EBN for its share of costs	EBN	Cash outflow from EBN comprising payments made by EBN for its share of costs related to oil and gas licences.	✓
Levies on salt mining	Ministry of EA&CP	These levies are assessed based on the quantities of salt produced. They are paid by the salt mining companies to the Ministry of EA&CP.	✓
Water Authority taxes and levies	Water Authority	Dutch Water Authorities collect various levies, including water-system, purification and pollution levies. The levies to be paid by a company depend on its individual situation. NL-EITI MSG has decided that the taxes and levies paid to Water Authorities are to be disclosed unilaterally by the in-scope companies.	✓

Source: BDO

Environmental taxes

The Netherlands has a number of environmental taxes, which are levied under the Environmental Taxes Act (Wet belastingen op milieugrondslag). Their purpose is to tax the use and consumption of energy and environmentally damaging goods and services. The payment relevant to the E&P companies is the energy tax (including the Surcharge for Renewable Energy (Opslag Duurzame Energie), which is levied on the supply of gas or electricity to consumers. The Surcharge for Renewable Energy applies per cubic metre (gas) or kilowatt hour (electricity) at rates that decrease in proportion to the quantities consumed.

In general, the energy tax and the Surcharge for Renewable Energy are not paid to the government by the E&P companies themselves, but by the energy companies, i.e. the suppliers of gas and electricity. These companies then pass on the cost of the energy tax in the prices of gas and electricity. Where the E&P companies supply gas and/or electricity to customers directly, the costs of the energy tax and the Surcharge for Renewable Energy are likewise passed on in the prices charged to customers. Therefore, the energy tax and the Surcharge for Renewable Energy are not included in the reconciliation.

However, when users also generate electricity for their own use at the location where it is generated, they must pay the energy tax and the Surcharge for Renewable Energy themselves. This is sometimes the case with E&P companies and salt mining companies. In that case, the E&P or salt mining company is the taxpayer. As there are many exceptions that apply in this regard, payments of energy tax and the Surcharge for Renewable Energy by E&P companies and salt mining companies to the government are not material, and are therefore excluded from the reconciliation scope.

Social payments

These payments comprise all contributions made by extractive companies to promote local development and to finance social projects in line with the EITI Standard. This Standard encourages multi-stakeholder groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other contribution streams. This includes recognising that these payments can be disclosed even when it is not possible to reconcile them.

According to the definition of the OECD, social expenditure comprises cash benefits, direct in-kind provision of goods and services, and tax breaks with social purposes. Benefits may be targeted at:

- the low-income households,
- the elderly,
- the disabled and sick persons,
- the unemployed, or young persons.

To be considered "social", programmes have to involve either redistribution of resources across households or compulsory participation.

No mandatory social payments are required under the Mining Act. This was confirmed by the various stakeholders during the preliminary analysis carried out by the Independent Administrator.

However, several companies undertake voluntary social activities in the Netherlands. Therefore, companies were requested to report on their social projects. These payments are detailed further below in section 1.2.6.

1.1.3. Government agencies

The following Dutch government agencies were required to disclose payment streams for the NL-EITI report 2019:

T&CA	Tax and Customs Administration
Ministry of EA&CP	Ministry of Economic Affairs and Climate Policy

In addition, EBN was requested to report as part of the government for the NL-EITI report 2019. EBN qualifies as a state-owned enterprise as defined in Requirement 2.6 of the EITI Standard, since its profits are – indirectly – income for the government, which is EBN's sole shareholder.

1.1.4. Project level reporting

It is required that the EITI data is presented by individual company, government entity and revenue stream. Furthermore, when it comes to the content and scope of the project reporting concept, the NL-EITI MSG has decided to apply the Decree on Reporting on Payments to Governments (*Besluit rapportage van betalingen aan overheden*) of 10 November 2015 and the EU Accounting Directive (Directive 2013/34/EU). These regulations stipulate as follows: "A project should be defined as the operational activities that are governed by a single contract, licence, lease, concession or similar legal agreements and form the basis for payment liabilities to a government. Nonetheless, if multiple such agreements are substantially interconnected, this should be considered a project."

Furthermore, the EU Accounting Directive stipulates as follows: "Undertakings active in the extractive industry or the logging of primary forests should not be required to disaggregate and allocate payments on a project basis where payments are made in respect of obligations imposed on the undertakings at the entity level rather than the project level. For instance, if an undertaking has more than one project in a host country, and that country's government levies corporate income taxes on the undertaking with respect to the undertaking's income in the country as a whole, and not with respect to a particular project or operation within the country, the undertaking would be permitted to disclose the resulting income tax payment or payments without specifying a particular project associated with the payment."

Therefore, all payment streams included in the reconciliation scope 2019 will be disaggregated by project, except for the following:

- corporation tax, State Profit Share, State Share, and Additional Payment (*Aanvullende Betaling*): these taxes are paid at entity level and not at project level, and therefore cannot be disclosed by project;
- dividends: the dividends paid by EBN to the Ministry of EA&CP are calculated on the basis of the profit for the year, and therefore cannot be disclosed by project;
- State Participation, receipts by EBN, and payments made by EBN for its share of costs: it is not possible to provide project level disclosure of the receipts from sales of hydrocarbons by EBN from GasTerra, operators and other customers, nor of the payments made by EBN to operators for its share of costs. In fact, this information is not available through EBN's information system. However, with regard to NAM's receipts and the payments made to NAM, it was agreed that EBN and NAM would apply the following level of disaggregation for their disclosures, which was also the level to be applied for the reconciliation:

- Groningen: receipts related to EBN's share of the gas revenues from the Groningen field;
- pre-1965 licences (Schoonebeek): receipts related to oil, condensate, sulphur and other hydrocarbons revenues, or revenues from underground storage; and
- post-1965 licences: receipts related to oil, condensate, sulphur and other hydrocarbons revenues, or revenues from underground storage.

For the payment streams that should be disclosed by project, specific information was added in the reporting templates to indicate the field name and the licence number. The table below shows which payment streams should be disclosed at project level:

Table 6 – List of payment streams to be disclosed at project level

Payment stream	Paid to/by	To be disclosed at project level
Corporation tax	T&CA	X
State Profit Share	T&CA	X
Surface Rental	T&CA	✓
Production Charges (Cijns)	T&CA	✓
State Share	Ministry of EA&CP	X
Dividends	Ministry of EA&CP	X
Service Charges (Retributies)	Ministry of EA&CP / SSM	✓
State Participation	EBN	X
Payments made by EBN for its share of costs	EBN	X
Levies on salt mining	Ministry of EA&CP	✓
<i>Water Authority taxes and levies</i>	<i>Water Authority</i>	✓

Source: BDO

1.1.5. Collection, comprehensiveness and reliability of data

To ensure the completeness and accuracy of the data, the NL-EITI MSG has decided that all reporting templates submitted by extractive companies and government agencies should be signed off by a competent officer. All reporting templates received from the reporting entities were signed off by a competent officer.

Based on the above, the Independent Administrator concluded that overall, the reconciled financial data from the companies and government agencies were sufficiently comprehensive and reliable.

1.1.6. Reconciliation methodology

The Independent Administrator has performed his work in accordance with the International Auditing Standards applicable to related services (ISRS 4400, Engagements to Perform Agreed-Upon Procedures Regarding Financial Information). The procedures performed were those set out in the Terms of Reference and approved by the NL-EITI MSG on 3 December 2019.

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, the Independent Administrator does not express any assurance on the transactions beyond the explicit statements set out in this report. Had the Independent Administrator performed additional procedures, other matters might have come to the Independent Administrator's attention that would have been reported.

The reconciliation process consisted of the following steps:

- collection of payment data from government agencies and extractive companies which provide the basis for the reconciliation;
- comparison of amounts reported by government agencies and extractive companies to determine if there were discrepancies between the two sources of information; and
- contact with government agencies and extractive companies to resolve the discrepancies.

The acceptable margin of error for the reconciliation differences (after adjustments) between payments from extractive companies and revenues from the government, was set at 1% of total extractive revenues as reported by the government agencies.

1.2. Reconciliation of reported payments to the government by E&P companies in 2019

Total receipts from extractive companies as reported by the Tax and Customs Administration and the Ministry of Economic Affairs and Climate Policy amounted to EUR 1,029.86 million in 2019. Receipts from the companies included in the reconciliation scope totalled to EUR 1,016.46 million, while receipts from the other companies totalled EUR 13.40 million.

Table 7 – Total government receipts from E&P and salt mining companies

EUR million

		Payments from in-scope companies	Payments from other companies	Total payments	Reconciliation coverage (%)
E&P companies		1.014.11	11.00	1.025.11	99%
	T&CA	566.61	11.00	577.61	98%
1	Corporation tax	438.76	11.41	450.17	
2	State Profit Share	91.13	(0.41)	90.72	
3	Surface Rental	25.39	-	25.39	
4	Production Charges (Cijns)	11.33	-	11.33	
Ministry of EA&CP		445.53	-	445.53	100%
5	State Profit Share (NAM specific)	175.00	-	175.00	
6	State Share (NAM specific)	9.49	-	9.49	
7	Surface Rental (NAM specific)	2.39	-	2.39	
8	Production Charges (Cijns) (NAM specific)	115.94	-	115.94	
9	Dividends	141.82	-	141.82	

		Payments from in-scope companies	Payments from other companies	Total payments	Reconciliation coverage (%)
10	Service Charges (Retributies)	0.89	-	0.89	
	SSM	1.97	-	1.97	100%
11	Service Charges (Retributies)	1.97	-	1.97	
	Salt mining companies	2.35	2.40	4.75	49%
	T&CA	2.35	-	2.35	100%
12	Corporation tax	2.35	-	2.35	
	Ministry of EA&CP	-	2.40	2.40	0%
13	Levies on salt mining	-	2.40	2.40	
	Total payments	1,016.46	13.40	1,029.86	99%

Source: BDO

Due to the restrictions under the Data Protection Regulation, this report does not provide a breakdown of the payments by other companies (out of reconciliation scope). These other companies are listed in Appendix 1.

1.2.1. Results of reconciliation work

Reporting templates were received from all 20 companies (or groups of companies) and 2 government agencies. The table below presents aggregated cash flows reported by these companies and government agencies. A breakdown by company is presented in Appendix 2.

- The companies initially reported payments to the government totalling EUR 1,019.60 million. Payments made as reported by the companies were EUR 65.15 million higher than payments received as reported by the government.
- Of this discrepancy, EUR (3.14) million was due to discrepancies in the companies' accounts, while EUR 62.01 million was due to discrepancies in the government's accounts.

Table 8 – Results of reconciliation work

Aggregated payments	Initial reporting	Resolved discrepancies		Adjusted reporting
		Companies	Government	
Companies	1,019.60	(3.14)	-	1,016.46
Government	954.45	-	62.01	1,016.46
Discrepancy	65.15	(3.14)	(62.01)	-

EUR million

Source: BDO

All resolved discrepancies were discussed with and approved by the relevant reporting entities.

1.2.2. Payments by company

The table below shows the detailed results of the reconciliation exercise per company, specifying post-reconciliation differences between the total amount in payments reported by the in-scope extractive companies and the total amount in receipts reported by the government agencies.

Table 9 – Results of reconciliation exercise per company

				EUR million
No.	Company	Extractive companies	Government	Difference
E&P companies		1,014.11	1,014.11	-
1	Nederlandse Aardolie Maatschappij (NAM)	590.36	590.36	-
2	Energie Beheer Nederland (EBN)	362.74	362.74	-
3	RockRose Energy	15.97	15.97	-
4	ExxonMobil Producing Netherlands	13.88	13.88	-
5	NGT (Noordgastransport)	12.32	12.32	-
6	Total E&P Nederland	11.32	11.32	-
7	Petrogas E&P Netherlands	9.33	9.33	-
8	NOGAT	8.70	8.70	-
9	Vermilion Energy Netherlands	7.14	7.14	-
10	Wintershall Noordzee (BASF)	3.79	3.79	-
11	ONE-Dyas	2.64	2.64	-
12	Tulip Oil Netherlands	0.70	0.70	-
13	Jetex Petroleum	0.28	0.28	-
14	Hansa Hydrocarbons	-	-	-
15	Spirit Energy	(2.97)	(2.97)	-
16	Dana Petroleum Netherlands	(3.08)	(3.08)	-
17	Neptune Energy Netherlands	(7.00)	(7.00)	-
18	TAQA Energy	(12.01)	(12.01)	-
Salt mining companies		2.35	2.35	-
19	Frisia Zout	-	-	-
20	Nedmag	2.35	2.35	-
Total payments		1,016.46	1,016.46	-

Source: BDO

The consolidated figures per company, based on the reporting templates prepared by each extractive company and government agency and adjustments made by the Independent Administrator following the reconciliation work, are presented in Appendix 2.

1.2.3. Payments by revenue stream

The table below presents the detailed results of the reconciliation exercise per revenue stream.

Table 10 – Results of reconciliation exercise per revenue stream

				EUR million
No.	Revenue stream	Extractive companies	Government	Differences
E&P companies		1,014.11	1,014.11	-
	T&CA	566.61	566.61	-
1	Corporation tax	438.76	438.76	-
2	State Profit Share	91.13	91.13	-
3	Surface Rental	25.39	25.39	-
4	Production Charges (<i>Cijns</i>)	11.33	11.33	-
	Ministry of EA&CP	445.53	445.53	-
5	State Profit Share (NAM specific)	175.00	175.00	-
6	State Share (NAM specific)	9.49	9.49	-
7	Surface Rental (NAM specific)	2.39	2.39	-
8	Production Charges (<i>Cijns</i>) (NAM specific)	115.94	115.94	-
9	Dividends	141.82	141.82	-
10	Service Charges (<i>Retributies</i>)	0.89	0.89	-
	SSM	1.97	1.97	-
11	Service Charges (<i>Retributies</i>)	1.97	1.97	-
	Salt mining companies	2.35	2.35	-
	T&CA	2.35	2.35	-
12	Corporation tax	2.35	2.35	-
	Ministry of EA&CP	-	-	-
13	Levies on salt mining	-	-	-
	Total payments	1,016.46	1,016.46	-

Source: BDO

The consolidated figures per revenue stream are presented in Appendix 3. These figures are based on the reporting templates prepared by each extractive company and government agency and adjustments made following the reconciliation work.

In 2019, the role of the underground gas storage at Norg, owned by NAM (60%) and EBN (40%) through 'Maatschap Groningen', was changed in order to enable a quick reduction of the gas production in Groningen.

In 2019, the government (through the Ministry of Economic Affairs and Climate Policy) paid a total amount of EUR 300 million (excluding VAT), of which EUR 180 million to NAM and EUR 120 million to EBN, as an advance on the compensation payable to these companies.

The Dutch Minister of Economic Affairs informed the Dutch House of Representatives in detail about this subject in a letter including attachments to the House dated 9 March 2021.

This letter and attachments can be found on the government's public website: <https://www.rijksoverheid.nl/documenten/kamerstukken/2021/03/09/het-ondertekenen-van-het-norg-akkoord-om-de-gaswinning-uit-het-groningenveld-versneld-te-beeindigen>

The payment by Ministry of Ministry of Economic Affairs and Climate Policy (EA&CP) of the total amount of EUR 300 million (after VAT settlement) was done as follows:

- a bank payment from the Ministry of EA&CP to EBN of EUR 30 million on 23 December 2019;
- settlement of the remaining EUR 90,000,000 against the dividend payment for 2019 to EBN of EUR 141,816,836, resulting in a remaining bank payment from EBN to the Ministry of EA&CP of EUR 51,816.836 on 23 December 2019;
- settlement of NAM's liability in respect of the State Profit Share totalling EUR 60 million against the advance;
- a bank payment to NAM of the remaining EUR 120 million (being EUR 180 million less the EUR 60 million) on 23 December 2019.

1.2.4. Project level reporting

The in-scope companies were requested to disclose payments by project where the relevant taxes were levied at project level. The companies provided project level disclosures for 100% of payments that were required to be disclosed by project:

Table 11 – Project level breakdown of payments reported by E&P companies

EUR million

		Required to be disclosed by project	Payments from in-scope companies	Payments disclosed by project by in-scope companies	%
	T&CA		36.72	36.72	100%
1	Surface Rental		25.39	25.39	100%
2	Production Charges (Cijns)		11.33	11.33	100%
	Ministry of EA&CP		119.22	119.22	100%
3	Surface Rental (NAM specific)		2.39	2.39	100%
4	Production Charges (Cijns) (NAM specific)		115.94	115.94	100%
5	Service Charges (Retributies)		0.89	0.89	100%
	SSM		1.97	1.97	100%
6	Service Charges (Retributies)		1.97	1.97	100%
	Total payments		157.91	157.91	100%

Source: BDO

Since the entry into force on 1 January 2018 of the Service Charges Regulations (Retributieregeling), as included in the Mining Regulations (Mijnbouwregeling), the Ministry of Economic Affairs and Climate Policy charges a fee for the costs incurred by the Minister in connection with granting, changing or revoking a licence, exemption or consent with regard to extractive activities, or the assessment of a notification for an action involving a mobile installation, for which fixed amounts are set in the Mining Regulations (Mining Act, Bulletin of Acts and Decrees 2016, No. 552, Mining Decree, Bulletin of Acts and Decrees 2016, No. 557, Mining Regulations, Government Gazette 2017, No. 70222).

The government agencies were also requested to disclose payments by project where the relevant taxes were levied at project level. All payments reported by the government agencies were disaggregated by project where required.

The breakdown of the payments reported by payment stream, by company and by project is presented in Appendices 4.1 to 4.5.

1.2.5. Receipts by EBN from sales of hydrocarbons and payments by EBN for costs and capex

EBN participates in nearly all oil and gas projects in the Netherlands as a non-operating partner. EBN's interest in these activities is 40% or 50%.

EBN plays a dual role in the oil & gas sector:

- as a state-owned enterprise, EBN represents the interests of the Dutch State in the oil and gas projects; and
- as a company, it operates a business and pays taxes to the government. It also pays dividends out of its profits.

Although EBN is state-owned, it is run like a private corporation with an independent management and financial autonomy. All revenues collected, including from sales of the Dutch State's share of production, are recognised in its financial statements. EBN pays the State dividends out of its profits after taxes.

To avoid a double count of the revenues received by the State from oil and gas projects, only payments made by EBN to the Tax and Customs Administration and the Ministry of Economic Affairs and Climate Policy were considered to be direct revenues from the sector, as presented above in section 1.2.3. In the table below, the revenues received by EBN from E&P companies in connection with its participation in oil and gas projects, and the payments made by EBN to operators for its share of operating and capital expenditure, are disclosed separately for information purposes. These items were therefore not included in the calculation as additional receipts and payments by the government.

According to data obtained from EBN, the revenues received from the State's participation in the various oil and gas projects and the payments to operators for costs and capital expenditure in 2019, broken down by operator, were as follows.

Table 12 –Receipts by EBN from sales of hydrocarbons, pipeline fees and gas storage fees and payments by EBN for costs and capital expenditure in 2019

EUR million

		Receipts by EBN from sales of hydrocarbons	Payments by EBN for costs and capex related to licences	Net cash	Reconciled
1	Hansa Hydrocarbons	–	–	–	✓
2	Wintershall Noordzee (BASF)	6.81	(79.02)	(72.21)	✓
3	Spirit Energy	–	(10.04)	(10.04)	✓
4	NAM	1,339.77	(493.28)	846.49	✓
	<i>Groningen</i>	<i>1,072.42</i>	<i>(290.57)</i>	<i>781.85</i>	✓
	<i>Pre-1965 licences (Schoonebeek)</i>	<i>37.74</i>	<i>(29.17)</i>	<i>8.57</i>	✓
	<i>Post-1965 licences</i>	<i>229.61</i>	<i>(173.54)</i>	<i>56.07</i>	✓
5	ONE-Dyas	–	(30.58)	(30.58)	✓
6	RockRose Energy	–	–	–	✓
7	TAQA Energy	20.15	(30.15)	(10.00)	✓
8	Total E&P Nederland	–	(85.99)	(85.99)	✓
9	Dana Petroleum Netherlands	13.50	(24.02)	(10.52)	✓
10	Vermilion Energy Netherlands	0.04	(20.73)	(20.70)	✓
11	Neptune Energy Netherlands	11.75	(170.48)	(158.73)	✓
12	Petrogas E&P Netherlands	–	(46.79)	(46.79)	✓
13	Tulip Oil Netherlands	–	(40.86)	(40.86)	✓
14	Jetex Petroleum	–	(0.42)	(0.42)	✓
16	ExxonMobil Producing Netherlands	–	–	–	✓
17	GasTerra	792.49	–	792.49	✗
18	Other customers of EBN	22.74	–	22.74	✗
	Total	2,207.25	(1,032.36)	1,174.89	

Source: BDO

All receipts by EBN from operators and payments by EBN to operators shown above were reconciled with no material discrepancies (after reconciliation adjustments).

In addition, the receipts from sales of hydrocarbons to GasTerra and other EBN customers were disclosed unilaterally by EBN.

As shown in the table below, receipts by EBN from sales of hydrocarbons, pipeline fees and gas storage fees totalled EUR 2,207.25 million in 2019, while payments made for costs and capital expenditure, dividends and corporation tax together totalled EUR 1,395.10 million, resulting in a net cash surplus of EUR 812.15 million.

Table 13 – Summary of EBN transactions in 2019

		EUR million		
		Cash in	Cash out	Net cash
Receipts				
Receipts from sales of hydrocarbons	GasTerra, operators and other customers	2,207.25	-	2,207.25
Payments				
Payments for costs and capex related to licences	Operators	2.33	(1,032.36)	(1,032.36)
Dividends	Ministry of EA&CP	(7.10)	(141.82)	(141.82)
Corporation tax	T&CA	(65.72)	(220.92)	(220.92)
Total		2,207.25	(1,395.10)	812.15

Source: BDO

1.2.6. Social payments

Although there are no mandatory social payments in the Netherlands, almost all E&P companies made voluntary social payments in 2019.

However, only TAQA Energy BV reported material voluntary social payments in 2019, totalling EUR 100,000.

Table 14 – Social payments in 2019

Legal entity name	Beneficiary	Location	Date	Description of action/project	Cash payments (EUR)
TAQA Energy	TAQA Cultuurfonds	Alkmaar	28/02/2019	Support of local cultural activities	100.000

Source: BDO

1.2.7. Environmental payments

Energy tax payments totalled EUR 1,520,591 in 2019, while payments in respect of the Surcharge for Renewable Energy totalled EUR 434,051.

These payments were made by the E&P companies to the Tax and Customs Administration.

1.2.8. Payments of taxes and levies to Water Authorities

The NL-EITI MSG has decided that payments of taxes and levies to Water Authorities are to be disclosed unilaterally by the in-scope companies.

Payments of taxes and levies to Water Authorities totalled EUR 6,427,380 in 2019. The breakdown of these payments by company and by project is presented in Appendix 5.

1.3. National budget

In the Netherlands, all revenues from extractive activities are added to the public funds of the Dutch State. The revenues are accounted for in accordance with Article 5 of the Budget Statement of the Ministry of Economic Affairs and Climate Policy and then paid into the Dutch treasury. For more information, please see: <https://www.rijksfinancien.nl/memorie-van-toelichting/2019/OWB>.

In the Netherlands, there is no transfer of funds to any government authorities other than the State.

2. Follow-up of previous years' recommendations

Recommendation in previous NL-EITI Reports	Implementa-tion	Comments
1. Gender balance in the NL-EITI MSG representation		
<p>Requirement 1.4 of the 2019 EITI Standard stipulates as follows: "The multi-stakeholder group and each constituency should consider gender balance in their representation to progress towards gender parity."</p> <p>Information about the membership of the NL-EITI MSG disclosed in the Annual Progress Report 2019 shows that the NL-EITI MSG includes 5 women out of 18 MSG members.</p> <p>It is recommended that the NL-EITI MSG discusses with all the representatives what steps can be taken to ensure gender parity.</p>	Ongoing	
2. Increase the participation and involvement of companies in the EITI reporting process		
<p>It is recommended to continue the efforts and actions to increase the participation of E&P companies in the NL-EITI reporting process. In addition, the inclusion of salt mining companies in the reconciliation is highly recommended. Inclusiveness can be increased by communicating the latest developments in the EITI process in the Netherlands and worldwide directly to the licence holders. The NL-EITI MSG could consider establishing a direct information exchange between the E&P companies and the NL-EITI Secretariat.</p>	Ongoing	One more non-NOGEPa member joined the NL-EITI reporting process for 2019 and 2020. Furthermore, 2 out of 3 salt mining companies participated in the NL-EITI reports 2019 and 2020.
3. Lack of EITI Database		
<p>It is recommended that the NL-EITI Secretariat initially creates a database following the current reconciliation exercise. The NL-EITI Secretariat should then liaise with the government agencies to ensure it obtains adequate information regularly and updates its database accordingly. To this end, it is vital that any new entrants to the extractive sector are registered with the NL-EITI Secretariat as part of the process before or when they obtain their operating licence. It is also recommended to conduct a regular review with the government agencies of the list of extractive companies licensed to operate in the sector.</p> <p>Each extractive company and government agency previously included in the reconciliation work should designate a contact person to take responsibility for comprehensive EITI reporting, and the company and government agency should notify the NL-EITI Secretariat of the name and contact details of that contact person.</p>	Ongoing	A list of E&P companies participating in the EITI process is kept by the NL-EITI Secretariat. The list states the names of the contact persons and their contact details.

Recommendation in previous NL-EITI Reports	Implementa- tion	Comments
4. Overall coverage of the EITI Report		
<p>In view of the current legislation with regard to disclosure of confidential information, it is recommended that the NL-EITI MSG focuses on enhancing the communication aspects of the EITI process in order to encourage more companies to join the reporting process, notwithstanding the significant efforts already made in this respect. The NL-EITI MSG should bring the EITI to the attention of extractive companies through a strong awareness campaign, such as by organising conferences, meetings, workshops, etc.</p>	Ongoing	Despite the continuous effort made to include more non-NOGEPAs and salt mining companies in the EITI reporting process, only two non-NOGEPAs joined the process for the NL-EITI Reports 2019 and 2020.
5. Late submission of reporting templates		
<p>It is recommended to consider the options available to try to achieve 100% on time submission by the reporting entities. The NL-EITI MSG is advised to consider the following options:</p> <ul style="list-style-type: none"> • raising awareness of the EITI programme and its importance; • extending the reporting deadline to give the companies enough time to prepare the reporting template; • scheduling preparation of the reporting template in periods when companies have sufficient staff available (so not during holiday seasons or in the run-up to accounting period closes). 	Ongoing	The reporting templates were generally submitted on time, but the target of 100% was not achieved.

Source: BDO

Appendices

- Appendix 1: List of E&P companies not included in reconciliation scope
- Appendix 2: Cash flow reconciliation by company
- Appendix 3: Cash flows reconciliation by revenue stream
- Appendix 4.1: Breakdown of Surface Rental reported by company and by project
- Appendix 4.2: Breakdown of Production Charges reported by company and by project
- Appendix 4.3: Breakdown of Surface Rental (NAM specific) reported by project
- Appendix 4.4: Breakdown of Production Charges reported by project
- Appendix 4.5: Breakdown of Service Charges reported by company and by project
- Appendix 5: Breakdown of Water Authority taxes and levies paid by company and by project

APPENDIX 1

List of E&P companies not included in reconciliation scope

No.	Company Name
1	Delta Hydrocarbons B.V.
2	Dutch Gas Development B.V.
3	AU Energy B.V.
4	Mercuria Hydrocarbons B.V.
5	XTO Netherlands Ltd.
6	Faroe Petroleum (UK) Ltd. (now named DNO North Sea (UK) Limited)
7	Gas Plus Netherlands B.V.
8	Gas-Union GmbH
9	Gazprom International UK Ltd.
10	Hague and London Oil B.V.
11	HALO Exploration & Production Netherlands B.V.
12	Tullow Netherlands Holding Cooperatieve UA
13	Parkmead (E&P) Ltd.
14	Petro Ventures (Netherlands) B.V.
15	Rosewood Exploration Ltd.
16	SGPO Van Dyke B.V.
17	SHV Holdings N.V.

Source: Tax and Customs Administration

APPENDIX 2

Cash flow reconciliation by company

EUR million

No.	Company	Templates originally submitted			Adjustments			Final amounts		
		Company (a)	Govt (b)	Difference (a-b)	Company (d)	Govt (e)	Difference (d-e)	Company (f) (a+d)	Govt (g) (b+e)	Difference (f-g)
E&P companies		1,017.26	952.09	65.17	(3.15)	62.02	(65.17)	1,014.11	1,014.11	0.00
1	Hansa Hydrocarbons	-	-	-	-	-	-	-	-	-
2	Wintershall	3.79	3.53	0.26	-	0.26	(0.26)	3.79	3.79	-
3	Spirit Energy	(2.97)	(2.96)	(0.01)	-	(0.01)	0.01	(2.97)	(2.97)	-
4	NAM	590.36	535.00	55.36	-	55.36	(55.36)	590.36	590.36	-
5	ONE-Dyas	2.90	2.53	0.37	(0.26)	0.11	(0.37)	2.64	2.64	-
6	RockRose Energy	15.97	15.97	-	-	-	-	15.97	15.97	-
7	TAQA	(11.86)	(11.91)	0.05	(0.15)	(0.10)	(0.05)	(12.01)	(12.01)	-
8	TOTAL	11.32	11.05	0.27	-	0.27	(0.27)	11.32	11.32	-
9	Dana Petroleum	(3.00)	(3.07)	0.07	(0.08)	(0.01)	(0.07)	(3.08)	(3.08)	-
10	Vermilion Energy	7.14	7.14	-	-	-	-	7.14	7.14	-
11	Neptune Energy	(7.00)	(6.68)	(0.32)	-	(0.32)	0.32	(7.00)	(7.00)	-
12	Petrogas	9.33	2.83	6.50	-	6.50	(6.50)	9.33	9.33	-
13	Tulip Oil	0.70	0.74	(0.04)	-	(0.04)	0.04	0.70	0.70	-
14	Jetex Petroleum	0.28	0.28	-	-	-	-	0.28	0.28	-
15	NGT	12.32	12.32	-	-	-	-	12.32	12.32	-
16	NOGAT	8.70	8.70	-	-	-	-	8.70	8.70	-
17	EBN	362.74	362.74	-	-	-	-	362.74	362.74	-
18	ExxonMobil	16.54	13.88	2.66	(2.66)	-	(2.66)	13.88	13.88	-
Salt mining companies		2.35	2.35	-	-	-	-	2.35	2.35	-
19	Frisia Zout B.V.	-	-	-	-	-	-	-	-	-
20	Nedmag B.V.	2.35	2.35	-	-	-	-	2.35	2.35	-
Total		1,019.61	954.44	65.17	(3.15)	62.02	(65.17)	1,016.46	1,016.46	-

Source: BDO

APPENDIX 3

Cash flows reconciliation by revenue stream

EUR million

No.	Description of payment	Templates originally submitted			Adjustments			Final amounts		
		Company (a)	Govt (b)	Difference (a-b)	Company (d)	Govt (e)	Difference (d-e)	Company (f)	Govt (g)	Difference (f-g)
								(a+d)	(b+e)	
E&P companies		1,017.26	952.10	65.16	(3.15)	62.01	(65.16)	1,014.11	1,014.11	-
T&CA		744.48	505.19	239.29	(177.87)	61.42	(239.29)	566.61	566.61	-
1	Corporation tax	438.76	377.24	61.52	-	61.52	(61.52)	438.76	438.76	-
2	State Profit Share	268.74	91.13	177.61	(177.61)	-	(177.61)	91.13	91.13	-
3	Surface Rental	25.65	25.49	0.16	(0.26)	(0.10)	(0.16)	25.39	25.39	-
4	Production Charges (Cijns)	11.33	11.33	-	-	-	-	11.33	11.33	-
Ministry of EA&CP		271.44	445.65	(174.21)	174.09	(0.12)	174.21	445.53	445.53	-
6	State Profit Share (NAM specific)	-	175.00	(175.00)	175.00	-	175.00	175.00	175.00	-
7	State Share (NAM specific)	9.49	9.49	-	-	-	-	9.49	9.49	-
8	Surface Rental (NAM specific)	2.39	2.39	-	-	-	-	2.39	2.39	-
9	Production Charges (Cijns) (NAM specific)	115.94	115.94	-	-	-	-	115.94	115.94	-
10	Dividends	141.82	141.82	-	-	-	-	141.82	141.82	-
11	Service Charges (Retributies)	1.80	1.01	0.79	(0.91)	(0.12)	(0.79)	0.89	0.89	-
SSM		1.34	1.26	0.08	0.63	0.71	(0.08)	1.97	1.97	-
12	Service Charges (Retributies) to SSM	1.34	1.34	0.08	0.63	0.71	(0.08)	1.97	1.97	-
Salt mining companies		2.35	2.35	-	-	-	-	2.35	2.35	-
T&CA		2.35	2.35	-	-	-	-	2.35	2.35	-
13	Corporation tax	2.35	2.35	-	-	-	-	2.35	2.35	-
Total		1,019.61	954.44	65.17	(3.15)	62.02	(65.17)	1,016.46	1,016.46	-

Source: BDO

APPENDIX 4

4.1 Breakdown of Surface Rental reported by company and by project

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
Wintershall Noordzee (BASF)	Surface Rental	T&CA	D12a	D12a	25/04/2019	171,842		171,842
Wintershall Noordzee (BASF)	Surface Rental	T&CA	D12b	D12b	25/04/2019	32,923		32,923
Wintershall Noordzee (BASF)	Surface Rental	T&CA	E15a	E15a	25/04/2019	31,317		31,317
Wintershall Noordzee (BASF)	Surface Rental	T&CA	E15b	E15b	25/04/2019	16,863		16,863
Wintershall Noordzee (BASF)	Surface Rental	T&CA	E18a	E18a	25/04/2019	61,028		61,028
Wintershall Noordzee (BASF)	Surface Rental	T&CA	F10	F10	25/04/2019	107,067		107,067
Wintershall Noordzee (BASF)	Surface Rental	T&CA	F11	F11	25/04/2019	16,020		16,020
Wintershall Noordzee (BASF)	Surface Rental	T&CA	F13a	F13a	25/04/2019	3,212		3,212
Wintershall Noordzee (BASF)	Surface Rental	T&CA	F14	F14	25/04/2019	0		0
Wintershall Noordzee (BASF)	Surface Rental	T&CA	F16	F16	25/04/2019	144,540		144,540
Wintershall Noordzee (BASF)	Surface Rental	T&CA	F18 Deep	F18 Deep	25/04/2019	24,893		24,893
Wintershall Noordzee (BASF)	Surface Rental	T&CA	K18b	K18b	25/04/2019	124,465		124,465
Wintershall Noordzee (BASF)	Surface Rental	T&CA	L16a	L16a	25/04/2019	191,114		191,114
Wintershall Noordzee (BASF)	Surface Rental	T&CA	L5b	L5b	25/04/2019	190,311		190,311
Wintershall Noordzee (BASF)	Surface Rental	T&CA	L5c	L5c	25/04/2019	6,424		6,424
Wintershall Noordzee (BASF)	Surface Rental	T&CA	L6a	L6a	25/04/2019	266,596		266,596
Wintershall Noordzee (BASF)	Surface Rental	T&CA	L6b	L6b	25/04/2019	48,180		48,180
Wintershall Noordzee (BASF)	Surface Rental	T&CA	L8a	L8a	25/04/2019	171,039		171,039
Wintershall Noordzee (BASF)	Surface Rental	T&CA	L8b	L8b	25/04/2019	66,649		66,649
Wintershall Noordzee (BASF)	Surface Rental	T&CA	P12	P12	25/04/2019	77,088		77,088
Wintershall Noordzee (BASF)	Surface Rental	T&CA	P6	P6	25/04/2019	334,851		334,851
Wintershall Noordzee (BASF)	Surface Rental	T&CA	F17a Deep	F17a Deep	25/04/2019	309,958		309,958
Wintershall Noordzee (BASF)	Surface Rental	T&CA	Q4	Q4	25/04/2019	334,851		334,851
Wintershall Noordzee (BASF)	Surface Rental	T&CA	Q5d	Q5d	25/04/2019	16,060		16,060
Wintershall Noordzee (BASF)	Surface Rental	T&CA	Q1	Q1-D	25/04/2019	334,048		334,048
Spirit Energy Nederland	Surface Rental	T&CA	B18a		25/03/2019	6,071		6,071
Spirit Energy Nederland	Surface Rental	T&CA	F3a		25/03/2019	14,141		14,141
Spirit Energy Nederland	Surface Rental	T&CA	J3b & J6		25/03/2019	37,524		37,524
NAM	Surface Rental	T&CA		Beijerland		112,420		112,420

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
NAM	Surface Rental	T&CA		Botlek II		186,296		186,296
NAM	Surface Rental	T&CA		De Marne		4,818		4,818
NAM	Surface Rental	T&CA		Drenthe I Ib		1,510,443		1,510,443
NAM	Surface Rental	T&CA		Hardenberg		129,283		129,283
NAM	Surface Rental	T&CA		Middelie		758,835		758,835
NAM	Surface Rental	T&CA		North Friesland		1,278,376		1,278,376
NAM	Surface Rental	T&CA		Tietjerksteradeel		134,904		134,904
NAM	Surface Rental	T&CA		Twente		220,825		220,825
NAM	Surface Rental	T&CA		F17c		14,454		14,454
NAM	Surface Rental	T&CA		J9		4,698		4,698
NAM	Surface Rental	T&CA		K7		327,624		327,624
NAM	Surface Rental	T&CA		K8*		328,427		328,427
NAM	Surface Rental	T&CA		K11*		263,384		263,384
NAM	Surface Rental	T&CA		K14		190,311		190,311
NAM	Surface Rental	T&CA		K15		331,639		331,639
NAM	Surface Rental	T&CA		K17		332,442		332,442
NAM	Surface Rental	T&CA		K18a		28,908		28,908
NAM	Surface Rental	T&CA		L2		326,018		326,018
NAM	Surface Rental	T&CA		L9		329,230		329,230
NAM	Surface Rental	T&CA		L13		331,639		331,639
NAM	Surface Rental	T&CA		M9a		171,039		171,039
NAM	Surface Rental	T&CA		N7a		113,223		113,223
ONE-Dyas	Surface Rental	T&CA	F17a	F17a	27/03/2019	309,958		309,958
ONE-Dyas	Surface Rental	T&CA	F18a	F18a	27/03/2019	135,707		135,707
ONE-Dyas	Surface Rental	T&CA	Q16a	Q16a	26/03/2019	68,255		68,255
ONE-Dyas	Surface Rental	T&CA	Botlek-Maas	Botlek-Maas	26/03/2019	2,409		2,409
ONE-Dyas	Surface Rental	T&CA	P18b	P18b	26/03/2019	249,733		249,733

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
ONE-Dyas	Surface Rental	T&CA	P18d	P18d	26/03/2019	1,606		1,606
ONE-Dyas	Surface Rental	T&CA	M7	M7	26/03/2019	328,427		328,427
ONE-Dyas	Surface Rental	T&CA	S3b	S3b	26/03/2019	89,979		89,979
ONE-Dyas	Surface Rental	T&CA	P11a	P11a	26/03/2019	168,630		168,630
ONE-Dyas	Surface Rental	T&CA	S3a	S3a	26/03/2019	1,606		1,606
ONE-Dyas	Surface Rental	T&CA	M3	M3	26/03/2019	108,402		108,402
ONE-Dyas	Surface Rental	T&CA	L15d	L15d	26/03/2019	48,983		48,983
ONE-Dyas	Surface Rental	T&CA	N1	N1	26/03/2019	57,672		57,672
ONE-Dyas	Surface Rental	T&CA	T1	T1	26/03/2019	803		803
ONE-Dyas	Surface Rental	T&CA	M1a	M1a	26/03/2019	171,039		171,039
ONE-Dyas	Surface Rental	T&CA	N8	N8	26/03/2019	9,078		9,078
ONE-Dyas	Surface Rental	T&CA	M4a	M4a	26/03/2019	112,024		112,024
ONE-Dyas	Surface Rental	T&CA	G18	G18	26/03/2019	107,868		107,868
ONE-Dyas	Surface Rental	T&CA	N4	N4	26/03/2019	101,727		101,727
ONE-Dyas	Surface Rental	T&CA	L12c	L12c	26/03/2019	24,090		24,090
ONE-Dyas	Surface Rental	T&CA	N5	N5	26/03/2019	3,738		3,738
ONE-Dyas	Surface Rental	T&CA	H16	H16	26/03/2019	19,224		19,224
ONE-Dyas	Surface Rental	T&CA	L11-B	L11-B	26/03/2019	36938		36938
ONE-Dyas	Surface Rental	T&CA	N7c	N7c	26/03/2019	69,058		69,058
ONE-Dyas	Surface Rental	T&CA	L11c	L11c	26/03/2019	5,621		5,621
ONE-Dyas	Surface Rental	T&CA	L12d	L12d	26/03/2019	180,675		180,675
ONE-Dyas	Surface Rental	T&CA	M2a	M2a	26/03/2019	71,288		71,288
ONE-Dyas	Surface Rental	T&CA	Q16bc-diep	Q16bc-diep	26/03/2019	63,437		63,437
ONE-Dyas	Surface Rental	T&CA	L11d	L11d	26/03/2019	138,116		138,116
ONE-Dyas	Surface Rental	T&CA	H16	H16	22/05/2019	19,368		19,368
ONE-Dyas	Surface Rental	T&CA	N1	N1	22/05/2019	58,104		58,104
ONE-Dyas	Surface Rental	T&CA	G18	G18	22/05/2019	108,676		108,676
ONE-Dyas	Surface Rental	T&CA	M3	M3	22/05/2019	109,214		109,214
ONE-Dyas	Surface Rental	T&CA		M4.				-50,148
ONE-Dyas	Surface Rental	T&CA		M4.				-102,286
ONE-Dyas	Surface Rental	T&CA		M4a				-104,077

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
TAQA International	Surface Rental	T&CA	P15ab	P15a&P15b		176,660		176,660
TAQA International	Surface Rental	T&CA	P15c	P15c		162,206		162,206
TAQA International	Surface Rental	T&CA	P18a	P18a		84,315		84,315
TAQA International	Surface Rental	T&CA	P18c	P18c		4,818		4,818
TAQA International	Surface Rental	T&CA	Bergen II	Misc.		177,463		177,463
TAQA International	Surface Rental	T&CA	Bergermeer	Bergermeer		15,257		15,257
TAQA International	Surface Rental	T&CA	Piekgas	Alkmaar		9,636		9,636
Total E&P Nederland	Surface Rental	T&CA	J3a	J3a	31/03/2019	57,976		57,976
Total E&P Nederland	Surface Rental	T&CA	K2c	K2c	31/03/2019	37,339		37,339
Total E&P Nederland	Surface Rental	T&CA	K3b	K3b	31/03/2019	5,701		5,701
Total E&P Nederland	Surface Rental	T&CA	K1a	K1a	31/03/2019	66,408		66,408
Total E&P Nederland	Surface Rental	T&CA	K3d	K3d	31/03/2019	20,396		20,396
Total E&P Nederland	Surface Rental	T&CA	F15a	F15a	31/03/2019	187,420		187,420
Total E&P Nederland	Surface Rental	T&CA	K4b/K5a	K4b/K5a	31/03/2019	244,754		244,754
Total E&P Nederland	Surface Rental	T&CA	F15d	F15d	31/03/2019	3,212		3,212
Total E&P Nederland	Surface Rental	T&CA	K6/L7	K6/L7	31/03/2019	655,970		655,970
Total E&P Nederland	Surface Rental	T&CA	F6	F6	31/03/2019	6,745		6,745
Total E&P Nederland	Surface Rental	T&CA	L1a	L1a	31/03/2019	24,491		24,491
Total E&P Nederland	Surface Rental	T&CA	K5b	K5b	31/03/2019	163,490		163,490
Total E&P Nederland	Surface Rental	T&CA	L1d	L1d	31/03/2019	5,701		5,701
Total E&P Nederland	Surface Rental	T&CA	L1e	L1e	31/03/2019	9,796		9,796
Total E&P Nederland	Surface Rental	T&CA	L4a	L4a	31/03/2019	251,178		251,178
Total E&P Nederland	Surface Rental	T&CA	K4a	K4a	31/03/2019	246,199		246,199
Total E&P Nederland	Surface Rental	T&CA	L1f	L1f	31/03/2019	13,972		13,972
Total E&P Nederland	Surface Rental	T&CA	K1b/K2a	K1b/K2a	31/03/2019	59,823		59,823
Dana Petroleum Netherlands	Surface Rental	T&CA	F02a		27/03/2019	246,521		246,521
Dana Petroleum Netherlands	Surface Rental	T&CA	P10a		27/03/2019	4,015		4,015
Dana Petroleum Netherlands	Surface Rental	T&CA	P10b		27/03/2019	80,300		80,300
Dana Petroleum Netherlands	Surface Rental	T&CA	P11b		27/03/2019	168,630		168,630
Dana Petroleum Netherlands	Surface Rental	T&CA	F06b		27/03/2019	139,360		139,360

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
Dana Petroleum Netherlands	Surface Rental	T&CA	F06b		26/04/2019	69420		69420
Vermilion Energy Netherlands	Surface Rental	T&CA		Gorredijk	01/04/2019	504,284		504,284
Vermilion Energy Netherlands	Surface Rental	T&CA		Leeuwarden	02/04/2019	492,239		492,239
Vermilion Energy Netherlands	Surface Rental	T&CA		Oosterend	03/04/2019	73,073		73,073
Vermilion Energy Netherlands	Surface Rental	T&CA		Slootdorp	04/04/2019	129,283		129,283
Vermilion Energy Netherlands	Surface Rental	T&CA		Steenwijk	05/04/2019	78,694		78,694
Vermilion Energy Netherlands	Surface Rental	T&CA		Zuidwal	06/04/2019	59,422		59,422
Vermilion Energy Netherlands	Surface Rental	T&CA		Drenthe IIa	07/04/2019	5,621		5,621
Vermilion Energy Netherlands	Surface Rental	T&CA		Drenthe IIIa	08/04/2019	803		803
Vermilion Energy Netherlands	Surface Rental	T&CA		Drenthe IV	09/04/2019	5,621		5,621
Vermilion Energy Netherlands	Surface Rental	T&CA		Drenthe V	10/04/2019	20,075		20,075
Vermilion Energy Netherlands	Surface Rental	T&CA		Drenthe VI	11/04/2019	290,686		290,686
Vermilion Energy Netherlands	Surface Rental	T&CA		Papekop	12/04/2019	50,589		50,589
Vermilion Energy Netherlands	Surface Rental	T&CA		Andel Va	13/04/2019	48,983		48,983
Vermilion Energy Netherlands	Surface Rental	T&CA		Andel Vb	14/04/2019	130,889		130,889
Vermilion Energy Netherlands	Surface Rental	T&CA		Tietjerksteradeel	15/04/2019	200,750		200,750
Vermilion Energy Netherlands	Surface Rental	T&CA		Waalwijk	16/04/2019	149,358		149,358
Vermilion Energy Netherlands	Surface Rental	T&CA		South Friesland III	17/04/2019	83,512		83,512
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1210QOBU	D9&E7	01/05/2019	146,316		146,316
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180DB	D15	01/05/2019	198,341		198,341
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180DC	D18a	01/05/2019	46,574		46,574
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180EN	E10	01/05/2019	322,003		322,003
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180ES	E11	01/05/2019	322,003		322,003
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180EQ	E15c	01/05/2019	227,490		227,490
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180EH	E16a	01/05/2019	23,287		23,287
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180EB	E17a, E17b	01/05/2019	91,542		91,542
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I1180FR	F3b	01/05/2019	269,005		269,005

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OGJ	G14 & G17b	01/05/2019	353,882		353,882
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OGB	G16a	01/05/2019	179,872		179,872
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OGH	G16b	01/05/2019	4,015		4,015
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OGC	G17a	01/05/2019	190,311		190,311
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OGD	G17c & G17d	01/05/2019	104,390		104,390
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OKD	K12	01/05/2019	330,033		330,033
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OKA	K1c	01/05/2019	73,158		73,158
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OKY	K2b	01/05/2019	88,330		88,330
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OKM	K3a	01/05/2019	66,649		66,649
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OZD	K3c	01/05/2019	25,696		25,696
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OKV	K9a&K9b	01/05/2019	169,433		169,433
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OKW	K9c	01/05/2019	159,797		159,797
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OLA	L10 & L11a	01/05/2019	478,588		478,588
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OLC	L12a	01/05/2019	95,557		95,557
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OLD	L12b & L15b	01/05/2019	73,876		73,876
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OLG	L15c	01/05/2019	3212		3,212
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OLN	L4c	01/05/2019	9,636		9,636
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OLO	L5a	01/05/2019	130,889		130,889
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OND	N7b	01/05/2019	69,861		69,861
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OQO	Q13A	01/05/2019	24,090		24,090
Neptune Energy Netherlands	Surface Rental	T&CA	001649103I118OLA	L3	01/05/2019	108,402		108,402
Petrogas E&P Netherlands	Surface Rental	T&CA	A12a	A12a	29/03/2019	156,585		156,585
Petrogas E&P Netherlands	Surface Rental	T&CA	A12d	A12d	29/03/2019	26,499		26,499
Petrogas E&P Netherlands	Surface Rental	T&CA	A15a	A15a	29/03/2019	53,801		53,801
Petrogas E&P Netherlands	Surface Rental	T&CA	A18a	A18a	29/03/2019	183,887		183,887
Petrogas E&P Netherlands	Surface Rental	T&CA	A18c	A18c	29/03/2019	37,741		37,741
Petrogas E&P Netherlands	Surface Rental	T&CA	B13a/B10c	B13a/B10c	29/03/2019	202,356		202,356
Petrogas E&P Netherlands	Surface Rental	T&CA	B10a/A12b	B10a/A12b	29/03/2019	63,437		63,437

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
Petrogas E&P Netherlands	Surface Rental	T&CA	B16a	B16a	29/03/2019	53,801		53,801
Petrogas E&P Netherlands	Surface Rental	T&CA	P8a	P8a	30/04/2019	20,878		20,878
Petrogas E&P Netherlands	Surface Rental	T&CA	P/9a, b, d shallow *	P/9a, b, d shallow *	29/03/2019	72,270		72,270
Petrogas E&P Netherlands	Surface Rental	T&CA	P/9c, e, f shallow *	P/9c, e, f shallow *	29/03/2019	81,103		81,103
Petrogas E&P Netherlands	Surface Rental	T&CA	Q/1a shallow + Q/b shallow **	Q/1a shallow + Q/b shallow **	29/03/2019	33,726		33,726
Petrogas E&P Netherlands	Surface Rental	T&CA	Q/2c	Q/2c	29/03/2019	25,696		25,696
Tulip Oil	Surface Rental	T&CA	Donkerbroek-Main	Donkerbroek-Main	2019	17,666		17,666
Tulip Oil	Surface Rental	T&CA	Donderbroek-West	Donderbroek-West	2019	803		803
Tulip Oil	Surface Rental	T&CA	Akkrum-11	Akkrum-11	2019	4,818		4,818
Tulip Oil	Surface Rental	T&CA	Q7	Q7	2019	335,654		335,654
Tulip Oil	Surface Rental	T&CA	Q10a	Q10a	2019	42,559		42,559
Tulip Oil	Surface Rental	T&CA	Q8-Q11-Q10b	Q8-Q11-Q10b	2019	202,279		202,279
Tulip Oil	Surface Rental	T&CA	Marknesse	Marknesse	2019	14,454		14,454
Tulip Oil	Surface Rental	T&CA	Terschelling North	Terschelling North	2019			0
Tulip Oil	Surface Rental	T&CA	Terschelling M10a/M11	Terschelling M10a/M11	2019	87,527		87,527
Jetex Petroleum	Surface Rental	T&CA	P10c		31/03/2019	66,483		66,483
Jetex Petroleum	Surface Rental	T&CA	P4P7P8b		27/03/2019	109,595		109,595
Jetex Petroleum	Surface Rental	T&CA	P4P7P8b		28/03/2019	100,000		100,000
							Total	25,396,163

Source: BDO

4.2 Breakdown of Production Charges reported by company and by project

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
NAM	Production Charges	T&CA		Drenthe	29/04/2019	103,014		103,014
NAM	Production Charges	T&CA		Noord Friesland	29/04/2019	6,025,667		6,025,667
NAM	Production Charges	T&CA		Tietjerksteradeel	29/04/2019	6,374		6,374
NAM	Production Charges	T&CA		Middelie	29/04/2019	1,784,718		1,784,718
Vermilion Energy Netherlands	Production Charges	T&CA	Drenthe VI	Diever	28/03/2019	800,812		800,812
ExxonMobil Producing Netherlands	Production Charges	T&CA	8149.70.175.12.18.0.NB	North Friesland Concession	28/03/2019	2,609,419	0	2,609,419
							Total	11,330,004

Source: BDO

4.3 Breakdown of Surface Rental (NAM specific) reported by project

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
NAM	Surface Rental (NAM specific)	Ministry of EA&CP		Groningen		2,384,910		2,384,910
							Total	2,384,910

Source: BDO

4.4 Breakdown of Production Charges reported by project

Company/Fiscal Unity	Payment stream	Gov. agency	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
NAM	Production Charges (<i>Cijns</i>) (NAM specific)	Ministry of EA&CP	Groningen	29/4/19	115,942,024		115,942,024
						Total	115,942,024

Source: BDO

4.5 Breakdown of Service Charges reported by company and by project

Service Charges (*Retributies*) paid to Ministry of Economic Affairs and Climate Policy

Company/Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.010.912	K18-Golf	23/01/2019	5,200		5,200
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.363	K18-Golf	04/05/2019	5,200		5,200
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.447	L8	03/03/2019	5,200		5,200
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.198	E18A	03/06/2019	1,920		1,920
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.200	Kotter	03/06/2019	1,920		1,920
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.319	F14a	27/03/2019	4,300		4,300
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.354	Q4	04/05/2019	5,200		5,200
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.371	F11	17/04/2019	4,300		4,300

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.373	F10	17/04/2019	4,300		4,300
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.410	Q1D	16/05/2019	1,920		1,920
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.453	Q1B	18/07/2019	5,200		5,200
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.456	D12B	16/10/2019	1,920		1,920
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.559	E18A	19/10/2019	3,600		3,600
Wintershall Noordzee B.V.	Service Charges	Ministry of EA&CP	14.011.725	Q1D	22/12/2019	4,300		4,300
NAM	Service Charges	Ministry of EA&CP		VRIES-1	04/04/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Vierhuizen	04/04/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Vierhuizen-East	15/08/2019	17,960		17,960
NAM	Service Charges	Ministry of EA&CP		Oud-Beijerland North	17/07/2019	17,960		17,960
NAM	Service Charges	Ministry of EA&CP		Gaag-Monster	25/04/2019	38,200		38,200
NAM	Service Charges	Ministry of EA&CP		Rotterdam-5	03/05/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		UMOG (Opein- de-East, Surhu- isterveen and Ureterp)	24/05/2019	17,960		17,960
NAM	Service Charges	Ministry of EA&CP		Grijpskerk-South	24/05/2019	17,960		17,960
NAM	Service Charges	Ministry of EA&CP		Schoonebeek 313	28/05/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Spijkenisse-East	11/06/2019	8,020		8,020
NAM	Service Charges	Ministry of EA&CP		Schoonebeek 447	04/07/2019	5,200		5,200
NAM	Service Charges	Ministry of EA&CP		De Wijk-26	26/08/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Spijkenisse-Intra	26/08/2019	38,200		38,200
NAM	Service Charges	Ministry of EA&CP		De Wijk-16 Zuidwolde	12/09/2019	1,920		1,920

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	Ministry of EA&CP		De Berkel-4	12/09/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Pieterzijl East	12/09/2019	38,200		38,200
NAM	Service Charges	Ministry of EA&CP		G7, G10, G11 and G13a	12/09/2019	8,020		8,020
NAM	Service Charges	Ministry of EA&CP		Blija	12/09/2019	38,200		38,200
NAM	Service Charges	Ministry of EA&CP		De Tibben	07/11/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Oostrum	07/10/2019	17,960		17,960
NAM	Service Charges	Ministry of EA&CP		Emmen-7, Emmen-8, Emmen-10 and Emmen-11	02/10/2019	3,600		3,600
NAM	Service Charges	Ministry of EA&CP		BLIJHAM	01/11/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Munnekezijl	05/11/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		L11-FE-1	27/11/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Botlek-II Botlek Maasmond	05/11/2019	8,600		8,600
NAM	Service Charges	Ministry of EA&CP		Anjum-1	05/11/2019	5,200		5,200
NAM	Service Charges	Ministry of EA&CP		GZI Emmen	10/12/2019	5,200		5,200
NAM	Service Charges	Ministry of EA&CP		Den Helder	10/12/2019	5,200		5,200
NAM	Service Charges	Ministry of EA&CP		Ameland Westgat-1 (AWG-1)	12/02/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		development of Moddergat	12/02/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		GZI Emmen	12/02/2019	5,200		5,200
NAM	Service Charges	Ministry of EA&CP		Coevorden-10	14/01/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Spijkenisse- East-1	14/01/2019	1,920		1,920
NAM	Service Charges	Ministry of EA&CP		Warffum	14/01/2019	8,020		8,020
NAM	Service Charges	Ministry of EA&CP		Hardenberg	14/01/2019	38,200		38,200
NAM	Service Charges	Ministry of EA&CP		Westerveld	14/01/2019	38,200		38,200
NAM	Service Charges	Ministry of EA&CP		Monster-1	14/01/2019	1,920		1,920

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	Ministry of EA&CP		Schoonebeek 2400 Emmen	06/03/2019	5,200		5,200
NAM	Service Charges	Ministry of EA&CP		Anjum	08/03/2019	5,200		5,200
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP				4,300		4,300
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	M07	M07-A	08/01/2019	4,300		4,300
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	P11a	P11-E	11/02/2019	1,920		1,920
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	Q16bc	Q16Maas plant	22/02/2019	1,920		1,920
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP				4,300		4,300
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	Q16bc	Q16 Charlie North	07/05/2019	38,200		38,200
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	P11a	P11-E	14/05/2019	1,920		1,920
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	L11b	L11-B	11/06/2019	1,920		1,920
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	L11b	L11-B	24/09/2019	1,920		1,920
ONE-Dyas B.V.	Service Charges	Ministry of EA&CP	P18b	P18b	17/12/2019	4,300		4,300
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K4b/K5a	K4b/K5a	14/01/2019	1,920		1,920
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	L1e	L1e	14/01/2019	4,300		4,300
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K4b/K5a	K4b/K5a	23/01/2019	5,200		5,200
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K6/L7	K6/L7	05/03/2019	1,920		1,920
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K4a	K4a	06/12/2019	5,200		5,200
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		GORREDIJK	22/12/2019	38,200		38,200
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		GORREDIJK	22/04/2019	17,960		17,960
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		LEEWARDEN	22/04/2019	17,960		17,960
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		STEENWIJK	22/04/2019	17,960		17,960

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		WAALWIJK	22/09/2019	17,960		17,960
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		KOOTSTERTILLE	22/07/2019	5,200		5,200
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		KOOTSTERTILLE	22/11/2019	5,200		5,200
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		LEEUWARDEN	22/11/2019	5,200		5,200
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		KOOTSTERTILLE	22/11/2019	5,200		5,200
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		GORREDIJK	22/03/2019	5,200		5,200
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		OPMEER	21/02/2019	4,300		4,300
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		IJSSELMUIDEN	21/02/2019	4,300		4,300
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		DRENTHE V	01/01/2019	1,920		1,920
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		KOOTSTERTILLE	21/02/2019	1,920		1,920
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		NIJENSLEEK	22/03/2019	1,920		1,920
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		KOOTSTERTILLE	22/04/2019	1,920		1,920
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		KOOTSTERTILLE	21/02/2019	1,920		1,920
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		GORREDIJK	22/11/2019	1,920		1,920

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	Service Charges	Ministry of EA&CP		Follega, Lemster- land, Gorredijk, Leeuwarden, Oosterend, Slootdorp, Zuid- wal, E16a, E17A EN E17B, Q16a, F06a, F15d, K03b, K03d, K04b, K05a, K06 and L07, LOIe, LOIf, L04a	29/11/2019	86,000		86,000
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		E17A	15/06/2019	1,920		1,920
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		L10M	20/06/2019	5,200		5,200
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		G14A	22/06/2019	5,200		5,200
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		K12B9	19/07/2019	5,200		5,200
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		G14B	28/09/2019	8,020		8,020
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		G17A	23/10/2019	4,300		4,300
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		D15	23/10/2019	4,300		4,300
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		D7E9	24/10/2019	4,300		4,300
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		E11	23/10/2019	4,300		4,300
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		E15C	23/10/2019	4,300		4,300
Neptune Energy Netherlands B.V.	Service Charges	Ministry of EA&CP		E10	23/10/2019	4,300		4,300

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	A18	A18	03/01/2019	5,200		5,200
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	3,600		3,600
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	A12	A12	23/01/2019	5,200		5,200
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	A12	A12	23/01/2019	5,200		5,200
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	P/8	P/8	23/01/2019	8,020		8,020
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	P/8	P/8	20/04/2019	5,200		5,200
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	a15	a15	19/06/2019	4,300		4,300
Petrogas E&P Netherlands B.V.	Service Charges	Ministry of EA&CP	P/9	P/9	12/09/2019	1,920		1,920
Petrogas E&P Neth- erlands B.V.	Service Charges	Ministry of EA&CP	P/9	P/9	26/09/2019	1,920		1,920
							Total	894,460

Source: BDO

Service Charges paid to SSM

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Wintershall Noordzee B.V.	Service Charges	SSM	14.010.871	various	01/12/2019	259,141		259,141
Wintershall Noordzee B.V.	Service Charges	SSM	14.011.634	various	11/23/2019	73,361		73,361
NAM	Service Charges	SSM		AMSWEER	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		ANJUM 1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		BIERUM	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		DE EEKER 1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		DE PAAUWEN	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		DELFIJL TANKEN- PARK	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		DEN HELDER	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		EEMSKANAAL	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		EMMEN GZI	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		KOOIOLDER	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		LEERMENS	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		MUNNEKEZIJL 1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		OUDEWEG	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		OVERSCHILD	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		SAPPEMEER	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		SCHAAPBULTEN	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		SCHEEMDERZWAAG I	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		SCHOONEBEEK WKC/OBI/CTF	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		SIDDEBUREN	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		SLOCHTEREN	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		SPITSBERGEN I	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		TEN POST	07/11/2019	6,178		6,178

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		TJUCHEM	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		TUSSCHENKLAPPEN	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		WILDERVANK	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		ZANDT T	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		ZUIDERPOLDER	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		ZUIDERVEEN	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		BARENDRECHT ZIEDEWIJ 1	07/11/2019	618		618
NAM	Service Charges	SSM		BERKEL EVI/ROV	07/11/2019	618		618
NAM	Service Charges	SSM		BLIJHAM MORIGE 2	07/11/2019	618		618
NAM	Service Charges	SSM		BOERAKKER 1	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 2	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 5	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 7	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 9	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 10	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 19	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 20	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 21	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 31	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 33	07/11/2019	618		618
NAM	Service Charges	SSM		DALEN 2	07/11/2019	618		618
NAM	Service Charges	SSM		DALEN 6	07/11/2019	618		618
NAM	Service Charges	SSM		DE EEKER OV	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 4	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 5	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 13	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 15	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 16	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 17	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 20	07/11/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		DE WIJK 200	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 26	07/11/2019	618		618
NAM	Service Charges	SSM		DEN VELDE 1	07/11/2019	618		618
NAM	Service Charges	SSM		EEMSKANAAL OV	07/11/2019	618		618
NAM	Service Charges	SSM		ELEVELD 1	07/11/2019	618		618
NAM	Service Charges	SSM		EMMEN 7	07/11/2019	618		618
NAM	Service Charges	SSM		EMMEN NIEUW AM- STERDAM 1	07/11/2019	618		618
NAM	Service Charges	SSM		HARDENBERG 2	07/11/2019	618		618
NAM	Service Charges	SSM		HARDENBERG 4	07/11/2019	618		618
NAM	Service Charges	SSM		KIEL-WINDEWEER 1	07/11/2019	618		618
NAM	Service Charges	SSM		KLOOSTERBUREN	07/11/2019	618		618
NAM	Service Charges	SSM		KOLLUMERLAND 100	07/11/2019	618		618
NAM	Service Charges	SSM		KOLLUMERPOMP 1	07/11/2019	618		618
NAM	Service Charges	SSM		LEENS	07/11/2019	618		618
NAM	Service Charges	SSM		NORG 3	07/11/2019	618		618
NAM	Service Charges	SSM		OOSTERZAND 1	07/11/2019	618		618
NAM	Service Charges	SSM		OPENDE OOST 1	07/11/2019	618		618
NAM	Service Charges	SSM		ROSSUM WEERSELO 2	07/11/2019	618		618
NAM	Service Charges	SSM		ROSSUM WEERSELO 3	07/11/2019	618		618
NAM	Service Charges	SSM		ROSSUM WEERSELO 5	07/11/2019	618		618
NAM	Service Charges	SSM		ROSSUM WEERSELO 6	07/11/2019	618		618
NAM	Service Charges	SSM		ROSWINKEL 1	07/11/2019	618		618
NAM	Service Charges	SSM		ROSWINKEL 3	07/11/2019	618		618
NAM	Service Charges	SSM		SAPPEMEER OV	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1000	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1100	07/11/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		SCHOONEBEEK 1200	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1300	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1400	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1500	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1600	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1700	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 1800	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 2000	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 2300	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 2400	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 2500	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 2600	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 2800	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 2900	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 3000	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 3100	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK RIS	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK WPS	07/11/2019	618		618
NAM	Service Charges	SSM		SEBALDEBUREN 1	07/11/2019	618		618
NAM	Service Charges	SSM		SLEEN 3 (SLEEN 4)	07/11/2019	618		618
NAM	Service Charges	SSM		TJUCHEM-NOORD OV	07/11/2019	618		618
NAM	Service Charges	SSM		TJUCHEM-ZUID OV	07/11/2019	618		618
NAM	Service Charges	SSM		TUBBERGEN 5	07/11/2019	618		618
NAM	Service Charges	SSM		TUSSCHENKLAPPEN OV	07/11/2019	618		618
NAM	Service Charges	SSM		URETERP 200	07/11/2019	618		618
NAM	Service Charges	SSM		VRIES 1	07/11/2019	618		618
NAM	Service Charges	SSM		VRIES 2	07/11/2019	618		618
NAM	Service Charges	SSM		WANNEPERVEEN 8	07/11/2019	618		618
NAM	Service Charges	SSM		WANNEPERVEEN 9	07/11/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		WANNEPERVEEN 13	07/11/2019	618		618
NAM	Service Charges	SSM		WANNEPERVEEN 15	07/11/2019	618		618
NAM	Service Charges	SSM		WESTERDIEP 1-2	07/11/2019	618		618
NAM	Service Charges	SSM		ZEVENHUIZEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		ZUIDLAREN 1-2	07/11/2019	618		618
NAM	Service Charges	SSM		BORGSWEEER 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		ANNERVEEN	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		BEDUM 1-2	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		BLIJA 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		GRIJPSKERK GDF	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		GROOTEGAST 100	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		OUDE PEKELA 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		URETERP 100	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		VRIES 4	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		WARFFUM 1-2	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		WESTERVELD	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		COEVORDEN 17	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		COEVORDEN 24	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		COLLENDOR- NERVEEN 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		DALEN 1-8	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		DALEN 3	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		DALEN 9	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		EMMEN 10	07/11/2019	618		618
NAM	Service Charges	SSM		EMMEN 11	07/11/2019	618		618
NAM	Service Charges	SSM		OOSTERHESSELEN 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		OOSTERHESSELEN 2	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		ROSSUM WEERSELO	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		ROSWINKEL 4	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 313	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		SCHOONEBEEK 447	07/11/2019	3,089		3,089

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		TEN ARLO	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		TUBBERGEN 7	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		TUBBERGEN MAN- DER 1	07/11/2019	618		618
NAM	Service Charges	SSM		TUBBERGEN MAN- DER 2	07/11/2019	618		618
NAM	Service Charges	SSM		BARENDRECHT 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		BERKEL 4	07/11/2019	618		618
NAM	Service Charges	SSM		BOTLEK 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		GAAG	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		MONSTER 3	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		PERNIS-WEST 1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		ROTTERDAM MS-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		AMELAND OOST 100	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		BUMA 1	07/11/2019	618		618
NAM	Service Charges	SSM		ANNERV.SCHUIL- INGSOORD 1	07/11/2019	618		618
NAM	Service Charges	SSM		ANNERVEEN VEEN- DAM 1-2	07/11/2019	618		618
NAM	Service Charges	SSM		ANNERVEEN VEEN- DAM 3	07/11/2019	618		618
NAM	Service Charges	SSM		APPELSCHA 1	07/11/2019	618		618
NAM	Service Charges	SSM		ASSEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		BARNHEEM 1	07/11/2019	618		618
NAM	Service Charges	SSM		BEERTA 1	07/11/2019	618		618
NAM	Service Charges	SSM		BLAAKSEDIJK 1	07/11/2019	618		618
NAM	Service Charges	SSM		COEVORDEN 47	07/11/2019	618		618
NAM	Service Charges	SSM		DE BOLDERIJ 1	07/11/2019	618		618
NAM	Service Charges	SSM		DE HOND 1	07/11/2019	618		618
NAM	Service Charges	SSM		DE LIER 20 (MS-2)	07/11/2019	618		618
NAM	Service Charges	SSM		DE LUTTE 5	07/11/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		DE TIBBEN	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 2	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 19	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 21	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 24	07/11/2019	618		618
NAM	Service Charges	SSM		DE WIJK 30	07/11/2019	618		618
NAM	Service Charges	SSM		DELFIJL 1	07/11/2019	618		618
NAM	Service Charges	SSM		DEURNINGEN	07/11/2019	618		618
NAM	Service Charges	SSM		DROUWENERV. ZUIDEIND 1	07/11/2019	618		618
NAM	Service Charges	SSM		EEXTERVEEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		EGMOND-BINNEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		EMMEN 8	07/11/2019	618		618
NAM	Service Charges	SSM		EMMEN 14	07/11/2019	618		618
NAM	Service Charges	SSM		EMMEN 16	07/11/2019	618		618
NAM	Service Charges	SSM		ENGWIERUM 1	07/11/2019	618		618
NAM	Service Charges	SSM		FAAN 1	07/11/2019	618		618
NAM	Service Charges	SSM		FARMSUM 1	07/11/2019	618		618
NAM	Service Charges	SSM		FROOMBOSCH	07/11/2019	618		618
NAM	Service Charges	SSM		GASSELTENIJVEEN 1-2	07/11/2019	618		618
NAM	Service Charges	SSM		GRAVENZANDE 1	07/11/2019	618		618
NAM	Service Charges	SSM		GROOTEGAST 1	07/11/2019	618		618
NAM	Service Charges	SSM		HARKSTED 1-2	07/11/2019	618		618
NAM	Service Charges	SSM		HEILIGERLEE 1	07/11/2019	618		618
NAM	Service Charges	SSM		HOLLUM AMELAND 1	07/11/2019	618		618
NAM	Service Charges	SSM		HOOGENWEG 1	07/11/2019	618		618
NAM	Service Charges	SSM		HOOGEZAND	07/11/2019	618		618
NAM	Service Charges	SSM		KOLHAM 1	07/11/2019	618		618
NAM	Service Charges	SSM		LANGEBRUG 1	07/11/2019	618		618
NAM	Service Charges	SSM		LAUWERSOOG 1	07/11/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		LAUWERZIJL	07/11/2019	618		618
NAM	Service Charges	SSM		MAASSLUIS	07/11/2019	618		618
NAM	Service Charges	SSM		MARUM 1	07/11/2019	618		618
NAM	Service Charges	SSM		MARUMERLAGE 1	07/11/2019	618		618
NAM	Service Charges	SSM		MEEDEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		MIDDELIE 300	07/11/2019	618		618
NAM	Service Charges	SSM		MIDLAREN 1	07/11/2019	618		618
NAM	Service Charges	SSM		MIDWOLDA	07/11/2019	618		618
NAM	Service Charges	SSM		MODDERGAT 1	07/11/2019	618		618
NAM	Service Charges	SSM		MONSTER-ZUID 1	07/11/2019	618		618
NAM	Service Charges	SSM		NIEUW SCHEEMDA	07/11/2019	618		618
NAM	Service Charges	SSM		NIEUWE SCHANS 1	07/11/2019	618		618
NAM	Service Charges	SSM		NOORDBROEK	07/11/2019	618		618
NAM	Service Charges	SSM		NOORDWIJK 2	07/11/2019	618		618
NAM	Service Charges	SSM		NORG 1	07/11/2019	618		618
NAM	Service Charges	SSM		NORG ZUID 1	07/11/2019	618		618
NAM	Service Charges	SSM		NUMANSDORP	07/11/2019	618		618
NAM	Service Charges	SSM		OLDORP 1	07/11/2019	618		618
NAM	Service Charges	SSM		OOSTWOLD 1	07/11/2019	618		618
NAM	Service Charges	SSM		OUD BEIJERLAND ZUID 1	07/11/2019	618		618
NAM	Service Charges	SSM		OUDE LEEDE 1	07/11/2019	618		618
NAM	Service Charges	SSM		PASOP 1	07/11/2019	618		618
NAM	Service Charges	SSM		PUNTHORST 1	07/11/2019	618		618
NAM	Service Charges	SSM		RAMMELBEEK 2	07/11/2019	618		618
NAM	Service Charges	SSM		REEDIJK 1	07/11/2019	618		618
NAM	Service Charges	SSM		RODEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		RODEN 2	07/11/2019	618		618
NAM	Service Charges	SSM		RODEWOLT 1	07/11/2019	618		618
NAM	Service Charges	SSM		ROODE TIL 1	07/11/2019	618		618
NAM	Service Charges	SSM		ROTTERDAM 5	07/11/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		SAAKSUM 1	07/11/2019	618		618
NAM	Service Charges	SSM		SCHAAPHOK 1	07/11/2019	618		618
NAM	Service Charges	SSM		SCHILDMEER 1	07/11/2019	618		618
NAM	Service Charges	SSM		SCHILDWOLDE 1	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 21	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 80	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 109	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 130	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 184	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 234	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 236	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 350	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 463	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 519	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 523	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 531	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 542	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 556	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 560	07/11/2019	618		618
NAM	Service Charges	SSM		SCHOONEBEEK 580	07/11/2019	618		618
NAM	Service Charges	SSM		SPJKENISSE-OOST 1	07/11/2019	618		618
NAM	Service Charges	SSM		STEDUM 1	07/11/2019	618		618
NAM	Service Charges	SSM		SURHUISTERVEEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		TEN BOER	07/11/2019	618		618
NAM	Service Charges	SSM		TERNAARD 1	07/11/2019	618		618
NAM	Service Charges	SSM		TUBBERGEN 4	07/11/2019	618		618
NAM	Service Charges	SSM		TUBBERGEN 8	07/11/2019	618		618
NAM	Service Charges	SSM		UITERBUREN	07/11/2019	618		618
NAM	Service Charges	SSM		UITHUIZEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		UITHUIZERMEDEN 1	07/11/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		USQUERT 1	07/11/2019	618		618
NAM	Service Charges	SSM		VIERHUIZEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		WANNEPERVEEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		WARFSTERMOLEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		WEST BEEMSTER 1	07/11/2019	618		618
NAM	Service Charges	SSM		WITTEN 1	07/11/2019	618		618
NAM	Service Charges	SSM		ZEERIJP 1	07/11/2019	618		618
NAM	Service Charges	SSM		ZOETERMEER 14	07/11/2019	618		618
NAM	Service Charges	SSM		ZOETERMEER 24/25	07/11/2019	618		618
NAM	Service Charges	SSM		ZUIDBROEK 1	07/11/2019	618		618
NAM	Service Charges	SSM		ZUIDLAARDERVEEN	07/11/2019	618		618
NAM	Service Charges	SSM		ZUIDWENDING 1	07/11/2019	618		618
NAM	Service Charges	SSM		K 7-FA-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		K 8-FA-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		K 8-FA-3	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		K14-FA-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		K15-FA-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		K15-FB-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		L13-FC-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		AWG-1C	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		L 2-FA-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		L 9-FF-1	07/11/2019	6,178		6,178
NAM	Service Charges	SSM		K17-FA-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		L13-FI-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		K 7-FB-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		K 7-FD-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		K 8-FA-2	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		K14-FB-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		K15-FC-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		K15-FG-1	07/11/2019	3,089		3,089

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		K15-FK-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		L13-FD-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		L13-FE-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		AME 2 (AMELAND- EAST)	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		L 9-FA-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		L 9-FB-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		N 7-FA-1	07/11/2019	3,089		3,089
NAM	Service Charges	SSM		K7-FA-1P, change	07/11/2019	4,300		4,300
NAM	Service Charges	SSM		K7-FA-1W, change	07/11/2019	4,300		4,300
NAM	Service Charges	SSM		K7-FB-1, change	07/11/2019	4,300		4,300
NAM	Service Charges	SSM		K7-FD-1, change	07/11/2019	4,300		4,300
NAM	Service Charges	SSM		K8-FA-1, change	07/11/2019	4,300		4,300
NAM	Service Charges	SSM		K8-FA-1P, change	07/11/2019	4,300		4,300
NAM	Service Charges	SSM		K8-FA-2, change	07/11/2019	4,300		4,300
NAM	Service Charges	SSM		MON-02A	07/11/2019	24,752		24,752
NAM	Service Charges	SSM		SCH-1202	07/11/2019	3,828		3,828
NAM	Service Charges	SSM		SCH-1402	07/11/2019	1,188		1,188
NAM	Service Charges	SSM		SCH-1505	07/11/2019	2,244		2,244
NAM	Service Charges	SSM		SCH-2803	07/11/2019	3,960		3,960
NAM	Service Charges	SSM		SCH-2901	07/11/2019	1,848		1,848
NAM	Service Charges	SSM		SCHOONEBEEK 2400	07/11/2019	1,020		1,020
NAM	Service Charges	SSM		ZEVENHUIZEN » NORG 3	07/11/2019	1,020		1,020
NAM	Service Charges	SSM		K8-FA-1 » K14-FA-1	07/11/2019	1,020		1,020
NAM	Service Charges	SSM		DE HULTE» HOLS- LOOT» GZI	07/11/2019	1,020		1,020
NAM	Service Charges	SSM		GEEFSWEER » TP DELFZIJL	07/11/2019	1,020		1,020
NAM	Service Charges	SSM		Production & Well Services	07/11/2019	1,020		1,020

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
NAM	Service Charges	SSM		annual fee	07/11/2019	63,705		63,705
ONE-Dyas B.V.	Service Charges	SSM	Q16bc	Q16Maas plant	13/12/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	13/12/2019	6,178		6,178
ONE-Dyas B.V.	Service Charges	SSM	Q16a	Q16FA	13/12/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	M07	M07-A	13/12/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	P11a	P11-E	13/12/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	Q16bc	Maas field	13/12/2019	7,260		7,260
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	13/12/2019	5,016		5,016
ONE-Dyas B.V.	Service Charges	SSM	General	General	13/12/2019	5,000		5,000
ONE-Dyas B.V.	Service Charges	SSM	M07	M07-A	15/01/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	15/01/2019	6,178		6,178
ONE-Dyas B.V.	Service Charges	SSM	Q16bc	Q16Maas plant	15/01/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	P11a	P11-E	15/01/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	15/01/2019	1,020		1,020
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	15/01/2019	1,020		1,020
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	15/01/2019	4,160		4,160
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	15/01/2019	2,574		2,574
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	15/01/2019	4,160		4,160
ONE-Dyas B.V.	Service Charges	SSM	L11b	L11-B	15/01/2019	2,970		2,970
ONE-Dyas B.V.	Service Charges	SSM	Q16bc	Maas field	15/01/2019	1,020		1,020
ONE-Dyas B.V.	Service Charges	SSM	Q16bc	Maas field	15/01/2019	15,380		15,380
ONE-Dyas B.V.	Service Charges	SSM	Q16a	Q16FA	15/01/2019	4,300		4,300
ONE-Dyas B.V.	Service Charges	SSM	Q16a	Q16FA	15/01/2019	1,020		1,020
ONE-Dyas B.V.	Service Charges	SSM	Q16a	Q16FA	15/01/2019	3,089		3,089
ONE-Dyas B.V.	Service Charges	SSM	P11a	P11-E	15/01/2019	4,300		4,300
ONE-Dyas B.V.	Service Charges	SSM	L11c	L11-Gillian	15/01/2019	15,280		15,280
ONE-Dyas B.V.	Service Charges	SSM	L11c	L11-Gillian	15/01/2019	4,160		4,160
ONE-Dyas B.V.	Service Charges	SSM	L11c	L11-Gillian	15/01/2019	3,300		3,300
ONE-Dyas B.V.	Service Charges	SSM	N07c	N07-04	15/01/2019	4,160		4,160
ONE-Dyas B.V.	Service Charges	SSM	N07c	N07-04	15/01/2019	12,540		12,540

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
ONE-Dyas B.V.	Service Charges	SSM	General	General	15/01/2019	5,010		5,010
ONE-Dyas B.V.	Service Charges	SSM	M07	M07-A	15/01/2019	4,300		4,300
Vermilion Energy Netherlands	Service Charges	SSM		KOOTSTERTILLE TC	16/12/2019	6,178		6,178
Vermilion Energy Netherlands	Service Charges	SSM		HARLINGEN PLANT	16/12/2019	6,178		6,178
Vermilion Energy Netherlands	Service Charges	SSM		GARIJP	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		MIDDENMEER	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		NOORDWOLDE 1/ WESTSTEL.1	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 100	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 200	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 300	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		WAALWIJK-NORTH	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		BOZUM 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		BRAKEL 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		DE BLESSE 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		EERNEWOUDE 1 LEW 8-11	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		FRANEKER 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		GARIJP OV	16/12/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	Service Charges	SSM		GROUW 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		GROUW 2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		HARLINGEN 2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		HARLINGEN 4	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		HARLINGEN 5	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		HARLINGEN 6	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		HARLINGEN 101	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		LAMBERTSCHAAG	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		LEEWARDEN 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		LEEWARDEN 3-16	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		LEEWARDEN 7-10	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		LEEWARDEN 12-15	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		LEEWARDEN 13-14	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		MIDDELBUREN 1 OPEINDE 3	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		MIDDENMEER 1-2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJEGA 1-6-8	16/12/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	Service Charges	SSM		NIJEGA 2 OPEINDE 5-6	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJEGA 3	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJEGA 4 LEEUW 101	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJEGA 5	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJEGA 7	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJEGA 9 LEEUW 102	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJENSLEEK 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		OLDELAMER 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		OPEINDE 1-7	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		OPEINDE 2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		OPEINDE 4	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		RAUWERD 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		RAUWERD 2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		RIED 2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		SLOOTDORP 1-4-5	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		SPRANG A	16/12/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	Service Charges	SSM		VINKEGA 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WAALWIJK-HAVEN	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WAALWIJK-SOUTH	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WAPSE	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WARGA 2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WARTENA 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WIJK EN AALBURG	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		BLESDIJKE 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		DE HOEVE 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		DE KOM 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		EESVEEN 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		GEESBRUG 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		GROLLOO	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		HEMPENS 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		KATLIJK 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		LANGENZAAG 1	16/12/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	Service Charges	SSM		NIEUWEHORNE 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIEUWENDIJK-A	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		NIJELAMER 2	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		OPPENHUIZEN 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		OTTOLAND 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		TIENDEVEEN 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 400	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 600	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 700	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 900	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WAALWIJK-EAST	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WAALWIJK N3	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WOMMELS 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		WOUDSEND 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		GROOTWIJN- GAARDEN 1	16/12/2019	618		618
Vermilion Energy Netherlands	Service Charges	SSM		TIETJERKSTERADEEL 800	16/12/2019	618		618

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	Service Charges	SSM		ZUIDWAL	16/12/2019	3,089		3,089
Vermilion Energy Netherlands	Service Charges	SSM		MBN-02	16/12/2019	4,884		4,884
Vermilion Energy Netherlands	Service Charges	SSM		annual fee	16/12/2019	5,000		5,000
Neptune Energy Netherlands B.V.	Service Charges	SSM		D15	28/11/ 2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		E17	28/11/ 2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		F3	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		G14	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		G16	28/11/ 2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		G16	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		G17	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		K9	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		K9	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		K9	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		K12	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		K12	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	6,178		6,178

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		L12/15	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		Q13	28/11/2019	6,178		6,178
Neptune Energy Netherlands B.V.	Service Charges	SSM		D18a	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		F3	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		G14	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		K2b	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		K12	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		K12	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		K12	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		L4/L5	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		L5AD	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	1,236		1,236
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	1,236		1,236
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	3,089		3,089

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	1,236		1,236
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	3,089		3,089
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	2,500		2,500
Neptune Energy Netherlands B.V.	Service Charges	SSM		L10	28/11/2019	2,500		2,500
Neptune Energy Netherlands B.V.	Service Charges	SSM		K12	28/11/2019	1,020		1,020
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	19/01/2019	6,178		6,178
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A18	A18	19/01/2019	6,178		6,178
Petrogas E&P Netherlands B.V.	Service Charges	SSM	B13	B13	19/01/2019	6,178		6,178
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	19/01/2019	4,160		4,160
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	19/01/2019	4,160		4,160
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	19/01/2019	5,133		5,133
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A18	A18	19/01/2019	5,133		5,133
Petrogas E&P Netherlands B.V.	Service Charges	SSM	B13	B13	19/01/2019	5,133		5,133
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	538		538
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	19/01/2019	538		538

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Petrogas E&P Netherlands B.V.	Service Charges	SSM	B13	B13	19/01/2019	538		538
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A18	A18	19/01/2019	538		538
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	11,689		11,689
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	7,389		7,389
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	22,291		22,291
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	8,222		8,222
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	1,236		1,236
Petrogas E&P Netherlands B.V.	Service Charges	SSM	P/9	P/9	19/01/2019	8,222		8,222
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	538		538
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	538		538
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	538		538
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	2,376		2,376
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	2,178		2,178
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	2,376		2,376
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	2,178		2,178
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	2,772		2,772

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	2,772		2,772
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	7,526		7,526
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	594		594
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	4,160		4,160
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	19/01/2019	1,020		1,020
Petrogas E&P Netherlands B.V.	Service Charges	SSM	P/9	P/9	19/01/2019	538		538
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A18	A18	24/11/2019	5,544		5,544
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	24/11/2019	3,564		3,564
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	24/11/2019	1,320		1,320
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A18	A18	24/11/2019	4,160		4,160
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	24/11/2019	4,160		4,160
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	24/11/2019	4,160		4,160
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A12	A12	24/11/2019	7,011		7,011
Petrogas E&P Netherlands B.V.	Service Charges	SSM	A18	A18	24/11/2019	7,011		7,011
Petrogas E&P Netherlands B.V.	Service Charges	SSM	B13	B13	24/11/2019	7,011		7,011
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	3,089		3,089

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	3,089		3,089
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	7,011		7,011
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	3,922		3,922
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	1,236		1,236
Petrogas E&P Netherlands B.V.	Service Charges	SSM	P/9	P/9	24/11/2019	3,922		3,922
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	4,300		4,300
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	1,980		1,980
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	4,160		4,160
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	1,020		1,020
Petrogas E&P Netherlands B.V.	Service Charges	SSM	Q/1-Q/2c	Q/1-Q/2c	24/11/2019	1,020		1,020
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K1a	K1a	12/02/2019	18,369		18,369
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	F15a	F15a	12/02/2019	10,478		10,478
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K4b/K5a	K4b/K5a	12/02/2019	36,278		36,278
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K6/L7	K6/L7	12/02/2019	140,576		140,576
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K5b	K5b	12/02/2019	4,300		4,300
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	L4a	L4a	12/02/2019	33,923		33,923

Company/ Fiscal Unity	Payment stream	Gov. agency	Licence number	Field name	Date	Payment (EUR)	Repay- ment (EUR)	Net payment (EUR)
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K4a	K4a	12/02/2019	23,378		23,378
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K1a	K1a	04/12/2019	3,089		3,089
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	F15a	F15a	04/12/2019	6,178		6,178
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K4b/K5a	K4b/K5a	04/12/2019	20,445		20,445
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K6/L7	K6/L7	04/12/2019	35,660		35,660
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K5b	K5b	04/12/2019	9,757		9,757
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	L4a	L4a	04/12/2019	44,531		44,531
Total E&P Nederland BV	Service Charges	Ministry of EA&CP	K4a	K4a	04/12/2019	6,178		6,178
							Total	1,966,235

Source: BDO

APPENDIX 5

Breakdown of Water Authority taxes and levies paid by company and by project

Company/ Fiscal Unity	Payment stream	Gov. agency	Field name	Datum	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
NAM	WA taxes and levies	Water Authority	North Friesland		511,127		511,127
NAM	WA taxes and levies	Water Authority	Groningen		1,067,058		1,067,058
NAM	WA taxes and levies	Water Authority	Groningen		428,548		428,548
NAM	WA taxes and levies	Water Authority	Groningen		3,714,227		3,714,227
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Leeuwarden West	21/01/2019	358		358
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Leeuwarden West	21/04/2019	1,017		1,017
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Leeuwarden West	21/05/2019	513		513
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Leeuwarden West	21/06/2019	1,085		1,085
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Leeuwarden East	21/01/2019	50,711		50,711
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Leeuwarden East	21/02/2019	2,334		2,334
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Leeuwarden East	21/02/2019	160		160
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Kootstertille	21/02/2019	10,262		10,262
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Kootstertille	21/02/2019	22,231		22,231
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Kootstertille	21/03/2019	71,104		71,104
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Kootstertille	21/04/2019	39,771		39,771
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Kootstertille	21/07/2019	138,766		138,766
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Kootstertille	21/07/2019	25,764		25,764

Company/ Fiscal Unity	Payment stream	Gov. agency	Field name	Datum	Payment (EUR)	Repayment (EUR)	Net payment (EUR)
Vermilion Energy Netherlands	WA taxes and levies	Water Authority	Kootstertille	21/10/2019	14,206		14,206
Nedmag	WA taxes and levies	Water Authority		05/07/2019	275,324		275,324
Nedmag	WA taxes and levies	Water Authority		05/07/2019	52,814		52,814
						Total	6,427,380

Source: BDO

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