

Extractive Industries  
Transparency Initiative

NATIONAL REPORT  
OF UKRAINE  
2014-2015

**UAEITI** Extractive  
Industries  
Transparency  
Initiative

**EY**  
Building a better  
working world

## TABLE OF CONTENTS

<b>National EITI Report of Ukraine 2014-2015</b> .....	<b>6</b>
<b>1. Executive summary</b> .....	<b>8</b>
<b>2. List of abbreviations and glossary of terms</b> .....	<b>15</b>
<b>3. Extractive industries transparency initiative in the world and in Ukraine</b> .....	<b>18</b>
<b>4. The methodology and approach used to prepare the EITI Report</b> .....	<b>20</b>
4.1. Scope of the EITI Report .....	20
4.2. Data collection .....	22
4.3. Data reconciliation.....	23
<b>5. Overview of Ukraine's extractive industries in 2014-2015</b> .....	<b>24</b>
5.1. General Information about the extractive industries .....	24
5.2. Mining of coal.....	26
5.2.1. Coal reserves and their geographical location .....	26
5.2.2. Extraction, exports and imports of coal in 2014-2015 .....	28
5.2.3. The largest coal producers in Ukraine .....	32
5.3. Production of oil and natural gas .....	34
5.3.1. General information about the oil and gas industry of Ukraine .....	34
5.3.2. Reserves of natural gas and oil in Ukraine .....	39
5.3.3. Oil and natural gas production in Ukraine in 2014 and 2015 .....	41
5.3.4. Import and export of oil and gas .....	44
5.4. Mining of iron ores.....	47
5.4.1. Iron ore reserves and their geographical location.....	47
5.4.2. Key iron mining companies and their product in 2014-2015 .....	49
5.5. Mining of titanium ores.....	57
5.5.1. The reserves of titanium ores and their geographical location .....	57
5.5.2. The main titanium deposits and their developers.....	57
5.6. Mining of manganese ores .....	62
5.6.1. The reserves of manganese ores and their geographical location.....	62
5.6.2. Major companies within the industry and their production volumes in 2014-2015.....	65
5.6.3. Production and exports of manganese products in 2014-2015.....	66
5.7. Oil and gas transportation through the territory of Ukraine .....	69
5.7.1. Transportation of natural gas .....	69
5.7.2. Oil transportation .....	73
5.8. Information on special permits for subsoil use.....	79
5.8.1 General information on special licenses for subsoil use .....	79
5.8.2. Analysis of special licenses for geological exploration of oil and gas.....	83
5.9. Significant exploratory operations carried out in 2014-2015 .....	85
5.10. The impact of extractive industries on the economy of Ukraine.....	90
5.10.1. The role of extractive industries in the economy of Ukraine .....	90
5.10.2. Capital investments in Ukrainian extractive industries .....	92
5.10.3. Impact of extractive industries on employment and incomes of Ukrainian households .....	95
5.10.4. Exports of the Ukrainian extractive products .....	101
5.11. The role of the state in extractive industries in 2014-2015 .....	103

5.11.1.	The role of the state in the coal industry and the budget support for coal industry .....	103
5.11.2.	The role of the state in the oil and gas industry .....	104
5.11.3.	The role of the state in the iron ore industry and budget support for iron ore industry .....	106
5.11.4.	The role of the state in the titanium ore industry .....	106
5.11.5.	Government guaranteed loans to extractive companies .....	106
5.12.	Assessment of the regional distribution of revenues from the extractive industries of Ukraine .....	111
<b>6.</b>	<b>Statutory and fiscal regulation for extractive industries in 2014-2015 .....</b>	<b>120</b>
6.1	Overview of the regulations applicable to extractive industries .....	120
6.1.1.	The Subsoil Code of Ukraine .....	121
6.1.2.	The Mining Law of Ukraine .....	122
6.1.3.	The Law of Ukraine "On Oil and Gas" .....	123
6.1.4.	Tax regulations .....	124
6.1.5.	Other regulations .....	125
6.2	Functions and responsibilities of public authorities .....	127
6.3	Reforming of the regulatory and fiscal regime of the mining industry in 2014-2015 .....	129
6.4	Fiscal regime for extractive industries.....	133
6.5	Regulatory regime for extractive industries .....	147
6.5.1.	Registry of licenses .....	147
6.5.2.	Procedure for granting licenses .....	147
6.5.3.	Availability of the information about the beneficial owners of extractive companies .....	153
6.5.4.	The contracts in the extractive industries .....	154
6.5.5.	Other contracts in extractive industries .....	156
6.5.6.	Use of local component in extractive industries .....	159
6.6	Budget process in Ukraine .....	161
<b>7.</b>	<b>Reconciliation of tax and other payments .....</b>	<b>164</b>
	<b>Report of factual findings.....</b>	<b>165</b>
7.1	Agreed upon procedures .....	166
7.2	Information on payments to be reconciled.....	167
7.3	General results of payments' reconciliation .....	172
7.4	Reconciliation of tax payments.....	177
7.4.1.	Personal income tax .....	177
7.4.2.	Corporate income tax .....	179
7.4.3.	Subsoil use fee (rent) for production of mineral resources .....	181
7.4.4.	Value added tax .....	183
7.4.5.	Excise tax on excisable goods manufactured in Ukraine (hereinafter - excise tax); .....	186
7.4.6.	Transportation royalties .....	188
7.4.7.	Environmental tax .....	190
7.5	Reconciliation of non-tax payments .....	192
7.5.1	Income from property and business activity .....	192
7.5.2.	Unified social contribution.....	194
7.5.2.	Other non-tax payments .....	196
7.6	Reconciliation of oil and gas transportation revenues .....	209
7.7	Social expenditures by extractive companies .....	211
<b>8.</b>	<b>Recommendations on improvement of the EITI reporting process.....</b>	<b>214</b>
<b>9.</b>	<b>Annex 1. List of mineral deposits in Ukraine.....</b>	<b>220</b>

10.	<b>Annex 2. List of state authorities and institutions surveyed within the scope of eiti report</b>	
	224	
11.	<b>Annex 3. List of extractive companies included into the scope of EITI Report</b>	228
12.	<b>Annex 4. Questionnaire for extractive companies</b>	250
13.	<b>Annex 5. Annual report on tax and other payments for extractive companies</b>	282
14.	<b>Annex 6. Powers of state authorities of ukraine in the field of mineral resource production</b>	298
15.	<b>Annex 7. Ultimate Beneficial Owners of reporting entities according to the information from Unified State Registry</b>	310
16.	<b>Annex 8. Essential terms and conditions of PSA</b>	317
17.	<b>Annex 9. Essential terms and conditions of concession contract</b>	320
18.	<b>Annex 10. Information on mineral resource classification</b>	323
19.	<b>Annex 11. Auctions on granting licenses held during 2014-2015</b>	324
20.	<b>Annex 12. Information on selected indicators of interbudgetary transfers (other subventions) from the State budget to local budgets of Ukraine in 2014-2015.</b>	331
21.	<b>Annex 13. Consolidated database on tax and other payments by enterprises belonging to extractive industry for 2014</b>	333
	21.1. Personal income tax	333
	21.2. Corporate income tax	339
	21.3. Subsoil use fee (rent) for production of mineral resources	345
	21.4. Value added tax	351
	21.5. Excise tax on excisable goods manufactured in Ukraine (hereinafter - excise tax)	357
	21.6. Transportation royalties	363
	21.7. Environmental tax	369
	21.8. Income form property and business activity	375
	21.9. Unified social contribution	381
22.	<b>Annex 14. Consolidated database on tax and other payments by enterprises belonging to extractive industry for 2015</b>	387
	22.1. Personal income tax	387
	22.2. Corporate income tax	393
	22.3. Subsoil use fee (rent) for production of mineral resources	399
	22.4. Value added tax	405
	22.5. Excise tax on excisable goods manufactured in Ukraine (hereinafter - excise tax)	411
	22.6. Transportation royalties	417
	22.7. Environmental tax	423
	22.8. Income form property and business activity	429
	22.9. Unified social contribution	435
23.	<b>Annex 15. Consolidated database on tax and other payments by large enterprises belonging to extractive industry, which did not provide the information for EITI report</b>	441
	23.1. Tax and other payments by large companies belonging to extractive industry in 2014	441
	23.2. Tax and other payments by large companies belonging to extractive industry in 2015	446
24.	<b>Annex 16. Consolidated database on tax and other payments by small enterprises belonging to extractive industry (which were not reconciled)</b>	451
	24.1. Tax and other payments by small enterprises belonging to extractive industry in 2014	451



24.2. Tax and other payments by small enterprises belonging to extractive industry in 2015	483
25. Annex 17. Information received from the companies by the requests .....	515
26. Annex 18. Information received from state authorities and institutions by the requests	524
27. Annex 19. Corespondance of Ukraine EITI Report and Standart.....	526



Ernst & Young Audit Services LLC  
Khreschatyk Street, 19A  
Kyiv, 01001, Ukraine  
Tel: +380 (44) 490 3000  
Fax: +380 (44) 490 3030  
www.ey.com/ua

ТОВ «Ернст енд Янг Аудиторські Послуги»  
Україна, 01001, Київ  
вул. Хрещатик, 19А  
Тел.: +380 (44) 490 3000  
Факс: +380 (44) 490 3030

Ministry of Energy and Coal Industry of Ukraine,  
Nasalyk I.S.  
34, Khreschatyk St., Kyiv, 01601, Ukraine

## NATIONAL EITI REPORT OF UKRAINE 2014-2015

According to agreement №A-1 dated 27 July 2016, EY was appointed as Independent Administrator for preparation EITI Report of Ukraine.

EITI Report provides the overview of Ukraine's extractive industries, its regulatory and fiscal oversight and results of reconciliation of data on taxes and other payments to the state from extractive companies in 2014-2015 as part of the implementation of Extractive Industries Transparency Initiative (EITI) in Ukraine.

The EITI Report consists of the executive summary, 6 sections and 19 annexes, including:

- ▶ EITI description and Ukraine's role therein (Section 3),
- ▶ methodology and approach used to prepare the EITI Report (Section 4),
- ▶ overview of Ukraine's extractive industries (Section 5),
- ▶ regulatory and fiscal oversight of extractive industries in Ukraine (Section 6),
- ▶ report on data reconciliation and discrepancies identified (Section 7),
- ▶ recommendations on the improvement of the EITI reporting process (Section 8).

This document has been prepared based on EITI standard and Terms of Reference for the Independent Administrator, which was approved by the Multi-Stakeholder Group (MSG) in Ukraine. The information contained in this document is based on data provided by the subsoil users and government authorities. Independent Administrator relied on information given to him, and did not carry out any procedures of data verification or evaluation of its completeness, accuracy and correctness. For all information related to the payments of subsoil users to the government, please contact with the respective companies and / or government authorities.

The purpose of EITI report was the improvement of transparency in extractive industries of Ukraine. Our procedures do not involve identification of fraud or error made by the companies or government authorities.

This material has been prepared for general informational purposes only and is not intended to be relied upon as financial, accounting, legal, tax, or other professional advice. Any recommendations



Ernst & Young Audit Services LLC  
Khreschatyk Street, 19A  
Kyiv, 01001, Ukraine  
Tel: +380 (44) 490 3000  
Fax: +380 (44) 490 3030  
www.ey.com/ua

ТОВ «Ернст енд Янг Аудиторські Послуги»  
Україна, 01001, Київ  
вул. Хрещатик, 19А  
Тел.: +380 (44) 490 3000  
Факс: +380 (44) 490 3030

herein are of general nature and should not be used to make managerial, financial or any other decisions. In case of any questions requiring the interpretation of laws, accounting standards, or any other sources of information contained herein, or if there is a need in specific recommendations or opinion, a case-tailored professional advice should be sought.

EY is not liable for any loss or damage caused to any person as a result of the use of the information contained herein. Those who order or otherwise use the information contained herein do it on their own risk.

Any part of this Report should not be changed while its publication and/or other usage.

The source should be always mentioned if publishing any data from this Report.

Oleg Svetleuschiy

Partner

15 February 2017

## 1. EXECUTIVE SUMMARY

This Report is second EITI report of Ukraine. It reveals information about companies payments and government revenues in the extractive industries in 2014 and 2015 (first EITI report of Ukraine, prepared in 2015, contained information on the 2013). The payments and revenues, disclosed in this report, include taxes and levies (income tax, rent for subsoil use, environmental tax, etc.), non-tax payments and other payments envisaged by the legislation of Ukraine.

EY as an Independent Administrator has conducted a reconciliation of cash flows between the state and extractive companies and identified whether there were material differences between the two.

In the scope of the report includes the cash flows on industries engaged six mining minerals such as: natural gas, oil, coal, iron ore, titanium ore and manganese ore.

The EITI report includes revenue streams from six extractive industries: natural gas, oil, coal, iron ore, titanium ore and manganese ore.

According to the Geoinform of Ukraine SRPE, as of the beginning of 2014 more than 20 thousands deposits and ore occurrences with 117 varieties of minerals were discovered in Ukraine, of which about half have commercial value and are registered in the State Registry of Mineral Reserves.

### ***The contribution of extractive industries in the economy of Ukraine***

The economic importance of extractive industries for Ukraine is high enough, but still it is not a key sector of the economy. The contribution of extractive industries<sup>1</sup> to the gross domestic product of Ukraine (hereinafter - GDP) in 2014 exceeded UAH 86,014 million, or 5.4% of GDP, and in 2015 - UAH 94,824 million, or 4.8% of GDP of Ukraine.

**Capital investments.** Traditionally, extractive industries has been a capital-intensive sector of the economy. By SSSU of Ukraine, the share of the extractive industries in total capital investments is significantly higher than the share of the industries in the Ukrainian GDP in the last six years. In 2014 the share of the extractive industries in total capital investments was 9.0%, while the share in GDP - only 5.4%. In 2015 the share of extractive industries in total capital investments was 6.9%, while the share in GDP - 4.8%.

In 2015, the investments in extractive industries fell by almost 50% compared to the peak in 2012 and actually decreased in UAH equivalent to the level of 2010 - the starting point after the crisis fall in 2009. However, the capital investment in USD equivalent in 2015 fell to its lowest level in the last 6 years.

---

<sup>1</sup> In this paragraph, unless otherwise is indicated, the term "extractive industries" refers to the corresponding economic activity - "Mining and quarrying" (NACE code-2010- B) which comprises:

- Mining of coal and lignite (NACE code-2010 - B05);
- Extraction of crude petroleum and natural gas (NACE code-2010 - B06);
- Mining of metal ores, other mining and quarrying; mining support service activities (NACE code-2010 -B07-V09).

In the absence of relevant official statistics, all of the data in this section do not include the economic performances of the companies involved in the transportation of oil and gas.



Approximately 85% of all capital investment in extractive industries in the 2014-2015 fell into three industries: the extraction of natural gas, iron ore and coal. The share of other industries is negligible and virtually unchanged over the 2014-2015.

The capital investments in extractive industries are basically financed by private investors and companies. In 2014-2015, the investments funded from the state budget dropped dramatically. For example, in 2015 they decreased 140 times compared to 2011 and amounted to only about UAH 11 million, or 0.1% of total capital investment in extractive industries.

**Employment.** The extractive companies are important employers. However, due to economic recession in Ukraine, which has been experiencing since the end of 2013, and the hostilities in the eastern part of the country in the 2014-2015, the number of the persons employed in extractive industries decreased rapidly. Overall in 2013, according to the SSSU, the average number of staff in the extractive industries amounted to 412 thousand persons, or 15.9% of all full-time employees in the Ukrainian industrial sector and 4.2% of all full-time employees in Ukraine. These figures actually remained at the same level during the 2010-2013. However, in 2014 the average number of staff in the extractive industries decreased to 309 thousand persons, and in 2015 - to 255 thousand persons.

About 70% of all persons employed in extractive industries are concentrated in three main regions - Donetsk, Dnipropetrovsk and Luhansk regions.

**Export.** Ukrainian gas and oil industry operates primarily to meet the domestic needs. According to the State Statistics Service, only minor volumes of oil and natural gas were exported in during previous years.

Instead, the metal ores and coal industry are partly export oriented. For example, the metal ores industries showed increasing share of exports in the total production in the years 2012-2015, while the value of exports in monetary terms decreased. The trend is primarily due to the fall in internal consumption of iron ore and the opportunity to get a stable inflow of foreign exchange earnings in a situation of significant devaluation of the hryvnia against foreign currencies.

#### ***Reconciliation of tax and other payments***

According to the government bodies, total government revenues from extractive industries in 2014 were 57,997.5 mln UAH or 11.0% of total tax collection of Consolidated budget of Ukraine and total revenues of Pension fund of Ukraine, in 2015 - 92,515.3 mln UAH of 13.7% respectively.

According to the SFS, government revenues from oil and gas industry (including transportation of oil and gas) in 2014 were 37,803.0 mln UAH, or 65.2% of total government revenues from extractive industries, and in 2015 70,364.9 mln UAH or 76.1% respectively.

According to SFS, the most significant types of payment from extractive companies are production royalty (18,714.7 mln UAH in 2014 and 37,152.1 mln UAH in 2015), VAT (respectively 13,975.9 mln UAH and 25,319.6 mln UAH) and corporate income tax (9,153.1 mln UAH and 8,607.5 mln

UAH). The highest growth rates showed revenues from transportation royalties (+166.5%)<sup>2</sup>, excise tax (+148.7%) and production royalty (+98.5%).

Independent Administrator and MSG, based on the results of scoping study, taking into account requirements of EITI Standard identified list of material revenues streams. In addition, based on the results of scoping study and analysis of the information received from the State Fiscal Service of Ukraine, 97 extractive companies were selected (hereinafter - large extractive companies). According to the SFS, these companies paid more than 99% of tax revenues to the Consolidated budget of Ukraine from extractive industries. On the whole, only 51 of 97 large mining companies provided response to a request distributed for the purposes of preparation of the Report.

Thus, scope of reconciliation in EITI report includes 9 types of payments from 97 large extractive companies, which was in 2014 - 55,578.5 mln UAH, or 95.8% of total government revenues from extractive industries, and in 2015 - 88,409.0 mln UAH, or 95.5% of total government revenues from extractive industries.

**The share of government revenues, which were reconciled, in total revenues, designed for reconciliation, is 82.6% in 2014 and 82.8% in 2015<sup>3</sup>.** The highest completeness rate of reconciliation is in coal industry (98.1% in 2014 and 93.9% in 2015), the lowest - metal ores industries (66.1% in 2014 and 65.6% in 2015).

Independent Administrator identified discrepancies between data, reported by the companies and SFS. Detailed information about discrepancies for each type of payment presented in sections **7.4** and **7.5**. Detailed information about discrepancies for each extractive company is presented in **Annexes 13** and **14**.

### **Coal**

Coal is about a third in the structure of primary energy sources in Ukraine. According to Geoinform of Ukraine SRPE, at the beginning of 2016 the balance reserves (registered in the State Registry of Mineral Reserves) of coal<sup>4</sup> in Ukraine amounted to about 44 317 million tons<sup>5</sup>. Of these, about 70% are steam coal and 30% - coking coal<sup>6</sup>. Ukraine has about 4% of the world coal reserves and is among the top ten world leaders by the volume of proven reserves. The main deposits are in Donetsk, Dniprovsky and Lviv-Volyn Coal Basins.

According to the Ministry of Energy and Coal Industry of Ukraine (MECI), the volume of coal production in 2015 in Ukraine totaled 39.750 million tons, which is 38.8% less than in 2014 year. In 2015 production of steam coal, compared to 2014, decreased by 35.7%, of coking coal - by 48.4%. In 2015, the coal mining enterprises managed by MECI reduced the volume of coal production by 62%<sup>7</sup>.

---

<sup>2</sup> Rental fee for the transportation of natural gas in trunk pipelines through the territory of Ukraine and Rental fee for the transportation of oil and oil products in trunk pipelines and oil product pipelines through the territory of Ukraine

<sup>3</sup> Share of government revenues, which were reconciled, calculated without revenues from extractive companies from temporarily occupied territory of Ukraine

<sup>4</sup> For more details about minerals classification see **Annex 10** *Error! Reference source not found.*

<sup>5</sup> The information is provided by Geoinform of Ukraine SRPE, "State Registry of Mineral Reserves of Ukraine, Coal", p. 7.

<sup>6</sup> The Integrated Annual Report of DTEK Company for 2015.

<sup>7</sup> According to the Integrated Annual Report of DTEK Company for 2015.

At the beginning of 2016 coal was produced at 150 mines, of them 85 mines of all types of ownership (83 in 2014), or 57% of the total number of Ukrainian mines (55% - 2014), are located in the territories of Donetsk and Luhansk regions that are temporarily not under control of the Ukrainian authorities. Of the 90 mines within the scope of the MECI 37 mines are located in the territory controlled by the Ukrainian authorities, of them 25 mines operated in coal production mode, 12 mines - in the maintaining mode. 53 mines are located in the territories of Donetsk and Luhansk regions that are temporarily not under Ukrainian control<sup>8</sup>.

However, even with such a significant drop in production, Ukraine is still a reliable and important supplier of coal for some countries. For example, in 2015 Ukraine exported 347.97 thous tons of coal to Slovakia, which is about 10 % of the total coal imported by Slovakia<sup>9</sup>; in 2014 coal exports to Turkey amounted to 1.7 million tons, or over 7% of the coal imported by Turkey. The total exports of coal in 2014 amounted to 7.0 million tons, in 2015 - 0.6 million tons.

The largest coal importing countries in Ukraine in 2014-2015 were the Russian Federation (10.5 mln tons in 2014 and 7.9 mln tons in 2015), the USA (2.0 mln tons in 2014 and 2.8 mln tons in 2015), Australia (0.7 mln tons in 2014 and 1 mln tons in 2015), South Africa (0.3 mln tons in 2014 and 0.9 mln tons in 2015). The total coal imports in 2014 amounted to 14.7 mln tons and in 2015 - 14.6 mln tons.

### ***Oil and natural gas***

As of 01.01.2016, the balance sheet (registered in the State Registry of Mineral Reserves) oil reserves in Ukraine amounted to 121,290 thous tons<sup>10</sup>. More than a half of the oil reserves and three quarters oil production are located in Eastern region, 36% of the reserves and about 25% of production are in the Western region and the rest - in the Southern region.

The balance reserves<sup>11</sup> (registered in the State Registry of Mineral Reserves) of natural gas (free and dissolved), as at 01.01.2016, amounted 924,115 mln m<sup>3</sup>, the off-balance reserves - 9,293 mln m<sup>3</sup>. The balance reserves of gas in the amount of 876,064 mln m<sup>3</sup> (94.8%) are deposited in 381 onshore fields, and 48,051 mln m<sup>3</sup> (5.2%) are deposited in 15 offshore fields. 80.96% of the Ukrainian balance reserves of natural gas are located in Eastern region, 11.71% - in the Western region, and 7.33% - in the Southern region.<sup>12</sup>

According to the Ministry of Energy and Coal Industry, in 2015 the volume of oil and gas condensate produced in Ukraine amounted to 2,461.7 thous tons (9.9% less than in 2014), including oil - 1,805.6 thous tons (10.9% less than in 2014)<sup>13</sup>.

In 2015, Ukraine produced 19.9 billion m<sup>3</sup> of natural gas (in 2014 - 20.5 billion m<sup>3</sup>) or about 60% of the total gas consumed in Ukraine<sup>14</sup>. At the same time, the volume of natural gas imported to Ukraine

---

<sup>8</sup>[http://mpe.kmu.gov.ua/minugol/control/publish/article?art\\_id=244964062](http://mpe.kmu.gov.ua/minugol/control/publish/article?art_id=244964062); The Integrated Annual Report of DTEK company for 2015.

<sup>9</sup>[https://ycharts.com/indicators/slovakia\\_coal\\_imports](https://ycharts.com/indicators/slovakia_coal_imports)

<sup>10</sup> The information is provided by Geoinform of Ukraine SRPE, "State Registry of Mineral Reserves of Ukraine, Oil".

<sup>11</sup> For more details about minerals classification see *Annex 10* Error! Reference source not found..

<sup>12</sup> "The State Registry of Mineral Reserves of Ukraine, Gas".

<sup>13</sup> According to MECI: [http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable\\_article?art\\_id=245086132](http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable_article?art_id=245086132)

<sup>14</sup> According to MECI: [http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable\\_article?art\\_id=245086132](http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable_article?art_id=245086132)

in 2015 amounted to 16.4 billion m<sup>3</sup> (2014 - 19.5 billion m<sup>3</sup>)<sup>15</sup>. The subsidiaries of Naftogaz of Ukraine National Joint-Stock Company were the leading gas producers in Ukraine in 2014 and 2015.

### ***Oil and natural gas transportation***

**Natural gas.** Ukrainian gas transit network provides the greatest amount of natural gas transit to European countries and has 38.55 thousand km of gas pipelines. Its total system capacity is 287.7 billion m<sup>3</sup> / year upstream and 178.5 billion m<sup>3</sup> / year downstream. Sustainable system operation is supported by 72 compressor stations equipped with 702 compressor units, and 12 underground gas storage facilities with total capacity of 31 billion m<sup>3</sup>. The volume of underground storages available to store natural gas in Ukraine is the largest among the European countries.

In 2015 the volume of gas transit through the territory of Ukraine to the EU amounted to 67.1 billion m<sup>3</sup>, which is 7.9% more than in 2014 (62.2 billion m<sup>3</sup>). The overall trend is to reduce the volume of natural gas transit through Ukraine. In 2015, the volume of transmitted gas was 35.6% less compared to 2011.

In 2015, a series of sectoral reforms were launched, in the first place unbinding of Naftogaz of Ukraine National Joint-Stock Company functions related to natural gas production, transportation and storage. One of the main goals of these processes is the separation of the national gas transportation operator (Ukrtransgaz PJSC) and granting it the status of an independent operator to eliminate the monopoly in the market and simplifying the operations of the traders and suppliers of natural gas. In September 2015, the incentive tariff methodology was adopted which is based on the regulated assets base (RAB)<sup>16</sup>, which allows the operator of the gas transportation system to cover its reasonable expenses, depreciation and earn a determined rate of return on capital involved.

**Oil.** The length of the Ukrainian system of trunk pipelines is 4,767 km (in terms of a single lead), and its capacity is 114 mln tons of oil per year at the inlet and 56 mln tons at the output. The flow capacity of Odessa-Brody reverse pipeline is 14.5 mln tons / year. The oil pipeline transit system has 19 pipelines with a diameter up to 1220 mm, 51 oil pumping stations and a number of tank farms.

Ukrtransnafta PJSC transits through the Ukrainian territory Russian Urals oil as well as domestically produced Ukrainian oil from the areas of production to the refineries. The volume of oil transit accounted for about 15 mln tons in the 2014-2015, or almost 50% less than in 2009. The decline in the transit of Russian oil is caused by the refusal of the Russia in 2009-2010 to transit oil towards the ports of Odessa and Pivdenny within the declared strategy of reducing dependence on transit countries and shift to developing its own pipeline and port facilities, as well as the fall in the world oil prices in 2014. Currently, the Russian oil that transmitted through Ukraine comes from a single supplier - an exclusive contractor Transneft JSC.

In addition, according to Naftogaz of Ukraine National Joint-Stock Company, the factors that contributed the decline in the transit of oil are shift of export oil flows from Kazakhstan to alternative

---

<sup>15</sup> Annual Report of Naftogaz of Ukraine National Joint-Stock Company for 2015.

<sup>16</sup> The Methodology for determining and calculating tariffs for natural gas transportation for entry points and exit points based on many years of incentive regulation, approved by NERC dated 30.09.2015 No 2517.

transportation routes, reduction of oil processing at the refineries in Slovakia and the Czech Republic; Hungary's transition to new sources of oil.

The main reason for a significant reduction in oil supply within the country (until 2005, when customs restrictions on finished oil products imported to the domestic refineries were abolished, more than 22 mln tons of crude oil per year were transported to the Ukrainian refineries, while in 2015 - only 1.6 mln tons) was the fact, that a number of Ukrainian refineries had suspended their operations in previous years because of high competition from Russian and Belarusian refineries<sup>17</sup>.

Because of the above factors, only 15% of the rated capacity of the Ukrainian oil transportation system was in use in 2015.

### ***Iron ore***

In the territory of Ukraine, there are significant deposits of iron ore, whose total amount exceeds 32 billion tons. The State Register of Mineral Resources of Ukraine includes balance reserves of iron ore in 62 iron ore deposits which as of 01.01.2016 contained: in categories A + B + C1 - 21,579.2 mln tons, in category C2 - 7,643.0 mln tons.<sup>18</sup>

The above reserves are concentrated in four basins: Kryvorizky (Kryvyi Rih iron ore industrial complex PJSC, ArcelorMittal Kryvyi Rih PJSC, Evraz Sukha Balka PrJSC, Northern GZK PrJSC, Southern GZK PJSC, Central GZK PrJSC, Ingulets GZK PrJSC), Kremenchuzky (Poltavsky GZK PrJSC, Yerystivskyi GZK LLC), Bilozirsky (The foreign investment enterprise in the form of PrJSC Zaporizhzhia iron ore industrial complex) and Kerchensky.

In 2015, the total raw ore produced in Ukraine is 172.0 mln tons, in 2014 - 176.1 million tons<sup>19</sup>. Over 70% of these volumes are accounted for Dnipropetrovsk region, approximately 22% - Poltava region.

In 2015 Ukraine increased its exports of iron ore by 12% to 45.7 mln tons, but unfortunately, due to a significant drop in the world prices for iron ore, the exports in monetary terms decreased by 37% to USD 2.1 bln. The main countries to which Ukraine has exported iron ore are China, Czech Republic, Poland, Austria, Germany, and Slovakia.

### ***Titanium ores***

According to the U.S. Geological Survey<sup>20</sup>, Ukraine has about 1% of the world reserves of ilmenite and 5% of the world reserves of rutile, which are the main inputs for titanium dioxide production. 26 deposits of titanium ore, of which 14 are developed, are registered in the State Register of Mineral Reserves of Ukraine, of which 2 deposits are unique ones and 12 are categorized as large deposits.

---

<sup>17</sup> For example, Russian export fee on crude oil is not applicable to the transactions between the countries - members of the Eurasian Economic Union; and Byelorussian refineries effectively process Russian Urals oil into light oil products using advanced technologies.

<sup>18</sup> Collection of articles by Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine as of 01.02.2016, Iron ore, Issue 34.

<sup>19</sup> Collection of articles Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine as of 01.02.2016, Iron ore, Issue 34.

<sup>20</sup> Geoinform of Ukraine SRPE and U.S. Geological Survey: <http://minerals.usgs.gov/minerals/pubs/mcs/2016/mcs2016.pdf>

Ukraine is one of the leading titanium ore exporters and holds more than 5% of the world market<sup>21</sup>. In 2014 exports of titanium ore from Ukraine was 328.51 thous tons (in money terms about USD 100 mln). In 2015, the exports fell by 10% by volume and by 29% by value.

Imports of titanium ore in 2014 amounted to 3.7 thous tons or USD 970 thous. The main importing countries were Egypt (3.6 thous tons or USD 601 thous) and South Africa (0.3 thous tons or USD 240 thous). In 2015 imports of titanium ores was insignificant - only 4 tons.

### **Manganese ore**

As of 01.01.2016, according to the State Registry of Mineral Reserves, the total reserves of manganese ore were as follows: categories A+B+C1 - 2,182,921.98 thous tons, category C2 - 197,272.9 thous tons, and off-balance reserves - 58,038.2 thous tons. The reserves of manganese ores are concentrated in Nikopolske, Fedorivske, Veliko- Tokmatske fields and technogenic deposit Sludge dump named after Maximov. At the time being, it is only the fields of Nikopolske manganese ore basin (Ordzhonikidze GZK PJSC and Marganets GZK PJSC) that are being commercially developed.

In 2015 the total manganese ore extracted in Ukraine was 3,674.93 thous tons and in 2014 - 3,454.41 thous tons; 40.5 thous tons and 111.4 thous tons were exported in 2015 and 2015, respectively.

Ukraine is an important supplier of manganese ore to many countries. For example, Ukrainian exports amounted to more than 38%<sup>22</sup> of the manganese ore imported to Slovakia in 2014 and 15% of the total imports of manganese ore to Georgia in 2015<sup>23</sup>. In 2013 manganese concentrate and agglomerate was exported basically to Russia and Slovakia. In the 2014-2015 the situation has changed: export flows shifted to the United States and Georgia.

At the same time, the volume of imports of manganese products in 2014-2015 amounted to 971.4 thous tons and 1,271.6 thous tons, what is significantly higher than exports during that period. The manganese ore products were imported mainly from Ghana (52% in 2015), South Africa (29%) and Australia (9%).

---

<sup>21</sup><http://atlas.media.mit.edu/en/profile/hs92/2614/>

<sup>22</sup>[http://atlas.media.mit.edu/en/visualize/tree\\_map/hs92/import/svk/show/2602/2014/](http://atlas.media.mit.edu/en/visualize/tree_map/hs92/import/svk/show/2602/2014/)

<sup>23</sup>[http://www.geostat.ge/index.php?action=page&p\\_id=134&lang=eng](http://www.geostat.ge/index.php?action=page&p_id=134&lang=eng)

## 2. LIST OF ABBREVIATIONS AND GLOSSARY OF TERMS

Term	Meaning
Reporting entities	Companies and government authorities, which provide the reporting data for further processing and presentation in the EITI Report
CEA	Central Executive Authorities
CEB	Central Executive Body
CMU	Cabinet of Ministers of Ukraine
Customs Code	The Customs Code of Ukraine No 4495-VI dated 13 March 2012
Geoinform of Ukraine SRPE	State Geological Information Fund of Ukraine State-owned Research and Production Enterprise
EITI	Extractive Industries Transparency Initiative
EITI International Secretariat	Independent body responsible for EITI implementation and management at the international level. It is based in Oslo (Norway)
EITI National Secretariat	National body, which coordinates and supports EITI at the level of a country.
EITI Report	Report containing the major deliverables of the procedures performed as part of EITI implementation at the level of a country for a year (in this particular case - for 2014-2015)
EITI Standard	International standard of ensuring the transparency of a country's natural resources governance process within the EITI framework
GZK	Ore Preparation Plant
GTS	Gas transportation system
Independent Administrator	External independent entity, which provides the services on preparation of EITI Report for 2014-2015 and which has no conflict of interest in respect of provision of such services
IPG	Integral property group
JAA	Joint Activity Agreement
JV	Joint Venture
Law on Oil and Gas	The Law of Ukraine "On Oil and Gas" dated 12 July 2001 No 2665-III
License	Special permit for the use of subsoil
MECI	Ministry of Energy and Coal Industry of Ukraine
MEDT	Ministry of Economic Development and Trade of Ukraine
MSG	Multi-stakeholder group, which includes the representatives of government, companies and civil society and has been created to control the process and communication on EITI Report findings, as well

Term	Meaning
	as to integrate EITI for broader activities on ensuring the extractive industries transparency
NBU	National Bank of Ukraine
NERC	National Commission for State Regulation of Energy Sector From September 2014, its successor is the National Commission for State Regulation in Energy and Utilities
Non-production royalty	Fee for the use of subsoil for purposes other than production of mineral resources (2014) / Rent fee for the use of subsoil for purposes other than production of mineral resources (2015)
OJSC	Open Joint-Stock Company
PICE	Private Industrial and Commercial Enterprise
PIT	Personal income tax
Production royalty	Fee for the use of subsoil for production of mineral resources (2014) / Rent fee for the use of subsoil for production of mineral resources (2015)
PJSC	Public Joint-Stock Company
PrJSC	Private Joint-Stock Company
PSA	Production Sharing Agreement
PSA Law	The Law of Ukraine "On Production Sharing Agreements" No 1039-XIV dated 14 September 1999
Rent for transportation	Rent for transportation of oil and oil products through trunk pipelines and oil product pipelines through Ukrainian territory, natural gas and ammonia transit transportation via pipelines through Ukrainian territory
SE	State Enterprise (unless otherwise noted)
SCMR	State Commission on Mineral Resources
SFS	The State Fiscal Service (before March 2014 - Ministry of Revenues and Duties of Ukraine, from March to May 2014 - State Tax Service and State Customs Service)
Heolekspertyza SGE	State Commission for Examination of Geological Projects and Estimates Heolekspertyza
SJSC	State Joint-Stock Company
SLLC	Small Limited Liability Company
SOJSC	State Open Joint-Stock Company
GMRU	The State Service for Geology and Mineral Resources of Ukraine
MSIS	The State Service for Mining Supervision and Industrial Safety of Ukraine (its operations is ceased by the Order of the CMU No 1021-r dated 30.09.2015)



Term	Meaning
SSSU	State Statistics Service of Ukraine
State budget	State Budget of Ukraine
State Labor Service	The State Labor Service of Ukraine, created as a result of reorganization of State Service for Mining Supervision and Industrial Safety of Ukraine and the State Labor Inspection of Ukraine
Tax Code	The Tax Code of Ukraine No 2755-VI dated 2 December 2010
UAH	Ukrainian hryvnia
UBMR	Construction Works Department
USC	Unified contribution for mandatory state social insurance, Unified Social Contribution
USD	US dollar
VAT	Value added tax

### 3. EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE IN THE WORLD AND IN UKRAINE

The Extractive Industries Transparency Initiative (EITI) is a global Standard, the main purpose of which is to promote the transparency of natural resources revenues. The countries implementing the EITI Standard should disclose the information on tax and other payments received by the state from natural resources extractive companies, the procedures of granting licenses for the natural resources use and other information related to the natural resources use.

In view of this, a country prepares a respective report, which demonstrates to all stakeholders how the country's natural resources are governed and what revenues are generated. To prepare such report and reconcile the data on payments to the state from natural resources extractive companies, the country selects an Independent Administrator, an independent entity with the relevant experience.

On 26 December 2012, a Multi-Stakeholder Group (MSG) was created, and on 17 October 2013, Ukraine was accepted as an EITI Candidate country.

On 16 June 2015, in order to implement the EITI standards the Verkhovna Rada passed the Law of Ukraine N 521-VIII "On amendments to certain legislative acts of Ukraine on ensuring the transparency in the extractive industries". Specifically, the Law requires the subsoil users to provide and publish the information on national and local taxes and duties, other payments, as well as production (economic) activity related to subsoil use for extraction, as per the procedure approved by the Cabinet of Ministers of Ukraine. Also, the authorities in charge of the state governance in the field of geological survey, rational use and protection of natural resources shall provide and publish the information on the geological survey status, use and protection of natural resources as per the procedure established by the Government. The purpose of the Law is to improve the transparency in the extractive industries in Ukraine and the natural resources governance, implement the EITI standards, including for the improvement of the investment climate in Ukraine.

EITI in Ukraine is supported by:

- ▶ World Bank;
- ▶ International Renaissance Foundation;
- ▶ USAID;
- ▶ German and UK Governments through the "Good Financial Governance" Project implemented by the federal enterprise Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.

For EITI promotion, the respective activities were undertaken through mass media to cover the process of the standard implementation in Ukraine and abroad; web portal <http://eiti.org.ua> has been created, where the information on the events related to EITI in Ukraine and abroad is released. Also, it contains the EITI Standards in Ukrainian and Russian, legislation analysis reports and other useful information.

In 2015 the first EITI report in Ukraine (for 2013) was issued which covered oil and gas sector and contained information on the performances of the companies engaged in oil and gas production and their transportation within the country in the period.

Because of the lack of the relevant secondary regulations approved under the established procedure at the time of the first report preparation, gathering data related to the companies' payments to the state institutions was rather complicated: 38 companies out of 120 whom the questionnaires were sent had provided the information. But the mentioned companies extracted approximately 90% of the natural volume of oil and gas in Ukraine in 2013.

Out of the total amount of tax payments made by the companies according to the questionnaires submitted in 2013 (UAH 24.2 billion), 88% were confirmed as a result of reconciliation, the cause of the discrepancies (12%) could not be determined. Also, the conclusion is made about the low percentage of reliable data collection on nontax payments to the state institutions - central and local executive authorities and state-owned enterprises.

During 2016, there was a series of activities to spread the EITI initiative in Ukraine, initiated by the National EITI Secretariat, representatives of local communities and other stakeholders. In particular, a number of roundtables were held in the regional centers of oil and gas regions with the participation of the local governments, local communities and mining companies. In addition, the National Secretariat held a number of expert discussions of the current legislative initiatives aimed at increasing transparency in the industry, and PR-events for representatives of the media in order to spread the information on current achievements, as well as goals and objectives of the Initiative in the near future<sup>24</sup>.

As part of improving EITI regulatory support the draft Law of Ukraine "On information disclosure in the extractive industries" No 4840 was developed and registered in the Verkhovna Rada. The law will increase transparency in the extractive industries and will contribute to the fulfillment of Ukraine's obligations under the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic energy community and their member states, on the other hand, and will affect the implementation, in terms of increased transparency of economic activities in the extractive industries, Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013, the Directive 2013/50/EU of the European Parliament and of the Council of 22 October 2013 and Directive 2007/14/EU of the European Parliament and of the Council of 8 March 2007.

---

<sup>24</sup>For detailed information. see web-site EITI in Ukraine, section "News" (<http://eiti.org.ua/category/novyny/>)

## 4. THE METHODOLOGY AND APPROACH USED TO PREPARE THE EITI REPORT

### 4.1. Scope of the EITI Report

The analysis of information on tax payments from extractive industries in the 2014-2015 provided by SFS, as well as information from public sources led to the following conclusions:

- ▶ All extractive industries can be divided into two groups: the "core" and "non-core". The four "core" minerals (coal, oil, natural gas and iron ores) and oil and gas transportation cover approximately 95% of tax revenues from extractive industries in 2014-2015.
- ▶ Tax revenues from "non-core" extractive industries (all except the four mentioned above) are commensurate with the payments to the budget from a medium-sized oil and gas company or one iron ore preparation plant.
- ▶ Huge number of small and medium-sized companies operate in most of the "non-core" sectors, which greatly complicates the data on payments collection and verification.

Thus, taking into account the requirements of EITI standard and guidance No 13 (on defining materiality, reporting thresholds and reporting entities) it was determined following list of extractive industries to be included into EITI Report:

- ▶ Mining of coal;
- ▶ Extraction of crude oil;
- ▶ Extraction of natural gas;
- ▶ Mining of iron ores;
- ▶ Oil and gas transportation.

Taking into account the economic importance of titanium and manganese ores industries, as well as the government plans to privatize key enterprises of these industries, in addition to extractive industries specified by the results of scoping study, MSG members have taken a decision (meeting minutes of MSG of 6 September 2016) to include to the scope of EITI report:

- ▶ Mining of titanium ores;
- ▶ Mining of manganese ores.

The main objective of this Report is the disclosure of the activities of the companies engaged in 2014-2015 in extraction of mineral resources (natural gas, oil, coal, iron, titanium and manganese ores), transportation of oil and gas within the territory of Ukraine, and of the regular payments that they made to the state in the years 2014-2015.

The EITI Report for 2014-2015 covers the companies, regardless of their ownership, engaged in oil and / or natural gas, coal gas, iron, titanium and manganese ores mining, as well as oil and gas transportation in the territory of Ukraine. The scope of the Report also includes central state executive agencies, local executive authorities, state-owned and budget-funded enterprises

receiving regular and non-regular payments from oil and gas companies. The list of the state bodies and state-owned enterprises is presented in **Annex 2***Error! Reference source not found.*

**1. *The list of companies engaged in oil and gas production and their transportation through the territory of Ukraine (Annex 3)***

The list includes all companies, which during 2014-2015 had a special permit for the use of subsoil or license (natural gas, oil, coal, iron, titanium and manganese ores), as well as companies engaged in oil and gas transportation through the territory of Ukraine. The sources of information on holders of licenses are the on-line register of Geoinform of Ukraine SRPE, the websites of the companies engaged in oil and gas production and other open sources of information. Moreover, in order to clarify the information on licenses holders, a formal request was sent to Geoinform of Ukraine SRPE.

Having regard to the experience gained and information on the actual performance of the companies operating in the oil and gas sector of Ukraine in 2014-2015, the Independent Administrator developed the proposals on streamlining the number of companies, which it would be reasonable to include in the scope of the next EITI Reports of Ukraine. For more information, refer to **Section 8**.

**2. *The list of taxes and other payments made by the oil and gas companies to the benefit of the state***

Based on the Independent Administrator's feasibility study carried out using the information received from the SFS, the list of tax payments is determined which make cumulatively more than 95% of all tax revenues in the Consolidated Budget of Ukraine from the companies of extractive industries (97,65% in 2014, 95,49% in 2015).

The information on actual amounts of nontax payments received, for objective reasons could not be collected as part of the feasibility study, since it requires requesting the large number of state bodies, institutions and enterprises. Therefore, in the absence of the objective data on the actual amount of non-tax payments received and taking into account the requirements of the EITI standard, all non-tax payments are included in the list of material payments for the purposes of EITI reporting.

With regards to the experience gained and information on the actual performance of the companies operating in the oil and gas sector of Ukraine in 2014-2015, the Independent Administrator developed the proposals on streamlining the list of material taxes and other payments, which are reasonable to be included in the scope of the next EITI Reports (**Section 8**).

**3. *The list of contextual and other information not related to payments***

This list is compiled in accordance with the EITI Standard requirements and taking into consideration the MSG opinion.

The contextual and other information not related to the payments includes the total volume of resources extracted in the territory of Ukraine, the data on explored reserves, and the number of licenses and other information to be disclosed according to the requirements of the EITI Standard. The above-mentioned information is received from the questionnaires filled by the companies of sector (**Annex 4**) and state authorities and from the open sources (the SSSU, Geoinform of Ukraine SRPE publications etc.).

## 4.2. Data collection

The procedure for collecting the information from Ukrainian extractive companies (including oil and gas transportation), as well as from the government authorities, institutions, state-owned and state-funded enterprises, includes the following steps:

- ▶ Consultations with MSG members and representatives of the MECI on the scope of the EITI Report, as well as the list of information to be included in the questionnaires;
- ▶ Adjustment of the questionnaires for oil and gas production and transportation companies in respect of the context information (**Annex 4**) and taxes, non-tax and other payments (**Annex 5**), as well as of the respective cover letter signed by the Minister of Energy and Coal Industry of Ukraine;
- ▶ Preparation of separate requests to each state authority, institution, state-owned and state-funded enterprise mentioned in the list in **Annex 2**, and the respective cover letter signed by the Minister of Energy and Coal Industry of Ukraine;
- ▶ Incorporation of comments, observations and recommendations provided by the MGS members and representatives of the MECI in respect of the prepared questionnaires for an information request;
- ▶ Sending by the MECI and the Independent Administrator of the questionnaires and requests along with the cover letters from the Ministry;
- ▶ Filling in the questionnaires by the companies and state authorities, institutions, state-owned enterprises in a hard or soft copy (the soft copies of questionnaires for the oil and gas production companies and oil and gas transportation companies were placed by the EITI National Secretariat of Ukraine at the web-site [eiti.org.ua](http://eiti.org.ua));
- ▶ The 7 separate sessions were provided for reporting entities in order to explanation of the features of information submission within the scope of EITI, more than 70 listeners which represent 24 extractive companies (sometimes - group of companies) as well as 9 state institutions were participated in it;
- ▶ Sending by the accountable entities of the filled in questionnaires to the e-mail [eiti@mev.gov.ua](mailto:eiti@mev.gov.ua).
- ▶ Receiving of the filled in questionnaires by the responsible person from the MECI, their processing and submission to the Independent Administrator through the protected communication channels;
- ▶ Processing of the questionnaires by the Independent Administrator and consolidation of the respective integrated indicators and conclusions of the EITI Report preparation.

### **4.3. Data reconciliation**

Agreed upon procedures in respect of taxes, non-taxes and other payments described in **Section 7.1**.

Taking into account the requirements of EITI standard, MSG members have taken a decision (meeting minutes of MSG of 6 September 2016) to establish materiality threshold for reconciliation - 5% of payment value. If the discrepancy between company's data and data received from the government authorities is less than 5 percent of payment value, such discrepancy would be considered immaterial and would not be investigated.

These procedures do not confirm that there were no other payments to the government authorities other than those provided in the reports. Also such payments or amounts could be excluded from the reports of the companies or state authorities by them. The effective standards do not require Independent Administrator to perform detailed check of the initial documents in order to identify such omissions. Identifying such situations (potential fraud) is difficult even during the detailed audit of all companies.

Independent Administrator relied on information provided by reporting entities, namely:

- ▶ The reliability of data provided by extractive companies (private and public) was confirmed by the signatures of senior officials of these companies, which guarantee the correctness of data provided, and / or by conclusions of the external auditor on the data provided (in the case of report availability), for each company.
- ▶ The reliability of data provided by the central and local authorities was coconfirmed by the signatures of senior officials of the institution on the one hand, and the principles of interaction among various authorities and provision of reliable data on the other hand.

## 5. OVERVIEW OF UKRAINE'S EXTRACTIVE INDUSTRIES IN 2014-2015

### 5.1. General Information about the extractive industries

In Ukraine, natural gas, coal, oil, iron and uranium, manganese and ilmenite ore, zircon, kaolin (and clay), as well as graphite, salt, facing and building stones, nonmetallic raw materials for metallurgy industry, mineral water, precious and nonferrous metals are produced. According to Geoinform of Ukraine SRPE, as of the beginning of 2014, more than 20 thousand ore deposits and manifestations containing 117 types of minerals have been identified in Ukrainian territory, of which approximately half are of commercial value and are registered in the State Registry of Mineral Reserves. The market value of the mineral resources is estimated at 7.5 trillion USD, which is approximately 175 thousand USD per one Ukrainian<sup>25</sup>. More than 4.7 thousand deposits with nearly 100 types of minerals containing 40 to 75% of proven reserves of different minerals are in commercial exploitation. These deposits are the basis for more than two thousand mining, concentrating and processing enterprises (*Figure 5.1-1*).

Ukraine is able to meet its own needs and export many types of minerals and their products. However, despite the presence of significant deposits of natural resources, the domestic production does not meet the internal needs of the country. Oil, gas, bauxites, nonferrous, rare, rare metals, fluorite etc. are imported into Ukraine from abroad - the neighboring and remote countries.

Overall, the domestic extractive industries cannot be considered as developed, since just a few industries (steel, cement and petroleum products) have a full production cycle (from mining to the final products). Some of them are missing just the last processing stage (titanium industry, for example, having a strong raw material base, does not produce titanium rolling), others - raw materials. One of major causes of the situation is the lack of large-scale investments in exploration, extraction and processing, with almost no large international strategic investors.

According to the decision MSG, the scope of the EITI Report includes the following sectors of the extractive industries of Ukraine:

- ▶ Mining of coal;
- ▶ Extraction of crude oil;
- ▶ Extraction of natural gas;
- ▶ Mining of iron ores;
- ▶ Mining of titanium ores;
- ▶ Mining of manganese ores;
- ▶ Transportation of oil and gas.

Below is the detailed information on each of the sectors.

---

<sup>25</sup>According to the National Atlas of Ukraine (<http://wdc.org.ua/atlas/en/4040100.html>)



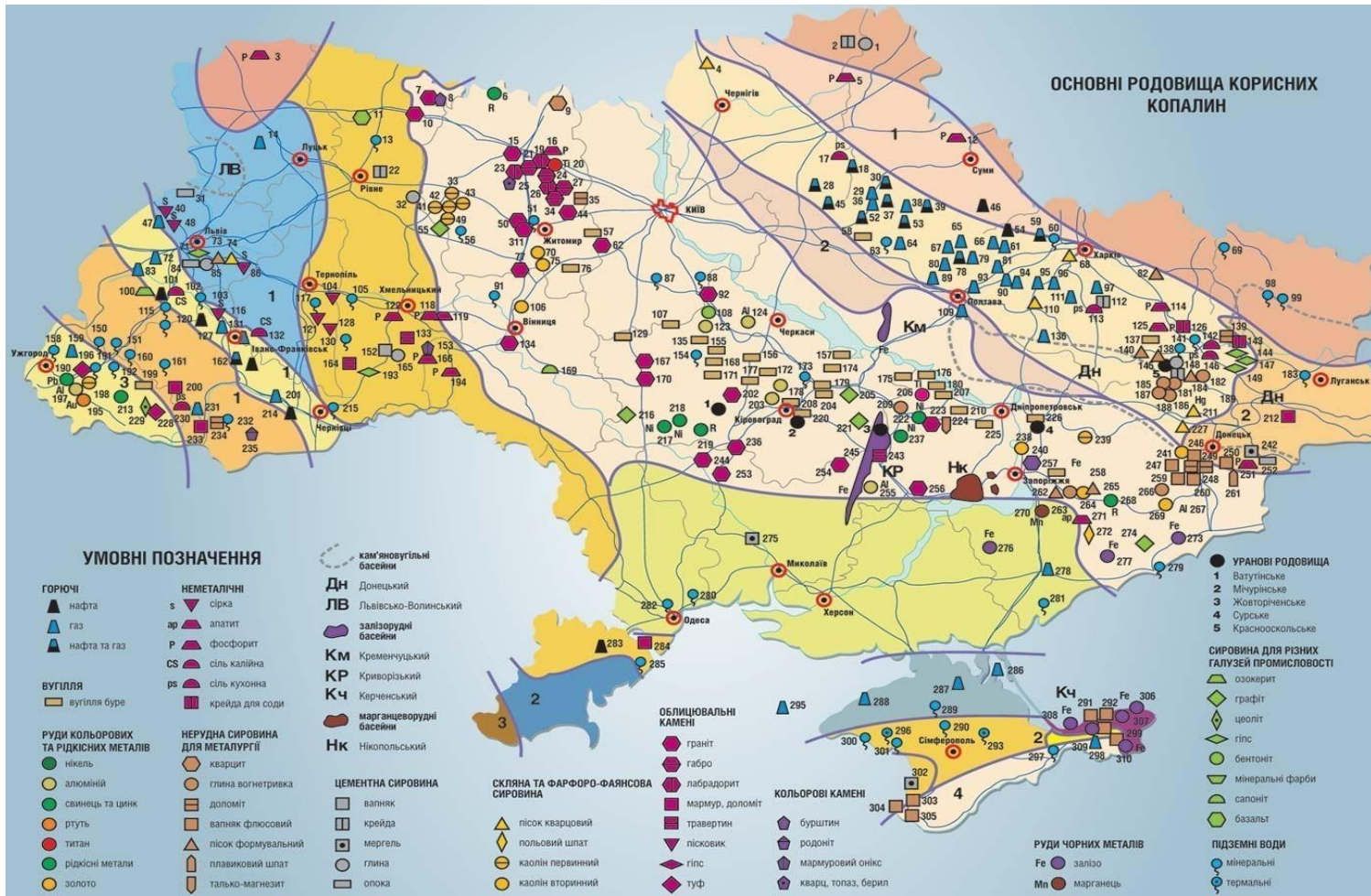


Figure 5.1-1: Map of the major mineral deposits in Ukraine<sup>26</sup>

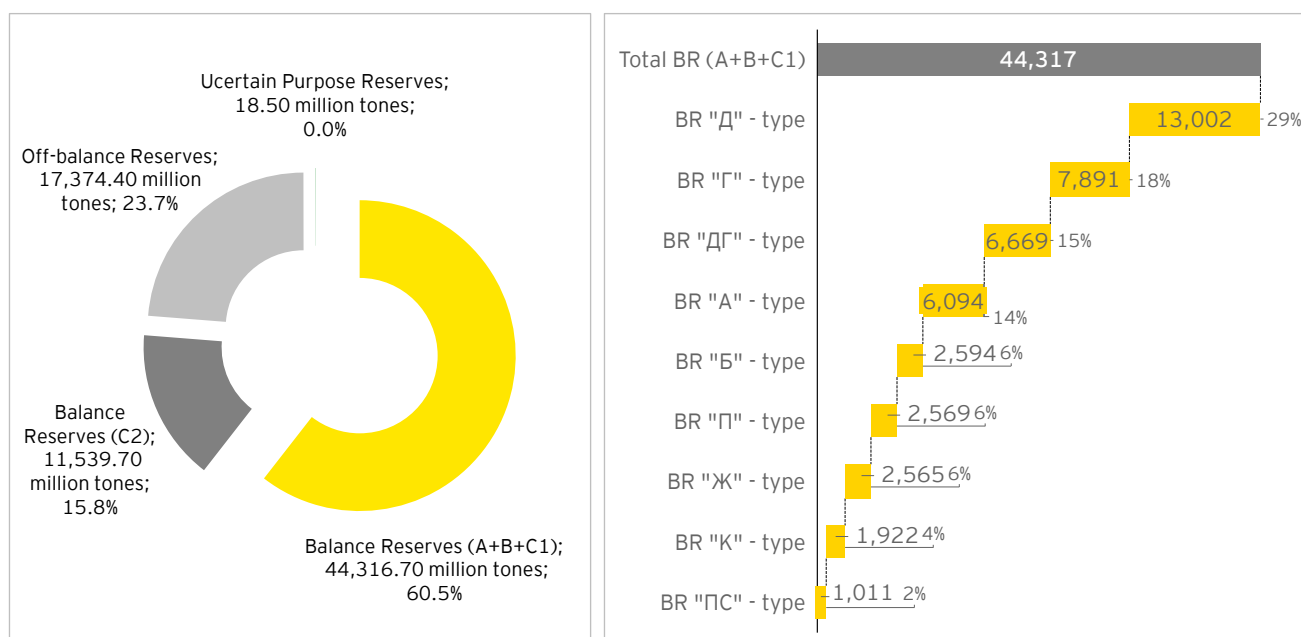
<sup>26</sup> Atlas: Geology and mineral resources of Ukraine / [M.M. Baysarovych, V.Y. Velikanov, M.A. Borodulin et al.], Institute of Geological Sciences of the National Academy of Sciences of Ukraine; UITPT "Geos-XXI century", 2001. The list of the deposits by their numbers is included in Annex 1

## 5.2. Mining of coal

### 5.2.1. Coal reserves and their geographical location

In Ukraine, one-third of the total primary energy supply accounts for coal. According to the Geoinform of Ukraine SRPE, at the beginning of 2016 the balance-sheet (registered commercial) reserves<sup>27</sup> of coal in Ukraine are about 44 317 mln tons<sup>28</sup>. Of these, about 70% is accounted for by steam coal and about 30% - for coking coal<sup>29</sup>. In addition, the off-balance sheet reserves are 17,374 mln ton.

The largest share in in the overall structure of hard coal balance reserves belongings to coals “Д” (long-flaming), “Г” (gaseous), “ДГ” (long-flaming gaseous) and “А” (anthracite), the total share of the mentioned types is about 76% of the total balance reserves (Figure 5.2-1).



**Figure 5.2-1: Structure of the hard coal stock by the categories (a) and balance reserves (BR) of hard coal in Ukraine (b) as per 01.01.2016 (Geoinform of Ukraine SRPE data)**

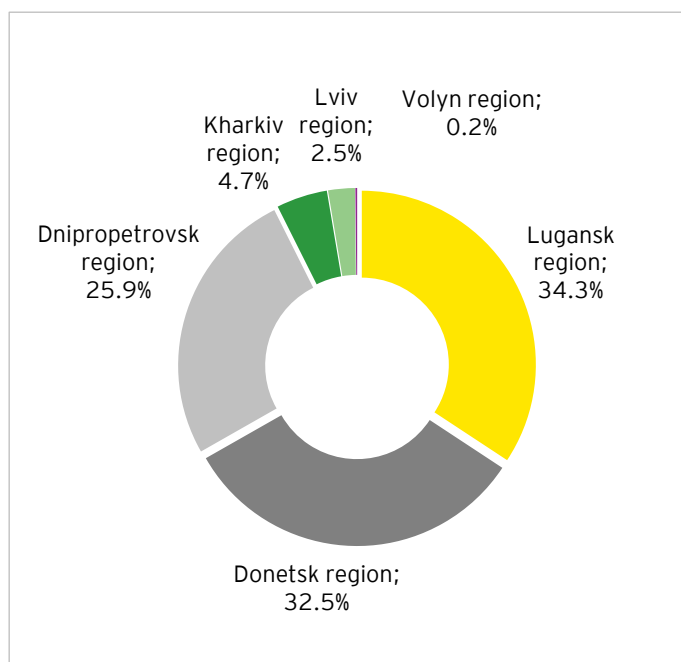
The main coal deposits of Ukraine are located in two basins: Donetsk and Lviv-Volyn. The balance-sheet reserves of coal are calculated mainly at depths of 1200 - 1400 m, sometimes 1600 - 1700 m. Inferred and prospective coal resources are calculated to depths of 1800 - 2000 m.<sup>30</sup>

<sup>27</sup>Detailed classification of natural resources see in **Annex 10** **Error! Reference source not found.**

<sup>28</sup>Information provided by Geoinform of Ukraine SRPE, State Registry of Mineral Reserves of Ukraine, Coal, p.7

<sup>29</sup> Integrated annual report of DTEK company for 2015.

<sup>30</sup> Information provided by Geoinform of Ukraine SRPE (<http://geoinf.kiev.ua/mineralno-syrovynna-baza-ukrayiny/horyuchi-korysni-kopalyny/tverdi-horyuchi-korysni-kopalyny/>)



**Figure 5.2-2: Ukraine coal deposits by region<sup>31</sup> (Geoinform of Ukraine SRPE)**

Donetsk Basin is located in the Dnipropetrovsk, Donetsk, Luhansk and Kharkiv oblasts of Ukraine and the Rostov region of the Russian Federation. The number of commercial seams of the basin is up to 120, of which about 65 are in operation. The depth of development of coal seams in the basin ranges from 200 to 1350 m and is an average of 730 meters. The quality ranges from long-flame coal to anthracite.

Lviv-Volyn basin is located in Lviv and Volyn oblasts and is the south-eastern continuation of the Lublin Basin in Poland. The coal height increases from 600 m in the northeast to 1,200 meters in the southwest. The basin contains the following types of coal: long-flame, fat, and coking coal.

Ukraine’s reserves of brown coal are concentrated mainly in the Dnieper and partly in Donets (Western Donbas) basins.

Dnipro Basin is located in Zhytomyr, Cherkasy, Kirovohrad, Dnipropetrovsk oblasts and partly in Zaporizhzhia, Vinnytsia and Kyiv regions. It stretches from the southeast to the northwest for almost 650 km, 70-175 km wide and covers an area of about 100 thousand km<sup>2</sup>. In the pool discovered About 200 deposits are discovered in the territory of the basin.<sup>32</sup>

<sup>31</sup> Mineral resources 2014

<sup>32</sup> Information provided by Geoinform of Ukraine SRPE (<http://geoinf.kiev.ua/mineralno-syrovynna-baza-ukrayiny/horyuchi-korysni-kopalyny/tverdi-horyuchi-korysni-kopalyny/>)

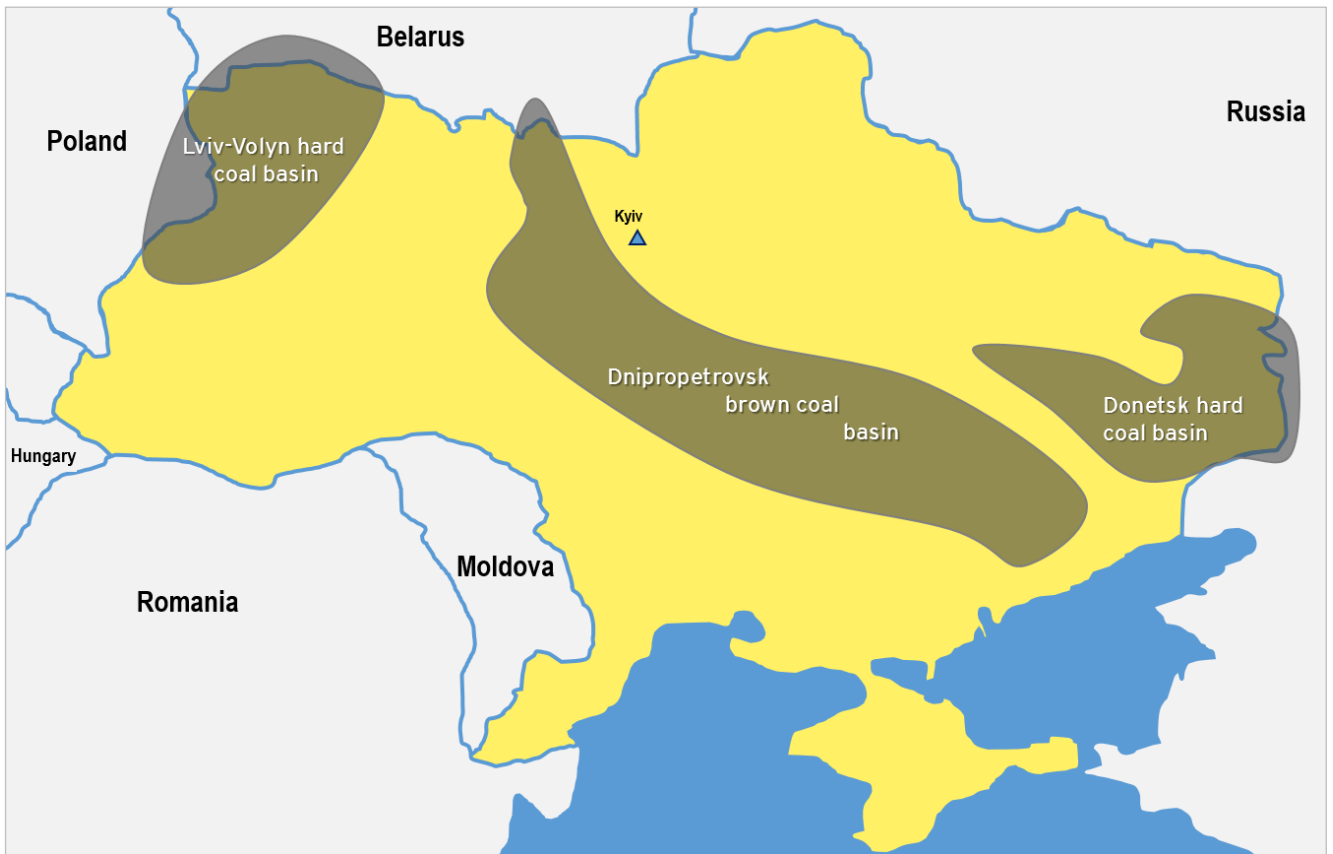


Figure 5.2-3: Coal basins of Ukraine

### 5.2.2. Extraction, exports and imports of coal in 2014-2015

In the last 10-15 years about 70-80 mln tons of raw coal is extracted annually in Ukraine, 65% of which is used for purposes of electricity and heat energy generation. In 2014 and 2015, the coal production dropped significantly by objective reasons. According to the SSSU, in 2015 the volume of coal extraction in Ukraine totaled 39.515 mln tons, which is 38.9% less than in 2014. The Figure below presents monthly coal extraction in Ukraine in 2014-2015 by region.

Production of thermal coal dropped by 35.7% - down to 31.4 mln tones, of coking coal - by 48.4% down to 8.3 mln tones. Coal mining enterprises that are managed by the MECl reduced their production by 62% - to 6.7 mln tones, while production of thermal coal declined by 63.5% - to 4.8 mln tones<sup>33</sup>.

<sup>33</sup> According to the Integrated annual report of DTEK company for 2015.

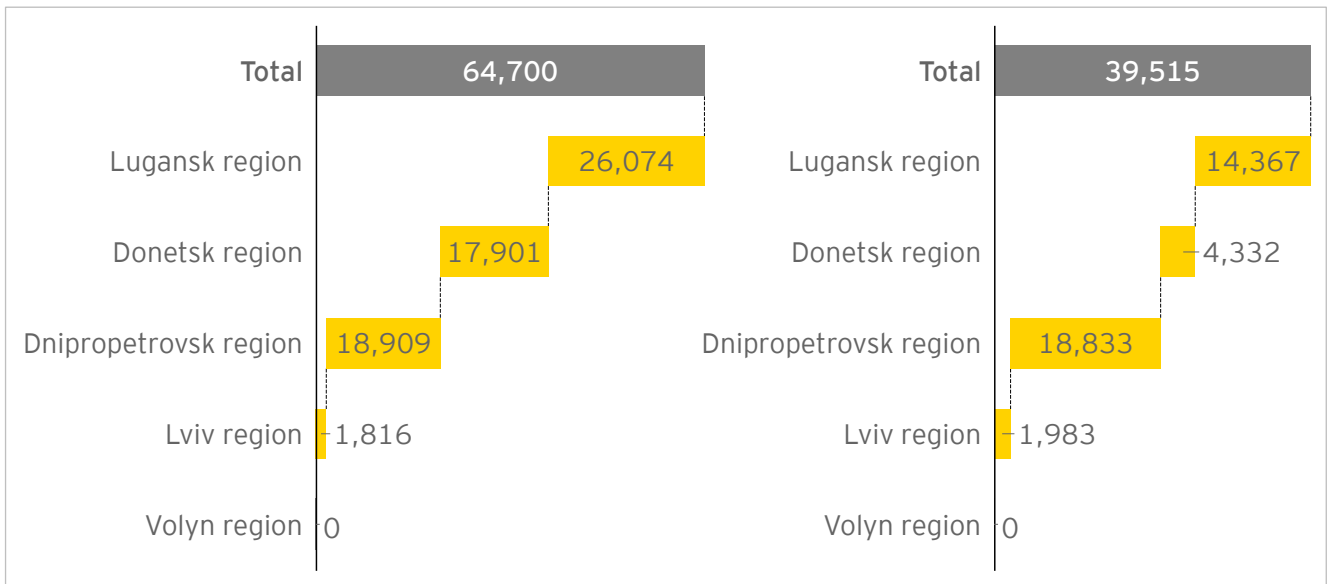


Figure 5.2-4: Coal production in Ukraine in 2014 (a) and 2015 (b) by region, thous. tones

The main reason for the decline of coal mining is primarily hostilities in the east of the country. Also, one of the reasons for the decline of production is decrease in budget funding of the industry, reducing of the thermal power plants load<sup>34</sup> and economic downturn in Ukraine.

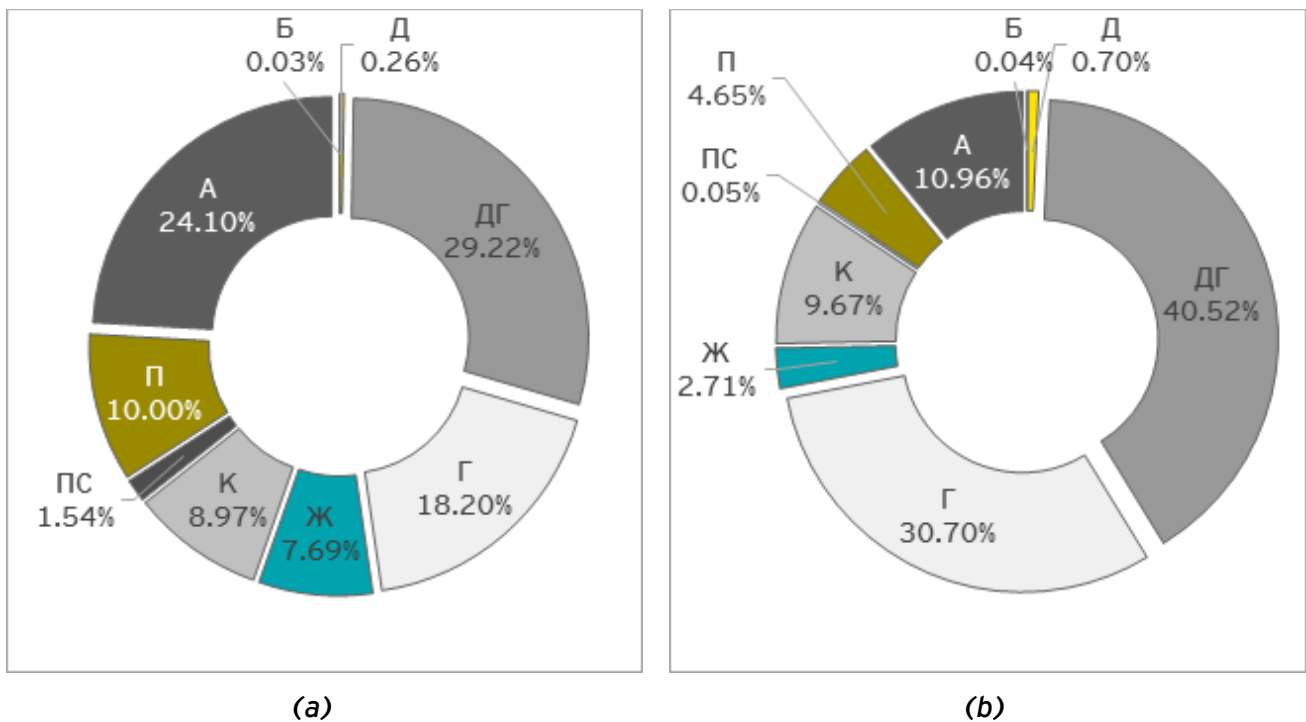
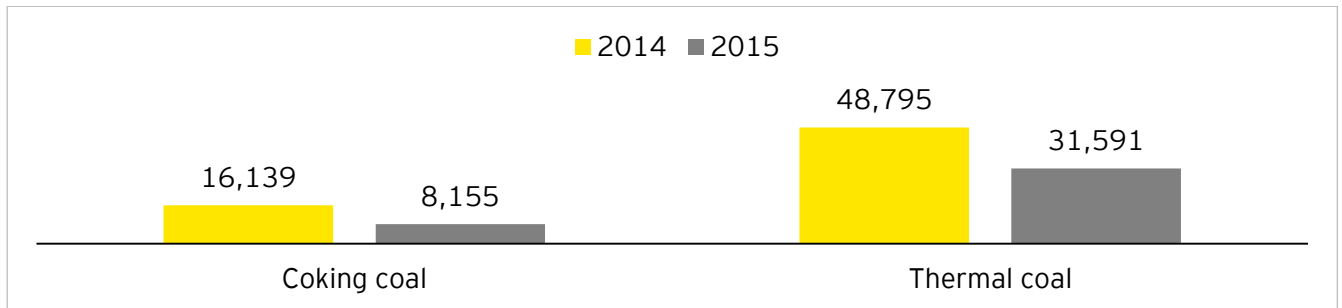


Figure 5.2-5: Coal production in Ukraine in 2014 (a) and 2015 (b), by types of coal, thous tones (Geoinform of Ukraine SRPE)

<sup>34</sup> According to the data of Energorynok SE: <http://www.er.gov.ua/doc.php?f=3174>, <http://www.er.gov.ua/doc.php?f=3066>

Among of decreasing of the physical volumes of coal extraction in 2014-2015 the structure of extracted coal types changed (Figure 5.2-5). Thus, A-type coalmines has been totally turned up into the location of Antiterrorist operation. At the same time extraction of other types of coal decreased but significant part of it were exported due to lack of internal demand (in particularly coal of “Г”, “ДГ” and “Д” types).

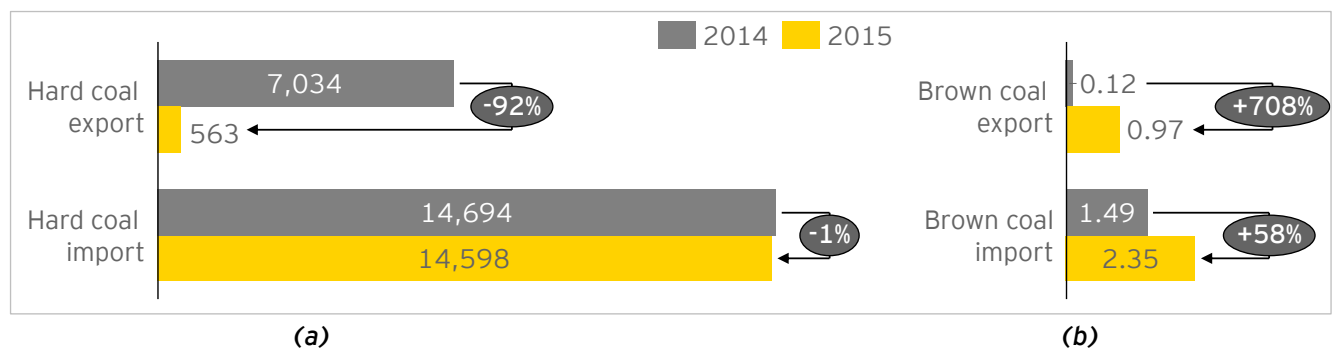


**Figure 5.2-6: Extraction of coal in Ukraine in 2014-2015 by type of coal, thous. ton**

Coal is mined in Ukraine in five regions: Donetsk, Luhansk, Dnipropetrovsk, Lviv and Volyn. In 2014 more than two thirds of the total production accounted for Luhansk and Donetsk regions. In 2015 the situation changed: almost half of the coal was produced in Dnipropetrovsk region. The reason, again, is a complicated military and political situation in the eastern regions of Ukraine.

Due to the decrease in its own coal production in 2014-2015, Ukraine was forced to increase imports. While the volume of imports in 2015 remained almost at the level of 2014, exports dropped significantly: by 92% in volume and 90% in value.

At the same time, despite such a significant decline of extraction, Ukraine continues to be a reliable and important supplier of coal to several countries. Thus, in 2015 Ukraine supplied 347.97 thous. tons of coal to Slovakia, which is about 10% of the total coal imports by that country<sup>35</sup>; in 2014 coal exports to Turkey amounted to 1.7 mln tons, accounting for over 7% of Turkish imports of coal.

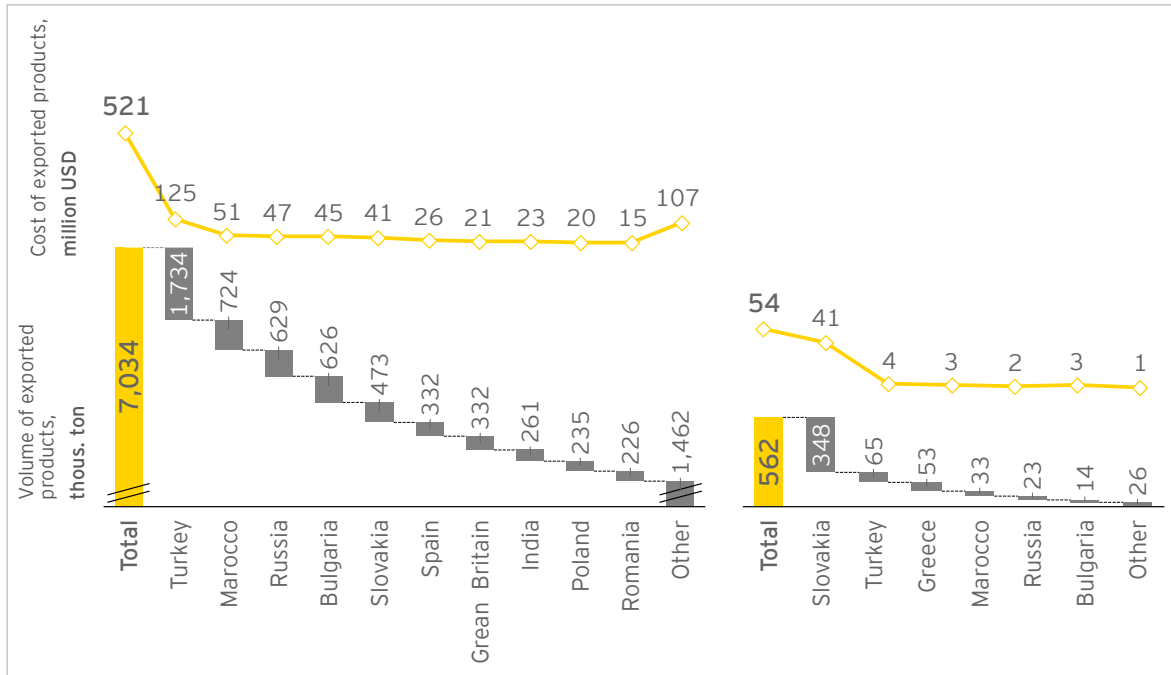


**Figure 5.2-7: Total exports and imports of coal in 2014-2015 in volume, thous. tons (SSSU)**

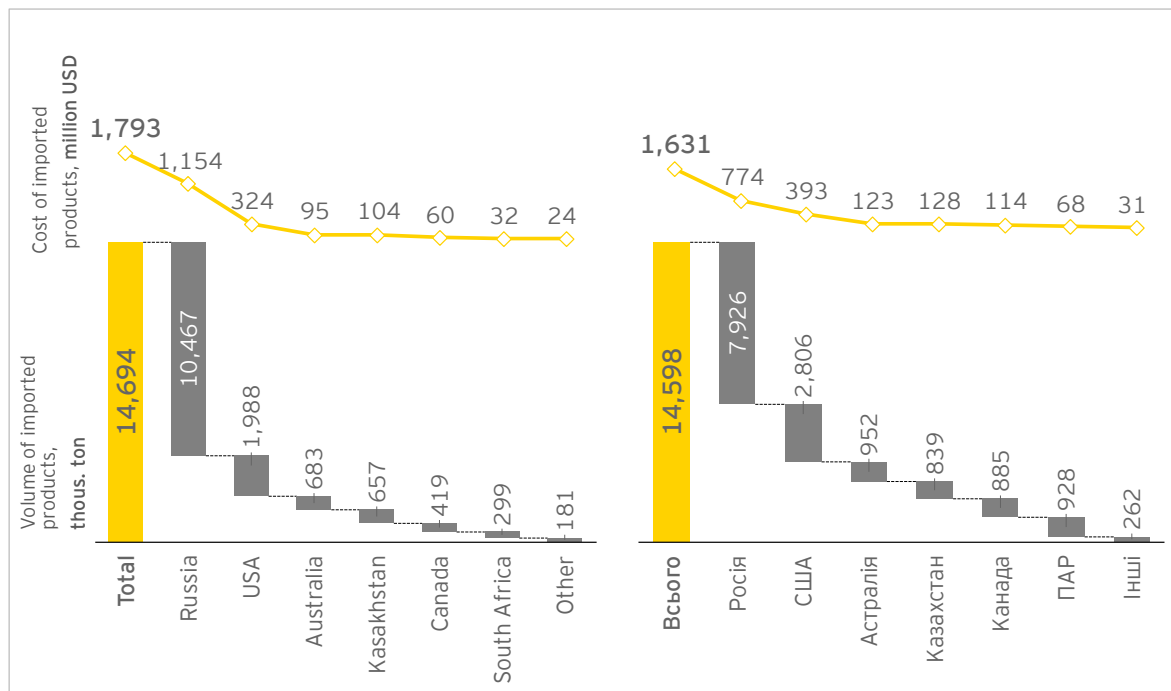
The largest coal importing countries to Ukraine in 2014 and 2015 were the Russian Federation, the USA, South Africa and Australia. At the same time, the biggest supplies of Ukrainian coal were to

<sup>35</sup>[https://ycharts.com/indicators/slovakia\\_coal\\_importshestruc](https://ycharts.com/indicators/slovakia_coal_importshestruc)

Slovakia, Turkey, Bulgaria, Morocco and others.<sup>36</sup> The structure of the hard coal import and export in natural and money units in 2014-2015 presented below (Figure 5.2-8).



(a)



(b)

Figure 5.2-8: Volumes of export (a) and import (b) of hard coal by country in natural and money units (SSSU)

<sup>36</sup> Collection of articles «Ukrainian Energy: Outcomes of 2015»

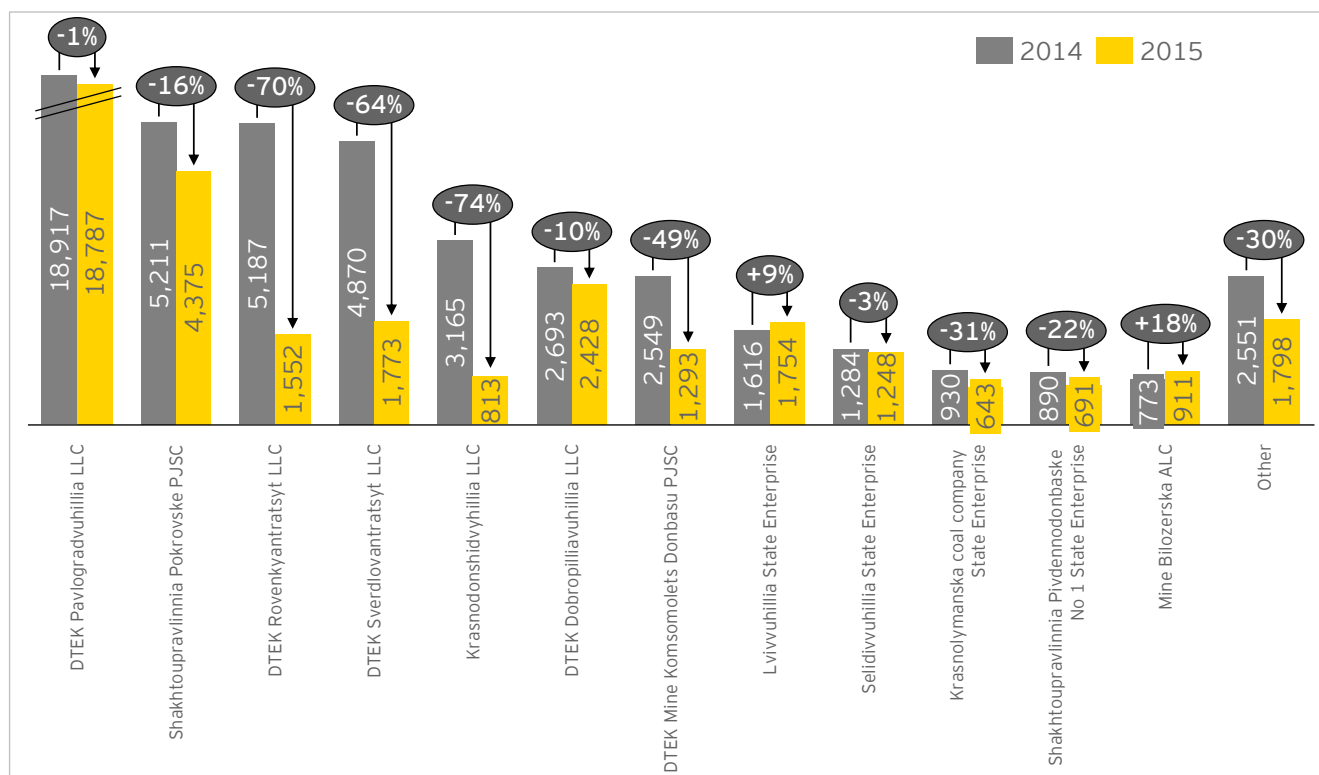
### 5.2.3. The largest coal producers in Ukraine

The coal industry of Ukraine includes private and public sectors. One of the major players in the private sector is the DTEK Group (DTEK Pavlogradvuhillya PrJSC, DTEK Dobropillyavuhillya LLC and others.), Krasnodonvuhillya PrJSC (a part of Metinvest Group), Pokrovske Shakhtoupravlinniya PJSC and others. Among the largest public sector enterprises are Lvivvuhillya State Enterprise, Selydivvuhillia State Enterprise, Krasnoarmiyskvuhillya State Enterprise and others.

As of the beginning of 2016, coal was mined in 150 mines in Ukraine, of which 85 mines (all forms of ownership) are in Donetsk and Luhansk regions, which are temporarily not controlled by Ukrainian authorities (83 in 2014), representing 57% of the total (55 % - in 2014).

Out of the 90 mines under the MECI, 37 mines are in the territory controlled by the Ukrainian authorities, including 25 mines operating in coal production mode, 12 mines - in life support mode. 53 mines are located in the Donetsk and Luhansk regions, which are not controlled by Ukraine.<sup>37</sup> The data on extraction of coal by coal-mining enterprises that provided the answers as a result of filling of request forms presented in below (**Figure 5.2-9**).

As of January 1, 2016 the state-owned mines employed 51 thousand persons, compared to 56 thousand at the same date in 2015. According to the State Statistics Service of Ukraine, the coal industry of Ukraine employs about 122 thousand people<sup>38</sup>.



**Figure 5.2-9: Volumes of coal extraction by companies in 2014-2015, thous. ton (results of companies responses evaluation)**

<sup>37</sup>[http://mpe.kmu.gov.ua/minugol/control/publish/article?art\\_id=244964062](http://mpe.kmu.gov.ua/minugol/control/publish/article?art_id=244964062); Integrated annual report of DTEK company for 2015

<sup>38</sup>Integrated annual report of DTEK company for 2015



Summary:

Ukraine has a strong resource base of coal. Balance reserves of coal will cover extraction for more than 1,000 years. The main reserves belonging to coals “Д”, “Г”, “ДГ” and “А” types.

Among the main problems of coal industry in 2014-2015 that prevent investments, marked following: substantial part of coal mining assets is located in the Antiterrorist operation zone (including mines with coal “А” are entirely within the specified territory) and depreciation of fixed assets and losses a large number of mines.

Further development of the industry will depend on the successful investments provision into equipment of coal enterprises and ensuring transparent pricing and relationships in the coal market. In particular the conditions for state coal enterprises functioning without subsidies should be created.

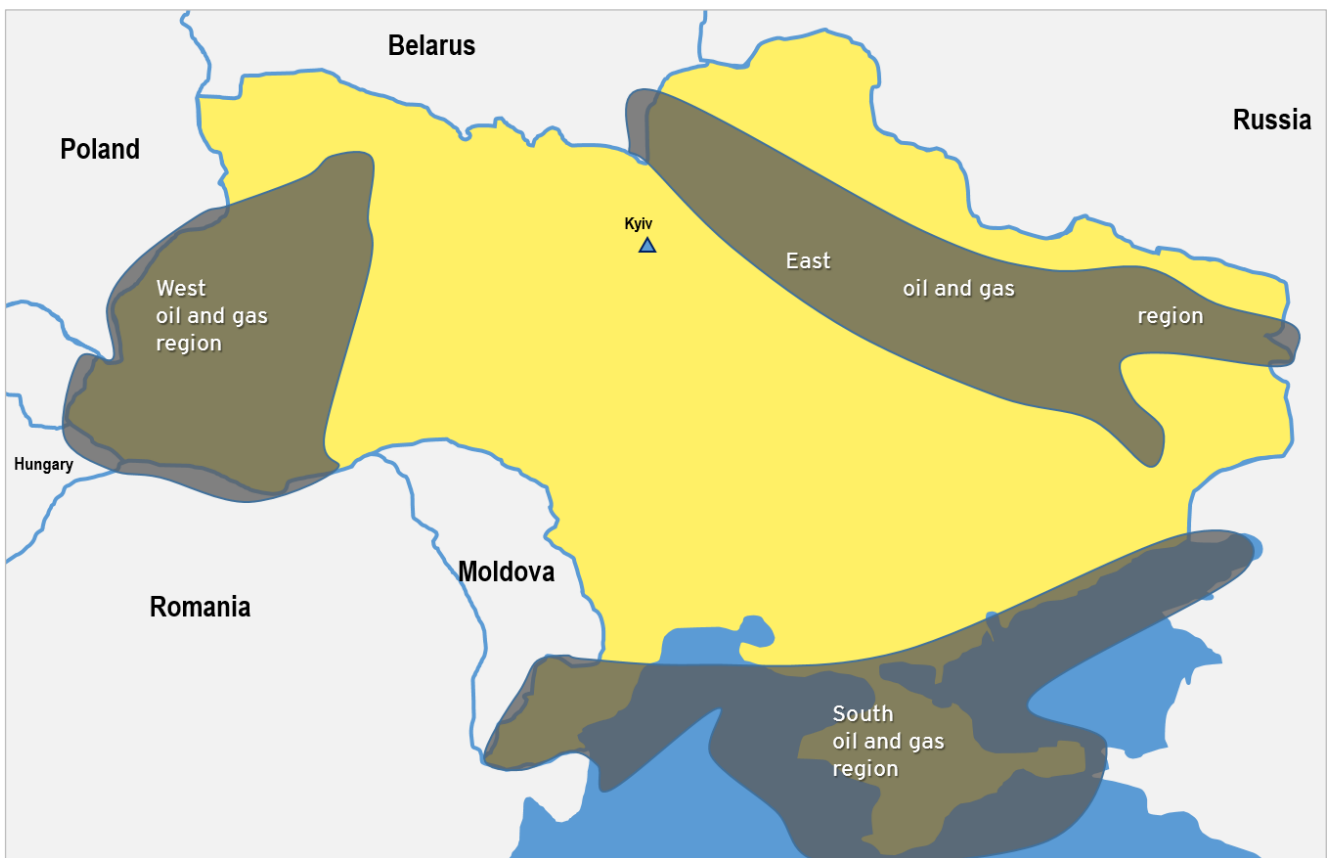
According to the draft Energy Strategy by 2035 MECI pays attention to liquidation of unprofitable state mines up to 2025. However, unlike the EU countries, where strict targets are set for reduction of coal consumption, share of coal in Ukrainian energy balance will remain significant in the medium term.

### 5.3. Production of oil and natural gas

#### 5.3.1. General information about the oil and gas industry of Ukraine

As of 1<sup>st</sup> of January.2016, 396 oil and gas deposits were included into the State Registry of Mineral Reserves in Ukraine; most of them are complex ones. According to the genetic type, they are include 120 gas condensate deposits, 102 gas deposits, 99 oil and gas condensate deposits, 57 oil deposits, 15 oil/gas and gas/oil deposits, 3 gas and oil condensate deposits.<sup>39</sup> The deposits are located in three oil and gas regions (*Figure 5.3-1*):

- ▶ *East* (Dnipro and Donetsk oil and gas province),
- ▶ *West* (Volyn and Podillia, Precarpathian, Carpathian and Transcarpathian oil and gas provinces),
- ▶ *South* (Predobrudja, Black Sea and Crimean, Azov and Berezan, Indolo-Kuban, and Black Sea Prospective provinces).



*Figure 5.3-1: Geographic location of Ukraine's Oil and Gas Provinces*

<sup>39</sup> According to the information from Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine, Gas"



**Figure 5.3-2: Availability of domestic natural gas<sup>40</sup> (a), and oil and gas condensate<sup>41</sup> (b) in 2014**

Total volumes of natural gas, oil and gas condensate produced in Ukraine in 2014-2015 are presented in above (Figure 5.3-2). In 2014, 47% of Ukraine's needs in gas were satisfied with domestically extracted gas and 92% of its needs in crude oil and gas condensate (together) - with domestically produced oil and gas condensate.

In 2015, gas production totaled 19.9 billion m<sup>3</sup>, which is only 1.3% less than in the previous year, while supplies from other sources decreased by 38% compared with 2014. In 2015 Ukraine satisfied 59% of its needs with domestically produced gas. Oil and gas condensate produced in 2015 amounted to 2,461.7 thousand tonnes<sup>42</sup>.

As of 1<sup>st</sup> of January 2016, 288 oil and gas fields were in use on the basis of licenses for the purposes of mining<sup>43</sup>.

Oil fields in Ukraine mainly belong to the category of small and very small fields, and only Buhruvativske (Sumy region) and Glinsko-Rozbyshivske (Poltava region), based on the volume of their registered (commercial) reserves are categorized as medium. Balance-sheet (or registered or commercial) reserves in these deposits make up to 19.36% of the total reserves of Ukraine. Two deposits - Yabluniv (Poltava region) and Stynavske (Lviv region) are minor ones, they only produce 2.15% of domestic oil<sup>44</sup>.

According to the Guidelines on how to use Classification of Reserves and Mineral Resources<sup>45</sup>, oil and gas fields are divided into 7 groups, based on their commercial reserves:

- ▶ Unique - over 300 million tons of oil; over 300 billion cub m of gas;
- ▶ Giant - 100 - 300 million tons of oil; 100-300 billion cub m of gas;

<sup>40</sup> According to the Ministry of Energy and Coal Industry

[http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable\\_article?art\\_id=244984286](http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable_article?art_id=244984286)

<sup>41</sup> Data of Energy Balance of Ukraine in 2014 (products), prepared by the State Statistics Service of Ukraine

[http://www.ukrstat.gov.ua/operativ/operativ2014/energ/en\\_bal\\_prod/Bal\\_prod\\_2014\\_r.zip](http://www.ukrstat.gov.ua/operativ/operativ2014/energ/en_bal_prod/Bal_prod_2014_r.zip)

<sup>42</sup> According to the the Ministry of Energy and Coal Industry

[http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable\\_article?art\\_id=245086132](http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable_article?art_id=245086132)

<sup>43</sup> According to Geoinform of Ukraine SRPE, "Special licenses: terms of validity"

<sup>44</sup> According to Geoinform of Ukraine SRPE, "State Register of Mineral Resources of Ukraine, Oil"

<sup>45</sup> <http://zakon3.rada.gov.ua/laws/show/z0475-98>

- ▶ Major -30 - 100 million tons of oil; 30-100 billion cub m of gas;
- ▶ Medium -10 - 30 million tons of oil; 10-30 billion cub m of gas;
- ▶ Minor -5 - 10 million tons of oil; 5-10 billion cub m of gas;
- ▶ Small -1 - 5 million tons of oil; 1-5 billion cub m of gas;
- ▶ Very small - up to 1 million tons of oil; up to 1 billion cub m of gas

**Table 5.3-1**
**Number of oil fields by their registered reserves**

Oil and gas province	Type of field			
	Very small	Small	Minor	Medium
Eastern	117	7	1	2
Western	39	10	1	-
Southern	10	5	-	-
<b>Total in Ukraine:</b>	<b>166</b>	<b>22</b>	<b>2</b>	<b>2</b>

The main registered reserves of natural gas (31.3% of total reserves of Ukraine and 30.03% of the total production) are located in the following six fields: Yefremivske, Shebelinske, Zakhidno-Khrestyschenske, Mashivske, Yablunivske and Melyhivske deposits<sup>46</sup>.

**Table 5.3-2**
**Number of natural gas fields by their registered reserves**

Oil and gas province	Type of deposit					
	Very small	Small	Minor	Medium	Major	Giant
Eastern	146	66	9	15	3	1
Western	85	23	6	-	-	-
Southern	26	14	1	1	-	-
<b>Total in Ukraine:</b>	<b>257</b>	<b>103</b>	<b>16</b>	<b>16</b>	<b>3</b>	<b>1</b>

The description of the largest deposits in Ukraine is presented below (**Table 5.3-3**). For more information on granting licenses, see **section 5.8**.

<sup>46</sup> According to Geoinform of Ukraine SRPE, "State Register of Mineral Resources of Ukraine, Gas"

Table 5.3-3

## List of the largest oil and gas fields in Ukraine, where oil and gas are produced

Deposit Name (Company)	Start of the Development	Deposit Type	Oil and Gas Region (Province)	Data on Discovered Reserves (initial reserves of categories A+B+C <sub>1</sub> )
Dolynske (Ukrnafta PJSC)	1950	Oil	West (Ivano-Frankivsk Oblast)	Oil - 38,320 thousand tones Dissolved gas - 12,963 mcm
Lopushnianske (Ukrnafta PJSC)	1984	Oil	West (Chernivtsi Oblast)	Oil - 6,401 thousand tones Dissolved gas - 1,162 mcm
Bytkiv-Babchenske (Joint Venture Ukrkarpatoil LLC)	1889	Oil/gas condensate	West (Ivano-Frankivsk Oblast)	Oil - 12,442 thousand tones Dissolved gas - 9,490 mcm Natural gas - 46,431 mcm Gas condensate - 1,829 thousand tones
Kachanivske (Ukrnafta PJSC)	1960	Oil/gas condensate	East (Sumy Oblast)	Oil - 16,839 thousand tones; Dissolved gas - 4,337 mcm Gas condensate - 295 thousand tones
Boryslavske (Ukrnafta PJSC)	1853	Oil/gas condensate	West (Lviv Oblast)	Oil - 39,292 thousand tones Dissolved gas - 16,112 mcm Natural gas - 1,083 mcm Gas condensate - 88 thousand tones
Hnydyntsivske (Ukrnafta PJSC)	1962	Oil/gas condensate	East (Chernihiv Oblast)	Oil - 38,045 thousand tones; Dissolved gas - 1,469 mcm Natural gas - 8,306 mcm Gas condensate - 814 thousand tones
Leliakivske (Ukrnafta PJSC)	1964	Oil/gas condensate	East (Chernihiv Oblast)	Oil - 52,364 thousand tones; Dissolved gas - 4,360 mcm Natural gas - 963 mcm Gas condensate - 156 thousand tones
Hlynsko-Rozbyshivske (Ukrnafta PJSC)	1959	Oil/gas condensate	East (Poltava Oblast)	Oil - 25,275 thousand tones Dissolved gas - 2,267 mcm

Deposit Name (Company)	Start of the Development	Deposit Type	Oil and Gas Region (Province)	Data on Discovered Reserves (initial reserves of categories A+B+C <sub>1</sub> )
				Natural gas – 11,241 mcm Gas condensate - 601 thousand tones
Dashavske (Ukrgezvydobuvannia PJSC)	1924	Gas	West (Lviv Oblast)	Natural gas – 12,320 mcm
Uherske (Ukrgezvydobuvannia PJSC)	1946	Gas	West (Lviv Oblast)	Natural gas – 42,269 mcm
Rudkivske (Ukrgezvydobuvannia PJSC)	1957	Gas	West (Lviv Oblast)	Natural gas – 32,824 mcm
Bilche-Volytske (Ukrgezvydobuvannia PJSC)	1950	Gas	West (Lviv Oblast)	Natural gas – 40,797 mcm
Yablunivske (Ukrgezvydobuvannia PJSC)	1980	Gas	West (Ivano-Frankivsk Oblast)	Natural gas – 2,640 mcm
Dzhankoiske (State Joint-Stock Company Chornomornaftogaz PJSC)	1970	Gas	South (Autonomous Republic of Crimea)	Natural gas – 5,790 mcm
Shebelynske (Ukrgezvydobuvannia PJSC)	1956	Gas condensate	East (Kharkiv Oblast)	Natural gas – 650,000 mcm Gas condensate - 8,320 thousand tones
Yefremivske (Ukrgezvydobuvannia PJSC)	1967	Gas condensate	East (Kharkiv Oblast)	Natural gas – 109,970 mcm Gas condensate - 2,595 thousand tones
Zaluzhanske (Ukrgezvydobuvannia PJSC)	1975	Gas condensate	West (Lviv Oblast)	Natural gas – 27,938 mcm Gas condensate - 159 thousand tones
Shtormove (State Joint-Stock Company Chornomornaftogaz PJSC)	1993	Gas condensate	South (Autonomous Republic of Crimea)	Natural gas – 16,574 mcm Gas condensate - 1,272 thousand tones
Semyrenkivske (Naftogazvydobuvannia)	1990	Gas condensate	East (Poltava Oblast)	Natural gas – 7,620 mcm Gas condensate - 721 thousand tones

### 5.3.2. Reserves of natural gas and oil in Ukraine

As of 1<sup>st</sup> of January 2016, the balance (extractive) oil reserves in Ukraine are UAH 121,290 thous tones, of which proved are 66,288 thous tones; probable - 5,798 thous tones; possible - 49,204 thous tones; off-balance 39,849 thous tones and uncertain purpose - 115,790 thous tones<sup>47</sup>.

More than half of the reserves and three quarters of oil production accounts for Eastern region, 36% of reserves and about 25% of production - for the Western, the rest - for the Southern region. The data below disclosures more detailed information.

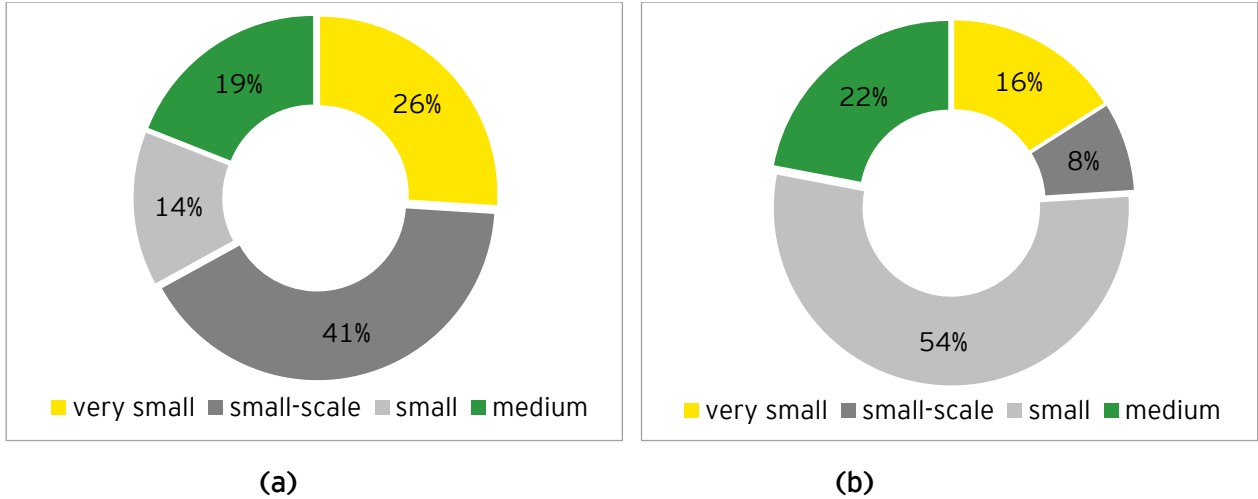


Figure 5.3-3: Distribution of balance (a) and off-balance sheet (b) reserves of oil by types of deposits

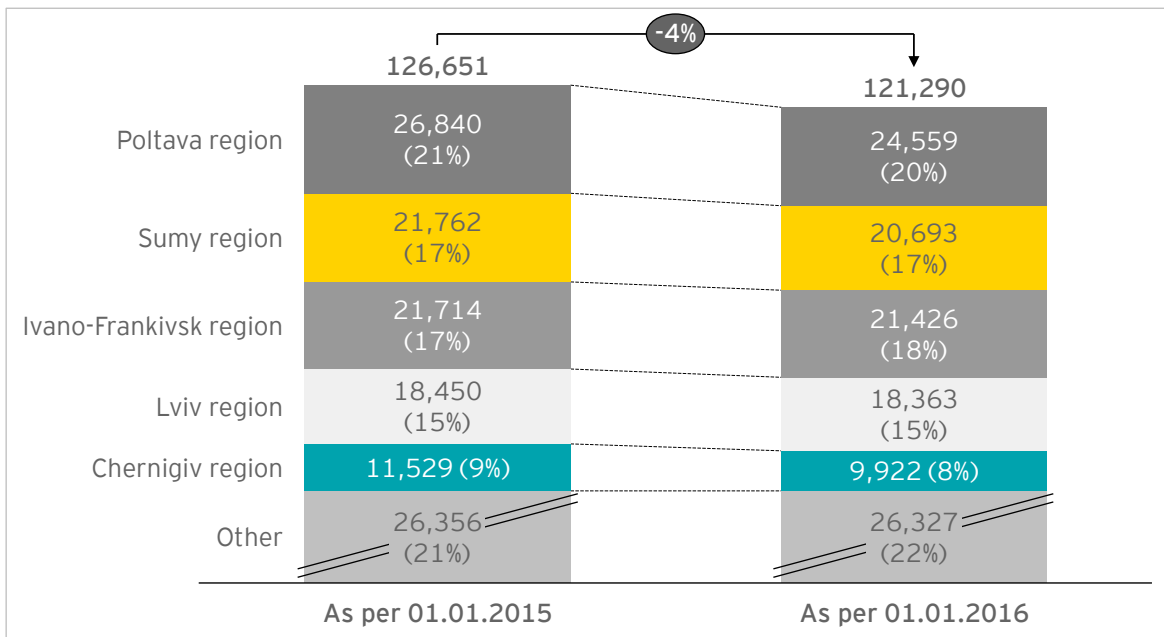
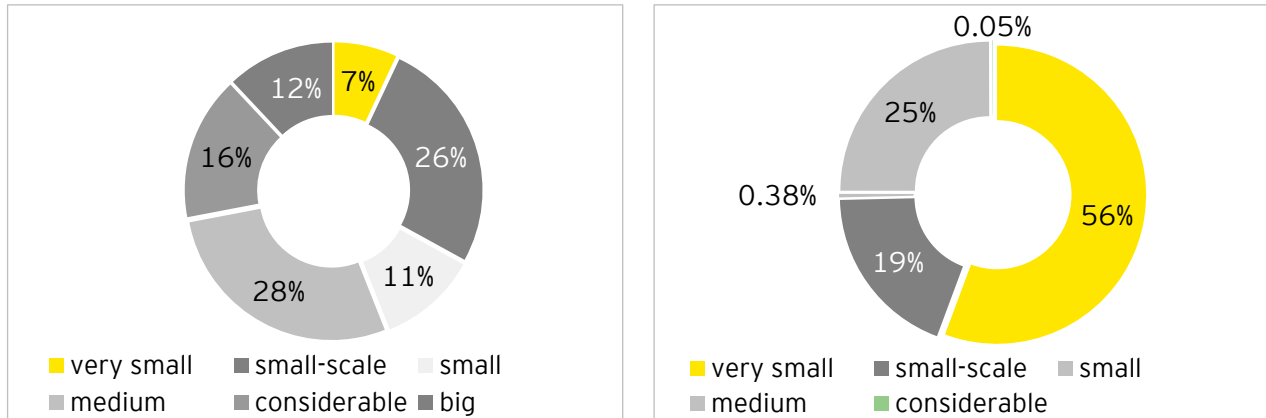


Figure 5.3-4: Distribution of balance reserves of oil by regions of Ukraine, thous ton (Geoinform of Ukraine SRPE)

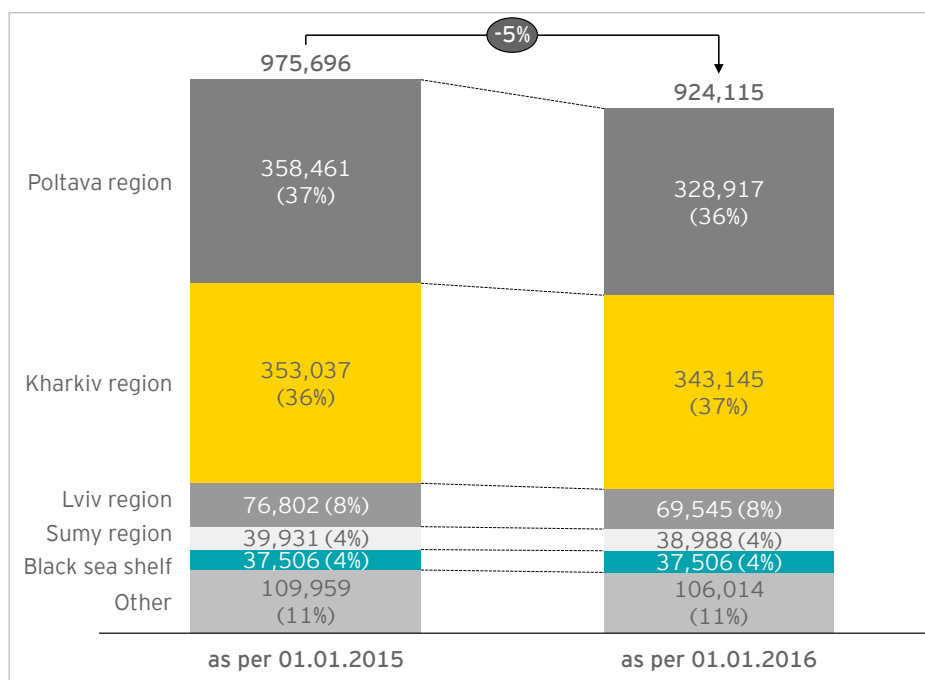
<sup>47</sup> Information provided by Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine, Oil

Balance sheet reserves of natural gas (free and dissolved) amount to 924,115 mln mcm, off-balance sheet - 9,293 mln mcm and contingently balance sheet reserves are 14 mln mcm. The balance sheet reserves of gas in the amount of 876,064 mln mcm (94.8%) are accounted for in 381 onshore fields, and 48,051 mln mcm (5.2%) are accounted for in 15 offshore fields.



**Figure 5.3-5: Distribution of balance (a) and off-balance reserves of natural gas by type of deposit**

The main reserves and natural gas are located in the Eastern region of Ukraine. 239 deposits located here contain 80.96% of the balance sheet reserves of Ukraine and 94.49% of the total production in Ukraine. 114 fields in the Western region produced 5.77% and accounted for 11.71% of the balance-sheet (commercial) reserves. The rest of natural gas reserves and production are in the Southern region<sup>48</sup>. The more detailed information by regions of Ukraine is presented below (**Figure 5.3-6**).



**Figure 5.3-6: Distribution of balance deposits of natural gas by regions of Ukraine (Geoinform of Ukraine SRPE)**

<sup>48</sup> Information provided by Geoinform of Ukraine SRPE, State Registry of Mineral Reserves of Ukraine, Gas



### 5.3.3. Oil and natural gas production in Ukraine in 2014 and 2015

According to the MECI data the volume of oil and gas condensate extraction in 2015 was 2,461.7 thous. tones (9,9% lower than 2014) including 1,805.6 thous. ton of oil (10,9% lower)<sup>49</sup>.

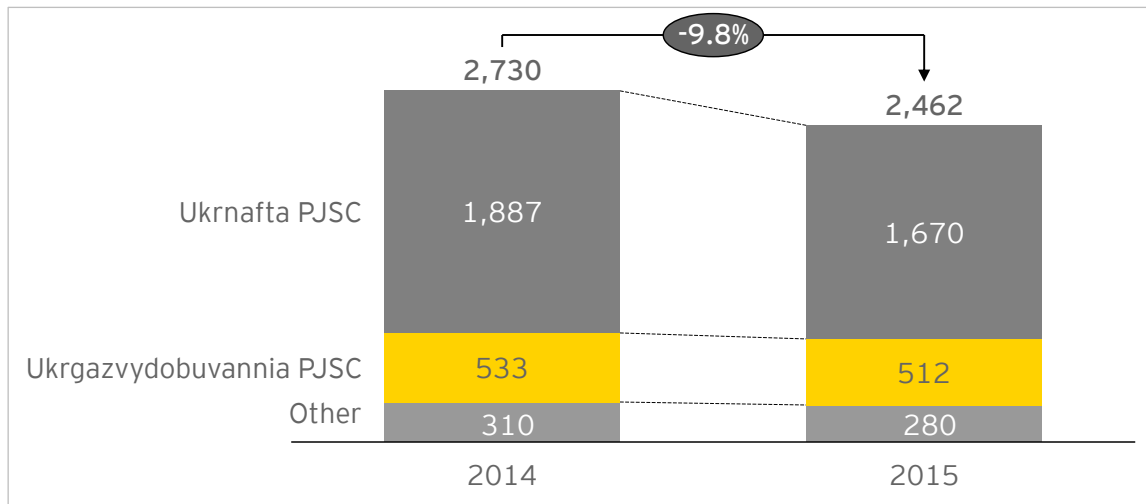


Figure 5.3-7: Volumes of oil and gas condensate extraction in Ukraine for 2014-2015, thous. tones<sup>50</sup>

The volumes of oil extraction by region (Figure 5.3-8) as well as results of companies requests analysis regarding volumes of oil and gas condensate extraction (Figure 5.3-9) presented below.

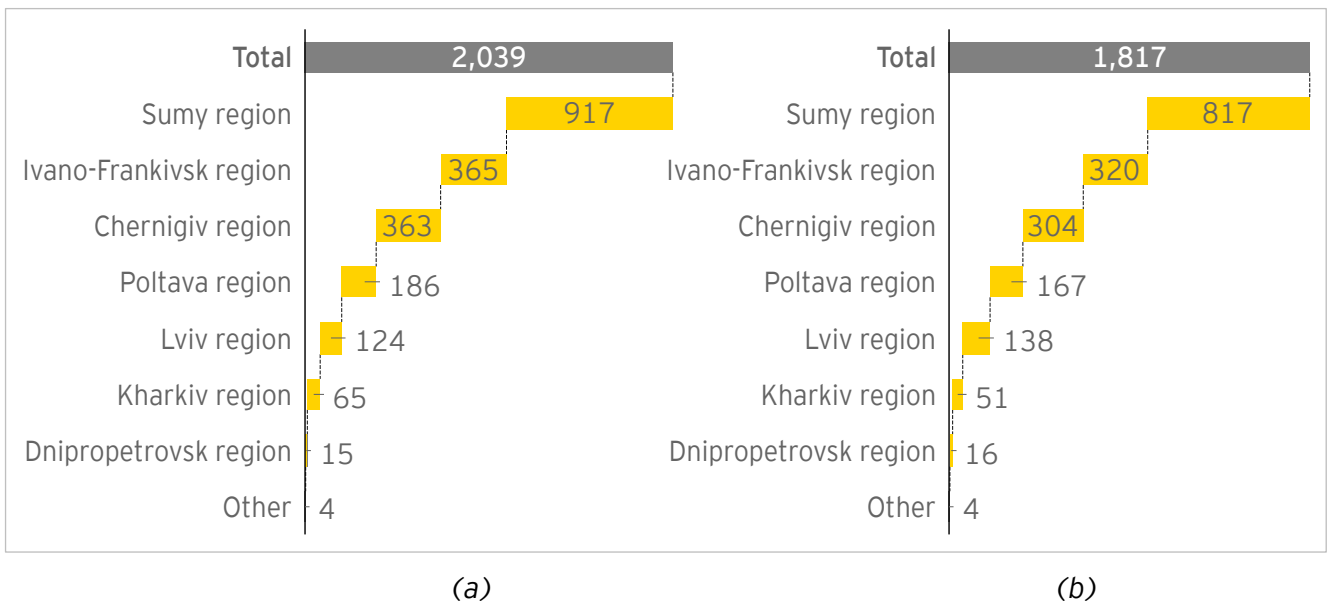


Figure 5.3-8: Volumes of oil extraction by regions of Ukraine in 2014 (a) and 2015 (b) (Geoinform of Ukraine SRPE)

<sup>49</sup> According to MECI data: [http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable\\_article?art\\_id=245086132](http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable_article?art_id=245086132)

<sup>50</sup> Energy industry of Ukraine: Results of 2015

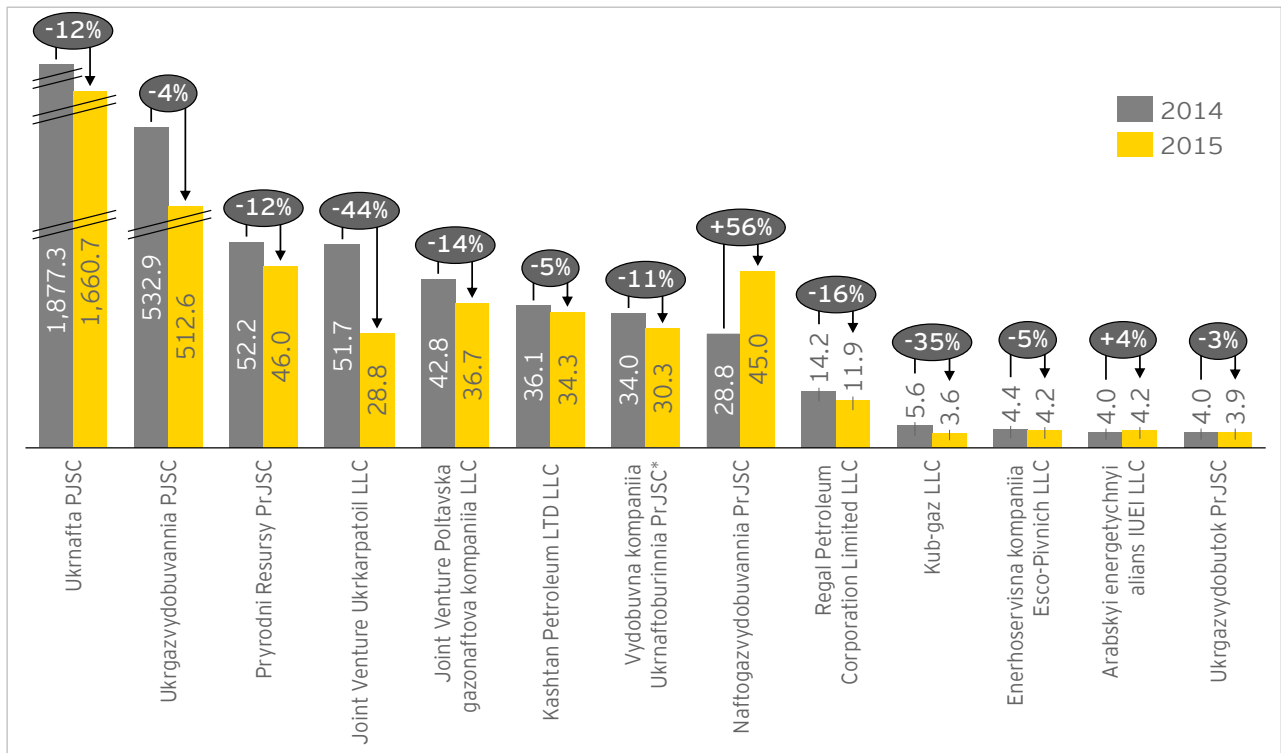


Figure 5.3-9: Volumes of oil and gas condensate extraction by companies in 2014-2015 (data from companies)

In 2015 Ukraine produced 19.9 billion mcm of natural gas (in 2014 - 20.5 billion mcm) or approximately 60%<sup>51</sup> of the total volume of gas used by Ukrainian consumers<sup>52</sup>. The volume of the imported natural gas in 2015 reached 16.4 billion mcm<sup>53</sup>. Gas production leaders in 2014-2015 were the companies that belong to Naftogaz of Ukraine National Joint-Stock Company (Figure 5.3-10).

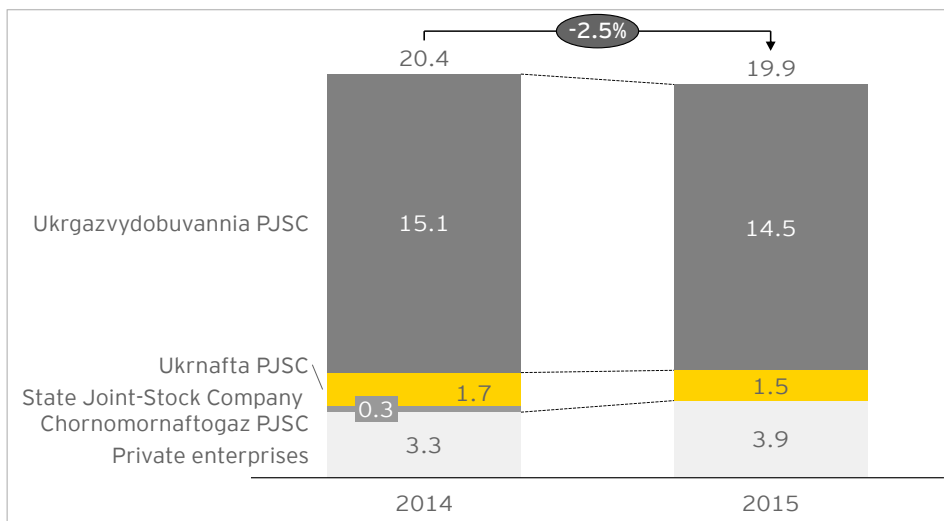


Figure 5.3-10: Natural gas production in Ukraine in 2014 and 2015<sup>54</sup>

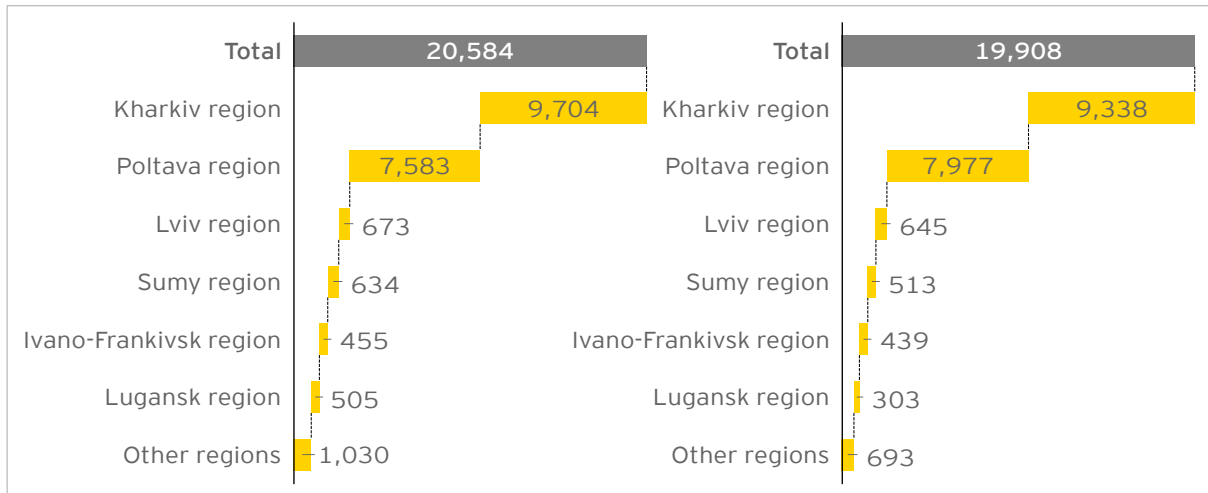
<sup>51</sup> Total consumption of natural gas in 2015 in Ukraine, according to MECI, was 33.7 billion mcm

<sup>52</sup> Accordig to the MECI [http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable\\_article?art\\_id=245086132](http://mpe.kmu.gov.ua/minugol/control/uk/publish/printable_article?art_id=245086132)

<sup>53</sup> Annual Report of Naftogaz of Ukraine National Joint-Stock Company for 3a 2015.

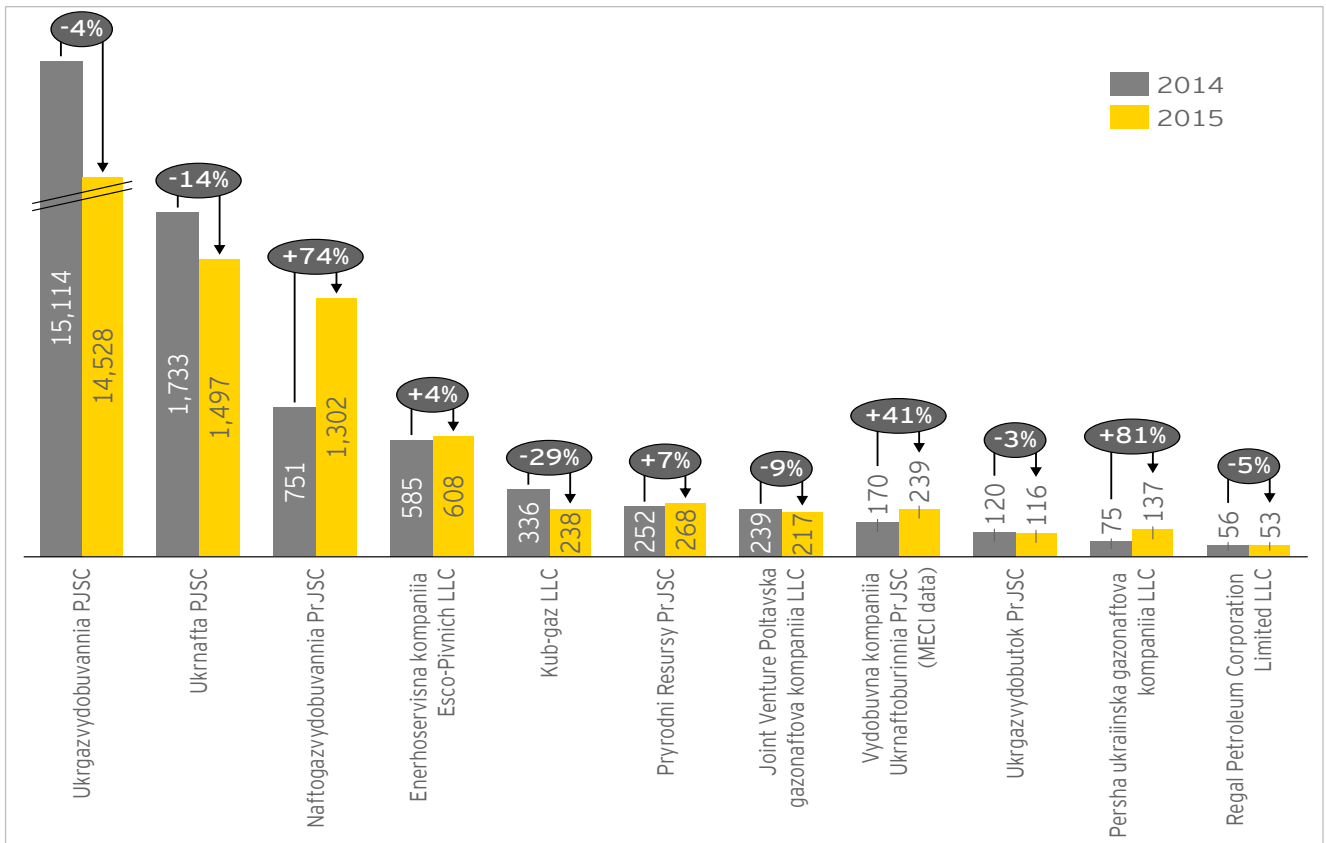
<sup>54</sup> The data on Chornomornaftogaz PJSC for 2014 were provided for 2 months

The volumes of natural gas extraction by regions of Ukraine presented below (**Figure 5.3-11**).



**Figure 5.3-11: Volumes of natural gas extraction by regions of Ukraine in 2014 (a) and 2015 (b), mln mcm (Geoinform of Ukraine SRPE)**

The results of 2015 show that private companies produced 3.864 billion mcm of gas that is almost 500 million mcm or 17% more than in 2014. The leaders among the independent producers are Naftogazvydobuvannia PrJSC and Burisma Holdings (the holding includes four gas producers: Enerhoservisna kompaniia Esco-Pivnich LLC, Pari LLC, Aldea Ukraine Subsidiary, Persha ukrainska gazonaftova kompaniia LLC). The third top producer among the independent companies is Kub-gaz LLC. The detailed information by the companies is presented below (**Figure 5.3-12**).



**Figure 5.3-12: Volumes of oil and gas condensate produced in Ukraine in 2014-2015, thous. tons**

### 5.3.4. Import and export of oil and gas

Import of crude oil in 2014-2015 performed mainly from Russia and Kazakhstan. Export to Lithuania was performed during mentioned period. More detailed information regarding volumes and financial flows of import and export presented below.

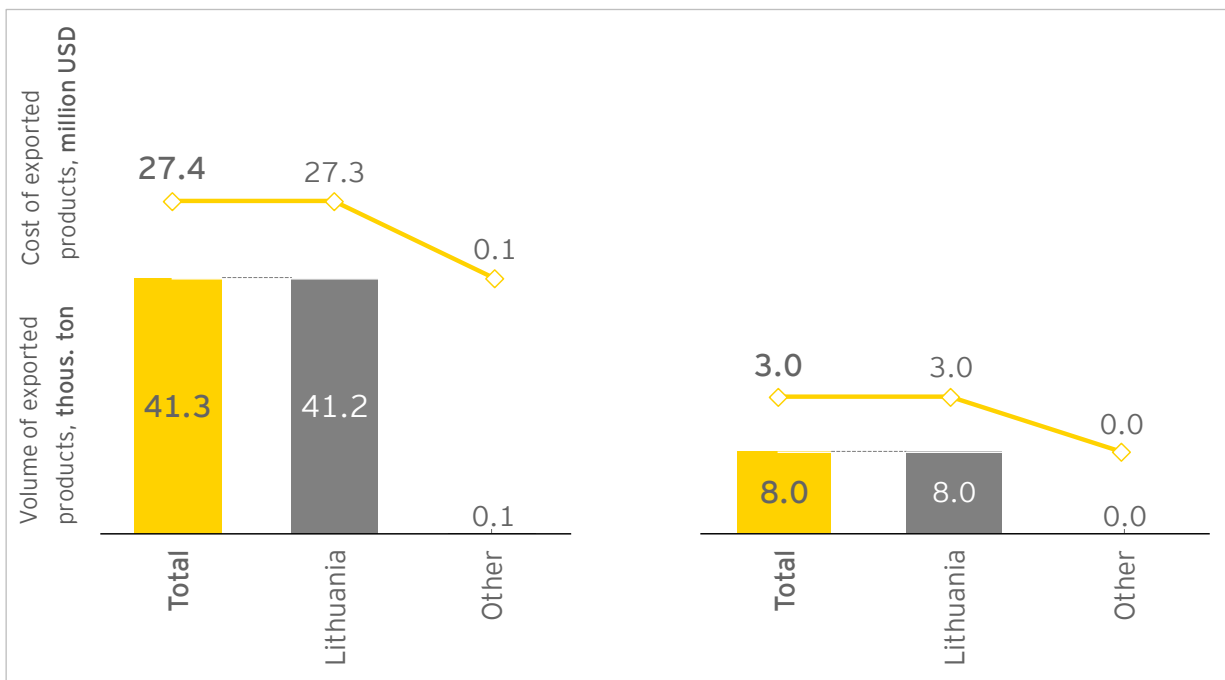
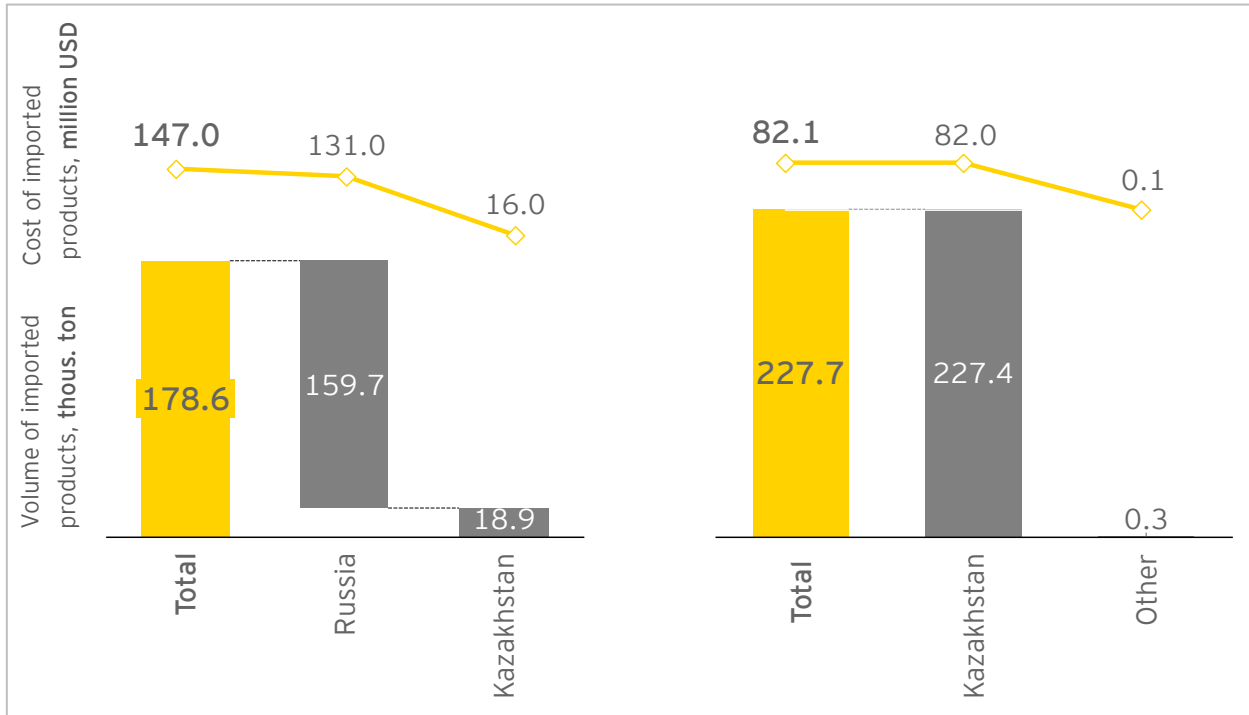
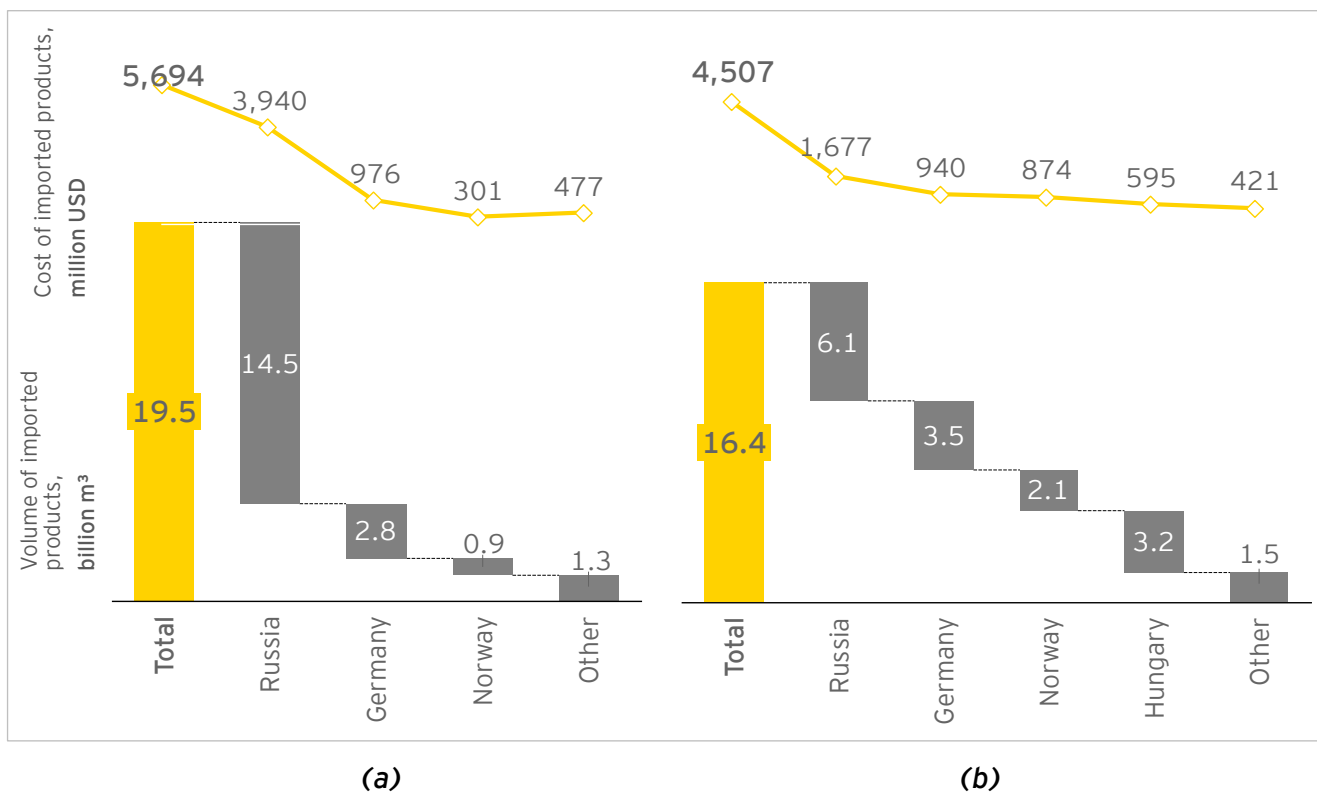


Figure 5.3-13: Structure of crude oil import in 2014 (a) and 2015 (b) and structure of crude oil export in 2014 (c) and 2015 (d) (SSSU)

Ukraine continues to decrease import of natural gas in 2014-2015. The overall volume of import in 2015 was 16.4 billion m<sup>3</sup> what is 16% lower than 2014 year value (19.5 billion m<sup>3</sup>). The main countries-importers (by geographic location of contracted party provides defined volume onatural gas import) in 2014 were Russia, Germany. In 2015 Norway was added to the mentioned list. More detailed information regarding physical and financial volumes of natural gas import in 2014-2015 added below (**Figure 5.3-14**).

Export of own-extracted natural gas were not performed by Ukraine during mentioned period.



**Figure 5.3-14: The structure of natural gas import in physical and money term in 2014 (a) and 2015 (b) (SSSU)**

**Summary:**

Current volumes of oil and gas extraction do not allow Ukraine to cover its own needs. At the same time, the balance reserves of natural gas are sufficient to cover consumption for 27 years, the balance of oil and gas condensate - for 336 years.

The main balance reserves of natural gas are located in Poltava and Kharkiv regions, balance reserves of oil and gas condensate - in Poltava, Sumy, Ivano-Frankivsk and Lviv regions.

The share of imports in total natural gas consumption was about 50% in 2014 and 45% in 2015. According to the draft Energy Strategy of MECI by 2035 the main task of the industry in the medium term is to minimize the import of natural gas and to develop own resource base in particular by increasing the volume exploration drilling on new platforms and exploitation drilling on deposits developed. Therefore, we can predict some interest from investors to the industry in

case of sustainable natural gas market functioning in Ukraine and the predicted tax burden on companies.

The problems of oil industry are primarily associated with the current shutdown number of national refineries and significant imports of light oils. That is why among the key factors for increasing investment attractiveness of oil extraction the draft Energy Strategy of MECI by 2035 considers competitive and transparent market of oil and oil products.

## 5.4. Mining of iron ores

### 5.4.1. Iron ore reserves and their geographical location

There are significant explored reserves of iron ore in Ukraine exceeding 32 billion tones.

The bulk of iron ore in Ukraine is concentrate in Ukrainian crystalline shield in the Kryvorizhia Ore Basin (Kryvbas), which together with Kremenchug iron ore basin and Bilozirske iron ore basin form the Great Krivy Rig Region. Kryvbas is featured by a relatively high quality of iron ore. Azov block of the Ukrainian Shield include also Mariupol iron ore district. In the Kerch iron basin, which is located in the northeastern part of Indole-Kuban trough, commercial reserves of brown iron ore are quite common.

The State Register of Mineral Resources of Ukraine includes balance sheet reserves of iron ore in 62 iron ore deposits which as of 01.01.2016 contain: in categories A + B + C1 - 21,579.2 mln tons, in category C2 - 7,643.0 mln tons<sup>55</sup>.

Approximately 60% of all explored deposits of Ukraine (categories A + B + C1) are operated. Some iron ore deposits are under preparation for commercial development, much of the deposits are deemed reserved and are not expected to be operated in the near future.

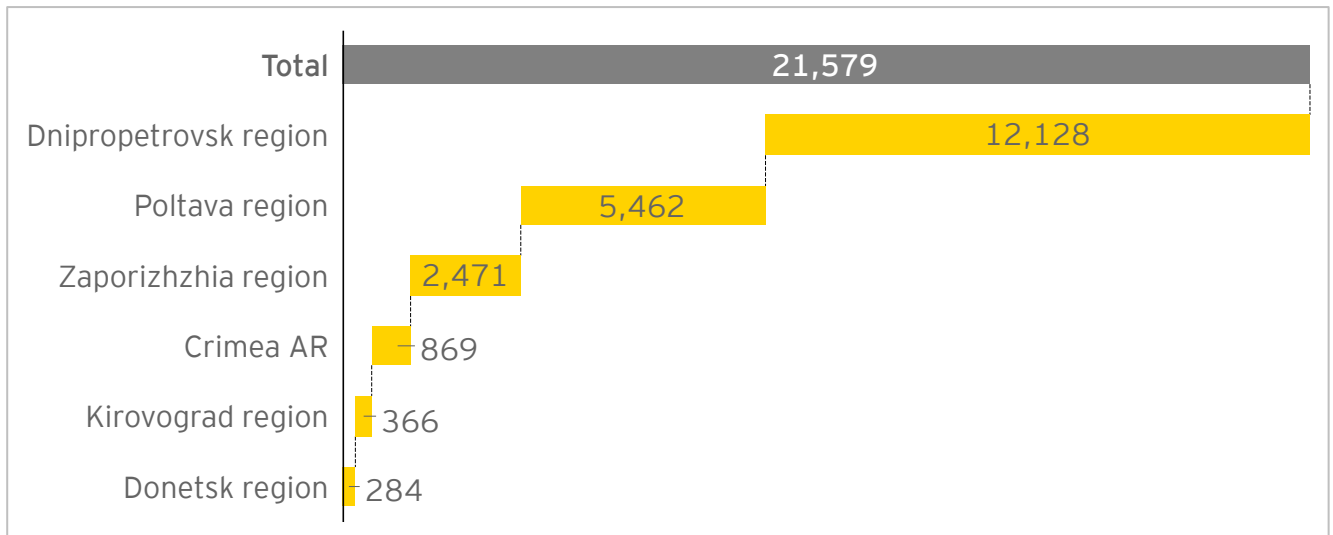


Figure 5.4-1: Deposits of iron ore by regions of Ukraine, million ton (Geoinform of Ukraine SRPE)

<sup>55</sup>Collection of articles by Geoinform of Ukraine SRPE, State Registry of Mineral Reserves of Ukraine as of 01.02.2016, Iron ore, Issue 34.



Figure 5.4-2: Location of iron ore deposits in Ukraine<sup>56</sup>

<sup>56</sup> Collection of articles "Mineral Resources of Ukraine, 2014", Geoinform of Ukraine SRPE



#### 5.4.2. Key iron mining companies and their product in 2014-2015

In 2015, in **Kryvyi Rih basin** extraction through mining is conducted Kryvyi Rih iron ore industrial complex PJSC, underground ore mining company ArcelorMittal Kryvyi Rih PJSC, Evraz Sukha Balka PrJSC. The companies Northern GZK (hereinafter GZK - Ore mining and Concentrating Company) , Southern GZK, Ingulets GZK and ArcelorMittal Kryvyi Rih PJSC used open-cut mining -quarries, while Central GZK used both mining and quarries.

In **Kremenchug iron ore district**, proven reserves are only operated by Poltavsky GZK PrJSC, which develops Horishnye-Plavninsko-Lavrykivske, Yerystivske, Bilanivske and Kremenchutske (Haleschynske) deposits.

In **Bilozirske ore district** ore is mined at Pivdenno-Bilozirske deposit by Zaporizhzhia iron ore industrial complex using underground mining method.

In the **Kerchensky iron ore basin**, there are two groups of explored deposits: Southern and Northern. Two deposits of Southern Group are commercial: Kamysh-Burunsky and Eltigen-Ortelska troughs. Mining was performed by Kamysh-Burunsky iron ore plant. Its final product was a fluxed sinter. Operation was suspended in 1992; the deposits are put on care and maintenance and included to the group of deposits that are not under development.

In 2015, the total ore produced in Ukraine is 172.0 mln tons, in 2014 - 176.1 million tons<sup>57</sup>.

**Table 5.4-1**

#### *Iron ore producers, deposits and volumes of crude ore produced in 2013-2015<sup>58</sup>*

No	Company	Deposit	Volume of crude ore produced, thous t		
			2013	2014	2015
1	ArcelorMittal Kryvyi Rih PJSC	field owned by Artem mine (former Kirov mine)	653.0	695.0	790.0
		quarry Pivdenny	255.0	136.0	N/A <sup>59</sup>
		deposit Novokryvorizke	8,916.0	9,035.0	8,983.0
		deposit Valyavkynske	15,243.0	14,900.0	14,321.0
2	Vostok-ruda LLC	deposit Zhovtorichenske	583.0	412.0	28.0
3	Ilyich iron and steel works PJSC	Saksagansky deposit (quarry Pivnichnyi)	655.6	512.8	597.7
4	Evraz Sukha Balka PrJSC	mine Jubileina	1,785.0	1,746.0	1,782.0
		mine named after Frunze	1,123.0	1,086.0	1,094.0
5	Central GZK PrJSC	deposit Velyka Hleyuvatka	5,865.0	5,861.0	5,435.0

<sup>57</sup> Collection of articles by Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine as of 01.02.2016, Iron ore, Issue 34.

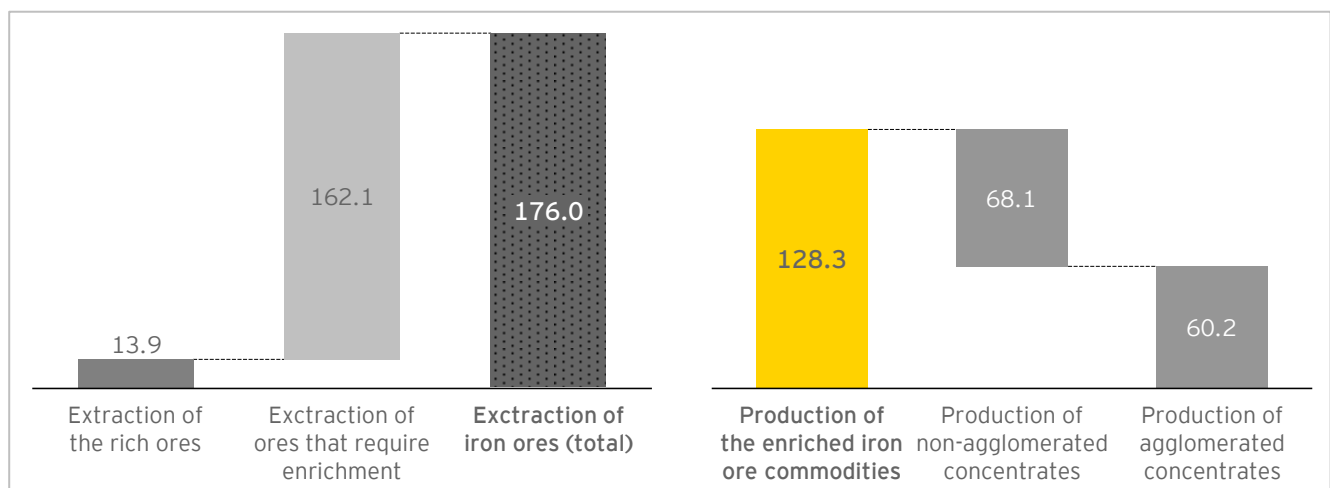
<sup>58</sup> According to Geoinform of Ukraine SRPE, amount of dry minerals (moisture - 0%) includes losses during mining and do not include weight of polluted rocks

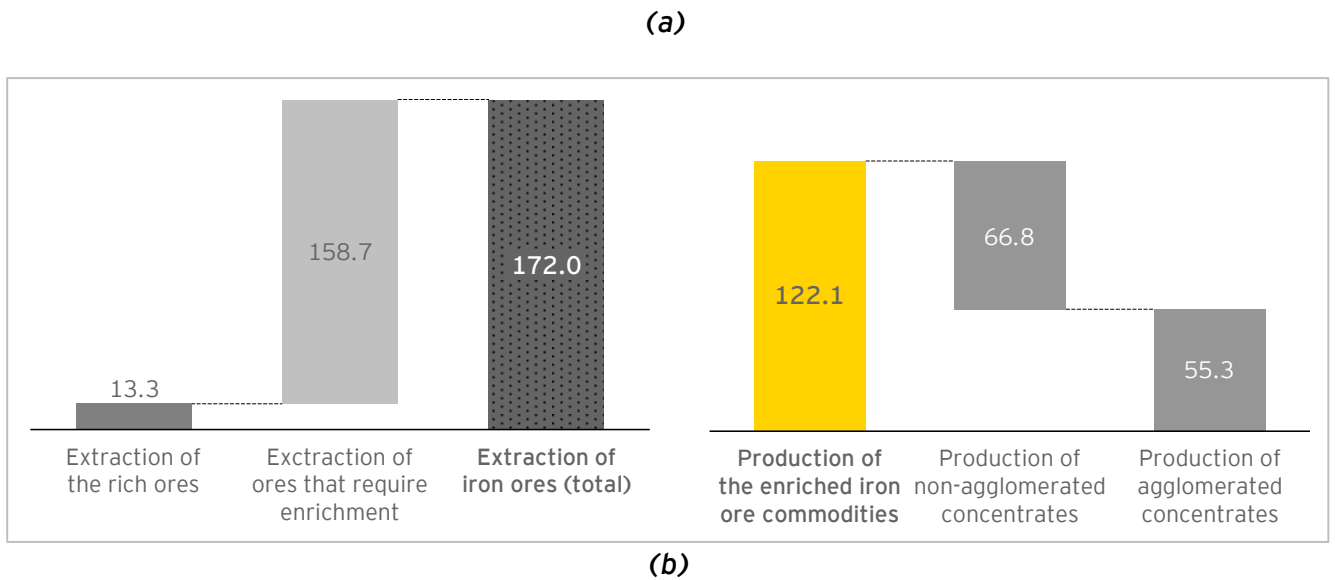
<sup>59</sup> No further mining in 2015, the company processed the ore previously lost due to underground mining method.

No	Company	Deposit	Volume of crude ore produced, thous t		
			2013	2014	2015
		mine named after Ordzhonikidze	1,318.0	1,230.0	1,205.0
		deposit Petrivske	5,817.0	5,780.0	5,427.0
		deposit Artemivske	1,450.0	1,523.0	1,621.0
6	Ingulets GZK PrJSC	deposit Inguletske	32,388.0	31,687.0	28,093.0
7	Southern GZK PJSC	deposit Skelevatsko-Magnetynove	24,602.0	23,944.0	24,264.0
8	Northern GZK PrJSC	Deposit Pervomaiske	22,111.0	20,112.0	19,740.0
		deposit Hanivske	9,530.0	8,736.0	8,240.0
9	Kryvyi Rih iron ore industrial complex PJSC	mine named after Lenin	1,236.0	1,389.0	1,462.0
		mine Hvardiska	1,064.0	1,356.0	1,317.0
		mine Oktyabrskia	1,077.0	1,194.0	1,326.0
		mine Rodina	1,812.0	1,536.0	1,049.0
10	The foreign investment enterprise in the form of PrJSC Zaporizhzhia iron ore industrial complex	deposit Pivdenno-Bilozirske	4,340.0	4,321.0	4,449.0
		deposit Pereverzivske	22.0	60.0	60.0
11	Poltavsky GZK PrJSC	deposit Horishnye-Plavninske	22,660.0	28,876.0	24,623.0
		deposit Yerystivske	6,518.0	9,162.0	14,197.0

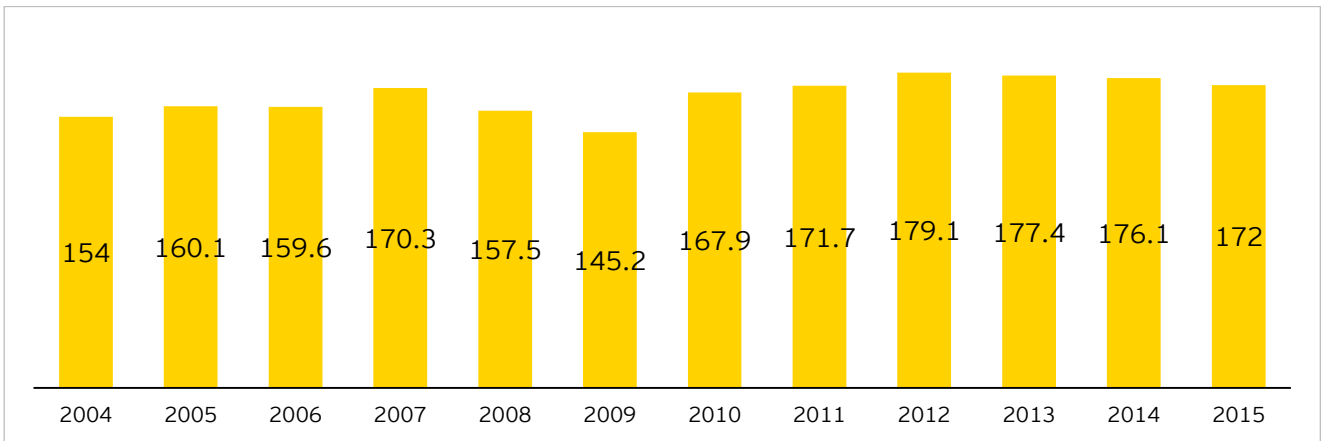
The total production of iron ores in Ukraine could be divided into production of rich ores (do not require enrichment before further usage) and other ores (iron quartzite, magnetite quartzite) that require enrichment.

Commodity iron ore product is accounted in form of non-agglomerated and agglomerated iron ore concentrates (*Figure 5.4-3*).

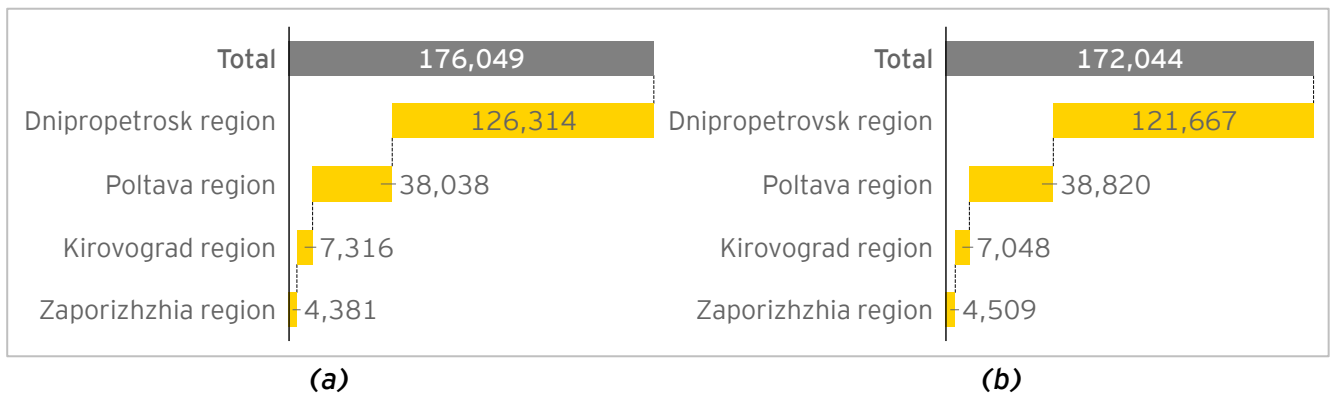




**Figure 5.4-3: Extraction of iron ores (Geoinform of Ukraine SRPE) and production of enriched iron ore commodities (SSSU) in 2014 (a) and 2015 (b), million tones**

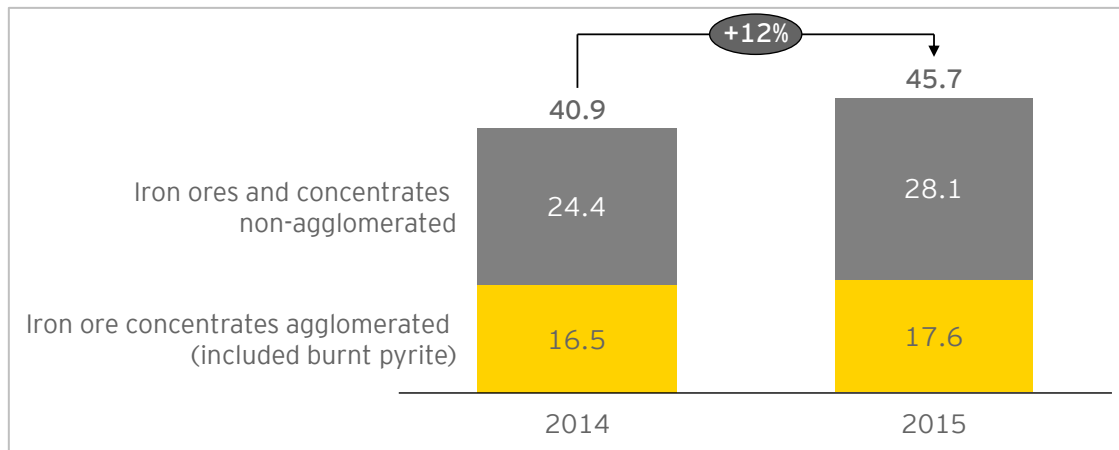


**Figure 5.4-4: Iron ore production in 2004-2015, million tones**



**Figure 5.4-5: Production of iron ore in 2014 (a) and 2015 (b), by oblasts of Ukraine, thous tons**

In 2015, Ukraine increased own exports of iron ore and products of its enrichment (agglomerated and non-agglomerated concentrate, burnt pyrite) by 12% (Figure 5.4-6), but unfortunately, due to a significant decrease in prices for ore, exports in monetary terms decreased by 37%. The situation is similar with imports of iron ore and iron ore concentrate growth in volume and fall in value.



**Figure 5.4-6: Volumes of iron ores and products of its enrichment export in 2014-2015, million tonnes (SSU)**

The main countries where Ukraine is exporting iron ore to are basically China and European countries: Czech Republic, Poland, Austria, Germany, Slovakia and others. More information on exports and imports of iron ore in 2014-2015 is shown in the table below.

**Table 5.4-2**

**Exports and imports of iron ore by countries in 2015<sup>60</sup>**

Country	Export		Import	
	Volume, million t	Value, thous USD	Volume, million t	Value, thous USD
China	22.12	948,083.44	-	-
Turkey	1.39	54,282.1	-	-
Czech Republic	5.15	213,854.44	-	-
Poland	5.09	21,7219.95	-	-
Austria	2.96	169,932.95	-	-
Slovakia	2.9	140,290.6	-	-
Romania	1.49	73,465.26	-	-
Germany	1.38	84,155.04	-	-
Serbia	1.11	58,889.24	-	-
Russian Federation	0.05	2,820.62	2.25	107,596.37
Others	2.07	128,981.83	0.0003	41.92
<b>Total:</b>	<b>45.71</b>	<b>2,091,975.47</b>	<b>2.25</b>	<b>107,638.29</b>

<sup>60</sup> According to the State Statistics Service of Ukraine [http://www.ukrstat.gov.ua/operativ/operativ2015/zd/e\\_iovt/arh\\_iovt2015.htm](http://www.ukrstat.gov.ua/operativ/operativ2015/zd/e_iovt/arh_iovt2015.htm)

Table 5.4-3

 Exports and imports of iron ore by countries in 2014<sup>61</sup>

Country	Export		Import	
	Volume, million t	Value, thous USD	Volume, million t	Value, thous USD
China	19.53	1,568,212.84	-	-
Turkey	0.92	77,562.02	-	-
Czech Republic	4.62	357,578.64	-	-
Poland	4.93	362,879.34	-	-
Austria	3.42	319,246.70	-	-
Slovakia	3.36	267,840.74	-	-
Romania	0.86	69,828.38	-	-
Germany	0.92	90,151.46	-	-
Serbia	0.49	42,964.89	-	-
Hungary	0.79	62,959.60	-	-
Russian Federation	0.029	1,780.45	3.21	246,127.40
Others	1.02	94,414.62	0.0001	105.66
<b>Total:</b>	<b>40.89</b>	<b>3,315,419.68</b>	<b>3.21</b>	<b>246,233.06</b>

Data regarding physical and financial flows of non-agglomerated iron ores presented below (Figure 5.4-7).

<sup>61</sup> According to the State Statistics Service of Ukraine, [http://www.ukrstat.gov.ua/operativ/operativ2014/zd/e\\_iovt/arh\\_iovt2014.htm](http://www.ukrstat.gov.ua/operativ/operativ2014/zd/e_iovt/arh_iovt2014.htm)

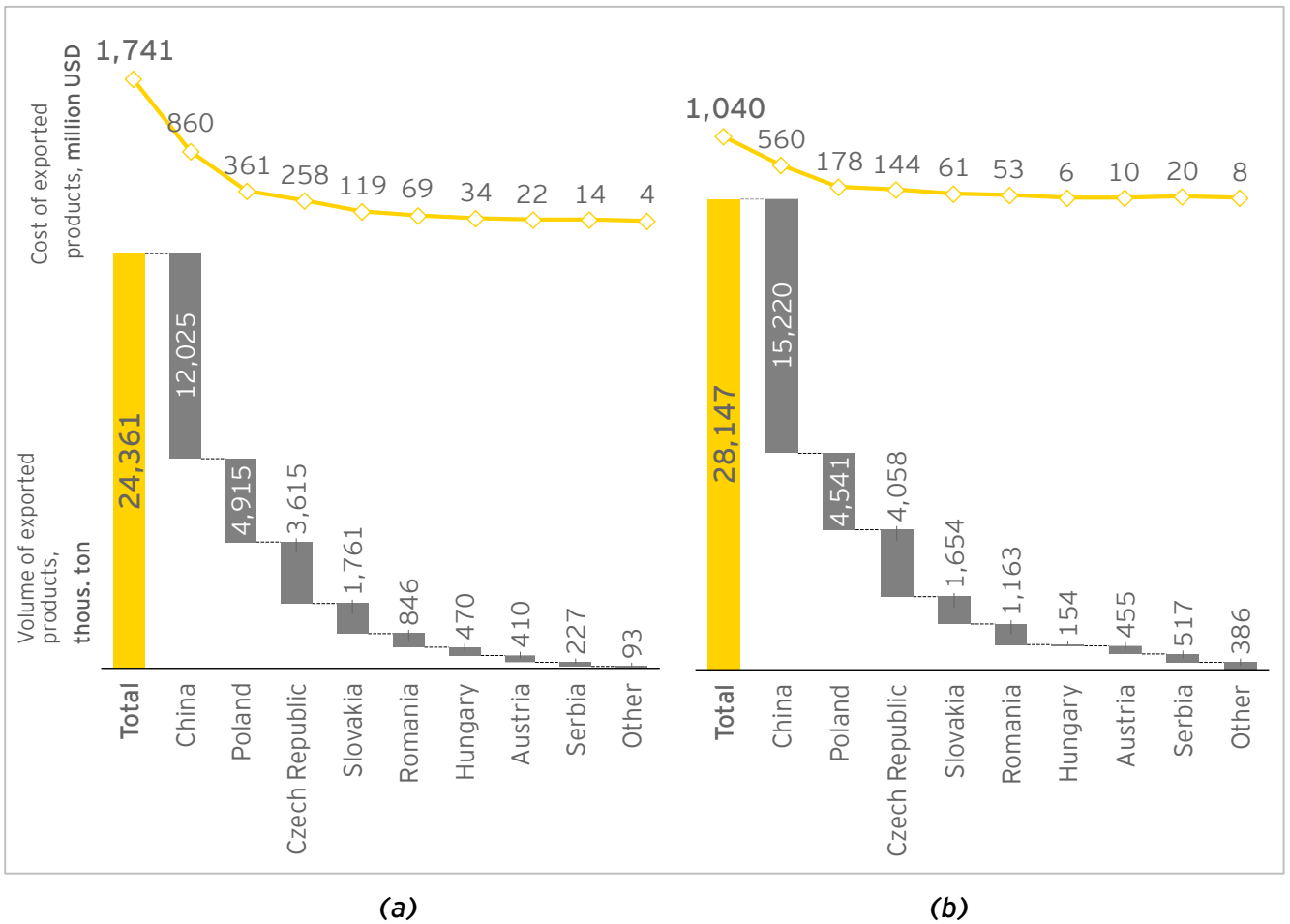
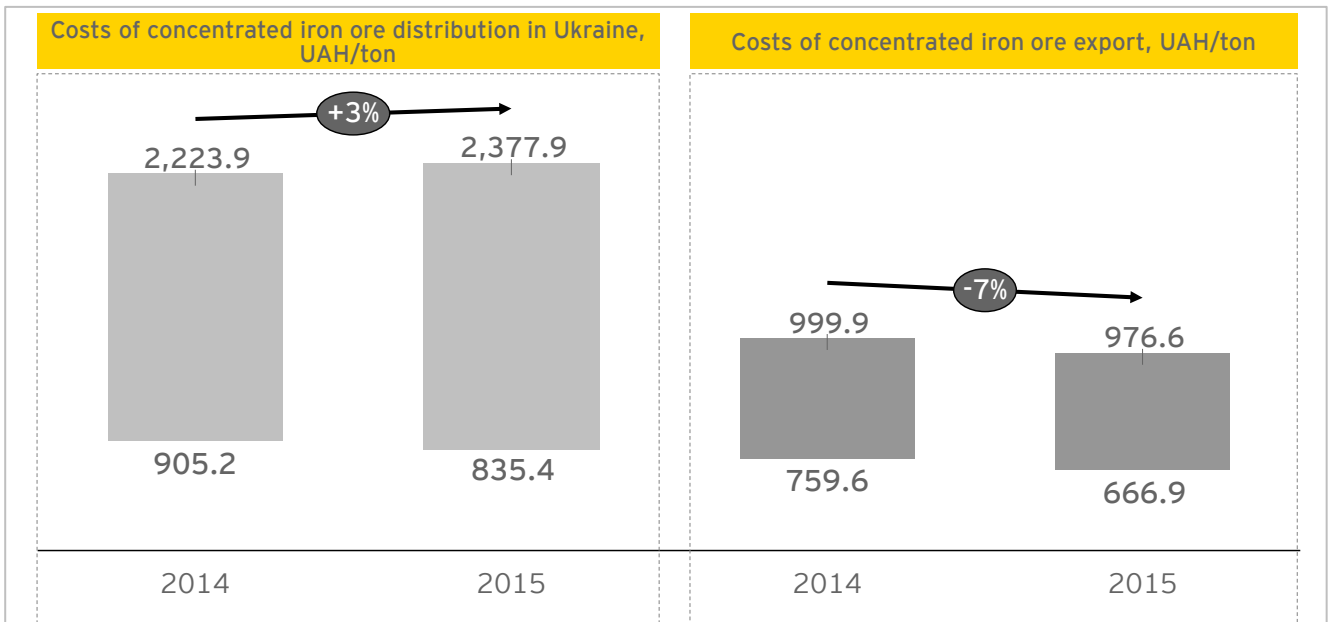
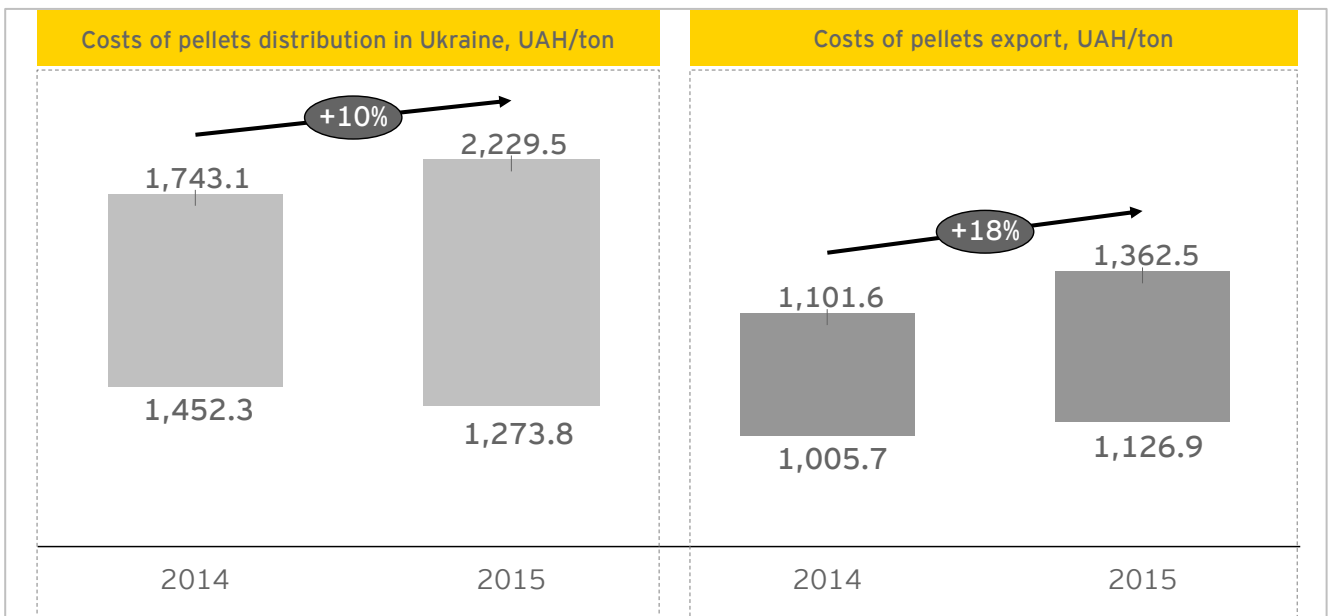


Figure 5.4-7: Volumes of non-agglomerated iron ores in 2014 (a) and 2015 (b) (SSSU)

Based on the results of companies requests evaluation and according to the MGS request the ranges of iron ore industry main product costs (pellets and iron ore concentrate) for distribution inside Ukraine and exported products were analyzed. The results of comparing presented below (Figure 5.4-7).



(a)



(b)

**Figure 5.4-8: Costs of iron ore concentrate (a) and pellets (b) distribution in Ukraine and export based on the results of companies requests analysis<sup>62</sup>**

<sup>62</sup> The upper and lower ranges of product costs calculated as a result of dividing of company's revenue (without VAT) for total volume of product distribution or export.

Summary:

Ukraine is secured by iron ore, in case the volumes of consumption are kept the same reserves will last for 125 years. Major iron ore reserves are located in Dnipropetrovsk, Poltava and Zaporizhzhia regions.

Almost a third of iron ore extracted is exported as unenriched ores, as well as agglomerated and non-agglomerated concentrates. A significant share of export allowed extractive companies to keep acceptable profitability alongside the national currency devaluation. However falling world prices for raw material resources caused the decrease in cash flow from export.

Sustainable development of iron ore extractive industry in the medium perspective, primarily depends on the trends in the global raw materials markets, and the markets of steel and steel products.



## 5.5. Mining of titanium ores

### 5.5.1. The reserves of titanium ores and their geographical location

Titan, due to a combination of mechanical, physical and chemical properties and high corrosion resistance is used in various industries: aerospace, chemical, food, oil machine engineering, ferrous and nonferrous metallurgy, production of pigments for paints, paper, and so on.

Ilmenite and rutile are the main input for production of titanium dioxide and metal titanium. According to the U.S. Geological Survey, Ukraine has about 1% of the world reserves of ilmenite and 5% of the world reserves of rutile<sup>63</sup>.

### 5.5.2. The main titanium deposits and their developers

26 deposits of titanium ore, of which 14 are developed, are registered in the State Register of Mineral Reserves of Ukraine, of which 2 deposits are unique ones and 12 are categorized as large.

The major players in the titanium ore mining sector in Ukraine are the following companies:

- ▶ *United mining and chemical company State Enterprise* with its branches Irshansk GZK (Zhytomyr region) and Vilnohirsk GZK (Dnipropetrovsk region);
- ▶ *Mizhrichenskyi GZK LLC, Valky Ilmenite LLC and Motronivskyy GZK*, which belong to the titanium Business Group DF. The first two are located in Zhytomyr region and Motronivskyy GZK (which under construction) - in Dnipropetrovsk region;
- ▶ *Demurinskyi GZK LLC*, which is developed by the subsidiary VSMPO-Avisma<sup>64</sup>, is located in Dnipropetrovsk region;
- ▶ *Vyrobnycho-komertsiina firma Velta LLC*, which is developing Birzulivske deposit (Kirovograd region).

In 2014, lease agreements of the company Ukrainian Chemical Products PrJSC (previously - Krym Titan PrJSC) with regard to Irshansky GZK and Vilnohirsky GZK expired, and now they are operated by the United mining and chemical company State Enterprise established in 2009.

**Irshansk GZK Branch of United mining and chemical company State Enterprise** develops Lemnenske deposit and the areas Serednya, Emilivska, Yurska, Osynova and Bukinska of Mizhrichne deposit. The plant produces ilmenite concentrate which is used to produce titanium pigment using sulfuric acid method, to a lesser extent - for the production of titanium sponge.

**Vilnohirsk GZK Branch of United mining and chemical company State Enterprise** is one of the leading company of the metallurgical industry in Ukraine. It produces rare metal concentrates and develops Malyshevske field. Its main products are rutile, ilmenite, zircon concentrates and others.

---

<sup>63</sup> More detailed information is unavailable because the data regarding reserves and production of titanium is a state secret in Ukraine and can't be disclosure

<sup>64</sup> According to Forbes Ukraine (<http://forbes.net.ua/ua/magazine/forbes/1412778-zolota-zhila-iz-chim-ukrayina-vhodit-u-novu-tehnologichnu-eru>)

Ilmenite concentrates produced at Malyshevske deposit is further processed into titanium sponge and partly used to produce synthetic rutile.

**Mizhrichenskyi GZK LLC** is a company that specializes in the extraction and production of ilmenite concentrate with the capacity of 100 thous tons per year<sup>65</sup>. Mizhrichenskyi GZK is a supplier of ilmenite concentrates on the domestic market for the enterprises Ukrainian Chemical Products PrJSC (formerly Krym Titan PrJSC) and Sumykhimprom PJSC. Concentrate Ilmenite is used for further production of titanium dioxide.

Mizhrichenskyi GZK mines titanium ore using an open method in Mizhrichny field - in Isakivska and Pivdenna areas. In 2015, GZK produced 158.9 thous tons<sup>66</sup> of ilmenite concentrate, which is 9.6% more than in 2014 (about 145 thous tons), and much more compared to 2013 when it produced 71.4 thous tons<sup>67</sup>.

**Valky Ilmenite LLC** is a company that specializes in the extraction and production of ilmenite concentrate, its capacity is 45 thous tons<sup>68</sup> per year. Valky Ilmenite LLC is a supplier of ilmenite concentrate on the domestic market for enterprises Ukrainian Chemical Products PrJSC and Sumykhimprom PJSC.

Valky Ilmenite mines titanium ore using an open method in Rolls-Hatskitsvskomu field. The company also has a license to develop Stremigorodske deposit of ilmenite and apatite.

**Demurinskyi GZK LLC** has been developing Vovchansk placer deposits of titanium and zirconium ores in the Dnipropetrovsk region since 2006.

Vyrobnycho-komertsiina firma Velta LLC develops **Birzulivske deposit** of ilmenite near the village Korobchino, Novomyrhorod district, Kirovogradsk region.

Ukraine is one of the leading titanium ore exporters in the world and holds more than 5% of the world market<sup>69</sup>. In 2014, Ukraine exported 328.51<sup>70</sup> thousand tons of titanium ore and gained USD 100.9 mln. In 2015, exports fell by 10% in volume and 29% in value.

Imports of titanium ore in 2014 amounted to 3.7<sup>71</sup> thousand tons, or USD 970 thous. The main importing countries were Egypt (3.6 mln tons or USD 601 thous) and South Africa (0.3 mln tons or USD 240 thous). In 2015, imports of titanium ore were quite insignificant - just 4 tons.

---

<sup>65</sup> According to the web-site of GroupDF (<https://groupdf.com/uk/pres-tsent/pres-kit/>)

<sup>66</sup> According to the portal "Ukrainianmetal"

<sup>67</sup> According to EMIS Intelligence data ([www.emis.com](http://www.emis.com))

<sup>68</sup> According to the web-site GroupDF (<https://groupdf.com/uk/pres-tsent/pres-kit/>)

<sup>69</sup> <http://atlas.media.mit.edu/en/profile/hs92/2614/>

<sup>70</sup> A slight excess in exports over the volumes of production in 2014 may be caused by methodological factors. The source of information on exports is State Statistic Service of Ukraine. A source of information about the volumes of production is the US Geological Survey. GMRU and the State Statistics Service of Ukraine can not provide information on the volume of extraction because these data are classified as state secrets. The methodology and sources of US Geological Survey may not consider all the data on mining of titanium ore in Ukraine. Also, another reason could be the export of titanium ores that were mined in previous periods.

<sup>71</sup> According to the State Statistics Service of Ukraine, [http://www.ukrstat.gov.ua/operativ/operativ2014/zd/e\\_iovt/arh\\_iovt2014.htm](http://www.ukrstat.gov.ua/operativ/operativ2014/zd/e_iovt/arh_iovt2014.htm)  
[http://www.ukrstat.gov.ua/operativ/operativ2015/zd/e\\_iovt/arh\\_iovt2015.htm](http://www.ukrstat.gov.ua/operativ/operativ2015/zd/e_iovt/arh_iovt2015.htm)

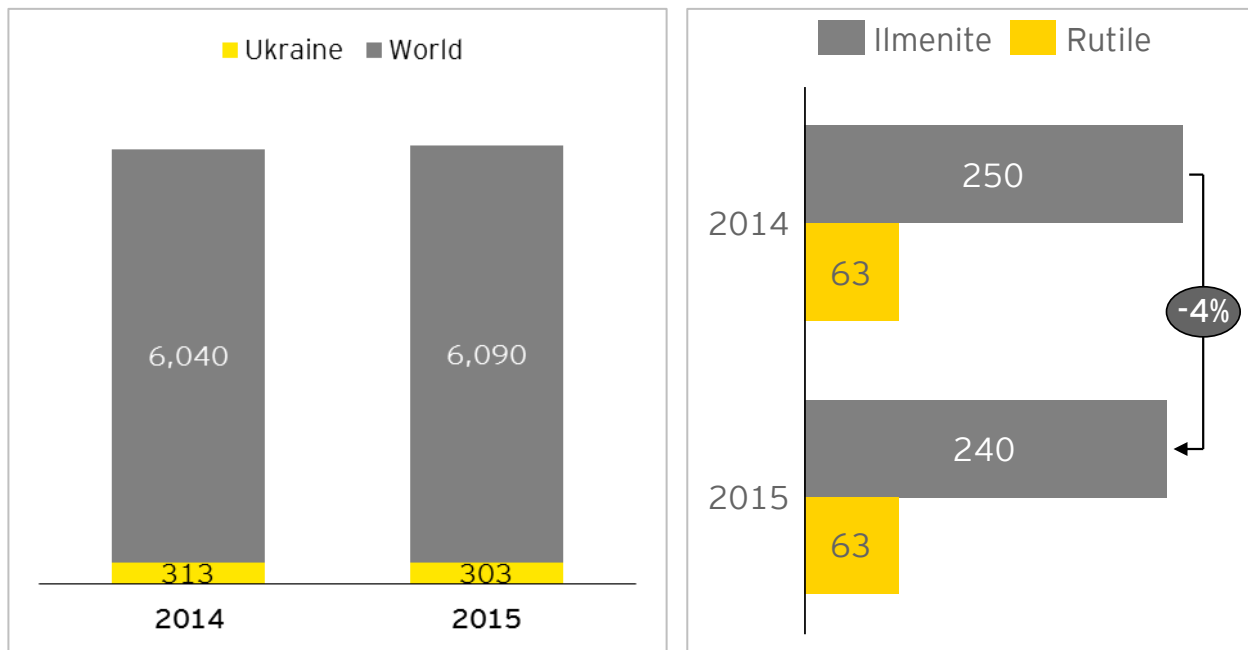


Figure 5.5-1: Ukrainian vs. global production of titanium ore in 2014 and 2015, thous tones<sup>72</sup>

\* More detailed information is not publicly available because data on reserves and production of titanium is a state secret of Ukraine and cannot be made public.

Table 5.5-1

Exports of titanium ore from Ukraine by countries in 2014 and 2015<sup>73</sup>

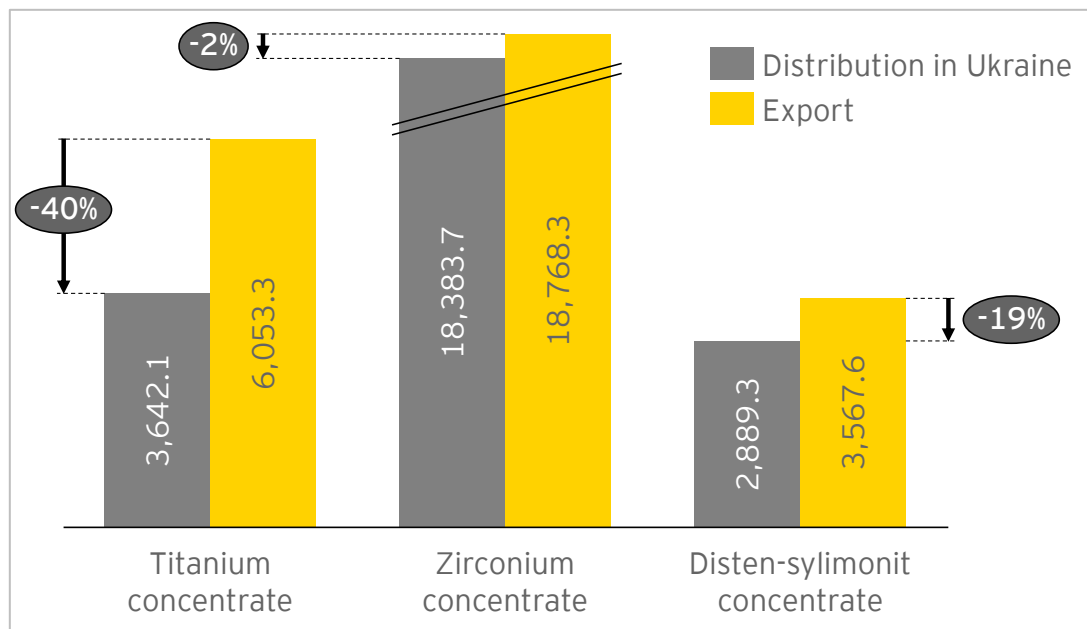
Country	2014		2015	
	Volume, million t	Value, thous USD	Volume, million t	Value, thous USD
Russian Federation	120.43	29,831.34	107.45	19,714.83
Kazakhstan	20.08	4,363.39	12.14	2,424.26
Czech Republic	84.66	17,257.80	72.54	11,367.62
China	60.09	22,680.26	37.24	8,645.30
Great Britain	20.15	13,602.28	0.02	15.84
USA	10.07	6,801.60	20.35	11,850.60
Mexico	-	-	20.84	3,196.22
Brazil	-	-	1.21	790.06
Turkey	-	-	4.67	2,968.27
Republic of Korea	3.13	621.08	2.94	1,799.27
Japan	0.02	13.86	0.92	560.03
Romania	1.84	1,174.10	1.74	1,066.42

<sup>72</sup> According to U.S. Geological Survey, <http://minerals.usgs.gov/minerals/pubs/mcs/2016/mcs2016.pdf>

<sup>73</sup> According to the State Statistics Service of Ukraine, [http://www.ukrstat.gov.ua/operativ/operativ2014/zd/e\\_iovt/arh\\_iovt2014.htm](http://www.ukrstat.gov.ua/operativ/operativ2014/zd/e_iovt/arh_iovt2014.htm)  
[http://www.ukrstat.gov.ua/operativ/operativ2015/zd/e\\_iovt/arh\\_iovt2015.htm](http://www.ukrstat.gov.ua/operativ/operativ2015/zd/e_iovt/arh_iovt2015.htm)

Country	2014		2015	
	Volume, million t	Value, thous USD	Volume, million t	Value, thous USD
Hungary	1.74	1,086.59	1.20	705.08
Slovakia	1.45	310.41	-	-
Germany	0.9	548.74	0.99	579.84
Poland	0.48	310.15	1.48	381.64
Algeria	-	-	1.54	563.89
Vietnam	-	-	0.90	571.50
Others	3.50	2,268.15	6.86	4,632.52
<b>Total:</b>	<b>328.51</b>	<b>100,869.75</b>	<b>295.02</b>	<b>71,833.17</b>

Based on the results of processing of data regarding volumes of products realization in Ukraine and export of United mining and chemical company State Enterprise in 2015 by the MSG request analysis of costs of realization of titanium, zirconium and disten-sylimonit concentrates in Ukraine and abroad (*Figure 5.5-2*).



**Figure 5.5-2: Costs of titanium concentrate and concentrates of zircon-rutile-ilmenit sands, UAH/t (exclude VAT) (United mining and chemical company State Enterprise data)**

**Summary:**

Ukraine is one of the leading exporters of titanium ores and holds more than 5% of the world market. The export orientation allows the industry to obtain significant amounts of foreign currency earnings and stable profitability over the medium term.

The main objective regarding improvement of the investment attractiveness of the industry in the short and medium perspectives is a support of the corporatisation of United mining and chemical company State Enterprise which operates Irshansk and Vilnohirsk GZK.

## 5.6. Mining of manganese ores

### 5.6.1. The reserves of manganese ores and their geographical location

Manganese is the twelfth most abundant element in the earth's crust. However, it is very rarely found in concentrations sufficient to build deposits of manganese ore. Current estimates of the world reserves of manganese ore<sup>74</sup> are up to several billion tons. But if we only consider the highest grade ore (with manganese content over 44%), the estimate will be about 680 million tons of ore deposits which are mainly located in the southern hemisphere: Australia, Brazil, Gabon and South Africa, whose supply make more than 90% of the international market. In the past, Ghana and India were among the major suppliers, but now they export only a limited number of low or average grade ore. The ore that is mined in Mexico is used mainly in the domestic market.

The CIS countries, used to be among the largest suppliers of manganese ore at the beginning of the century. But now they only have mostly low grade ore reserves that have yet to be developed to the state of commercial development. Just a very limited volume of these reserves is exported<sup>75</sup>.

Ukraine, with its developed metallurgy and available large deposits of manganese ores is one of the leading countries in the world by the consumption and production of final manganese products (ferromanganese, silicomanganese, metallic manganese, etc.).

In terms of total reserves of manganese ore Ukraine ranks second in the world after South Africa<sup>76</sup>. So Ukraine could satisfy its domestic needs and get export revenues. However, as noted above, almost all types of manganese ore in Ukraine contain P<sub>2</sub>O<sub>5</sub> as harmful impurities, they are graded as "magnesium phosphide" and their quality is much lower than the quality of ores of South Africa, Brazil, Australia and Gabon. Fields with high-grade low-phosphorus ores account for only about 4% of all stocks of manganese ore Ukraine.

Development of manganese deposits in Ukraine started in 1883 and much of the initial deposits are abandoned. At first, free-milling oxide ore deposits were developed and only recently complex ore oxide-carbonate and carbonate ores are actively developed.

Industrial reserves of manganese ore are concentrated in the South Ukrainian Manganese Province, which includes the deposits of the world's largest Nikopol Manganese Basin located in the East of Ukraine, in Dnipropetrovsk and Zaporizhzhia regions. Nikopol basin is highly explored and developed: 9 fields are developed, 6 mines and 8 quarries operate. The capacity of the ore-bearing layer is 1,5-5 m, its depth is 15-140 m. The content of manganese is from 8 to 33-34%. The basin includes manganese ore areas - Nikopolsky and Velykotokmatsky. The deposits of the western section of the basin are developed by the companies of Ordzhonikidze GZK PJSC and of the eastern section - by the companies of Marganets GZK PJSC.

In addition to the above Nikopolsky Manganese Ore Basin, there are also Pobuzky, Donetsk and Carpathian areas. However, these areas are not exploited.

---

<sup>74</sup> Manganese ores are classified according to manganese content: low grade - manganese content <30%, average - from 30 to 44%, higher - 44% or more.

<sup>75</sup> According to the Manganese International Institute (<http://www.manganese.org/about-mn/reserves/>)

<sup>76</sup> According to U.S. Geological Survey (<http://minerals.usgs.gov/minerals/pubs/mcs/2016/mcs2016.pdf>, p. 107)

Technogenic deposit Sludge dump named after Maximov (Landshaft LLC) is also developed.

Content of manganese in Nikopol Manganese Basin varies within 20,7-25,3% while content of manganese in commodity concentrate is 32,2-33% (Figure 5.6-1). The slags of technogenic deposits Sludge dump named after Maximov consist of 13,6% of manganese.

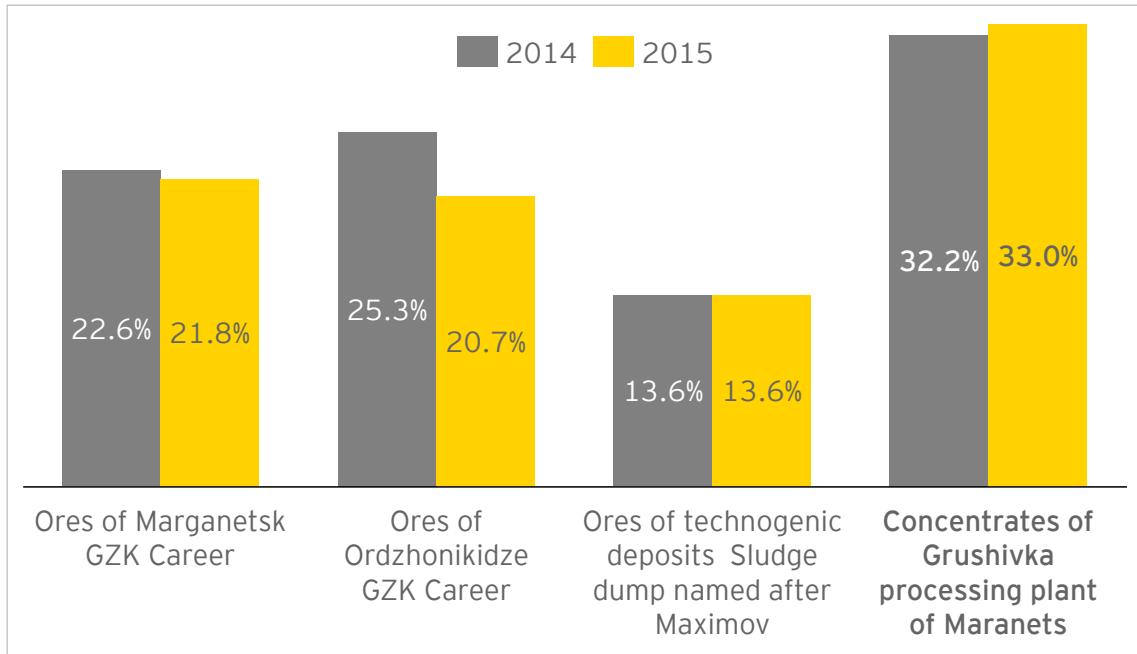


Figure 5.6-1: Content of manganese in ores and concentrate, % (Geoinform of Ukraine, SRPE)

As at 1<sup>st</sup> of January 2016, the State Register of Mineral Reserves in Ukraine accounted for stocks of Nikopolske, Fedorivske, Veliko-Tokmak deposits and technogenic deposit Sludge dump named after Maximov. The total balance sheet (registered) reserves of manganese ore are: categories A + B + C1 - 2,182,921.98 thous tons, category C2 - 197,272.9 thous tons, off-balance sheet reserves - 58,038.2 thous tons.

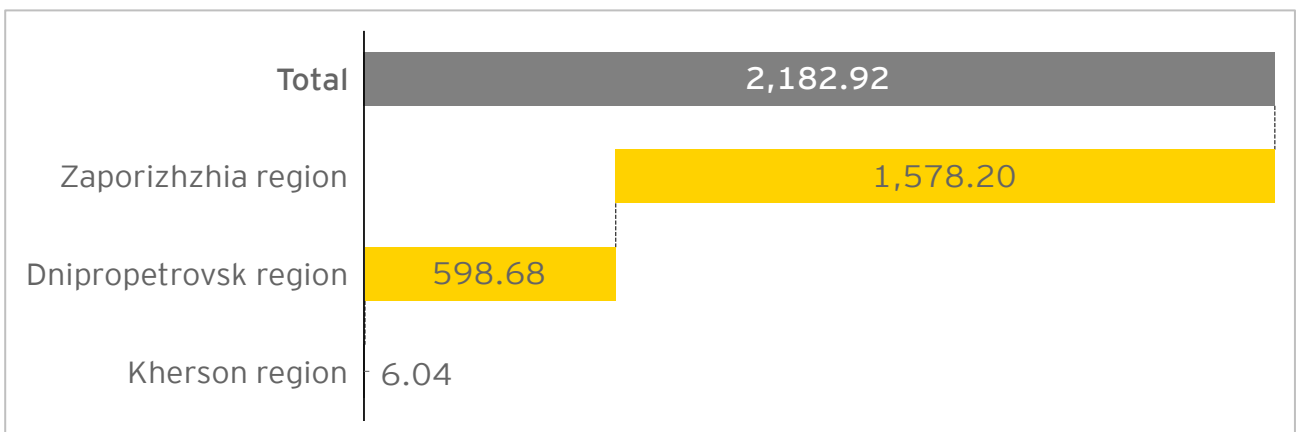


Figure 5.6-2: Balance reserves (A+B+C1) of manganese ore by regions of Ukraine



Figure 5.6-3: Map of manganese ore deposits in Ukraine, Dnipropetrovsk region<sup>77</sup>

<sup>77</sup> Collection of articles "Mineral Resources of Ukraine", 2014, Geoinform of Ukraine SRPE.



### 5.6.2. Major companies within the industry and their production volumes in 2014-2015

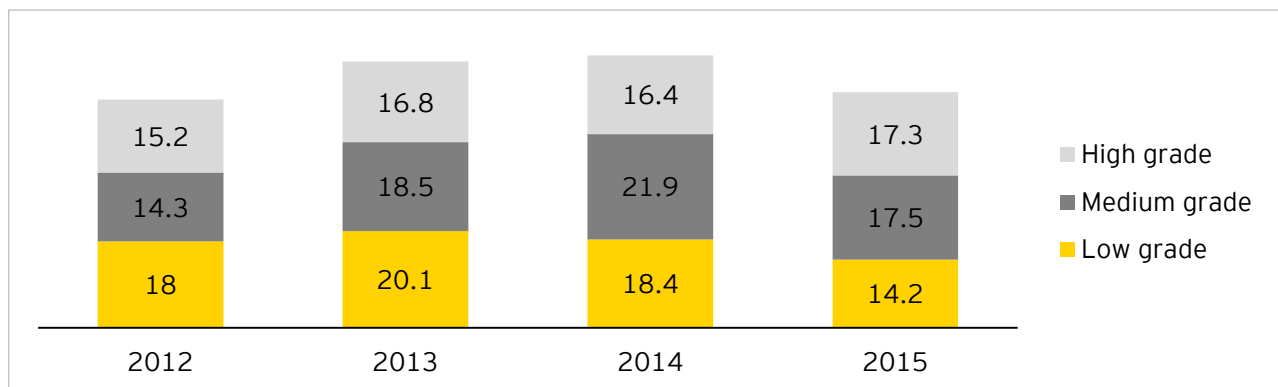
In 2015, the total production of manganese ore in Ukraine is 3,674.93 thous tons, while in 2014 - 3,454.41 thous tons.<sup>78</sup>

**Table 5.6-1**

**Manganese ore producers, their deposits and volumes in 2013-2015<sup>79</sup>.**

No	Company	Deposit	Volume of crude ore produced, thous t		
			2013	2014	2015 <sup>80</sup>
1	Ordzhonikidze GZK PJSC	Nikopol (western part)	2,237.0	2,268.7	2,339.0
2	Marganets GZK PJSC	Nikopol (eastern part)	1,204.0	1,176.2	1,335.9
3	Landshaft LLC	Sludge dump named after Maximov	158.5	9.45	N/A <sup>81</sup>

**Marganets GZK** produces various kinds of manganese concentrate. The main sales market is the internal market of Ukraine, where the main buyers are Nikopilsky Ferrous Alloy Plant JSC and Zaporizky Ferrous Alloy Plant JSC.



**Figure 5.6-4: Global production of manganese ore<sup>82</sup>, 2012-2015, mln tons**

The company's balance sheet reserves of manganese ore as of 01.01.2015 made up 240 million tons, including 69,8 million tons that are currently developed. The content of manganese in the developed reserves is about 25.2%.<sup>83</sup>

<sup>78</sup> Collection of articles "The State Register of Mineral Resources of Ukraine as of 01.01.2016, Manganese Ores, Issue 53", Geoinform of Ukraine SRPE

<sup>79</sup> Collection of articles "Mineral Resources of Ukraine", 2014, Geoinform of Ukraine SRPE

<sup>80</sup> Collection of articles "The State Register of Mineral Resources of Ukraine as of 01.01.2016, Manganese Ores, Issue 53", 2014, Geoinform of Ukraine SRPE

<sup>81</sup> No production. Collection of articles "The State Register of Mineral Resources of Ukraine as of 01.01.2016, Manganese Ores, Issue 53", 2014, Geoinform of Ukraine SRPE

<sup>82</sup> Annual review 2015, Manganese International Institute

<sup>83</sup> According to the Company's data (<http://mgok.dp.ua/node/17>)

Ordzhonikidze GZK PJSC produces manganese concentrate and agglomerate. It accounts for over 60% of the production of manganese ore in Ukraine.

### 5.6.3. Production and exports of manganese products in 2014-2015

As already mentioned, the Ukrainian Mining and Milling Plants (GZK) concentrate produced manganese ore and produce manganese concentrate and agglomerate, which are further supplied to the ferroalloy enterprises where final manganese products (ferromanganese, silicomanganese, metallic manganese, etc.) are produced. Oxide, carbonate, oxide-carbonate types of manganese concentrates I, I-b, II, III types and concentrates without defined type.

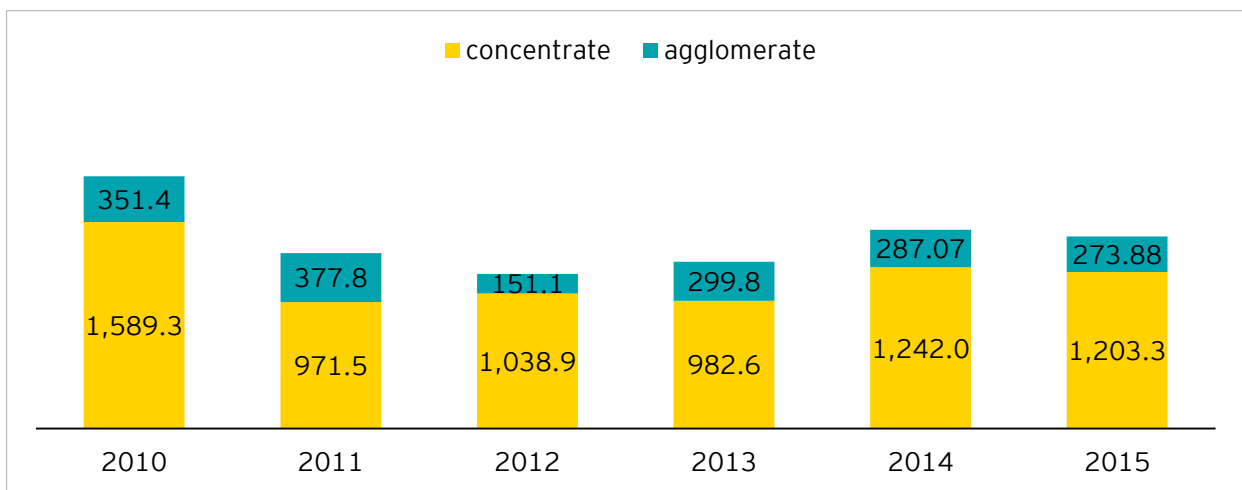


Figure 5.6-5: Production of manganese ore in Ukraine<sup>84</sup>, thous tones

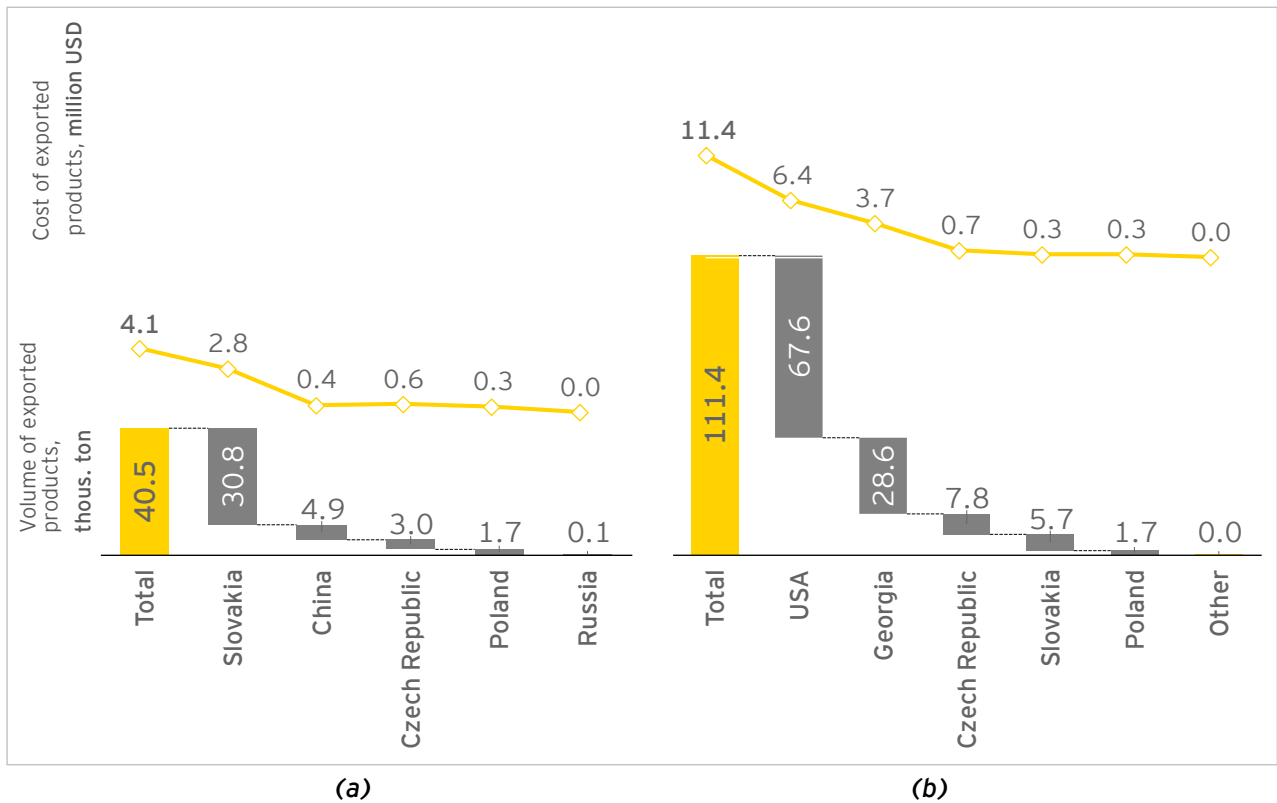
In 2013, Ukraine exported manganese ore products mainly to Russia and Slovakia. In 2014, the situation changed: exports were to Slovakia, Czech Republic and China. In 2015, the major part of exports was to the USA and Georgia (Figure 5.6-6). Ukraine is an important supplier of manganese ore to many countries. For example, Ukrainian exports amounted to more than 15% of the total imports of manganese ore of Georgia<sup>85</sup> in 2015 and in 2014 Ukrainian ore was the largest share of the total imports of manganese ore to Slovakia and amounted to 38%.<sup>86</sup>

The main volumes of manganese ores and concentrates (Figure 5.6-6) were from Ghana (52% in 2015), South Africa (29%) and Australia (9%). More details are provided in the tables below.

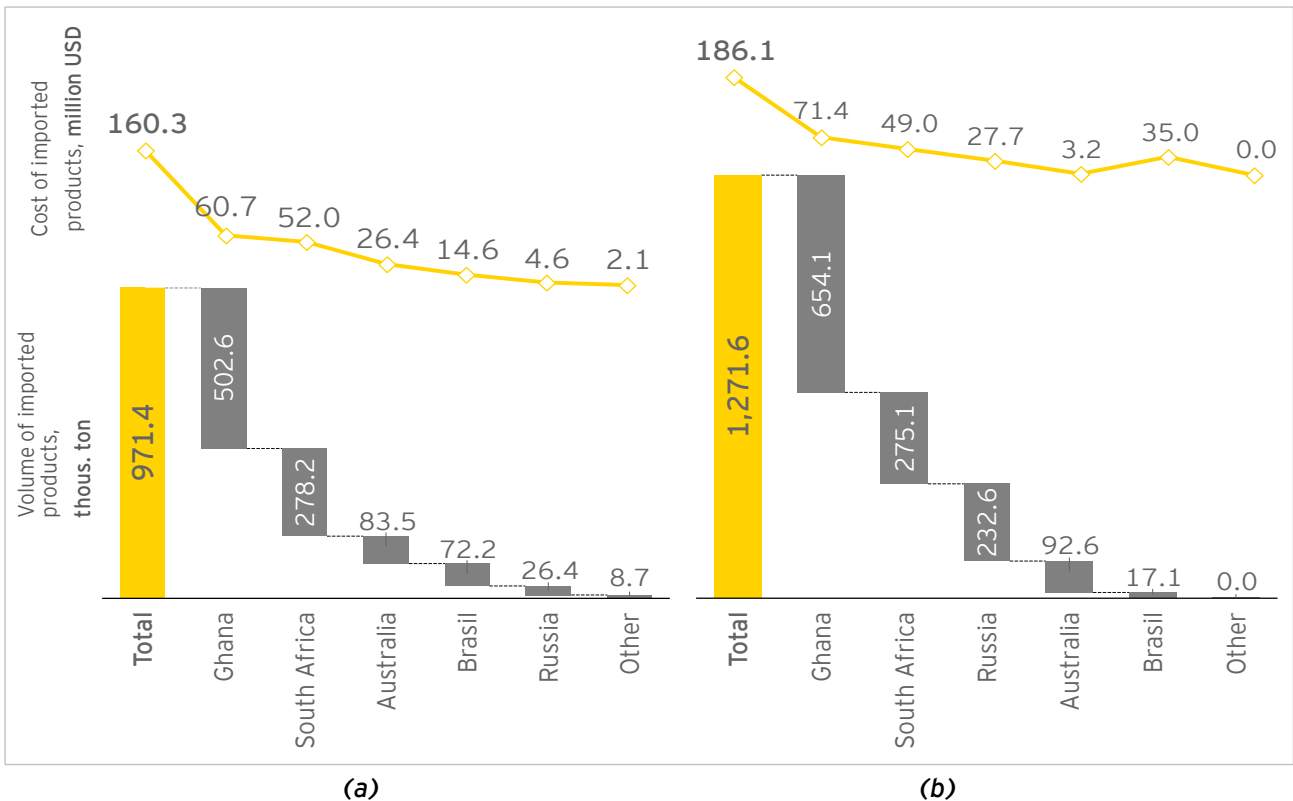
<sup>84</sup> According to the Association of Ukrainian Ferroalloy and other Electrometallurgy Products (<http://ukrfa.com/analit.shtml>)

<sup>85</sup> [http://www.geostat.ge/index.php?action=page&p\\_id=134&lang=eng](http://www.geostat.ge/index.php?action=page&p_id=134&lang=eng)

<sup>86</sup> [http://atlas.media.mit.edu/en/visualize/tree\\_map/hs92/import/svk/show/2602/2014/](http://atlas.media.mit.edu/en/visualize/tree_map/hs92/import/svk/show/2602/2014/)



**Figure 5.6-6: Exports of manganese concentrate and agglomerate in 2014-2015 in volume, thous tons (a) and in value, mln USD (b) (according to SSSU)**



**Figure 5.6-7: Imports of manganese concentrate and agglomerate in 2014-2015 in volume, thous tons (a) and in value, mln USD (b) (according to SSSU)**

**Summary:**

Ukraine has very large reserves of manganese ores, which can cover consumption needs for 450 years. However, almost a third of manganese concentrate and agglomerate consumed within the country, are imported.

Industry remains an important element of the industrial complex of Ukraine, but for its further development additional investments in existing production capacities are required, as well as in identifying potential sites of manganese ore, conducting prospecting and exploratory operations and routine observations and reassessment of manganese deposits.

## 5.7. Oil and gas transportation through the territory of Ukraine

### 5.7.1. Transportation of natural gas

#### *General information on the main transportation routes and the Gas Transportation Network Operator*

Ukraine takes an active position regarding the processes of building a national natural gas market in accordance with the Directives of the European Union's Third Energy Package<sup>87</sup>, as well as the full integration into the European gas sector. To this end, in 2015 a series of sectoral reforms were launched, in the first place separation of Naftogaz of Ukraine National Joint-Stock Company functions related to natural gas production, transportation and storage. One of the main goals of these processes is the separation of the national gas transportation network operator (Ukrtransgaz PJSC) and granting it the status of an independent operator to eliminate the monopoly characteristics of vertical integration in the market and simplifying the operations of the wholesale traders and suppliers of natural gas.

*Table 5.7-1*

*The list and the main features of the gas trunk pipelines in Ukraine*<sup>88</sup>

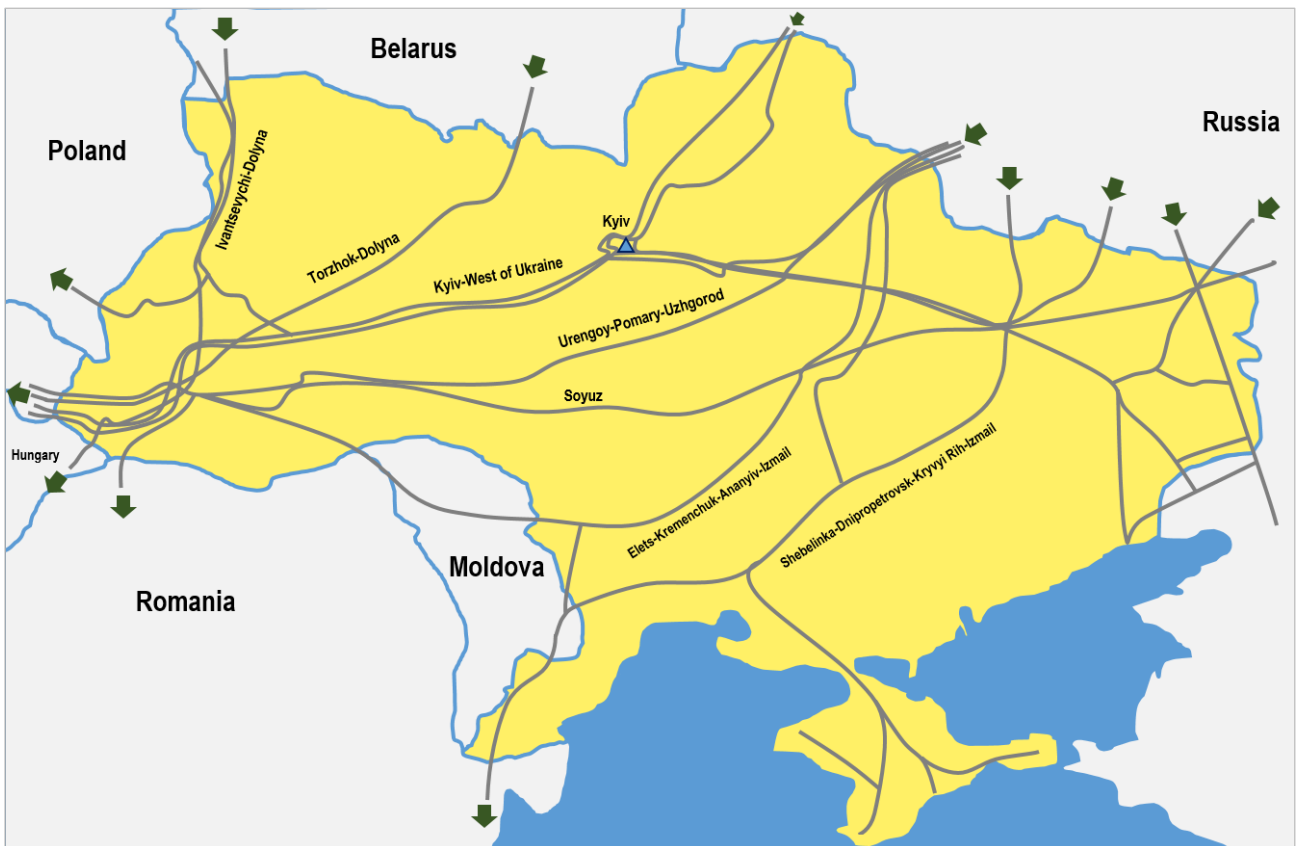
No	Pipeline	Max productivity, billion cub m /year	Total length, km
1	Soyuz	26	1567
2	Progress	28,5	1120
3	Urengoy - Pomary - Uzhgorod	28,5	1160
4	Elec - Kremenchuk - Kryvyi Rih	32	522
5	Kremenchug - Ananyiv	30	352
6	Ananyiv - Bogorodchany	10	333
7	Ananyiv - Tiraspol - Izmail	20	257
8	Kursk - Kyiv	14,2	433
9	Kyiv - western boundary I / II	24,6	550/740
10	Dolyna -Uzhgorod II	23	267
11	Ivartsevychi - Dolyna II / III	28	2x391
12	Komarno Drozdovychy - I / II	5,5	2x78
13	Novopskov - Shebelinka	14,5	212
14	Ostrohozk - Shebelinka I / II	25,5	2x133
15	ShDKRI (Shebelinka-Ismail)	17	800

<sup>87</sup> Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity.

Regulation (EC) No 715/2009 of the European Parliament and of the Council of 13 July 2009 on conditions for access to the natural gas transportation networks and repealing Regulation (EC) No 1775/2005

<sup>88</sup> Source: Annual Report of Naftogaz of Ukraine National Joint-Stock Company for 2015.

To ensure transparency and disclosure, Ukrtransgaz PJSC provided access to gas metering stations for EU observers for independent monitoring of the natural gas transportation through the territory of Ukraine. In addition, the Ukrtransgaz PJSC introduced the practice of daily transfer of applications for the transportation of natural gas to the EU and Ukraine’s consumers<sup>89</sup> as well as daily reporting on the operations of the gas transportation system on its website and on the portal of the European Network of Transportation System Operators for Gas<sup>90</sup>.



**Figure 5.7-1: Simplified diagram of the trunk gas pipelines in Ukraine**

Ukrainian gas transit network provides the greatest amount of natural gas transit to European countries and has 38.55 thousand km of gas pipelines. Its total system capacity is 287.7 billion m<sup>3</sup> / year upstream and 178.5 billion m<sup>3</sup> / year downstream. Sustainable system operation is supported by 72 compressor stations equipped with 702 compressor units, and 12 underground gas storage facilities with total capacity of 31 billion m<sup>3</sup>. The volume of underground storages available to store natural gas in Ukraine is the largest among the European countries. **Table 5.7-1** contains the list and the main features of the trunk gas pipelines in Ukraine.

In 2015 the volume of gas transit through the territory of Ukraine to the EU amounted to 67.1 billion m<sup>3</sup>, which is 7.9% more than in 2014 (62.2 billion m<sup>3</sup>). The proportion of deliveries from Russia in the domestic consumption of gas in Ukraine decreased from 34% in 2014 to 18% in 2015.

<sup>89</sup><http://utg.ua/live/>

<sup>90</sup><https://transparency.entsog.eu>

The overall trend is to decrease the volume of natural gas transit through Ukraine - the average annual decreasing of volume of transmitted gas is 5,8%.

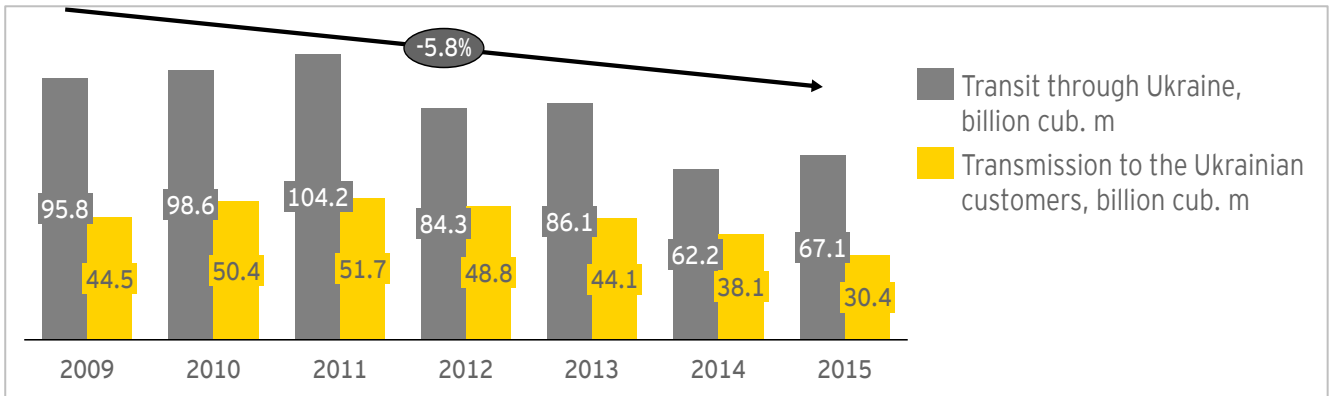


Figure 5.7-2: The volume of gas transit through the territory of Ukraine in 2009-2015<sup>91</sup>

The most significant amount of natural gas transported to Slovakia. Furthermore, physically natural gas is transited to Romania, Hungary, Poland and Moldova (Figure 5.7-3).

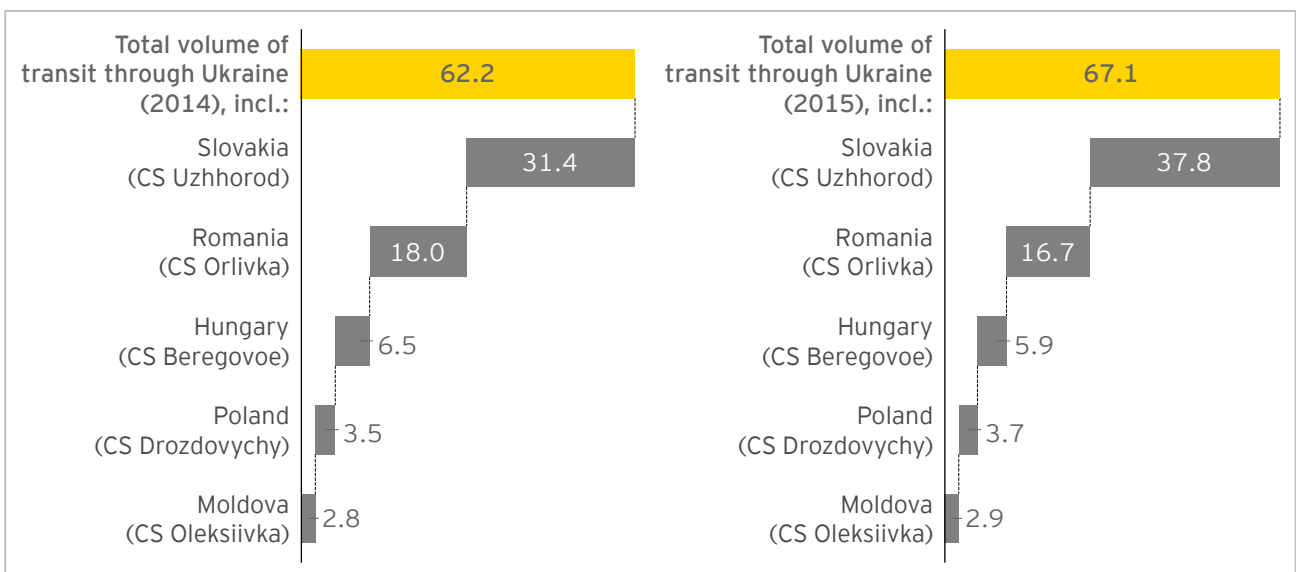


Figure 5.7-3: The volumes of natural gas transit at the entrance and output points of gas transportation system, billion m<sup>3</sup>

### Natural gas transportation tariffs

One of the outcomes of the implementation of sectoral reforms in the gas industry is the introduction of regulated tariffs for transportation of natural gas through the trunk transportation and distribution pipelines.

<sup>91</sup> Source: Annual Report of Naftogaz of Ukraine National Joint-Stock Company for 2015.

In September 2015, the incentive tariff methodology was adopted which is based on the regulated assets base (RAB)<sup>92</sup>, which allows the operator of the gas transportation system to cover its reasonable expenses, depreciation and earn a determined rate of return on capital involved, while keeping its commitments to improve the quality of transportation services and security of supply. The rates and reservation of the points of entry / exit of the system shall be approved in accordance with the principles of the above stated methodology by the national regulator (NERC).

As of 2016, the general tariff for transportation of natural gas amounted to 732.7 UAH / thousand m<sup>3</sup> for the consumers that are connected to the gas pipeline distribution systems and 615.1 UAH / thousand m<sup>3</sup> for the consumers "on direct pipes"<sup>93</sup>.

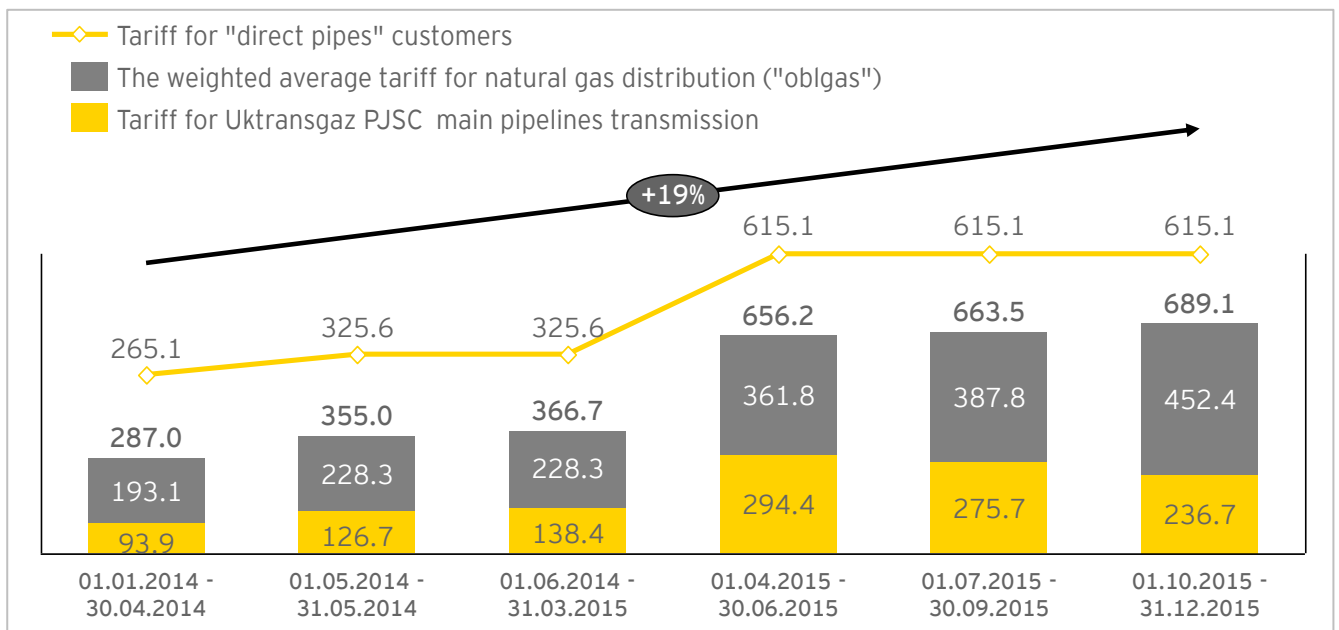


Figure 5.7-4: Tariffs for natural gas transportation and distribution<sup>94</sup>

The tariff for natural gas transportation was significantly changed during 2014-2015 due to several factors, mainly because of Ukrainian hryvnia devaluation against world currencies and decreasing of oil and natural gas in the global markets.

### Revenues of Ukrtransgaz PJSC - the gas transportation system operator

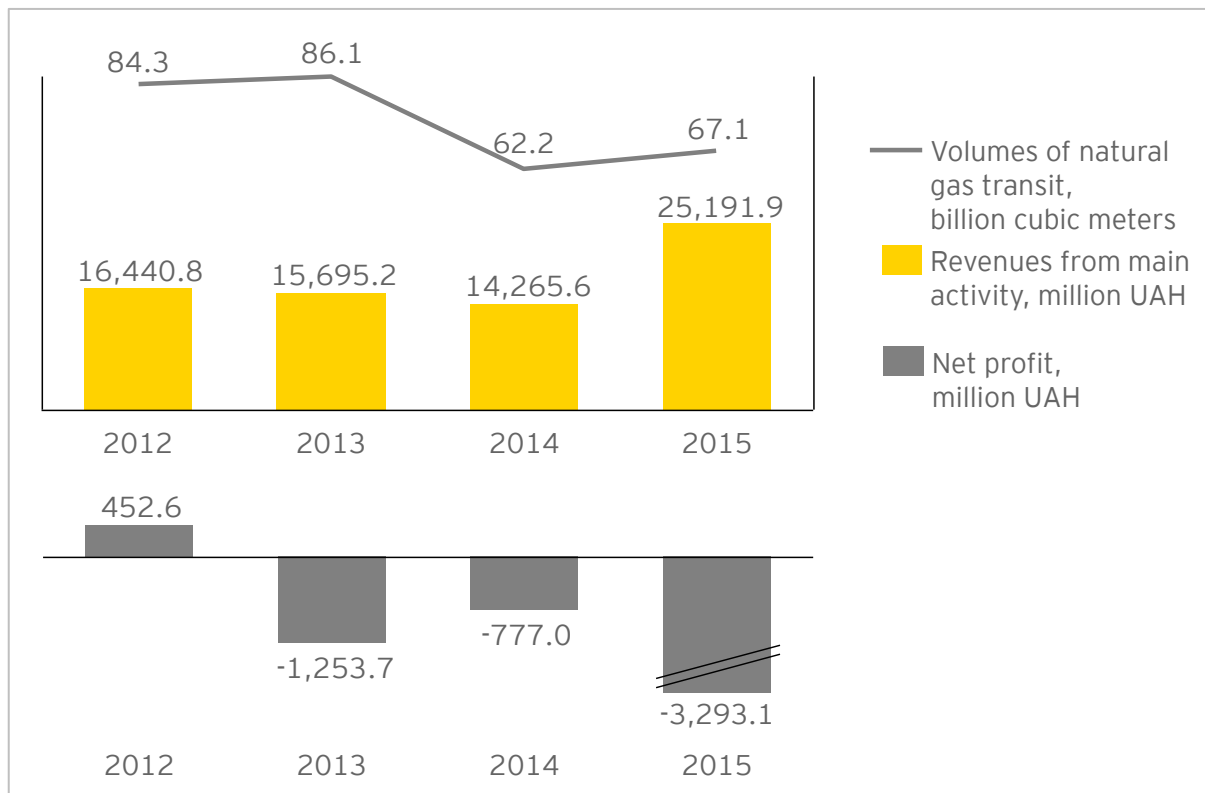
Revenues from the main activity of natural gas transportation system directly depends on volumes of natural gas transit and tariff for transportation (Figure 5.7-5). The value of revenue in 2014 was 14,265.6 million UAH, in 2015 - 25,191.0 million UAH.

<sup>92</sup> The Methodology for determining and calculating tariffs for natural gas transportation for entry points and exit points based on many years of incentive regulation, approved by NERC dated 30.09.2015 No 2517.

<sup>93</sup> Consumers whose own pipelines are directly connected to the trunk gas pipelines.

<sup>94</sup> Tariffs 2014 - NERC Resolution No 578 dated 04.30.2014, tariffs 2015 - NERC Resolution No 503 dated 03.03.2015, tariffs 2016 - NERC Resolution No3159 dated 29.12.2015.





**Figure 5.7-5: Revenue and profit of gas transportation system Operator<sup>95</sup>**

Net loss in 2014 was 777.0 million UAH, in 2015 - 3,293.1 million UAH. According to Ukrtransgaz PJSC the main cause of increase in the net loss during 2015 was an increase in transportation cost due to revaluation of non-current assets (fixed assets and capital investments) and the increase in corresponding depreciation charges as a mandatory requirement on transition to regulatory asset base tariff system.

## 5.7.2. Oil transportation

### *General information on the main routes of transportation and oil transit system Operator*

The Ukrainian oil pipelines system was created for the purposes of transportation of domestically produced oil to the Ukrainian refineries and oil transportation to the Central and Eastern European countries.

The only national oil transportation system operator is Ukrtransnafta PJSC, which includes the following three branches:

- 1) *Magistralni naftoprovody Druzhba Branch* operating the southern branch of the oil pipeline "Druzhba" (that runs from the border with Belarus to the border with Slovakia and Hungary) as well as oil pipelines from places of production of Ukrainian oil in Lviv and Ivano-Frankivsk regions to refineries in Drohobych and Nadvirna.

<sup>95</sup> Source: Financial statements of Ukrtransgaz PJSC

- 2) *Prydniprovski magistralni naftoprovody Branch*, which provides transportation of Ukrainian oil and oil from Russia to the refineries in the cities of Lysychansk and Kremenchuk.
- 3) *Pivdenni magistralni naftoprovody Branch*, which operates the oil pipeline “Odessa-Brody”, marine oil terminal “Pivdennyi” and oil pipelines to refineries in the cities of Kherson and Odessa.



**Figure 5.7-6: Simplified diagram of the trunk oil pipelines in Ukraine<sup>96</sup>**

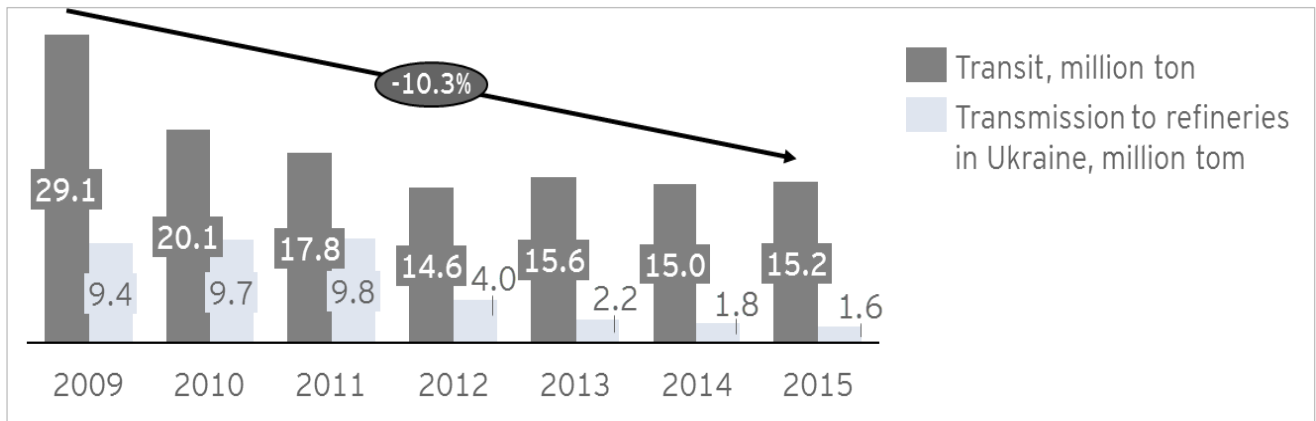
The length of the Ukrainian system of trunk pipelines is 4,767 km (in terms of a single lead), including 1,946 km (or 41%) of pipelines in a secure hold and its capacity is 114 mln tons of oil per year at the inlet and 56 mln tons at the output. The flow capacity of Odessa-Brody reverse pipeline is 14.5 mln tons / year. The oil pipeline transit system has 19 pipelines with a diameter up to 1220 mm, 51 oil pumping stations and a number of tank farms.

Ukrtransnafta PJSC transits through the Ukrainian territory Russian *Urals* grade oil as well as domestically produced Ukrainian oil from the areas of production to the refineries. In previous years, Ukraine Ukrainian trunk oil pipelines were used to transit oil from Kazakhstan and other countries of the Caspian region, which was received into the system at the oil terminal “Pivdennyi”.

Besides Ukrtransnafta PJSC activity of oil transportation by main oil pipelines could be done by PrykarpatZakhidtrans subsidiary company which operates an area of oil pipeline Samara-West direction (total length - approximately 1100 km) of diesel fuel transportation from Russia and Belarus to EU countries. According to open sources, the mentioned oil pipeline didn't used for performing of petroleum products transporting in 2014-2015.

<sup>96</sup> Source: Information provided by Ukrtransnafta PJSC

The dynamics of transit via Ukraine and volumes of supplies to the Ukrainian refineries are presented at Figure 5.7-7. The main reason for a significant reduction in oil supply in the country (until 2005, when customs restrictions on import of finished oil products to domestic refineries were abolished, more than 22 million tons of crude oil per year were transmitted) was suspension of operations of a number of domestic refineries in previous years, due to high foreign (Russian and Belarusian refineries) competition<sup>97</sup>.



**Figure 5.7-7: The volume of oil transit and transportation to refineries in Ukraine 2009-2015<sup>98</sup>.**

The decline in the transit of Russian oil is caused by the refusal of the Russian side in 2009-2010 to transit oil towards the ports of Odessa and Pivdenny within the declared strategy which provides for reducing dependence on transit countries and shift to developing its own pipeline and port facilities, as well as the fall in the world oil prices in 2014. Currently, the Russian oil that transmitted through Ukraine comes from a single supplier - an exclusive contractor Transneft JSC.

In addition, according to the Naftogaz of Ukraine National JSC, the factors that contributed the decline in the transit of oil are Ukraine’s shift from export oil flows from Kazakhstan to alternative transportation routes, reduction of oil processing at the refineries in Slovakia and the Czech Republic; Hungary’s transition to new sources of oil. In 2015, only 15% of the rated capacity of the Ukrainian oil transportation system was in use.

**Oil transportation tariffs**

Tariffs for oil transportation via trunk pipelines are determined using the “cost-plus” method<sup>99</sup> with the regulated expenditures and profit margins for the key sections of oil pipelines (the tariffs as of 2015 are presented in the table below).

<sup>97</sup> In particular, the Russian export duty on crude oil does is not effective between the counties - members of Eurasian Economic Union and Belarusian refineries due the technologies used can provide high output of light oil products from Russian *Urals* oil.

<sup>98</sup> Source: Statements of Ukrtransnafta PJSC

<sup>99</sup> The Methodology for calculation of tariffs for oil transportation services through Ukraine trunk pipelines, oil handling and loading, approved by NERC No 993 dated 30.07.1999

Table 5.7-2

**Tariffs for oil transportation via the trunk pipelines of Ukrtransnafta PJSC<sup>100</sup>**

No	Pipeline	Tariff, UAH / t
1	32km state border with Belarus - Refinery "Galichyna"	118.6
2	32km state border with Belarus - Refinery "Naftokhimik Prykarpattya"	119
3	32km state border with Belarus - Refinery in Odessa	181.7
4	NPC "Dolyna" - Refinery " Galichyna"	97.1
5	NPC "Dolyna" - Refinery " Naftokhimik Prykarpattya"	52.8
6	NPC "Hnidyntsi" - Refinery in Kremenchuk	75.7
7	NPC "Hnidyntsi" - Refinery - Refinery in Odessa	141.5
8	LVDS "Glinsko - Rozbyshivska"- Refinery in Kremenchuk	67.6
9	LVDS "Glinsko - Rozbyshivska" - NPC "Hnidyntsi"	58.2
10	LVDS "Glinsko - Rozbyshivska"- Refinery in Odessa	133.2
11	N / N "M.Pavlivka" - Refinery in Kremenchuk	76.6
12	N / N "M.Pavlivka" - Refinery in Odessa	142.3
13	MNT "Pivdenny" - Refinery "Galichyna"	157
14	MNT "Pivdenny" - Refinery "Naftokhimik Prykarpattya"	164.5
15	MNT "Pivdenny" - Refinery in Kremenchuk	111.1
16	PZD "Odessa"- Refinery in Kremenchuk	115.2
17	PZD "Odessa"- Refinery "Galichyna"	152.2
18	PZD "Odessa"- Refinery "Naftokhimik Prykarpattya"	158.6

**Revenues of Ukrtransnafta PJSC - the oil transportation system Operator**

In 2015 Ukrtransnafta JSC demonstrates significant growth in profits based on the increased gross income. According to the company such growth resulted from increase in tariffs for oil transportation through the trunk pipelines to local consumers in the said period. In addition, the company decided to pay dividends for 2014.

Revenue from Ukrtrasnafta PJSC main activity in 2015 was approximately 3,330 million UAH which is 43.5% more than similar value in 2014. The net profit of the company was 688.7 million UAH which was almost doubled to 1,360.3 UAH in 2015.

<sup>100</sup>Source: Resolution of NERC dated 25.06.2015 No1836

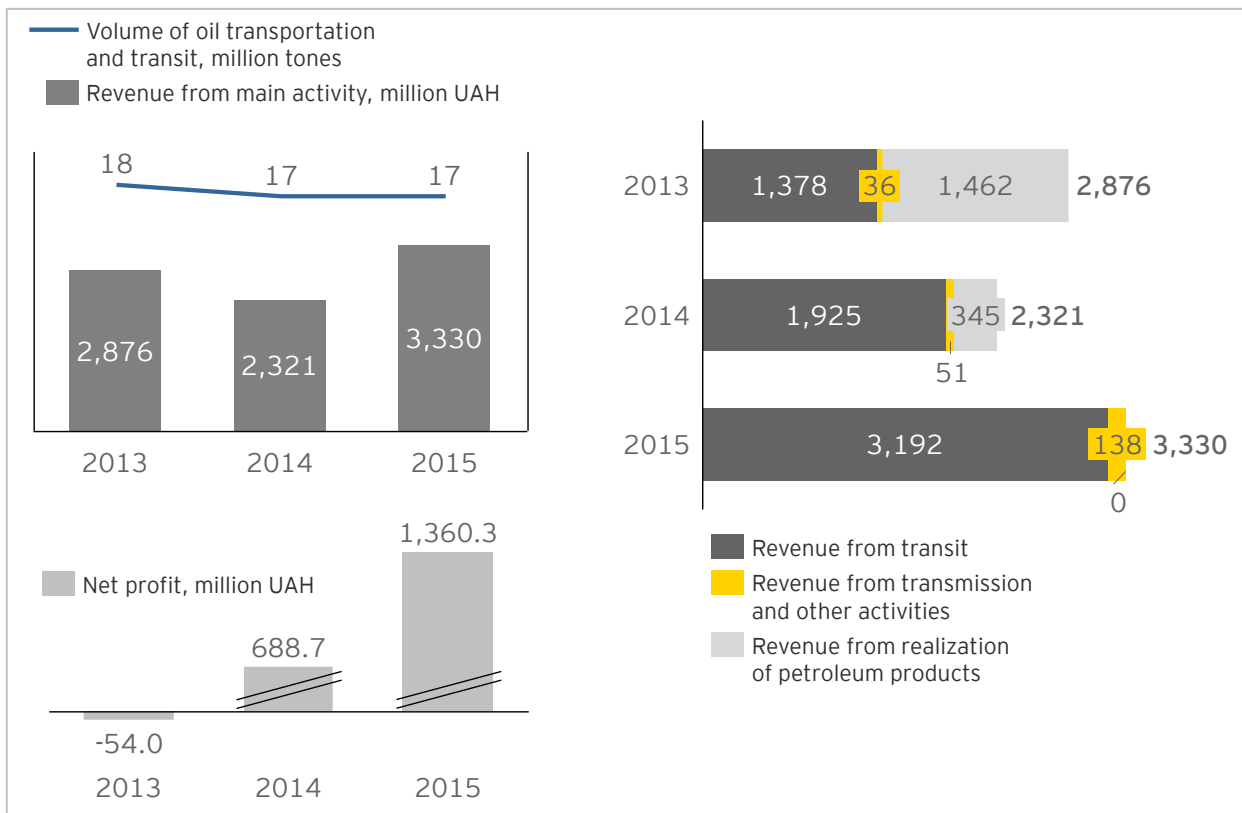


Figure 5.7-8: Revenue and profit of oil transportation system operator<sup>101</sup>

### Oil transportation system operator development plans

During 2015 the Naftogaz of Ukraine National JSC has taken a number of measures to improve its operations. In particular, plans are developed to increase oil transit to EU countries (including through the new routes), proposals for new tariff methodology in the sector, work plans to diversify the business to improve profitability and efficiency of its own operations, etc.

In addition, Ukrtransnafta JSC is planning to introduce during the years 2016-2021 new standards of transparency. The company's objective is to start publication of annual financial statements under IFRS, establish government relations and public relations.

According to Naftogaz of Ukraine National JSC the implementation of these measures by the oil transportation system operator will result in increase of transit volumes to 35 million tons and the volume of oil transportation to Ukrainian refineries up to 7 tons by 2021.

<sup>101</sup> Source: Statements of Ukrtransnafta PJSC

**Summary:**

Ukraine has an extensive system of gas and oil pipelines, which provides domestic and transit needs of Ukraine. Through a series of circumstances and reasons utilization level of gas and oil transportation system was declining for several last years, thereby revenues from the transit of oil and natural gas are reducing also.

The effective functioning of oil and gas pipelines operators is a condition for oil and gas markets creation in the country. The processes of unbundling of Ukrtransgaz PJSC activity, transition to incentive tariff system based on regulatory asset base (RAB) indicate the beginning of the necessary changes in the industry.

Return to profitability and changes in corporate governance of Uktransnafta PJSC allow to predict unimpeded access for companies to the pipelines network and increasing of transit volumes to 35 million tons, the volume of transportation to Ukrainian refineries to 7 million tons after 2020. The main objective for the implementation of that plan is to ensure the transparent operation principles and tariff setting for the operator of oil pipelines in the medium term.

## 5.8. Information on special permits for subsoil use

### 5.8.1 General information on special licenses for subsoil use

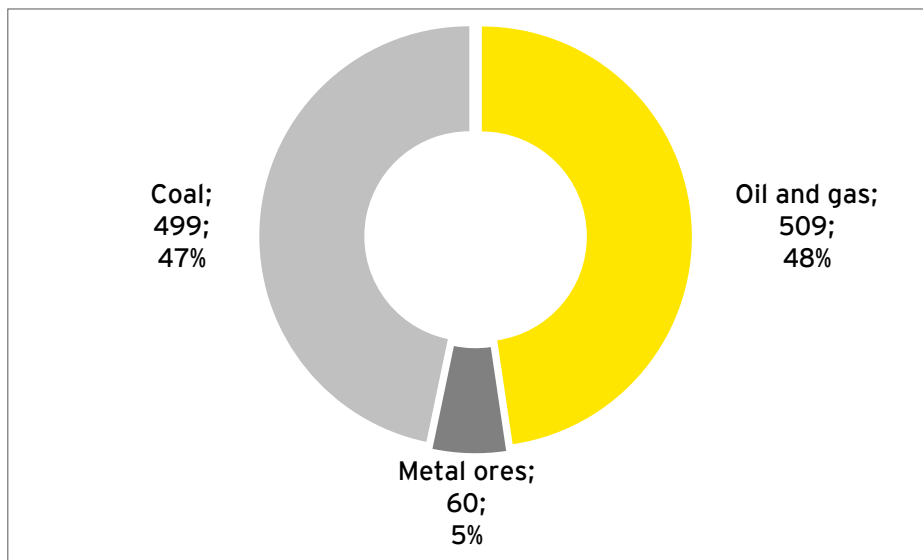
As of January 1, 2016 1,068 special licenses for subsoil use (on minerals listed in table below) were issued and effective in Ukraine.

**Table 5.8-1**

*Classification of minerals by type that is used in this chapter of the Report*

Type	Explanation
Oil and gas	Natural gas, oil, shale strata gas, natural free gas, natural gas dissolved in oil, condensate
Iron ores	Ferruginous quartzite, iron ore, quartzite, ferruginous magnetite quartzite, magnetite ore, unoxidized ferruginous quartzite ore, rich iron ore, manganese ore, manganese oxide ore, manganese oxide carbonate ore, manganese carbonate ore, titanium ore, apatite-ilmenite ore, ilmenite placer, ilmenite, tsirkon-rutile-ilmenite placer, zircon-rutil-ilmenite containg sand
Coal	Coal, coal (anthracite), natural gas in mines (methane)

The greatest number of valid licenses (as of January 1, 2016) were issued for the development oil and gas (509 licenses, or 48% from the total number of operating licenses) and coal deposits (499 licenses, or 47%).

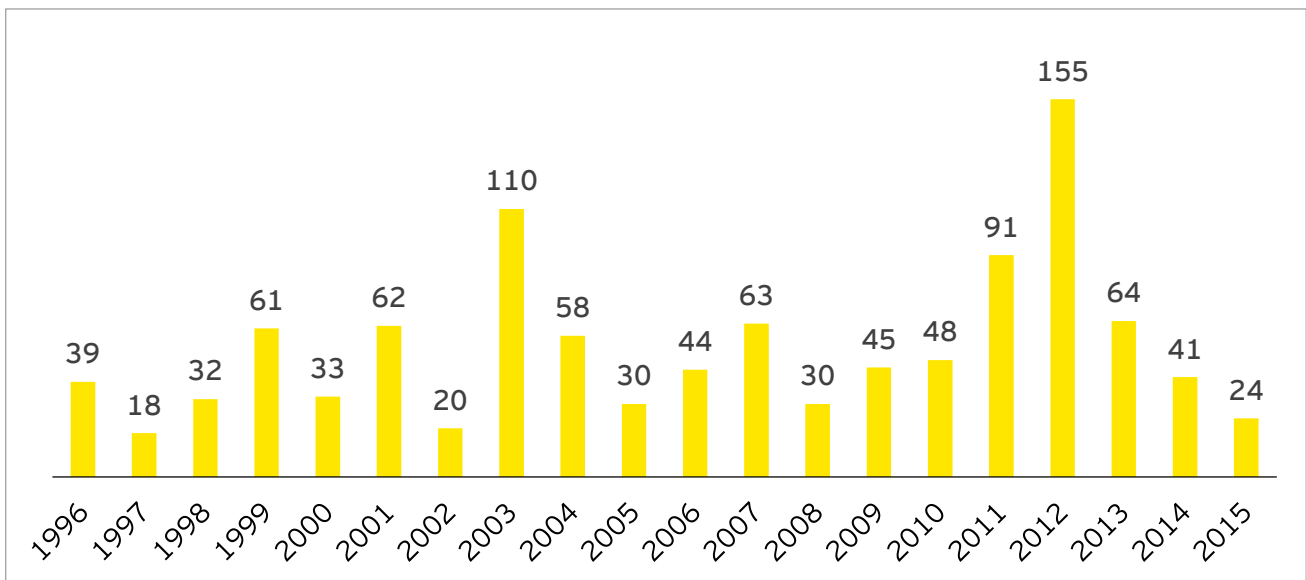


**Figure 5.8-1: The number of valid special licenses broken down by the types of minerals<sup>102</sup>**

The greatest number of valid special licenses (as of January 1, 2016) were issued in 2012 (155 licenses) and in 2003 (110 licenses). Since 2012, the number of issued special licenses constantly decreased, particularly 41 and 24 licenses were issued in 2014 and 2015 respectively. Difficult

<sup>102</sup> Geoinform of Ukraine SRPE

situation in the east of country, where many potential deposits of various minerals located, can be considered as one of the main reasons for this situation. Furthermore, conflicts between extractive companies (especially in the oil and gas industry) and local authorities were exacerbated, which complicates the approval of new special licenses. Yet the main reason is significant deterioration of the investment climate in the country, leading to lack of both domestic and foreign investments in the extractive industries of Ukraine.



**Figure 5.8-2: The number of valid special licenses for subsoil use in Ukraine for years when they were issued<sup>103</sup>**

As of January 1, 2016 the majority of valid licenses (Figure 5.8-3) were issued for production of minerals (commercial development of fields) - namely, 837 (78.4% from total valid licenses). Among them, 485 licenses were issued for coal production, and 300 licenses for oil and gas production.

For the purposes of geological exploration, including pilot production of minerals of state-wide importance 125 licenses were issued, or 11.7% from total valid licenses. In addition, as of January 1, 2016 94 special (8.8%) licenses for geological exploration of oil and gas, including pilot production and subsequent production of oil and gas (commercial development of fields) were valid.

It is also worth noting that three special licenses for performance of work under the PSAs remain valid (**Table 5.8-2**).

<sup>103</sup> Geoinform of Ukraine SRPE



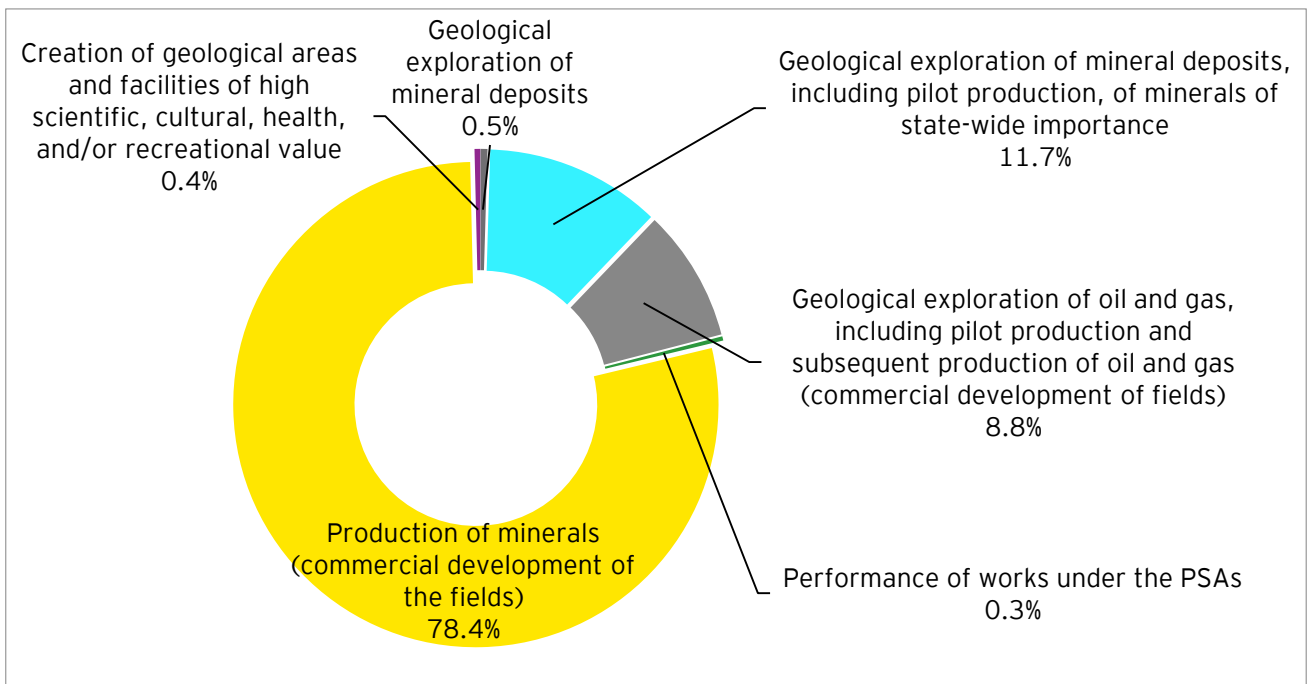
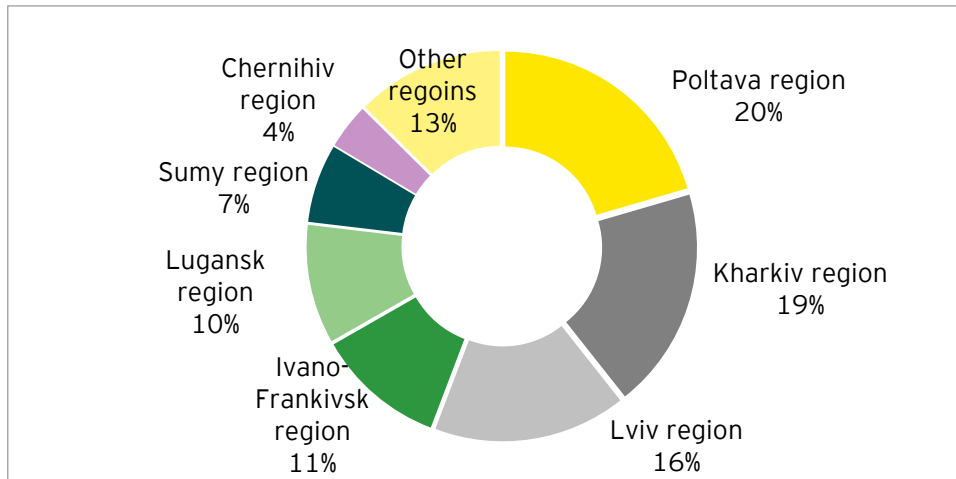


Figure 5.8-4: Distribution of valid licenses by types of work

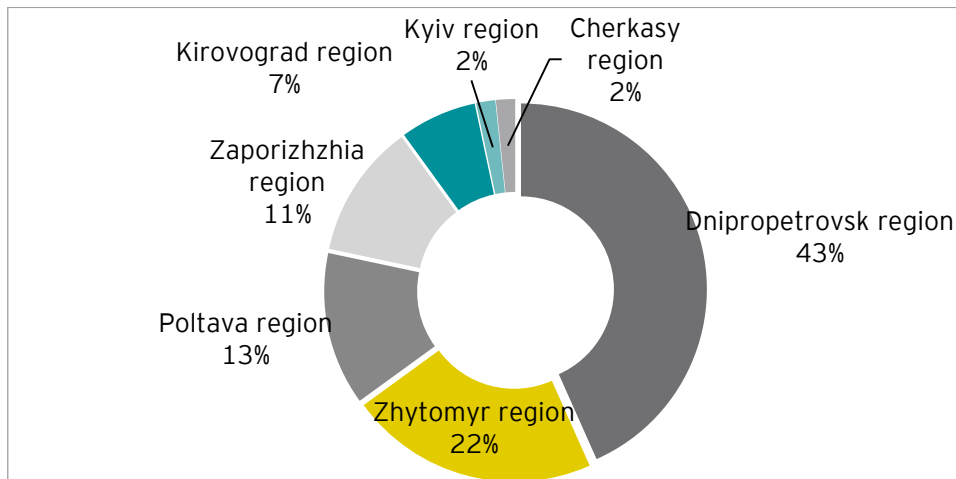
Table 5.8-2

Distribution of the valid licenses by types of work and types of minerals

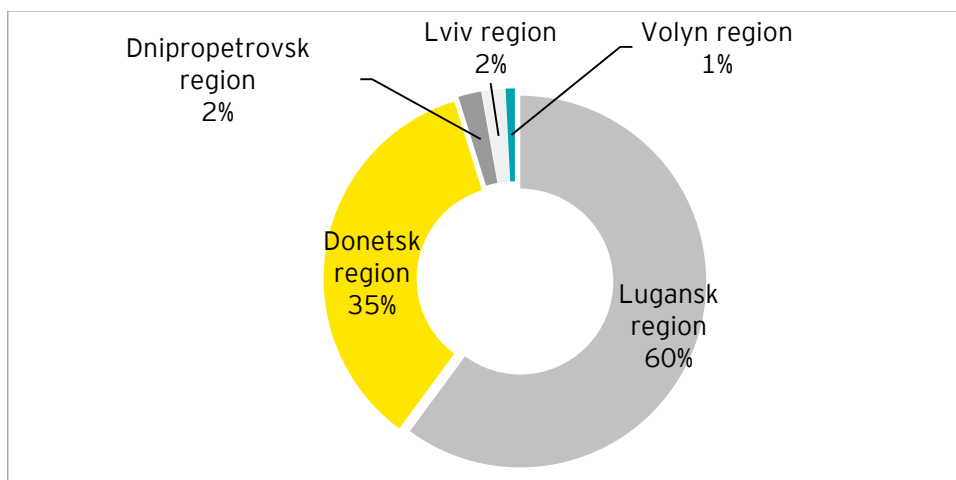
	Oil and gas	Metal ores	Coal	Total
Geological exploration of mineral deposits	0	2	3	5
Geological exploration of mineral deposits, including pilot production, of minerals of state-wide importance	108	6	11	125
Geological exploration of oil and gas, including pilot production and subsequent production of oil and gas (commercial development of fields)	94	0	0	94
Performance of works under the PSAs	3	0	0	3
Production of minerals (commercial development of the fields)	300	52	485	837
Creation of geological areas and facilities of high scientific, cultural, health, and/or recreational value	4	0	0	4
<b>Total</b>	<b>509</b>	<b>60</b>	<b>499</b>	<b>1068</b>



**Figure 5.8-5: The number of valid special licenses for subsoil use for oil and gas by regions of Ukraine (as of January 1, 2016)**



**Figure 5.8-6: The number of valid special licenses for subsoil use for extraction of metal ores by regions of Ukraine (as of January 1, 2016)**



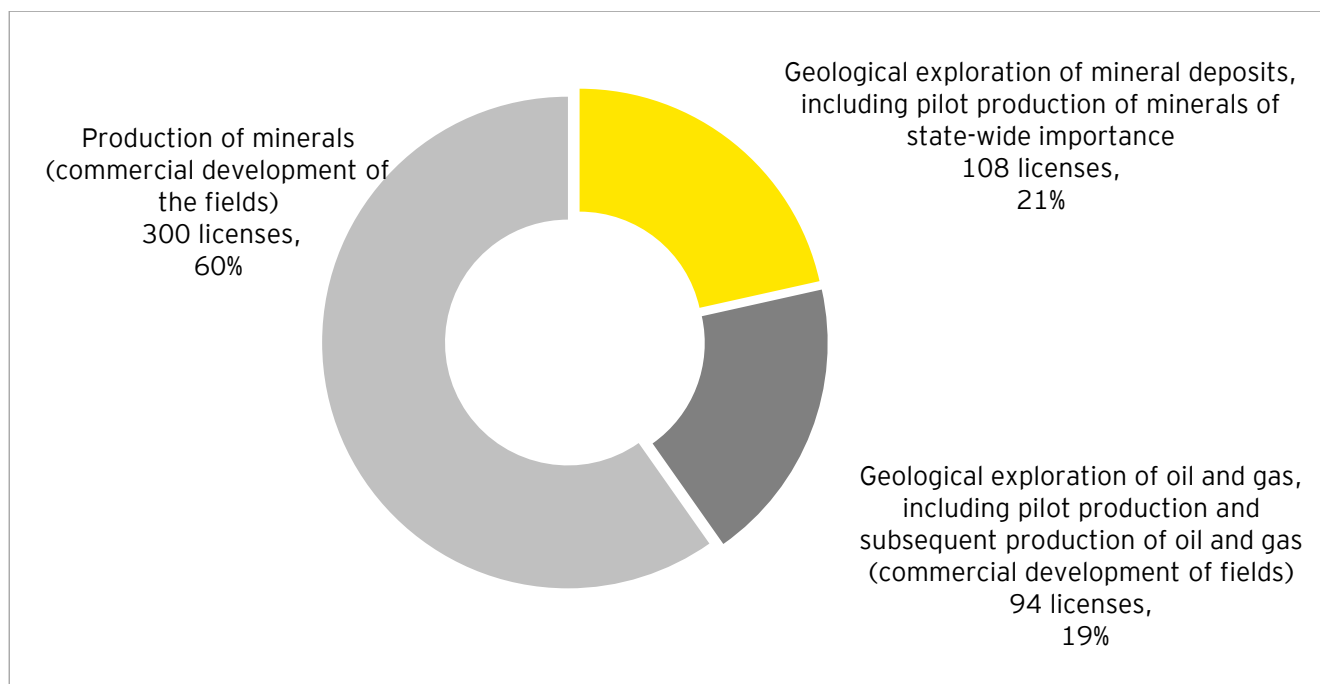
**Figure 5.8-7: The number of valid special licenses for subsoil use for mining coal by regions of Ukraine (as of January 1, 2016)**

More than 55% of valid special licenses (as of January 1, 2016) for oil and gas extraction are concentrated in three regions: Poltava, Kharkiv and Lviv regions. Metal ores and coal are characterized by higher geographic concentration. For example, 78% from total valid special licenses for metal ores extraction are concentrated in Dnipropetrovsk, Zhytomyr and Poltava regions. 95% from valid special licenses for coal mining are issued to deposits, located in the Donetsk and Lugansk regions.

### 5.8.2. Analysis of special licenses for geological exploration of oil and gas

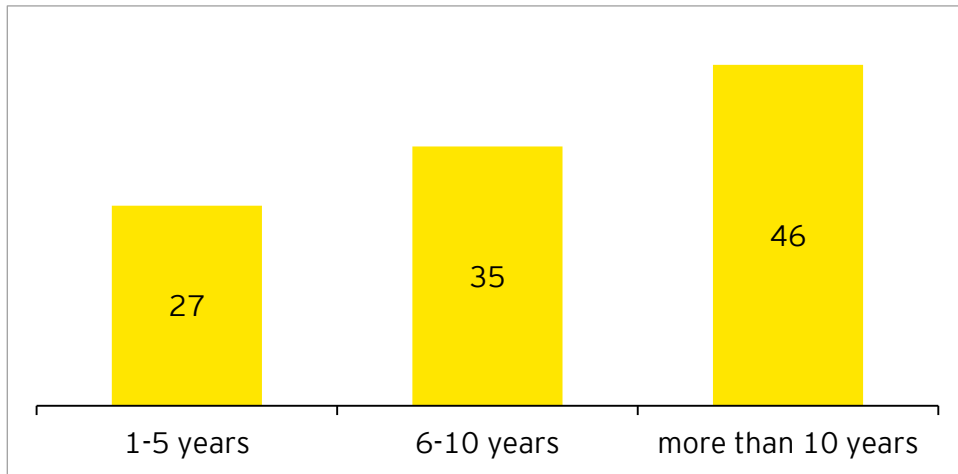
In accordance with the request MSG Independent Administrator analyzed the current status of special licenses for geological exploration of oil and gas.

According to Geoinform of Ukraine SRPE as of 01.01.2016 total number of valid licenses for geological exploration and production of minerals (oil and gas) equaled to 502, including geological exploration of oil and gas, including pilot production and subsequent production of oil and gas (commercial development of fields) - 94 licenses, production of minerals - 300 licenses, geological exploration of mineral deposits, including pilot production of minerals of state-wide importance - 108 licenses. **(Figure 5.8-8).**



**Figure 5.8-8: The number of valid licenses for geological exploration and minerals production (as of January 1, 2016)**

It should be noted that as of 1.1.2016 46 licenses for geological exploration of mineral deposits, including pilot production of minerals of state-wide importance from 108 (or 42.6% from total) valid special licenses were valid for more than 10 years **(Figure 5.8-8).**



*Figure 5.8-9: The term of the current special licenses for geological exploration of mineral deposits, including pilot production of minerals of state-wide importance as of January 1, 2016*

## 5.9. Significant exploratory operations carried out in 2014-2015

### Coal

The construction of new coal mines in Ukraine currently does not occur: in 2015 only one mine was being constructed with capacity of 0.9 mln tons / year in the Lviv-Volyn Basin. In the Donets Basin no mines are being constructed.

On the other hand, Ukraine has significant opportunities to increase coal production. The reserve of the proven areas prepared for construction of new coal mines includes 66 areas with total production capacity of 124.6 million tons of coal / year, including:

- ▶ for mine construction - 57 areas with total capacity 106.4 million tons;
- ▶ for open-pit-mines - 9 areas with total capacity 18.2 million tons.

The reserve fund includes 13 areas with coal reserves of 200 to 400 mln tons each, which makes it possible to build mines with capacity of about 1.8 - 4.0 mln tons of coal a year.<sup>104</sup>

### Oil and gas

In 2014 and 2015, as in previous years, the main exploration in Ukraine were held directly by oil and gas companies (Naftogaz of Ukraine National Joint-Stock Company, National Joint-Stock Company Nadra Ukrainy PJSC and private companies).

Based on the results of exploration works carried out by the companies in the territory of Ukraine in 2015, Naftogaz of Ukraine National Joint-Stock Company and the State Service for Geology and Mineral Resources of Ukraine at the joint geological and technical meeting approved the increase in the natural gas balance reserves in the amount of 6,290 mln m<sup>3</sup>, including 168 mln m<sup>3</sup> in new deposits and fields.<sup>105</sup>

In 2015, the exploration and development drilling covered 186.3 thous m<sup>2</sup>, 63 productive wells were constructed, 69 wells commissioned<sup>106</sup>. More information is provided in the table below.

**Table 5.9-1**

**Exploration and development drilling, as of 01.01.2016, thous m**

Works	2014	2015	Change
Exploration drilling	97.2	92	-5%
Development drilling	112	9.3	-16%
<b>Total</b>	<b>209.2</b>	<b>186.3</b>	<b>-11%</b>

In the reporting period Lyutnyanske deposit (Zakarpattia region) was discovered and three fields - Kuzmichivske, Kotlyarivske and Malokrynivske - were put into operation. The initial total reserves of Lyutnyanske gas deposits amounted to 126 mln m<sup>3</sup>, of which the balance sheet category C2

<sup>104</sup> Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine 01.01.2016, Coal, p.9

<sup>105</sup> Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine 01.01.2016, Gas

<sup>106</sup> Collerction of articles "Ukrainian Energy Sector: Outcomes of 2015"

reserve is 46 mln m<sup>3</sup>. In addition, three boosting compressor stations - Hrestoschenska, Letnyanska and Svydnytska - were commissioned. More detailed information is provided in the table below.

**Table 5.9-2**

**State and growth of the natural gas balance reserves, as of 01.01.2016**

Indicators	Balance reserves, mln m <sup>3</sup>	Increase in balance reserves in 2015p, mln m <sup>3</sup>	Reserves with undetermined commercial stocks, mln m <sup>3</sup>	Prospective resources, mln m <sup>3</sup>	Increase in prospective resources in 2015, mln m <sup>3</sup>
National Joint-Stock Company Nadra Ukrainy PJSC	6,773	-	1,552	11,096	-
Ukrgezvydobuvannia PJSC	635,511	5,207	115,958	152,370	4,805
Ukrnafta PJSC	124,138	1,083	20,888	18,836	-
State Joint-Stock Company Chornomornaftogaz PJSC	41,298	-	24,174	92,322	-
Naftogaz of Ukraine National Joint-Stock Company	811	-	12	145,272	-
State Service for Geology and Mineral Resources of Ukraine (undistributed fund)	27,653	--		247,531	-
Commercial structures	87,931	-	50,214	199,004	34,564
<b>Total</b>	<b>924,115</b>	<b>6,290</b>	<b>212,798</b>	<b>866,431</b>	<b>39,369</b>

In 2015, Naftogaz of Ukraine National Joint-Stock Company and the State Service for Geology and Mineral Resources of Ukraine at their joint geological and technical meeting where the issue of increase in hydrocarbons reserves was discussed, approved the increase in oil balance sheet (extractable) reserves in the amount of 441 thous tons, including 87 thous tons in new deposits and fields<sup>107</sup>.

**Table 5.9-3**

**State of oil balance reserves and their increase, as of 01.01.2016**

Indicators	Balance reserves, thous t	Increase in balance reserves in 2015p, thous t	Reserves with undetermined commercial stocks, thous t	Prospective resources, thous t	Increase in prospective resources in 2015, thous t
Ukrnafta PJSC	72,179	349	56,791	10,978	-

<sup>107</sup>Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves 01.01.2016, Oil.

Indicators	Balance reserves, thous t	Increase in balance reserves in 2015p, thous t	Reserves with undetermined commercial stocks, thous t	Prospective resources, thous t	Increase in prospective resources in 2015, thous t
Ukrgezvydobuvannia PJSC	9,925	92	9,708	1,522	-6,311
State Joint-Stock Company Chornomornaftogaz PJSC	3410	-	-	631	-
Naftogaz of Ukraine National Joint-Stock Company	201	-	-	17,214	-
National Joint-Stock Company Nadra Ukrainy PJSC	536	-	-	17,370	-
State Service for Geology and Mineral Resources of Ukraine (undistributed fund)	8,825	-	1,924	61,812	-
Commercial structures	26,214	-	30,183	51,937	-1,764
<b>Total</b>	<b>121,290</b>	<b>441</b>	<b>98,606</b>	<b>161,464</b>	<b>-8,075</b>

## Iron ores

In 2014-2015, exploratory operations were carried out on the following sites<sup>108</sup>:

- ▶ Brovarkivska, Zarudenska, Harchenkivska, Vasylivska, Manuylivska areas in Poltava region, Poltavsky GZK PrJSC;
- ▶ Mykolaiv area in Kirovohrad region, Mykolaiivske Steel LLC;
- ▶ Lozuvatska area in the Kirovograd region, Lozuvatske Steel LLC;
- ▶ Orikhivska area in Kirovohrad region, Orikhivske Steel LLC;
- ▶ Chervonofedorivska area in Kirovograd region, Chervonofedorivske Steel LLC;
- ▶ Proletarska area in Kirovohrad region, of Proletarske Steel;
- ▶ Zelenivska area in Dnipropetrovsk region, Zelenivske Steel LLC;
- ▶ Area "Mining plant named after Kirov", mine field named after Artem in Dnipropetrovsk region, ArcelorMittal Kryvyi Rih PJSC.

The total increase in the balance sheet reserves of iron ore in categories A + B + C1 as a result of exploration works in 2015 is 558,286 thous tons (+ 2.6% to the value of the balance sheet reserves of the same categories as of 01.01.2015)<sup>109</sup>.

<sup>108</sup>Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine 01.01.2016, Iron ore, Issue 34.

<sup>109</sup>Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine 01.01.2016, Iron ore, Issue 34.

Pivdenukrheolohiia Government-owned Enterprise performed exploration works on Chortomlyk iron ore deposit<sup>110</sup>. The objectives of the exploration were the following: geological and economic evaluation of Chortomlyk iron ore deposit; determination of the feasibility of its development; calculation of the volume of the commercial stocks and their agreement with the State Registry of Mineral Reserves. Categories C1 and C2 reserves at a depth of 300 m are 402.2 mln tons, and at a depth of 500 m - 724,6 mln tons. Exploration of Chortomlyk deposit shall provide the volume of commercial reserves classified as categories B + C1 under the reasonable conditions, identify geological and hydrogeological operating conditions of the field, develop optimal patterns of ore processing and concentration, and provide inputs for designing of the mining company.

In the first quarter of 2014, the preparatory works were carried out: reviewing of published and Fund's material to assess the completeness of the geological study of the field, the mode of occurrence, morphology, the quality of ore bodies, etc. Since the second quarter, the works were suspended.

Since 2006, Ukrainska geologachna kompaniia State Enterprise has been conducting exploration evaluation of the 3 iron ore manifestations of the Middle Bug region: Peschanske, Saranske, Baybuzivske. The evaluation is caused by depletion of the source of raw materials in Kryvbas, increase in competition between the iron producers and advantageous geographical position of the objects being studied.

The total iron ore resources in the three ore manifestations are more than 1 billion tons. However, during 2007-2015, because of limited financing the facility is on care and maintenance.<sup>111</sup>

### **Manganese ores**

In 2012, Pivdenukrheolohiia Government-owned Enterprise started a preliminary geological and economic evaluation Novovorontsivske manganese deposit.

The objective is to study the deposits of manganese ore within the field, determine the scale and continuity of mineralization, study the material composition of ores, their quality and technological features in order to perform a preliminary geological and economic evaluation and commercial value of the deposit and feasibility of its commercial development.

According to the chemical analysis of manganese content ranges from 6% to 22.7% with an average to 14.15%.

In I quarter 2014, the previous studies were collected, reviewed and organized and the materials for obtaining special permission to carry out works were prepared. Since the II quarter of 2014 the works at the facility are suspended.

Based on the results of the geological exploration in 2015, the total balance sheet reserves of manganese ore classified as categories A + B + C1 were reduced by 32.28 thous tons (0.0015% of the value of the balance sheet reserves of the same categories as of 1 January 2015).

---

<sup>110</sup>Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine 01.01.2016, Iron ore, Issue 34.

<sup>111</sup> Geoinform of Ukraine SRPE, The State Registry of Mineral Reserves of Ukraine as of 01.01.2016, Iron ore, Issue 34,



## **Titannium ores**

Two titanium GZK - Stremigorodskiy and Motronivskiy -were constructed in 2014-2015.

The first one will be constructed on Stremigorodske field. This project is characterized by a high level of complexity, according to preliminary expert estimations, the cost of production would be higher than other companies-analogues in Ukraine.

Construction of Motronivskiy GZK began in 2014. The project includes development and open-cut ore mining in Motronivsko-Annivska field of Malyshevskiy deposit and a processing complex to produce zirconium, rutile and ilmenite concentrates. An open-cut able to produce 2.7 million m<sup>3</sup> of ore per year is to be developed during the first stage of the project. According to the business plan, the first phase of Motronivskiy GZK project is scheduled to become operational as soon as in the IV quarter 2017. It is expected that the company will annually produce about 120 thous tons of ilmenite concentrate, 14 thous tons of zirconium and 20 thous tons of rutile concentrate.

### Summary:

Balance reserves of most minerals cover internal consumption even in the long term. However, it is necessary to intensify the scope and speed of exploration. The main constraint is the lack of funding and new investment in this sphere.

## 5.10. The impact of extractive industries on the economy of Ukraine

### 5.10.1. The role of extractive industries in the economy of Ukraine

The economic importance of extractive industries in Ukraine is high enough, but still it is not a key sector of the economy. The contribution of extractive industries<sup>112</sup> in the gross domestic product of Ukraine in 2014 exceeded UAH 86,014 million, representing 5.4% of the GDP, and in 2015 - UAH 94,824 million, or 4.8% of GDP of Ukraine. Since 2011, there has been a steady decline in gross value added (GDP) in monetary terms, generated by extractive industries. Accordingly, the share of extractive industries in GDP also declined during this period from 7.4% in 2011 to 4.8% in 2015.

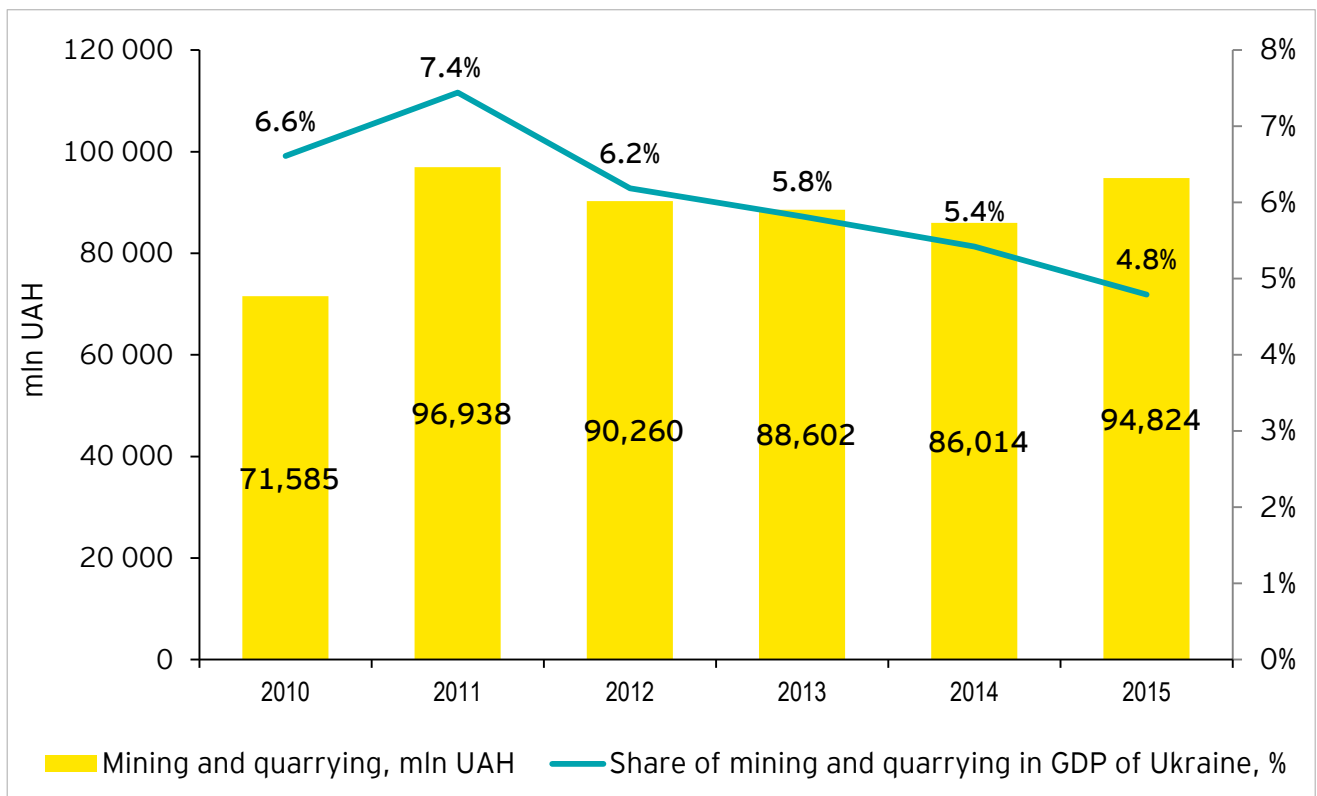


Figure 5.10-1: Share of extractive industries in the GDP of Ukraine in 2010-2015<sup>113</sup>

The mining industry structure includes mining of metal ores and other mineral resources and development of open-cuts, and provision of ancillary services related to the mining industry and development of quarries, mainly in the developed iron industry. In 2014 this sector accounted for

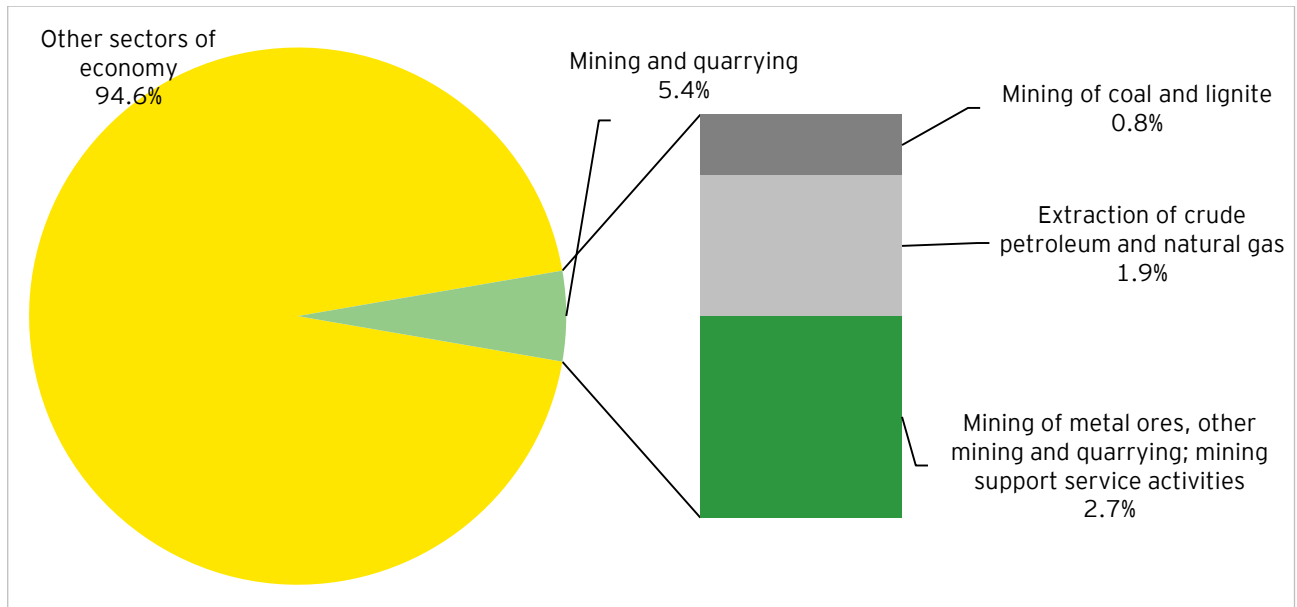
<sup>112</sup> In this paragraph, unless otherwise is indicated, the term “extractive industries” refers to the corresponding economic activity - “Mining and quarrying” (NACE code-2010- B) which comprises:

- Mining of coal and lignite (NACE code-2010 - B05);
- Extraction of crude petroleum and natural gas (NACE code-2010 - B06);
- Mining of metal ores, other mining and quarrying; mining support service activities (NACE code-2010 -B07-V09).

In the absence of relevant official statistics, all of the data in this section do not include the economic performances of the companies involved in the transportation of oil and gas.

<sup>113</sup>The data of the State Statistics Service of Ukraine, the statistical collection of articles “National Accounts of Ukraine 2014”, Table “Inputs and Outputs of Ukraine in 2014 in consumer prices”.

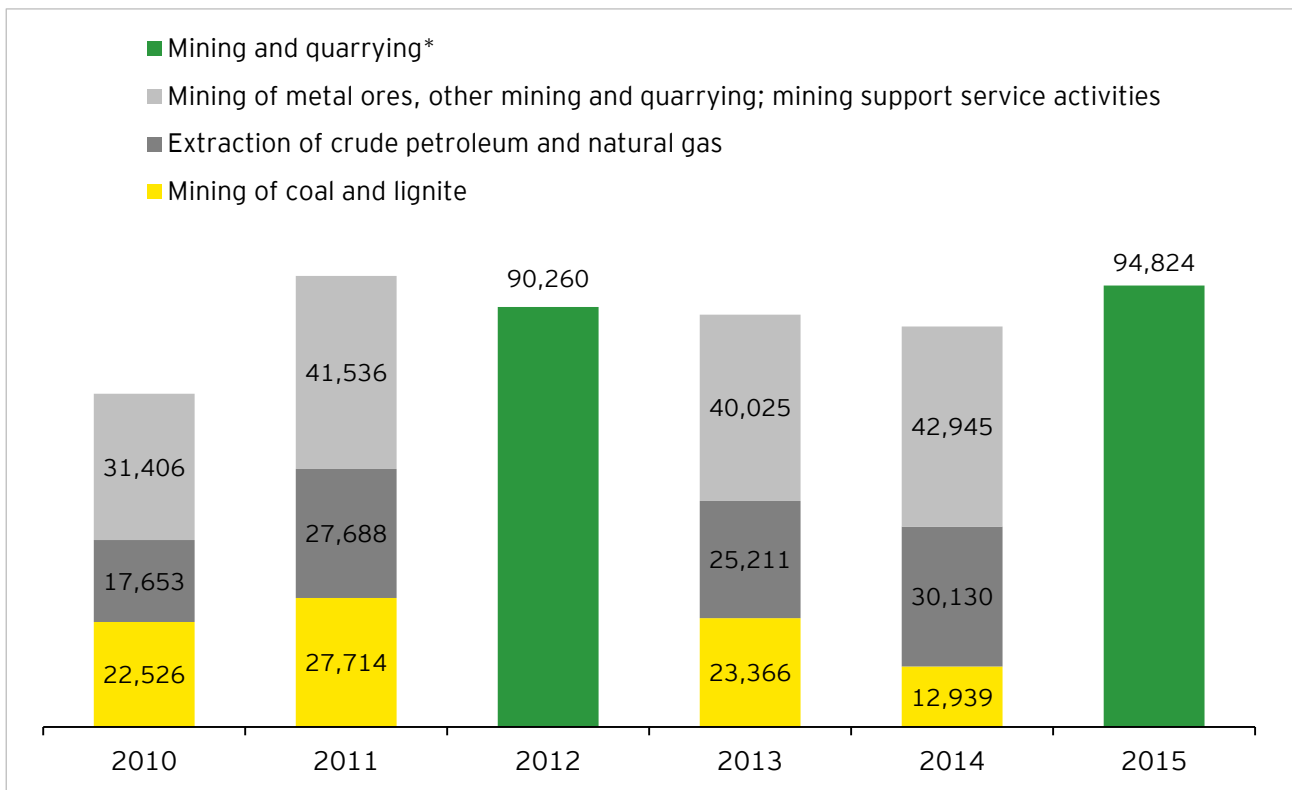
2.71% of Ukraine's GDP, or roughly half of the entire mining industry. The contribution of the oil and gas sector amounted to 1.90% of GDP, the contribution of the coal sector - 0.82% of GDP of Ukraine.



**Figure 5.10-2: Contribution of extractive industries in the GDP of Ukraine in 2014<sup>114</sup>**

The contribution of coal industry to the GDP, after the generally positive dynamics in the period till 2012, fell by more than one half to UAH 12,939 million in 2014. Instead, the oil and gas industry and metal ores industry demonstrated stable growth in 2010-2014. By the end of 2013, favorable situation on the international market and high prices for raw materials were the main drivers of growth. The fall in the world prices for raw products in 2013-2014 adversely impacted the dynamics of these sectors; however the situation was partially compensated due to the devaluation of the Ukrainian currency. Finally, in the end 2014, according to the State Statistics Service, the oil and gas industry and metal ores industry demonstrated a slight increase in hryvnya equivalent.

<sup>114</sup> Ibid. Since there is no official detailed information on the contribution of each extractive industry in Ukraine's GDP in 2015, figure contains information only for 2014



**Figure 5.10-3: The contribution of extractive industries in GDP of Ukraine in 2010-2015<sup>115</sup>**

\* Since there is no official detailed information on the contribution of each extractive industry in Ukraine's GDP in 2012 and 2015, the picture shows the contribution of the whole extractive industries in the GDP in 2012 and 2015.

### 5.10.2. Capital investments in Ukrainian extractive industries

Traditionally, extractive industries has always been a capital intensive sector of the economy, which is evidenced by the fact that the share of the mining industry in the total capital investments is significantly higher than the share of the industries in the GDP of Ukraine in the last six years. For example, in 2014 the share of extractive industries in the total capital investments amounted to 9.0%, and the share in the GDP was only 5.4%. In 2015 the share of extractive industries in total capital investments was 6.9%, while the share in GDP - 4.8%.

The dynamics of gross investments in the extractive industries is in line with the changes in value added generated in the industries: rapid growth up to 2012 and a steady stagnation in 2013-2015.

<sup>115</sup> Ibid.

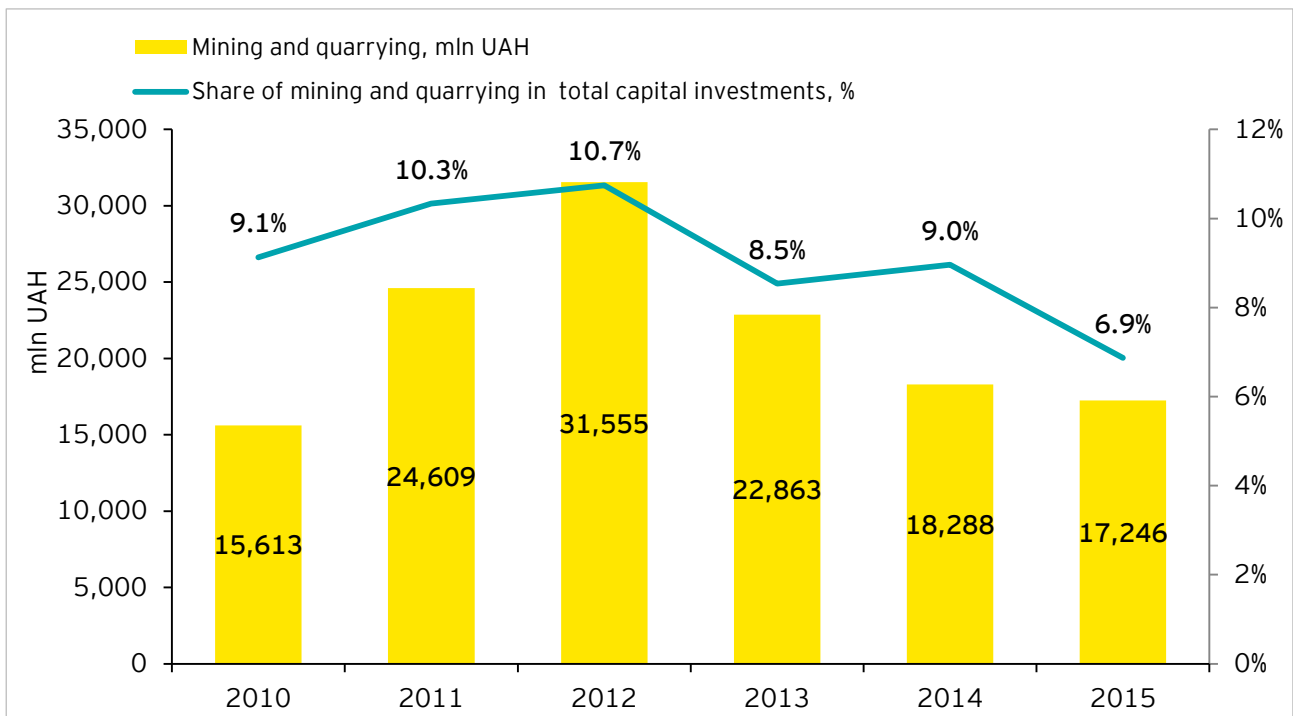


Figure 5.10-4: Capital investments in extractive industries of Ukraine in 2010-2014<sup>116</sup>

The investments in extractive industries in 2015 fell almost by one half compared with the peak value in 2012 and actually went back to level of 2010 (in UAH equivalent) - the starting point after the recession drop in 2009. However, capital investments in USD equivalent fell in 2015 to their lowest level in the last 6 years.

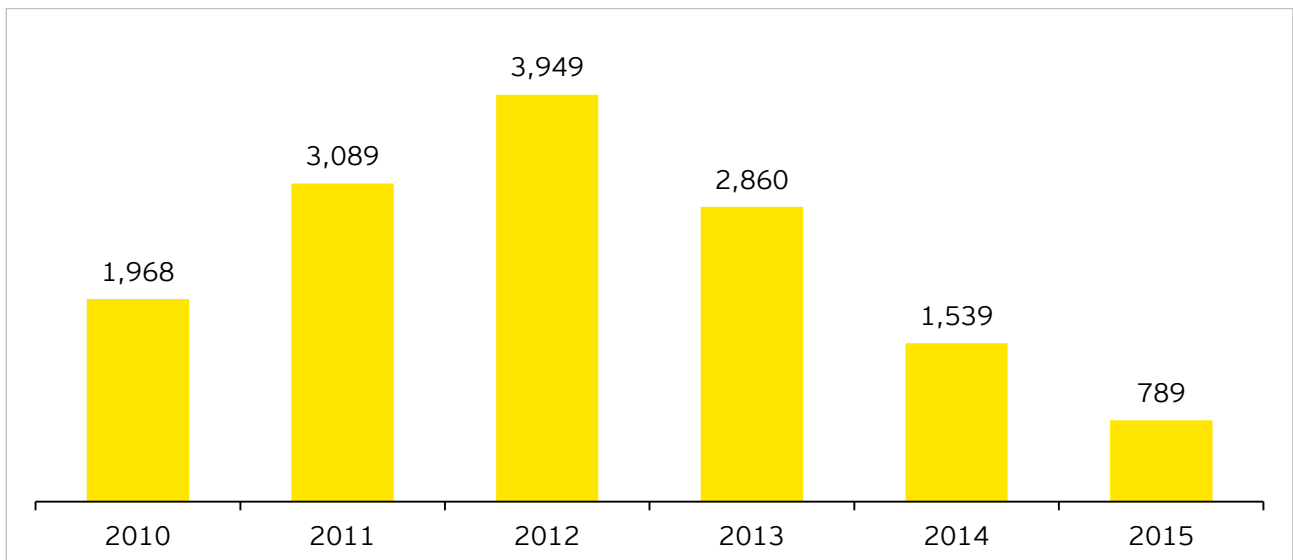


Figure 5.10-5: Capital investments in extractive industries of Ukraine in 2010-2015, mln USD<sup>117</sup>

<sup>116</sup> The State Statistics Service of Ukraine, the statistical bulletin "Capital investment in Ukraine in January - December 2015"

<sup>117</sup> Ibid.

Approximately 85% of all capital investment in the mining industry in 2014-2015 fell into the three industries: the extraction of natural gas, iron ore and coal. The share of other industries is negligible and virtually unchanged over the 2014-2015.

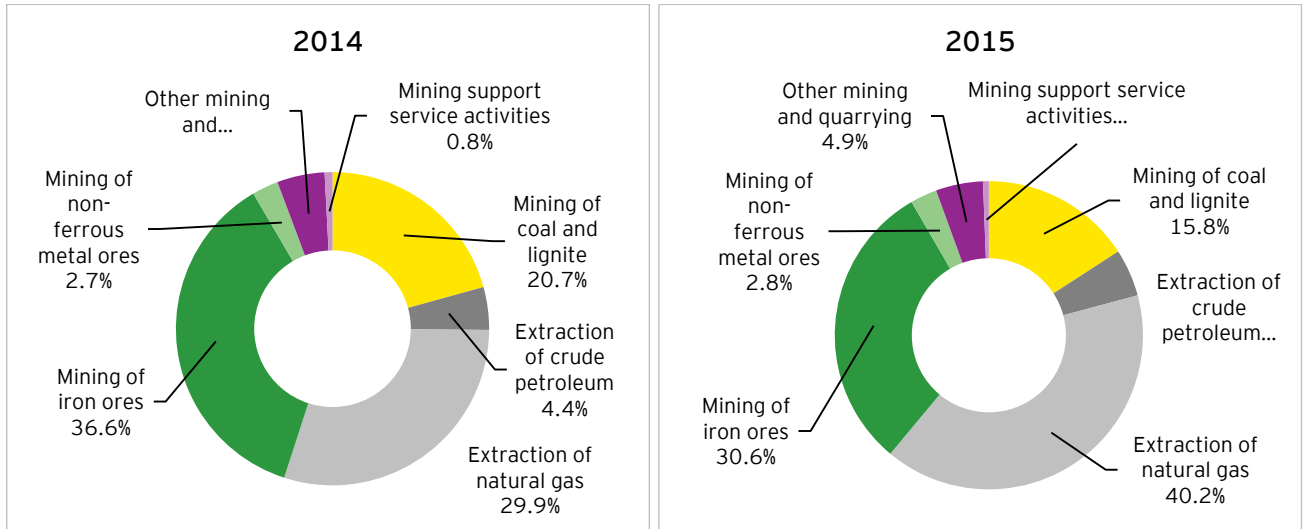


Figure 5.10-6: Capital investments in extractive industries of Ukraine in 2014-2015<sup>118</sup>

In Ukraine, official registration (incorporation as legal entities) of extractive companies in the capital city of Ukraine is a common practice, regardless of the region where extractive activities are located. As a result, Kyiv is the leader among all Ukrainian regions by the amount of capital investments in extractive industries. The second top is Dnipropetrovsk region, where the major Ukrainian iron ore companies are located and Poltava region with its oil and gas companies and iron ore companies. Kharkiv region, despite the fact that it hosts the main gas-bearing deposits of Ukraine, is not among the top three regions.

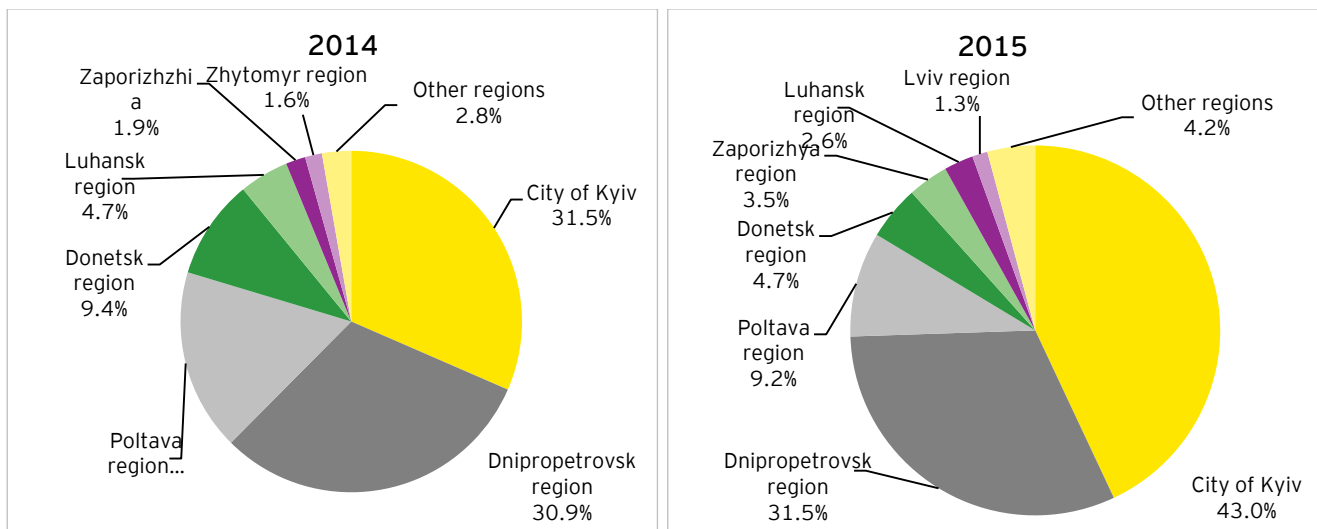


Figure 5.10-7: Capital investments in extractive industries by regions of Ukraine 2014-2015<sup>119</sup>

<sup>118</sup> Ibid.

<sup>119</sup> Ibid.

A substantial part of capital investments in extractive industries is financed by private investors and companies. In 2014-2015 investments from the state budget fall dramatically. For example, the investment from the state budget in 2015 were one 140 times less than in 2011 and only amounted to about UAH 11 million, or 0.1% of total capital investments in extractive industries.

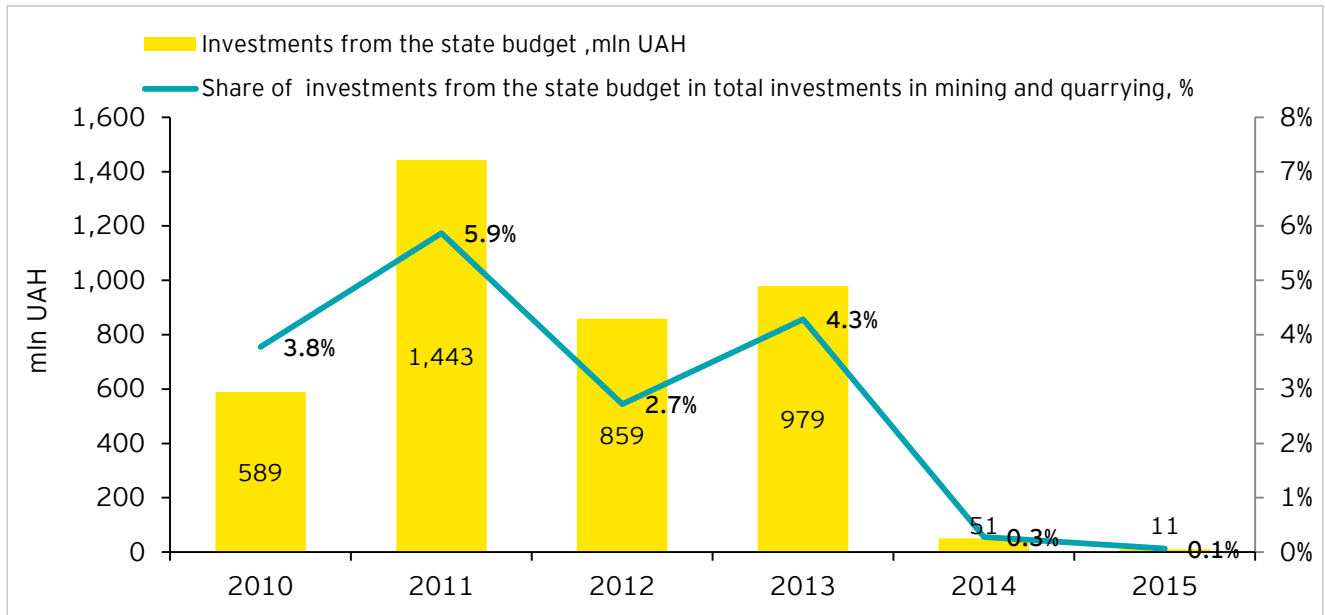
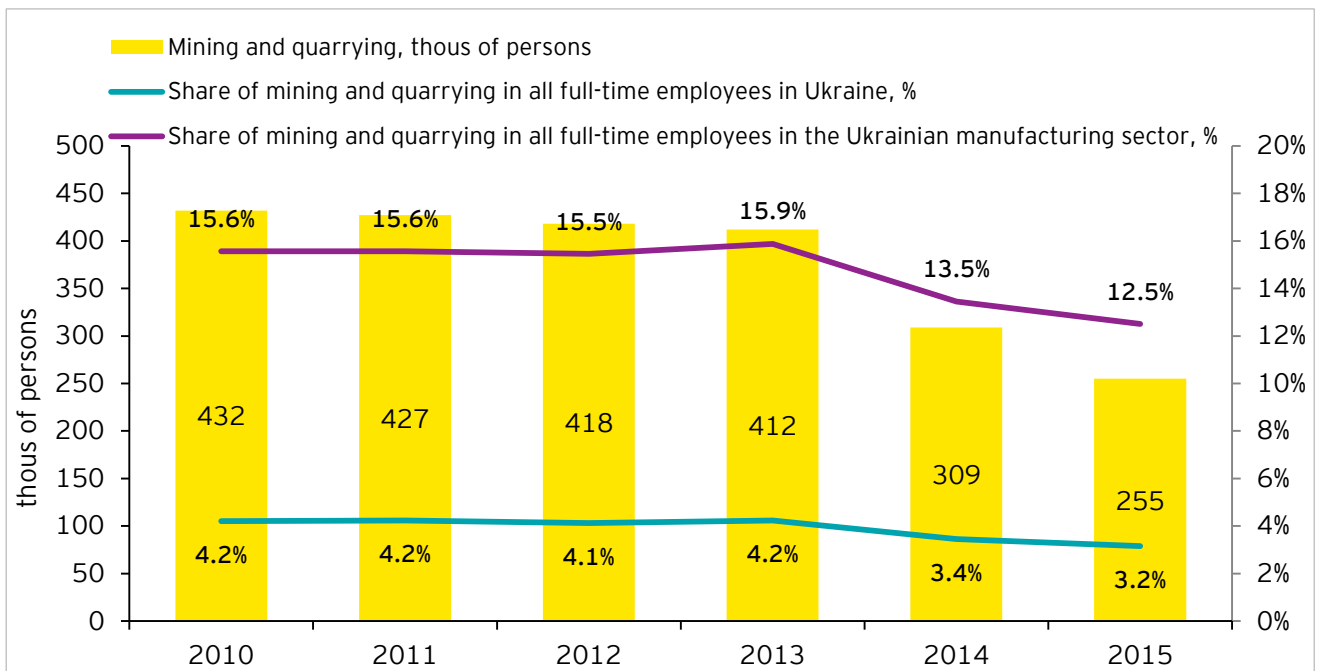


Figure 5.10-8: Capital investments in extractive industries of Ukraine from the state budget in 2010-2015<sup>120</sup>

### 5.10.3. Impact of extractive industries on employment and incomes of Ukrainian households

The extractive companies are important employers. However, due to economic recession in Ukraine, which has been experiencing since the end of 2013, and the hostilities in the eastern part of the country in the 2014-2015, the number of the persons employed in extractive industries decreased rapidly. Overall in 2013, according to the State Statistics Service of Ukraine, the average number of staff in the extractive industries amounted to 412 thousand persons, or 15.9% of all full-time employees in the Ukrainian industrial sector and 4.2% of all full-time employees in Ukraine. These figures actually remained at the same level during the 2010-2013. However, in 2014 the average number of staff in the extractive industries decreased to 309 thousand persons, and in 2015 - to 255 thousand persons.

<sup>120</sup>Ibid.

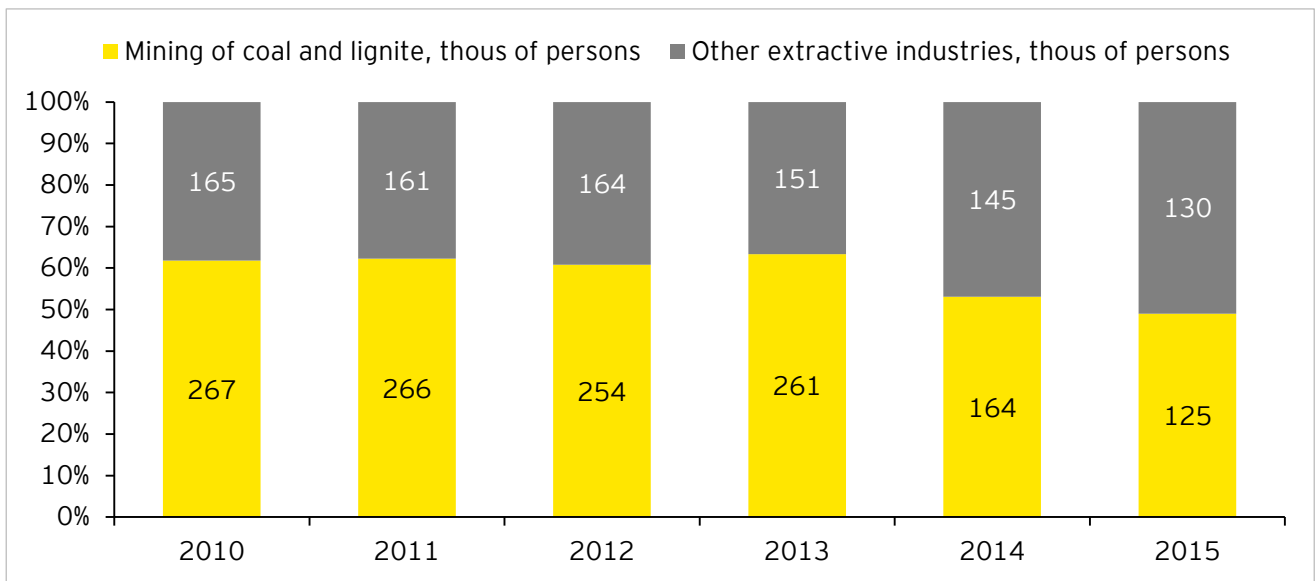


**Figure 5.10-9: The average number of full-time employees in extractive industries of Ukraine in 2010-2015<sup>121</sup>**

During 2014-2015, the average number of full-time employees in extractive industries of Ukraine decreased by 157 thousand people or by 38.1% compared to 2013. Of these, 136 thousand people were the workers employed in the coal industry. The overall number of employees in the coal industry decreased by more than 2.1 times compared to 2013 (from 261 thousand people to 125 thousand people). The average number of full-time employees in other extractive industries decreased as well, but the decline was not as significant: from 151 thousand people in 2013 to 130 thousand people. As a result of these changes, the share of the coal industry in the total amount of the people employed in extractive industries of Ukraine for the first time ever has dropped to below 50%.

<sup>121</sup> According to the State Statistics Service of Ukraine, statistical publication "Labor in Ukraine in 2015".





**Figure 5.10-10: The average number of full-time employees in extractive industries\* of Ukraine in 2010-2015 <sup>122</sup>**

\* The detailed official statistics on the average number of full-time employees in other extractive industries is not publicly available.

Approximately 70% of all people employed in extractive industries of Ukraine are concentrated in three main regions - Donetsk, Dnipropetrovsk and Luhansk regions. The total of other 9 regions (Kirovograd, Lviv, Zhytomyr, Zaporizhzhia, Kirovohrad, Ivano-Frankivsk, Kharkiv and Sumy regions) is about 23-24% of the people employed in extractive industries of Ukraine. The rest regions accounted for only about 6.7% of employment. In 2014-2015, there were significant changes in the regional distribution of employment in extractive industries, primarily due to reducing of the number of employees in the coal industry in Donetsk region from 117.4 thous persons in 2014 to 53.7 thous persons in 2015. On the other hand, the number of people employed in coal industry in Luhansk region more than tripled: from 12.8 thous people in 2014 to 39.1 thous people in 2015.

<sup>122</sup>Ibid.

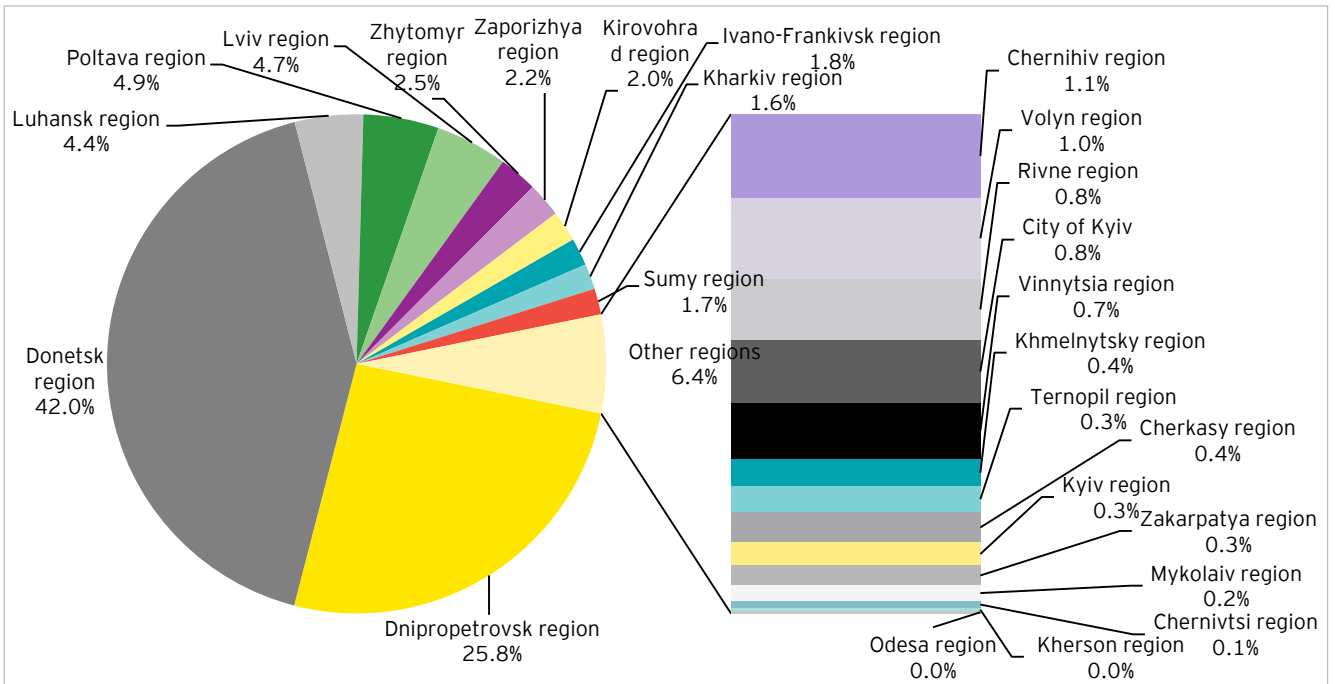


Figure 5.10-11: The average number of full-time employees in extractive industries by the regions of Ukraine In 2014<sup>123</sup>

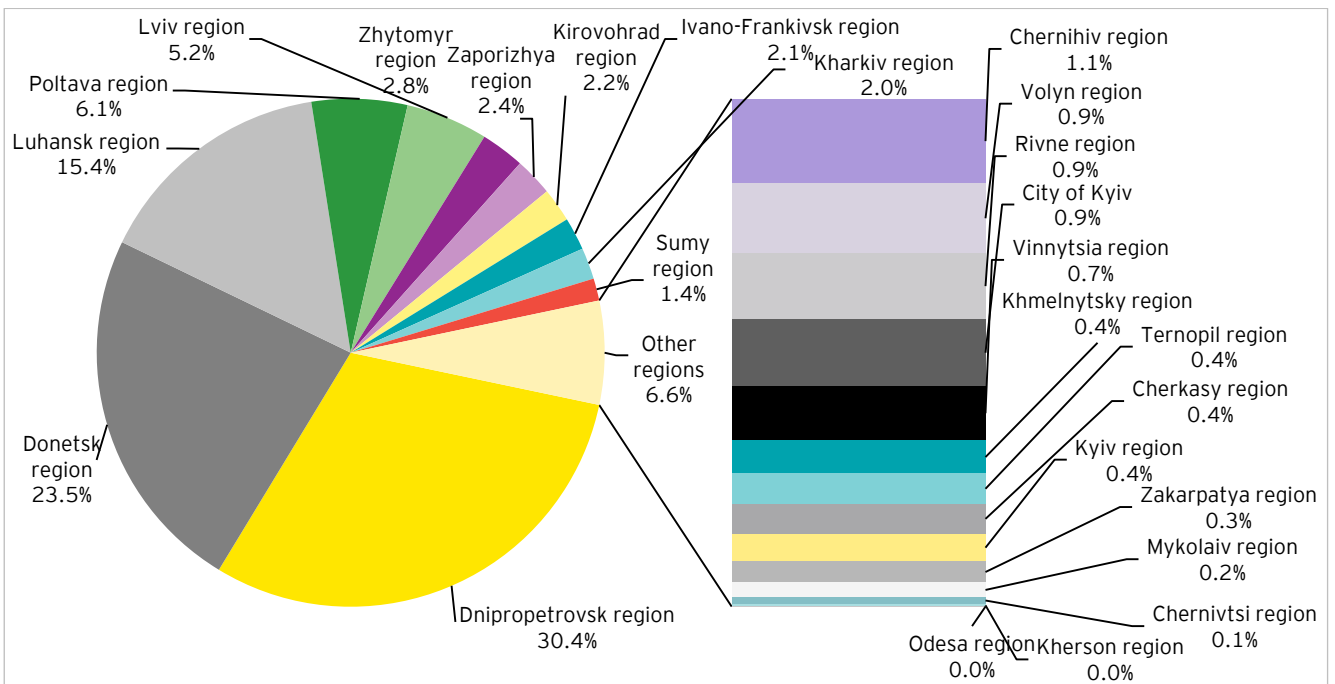
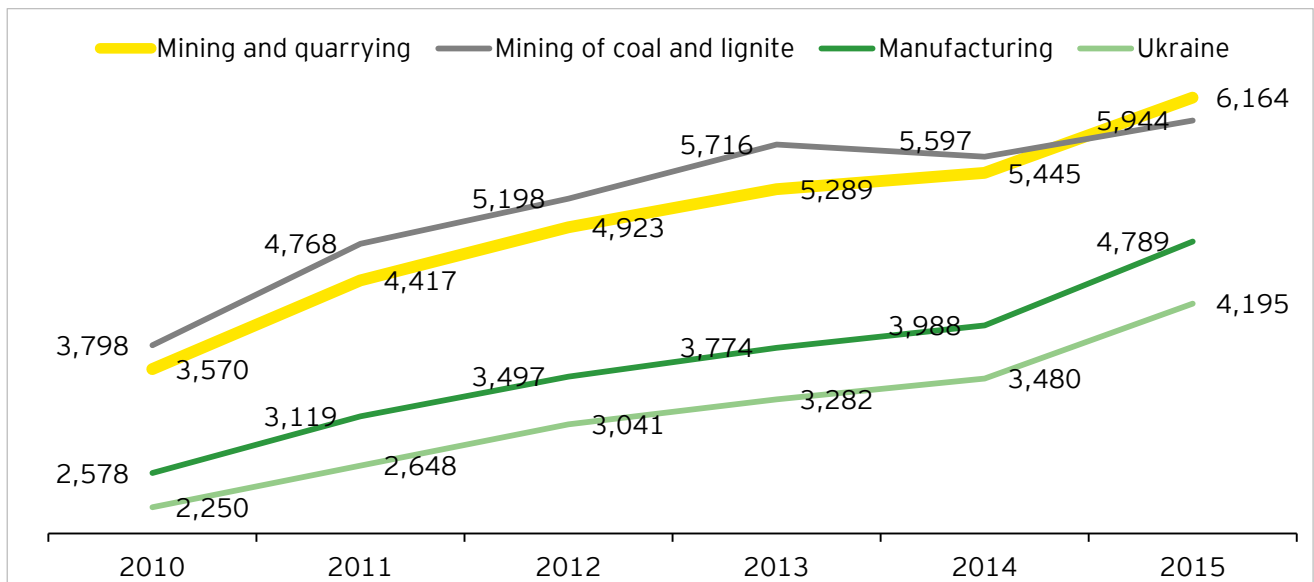


Figure 5.10-12: The average number of full-time employees in extractive industries by the regions of Ukraine In 2015<sup>124</sup>

<sup>123</sup> Ibid.

<sup>124</sup> Ibid.

The average salary in the extractive industries is significantly higher than in the Ukrainian manufacturing and in the country. For example, in 2014 the average salary in extractive industries was UAH 5,445 and in 2015 - UAH 6,164; while the average salary in Ukraine amounted to UAH 3,480 in 2014 and UAH 4,195 in 2015. In 2015, the average salary in extractive industries for the first time exceeded the level of salaries and wages in the coal industry. Before 2015, the salaries and wages in coal industry were traditionally higher than in other extractive industries.



**Figure 5.10-13: Dynamics of the average monthly salary of full-time employees in extractive industries of Ukraine in 2010-2015<sup>125</sup>**

The distribution of the number of full-time employees in the mining industry by their gross wages is rather different from a similar distribution of employees in other sectors of the Ukrainian economy. For example, in 2014 the share of workers in extractive industries, whose wages ranged from UAH 5,000 to UAH 10,000, was 42.2% and in 2015 - 47.6%. The similar figures for Ukrainian manufacturing were only 23.6% in 2014 and 32.3% in 2015. The share of full-time employees with high wages (from UAH 5000 to UAH 10,000) in Ukraine is even lower: 14.7 % in 2014 and 23.1% in 2015.

<sup>125</sup> Ibid.

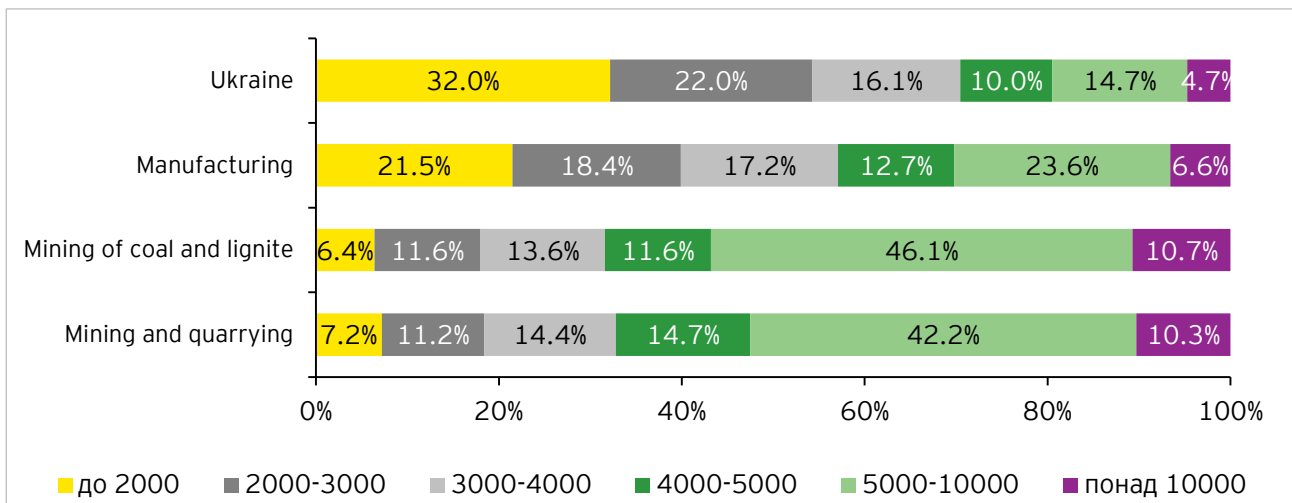


Figure 5.10-14: Distribution of the number of full-time employees by their gross wages in 2014<sup>126</sup>

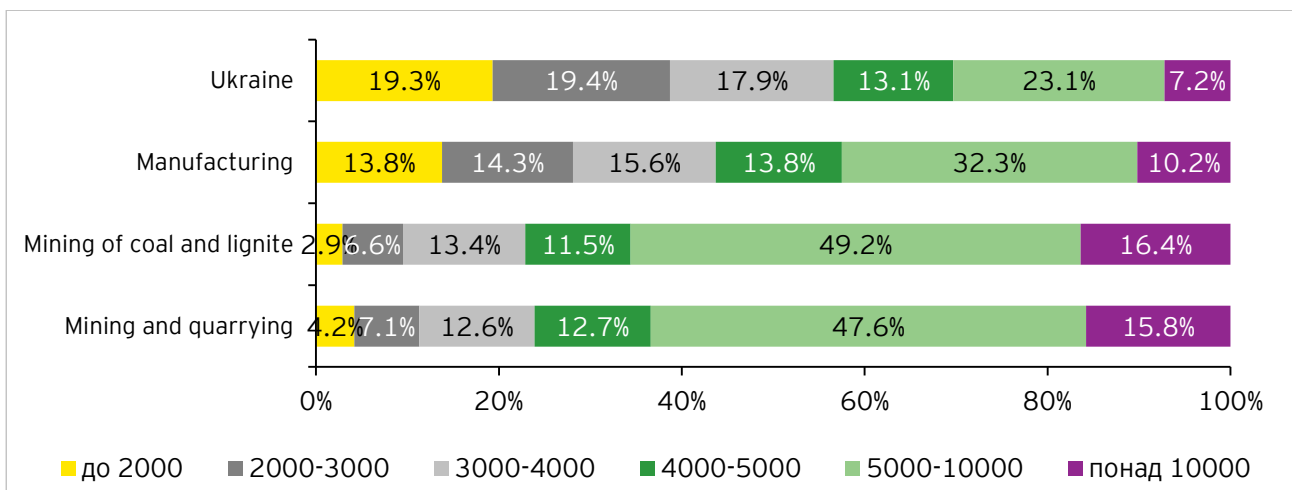


Figure 5.10-15: Distribution of the number of full-time employees by their gross wages in 2015<sup>127</sup>

<sup>126</sup> Ibid.

<sup>127</sup> Ibid.

### 5.10.4. Exports of the Ukrainian extractive products

Ukrainian gas and oil industry operates primarily to meet the domestic needs. According to the State Statistics Service, only minor volumes of oil and natural gas were exported in during previous years.

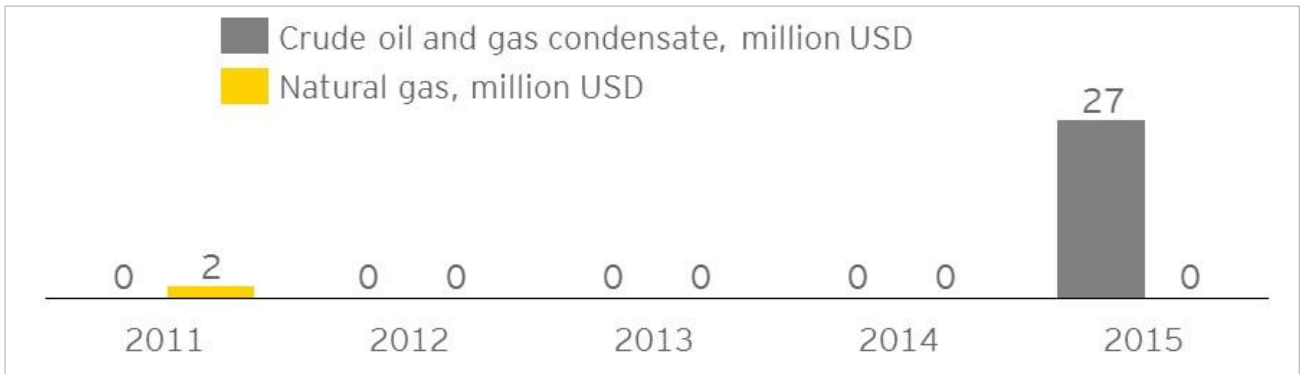


Figure 5.10-16: Exports of crude oil and gas extracted in the Ukrainian territory

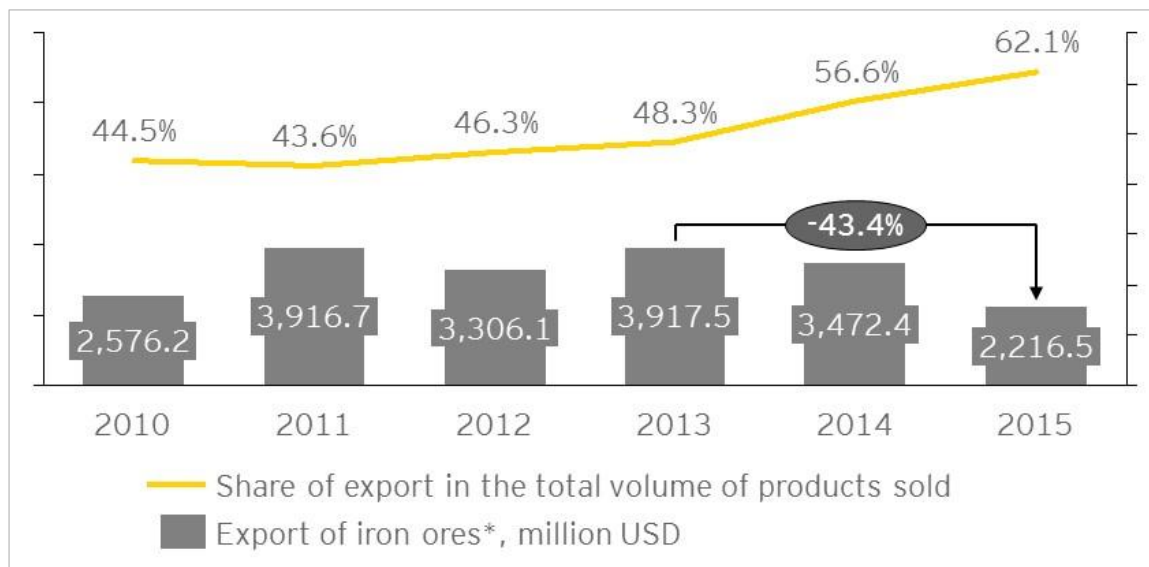
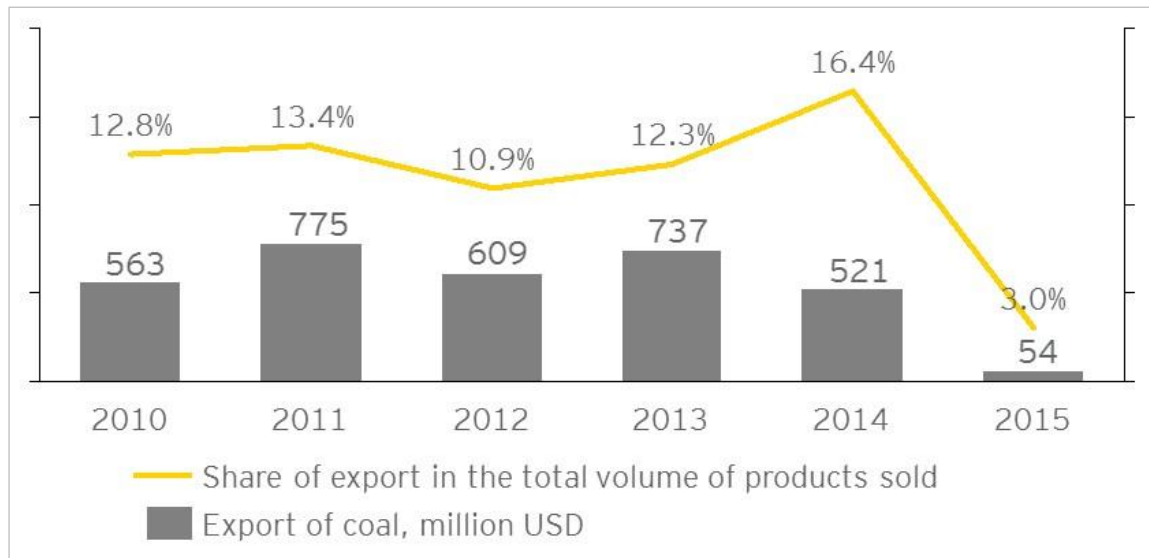


Figure 5.10-17: Exports and share of exports in the total revenues in the metal ores industry

(\*) -The indicator also includes the value of exports of slag and ash

Instead, the metal ores and coal industry are partly export oriented. For example, the metal ores industries showed increasing share of exports in the total production in the years 2012-2015, while the value of exports in monetary terms decreased (Figure 5.10-17). The trend is primarily due to the fall in internal consumption of iron ore and the opportunity to get a stable inflow of foreign exchange earnings in a situation of significant devaluation of the hryvnia against foreign currencies.

The iron ore is exported to EU countries (Austria, Slovenia, Czech Republic), China, Russia.



**Figure 5.10-18: Exports and share of exports in total revenues in coal industry**

The share of exports in coal industry is much smaller, but still it is quite significant (**Figure 5.10-18**). In different time intervals during the reviewed period the coal was exported to Poland, Belgium, Moldova, Bulgaria, Spain, Turkey, Russia, Canada and others (overall, to more than 50 countries).

**Summary:**

Extractive industries remains an important sector of Ukrainian economy, but their share in GDP is constantly decreasing. This process is accompanied by a decrease in capital investment and employment in these industries. Thus, extraction of metal ores are a one of major exporters, coal and oil and natural gas industries are critically important for the energy security of Ukraine.

Sustainable development of extractive industries in the long term will depend on their success in attracting of investments in technical modernization (especially it concerns the coal industry), exploration (oil and gas industry), as well as deepening the level of processing of raw materials (metal ores industries).

## 5.11. The role of the state in extractive industries in 2014-2015

### 5.11.1. The role of the state in the coal industry and the budget support for coal industry

The coal industry of Ukraine includes private and public sectors.

The major players in the private sector are energy DTEK (DTEK Pavlogradvuhillia PrJSC, DTEK Dobropilliavuhillia LLC and others), Krasnodonvuhillia PrJSC (part of Metinvest vertically integrated group), Shakhtoupravlinnia Pokrovske PJSC and others. The largest public sector enterprises are Lvivvuhillia State Enterprise, Selydivvuhillia State Enterprise, Krasnoarmiiskvuhillia State Enterprise and others.

According to State Statistic Service, as of January 1, 2016 in the state-owned mines employed 51 thous people compared to 56 thous on the same day in 2015. The coal industry of Ukraine employs about 122 thous people.<sup>128</sup>

Ukrainian legislation defines Ukraine's coal mining industry as a traditionally unprofitable one and the one that needs support from the state.<sup>129</sup>

According to the budget related information on the web-site of the Ministry of Energy and Coal Industry of Ukraine<sup>130</sup>, the MECI, being the main state budget funds holder, allocated 10,070,090 thous UAH in 2014 and 2,204,092 thous UAH in 2015. Further information on funding individual budget programs is included in the table below (according to the budget programs implementation reports and reports on budgets).

**Table 5.11-1**

**Use of funds under the individual budget programs<sup>131</sup>, thous UAH**

Name of budget program	2014		2015	
	Funds allocated	Funds used	Funds allocated	Funds used
Restructuring of coal and peat industry (main areas - preparation for liquidation and liquidation of coal mines)	400,108.4	355,118.1	1,093,580.5	205,712.2
State support for coal mining companies to partially cover the cost of the final coal products	9,160,702.1	8,705,394.9	400,000.0	1,212,000.0
Labor safety measures and improvement of safety at mining enterprises, such as installation of the state-of-the-art control devices to monitor the mine atmosphere parameters and control devices to monitor degassing parameters	5,000.0	2,779.6		-
State support for construction of coal and peat mining enterprises, their technical upgrading	109,300.0	54,324.4		
Rescue measures at coal mining enterprises	311,038.2	287,753.1	238,384.0	234,411.2

<sup>128</sup>Integrated annual report of DTEK for 2015

<sup>129</sup> Law of Ukraine of 21.04.2011 No 3268-VI "On Approval of the National Program of Mineral Resources Development till 2030"

<sup>130</sup>[http://mpe.kmu.gov.ua/minugol/control/uk/publish/officialcategory?cat\\_id=245001827](http://mpe.kmu.gov.ua/minugol/control/uk/publish/officialcategory?cat_id=245001827)

<sup>131</sup> Source: Official website of the Ministry of Energy and Coal Industry of Ukraine. Access

mode:[http://mpe.kmu.gov.ua/minugol/control/uk/publish/officialcategory?cat\\_id=245001827](http://mpe.kmu.gov.ua/minugol/control/uk/publish/officialcategory?cat_id=245001827) . Last entry: 28.07.2016

Name of budget program	2014		2015	
	Funds allocated	Funds used	Funds allocated	Funds used
Working capital financing and increase of statutory funds of the coal mining companies to repay the arrears to employees, accumulated by January 1, 2015	-		200,000.0	200,000.0
State support for the construction of Mine No 10 Novovolynska	-		200,000.0	145,833.1
Assistance to victims and family of people, who died due to the accident, occurred February 17, 2014 in Mine Pivnichna of Makiyivvuhillya State Enterprise		1,300.0		
Assistance to victims and family of people, who died due to the accident, occurred April 11, 2014 in Mine named after O.O.Skochynskii unit of Donetska vuhilna energetychna kompaniia State Enterprise		850.0		
<b>Total</b>	<b>9,986,148.7</b>	<b>9,407,520.1</b>	<b>1,731,964.5</b>	<b>1,997,956.5</b>

There are certain established procedures for the use of public funds allocated for the individual budget programs. These programs include the Coal Industry Restructuring Program<sup>132</sup>, the State Support Program State support for coal mining companies to partially cover the cost of the final coal products<sup>133</sup> and the State support for construction of carbon and peat mining enterprises, their technical upgrading<sup>134</sup>. The relevant procedures require the recipients of budget funds to be state-owned enterprises or business partnerships, 100% of which is owned by the state.

However, it should be noted, that the budget programs implementation reports did not indicate the end recipients of budget funds.

In addition to budget expenditures specified in the State Budget for the year, the mining companies enjoy certain tax benefits, which are loss of budget revenues. Specifically, these benefits include the possibility to expense the costs of free coal, and, consequently, reduce the income tax base<sup>135</sup>. The above tax credit was canceled in 2015<sup>136</sup>.

### 5.11.2. The role of the state in the oil and gas industry

Naftogaz of Ukraine, Ukgazvydobuvannya, Ukrnafta, Ukrtransgaz, Ukrtransnafta are state-owned enterprises.

<sup>132</sup> The Resolution of the CMU "On approval of the Procedure for the use of funds provided from the state budget for restructuring of coal and peat industry" No 236 of 11.03.2011.

<sup>133</sup> The Resolution of the CMU "On approval of the Procedure for the use of funds provided by the state budget to cover in part the expenditures of coal mining enterprises that are included in the cost of finished coal products" No 153 of 23.02.2011.

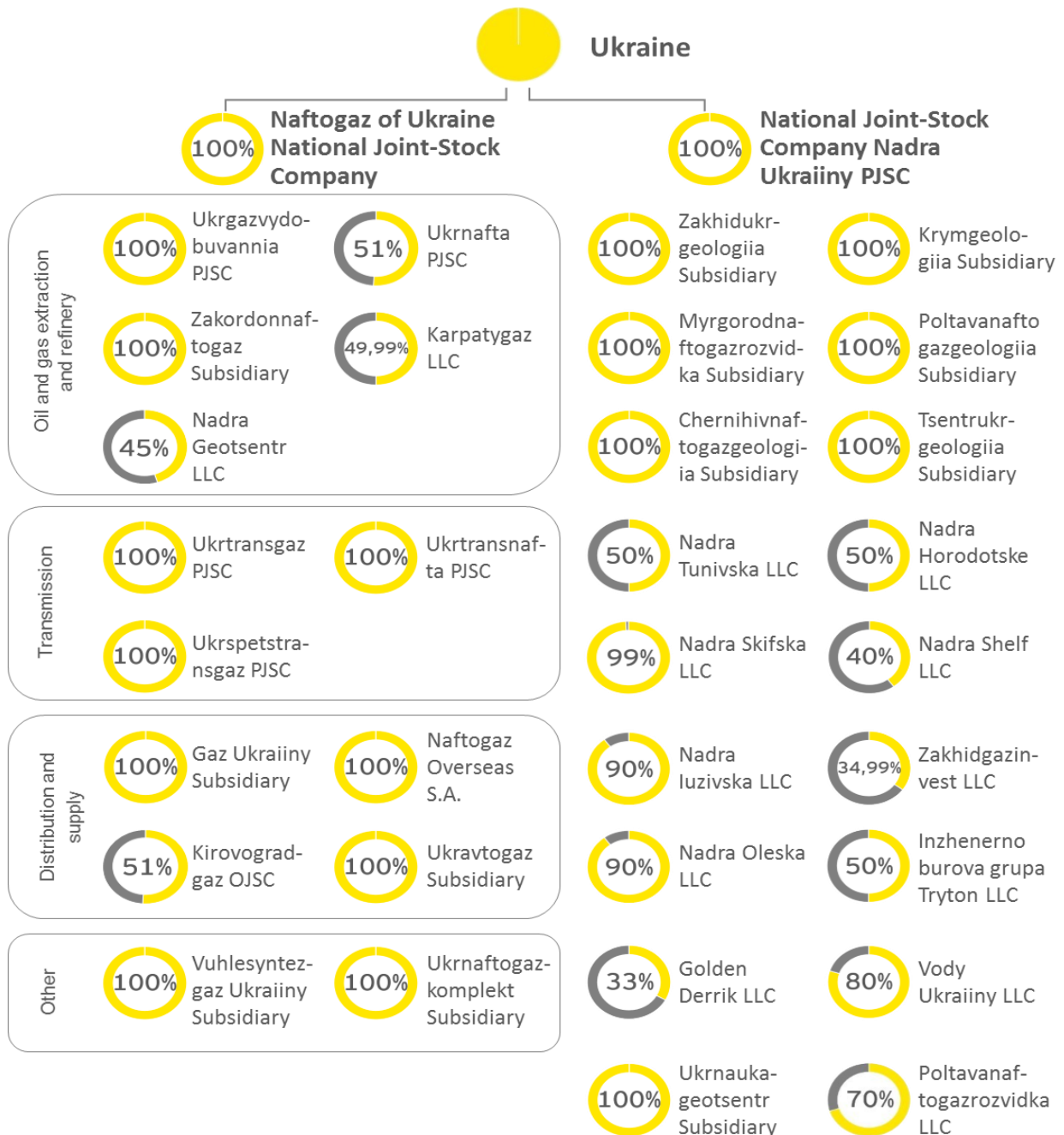
<sup>134</sup> The Resolution of the CMU "On approval of the Procedure for the use of funds provided by the state budget to support the construction of coal and peat mining enterprises and their technical upgrading" No 988 of 08.10.2012.

<sup>135</sup> The Tax Code of Ukraine No 2755-VI dated December 2, 2010.

<sup>136</sup> The Law of Ukraine "On Amendments to the Tax Code of Ukraine and Certain Legislative Acts of Ukraine on tax reform" No 71-VIII of 12.28.2014.



As in previous years, in 2014 and 2015, the state-owned enterprises and institutions in which the State is the beneficiary (**Figure 5.11-1**)<sup>137</sup>, are the top oil and gas producers. On behalf of the state, Naftogaz of Ukraine National Joint-Stock Company and National Joint-Stock Company Nadra Ukrainy PJSC - that are among the largest vertically integrated oil and gas companies in Ukraine - manage the state-owned enterprises and institutions and are involved in their corporate governance.



**Figure 5.11-1: Beneficial participation of the state in oil and gas sector of Ukraine**

<sup>137</sup> The chart is based on the information publicly available in the annual financial statements of Naftogaz of Ukraine National Joint-Stock Company and National Joint-Stock Company Nadra Ukrainy PJSC.

### 5.11.3. The role of the state in the iron ore industry and budget support for iron ore industry

In the iron ore industry, the state is presented by Dyrektsiya Kryvorizkogo GZK State Enterprise (KGZKOR). The company is located in the western part of the city Dolynska, Kirovograd region.

Construction of the plant started in 1985, but it was not finished. Currently, according to the Supreme Economic Court of Ukraine the Plant is in the process of rehabilitation started upon the ruling of the commercial court of Kirovograd region on June 16, 2009.

The Ministry of Economic Development and Trade of Ukraine is the manager of the funds allocated from the state budget for the iron ore industry rehabilitation programs mentioned in the laws on State Budget for 2014 and 2015. The table below shows the details of state budget funded programs and allocations from the state budget for them.

*Table 5.11-2*

Use of funds under the individual budget programs, thous UAH

Name of budget program	2014,		2015	
	Funds allocated <sup>138</sup>	Funds used	Funds allocated <sup>139</sup>	Funds used
Restructuring and liquidation of mining and chemical plants and implementation of urgent environmental measures in the area of their operations and restructuring of underground iron ore extracting enterprises	1,864.7	1,864.7		
Ensuring the viability of the Kriviy Rih Oxidized Ore Concentrating Plant	38,340.1	38,340.1	23,850.0	23,850.0

### 5.11.4. The role of the state in the titanium ore industry

In 2014, the lease agreements of Krym Titan PrJSC with regard to Irshansk GZK and Vilnohirska GZK expired, and now they are operated by United mining and chemical company State Enterprise (UMCC SE) established in 2009.

In 2015-2016, certain steps were taken to build a corporate governance system, establish marketing relationships and improve efficiency. In 2016, the assets of UMCC SE were assessed. The UMCC's assets assessment is an integral part of the UMCC corporatization and its further transformation into a joint stock company, which was included by the Cabinet Ministers of Ukraine on September 13, 2016 in the list of enterprises to be privatized in 2016-2017.

### 5.11.5. Government guaranteed loans to extractive companies

During the reporting period (2014-2015) extractive companies concluded only one credit agreement secured by state guarantees.

<sup>138</sup> Law «On State Budget of Ukraine for 2014» № 719-VII dated 16.01.2014.

<sup>139</sup> Law «On State Budget of Ukraine for 2015» № 80-VIII dated 28.12.2014.

For the implementation of CMU Resolution №459 from June 24, 2015 "Stabilization (reserve) energy fund" and CMU Resolution №540 from 24 July 2015 "On state guarantees for the obligations of Naftogaz of Ukraine National Joint-Stock Company", loan agreement, amounting to 300 mln. USD, was signed October 23, 2015 with European Bank for Reconstruction and Development. The loan is guaranteed by the state.

**Table 5.11-3**

**Information on loans provided under the state guarantees to extractive companies during 2014-2015<sup>140</sup>**

Company name, Identification code per EDRPOU	State guarantee (date and number)	Effective date of the guarantee agreement	Guarantee			
			Amount of the guaranteed loan / credit in foreign currency		Amount of the guaranteed loan / credit in national currency, mln UAH	Additional obligations, guaranteed by the state
			Currency code	Amount, mln USD		
Naftogaz of Ukraine National Joint-Stock Company (EDRPOU: 20077720)	Guarantee agreement from 23.10.2015 CMU Resolution №540 from 24 July 2015 "On state guarantees for the obligations of Naftogaz of Ukraine National Joint-Stock Company"	December 14 2015	USD	300.0	7,158.03	All payment obligations

Guarantee agreement entered into force on December 14, 2015, the term of agreement - until January 20, 2018. During this period, the loan must be repaid in full in two parts:

- ▶ February 15, 2016 - 35% of the principal amount of the loan,
- ▶ May 15, 2017 - the rest of the outstanding amounts.

All amounts on the loan, including the principal loan, interest and other charges must be paid by 20 January 2018.

During 2014-2015, payments from the State budget of Ukraine were made within the state guarantees agreements Lysychanskvuhillia PJSC. Detailed information is provided below (**Table 5.11-4** and **Table 5.11-5**).

<sup>140</sup> Annual Report on the State Budget of Ukraine for 2015

Table 5.11-4

## Payments from the state budget under state guaranteed loan / credit 2014-2015

State guarantee (date and number)	Credit agreement (date and number)	Company name, Identification code per EDRPOU	Currency code	Amount of the guaranteed loan / credit	
				in foreign currency	in national currency
2014					
Guarantee agreement 26.12.2011	Credit agreement from 21.12.2011 between Lysychanskvuhillia PJSC and China development bank	Lysychanskvuhillia PJSC (EDRPOU: 32359108)	USD	6,075,733.16	73,973,408.22
			UAH	-	207,149.94
2015					
Guarantee agreement 26.12.2011	Credit agreement from 21.12.2011 between Lysychanskvuhillia PJSC and China development bank	Lysychanskvuhillia PJSC (EDRPOU: 32359108)	USD	18,838,989.95	419,495,107.33

Table 5.11-5

**Expired liabilities of extractive companies to the state budget under state guaranteed loan / credit during 2014-2015**

Company name	Expired liabilities of extractive companies to the state budget under state guaranteed loan / credit, on the beginning of reporting year			Expired liabilities of extractive companies to the state budget under state guaranteed loan / credit, incurred for the reporting year			Expired liabilities of extractive companies to the state budget under state guaranteed loan / credit, paid for the reporting year		
	in foreign currency		in national currency, exchange rates on the beginning of reporting year	in foreign currency		in national currency, exchange rates at the date of signing	in foreign currency		in national currency, exchange rates at the date of enrollment to the State budget
	Currency code	Amount, USD		Currency code	Amount, USD		Currency code	Amount, USD	
1	2	3	4	5	6	7	8	9	10
on January 01, 2015									
Lysychanskvuhillia PJSC	USD	-	-	USD	6,093,910.41	77,904,061.97	USD	-	-
on January 01, 2015									
Lysychanskvuhillia PJSC	USD	6,093,910.41	96,092,167.56	USD	18,838,989.95	430,702,085.23	USD	2,813.43	60,000.00

Table 5.11-6

*Expired liabilities of extractive companies to the state budget under state guaranteed loan / credit during 2014-2015 (continuation)*

Company name	Expired liabilities of extractive companies to the state budget under state guaranteed loan / credit, relieved during the reporting year			Exchange difference on expired liabilities of extractive companies to the state budget under state guaranteed loan / credit, incurred for the reporting year	Expired liabilities of extractive companies to the state budget under state guaranteed loan / credit, on the end of reporting year		
	in foreign currency		in national currency, exchange rates on the debt relief date		in foreign currency		in national currency, exchange rates on the end of reporting year
	Currency code	Amount, USD			Currency code	Amount, USD	
1	11	12	13	14	15	16	17
on January 01, 2015							
Lysychanskvuhillia PJSC	USD	-	-	18,188,105.59	USD	6,093,910.41	96,092,167.56
on January 01, 2015							
Lysychanskvuhillia PJSC	USD	-	-	71,604,461.90	USD	24,930,086.93	598,338,714.69

## **5.12. Assessment of the regional distribution of revenues from the extractive industries of Ukraine**

Most of tax and non-tax payments made by the extractive companies in Ukraine do not have a clearly defined destination and fall into the general fund of the Consolidated budget and/or local budgets. The exception is a unified social contribution, which is transferred to the Pension fund and used to finance the costs of pension and social security. The detailed information on the destinations of taxes and duties to the state or local budgets is presented in **Section 6.4***Error! Reference source not found.*

The State budget revenues from payments for subsoil use for the extraction of gas and gas condensate, rent for transit by natural gas pipelines through the territory of Ukraine and duty collected as a surcharge to the existing natural gas tariff for consumers of all forms of ownership in the 2014-2015 shall be transferred as subventions from the State budget to the local budgets for the purposes of providing subsidies to the householders (including for paying electricity, natural gas, heat, water and wastewater bills etc.)<sup>141</sup>. Detail information about relevant subsidies in 2014-2015 presented in **Annex 12**.

The additional request was prepared by the Independent Administrator to the State Fiscal Service (SFS) with regard to all actual revenues to the Consolidated budget and the Pension Fund of Ukraine received from the mining companies separately for each region of Ukraine (oblasts) and the city of Kyiv for 2014 and 2015 calendar years.

The information received from the SFS (**Table 5.12-1** and **Table 5.12-2**) shows the amounts of tax revenue paid by the extractive companies in a certain region of the country to the relevant regional offices of the Treasury of Ukraine. Then the funds are basically transferred to the Consolidated budget of Ukraine. The funds that eventually returned to the region in the form of subventions from the State budget to the local budgets in no way correlate to the amounts of revenues that had been paid by the companies in the region. In other words, the figures presented in the tables (**Table 5.12-1** and **Table 5.12-2**) **do not reflect** the total tax payments transferred to the budget of the relevant region.

Another significant drawback of the information received from the SFS is the criterion for the distribution of payments among the regions which is the place of the company's incorporation, not its actual location of economic activity. Therefore, the information provided by the SFS not only fails to reflect the tax revenue to the local budgets, but significantly distorts the real contribution of individual regions to the total tax revenues. As **Table 5.12-1** and **Table 5.12-2** show about 50% of tax revenue according to DFS data are received from Kiev (where the head offices of large taxpayers are located).

---

<sup>141</sup> Resolution of the CMU No 20 dated 20.01.2005 "On approval of the Procedure for transferring certain subventions from the state budget to local budgets for benefits, subsidies and compensation"

Table 5.12-1

## Information on tax payments to the Consolidated budget of Ukraine for 2014 according to SFS

Region (oblast)	Total tax payments, UAH thous	Including:				
		PIT	CIT	VAT	property tax	others
AR Crimea	23,922.94	14,336.23	582.09	691.20		8,307.31
Vinnytsia region	11,063.16	9,272.43	-	-		1,699.70
Volyn region	57,216.30	8,372.52	1,972.99	12,102.47		34,713.11
Dnipropetrovsk region	3,548,345.64	1,049,802.60	(398.87)	3,879.65		2,494,817.95
Donetsk region	1,363,585.51	831,371.39	30,238.78	152,868.27		349,053.97
Zhytomyr region	56,386.42	31,861.36	819.50	-		23,641.08
Zakarpattia region	41,405.73	11,761.46	1,263.18	0.34		28,374.59
Zaporizhzhia region	173,759.85	51,173.04	59.96	54.08		122,445.13
Ivano-Frankivsk region	1,465,375.27	36,685.11	15,203.92	13,171.42		1,400,223.87
Kyiv region	155,728.50	61,182.56	7,563.82	83,768.60		2,897.30
Kirovohrad region	111,789.06	21,016.77	1,555.15	(3,757.50)		92,955.59
Luhansk region	732,363.99	195,376.62	6,358.87	7,437.45		522,853.30
Lviv region	731,444.28	96,102.80	40,294.43	16,816.69		578,113.77
Mykolaiv region	6,602.43	5,089.85	-	-	6.12	1,481.90
Odesa region	25,916.28	15,843.05	5,314.56	2,089.45	91.04	2,638.83
Poltava region	7,165,504.07	278,170.57	595,875.92	57,213.95	55.21	6,233,829.91



Region (oblast)	Total tax payments, UAH thous	Including:				
		PIT	CIT	VAT	property tax	others
Rivne region	6,879.37	5,052.72	11.00	33.35	244.30	1,781.36
Sumy region	3,631,406.39	42,503.36	4,732.12	0.05	53.11	3,584,112.01
Ternopil region	9,185.65	7,448.45	-	38.13	64.48	1,697.25
Kharkiv region	4,285,182.79	166,371.02	118,305.92	160,646.09	6.16	3,839,391.77
Kherson region	7,546.93	4,211.60	-	-	27.64	3,333.98
Khmelnysky region	6,825.07	4,786.56	-	-	90.93	2,021.03
Cherkasy region	29,696.90	11,785.16	15,900.04	335.22	316.22	1,633.52
Chernivtsi region	13,589.21	100.52	-	-	19.05	13,485.99
Chernihiv region	1,075,298.93	10,169.08	22,368.82	36,650.67	337.75	1,005,772.66
City of Kyiv	865,411.13	49,732.09	152,571.98	641,447.28	116.59	21,648.54
City of Sevastopol	44.22	15.20	-	-	30.68	29.02
Central office	24,405,929.64	254,645.63	8,188,533.74	13,011,975.10	30.68	2,950,707.68
<b>Total</b>	<b>50,007,405.66</b>	<b>3,274,239.75</b>	<b>9,209,127.92</b>	<b>14,197,461.96</b>	<b>413.71</b>	<b>23,323,662.12</b>

Table 5.12-2

## Information on tax payments to the Consolidated budget of Ukraine for 2015 according to SFS

Region (oblast)	Total tax payments, UAH thous	Including:				
		PIT	CIT	VAT	property tax	others
AR Crimea	-	-	-	-	-	-
Vinnitsia region	28,397.46	9,239.65	-	-	1,215.67	17,942.13
Volyn region	161,210.73	15,163.22	1,781.38	19,515.21	1,357.18	123,393.75
Dnipropetrovsk region	5,673,147.03	1,499,824.59	(4,428.56)	4,285.71	560,722.39	3,612,742.90
Donetsk region	1,228,352.63	752,905.60	(31,557.95)	167,206.63	54,140.78	285,657.57
Zhytomyr region	94,636.97	17,597.21	15,470.32	75.90	2,938.44	58,555.10
Zakarpattia region	98,131.84	12,390.01	(857.39)	11,229.34	1,217.36	74,152.53
Zaporizhzhia region	334,455.03	84,345.78	1.19	(4.15)	17,533.40	232,578.81
Ivano-Frankivsk region	1,205,325.18	37,676.77	1,814.15	34,304.94	26,058.41	1,105,470.91
Kyiv region	483,205.26	60,128.12	5,900.38	393,838.99	1,879.95	21,457.83
Kirovohrad region	174,746.71	22,070.17	727.43	2,505.72	11,077.33	138,366.05
Luhansk region	934,194.04	187,924.78	852.30	2,429.58	12,933.41	730,053.98
Lviv region	1,346,769.71	109,737.62	74,734.97	34,723.14	13,364.79	1,114,209.18
Mykolaiv region	15,654.05	5,454.28	-	-	753.57	9,446.20
Odesa region	86,943.90	18,715.03	18,031.60	1,501.02	2,077.85	46,618.40
Poltava region	16,389,007.39	348,724.92	102,533.61	536,673.92	68,636.93	15,332,438.01

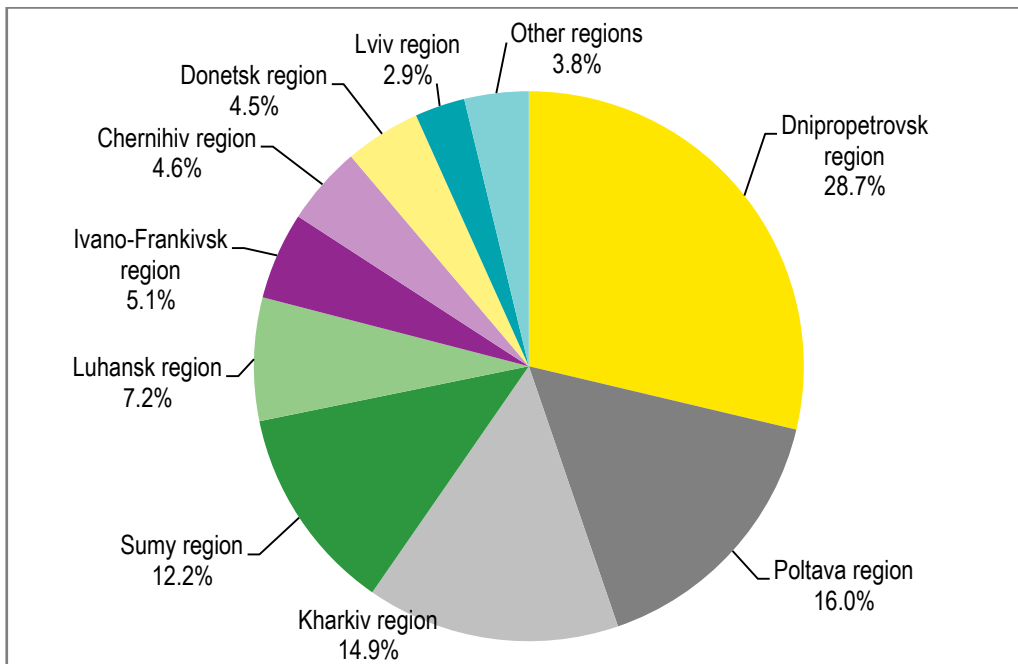
Region (oblast)	Total tax payments, UAH thous	Including:				
		PIT	CIT	VAT	property tax	others
Rivne region	34,444.44	6,140.51	6.46	34.20	2,596.18	25,667.10
Sumy region	1,876,453.73	51,336.11	656.37	-	6,246.35	1,818,214.90
Ternopil region	27,672.76	6,708.67	1.60	103.14	933.55	19,925.80
Kharkiv region	13,765,115.37	204,276.66	19,999.54	267,749.36	10,941.12	13,262,148.68
Kherson region	29,578.95	5,086.40	-	-	4,190.54	20,301.99
Khmelnysky region	27,777.25	4,994.49	-	-	1,634.91	21,147.86
Cherkasy region	45,529.01	14,753.58	27.94	641.69	1,998.63	28,107.18
Chernivtsi region	55,498.65	234.69	-	-	396.27	54,867.70
Chernihiv region	669,720.46	9,999.35	56,338.88	88,093.88	4,548.21	510,740.14
City of Kyiv	1,408,723.07	64,352.15	250,447.80	904,165.00	3,340.72	186,417.41
City of Sevastopol	-	-	-	-	-	-
Central office	39,004,545.78	281,816.03	8,129,919.50	23,083,508.16	40,670.48	7,468,631.62
<b>Total</b>	<b>85,199,237.40</b>	<b>3,831,596.39</b>	<b>8,642,401.52</b>	<b>25,552,581.38</b>	<b>853,404.42</b>	<b>46,319,253.73</b>

In the absence of objective official data, the Independent Administrator conducted its own assessment of the regional distribution of tax revenues from mining companies. The steps of the applied estimation methodology are as follows:

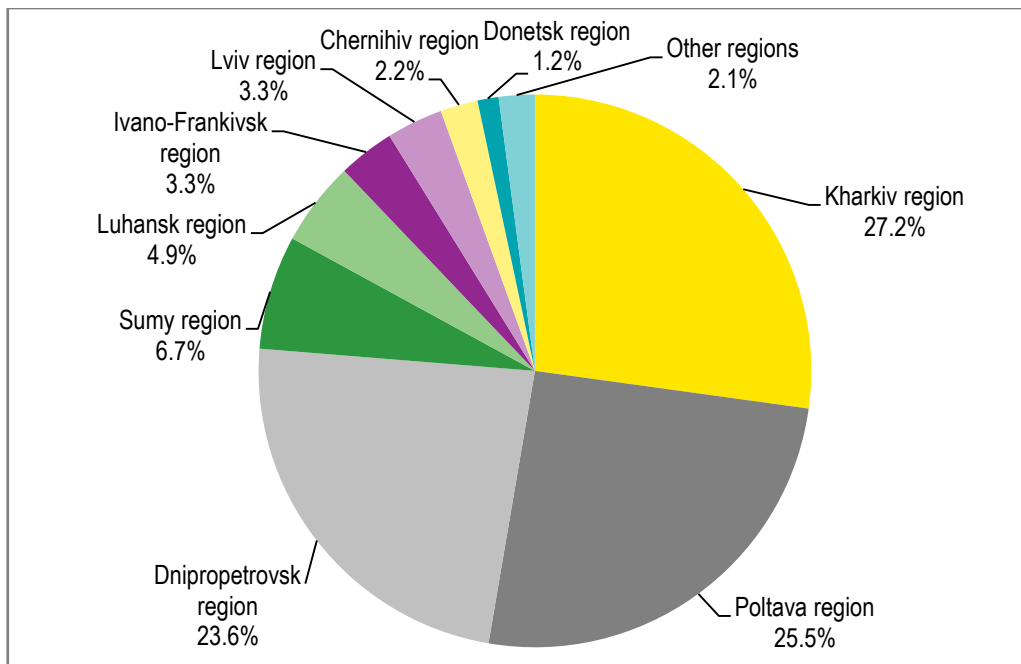
1. Determination of the total revenues from coal industry. Source: SFS data on tax receipts and unified social contribution received in 2014-2015 from each extractive company.
2. Determination of total revenues from oil and gas transportation industry. These include all payments of Ukrtransgaz PJSC and Ukrtransnafta PJSC and the rent for the pipelines transit of the natural gas through Ukraine paid by Naftogaz of Ukraine National Joint-Stock Company. Source: SFS data on tax receipts and unified social contribution in the 2014-2015 from each extractive company.
3. Determination of total revenues from oil and gas industry. For the companies engaged in extraction of both oil and natural gas, their tax payments are distributed between the natural gas and oil sectors in proportion to the amount of paid fees for subsoil use (rent) by the relevant budget classification codes.
4. Distribution of the tax revenues and the unified social contribution received from the iron ore, titanium and manganese industries by regions is determined by actual address of companies and the amount of payments received from them. For example, ArcelorMittal Kryvyi Rih PJSC is doing its mining activity exclusively in the Dnipropetrovsk region, so all the tax revenues and Unified Contributions paid by the company are included in the total of Dnipropetrovsk region.
5. Distribution of total tax revenues and USC from coal, oil and natural gas industries is determined based on the regional structure of minerals extraction in Ukraine. For example, the coal produced in Dnipropetrovsk region in 2014 and 2015 amounted to 29.2% and 47.7% of the total production in Ukraine, respectively. The assumption was made that in 2014 29.2% of the tax revenues and USC from the coal industry were generated in the Dnipropetrovsk region. In 2015, respectively, 47.7% of the payments are attributed to Dnipropetrovsk region.

About 77% of the revenues received from extractive industries in 2014-2015 were distributed among the regions of Ukraine using the above methodology. It is clear that the distribution does contain errors, however more accurate calculation method was not found for the available information. Independent Administrator didn't received filled questionnaires from many extractive companies and only publicly available information was not enough to determine the region where a company operates. Moreover, when a company operates in several regions or is engaged in extraction of both oil and natural gas, the correct distribution of payments is impossible without detailed clarifications provided by each of such companies, especially with regard to the shares of different types of extracted minerals that make the tax base for most taxes.

The distribution of payments from the extractive companies by the regions does not include the payments from Naftogaz of Ukraine National Joint-Stock Company (16.1% in 2014 and 15.4% in 2015 of total revenues), all payments from the oil and gas transportation sector (5.9% in 2014. and 7.2% in 2015) and payments from some small oil and gas companies (0.9% in 2014 and 0.5% in 2015) that did not pay the fee for subsoil use (rent) in the 2014-2015.



**Figure 5.12-1: Independent Administrator's Assessment of the regional distribution of revenues from extractive industries in Ukraine in 2014**



**Figure 5.12-2: Independent Administrator's Assessment of the regional distribution of revenues from extractive industries in Ukraine in 2015**

Table 5.12-3

## Independent Administrator's Assessment of the regional distribution of revenues from the extractive sector in Ukraine in 2014

Region (oblast)	Total, UAH thous	including:					
		Oil	Natural gas	Iron ore	Titanium	Manganese	Coal
AR Crimea	7,430.30	5,479.99	1,950.32	-	-	-	-
Volyn region	19,530.70	-	19,503.18				27.53
Dnipropetrovsk region	12,839,766.41	82,199.81	220,385.93	10,008,083.78	16,693.71	405,909.25	2,106,493.93
Donetsk region	1,996,170.59	-	1,950.32				1,994,220.27
Zhytomyr region	36,724.40	-	-		36,724.40		
Zakarpattia region	13,002.12	-	13,002.12				
Zaporizhzhia region	945,711.36	-	-	945,711.36			
Ivano-Frankivsk region	2,296,006.49	2,000,195.26	295,811.23				
Kirovohrad region	331,809.41	-	-	308,977.14	22,832.27	-	-
Luhansk region	3,238,572.15	5,479.99	328,303.52	-	-	-	2,904,788.64
Lviv region	1,319,341.69	679,518.39	437,521.33	-	-	-	202,301.97
Poltava region	7,174,849.35	1,019,277.59	4,929,805.71	1,225,766.05	-	-	-
Sumy region	5,437,321.79	5,025,148.10	412,173.70	-	-	-	-
Kharkiv region	6,664,834.16	356,199.16	6,308,635.01	-	-	-	-
Chernivtsi region	14,860.61	10,959.97	3,900.64	-	-	-	-
Chernihiv region	2,077,649.70	1,989,235.29	88,414.41	-	-	-	-
The Azov Sea shelf	15,602.54	-	15,602.54	-	-	-	-
The Black Sea shelf	304,899.71	-	304,899.71	-	-	-	-
<b>Total</b>	<b>48,129,855.78</b>	<b>11,173,693.53</b>	<b>13,381,859.66</b>	<b>12,488,538.32</b>	<b>76,250.39</b>	<b>405,909.25</b>	<b>7,207,832.35</b>

Table

## Independent Administrator's Assessment of the regional distribution of revenues from the extractive sector in Ukraine in 2015

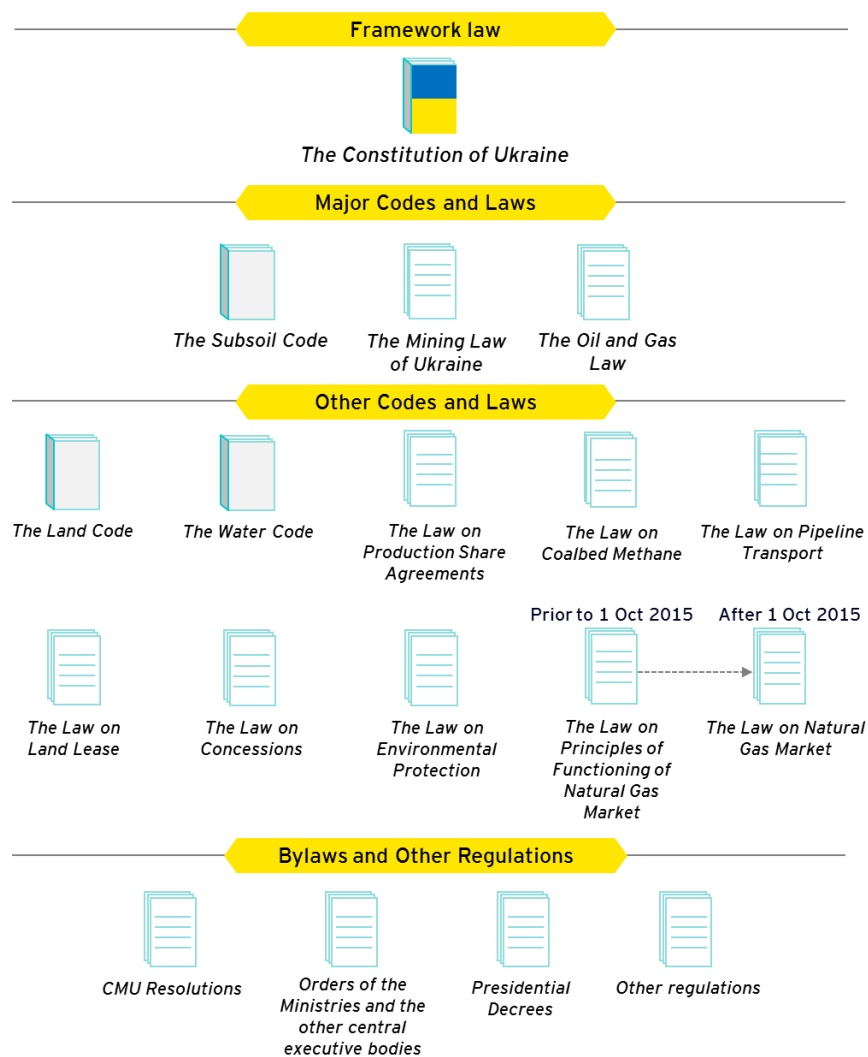
Region (oblast)	Total, UAH thous	including:					
		Oil	Natural gas	Iron ore	Titanium	Manganese	Coal
Volyn region	59,245.65	-	59,197.05				48.61
Dnipropetrovsk region	16,745,126.59	72,167.74	1,063,505.58	11,158,180.76	209,089.11	475,097.66	3,767,085.75
Donetsk region	872,635.56	-	6,123.83				866,511.73
Zhytomyr region	189,947.77	-	-		177,245.69		
Zakarpattia region	34,701.72	-	34,701.72				
Zaporizhzhia region	682,434.22	-	-	682,434.22			
Ivano-Frankivsk region	2,339,495.99	1,443,354.75	896,141.24				
Kirovohrad region	466,302.82	-	-	440,422.82	25,880.00		
Luhansk region	3,501,298.61	9,020.97	618,507.08				2,873,770.56
Lviv region	2,335,721.87	622,446.74	1,316,623.99				396,651.15
Poltava region	18,103,059.67	753,250.76	16,283,495.16	1,066,313.75			
Sumy region	4,732,260.87	3,685,065.10	1,047,195.77				
Kharkiv region	19,291,504.37	230,034.66	19,061,469.71				
Chernivtsi region	39,640.13	9,020.97	30,619.16				
Chernihiv region	1,556,943.27	1,371,187.02	185,756.25				
The Azov Sea shelf	34,701.72	-	34,701.72				
<b>Total</b>	<b>77,640,617.57</b>	<b>8,195,548.71</b>	<b>40,638,038.25</b>	<b>13,347,351.56</b>	<b>412,214.80</b>	<b>475,097.66</b>	<b>7,904,067.79</b>

## 6. STATUTORY AND FISCAL REGULATION FOR EXTRACTIVE INDUSTRIES IN 2014-2015

### 6.1 Overview of the regulations applicable to extractive industries

According to Article 13 of the **Constitution of Ukraine**, the subsoil and natural resources within the territory of Ukraine, natural resources of its continental shelf and the exclusive (maritime) economic zone are the property of the People of Ukraine. Public authorities and local governments exercise these proprietary rights of the Ukrainian people within the limits set by the Constitution.

*Legal Framework of Extractive Industries: An Overview*



**Figure 6.1-1: Legal framework of extractive industries**

The Ukrainian legislation regulating mining is quite complicated. Some issues may be subject to multiple regulations which may be not fully coherent. In addition to the laws, the relationships in the



sector are governed by a plenty of by-laws. The texts of laws and by-laws can be found on the site of the Verkhovna Rada of Ukraine <http://rada.gov.ua/> (this report refers to the links to the regulations available as of 18.10.2016).

This section provides information on the statutory and tax regulation for mining industries applicable at the end of 2014 and 2015. In case if certain rules or regulations had been effective only for a certain period, this fact is indicated.

### 6.1.1. The Subsoil Code of Ukraine

**The Subsoil Code of Ukraine** No 132/94-VR dated 27 July 1994 is the principal piece of legislation governing the rational use and protection of natural resources. The Code determines the legal status of subsoil minerals, types of minerals, the powers of the central and local governments in regulating the mining relations (i.e. relations connected with the rational use and protection of mineral resources), and also establishes rules for granting subsoil into use and sets the conditions thereof.

To use the subsoil, a person should obtain a license (the official name to a license is “special permit for the use of the subsoil”). Notably, the Subsoil Code of Ukraine explicitly prohibits the license holder from any alienation of the rights under the license granted thereby, including through transfer of license to the equity of a legal entity or as a contribution to the joint venture<sup>142</sup>. For more information on the awarding of the licenses, see section “6.5.2. Procedure for granting licenses”.

For industrial development of a field, a developers also needs to obtain a mining allotment. Mining allotments to develop mineral deposits of state-wide importance in 2014 and 2015 were provided by MSIS<sup>143</sup>. The document certifying the right to use the subsoil is the act of granting the mining allotment. Conducting a geological study does not require obtaining a mining allotment. To determine the commercial value of a field and its mineral deposits, a mineral reserve requirements (requirements to quality and quantity of minerals, as well as various development conditions) is made.<sup>144</sup> Mineral reserve requirements are subject to GMRU's confirmation. The procedure for developing the mineral reserves requirements is set by Ministry of Ecology and Natural Resources.<sup>145</sup> Mineral deposits value of a proven field, as well as additionally explored mineral deposits, are subject to GMRU assessment, a procedure for which is set by the CMU.<sup>146</sup>

The Code also sets out the rights and obligations of the users of mineral resources. The basic rights include carrying out geological study of mineral resources on the granted block, overall development of mineral deposits, and other works, as well as the use of the produced minerals. The key obligations of the subsoil users are to exploit the subsoil solely in accordance with a designated purpose, to ensure the comprehensiveness of geological study, and also to secure the rational and integrated

---

<sup>142</sup> Part 6, Article 16 of the Natural Resources Code of Ukraine, link:

<http://zakon5.rada.gov.ua/laws/show/132/94-%D0%B2%D1%80>

<sup>143</sup> Resolution of the CMU No 59 dated 27 January 1995 “On approval of the Procedure for granting mining allotments”, link:

<http://zakon5.rada.gov.ua/laws/show/59-95-%D0%BF>. In 2016, the responsibility for issuance mining allotment was transferred from MSIS to the State Labor Service by the Resolution of the CMU No 76 dated 11 February 2016 “On amendments to some acts of the Cabinet of Ministers of Ukraine”, link: <http://zakon3.rada.gov.ua/laws/show/78-2016-%D0%BF>

<sup>144</sup> Article 45 of Subsoil Code of Ukraine, link: <http://zakon5.rada.gov.ua/laws/show/132/94-%D0%B2%D1%80>

<sup>145</sup> Procedure of performing and substantiating the mineral reserves estimation for calculating the deposit value of solid mineral resources, approved by DKZ Order No.300 dated 7 December 2005, link: <http://zakon3.rada.gov.ua/laws/show/z0065-06>

<sup>146</sup> Resolution of the CMU No.865 as of 22 December 1994 “On approval of Procedure for State assessment and appraisal of mineral reserves”, link: <http://zakon3.rada.gov.ua/laws/show/1689-2000-%D0%BF>

use and protection of subsoil resources, and to maintain the security of people, property, and the environment.

Works and research activities related to geological study of subsoil resources are subject to compulsory state registration and monitoring by the State Geological Information Fund. The state registration<sup>147</sup> and monitoring of works and research activities<sup>148</sup> related to geological study of subsoil is the competence of the GMRU.

Geological information obtained at state expense is considered to be the state property. The procedure and terms for providing geological information for use to the different types of users of mineral resources and its sale is determined by the **Regulation on the Procedure for providing geological information**<sup>149</sup>.

The fee for the use of geological information is determined by Heolekspertyza State Geophysics Enterprise using the **Methodology for determining the cost of the geological information** obtained at state expense<sup>150</sup>. The geological information obtained at subsoil user's expense is, on contrary, deemed to be the subsoil user's property, and its use should be agreed with the GMRU.

The GMRU and local governments exercise the state control over the rules and regulations for subsoil use being complied with GMRU. The MSIS supervised the geological studies and their use in 2014-2015 in accordance with the Regulations on the procedure for the state mining supervision.<sup>151</sup>

In addition, the Subsoil Code contains the provisions regulating a number of other issues, including the matters of geological exploration of mineral resources, state registration of mineral deposits, design and construction of mining facilities, protection of the subsoil resources etc.

### 6.1.2. The Mining Law of Ukraine

The Mining Law of Ukraine No 1127-XIV dated 10 June 1999 is the principal law regulating the matters of mineral production and mining operations.

In particular, the Mining Law regulates the creation and location of mining enterprises, the main requirements to mining operations, technical safety measures, prevention and mitigation of emergencies, environmental safety and environmental impact measures, as well as a number of working conditions in the mining industry. The Mining Law sets up the preconditions for the state support to mining entities (including the employees of mining enterprises) in the form of subsidies, benefits, compensation, benefits, etc.

---

<sup>147</sup> Order of the Ministry of Ecology and Natural Resources of Ukraine No 263 dated 14 June 2013 "On approval of the Procedure for state registration of works and studies related to geological study of subsoil," link: <http://zakon5.rada.gov.ua/laws/show/z1157-13>

<sup>148</sup> Order of the Ministry of Ecology and Natural Resources of Ukraine No 262 dated 14 June 2013 "On approval of the Procedure for state registration of works and studies related to geological study of subsoil," link: <http://zakon5.rada.gov.ua/laws/show/z1156-13>

<sup>149</sup> Regulations on the procedure for managing geological information, approved by CMU Resolution No 423 dated 13 June 1995, link: <http://zakon5.rada.gov.ua/laws/show/423-95-%D0%BF>

<sup>150</sup> Resolution of the CMU No 1075 dated 10.12.2008 "On Approval of the Methodology for estimation of the cost of the geological information obtained at the cost of the state budget," link: <http://zakon5.rada.gov.ua/laws/show/1075-2008-%D0%BF>

<sup>151</sup> Resolution of the CMU No 134 dated 21 February 1995. This function was transferred from MSIS to the State Labor Service later in 2016.

### 6.1.3. The Law of Ukraine “On Oil and Gas”

The principal law regulating relationships with regard to the use of oil and gas resources, as well as production, transportation, storage and use of oil, gas and their byproducts is the **Law of Ukraine “On Oil and Gas”**.

The procedure for the use of oil and gas resources in the respective block of oil and gas mineral resources is set by an agreement on the use of oil and gas mineral resources, which is an annex to the relevant license. As a general rule, oil and gas extracted by the user of oil and gas mineral resources is the property of such subsoil user.

Both the Subsoil Code of Ukraine and the Law of Ukraine “On Oil and Gas” explicitly prohibit the license holder from any kind of alienation of the license-granted rights, including by transferring such rights into the equity of a legal entity or as contributing them into a joint venture<sup>152</sup>. At the same time, the Law stipulates that if the use of oil and gas mineral resources occurs under a JAA, co-production agreement, or production cooperation agreement, one of the parties to such an agreement should have a relevant license<sup>153</sup>.

After the expiry of a license, the state property provided to a license holder should be passed back to the state, whereas any property created by the license holder while carrying out its subsoil use activities remains the property of such license holder.

For the companies and the parties to the cooperation agreements in which the state directly or indirectly owns 50 percent or more, special rules are set with regard to the sale of the produced minerals:

- ▶ Crude oil, gas condensate, and liquefied gas should be sold exclusively at auctions on a monthly basis. The rules for such auctions are determined by the CMU, and the starting price for such auctions for gas condensate and crude oil should be determined based on the crude oil customs value. The unsold amounts of such crude oil and gas condensate should be sold to the Naftogaz of Ukraine National Joint-Stock Company at a starting price of an additional auction
- ▶ Before 1 October 2015, domestically produced natural gas was required to be sold in full on a monthly basis to the Naftogaz of Ukraine National Joint-Stock Company (the entity authorized to build up the reserves of natural gas for the needs of the households and consumers in Ukraine) at the prices set by NERC annually for each company in accordance to the NERC-approved pricing procedure<sup>154</sup>.

After the new Law “On the Natural Gas Market” was adopted, since 1 October 2015 it is only Ukrghazvydobuvannia PJSC that is still required to sell the part of its domestically produced natural gas to Naftogaz of Ukraine National Joint-Stock Company on monthly basis<sup>155</sup>.

---

<sup>152</sup> Part 2, Article 14 of the Law of Ukraine “On Oil and Gas”, link: <http://zakon2.rada.gov.ua/laws/show/2665-14>.

<sup>153</sup> Article 49 of the Law of Ukraine “On Oil and Gas”.

<sup>154</sup> Article 10 of the Law of Ukraine “ On Principles of the Natural Gas Market” No 2467-VI of 8 July 2010, link: <http://zakon3.rada.gov.ua/laws/show/2467-17>; invalid since 1 October 2015.

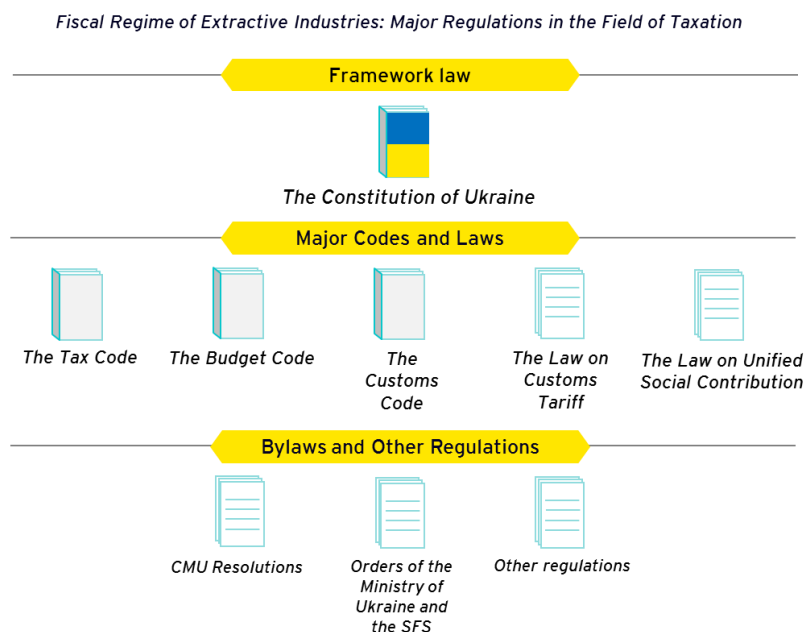
<sup>155</sup> Regulation on imposing special obligations onto the natural gas market players in order to ensure public interests in the natural gas market (relations during a transition period), approved by the Resolution of the CMU No. 758 dated 1 October 2015, link:

The Law “On Oil and Gas” also regulates a number of other issues including commercial development of oil and gas deposits, basic requirements for commercial development, environmental protection, special labor conditions, and responsibility for violations in the oil and gas industry.

#### 6.1.4. Tax regulations

The extractive industry companies are subject to taxation under the following basic regulations:

- ▶ Tax Code of Ukraine No. 2755-VI dated 2 December 2010 sets the list of taxes, levies, and their administration, the rights and obligations of the taxpayers, competencies and powers of the tax authorities, and the responsibilities for violation of tax laws;
- ▶ Customs Code of Ukraine No. 4495-VI dated 13 March 2012 defines the procedure for charging customs duties when moving goods across the customs border of Ukraine;
- ▶ Law of Ukraine “On Customs Tariff of Ukraine” No. 584-VII dated 19 September 2013 sets up the rates of import duty for the goods imported into the customs territory of Ukraine;
- ▶ Law of Ukraine “ On Collection of, and Accounting for, the Unified Contribution for Mandatory State Social Insurance Contribution” No. 2464-VI dated 8 July 2010 regulates the procedure for USC collection and accounting;
- ▶ Budget Code of Ukraine No. 2456-VI dated 8 July 2010 establishes the procedure for approval and implementation of budgets, including the procedure for allocation of tax revenues between the state and local budgets.



**Figure 6.1-2: Regulatory framework for extractive industries (major tax laws and regulations)**

<http://zakon0.rada.gov.ua/laws/show/758-2015-%D0%BF>, adopted to implement Article 11 of the Law of Ukraine “On the Natural Gas Amrket ” No 329-VIII dated 9 April 2015.

Certain tax issues are also regulated by the by-laws issued by the CMU, the Ministry of Finance of Ukraine and the SFS (before 01 March 2014 - the Ministry of Revenues and Duties of Ukraine, from 01 March 2014 to 6 June 2014 - the State Tax Service of Ukraine, then reformed into the SFS).

#### 6.1.5. Other regulations

**The Law of Ukraine “On Environmental Protection” No 1264-XII** dated 25 June 1991 sets the basic requirements to the protection of natural resources, including during mining production. The law determines the responsibilities of the state authorities and local governments, as well as environmental control and supervision procedures.

The Law also sets out the general environmental requirements to be followed while using the natural resources (rational and economical use of natural resources, implementation of measures to prevent spoilage, pollution, and depletion of natural resources, doing business and other operations without violating environmental rights of others and other requirements) as well as the measures to ensure environmental safety in the course of various activities.

**Law of Ukraine “On Pipeline Transport” No 192/96-VR** dated 15 May 1996 sets the framework for pipeline transportation sector (also addressing some matters of oil and gas production), covering industrial pipelines (connected networks), i.e. non-trunk pipelines within the plants, and the oil and gas pipelines that are the part of petroleum tanks or petroleum plants. Among other things, the Law governs the relations between the entities engaged in pipeline transportation of hydrocarbons and other products and substances from their initial locations, locations of mining (from the production fields), production or storage to the places of their processing or use, handling and subsequent transportation.

**The Law of Ukraine “On Production Sharing Agreements” No. 1039-XIV** dated 14 September 1999 regulates the process of bidding for PSAs, entering into such agreements, and their performance.

**The Law of Ukraine “On Coalbed Gas (Methane)” No.1392-VI** dated 21 May 2009 sets the framework for geological exploration of coalbed methane, the conditions of its production and removal during gas draining-out and its further use, including the access to gas transportation networks.

Land plots for use in mining operations are provided under the procedure prescribed by the land legislation of Ukraine, where the main act is **the Land Code of Ukraine** No. 2768-III dated 25 October 2001 and **the Law of Ukraine “On Land Lease”** No. 161-XIV dated 6 October 1998. To carry out exploration works, a relevant agreement with a land owner or an consent from a person currently using the land plot is required.

The plots indicated in the licenses are limited by certain acreage and depth. The dimensions and boundaries of the plots granted for use should be established by the GMRU. The maximum land area granted for geological exploration of oil and gas mineral resources cannot exceed 500 km<sup>2</sup>, and for areas of the Black Sea - 1000 km<sup>2</sup>.

**The Water Code of Ukraine** No. 213/95-VR dated 06 June 1995 regulates the issues related to use of water resources during mining operations. In particular, the Water Code requires obtaining a

permit for special water use (i.e. the diversion of water from water bodies using buildings or technical devices, water use and discharge of pollutants into water, including water intake and discharge of harmful substances in water reverse using channels).

**The Laws of Ukraine “On Concessions”** No. 997-XIV dated 16 July 1999 and **“On Peculiarities of Lease or Concession of the State-Owned Facilities of Fuel and Energy Industry Objects”** No. 3687-VI dated 8 July 2011 set the procedure and specifics of lease and concession of the state-owned facilities.

A number of issues related to mining are governed by numerous by-laws.

Before 1 October 2015 the basic principles of the natural gas market were established by **the Law of Ukraine “On Principles of Functioning of Natural Gas Market”** No. 2467-VI dated 8 July 2010 and after 1 October 2015 - by **the Law of Ukraine “On Natural Gas Market”** No. 329-VIII dated 9 April 2015.

Summary:

Extractive activities are governed by the Constitution of Ukraine, as well as numerous laws and by-laws.

The key priorities in reforming of the regulatory framework are simplification and harmonization of the regulations. This may include adoption of a new Subsoil Code, new regulations on oil and gas development, easing of licensing system in extractive industries and aligning other laws and regulations with the modern extractive industry standards. It is also crucial to continue transparency reforms in extractive industries, especially with respect to license awarding (some actions in this regard were taken in 2016).

## 6.2 Functions and responsibilities of public authorities

**The Parliament** (Verkhovna Rada of Ukraine) establishes the main directions of the national policy in the extractive industries and regulates the relations in the industry by adopting laws.

**President of Ukraine** takes part in the legislative process (has the right for legislative initiative and veto) and participates in the creation, liquidation and restructuring of ministries and other central executive bodies.

**The CMU** implements the national policy in and governs the extractive industries. To implement the laws, the CMU adopts resolutions where the rules, procedures and requirements are specified in more details. The CMU also coordinates the work of ministries and other central executive bodies. The CMU is accountable to the President of Ukraine, is controlled by and reports to Verkhovna Rada of Ukraine.

The main functions of central executive bodies of Ukraine with regard to mining are distributed as follows:

- ▶ **GMRU** (locally known as Derzhheonadra) keeps the state record of fields, deposits, and occurrences of minerals, and grants licenses (special permits for subsoil use);
- ▶ **Ministry of Ecology and Natural Resources of Ukraine** provides legal regulation of a number of issues, including registration and monitoring of geological studies, recording the amount of produced minerals and their losses, recording of oil and gas wells and approves granting the subsoil into use;
- ▶ **MECI** regulates a number of issues in the fuel and energy sector, approves the start of commercial development of oil and gas deposits, monitors the oil and gas market, approves technical design documents for the development of oil and gas, develops and implements the energy supervision and coal quality control measures;
- ▶ **MSIS** (from 17 March 2015 all MSIS' functions were being transferred to the State Labor Service) performed the state mining supervision function, grants mining allotments and other permits related to the hazardous works and the use of dangerous objects;
- ▶ **State Emergency Service** organizes and provides protection from fire for the companies, institutions, organizations and other facilities under the respective agreements;
- ▶ **State Commission on Mineral Resources** approves and performs revaluation of mineral reserves, sets the mineral reserve requirements for calculating the value of mineral reserves, provides technical opinions on feasibility of deposit development based on the estimated mineral reserves and their commercial use, etc .;
- ▶ **NERC** till 1 October 2015 was engaged in development and implementation of pricing and tariff policy in the oil and gas market (including the pricing for domestically produced marketable natural gas and tariffs for transportation of oil, gas, and petroleum products). Since 1 October 2015, the responsibilities of NERC include, *inter alia*, approving the methodology for determination of tariffs for transportation of natural gas for entry points and exit points, establishing tariffs for natural gas transportation services through the cross-border pipelines and approval of the natural gas supply rules.

- ▶ **State Fiscal Service of Ukraine** (since 21 May 2014; before that date - the Ministry of Revenues and Duties of Ukraine) administers and controls the collection of taxes, customs duties, and USC;
- ▶ **Ministry of Finance of Ukraine** provides for development and implementation of the state tax, customs, financial, fiscal policy, as well as the public policy to fight crimes in application of tax and customs laws;
- ▶ **MEDT**, among its other functions, provides for the development and implementation of state policy on management of state property, including the state-owned corporate rights; develops and submits to the CMU the draft decisions on transfer of the state-owned and municipal property, provides methodological and regulatory support for the management of state-owned property.

The local executive authorities and the local governments also have certain functions related to extractive activities.

For more information on the powers of the national and local governments with regard to the mineral production, see **Annex 6***Error! Reference source not found.* to this Report.

Summary:

Regulatory and oversight powers in extractive industries are splitted between a number of state authorities. Currently, there is no single state body responsible for development and implementation of state extractive industry policy. From time to time, certain functions, powers, and subordinations are redistributed between different state authorities. In 2014-2015, there were some progress in public service reform but this did not have significant effect on the powers of the state authorities in extractive industries, where these powers remain scattered.

Consolidation of key powers and functions in a fewer number of state bodies could be considered as objective for reforms, as it could allow increasing the efficiency of state regulation in extractive industries.



### 6.3 Reforming of the regulatory and fiscal regime of the mining industry in 2014-2015

During 2014 and 2015, Ukraine was undergoing regulatory reforms envisaged by previously adopted programs and concepts.<sup>156</sup>

The main landmarks of further development and reformin of the extractive industrie were set by the Program of economic reforms for 2010-2014 “Prosperous Society, Competitive Economy, Effective State”<sup>157</sup>, the Energy Strategy of Ukraine till 2030<sup>158</sup>, the Sustainable Development Strategy “Ukraine-2020”<sup>159</sup>. Moreover, the Coalition Agreement of 2014 identified certain crucial areas of reforms of extractive industries for the medium term<sup>160</sup>.

The key areas of reforming the coal mining industry are stated in the Program “Ukrainian Coal”<sup>161</sup> (2001) and in the Resolution of the Cabinet of Ministers of Ukraine “On the process of restructuring of the coal industry” (1997).<sup>162</sup> The mid-term reforms have been set in the Program of the Cabinet of Ministers of Ukraine in 2014<sup>163</sup>.

The key reforms of the extractive industries, that were carried on in 2014 and 2015, included, among other things, the following:

- ▶ **Reforming of the Naftogaz of Ukraine National Joint-Stock Company.** According to 2014-2015 schedule, reforming the Naftogaz of Ukraine National Joint-Stock Company should have been completed in the 2015.<sup>164</sup> The restructuring models were presented to MECI and MEDT<sup>165 166</sup>. However, during the 2014-2015 the CMU did not approve the relevant concept of restructuring. On 5 December 2015, the CMU approved a new charter of the Naftogaz of Ukraine National Joint-Stock Company and a number of internal regulations aimed at ensuring the proper corporate governance<sup>167</sup>. Currently the company is managed by MEDT;

<sup>156</sup> Resolution of the CMU “On Approval of “Ukrainian Coal” Program” No.1205 of 19 September 2001, link: <http://zakon3.rada.gov.ua/laws/show/1205-2001-%D0%BF>, Resolution of the CMU “On the Process of Structural Reform of Coal Industry” No.280 of 28 March 1997”, link: <http://zakon2.rada.gov.ua/laws/show/280-97-%D0%BF>

<sup>157</sup> The program of Economic Reforms for 2010-2014 “Prosperous Society, Competitive Economy, Effective State”, link: <http://zakon5.rada.gov.ua/laws/show/n0004100-10>

<sup>158</sup> Resolution of the CMU No 1071-r dated 24 July 2013, link: <http://zakon5.rada.gov.ua/laws/show/1071-2013-%D1%80>.

<sup>159</sup> Decree of the President of Ukraine “On the Strategy for Sustainable Development” Ukraine - 2020” No 5/2015 dated 12.01.2015, link: <http://zakon2.rada.gov.ua/laws/show/5/2015>.

<sup>160</sup> Agreement on a Coalition of Parliamentary Factions “European Ukraine” dated 27 November 2014, link: <http://zakon5.rada.gov.ua/laws/show/n0001001-15>.

<sup>161</sup> Resolution of the CMU “On approval of the Program “Ukrainian Coal” No 1205 dated 19.09.2001, link: <http://zakon3.rada.gov.ua/laws/show/1205-2001-%D0%BF>.

<sup>162</sup> Resolution of the CMU “On the process of restructuring the coal industry” No 280 dated 28.03.1997, link: <http://zakon2.rada.gov.ua/laws/show/280-97-%D0%BF>.

<sup>163</sup> Resolution of the CMU “On the Agenda of the Cabinet of Ministers of Ukraine” No 26-VIII dated 12.11.2014, link: <http://zakon2.rada.gov.ua/laws/show/26-19>

<sup>164</sup> The Schedule for reforming of Naftogaz of Ukraine National Joint-Stock Company, the information is on the site of the Ministry of Energy and Coal Industry of Ukraine, link: <http://mpe.kmu.gov.ua/minugol/doccatalog/document?id=244978116>.

<sup>165</sup> “The Cabinet of Ministers approved the Naftogaz restructuring plan: the state holding is to be split into two companies”, link: <http://economics.unian.ua/energetics/1395789-kabmin-zatverdiv-plan-restrukturizatsiji-naftogazu-derjholding-rozdilyati-na-dvi-kompaniji.html>,

last entry on 9.10.2016.

<sup>166</sup> Para.242 of the CMU Activity Agenda (Coalition Agreement) and Sustainable Development Strategy “Ukraine - 2020”: [http://www.mil.gov.ua/content/other/postanova\\_04032015.pdf](http://www.mil.gov.ua/content/other/postanova_04032015.pdf)

<sup>167</sup> Resolution of the CMU No 1002 dated 12.05.2015 “Some issues of improving corporate governance at the Naftogaz of Ukraine National Joint-Stock Company” link: <http://zakon5.rada.gov.ua/laws/show/1002-2015-%D0%BF>.

- ▶ **Improving of public support to coal mines.** The Law of Ukraine “On the State Budget for 2014” cut direct subsidies to coal mines while provided funding for the construction of new enterprises<sup>168</sup>, including Mine No 10 Novovolynska. It should be noted that the CMU declared the liquidation of 32 unprofitable mines, conservation of 24 mines, and privatization of 37 mines in 2015-2019 to be priority tasks.<sup>169</sup> Among the key priorities, there are reducing the public expenditures for coal mining and prohibition of granting any state support but for environmental purposes and labor safety starting 2021;
- ▶ **Privatization of coal mines, closure of unprofitable coal and peat enterprises.** Due to the political and economic situation, the preparation for privatization was suspended. According to the information on the budget performance, in 2014 13 mines were under preparation for liquidation<sup>170</sup> and in 2015 - only 4<sup>171</sup>. It should be noted that the restructuring measures are developed based on the information stated in the acts that were amended as far back as in 2006, 2009 and 2011<sup>172</sup>. Meanwhile, the State Property Fund of Ukraine and the Ministry of Energy and Coal Industry issued a joint order “On the transfer of the documents concerning the mining objects under privatization” No 2399/701 dated 10.07.2014, that determines the procedure for transferring documents on the objects under privatization from the Ministry of Energy to the State Property Fund with a view to further privatization<sup>173</sup>;
- ▶ **Establishment of Derzhavna vuhilna kompaniia State Enterprise.**<sup>174</sup> This SOE was incorporated pursuant to the Coal Industry Public Sector Development Plan<sup>175</sup>. According to the official website of the CMU, the company is created to manage perspective mines, reduce and optimize costs, including administrative costs of the directorates of the associations of the SOEs;<sup>176</sup>
- ▶ **Reforming the fiscal regime for extractive industries in accordance with international best practices.** The Coalition Agreement envisages that a new approach to extractive industries taxation should be developed.<sup>177</sup> During 2014-2015, representatives of the industry-specific

<sup>168</sup> The Law of Ukraine “On amendments to Annex No 3 of the Law of Ukraine” On the State Budget of Ukraine for 2014” No 1652-VII dated 08.14.2014, link:

<http://zakon3.rada.gov.ua/laws/show/1652-18> .

<sup>169</sup> Resolution of the CMU “On the Program of the Cabinet of Ministers of Ukraine” No 26-VIII dated 11.12. 2014, link: <http://zakon3.rada.gov.ua/laws/show/26-19> .

<sup>170</sup> According to the KPKVK passport 1101070 in the Budget Programs Implementation Report, information for 2014, link:

[http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art\\_id=245001899&cat\\_id=245001835](http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art_id=245001899&cat_id=245001835)

<sup>171</sup> According to the KPKVK passport 1101070 in the Budget Programs Implementation Report, information for 2015, link:

[http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art\\_id=245090835&cat\\_id=245001835](http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art_id=245090835&cat_id=245001835).

<sup>172</sup> Resolution of the CMU No 280 dated 28.03.1997 “On the process of restructuring the coal industry” (last amended in 2006), link:

<http://zakon5.rada.gov.ua/laws/show/280-97-%D0%BF> , Resolution of the CMU No 1205 dated 19.09.2001 “On approval of the “Ukrainian Coal” Program” (last amended in 2009), link: <http://zakon5.rada.gov.ua/laws/show/1205-2001-%D0%BF> and Decree of the CMU No 912-r dated 28.09.2011 “On the liquidation of certain unprofitable coal mining companies” (no amendments), link: <http://zakon5.rada.gov.ua/laws/show/912-2011-%D1%80> .

<sup>173</sup> Order of the State Property Fund of Ukraine and the Ministry of Energy and Coal Industry “On transfer of the documents concerning the mining objects under privatization” No 2399/701 dated 10.07.2014, link: <http://zakon5.rada.gov.ua/laws/show/z1312-14>

<sup>174</sup> Order of the Ministry of Energy and Coal Industry of Ukraine “On establishment of Derzhavna vuhilna kompaniia State Enterprise” No 619 dated 04.09.2014, <http://mpe.kmu.gov.ua/minugol/doccatalog/document?id=244961413> .

<sup>175</sup> Order of the Ministry of Energy and Coal Industry of Ukraine No429 dated 12.06.2014 “On Approval of the Coal Industry Public Sector Development Plan,” link: <https://www.google.com.ua/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwig-eyDoLPAhUDZCwKHVNQBewQFggaMAA&url=http%3A%2F%2Fmpe.kmu.gov.ua%2Fminugol%2Fdoccatalog%2Fdocument%3Fid%3D244961413&usq=AFQjCNGQBq1a0bm6jhBquGkUf3NVjBs4g&sig2=BQ1c7W2TM3XhM2mDgF8QIQ&bvm=bv.135974163,d.bGg>

<sup>176</sup> “The Concept of the State Target Economic Program of Reforming the Coal Industry for 2015-2020” - the official website of the CMU, link:

[http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art\\_id=245027382&cat\\_id=244916227](http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art_id=245027382&cat_id=244916227)

<sup>177</sup> Para.284 of CMU Activity Agenda (Coalition Agreement) and Sustainable Development Strategy “Ukraine - 2020”: [http://www.mil.gov.ua/content/other/postanova\\_04032015.pdf](http://www.mil.gov.ua/content/other/postanova_04032015.pdf)

ministries and industries themselves, experts and NGOs held numerous discussions on alternatives to the current “high royalties plus CIT” tax regime), including the initiative proposing to decrease the royalty rates and introduce a supplementary charge to CIT, depending on taxpayer’s profitability (so-called R-factor). These initiatives were not implemented in 2014-2015, and are still under discussion now.

- ▶ **Reforming the mechanism of managing the Unified Gas Transportation System of Ukraine.** To implement the Ukraine's commitments under the Protocol on Ukraine's accession to the Treaty establishing the Energy Community, the CMU approved a resolution “On Urgent Actions to Reform the Mechanism of Managing the Unified Gas Transportation System of Ukraine.” To implement the measures, a number of regulations have been amended which, among other things, provided for the transfer of operational and technological control over the Unified Gas Transportation System of Ukraine to the operator of the Unified Gas Transportation System of Ukraine<sup>178</sup>. The operator should be appointed on a competitive basis;
- ▶ **Simplification of certain aspects of mining activities.** Resolution of the CMU No 42 dated 28 January 2015 amended the procedure for granting licenses for the use of the subsoil and canceled the monitoring and scientific support as a mandatory condition for granting the license and entering into agreements for the use of the subsoil. Moreover, the state assessment of the geological study reports and other geological materials is no longer a condition for renewal of a license;
- ▶ **Other legislative initiatives relating to the extractive industries.** In 2014 and 2015, draft laws were discussed and developed designed to address some inconsistencies, resolve issues and simplify certain aspects in the law relating to mining activities (e.g. “Draft Law on Amendments to Certain Legislative Acts of Ukraine on Simplification of Certain Aspects of Oil and Gas Industry”)<sup>179</sup>. During 2014-2015, various important regulatory changes adopted later in 2016 were being developed, e.g. exclusion of leased/concessed integral property group as a ground for awarding a license through a non-auction procedure<sup>180</sup>
- ▶ **Legislative support for EITI implementation in Ukraine.** On 16 June 2015, the Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine to Ensure Transparency in Extractive industries” No 521-VIII was adopted, introducing the framework for EITI reporting in Ukraine. In addition, the CMU approved the Procedure for Ensuring Transparency in Extractive Industries that set out the basic requirements of the EITI Standard, and also set an “open data” status for EITI reports<sup>181</sup>.

---

<sup>178</sup> The Law of Ukraine “On Amendments to Some Laws of Ukraine with regard to the reform of the Single gas transportation system of Ukraine” No 1645-VII dated 14.08.2014, link: <http://zakon3.rada.gov.ua/laws/show/1645-18>

<sup>179</sup> Draft Law on Amendments to Certain Legislative Acts of Ukraine on simplification of some aspects of oil and gas industry (registration number 3096 dated 15.09.2015), link: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_2?id=&pf3516=3096&skl=9](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?id=&pf3516=3096&skl=9) )

<sup>180</sup> CMU Resolution No. 277 of 6 June 2016: <http://zakon4.rada.gov.ua/laws/show/277-2016-%D0%BF/paran263#n263>

<sup>181</sup> Regulation on data sets subject to public disclosure as open data, approved by CMU Resolution No. 835 of 21 October 2015: <http://zakon4.rada.gov.ua/laws/show/835-2015-%D0%BF>

The development and operations of the extractive industries were significantly affected by the unstable political and economic situation in Ukraine in 2014 and 2015<sup>182</sup>. As of 1 January 2014, there were 150 coal mines operational in Ukraine, of which 90 mines were SOEs, totally employing more than 250 thousand workers. As of 1 January 2015, the number of operational mines dropped to 81 mines, including 49 coal mines that ceased operations because of the hostilities in the Donetsk and Luhansk regions<sup>183</sup>.

Summary:

In 2014-2015, there was some progress in reforms concerning extractive industries, despite the economic and political downturn for Ukraine. However, the reforms were implemented slower than initially planned.

Increasing the pace of reforms is crucial for efficient solving of problems and issues in extractive industries regulation. Active development on regulatory and fiscal legislative proposals is important for the Ukrainian society.

---

<sup>182</sup> Which was emphasized in the annual report on the implementation of the Treaty establishing the Energy Community for 2013/2014, p. 170, link: [https://www.energy-community.org/portal/page/portal/ENC\\_HOME/DOCS/3356393/0633975ADB887B9CE053C92FA8C06338.PDF](https://www.energy-community.org/portal/page/portal/ENC_HOME/DOCS/3356393/0633975ADB887B9CE053C92FA8C06338.PDF)

<sup>183</sup> Annual DTEK report for 2014, link: <http://www.dtek.com/library/file/annual-report2014-ua.pdf>

## 6.4 Fiscal regime for extractive industries

In 2014-2015 the major taxes for extractive industries were VAT, CIT, and production royalty (“rent fee” in the wording of the Tax Code of Ukraine as of 2015). In addition, the extractive industries companies were subject to certain taxes and other mandatory payments that are not industry-specific. The companies that operate the trunk pipeline facilities and provide (arrange for) transportation services through such pipelines also pay the transportation royalty.

JAA and PSA are subject to a separate tax registration as taxpayers. In addition, the participant to a JAA or PSA responsible for calculation and payment of taxes to the budget during the performance of the agreement should be registered as a taxpayer and keep records for JAA or PSA activities separately from other operations of the entity that is a party to the partnership contract or PSA. The legislation provides for special tax rules for PSA, including a number of benefits. Taxation of JAA also has certain specifics, though without any benefits to the participants of JAA. For more information on JAA and PSA taxation, see section “6.5.4. The contracts in the extractive industries”

There is no payment classified as “bonus” among the mandatory payments required by the Ukrainian legislation. A payment is charged for a granting a license (for more details, see section “6.5.2. Procedure for granting licenses”

A PSA may contain provisions on the investor’s obligation to pay a bonus, for example for signing the PSA or the discovery of a deposit, however these provisions are the commercial terms, so the law does not require their disclosure.

Below is the general information about the taxes, levies, and fees paid by the companies of extractive industries. Unless otherwise is explicitly specified below, this section describes the tax rules effective as of 31 December 2014 and 31 December 2015.

### **Corporate income tax**

In 2014-2015, CIT was paid at 18%.

In 2014, taxable income was calculated as the difference between the taxpayer’s income and expenses determined by the rules established by the Tax Code. The Tax Code sets special rules for accounting for activities related to exploration and mining<sup>184</sup>. Separate accounting for income and expenses related to the performance of the agreement was only required for JAA and PSA.

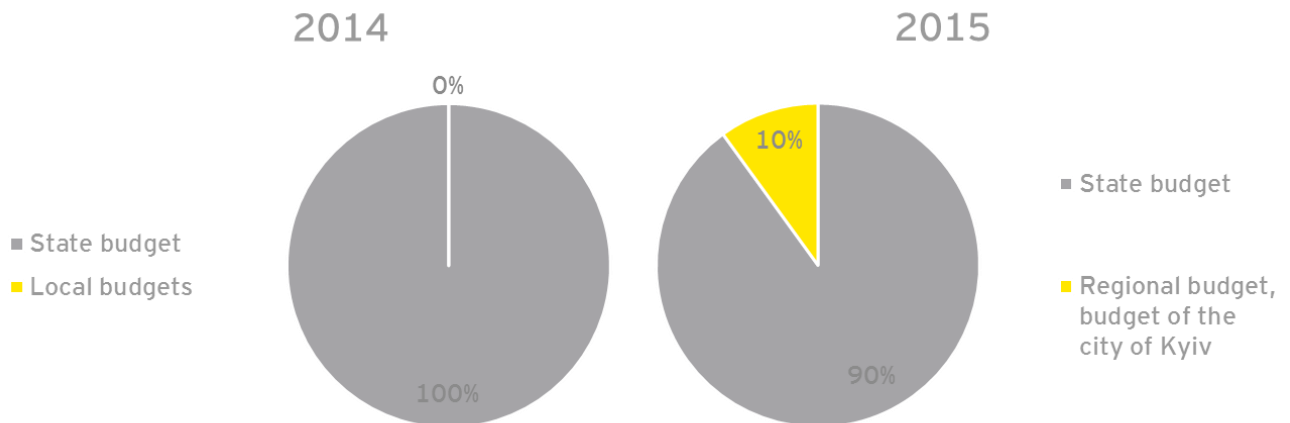
From 1 January 2015, the rules for calculating taxable profits significantly changed and were brought closer to financial accounting. The amount of income subject to CIT is determined by adjusting the financial result before tax (profit or loss), stated in the company’s financial statements prepared under the national accounting standards or the IFRS, by a number of differences determined under the rules of the Tax Code. From 2015, there are no special rules in the Tax Code for calculating taxable profits for the extractive industry companies, and the requirement to JAA to keep separate tax accounting records is abolished.

In 2014-2015, CIT for PSA was calculated under special rules. The amount of taxable income under a PSA was calculated based on the value of profit production less the amount of USC and the

---

<sup>184</sup> Section III of the Tax Code of Ukraine, link: <http://zakon5.rada.gov.ua/laws/show/2755-17>

expenses that are not compensated (not subject to being compensated) by the cost recovery production. Other income of the investor is not taxable with CIT<sup>185</sup>.



**Figure 6.4-1: Allocation of CIT between the budgets of various levels (general Budget Code rule)<sup>186</sup>**

In 2015, a new national tax - “rental fee” - was introduced. The tax is a combination of production royalty, non-production royalty, transportation royalty, as well as the other fees for special use of water and forest resources. Formally, the number of taxes was reduced but their administration and calculation rules were not actually simplified.

During the 2014-2015, the rates of the above mentioned taxes changed several times.

***Production royalty<sup>187 188</sup>***

In 2014 and 2015, the extractive industries companies paid production royalty (official names of these taxes were slightly different in 2014 and 2015).

The specifics of charging the production royalty for hydrocarbons (oil, natural gas, gas condensate, etc.) and for the other minerals are the following.

**- *Hydrocarbons***

The tax base for production royalty on hydrocarbon production is the value of the commercial products, i.e. the hydrocarbons produced in the reporting period (with certain exceptions) calculated according to the special rules:

- ▶ **For natural gas:** the price equal to the threshold (maximum) level of prices for natural gas sold to industrial customers, set by NERC;

<sup>185</sup> Section XVIII of the Tax Code.

<sup>186</sup> The Budget Code also sets special rules for CIT and other taxes allocation between the Autonomous Republic of Crimea and city of Sevastopol. Since, due to aggressor state’s occupation of Crimea, these special rules were in fact not working, we do not cover these in the Report.

<sup>187</sup> Section XI of the Tax Code (effective at the end of 2014).

<sup>188</sup> Section IX of the Tax Code (effective at the end of 2015).

- ▶ **For natural gas** that is sold to the Naftogaz of Ukraine National Joint-Stock Company for the purposes of creating reserves of natural gas to be used for the needs of the households (hereinafter - the “gas sold for households’ needs”): the purchase price determined by NERC;
- ▶ **For oil and condensate:** in 2014 - the average closing price of a barrel of Urals oil at the London Exchange during the reporting period, translated into UAH per ton (at the NBU rate as of the 1st day of the month following the reporting period); in 2015 - the average price of a barrel of Urals oil determined according to an international agency (UralsMediterranean and UralsRotterdam quotations).

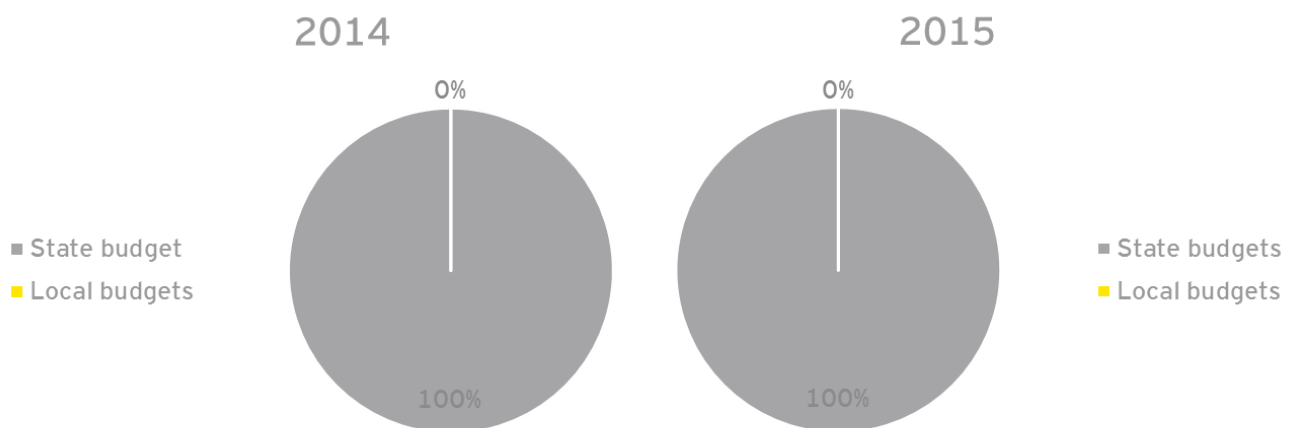
**Table 6.4-1**
**Rates of the production royalty in 2014-2015**

Object of taxation	Rate
<b>Oil</b>	
▶ extracted from deposits located at depths of under 5,000 m	39% (till 3 August 2014) 45%
▶ extracted from deposits located at depths of over 5,000 m	17% (till 1 May 2014) 18% (till 3 August 2014) 21%
<b>Condensate</b>	
▶ extracted from deposits located at depths of under 5,000 m	39% (till 1 May 2014) 42% (till 3 August 2014) 45%
▶ extracted from deposits located at depths of over 5,000 m	17% (till 1 May 2014) 18% (till 3 August 2014) 21%
<b>Natural gas (of any origin)</b>	
▶ extracted from deposits located at depths of under 5,000 m	25% (till 1 May 2014) 28% (till 3 August 2014) 55%
▶ extracted from deposits located at depths of over 5,000 m	14% (till 1 May 2014) 15% (till 3 August 2014) 28%
▶ extracted from deposits in subsoil fields located within the continental shelf and/or the exclusive (maritime) economic zone of Ukraine	11%
▶ from deposits at a depth of up to 5,000 meters, sold to meet the needs of households	20% (till 1 April 2015) 70%
▶ from deposits at a depth of more than 5,000 meters, sold to meet the needs of households	14%
▶ produced under JAA (separate rate applicable from 1 January 2015)	60% (till 1 April 2015)

Object of taxation	Rate
	65% (till 1 July 2015) 70%

The rates of production royalty under a PSA should be specified in the PSA, however they cannot be lower than the rates set by Section IX of the Tax Code at the time of signing PSA (till 3 August 2014 the lower limit for the fee for subsoil use was set at 1,25% for natural gas and 2% for oil and condensate). The parties to PSA should determine in the agreement the terms and conditions and the procedure for calculation and payment of production royalty, which may differ from the common procedure.

When calculating a production royalty, adjusting coefficients (0.01 to 0.97) should apply depending on the type of the mineral and the extraction conditions.



**Figure 6.4-2: Allocation of production royalty for hydrocarbons between the budgets of various levels under the Budget Code**

- *Minerals, other than hydrocarbons*

The tax base is the value of the commercial products, i.e. minerals extracted in the reporting period (with some exceptions), calculated at the higher of the actual selling prices of the relevant type of minerals and the estimated value of the minerals.

The Tax Code provides for special rules for determining the “actual selling prices” and the estimated value of minerals, that are quite complicated.

- *Actual selling price*

As a general rule, the actual selling price is the value per unit of the relevant minerals determined by the payer based on the amount of revenue received (accrued) from the sale of such minerals. The amount of income received (accrued) from the sale of the minerals for the tax period should be reduced by the costs of transportation of these products to consumers. The Tax Code provides for a comprehensive list of such costs.

In addition, to determine the actual selling prices in special cases the following rules should apply:



For the ores,<sup>189</sup> the actual selling price is the average price of one ton of the minerals (iron ore concentrate, ilmenite and rutile concentrates) transferred in UAH at the rate of the NBU as of the 1st day of the month following the reporting period. This price is determined by the MEDT based on the prices published in a monthly global business information review during the current reporting (tax) period using the methodology determined by the CMU (in 2015 the prices are determined using the CMU methodology with the trade terms “from the mining company’s warehouse”). If the price for the period cannot be determined, the actual price is deemed to be the price for the relevant type of ore that equal or higher than the price determined by the MEDT in the previous reporting (tax) period.

- *Estimated cost*

The estimated cost of the unit of the relevant type of the commercial products should be determined using the formula specified in the Tax Code which takes into account the payer’s costs related to production of the relevant type of minerals, the profitability indicator of the mining company and the amount of the minerals produced in the reporting period.

In case of primary mineral processing resulting in new products, mining companies should determine the amount of the royalty for each new product taking into consideration the tax liabilities for the amount of the relevant type of the extracted mineral that was used for creating new products, net of the tax liabilities that arise from previous operations with this type of minerals.

The value of the extracted minerals should be determined without taking into account government subsidies provided to the taxpayer.

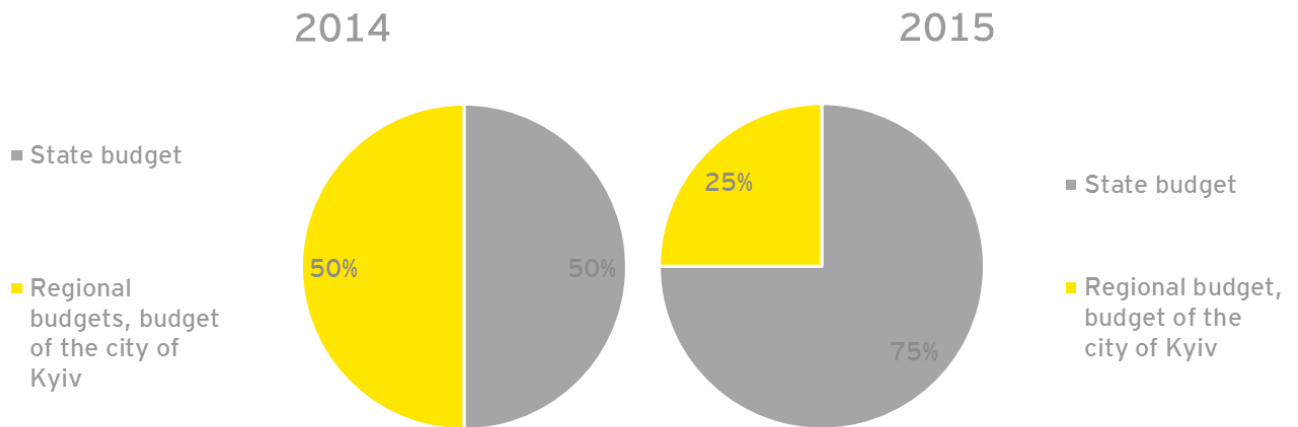
**Table 6.4-2**

**Rates of production royalty for minerals other than hydrocarbons in 2014-2015**

Object of taxation	Rate
<b>Ore minerals (metal-containing (metal) minerals, including ores)</b>	
▶ ferrous (other than iron ore), colored and alloying metals, uraniferous, and other than uraniferous ores of ferrous, colored and alloying metals	5 %
▶ iron ore	5% (till 3 August 2014) 8 %
<b>Energy minerals</b>	
▶ coking coal	1.5 %
▶ energy coal	0.75 %
▶ antracite	1 %
▶ brown	1 %

<sup>189</sup> Introduced by the Law of Ukraine “On prevention of financial catastrophe and creating conditions for economic growth in Ukraine” No 1166-VII dated 27.03.2014, link: <http://zakon2.rada.gov.ua/laws/show/1166-18>

When calculating payments for subsoil use and rent, adjusting coefficients apply depending on the type of material and conditions of extraction.

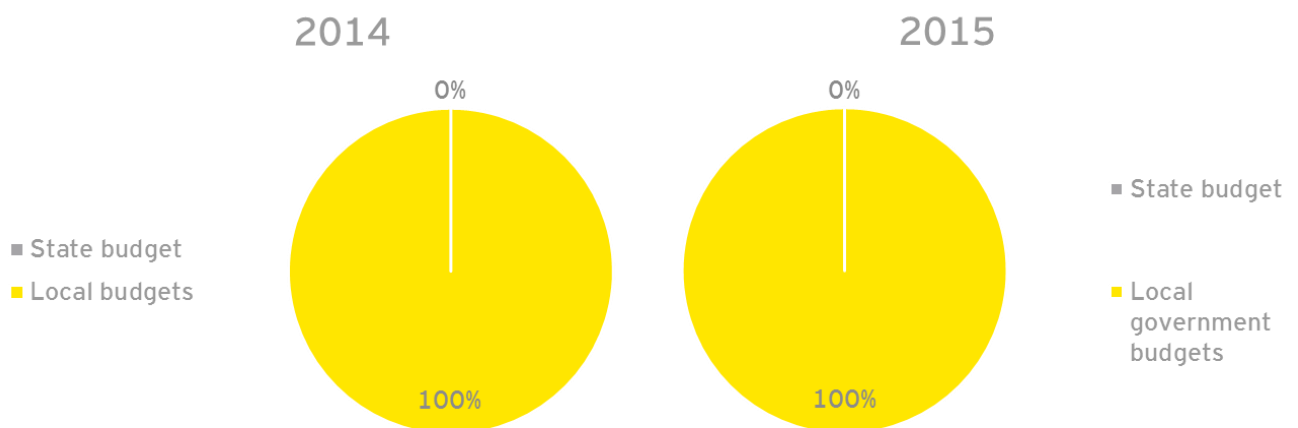


**Figure 6.4-3: Allocation of production royalty for non-hydrocarbon minerals between the budgets of various levels under the Budget Code**

**Non-production royalty<sup>190 191</sup>**

The companies that use the subsoil for storage of oil, gas, liquid or gaseous petroleum products are required to pay non-production royalty, for the underground space at the following rates:

4. Storage of natural gas - UAH 0.30 for thousand cubic meters of active space;
5. Storage of oil and other liquid petroleum products - UAH 0.30 for cubic meter;



**Figure 6.4-4: Allocation of non-production royalty between the budgets of various levels under the Budget Code**

<sup>190</sup> Chapter XI of the Tax Code of Ukraine (version effective at the end of 2014).

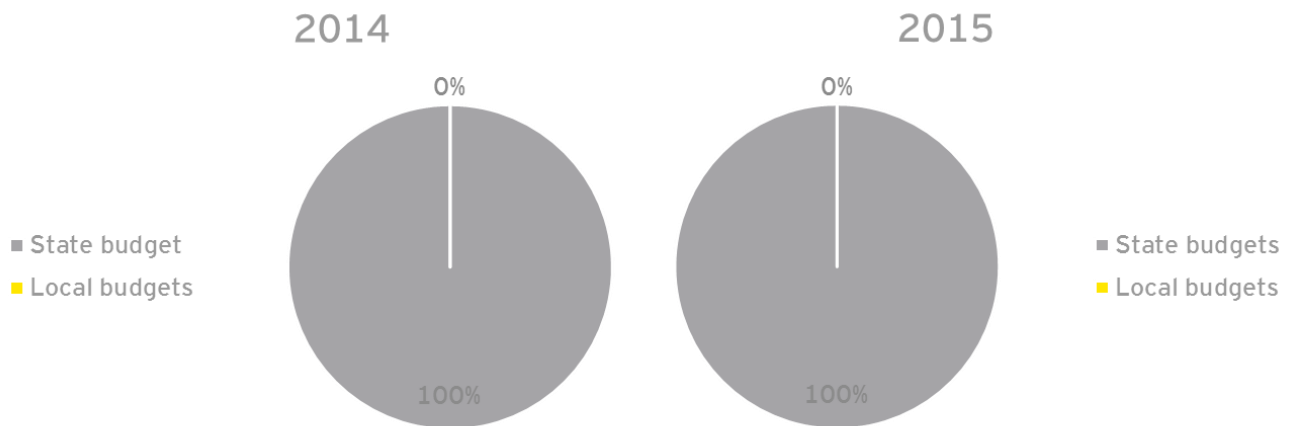
<sup>191</sup> Chapter IX of the Tax Code of Ukraine (version effective at the end of 2015).

**Transportation royalty<sup>192</sup>**

The companies that operate the trunk pipelines facilities and provide (arrange for) cargo transportation by such pipelines, as well as the entity authorized by the CMU to render natural gas transit services through the territory of Ukraine, should pay the transportation royalty at the following rates:

Object of taxation	Rate in 2014	Rate in 2015
▶ Transportation of 1 ton of oil or petroleum products	UAH 4.50	USD 0.56
▶ Transit of 1,000 cubic meters of natural gas for 100 km	UAH 1.67	USD 0.21
▶ Transit of 1 ton of ammonia for 100 km	UAH 5.10	USD 0.64

If case of change in tariffs, an adjustment coefficient should apply to the rates of rent; however, regardless of any changes in the tariffs, the rate of the rent for ammonia transit should not be less than US \$ 2.4 in 2015.



**Figure 6.4-5: Allocation of transportation royalty between the budgets of various levels under the Budget Code**

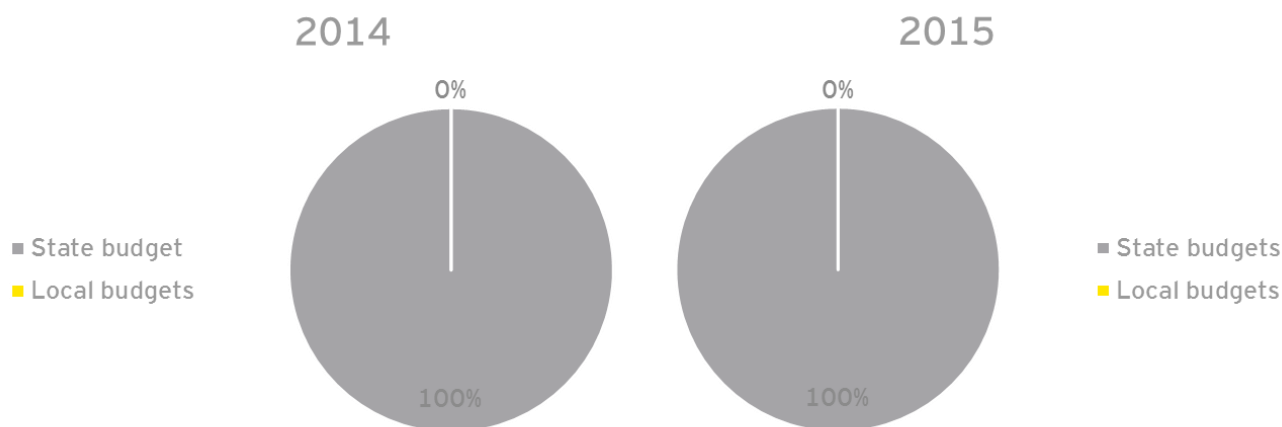
**Other taxes**

- **VAT.** <sup>193</sup> Supplies, import and export of goods, and supply of services in the customs territory of Ukraine are subject to VAT. VAT is charged at 20%, 7% and 0%, with certain transactions not subject to VAT;

<sup>192</sup> Chapter X of the Tax Code of Ukraine (version effective at the end of 2014). Chapter IX of the Tax Code of Ukraine (version effective at the end of 2015).

<sup>193</sup> Chapter V the Tax Code of Ukraine.

Imports of natural gas into the customs territory of Ukraine are exempt from VAT, but only for Naftogaz of Ukraine National Joint-Stock Company. Imports of other products of extractive industries are taxed at 20% VAT on general terms. Exports of goods are subject to the zero rate of VAT.



**Figure 6.4-6: Allocation of VAT between the budgets of various levels under the Budget Code**

Negative difference between the VAT payable and VAT receivable should be VAT refunded to a taxpayer. As Ukrainian ore mining industry is majorly export-oriented (unlike the oil and gas industry), ore mining companies are often having considerable VAT refund amounts.

There are a number of VAT exemptions for the PSAs: imports of goods and services for the purposes of PSA and for the import of minerals produced in the exclusive (maritime) economic zone of Ukraine. For multilateral PSAs, there is a special tax credit recognition by the PSA operator and individual investors under the PSA.

In 2015, a new VAT electronic administration system was introduced. The system provides for the setting up the special VAT accounts to keep track of the VAT amounts, the Unified Tax Invoices Registry, drafting and registration of VAT invoices in electronic form, filing VAT statements electronically by all taxpayers etc.

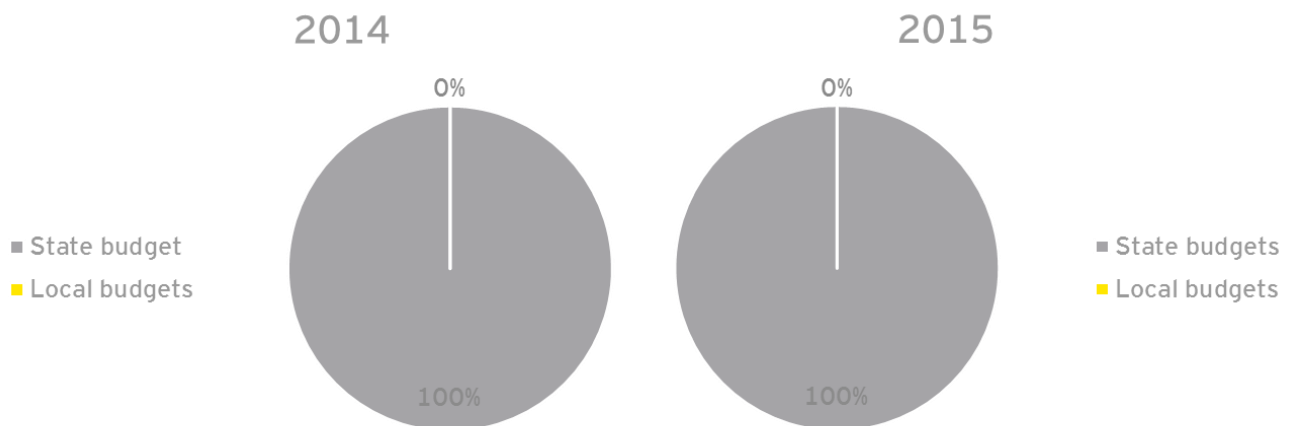
- **Customs duty.**<sup>194</sup> Customs duty is charged for imports and exports of certain goods from / into the territory of Ukraine;

Imports of gas, oil, condensate, coal, and manganese ores are not subject to import duty. Import duty at the rate of 1-2% is levied on imports of titanium ore.

Exports of natural gas in gaseous or liquefied state are subject to export duty at the rate of 35% of the customs value, but not below UAH 400 per thousand cubic meters / ton. Export duty also applies to waste and scrap of ferrous and non-ferrous metals (including titanium) at 15%. Exports of oil and other products of the extractive industries are not charged with export duty.

<sup>194</sup> Chapter IX the Tax Code of Ukraine, link: <http://zakon2.rada.gov.ua/laws/show/4495-17>.

For PSA, there is a number of exemptions from import and export duties<sup>195</sup>.



**Figure 6.4-7: Allocation of customs duties between the budgets of various levels under the Budget Code**

- **Additional import duty.**<sup>196</sup> In 2015, an additional import fee of 5% and 10% was introduced for a limited period on a number of items. This fee did not apply to oil, natural gas and coal in certain commodity subcategories.

The duty rate for gas condensate, iron, titanium and manganese ore amounted to 5%.

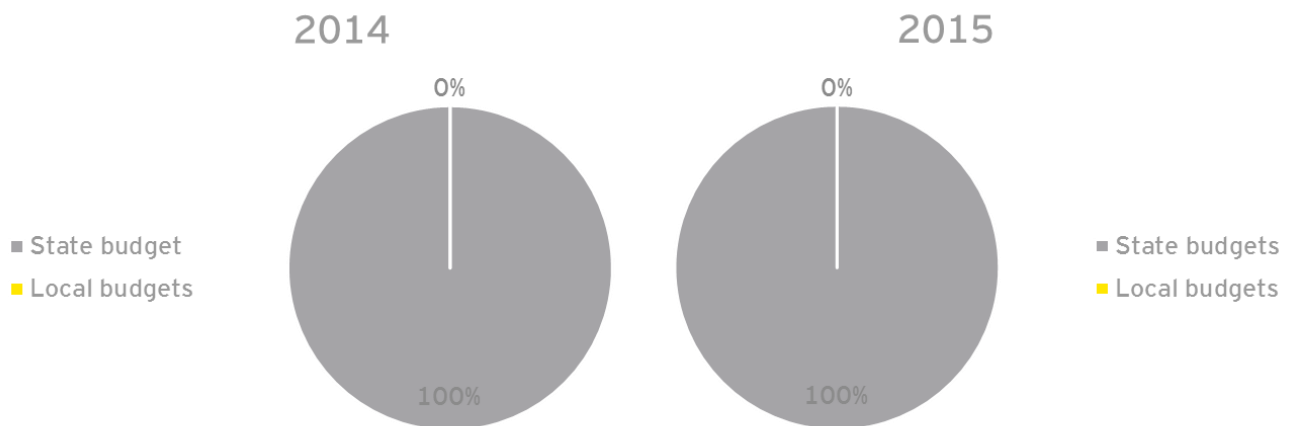
- **Excise tax.**<sup>197</sup> Excise tax is an indirect tax levied on the imports and sale in Ukraine of imported and domestically produced excisable goods.

The excise tax does not apply to sales of crude oil and gas. Imports and sale of the domestically produced liquefied natural gas is subject to excise tax at the rate of EUR 44 per 1 000 kg. Imports and sale of petroleum products is subject to excise tax is taxed at rates that depend on the type and the volume of petroleum products imports / sales. In 2015, the Unified Register of Consignment Notes was put into operation in order to register the movement of petroleum products, alternative motor fuel, and liquefied gas;

<sup>195</sup> Chapter XVIII the Tax Code of Ukraine.

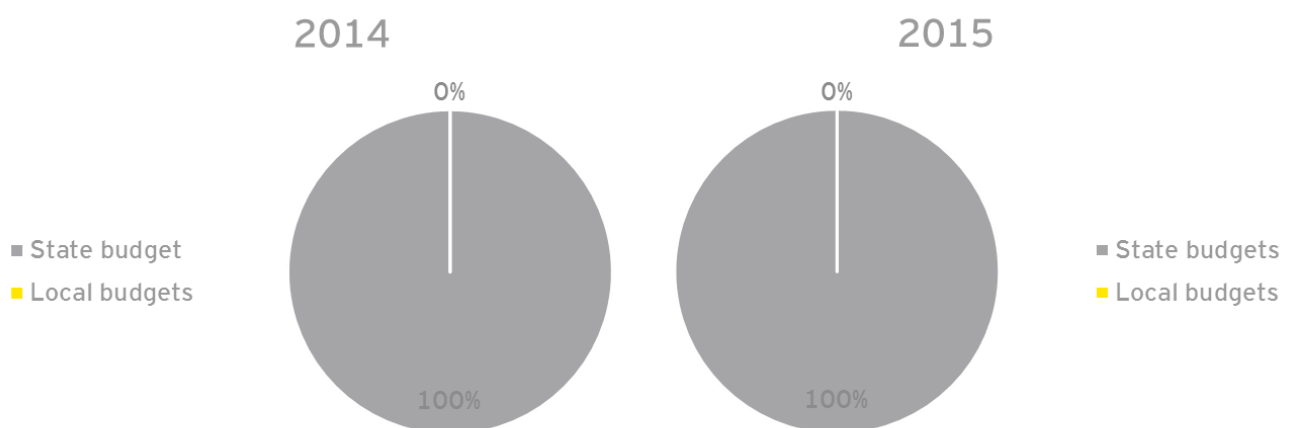
<sup>196</sup> The Law of Ukraine "On measures to stabilize the balance of payments of Ukraine in accordance with Article XII of the General Agreement on Tariffs and Trade 1994» No 73-VIII dated 28.12.2014, link: <http://zakon2.rada.gov.ua/laws/show/73-19> . The law was enacted in 2015 and repealed in 2016.

<sup>197</sup> Section VI of the Tax Code of Ukraine.



**Figure 6.4-8: Allocation of excise tax between the budgets of various levels under the Budget Code**

- **Levy in the form of a special-purpose surcharge to the applicable natural gas tariff for consumers of all ownership forms.**<sup>198</sup> The extractive companies that directly supply natural gas to consumers paid a fee of 2% of the value the supplied natural gas if supplied to business entities and public institutions and 4% - if the gas is supplied to the households. From April 2014 the fee of 2% was also to be paid by the companies that consume imported or produced by them natural gas as fuel or raw materials (other than natural gas recognized as recirculation gas);



**Figure 6.4-9: Allocation of special-purpose surcharge between the budgets of various levels under the Budget Code**

- **Land fee.**<sup>199</sup> The land fee is charged in the forms of land tax and land rent fee for state- and municipal-owned land plots. Extractive companies should pay the land fee on a general terms.

<sup>198</sup> Section XIV of the Tax Code of Ukraine.

<sup>199</sup> Section XIII of the Tax Code of Ukraine (version effective at the end of 2014), Section XII of the Tax Code of Ukraine (version effective at the end of 2015).

The land fee calculation depends on several factors, including location, functionality and availability of the regulatory monetary valuation of the land. In 2014, this fee existed as a separate kind of national taxes and fees, in 2015 the land fee was classified as a part of property tax. In the 2014-2015, the marginal land tax rate was increased compared to 2013, but the maximum amount of land rent fee has not changed.

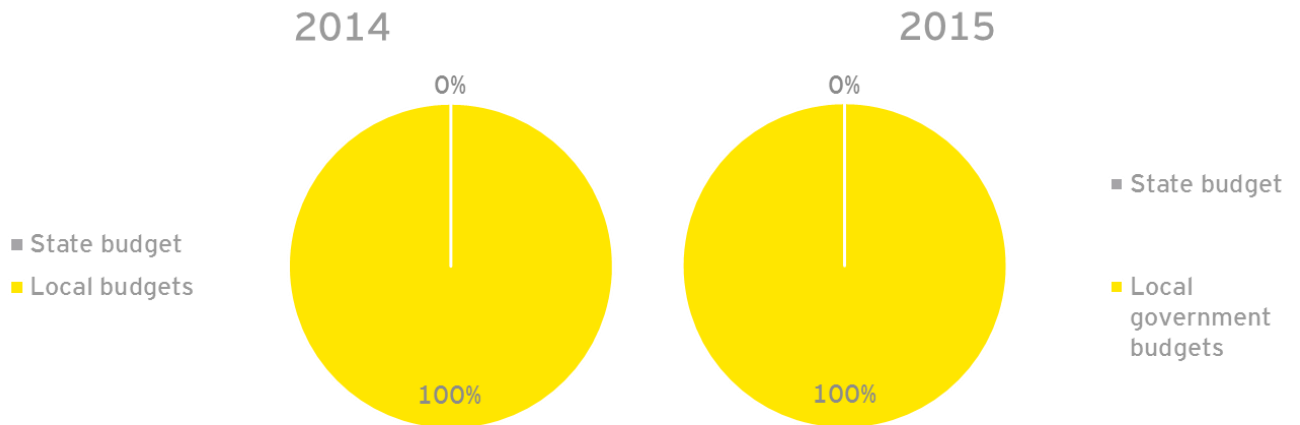


Figure 6.4-10: Allocation of land fee between the budgets of various levels under the Budget Code

- **Environmental tax.**<sup>200</sup> The companies engaged in the emission of pollutants into the air, discharges of pollutants into water bodies or disposal of waste (with some exceptions) should pay the environmental tax. The environmental tax rates depend on the type of the source and object of pollution, the type and concentration of waste etc. In 2015 the range of objects of taxation subject to environmental tax was reduced

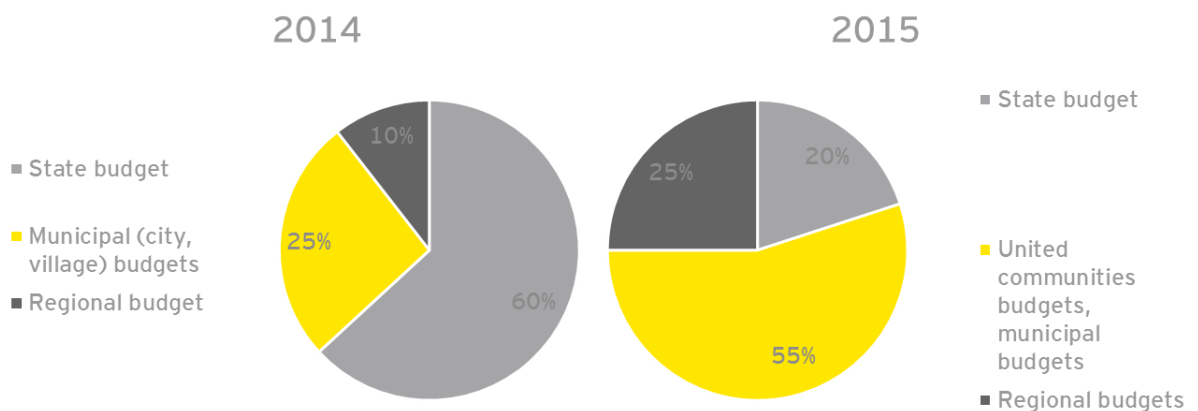
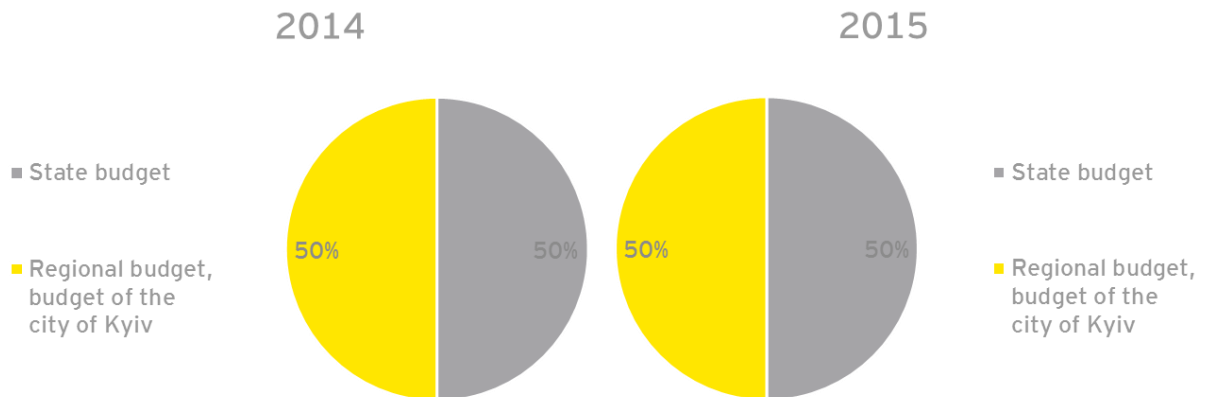


Figure 6.4-11: Allocation of environmental tax between the budgets of various levels under the Budget Code

<sup>200</sup> Section VIII of the Tax Code of Ukraine.

- **Special water use levy<sup>201</sup>/ rent fee for special use of water.<sup>202</sup>** In 2014 the levy was charged on the actual amount of water used by water users and the volume of water losses in their water supply systems. The rates are set depending on a number of factors (region, intended use of water, etc.). In 2015, the levy became a part of “rent fee”; however the object of taxation has not changed. In the 2014-2015 the rates were increased, as compared to 2013;



**Figure 6.4-12: Allocation of special water use levy (rent fee in 2015) between the budgets of various levels (general Budget Code rule)<sup>203</sup>**

- **First vehicle registration levy.<sup>204</sup>** In 2014 the companies paid a levy while registering their vehicle for the first time in Ukraine. The levy was calculated depending on the type and technical characteristics of the vehicles (volume or engine power, vessel length, maximum take-off weight of the aircraft). In 2015 the levy was canceled;
- **Personal income tax.<sup>205</sup>** PIT is a tax levied on income of a person at 15% of the amount that does not exceed 10 times the minimum wage (UAH 12,180 in 2014, UAH 13,780 in 2015) and at the rate of 17% (in 2014) / 20% (in 2015) of the excess amount. Some types of income are taxed at other rates (e.g., miners' wages at 10% in 2014; abolished in 2015). Mining companies should accrue, withdraw and pay income tax on wages and other compensation payments to their employees on a common basis

<sup>201</sup> Section XVI of the Tax Code of Ukraine (version effective at the end of 2014).

<sup>202</sup> Section IX of the Tax Code of Ukraine (version effective at the end of 2015).

<sup>203</sup> The exception is the special water use levy for water from local-importance water bodies, that is fully allocated to local budgets

<sup>204</sup> Section VII of the Tax Code of Ukraine.

<sup>205</sup> Section IV of the Tax Code of Ukraine.



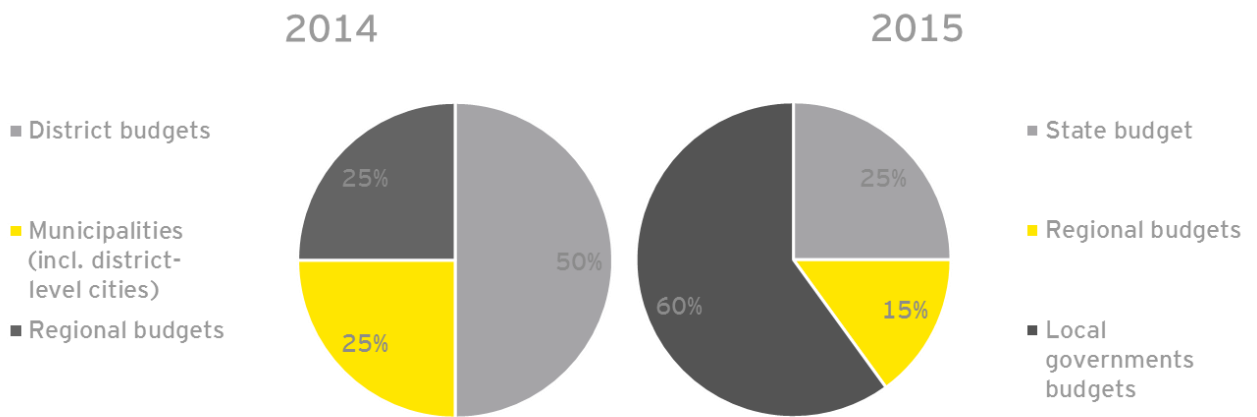


Figure 6.4-13: Allocation of PIT between the budgets of various levels (general Budget Code rule)<sup>206</sup>

- **Military levy.**<sup>207</sup> In 2014 a military levy was introduced to be charged on personal income at a rate of 1.5%;

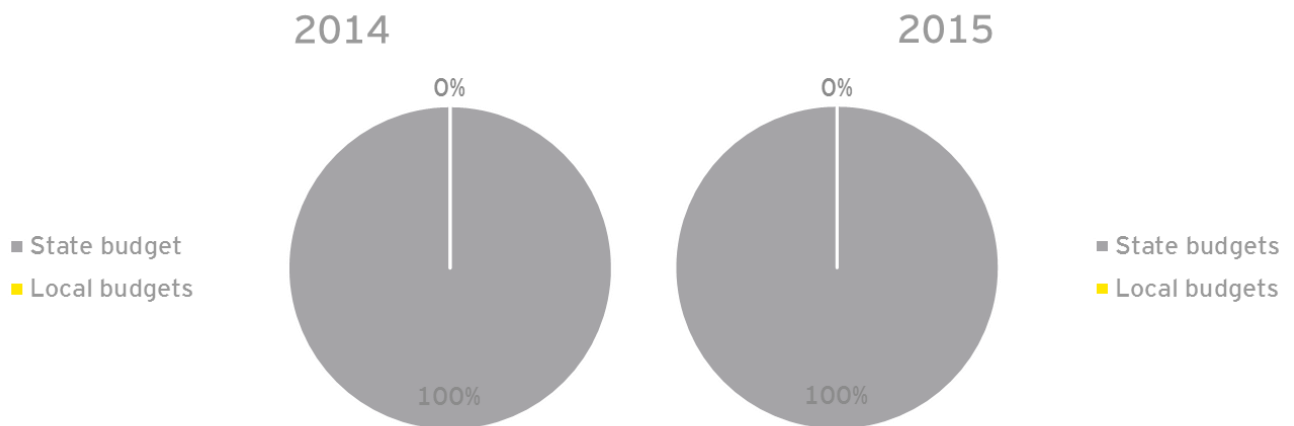


Figure 6.4-14: Allocation of military levy between the budgets of various levels under the Budget Code

- **Unified Social Contribution.**<sup>208</sup> Companies should accrue and pay the USC based on the wages and other compensation payments to their employees at a rate of 3.6%. The maximum amount

<sup>206</sup> There also were special rules for PIT allocation. For example, PIT paid at the city of Kyiv was allocated equally to the budget of the city of Kyiv and to the state budget in 2014, and in 2015 the proportion was 40/50, respectively. Also, 75% of PIT paid in 2014 at the cities of republican and regional importance was allocated to the respective cities' budgets, whereas the remaining 25% were allocated to 25%. There were also the other special rules for PIT allocation

<sup>207</sup> Subsection 10, Section XX of the Tax Code of Ukraine.

<sup>208</sup> The Law of Ukraine "On Collection of, and Accounting for, the Unified Contribution for Mandatory State Social Insurance Contribution " No 2464-VI dated 8 July 2010, link: : <http://zakon2.rada.gov.ua/laws/show/2464-17>

of which the USC is paid is 17 subsistence minimums (UAH 20,706 in 2014 and till August 2015, UAH 23,426 in September-December 2015). The employers are also required to accrue and pay the USC on the salaries and wages of their employees at the rate of 36.76% - 49.7% (depending on the class of professional risk), for example:

- ▶ production of crude oil - risk class 18, rate 37.13%;
- ▶ production of natural gas - risk class 20, rate 37.17%;
- ▶ open coal mining, brown coal mining - risk class 41, rate 38.00%;
- ▶ production of titanium ore - risk class 43, rate 38.05%;
- ▶ open-cut production of iron ore, open mining and enrichment of manganese ore - risk class 59, rate 39.10%;
- ▶ production (other than open) of iron ore, underground mining and enrichment of manganese ore - risk class 64, rate 40.40%;
- ▶ coal mining (other than open) - risk class 67, rate 49.70%.

In 2015 the USC was reformed, which resulted, among other things, in the possibility for the companies to reduce the amount of the USC payable, if compliant with a number of requirements.

In the late 2015, amendments to the legislation on the USC were adopted, which, among other things, unified the USC for all classes of professional risk and reduced the rate to 22%. The changes are effective from 2016.

Summary:

Extractive companies are subject to both general taxes and levies (e.g., CIT, VAT, USC) and industry-specific taxes (e.g., production royalties, transportation royalties).

In 2015, Ukraine announced reduction of the number of mineral resource taxes and introduction of a single royalty payment but the rules for calculation and administration of taxes were not actually simplified. In 2014-2015, royalty rates changed several times.

In 2015, the CIT calculation rules were changed substantially, but these changes were not specifically targeted at extractive industries.

Most of the tax revenues are allocated to the State Budget. In 2015, the share of tax revenues allocated to local budgets was increased, which is a positive change within an overall decentralization framework.

Extractive industries fiscal regime requires further improvement.

In 2014-2015, alternative fiscal mechanisms for extractive industries was considered, involving a CIT supplementary charge for profitable extractive companies while at the same time decreasing the royalty rates.

## 6.5 Regulatory regime for extractive industries

### 6.5.1. Registry of licenses

The information about the licenses and their holders is available online at the Geoinform of Ukraine SRPE website: <http://geoinf.kiev.ua/specdozvoli/>.

The search engine allows searching valid, invalid and suspended licenses.

The information available include information about the license holder, characteristics of the subsoil plot granted for use (with geographic coordinates), the license registration number, date of granting, license validity term and expiry date, type of minerals. The system also contains information about the grounds under which a license was granted, a type of subsoil use under the license, the designated purpose of subsoil use, license special conditions, and the of the agreement for subsoil use. The date of license application not available.

The website of the Geoinform of Ukraine SRPE also allows a standalone access to the directory of license applications, link: <http://geoinf.kiev.ua/zayavy-na-otrymannya-spedozvoliv-na-korystuvannya-nadramy/>.

In addition, the same website contains an interactive map of land plots for which licenses are granted: <http://geoinf.kiev.ua/wp/interaktyvni-karty-spetsdozvoliv.htm>.

As of 2014, the said information was not made publicly available . It became publicly available in late March 2015.

As of the date of this Report, the registry of licenses contains information about 274 licenses issued during 2014 and 160 licenses issued during 2015. Of the mentioned licenses, as of the date of this Report, 264 and 158 licenses are valid, respectively.

The registry of licenses and the registry of license applications are updated regularly. According to the Geoinform of Ukraine SRPE, the registries are updated on a monthly basis.

For more information on licenses that were effective during 2014-2015, see **Section 5.8**.

### 6.5.2. Procedure for granting licenses

A person who wishes to carry out geological exploration of mineral resources or mining in the territory of Ukraine is required to obtain a license for a particular block.

Licenses are granted for the following types of subsoil use<sup>209</sup>:

- Geological exploration of mineral deposits
- Geological exploration of mineral deposits, including pilot production, of minerals of state-wide importance. This type of use of subsoil enables users to extract a limited volume of

---

<sup>209</sup> Article 13 of the Law of Ukraine "On Oil and Gas", para. 5 Regulation on the procedure for granting special permits for subsoil use, link: <http://zakon3.rada.gov.ua/laws/show/615-2011-%D0%BF>

minerals from the field to determine the commercial value of the field and calculate the reserves of oil and gas.

- Geological exploration of oil and gas, including pilot production and subsequent production of oil and gas (commercial development of fields) This type of use of oil and gas allows a license holder to produce oil, gas, and associated useful components from the field after pilot production
- Production of minerals (commercial development of the fields). In addition to actual production, this type allows the license holder to prospect and explore new occurrences of oil and gas within the block allotted to the user
- Construction and the operation of underground facilities not related to mineral resources production, including oil and gas underground storage facilities and facilities for disposal of oil and gas waste and associated water
- Creation of geological areas and facilities of high scientific, cultural, health, and/or recreational value (scientific grounds, geological reserves, wild life preserves, recreational facilities, etc.)
- Performance of works under the PSAs.

Licenses are usually awarded through a auction (bidding). However, the effective regulations also set cases when licenses can be obtained without such auction taking place. More detailed information about such cases is mentioned below.

The licenses are granted for different terms depending on the type of subsoil. The maximum period for which the permit may be granted is generally 20 years for extractive activities, for the purposes of oil and gas production on the continental shelf and exclusive (maritime) economic zone - 30 years and for the purposes of PSAs - for the term of the agreement (up to 50 years with a possibility of extension).

The extended license cannot exceed the terms set for that type of subsoil use.

One of the requirements for granting of licenses is the applicant's technical expertise, logistical and financial capabilities for subsoil use. However, for most cases, the Ukrainian legislation does not contain clear requirements to technical criteria to be used when a decision to grant the license is taken. Financial criteria are actually limited to the obligation to pay the fee for granting a license.

A license may contain special conditions for subsoil use. Typically, the special conditions reflect the requirements listed in the approval documents issued by local executive bodies, local governments, MSIS (and the State Labor Service as its successor), Ministry of Ecology and Natural Resources of Ukraine. In late 2015 the CMU adopted a resolution which relieved the license applicant from the obligation to obtain these approvals on its own and made MSIS responsible for obtaining these approvals (the amendments actually became effective in 2016)<sup>210</sup>.

---

<sup>210</sup> Resolution of the CMU "On amendments to some resolutions of the Cabinet of Ministers of Ukraine concerning the conformity with the essential requirements to the permit system in economic activity" No 1173 dated 16 December 2015, link: <http://zakon2.rada.gov.ua/laws/show/1173-2015-%D0%BF>

Such special conditions may cover, for example, the types, amounts, and duration of work on the plot, rules and standards for specific subsoil use, product or work quality, specific technologies for minerals mining and processing. Such conditions are not publicly available.

As of the date of the Report, no information about any significant deviations from the official procedure for granting licenses, described herein, has been received.

The procedure for granting licenses is regulated, in addition to the Subsoil Code of Ukraine and the Law "On Oil and Gas", by a number of by-laws, including the Procedure for granting special permits for subsoil use<sup>211</sup>, the Procedure for holding the auctions for special permits for subsoil use<sup>212</sup>, the Methodology for determining the initial sale price at the auction for special permit for subsoil use,<sup>213</sup> the Resolution concerning special permits for subsoil for the purposes of geological study and mining of strategic minerals<sup>214</sup>.

### ***The procedure for awarding the licenses through auction***

Auctions for the sale of licenses are organized by GMRU. The auction committee responsible for auction management and compliance with the requirements to the auctions is also designated by GMRU.

The procedure for determining the list of blocks, licenses for which are the items of the auction, is not clearly regulated.

GMRU has to prepare proposals with regard to the list of blocks for an auction based on the applications submitted by potential bidding companies<sup>215</sup>. However, there are no legal requirements for such an application, the procedure for its registration and consideration.

Before holding the auction, GMRU or the interested entity at its own initiative have to agree upon the blocks for the use of which the licenses will be auctioned, with the relevant state authorities and local government, e.g.: the Council of Ministers of the Autonomous Republic of Crimea, the relevant regional, Kyiv or Sevastopol city councils and the Ministry of Ecology and Natural Resources of Ukraine, and MSIS.

However, the fact of filing or receiving by the entity of approvals on subsoil use by other public bodies does not guarantee that the plot would be put up for auction and the applicant will be admitted to this auction. The final decision of whether the auction takes place or not and whether the plot is put on the auction list is taken by GMRU.

Before the auction, GMRU should determine the initial sale price of the license to be auctioned, which is calculated under to the approved methodology based on the value of the reserves and resources

---

<sup>211</sup> Resolution of the CMU "On approval of the Procedure for granting special permits for subsoil use" No 615 dated 30 May 2011, link: <http://zakon2.rada.gov.ua/laws/show/615-2011-%D0%BF>

<sup>212</sup> Resolution of the CMU "On approval of the Procedure for holding auctions for the sale of special permits for subsoil use " No 594 dated 30 May 2011, link: <http://zakon2.rada.gov.ua/laws/show/594-2011-%D0%BF>

<sup>213</sup> Resolution of the CMU "On approval of Methodology for determining the initial sale price at the auction for special permit for subsoil use" No. 1374 dated 15 October 2004, link: <http://zakon2.rada.gov.ua/laws/show/1374-2004-%D0%BF>

<sup>214</sup> Resolution of the CMU "On granting special permits for subsoil for the purposes of geological study and mining of strategic minerals" No. 742 dated 15 July 1997, link: <http://zakon5.rada.gov.ua/laws/show/742-97-%D0%BF>

<sup>215</sup> Para.6 Para.6 of Procedure for Holding Auctions for the Sale of Special Subsoil Use Permits, approved by Resolution of the CMU No. 594 of 30 May 2011

of mineral deposits or the subsoil areas<sup>216</sup> of mineral resources, and should be at least 2 percent of the total net profit for the whole period of field or block development, net of capital investments<sup>217</sup>.

When calculating the initial price for a license, a number of factors are considered. These are set out and approved by the State Commission on Mineral Resources with respect to a particular field or block:

- ▶ Discounted estimated annual income from sale of mineral products net of exploitation costs and taxes and other payments to the state
- ▶ Estimated capital investments into construction, including the purchase of geological information
- ▶ Term of development of the field or block
- ▶ Degree of exploration of a particular field or block etc.<sup>218</sup>

The basic information for determination of initial sale price includes the results of earlier made feasibility studies, protocols of reserves being proved by the State Commission on Mineral Resources, state registries of mineral reserves, acts and protocols of mineral resource appraisal for the objects identified by GMRU, protocols of approval of the prospective reserves, and actual technical and economical indicators of mining companies or analogous facilities, as approved by GMRU.<sup>219</sup> Most of the sources and information listed above are not publicly available. The Coalition Agreement envisaged that certain changes to the Methodology for determining the initial price at the auction for a special permit for subsoil use, aimed at increase of transparency of the calculation of the initial licence price for auction procedure,<sup>220</sup> but such changes were not approved in 2014-2015.

30 days before the day of the auction GMRU should post the announcement of the auction in the “Governmental Courier” newspaper and on GMRU official website. The announcement should indicate the basic information about the auction and the license (such as the name and location of the block, type of subsoil use and the period for which the license is granted, the initial price of the license, etc.).

To participate in the auction, the applicant should:

- Purchase the package of auction documents. The auction documents package costs 3.12 percent of the initial price of a license, but in any case not less than UAH 4,500 and not more than UAH 72,550

---

<sup>216</sup> The methodology for determining the value of reserves and deposits of mineral resources or the plot that are granted for use, approved by the Cabinet of Ministers of Ukraine No 1117 dated 25 August 2004, link: <http://zakon3.rada.gov.ua/laws/show/1117-2004-%D0%BF>

<sup>217</sup> Para 6 of the Methodology for determining the initial price at the auction for a special permit for subsoil use, approved by the Cabinet of Ministers No. 1374 dated 15 October 2004, link: <http://zakon2.rada.gov.ua/laws/show/1374-2004-%D0%BF>

<sup>218</sup> Para 3 of the Methodology for determining the initial price at the auction for a special permit for subsoil use, approved by the Cabinet of Ministers No. 1374 dated 15 October 2004, link: <http://zakon2.rada.gov.ua/laws/show/1374-2004-%D0%BF>

<sup>219</sup> Para 5 of the Methodology for determining the initial price at the auction for a special permit for subsoil use, approved by the Cabinet of Ministers No. 1374 dated 15 October 2004, link: <http://zakon2.rada.gov.ua/laws/show/1374-2004-%D0%BF>

<sup>220</sup> Para.258 of the CMU Activity Agenda (Coalition Agreement) and Sustainable Development Strategy “Ukraine - 2020”: [http://www.mil.gov.ua/content/other/postanova\\_04032015.pdf](http://www.mil.gov.ua/content/other/postanova_04032015.pdf)

- Submit the license application to the auction committee, thereby declaring the intention to take part in the auction. A package of personal documents is also submitted, including a copy of the passport or tax identification number (for individuals), the legal entity registration certificate in the country of location (for legal entities), a document certifying the authority of persons authorized to represent the interests of the bidder at the auction etc. The requirements to the documents to be added to the application are not clearly described.
- Pay a guarantee. The amount of the guarantee is 20 percent of the initial sale price for the license and should be returned to the participants who did not win the auction within 30 days after the auction.

An auction is arranged if at least two candidates for the purchase of a license are registered. The auction step depends directly on the initial price for the permit and should be determined by the relevant procedure<sup>221</sup> (for example, the step for a auctioned license with an initial price between UAH 1,000,000 to UAH 2,999,999 is UAH 20,000; between UAH 3,000,000 and UAH 4,999,999 - UAH 30,000 etc.)

The bidder who agrees to pay the highest price is wins the auction. After the auction, the winner should enter into the sale an purchase agreement with GMRU and pay the final price for the awarded license less the guarantee already paid.

**Annex 11** *Error! Reference source not found.* contains information on the license auctions held in 014 and 2015, including information on the bidders and the winners.

According to the official information provided by GMRU, all the license auctions in 2014-2015 were held in accordance to the effective law and there were no violations recorded in this respect.

#### *The procedure for granting licenses without an auction*

In certain cases explicitly indicated in the procedure for granting licenses<sup>222</sup>, licenses can be granted without holding an auction, namely if it is either:

- Production of minerals, if the applicant performed the appraisal of mineral reserves or approbation of mineral reserves with the State Commission of Ukraine for Mineral Reserves at its own expense;
- Increase of the minerals production made by a holder of a valid license, that is achieved by expanding the boundaries of the licensed area. In this case, the license is given without an auction, provided that the adjacent land has not already been granted into use and the expansion comprises of less than 50 percent of reserves identified in the previously awarded license;
- Geological exploration undertaken at the expense of the state;

<sup>221</sup> Resolution of the CMU "On approval of the Procedure for Holding Auctions for the Sale of Special Subsoil Use Permits " No.594 dated 30 May 2011

<sup>222</sup> Resolution of the CMU "On approval of the Procedure for Granting Special Permits for Subsoil Use" No 615 dated 30.05.2011.

- Geological exploration, including pilot production and production by the state-sector business entities and the companies whose with at least 25 percent of charter capital owned by the state;
- Geological exploration, including pilot production, of mineral reserves of national importance or production of minerals, if the applicant is the owner of the integral property group (IPG) constructed (reconstructed) to produce and process minerals from the block for which the license is awarded or if such IPG is leased (granted into concession) to the subsoil user;
- Performance of PSAs.

The state sector entities' opportunity of obtaining licenses in a way other than through an auction may create unequal conditions for other entities.

In order to obtain the license under the no-auction procedure, the applicant should:

- obtain the relevant approvals from respective state executive bodies and/or local governments (the Council of the Autonomous Republic of Crimea, the relevant regional, Kyiv or Sevastopol city councils, the Ministry of Ecology and Natural Resources of Ukraine, and MSIS);
- submit to GMRU an application with a package of attachments stipulated by relevant regulations. Such package includes an explanatory note describing the capacities of the company and other required information, the directory of geographic coordinates of corner points of the area, an overview map etc. The final package of the documents to be submitted to GMRU to obtain the license depends on the type of subsoil use and the particular case in respect of which the license can be granted without an auction;
- pay a license fee in the amount of the initial sale price of an auction for the license calculated using to the approved methodology (except for the licenses for PSAs where the license fee is 1 percent of the initial sale price of an auction).

Licenses are granted to the applicants upon the decision of GMRU (except for the licenses issued for the PSAs where license is awarded on the basis and conditions of the relevant PSA).

In 2014 and 2015, licenses were also issued based on the expert opinion of the Interagency Commission on Subsoil Use<sup>223</sup> if the proven or prospective reserves exceeded certain thresholds, e.g.

- oil - more than 10 million tons
- natural gas - more than 10 billion cubic meters
- bituminous coking coal - more than 75 million tons.<sup>224</sup>

---

<sup>223</sup> The members of the Commission are the Prime Minister of Ukraine - Head of the Commission, Minister of Environment and Natural Resources - First Deputy Head of the Commission, Minister of Energy and Coal Industry -Deputy Head of the Commission, First Deputy (Deputy) of the Ministry of Economic Development and Trade, First Deputy Minister of Finance, First Deputy (Deputy) Minister of Justice, Deputy Minister of Environment and Natural Resources, Head (Deputy Dead) of the Secretariat of the Cabinet of Ministers, Head of GMRU, Head of MSIS, representative of the Secretariat of the CMU

<sup>224</sup> Resolution of the CMU "On granting special permits for subsoil use for the purpose of geological study and mining of strategic minerals" No 742 dated 15 July 1997.



As of the date of this Report, the Independent Administrator does not have any available information on any significant deviations from the official procedure for granting licenses under non-auction procedure in 2014-2015.

### ***Amending the awarded licenses***

According to the law, a license cannot be transferred (donated, sold or otherwise alienated) to the person or entity other than the license holder. Moreover, the law prohibits any contribution of a license into the equity of the entities incorporated by license holders or to use licenses as their contribution to a joint venture<sup>225</sup>.

However, the details of the licenses can be amended, which in certain cases may effectively lead to a change of a license holder. Such situation is possible in the cases of:

- succession of the subsoil user entity as a result of reorganization
- setting up of a legal entity by a license holder, aimed at continuing the activities on the area granted to him for subsoil use. Amendments to the license are allowed if the fixed assets or the other assets required for the extractive activities and effective subsoil use under the license are also transferred to the newly established entity. In this case, the share of the subsoil user in the charter capital of such newly established company at the time of the decision to amend (and effectively transfer) the license should at least 50 percent<sup>226</sup>.

There is a special case of awarding a license through a non-auction procedure when a valid license is amended in the case where a legal entity (not holding the license) obtains an IPG of a state-owned coal mine (license holder) into lease or concession and thus effectively becomes a subsoil user.

### ***Agreement on the terms and conditions of subsoil use***

Regardless of whether auction or non-auction procedure is followed to grant a license, GMRU and a subsoil user becoming a license holder should enter into an agreement on the terms and conditions of subsoil use. The Law on Oil and Gas provides that such agreement is an integral part of a license.

### **6.5.3. Availability of the information about the beneficial owners of extractive companies**

In 2014 the Ukrainian regulations did not provide for explicit requirements to disclose of ultimate beneficial owners of legal entities that are engaged in mining, submit an application for a special permit for subsoil use or invest in subsoil use projects.

When a legal entity is incorporated, it is obliged to provide information about its founders to the state registrar. From 4 March 2015, the information about the ultimate beneficial owners (controllers)

---

<sup>225</sup> Article 16 of the Subsoil Code.

<sup>226</sup> Para 17 of the Procedure for granting special permits for subsoil use, approved by the Resolution of the Cabinet of Ministers No 615 dated 30 May 2011.

should be also disclosed to the state registrar in addition to information about the founders<sup>227</sup>. Information on the founders (participants) and the ultimate beneficial owners (controllers) of the entities is publicly available online on the website of the Ministry of Justice of Ukraine: <https://usr.minjust.gov.ua/ua/freesearch>.

However, the publicly available information about the ultimate beneficial owners is not always complete.

Registrar should also receive the documents disclosing the ownership structure of the founders if they are legal entities. This can be used to identify the individuals that are the ultimate owners of the substantial interests in such entities. However, the law does not require the registrar to make this information publicly available.

The information about the owners of 10 percent or more of the shares in joint stock companies is available in the database of issuers posted on the website of the Agency for Development of Stock Market Infrastructure of Ukraine: <http://smida.gov.ua/db/emitent>.

The questions about the disclosure of ultimate beneficial owners were included in the request sent to all reporting entities.

The information on the ultimate beneficial owners of the largest extractive companies (i.e., the companies that paid in total more than 99% of all revenues recorded at the Consolidated Budget of Ukraine in 2014-2015 from the extractive industries covered by this Report) according to the information available on the website of the Ministry of Justice of Ukraine (<https://usr.minjust.gov.ua/ua/freesearch>) at the date of this Report, is included in **Annex 7**.

#### **6.5.4. The contracts in the extractive industries**

##### ***Subsoil use agreement***

The basic contractual document defining the terms and conditions of subsoil use is an agreement on the terms and conditions of subsoil use.

The agreement is concluded between GMRU and the license holder and is considered an integral part of the latter in some cases<sup>228</sup>. The agreement should contain provisions on technical, technological, organizational, financial, economic, social, and environmental obligations of the parties as well as the procedure that would govern the relations between them in the process of subsoil use on the block granted by the license.

The essential conditions of the subsoil use agreement are a program of works to be done by the license holder, the sources of funding for the works, the provisions on the ownership of geological information obtained as a result of subsoil use etc.

---

<sup>227</sup> Article 24 of the Law of Ukraine "On state registration of legal entities and individual entrepreneurs" No 755-IV dated 15 May 2003, link: <http://zakon5.rada.gov.ua/laws/show/755-15>

<sup>228</sup> Article 28 of the Law "On oil and gas".

The framework agreements on terms and conditions of subsoil use are approved by GMRU and published on GMRU official website: <http://www.geo.gov.ua/storinka/ugody-pro-umovy-korystuvannya-nadramy>.

However, the law does not provide for a requirement to disclose the subsoil use agreement or its parts. The contents of the signed agreements are not publicly available.

Also, particular conditions for subsoil use and development of minerals can be found in respective feasibility studies for mineral reserve conditions. However, these materials are not publicly available either.

### ***Production sharing agreements***<sup>229</sup>

Under the PSA Law, PSA envisages that the State represented by the CMU assigns an investor to perform prospecting, exploration and production of mineral resources (that may include oil, gas and condensate) for a specified period, while the investor undertakes the work at its own expense and risk.

The investor is entitled to compensate its PSA-related costs in the form of a portion of the extracted production (“cost recovery production”). The quarterly percentage of cost recovery production may not exceed 70 percent of the total amount of production extracted until full reimbursement of the investor’s costs. The rest of the production (“profit production”) is shared between the investors and the State in accordance with the terms of the PSA. Until shared, all extracted production is deemed to be owned by the State.

As a general rule, a PSA is concluded with a tender winner. The maximum period for the conclusion of an agreement is 50 years with a possible extension at the request of the investor.

A license for the purposes of the PSA performance is granted without an auction. The State should facilitate granting of the other permits and licenses to PSA investors and their contractors.

The list of essential terms and conditions of a PSA is specified in the PSA Law and provided as Annex 8. Essential terms and conditions of PSA. However, the law does not require any disclosure of the PSA contents, and texts of the concluded PSAs are not publicly available.

**Current PSAs:** At the end of 2015, the information is available on the following PSAs signed between the State of Ukraine represented by the CMU and,

- ▶ Vanco International Limited regarding Prykerchenska block (PSA signing date: 19 October 2007)<sup>230</sup>
- ▶ Shell Exploration and Production Ukraine Investments (IV) B.V. and Nadra luzivska LLC regarding Yuzivska block (PSA signing date: 24 January 2013)<sup>231</sup>. Shell Exploration and Production Ukraine Investments (IV) B.V. left the project in 2015<sup>232</sup>.

---

<sup>229</sup> The specifics of PSA regulation are stipulated by the Law of Ukraine “On Production Sharing Agreements” No 1039-XIV dated 14 September 1999, link: <http://zakon3.rada.gov.ua/laws/show/1039-14>

<sup>230</sup> For more details on signing the PSA, see the link: <http://tsn.ua/groshi/kabmin-domovivsya-pro-rozrobku-shelfu.html>

<sup>231</sup> For more details on signing the PSA, see the link: <http://zakon2.rada.gov.ua/laws/show/576-2013-%D1%80>

<sup>232</sup> <http://ua.interfax.com.ua/news/general/299606.html>

- ▶ Chevron Ukraine B.V., Nadra Oleska LLC regarding Oleska block (PSA signing date: 5.11.2013).<sup>233</sup> In 2014 Chevron unilaterally terminated the PSA<sup>234</sup>;
- ▶ ENI Ukraine Shallow Waters B.V., EDF Shallow Waters SAS, Vody Ukrainy LLC, State Joint-Stock Company Chornomornaftogaz PJSC regarding the areas Abikha, Kavkazka, Mayachna block, structure Subbotina (PSA signing date: 27 November 2013)<sup>235</sup>;

On behalf of the state, the CMU or a central executive body authorized thereby should supervise the implementation of the PSA under the procedure and on the terms specified in the PSA and the PSA Law. At least once every five years the CMU jointly with the central executive body authorized by the CMU should organize and conduct a comprehensive audit of the compliance with the conditions stipulated by the PSA.

The state guarantees that the legislation valid at the time of entry into the PSA will apply to investors during the term of the agreement, save for the case when the new legislation reduces or abolishes taxes, simplifies the conduct of business, etc. The stability clause does not apply to changes in laws governing issues of defense, national security, public order, and environmental protection.

**The fiscal regime for PSAs:** A PSA is taxed according to the special rules set by the Tax Code and the agreement. During the term of the PSA, almost all the taxes that the investor is subject to (other than CIT, VAT and production royalty) are replaced with the distribution of products. The investors are also required to withhold/charge and pay PIT and the USC of the wages and other payments to their employees and to pay fees and duties for the services provided by the state bodies. The Tax Code provides for a number of tax benefits for investors under PSAs.

### 6.5.5. Other contracts in extractive industries

#### *Joint activity agreements*

An extractive company holding a license may enter into JAAs with other companies.

The JAA does not give rise to the right to use the subsoil but only governs the civil relations between the parties to such JAA.

Under JAAs, parties operate jointly without setting up a separate legal entity to attain a certain goal. The terms of JAAs, including the coordination of the joint activities of the participants or the performance of their joint activities, the legal status of assets contributed to the joint activity, the coverage of expenses and losses of the parties, sharing of profits of joint activity, and other conditions is negotiated by the parties<sup>236</sup>. The Ukrainian legislation does not contain any specific requirements for JAAs in oil and gas production, except for the prohibition to contribute licenses to the joint activity<sup>237</sup>.

---

<sup>233</sup> For more details on signing the PSA, see the link:

[http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=246879555&cat\\_id=244276429](http://www.kmu.gov.ua/control/uk/publish/article?art_id=246879555&cat_id=244276429)

<sup>234</sup> <http://ua.korrespondent.net/business/economics/3456069-Chevron-vidmovylasia-vid-proektu-z-osvoiennia-oleskoi-ploschi-zmi>

<sup>235</sup> For more information on signing JAA, see:

[http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=246879555&cat\\_id=244276429](http://www.kmu.gov.ua/control/uk/publish/article?art_id=246879555&cat_id=244276429)

<sup>236</sup> Chapter 77 of the Civil Code of Ukraine No 435-IV dated 16 January 2003, link: <http://zakon2.rada.gov.ua/laws/show/435-15>

<sup>237</sup> Para 2, Article 14 of the Law "On Oil and Gas".

An approval of the CMU is required for entry into JAAs with SOEs and companies with the state-owned interest in the equity exceeding 50 percent.<sup>238</sup> State authorities managing the companies in question should provide the MEDT with the information about the JAAs performance progress on a quarterly basis. The MEDT summarizes the information and submits its opinions and proposals to the CMU<sup>239</sup>. The law does not require to disclose JAAs, so JAAs contents are not publicly available.

**The fiscal regime.** For tax purposes, two or more persons engaged in joint activities without establishing a legal entity should be deemed separate taxpayers for VAT purposes. Economic relations between the parties to the joint activity are deemed equal to the relations based on individual civil contracts.

Accounting of results of joint activity is done by a taxpayer authorized to do so by other parties under the terms of the JAA, and should be ring-fenced from accounting of other activities of such taxpayer. In 2014, the authorized taxpayer was responsible for the administration of CIT, VAT and production royalty under the JAA.<sup>240</sup> Since 2015, ring-fence CIT accounting and administration of JAA was abolished.

### ***Concession contracts for state and municipal property***

Under concession contract, state authorities or local governments may grant certain mining facilities (e.g., ore enriching plants) into operation to private parties. Such private parties (concessionaires) thus will get the right to operate such facilities (particularly, for production of minerals) and earn profits and obtain products as a result of performance of such contract.

While the concession contract does not give the right to subsoil use, it is still directly related to extractive activities. Under a concession contract, a concessionaire should carry on the activities strictly specified therein and use the conceded facilities solely for its designated purpose (i.e., for extractive activities), while the facility owner (concessor) can inspect if the concessionaire complies with these and other contract terms, and terminate it should the concessionaire violate any of them. Moreover, the concessionaire enjoys a simplified non-auction procedure for awarding a license.

The concession is a special case of a public-private partnership<sup>241</sup> regulated by the Law of Ukraine "On Concessions"<sup>242</sup>. More specific regulations of lease and concession of state-owned facilities related to production and processing of coal and brown coal are provided for in the Law of Ukraine "On Peculiarities of Lease or Concession of Fuel and Energy Industry Objects".<sup>243</sup>

The CMU approves the list of particular state-owned facilities that can be given into concession, upon the recommendation of relevant central executive body. The list of municipally owned facilities that can be granted into concession should be approved by the relevant local authorities at their plenary

---

<sup>238</sup> The procedure for the SOEs, institutions, organizations as well as the companies, whose authorized capital contains more than 50 percent of the state interest, to enter JAAs, commission agreements, agency and property management agreements, approved by the CMU No. 296 dated 11 April 2012

<sup>239</sup> Resolution of the CMU "On approval of the Procedure for state enterprises, institutions, organizations and commercial companies, whose authorized capital includes more 50 percent of the state share to enter the cooperation agreements, commission agreements, agency and property management agreements" No 296 dated 11 April 2012, link: <http://zakon0.rada.gov.ua/laws/show/296-2012-%D0%BF>

<sup>240</sup> Sections II, III, V, XI of the Tax Code of Ukraine,

<sup>241</sup> Article 5 of the Law of Ukraine "On Public Private Partnership" No 2404 dated 1 July 2010.

<sup>242</sup> The Law of Ukraine "On Concessions" No 997-XIV dated 16 July 1999, link: <http://zakon5.rada.gov.ua/laws/show/997-14>

<sup>243</sup> The Law of Ukraine " On Peculiarities of Lease or Concession of Fuel and Energy Industry Objects" No 2269-XII dated 10 April 1992, link: <http://zakon0.rada.gov.ua/laws/show/3687-17>

sessions only. The decision on granting a concession to a municipally-owned facility to a tender winner should be made by an authorized local governance authority.

The decision on granting a concession to a state-owned facility based on the tender should be adopted by the CMU or its authorized executive body. The decision on the feasibility of granting of fuel and energy facility into concession should be approved by MECI, initiated by legal entities (including potential concessionaires) or MECI itself.

After the decision on the feasibility of granting the facility into concession is made, MECI announces a tender for the right to obtain the facility in concession. MECI concludes the concession contract with the winner of the tender and performs necessary registration formalities.

The law sets a list of the essential terms and conditions of a concession contract, listed in Annex 9. Essential terms and conditions of concession contract to this Report.

The extractive companies that received an integral property group under the concession contract may enjoy a simplified procedure for obtaining various permits (including the licenses for exploration and production). A similar simplified procedure also applies to the cases where there are lease contracts for the IPGs of state coal mining companies.

The concessionaire should record the facilities received into concession on its balance sheet indicating that such property is received in concession. Granting facilities into concession does not involve transfer of ownership over the facility to the concessionaire and does not terminate the right of state or municipal ownership to such facilities.

Concession fees are recorded to the state or local government revenue. Amount of concession fees are set according to the Methodology for calculation of concession fees determined by the CMU<sup>244</sup>.

The law does not require to disclose the contents and conditions of concession contracts, so the texts of concession contracts are not publicly available. The Register of concession contracts maintained by the State Property Fund is accessible at <http://www.spfu.gov.ua/ru/content/spf-rent-concessions.html> and currently contains information about the following effective agreements in the coal industry:

No	Registration date	Registration No	Concessor	Concessionaire	Property granted into concession and its location	Concession fee	Duration of the concession contract
1	8 February 2012	006	MECI	DTEK Rovenkyanratsyt LLC	IPG SC Rovenkyanratsyt	17082812 - for 1 <sup>st</sup> quarter	From 30 December 2011 for 49 years
2	8 February 2012	007	MECI	DTEK Sverdlovanratsyt LLC	IPG SC Sverdlovanratsyt	13058227 - for 1 <sup>st</sup> quarter	From 30 December 20

<sup>244</sup> Methodology for calculation of concession fees, determined by the CMU No. 639 dated 12 April 2000, link: <http://zakon0.rada.gov.ua/laws/show/639-2000-%D0%BF>

							11 for 49 years
3	5 June 2012	008	MECI	DV naftogazovydobuvna kompaniia LLC	IPG SC Teploelektrotsentral - Eskhar	819340,30 - for 1 <sup>st</sup> quarter	From 20 April 2012 for 49 years till 19 April 2061

### Fiscal regime

The legislation does not provide for any special tax regime for concession contracts where state or municipal property is granted in concession (with certain exceptions). A concessionaire should record the assets received into concession on its balance sheet and operate them on its own, pay all the taxes and levies, applicable under the law.

The lease or concession fees where an IPG of the state or municipal enterprise (or their divisions) is leased or granted into concession are VAT exempt.

### 6.5.6. Use of local component in extractive industries

The Ukrainian legislation does not require the use of a local content as a prerequisite for granting a license. However, as it follows from sample texts, subsoil use agreements oblige a subsoil user to use predominantly Ukrainian goods and services, in so far as their price and quality, as compared to international prices and quality, are technically, technologically, and economically practicable, and would not impair production nor environmental safety. The PSA Law stipulated that a PSA should include investor's obligations to:

- ▶ To give preferences to products, goods, work, services, and other material valuables of Ukrainian origin, other conditions (pricing, performance, quality, and conformity with international standards) being equal;
- ▶ To ensure the preferential employment (recruitment) of Ukrainian citizens to work in the territory of Ukraine for the purposes specified in the PSA, and arranging for their training as indicated in the agreement.

Under the Law of Ukraine "On Concessions", the concessionaire is obliged to use domestically produced technologies, materials, equipment production at the facility granted in concession, unless otherwise is provided by the agreement.

Ukrainian laws do not impose any obligations on the companies or state authorities to disclose the information related to the local component as an mandatory provision of the relevant agreement, and such information is not publicly available.

Summary:

Regulatory regime of extractive activities is complicated and was historically not transparent enough, particularly at the license awarding stage.

The civil society did not have access to the information on license holders, extractive companies' ultimate beneficial owners, participants to the license auctions etc.

During 2014-2015 and further, several important positive steps were made, somewhat increasing the transparency of regulation in extractive industries:

- 1) Information on licenses, license holders and licensed areas and blocks was published in the form of a registry
- 2) A requirement to disclose information on beneficiary owners of extractive companies was introduced (as a Unified State Registry)
- 3) Information on terms and winners of the license auctions was published (not aggregated into a registry, published as notifications)
- 4) List of active concession contracts and lease agreements for the state-owned property was published (without any details on the contents of the contracts and agreements and without the opportunity to monitor the currently invalid or terminated agreements)

Along with that, there is still a pressing need for further change to improve the transparency in extractive industries, including:

- ▶ Public disclosure of information on data used to determine the prices for licenses
- ▶ Increase of transparency concerning actual conditions for subsoil use
- ▶ Strengthening of control over compliance with the disclosure requirement regarding the beneficial owners of extractive companies
- ▶ Simplification of access to material payments of extractive companies (including the tax payments)
- ▶ Making the contents and texts of the contracts in extractive industries, as well as aggregated information with respect to such contracts, publicly available as publicly available registries
- ▶ Decreasing the list of grounds to obtain a license through a non-auction procedure

Increase of the local community role in relations with extractive companies - in particular, by empowering the communities with more mechanisms of control over the companies' activities concerning the local community interests (e.g., land use by transmission companies).



## 6.6 Budget process in Ukraine

The Budget Code of Ukraine sets out the detailed procedure for preparation, adoption, execution, reporting on execution of the State and municipal budgets, as well as control over compliance with budget laws (“budget process”). The budget process consists of the four stages<sup>245</sup>:

- Draft budgets preparation
  - ▶ First, the Ministry of Finance jointly with other central executive bodies prepares the Budget Policy Guidelines in accordance with the budgetary policy priorities, determined in the annual address of the President of Ukraine to the Parliament, and then the CMU and the Parliament approve it
  - ▶ After the Budget Policy Guidelines is approved, the state authorities and institutions that are state funds managers should prepare and submit to the Ministry of Finance their budget requests with proposals and justifications of the amounts of state funds necessary for their activities
  - ▶ Based on the analysis of budget requests the Ministry of Finance of Ukraine develops a draft State budget
  - ▶ The CMU approves the draft State Budget and submits it with appropriate supporting documents to the Parliament and the President of Ukraine no later than on 15 September of the year preceding the year in planning
  - ▶ The local budgets are drafted by local financial executive bodies and approved at the sessions of local councils
- Consideration and approval of budgets
  - ▶ The Parliament considers and approves the Law on State Budget of Ukraine under a special procedure<sup>246</sup> during three readings by 1 December of the year preceding the year in planning.<sup>247</sup> The Law on the State Budget should be signed by President of Ukraine
  - ▶ Local budgets should be approved by the appropriate local governance authorities within two weeks after the State Budget and mid-level budgets are approved
- Execution of budgets and amendments to them
  - ▶ Budget should be executed from January 1 to December 31 of the calendar year according to the schedule (annual, quarterly, monthly)
  - ▶ The State Budget can be amended by the Parliament upon the initiative of the President of Ukraine, MPs, the CMU or the NBU in cases specified by the budget law, including when there

---

<sup>245</sup> Para 10 Part 1 Article 2, para 1 Article 19 of the Budget Code of Ukraine, link: <http://zakon0.rada.gov.ua/laws/show/2456-17>

<sup>246</sup>Chapter 27 of the Law of Ukraine “On the Rules of Parliamentary Procedure of the Verkhovna Rada of Ukraine” No 1861-VI dated 10 February 2010, link: <http://zakon3.rada.gov.ua/laws/show/1861-17>

<sup>247</sup> In practice, however, the deadlines are often not met. For example, the Law on State Budget for 2013 was adopted 6 December 2012.

is an observable deviation from the forecast indicators considered when approving the State Budget.<sup>248</sup>

- ▶ The decision to amend a local budget should be adopted by the relevant local council on the basis of the official opinion of the local financial authority
- Preparation and review of the budget execution report
  - ▶ The state and local budgets execution reports are prepared on a monthly, quarterly and annual basis<sup>249</sup>. Specific features of each type of the reports are established by the budget law
  - ▶ The CMU submits the Annual Report on the implementation of the State budget to the Parliament, the President of Ukraine, and the Accounting Chamber no later than April 1 in the year following the reporting year. The Accounting Chamber should in two weeks prepare and submit its findings on the use of the state funds to the Parliament, also assessing the efficiency of such use, and also giving recommendations on how to tackle the identified violations. The Parliament considers the Annual Report on Budget Execution under a special procedure<sup>250</sup>.

At all stages of the budget process, state funds are audited and analyzed in terms of their efficiency and compliance with the budget legislation. Control over the state revenues and expenditures is exercised by the Accounting Chamber<sup>251</sup>. The Accounting Chamber publishes periodic reports on its website: <http://www.ac-rada.gov.ua/control/main/uk/publish/category/16748561>.

The state financial control designed to verify the compliance with budget legislation, including the audit of legitimate and effective use of state or municipal funds and property and the implementation of budget programs should be performed by the State Audit Service of Ukraine<sup>252</sup> (since mid-2016, a successor of State Financial Inspection<sup>253</sup>).

---

<sup>248</sup> Article 160 of the Law of Ukraine "On the Rules of Parliamentary Procedure of the Verkhovna Rada of Ukraine", Article 52 of the Budget Code of Ukraine.

<sup>249</sup> Article 58 of the Budget Code of Ukraine.

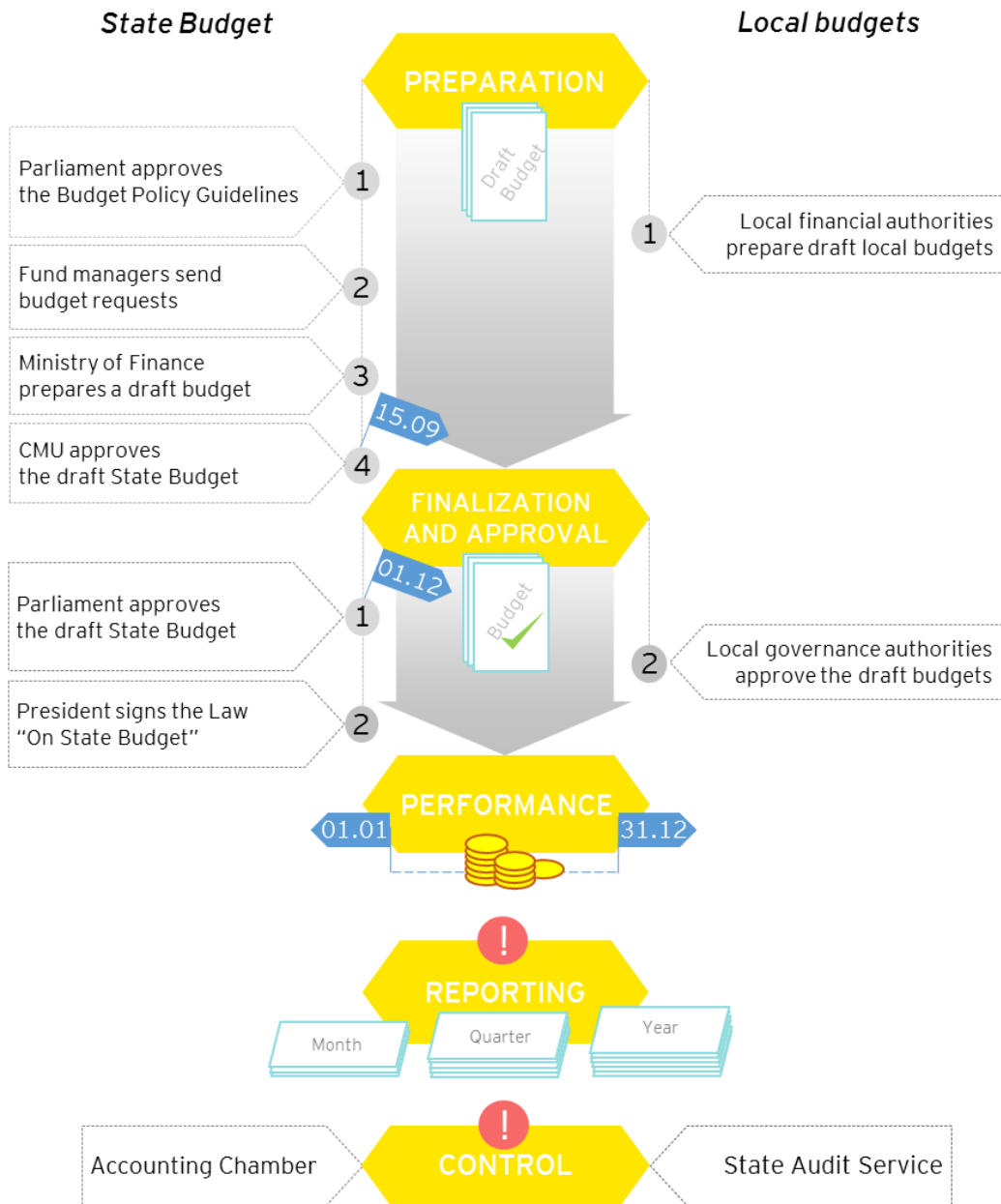
<sup>250</sup> Articles 161-162 of the Law of Ukraine "On the Rules of Parliamentary Procedure of the Verkhovna Rada of Ukraine".

<sup>251</sup> The Law of Ukraine "On the Accounting Chamber" No. 576-VIII of 2 July 2015, link: <http://zakon0.rada.gov.ua/laws/show/576-19>.

<sup>252</sup> Procedure for the state financial audit of business entities by the State Audit Service, its regional bodies, approved by the Resolution of the Cabinet of Ministers No 361 dated 25 March 2006, link: <http://zakon0.rada.gov.ua/laws/show/361-2006-%D0%BF>

Procedure for the state financial audit of budget programs by the State Audit Service, its regional bodies, approved by the Resolution of the Cabinet of Ministers No 1017 dated 10.08.2004, link: <http://zakon5.rada.gov.ua/laws/show/1017-2004-%D0%BF>

<sup>253</sup> Regulations of State Audit Service, approved by the Resolution of the CMU No. 43 of 3 February 2016, link: <http://zakon4.rada.gov.ua/laws/show/43-2016-%D0%BF>



**Figure 6.6-1: Budget process in Ukraine**

**Summary:**

The procedures for preparing, approving, performing and reporting on the performance of the State Budget and local budgets, as well as the control over compliance with budget laws is clearly regulated by the Budget Code of Ukraine.



## 7. RECONCILIATION OF TAX AND OTHER PAYMENTS



Ernst & Young Audit Services LLC  
Khreschatyk Street, 19A  
Kyiv, 01001, Ukraine  
Tel: +380 (44) 490 3000  
Fax: +380 (44) 490 3030  
www.ey.com/ua

ТОВ «Ернст енд Янг Аудиторські Послуги»  
Україна, 01001, Київ  
вул. Хрещатик, 19А  
Тел.: +380 (44) 490 3000  
Факс: +380 (44) 490 3030

## REPORT OF FACTUAL FINDINGS

Ministry of Energy and Coal Industry of Ukraine,

We have performed the procedures agreed with you and enumerated below with respect to taxes and other payments to the state from extractive companies in 2014-2015. Our engagement was undertaken in accordance with the International Standard on Related Services 4400 "Engagements to Perform Agreed-upon Procedures Regarding Financial Information". The procedures were performed solely to provide information on taxes and other payments to the state from extractive companies in 2014-2015.

The procedures are summarized in Section 7.1 below. We report our findings in Sections 7.2-7.6 below.

Because the procedures listed in Section 7.1 do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on taxes and other payments to the state from extractive companies in 2014-2015.

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose as set forth in the first paragraph of this report and relates only to the specific information specified in Sections 7.2-7.6 below and does not extend to any financial statements of the extractive companies.

*Ernst & Young Audit Services LLC*

15 February 2017

## 7.1 *Agreed upon procedures*

Agreed upon procedures in respect of taxes, non-taxes and other payments included the following:

- ▶ to obtain from extractive companies and government authorities information on taxes, non-taxes and other payments in 2014-2015;
- ▶ to reconcile the data from extractive companies and government authorities on each type of payments for each company in 2014-2015;
- ▶ If there are no material discrepancies<sup>254</sup> between the data on payments obtained from the companies on the one hand and the government authorities on the other hand, the reconciliation is completed and results should be indicated in EITI Report;
- ▶ In case of material discrepancies on payments are identified, to address such company for explanations;
- ▶ If based on the explanations received from the companies (or if the company refused to provide such explanations) it's not possible to determine the cause of discrepancies, to address the respective government authority with a request to provide the detailed information on that type of payment;
- ▶ If based on the explanations received from the companies and government authorities (or if they refused to provide such explanations) discrepancies remains unexplained, the discrepancies should be indicated in EITI report.

---

<sup>254</sup> The methodology and approach used to prepare the EITI Report (including materiality threshold) are described in Section 4.

## 7.2 Information on payments to be reconciled

According to the government bodies, total government revenues from extractive industries in 2014 were 57,997.5 mln UAH or 11.0% of total tax collection of Consolidated budget of Ukraine and total revenues of Pension fund of Ukraine, in 2015 - 92,515.3 mln UAH of 13.7% respectively.

Based on the results of scoping study, taking into account requirements of EITI Standard (including guidance note on defining materiality, reporting thresholds and reporting entities), list of material revenues streams was identified:

- ▶ Personal income tax;
- ▶ Corporate income tax;
- ▶ Production royalty (subsoil use (rent) fee for production of mineral resources);
- ▶ Value added tax;
- ▶ Excise tax on excisable goods manufactured in Ukraine (hereinafter - excise tax);
- ▶ Transportation royalty for natural gas (rental fee for the transportation of natural gas in trunk pipelines through the territory of Ukraine);
- ▶ Transportation royalty for oil and oil products (rental fee for the transportation of oil and oil products in trunk pipelines and oil product pipelines through the territory of Ukraine);
- ▶ Environmental tax;
- ▶ Income from property and business activity;
- ▶ Unified social contribution.

Table 7.2-1

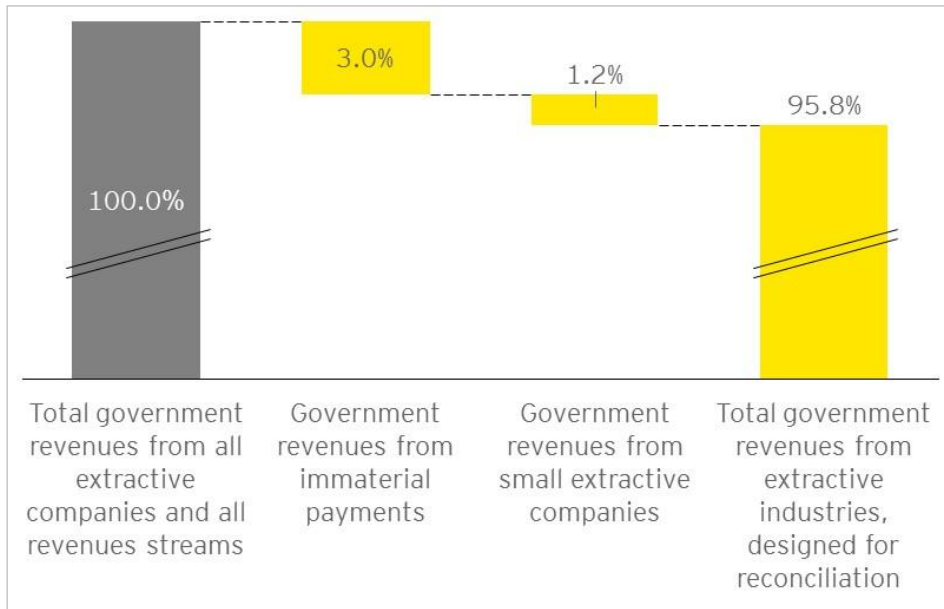
**Total government revenues from extractive industries in 2014-2015**

Revenues	Reported by Government	
	2014	2015
Total government revenues from <b>all extractive companies</b> and <b>all revenue streams</b> , thous UAH	57,997,468.11	92,515,345.07
Share of total revenues from extractive industries in total tax collection of Consolidated budget and revenues of Pension fund, %	11.0%	13.7%
Total government revenues from <b>large extractive companies</b> and <b>9 material types of payments</b> , designed for reconciliation	55,578,510.73	88,409,051.66
Share of revenues, designed for reconciliation, in total government revenues from extractive industries	95.8%	95.5%

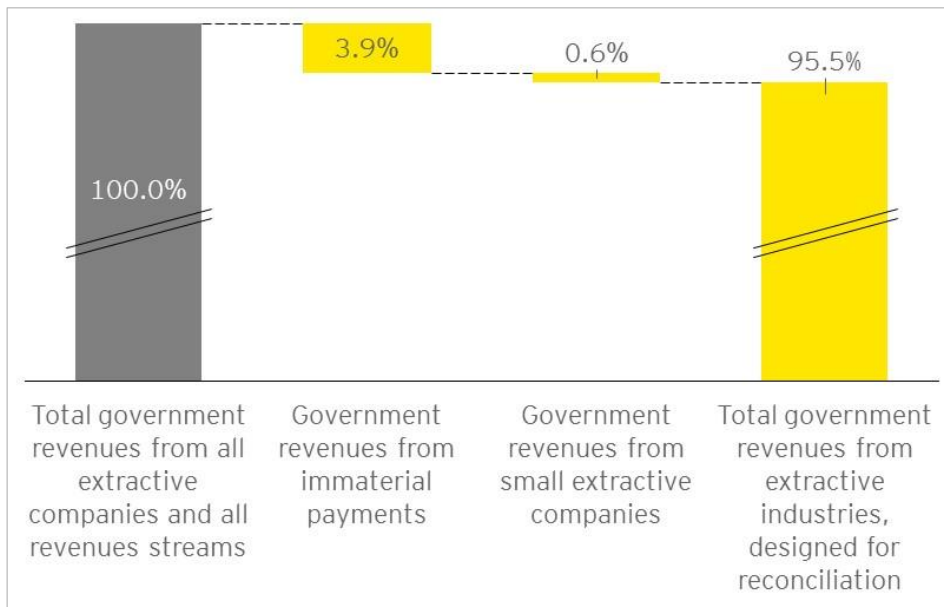
In addition, based on the results of scoping study and analysis of the information received from the State Fiscal Service of Ukraine, 97 extractive companies were selected (hereinafter - large extractive

companies). According to the SFS, these companies paid more than 99% of tax revenues to the Consolidated budget of Ukraine from extractive industries.

Thus, scope of reconciliation in EITI report includes 9 types of payments from 97 large extractive companies, which was in 2014 - 55,578.5 mln UAH, or 95.8% of total government revenues from extractive industries, and in 2015 - 88,409.0 mln UAH, or 95.5% of total government revenues from extractive industries.



**Figure 7.2-1: Total government revenues from extractive industries in 2014, designed for reconciliation (according to SFS)**



**Figure 7.2-2: Total government revenues from extractive industries in 2015, designed for reconciliation (according to SFS)**



According to the SFS, government revenues from oil and gas industry (including transportation of oil and gas) in 2014 were 37,803.0 mln UAH, or 65.2% of total government revenues from extractive industries, and in 2015 70,364.9 mln UAH or 76.1% respectively.

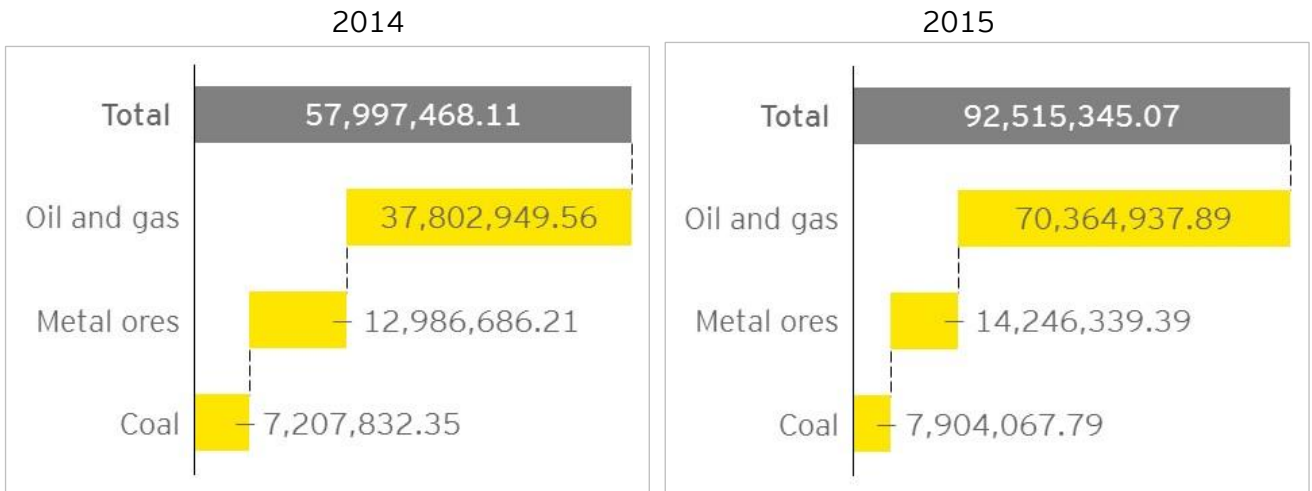


Figure 7.2-3: Total government revenues from all extractive companies and all revenue streams in 2014-2015, thous UAH (according to SFS).

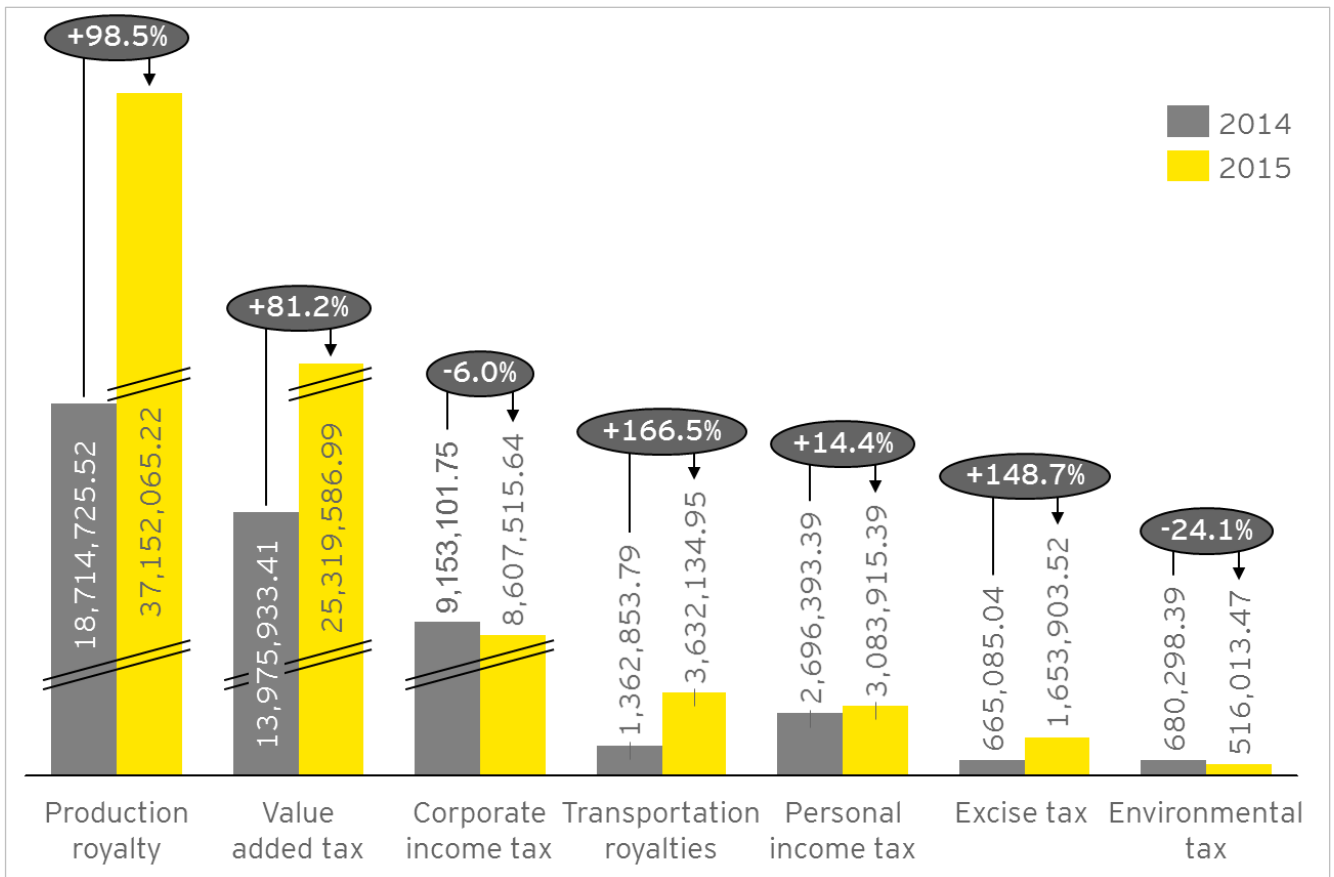
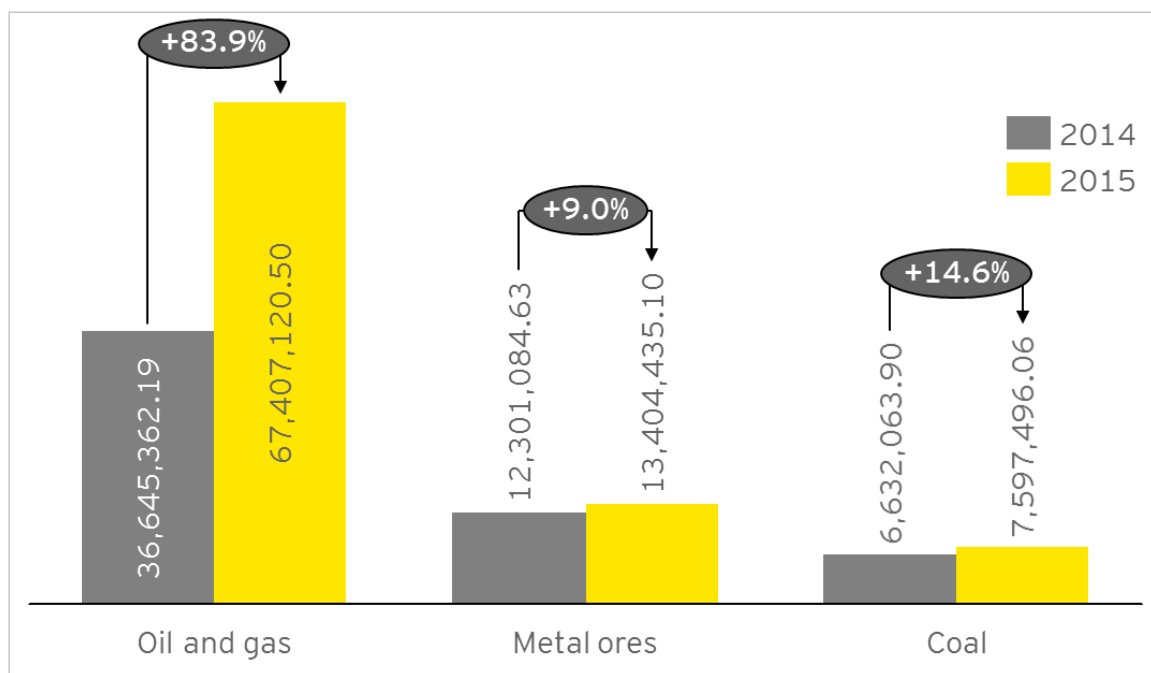


Figure 7.2-4: Total government revenues from all extractive companies per revenue streams in 2014-2015, thous UAH (according to SFS).

According to SFS, the most significant types of payment from extractive companies are production royalty (18,714.7 mln UAH in 2014 and 37,152.1 mln UAH in 2015), VAT (respectively 13,975.9 mln UAH and 25,319.6 mln UAH) and corporate income tax (9,153.1 mln UAH and 8,607.5 mln UAH). The highest growth rates showed revenues from transportation royalties (+166.5%)<sup>255</sup>, excise tax (+148.7%) and production royalty (+98.5%).

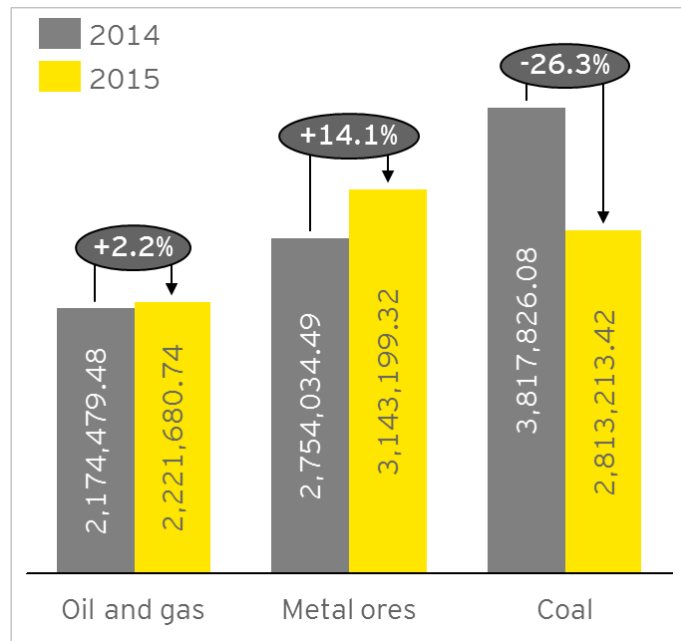
Total government revenues from oil and gas industry (including transportation of oil and gas), designed for reconciliation, increased in 2015 to 67,407.1 mln UAH or by 83.9% compared to 2014 (mostly because of increase of rent rates). Government revenues from metal ores industries and coal industry, designed for reconciliation, increased also, but growth rates were lower (respectively 9.0% and 14.6%).



**Figure 7.2-5: Government revenues, designed for reconciliation, in 2014-2015, per industries, thous UAH (according to SFS)**

Most significant non-tax payment, designed for reconciliation, - unified social contribution (USC). According to SFS, government revenues of USC from extractive industries were 8,746.3 mln UAH in 2014 and 8,178.1 mln UAH in 2015. In 2014 the primary payer of USC was coal industry (3,817.8 mln UAH), but in 2015 - metal ores industries (3,143.2 mln UAH). In addition, it should be noted, that revenues of USC from metal ores industries increased in 2015 by 14.1% compared to 2014.

<sup>255</sup> Rental fee for the transportation of natural gas in trunk pipelines through the territory of Ukraine and Rental fee for the transportation of oil and oil products in trunk pipelines and oil product pipelines through the territory of Ukraine

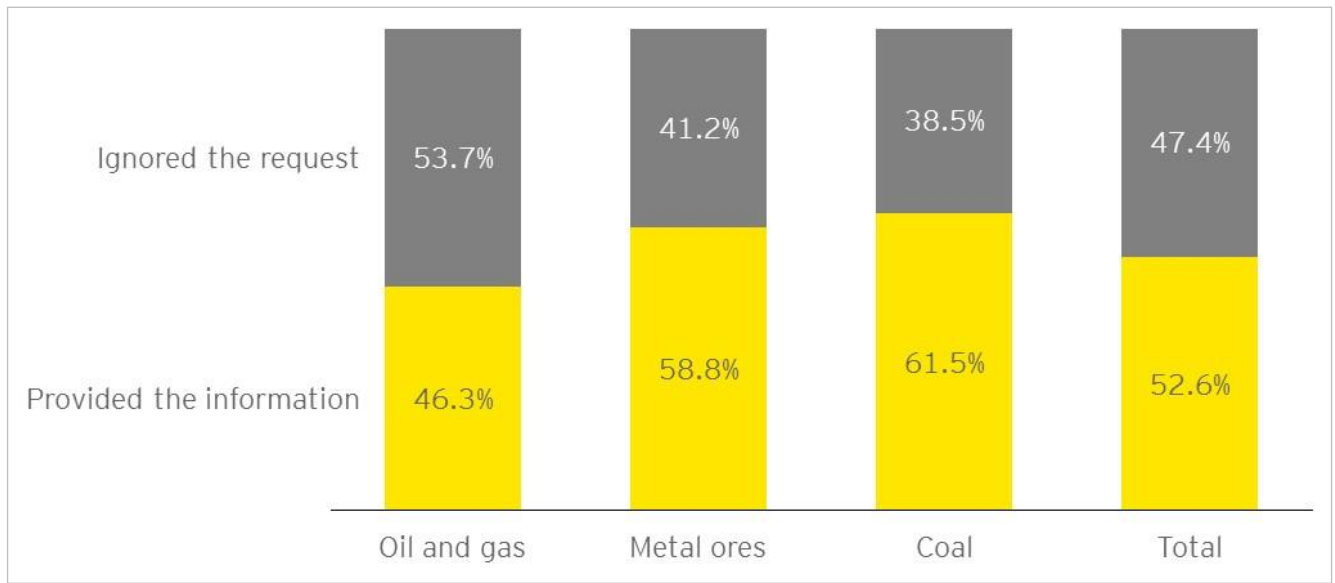


**Figure 7.2-6: Government revenues of unified social contribution from extractive industries in 2014-2015, thous UAH (according to SFS)**

### 7.3 General results of payments' reconciliation

On the whole, only 51 of 97 large mining companies provided response to a request distributed for the purposes of preparation of the Report. In addition, the Independent Administrator received a response from 7 extractive companies<sup>256</sup> that were not classified as large extractive companies.

The detailed information about the completeness of responses obtained is presented below.



**Figure 7.3-1: Status of responses obtained from large extractive companies within EITI Report preparation**

The lack of responses from most of the companies makes full reconciliation of payments impossible. Reconciliation of actual taxes and other payments is only carried out for the companies that provided full information on their payments for at least one calendar year, and only by the types of payments for which relevant responses from government bodies are received.

The share of government revenues, which were reconciled, in total revenues, designed for reconciliation, is 82.6% in 2014 and 82.8% in 2015<sup>257</sup>. The highest completeness rate of reconciliation is in coal industry (98.1% in 2014 and 93.9% in 2015), the lowest - metal ores industries (66.1% in 2014 and 65.6% in 2015).

<sup>256</sup> State Enterprise Ukrspetszamovlennia LLC, Prykarpatska energetychna kompaniia LLC, Zakhidnadraseris LLC, Zakhidgazinvest LLC, Eni Ukraina LLC, Shell Ukraine Exploration and Production I LLC, Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065

<sup>257</sup> Share of government revenues, which were reconciled, calculated without revenues from extractive companies from temporarily occupied territory of Ukraine

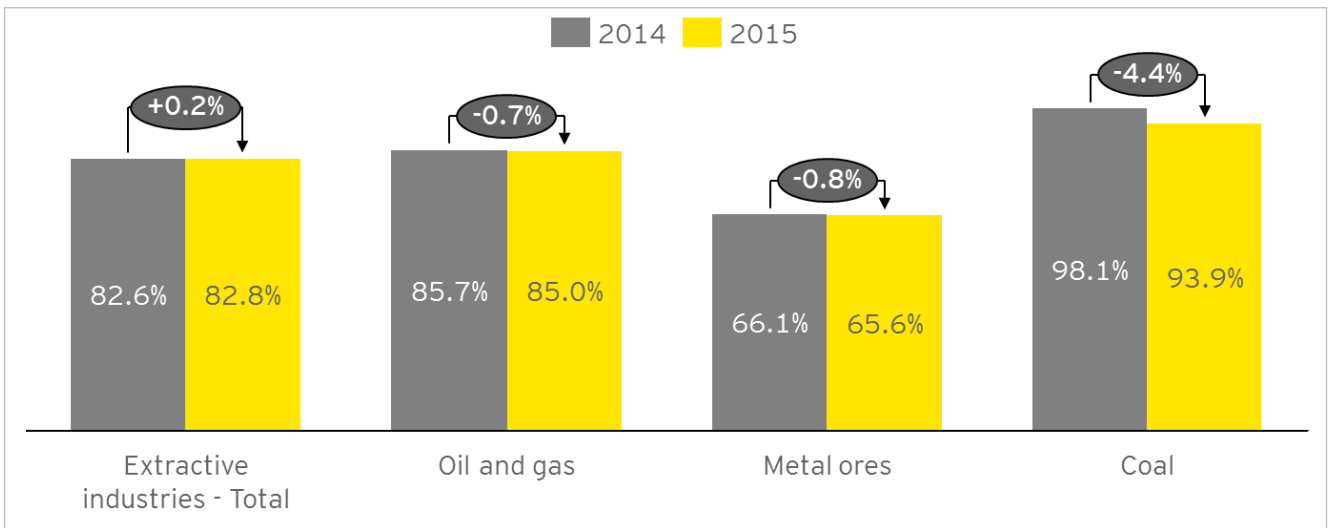


Figure 7.3-2: Share of government revenues, which were reconciled, in 2014-2015, per industry.

The figures below (Figure 7.3-3, Figure 7.3-4, Figure 7.3-5,

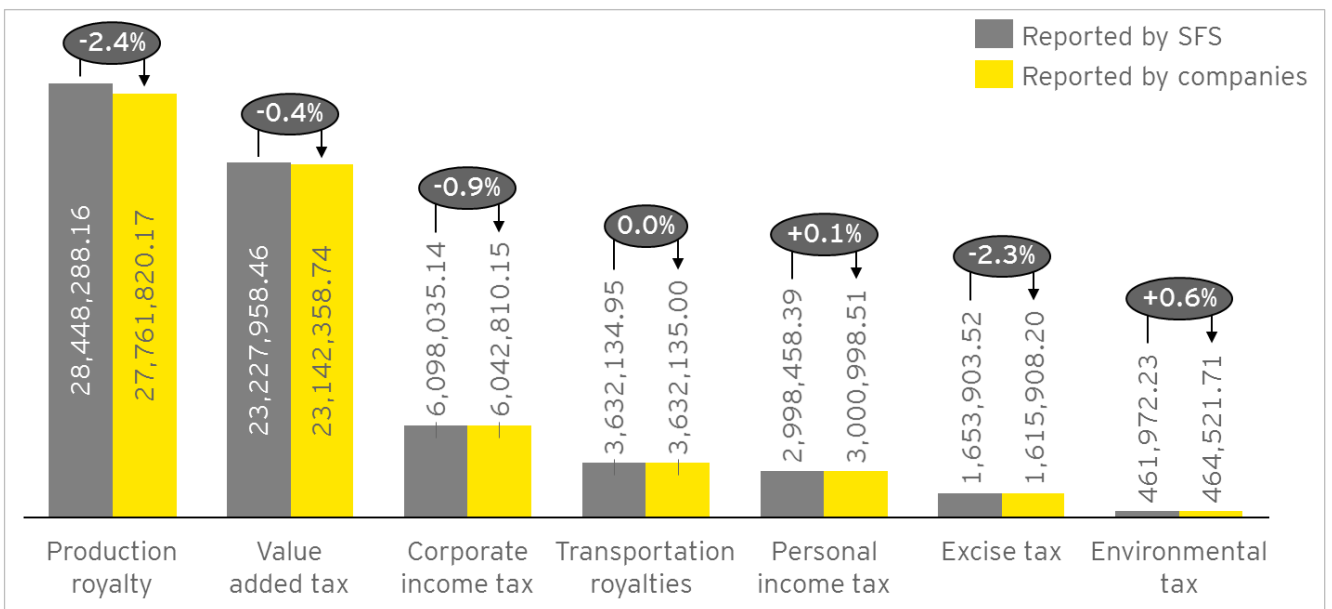


Figure 7.3-6) presents general information on reconciliation of tax revenues (based on information from SFS and extractive companies) in the 2014-2015, per industries and types of taxes. Despite the fact that, frequently the discrepancy between data, reported by the companies and SFS (e.g. revenues from oil and gas industry in 2014) is minimal, it does not mean that there are no such discrepancies for specific types of taxes or companies. Detailed information about discrepancies for each type of payment presented in sections 7.4 and 7.5. Detailed information about discrepancies for each extractive company is presented in Annexes 13 and 14.

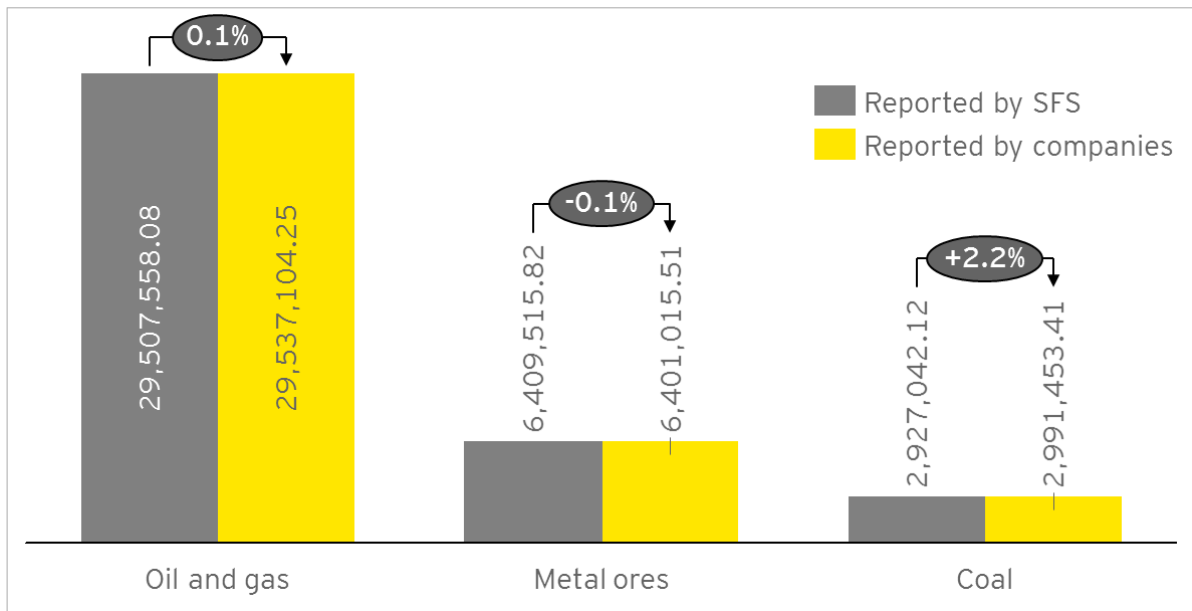


Figure 7.3-3: Reconciliation of tax payments in 2014, per industry, thous UAH

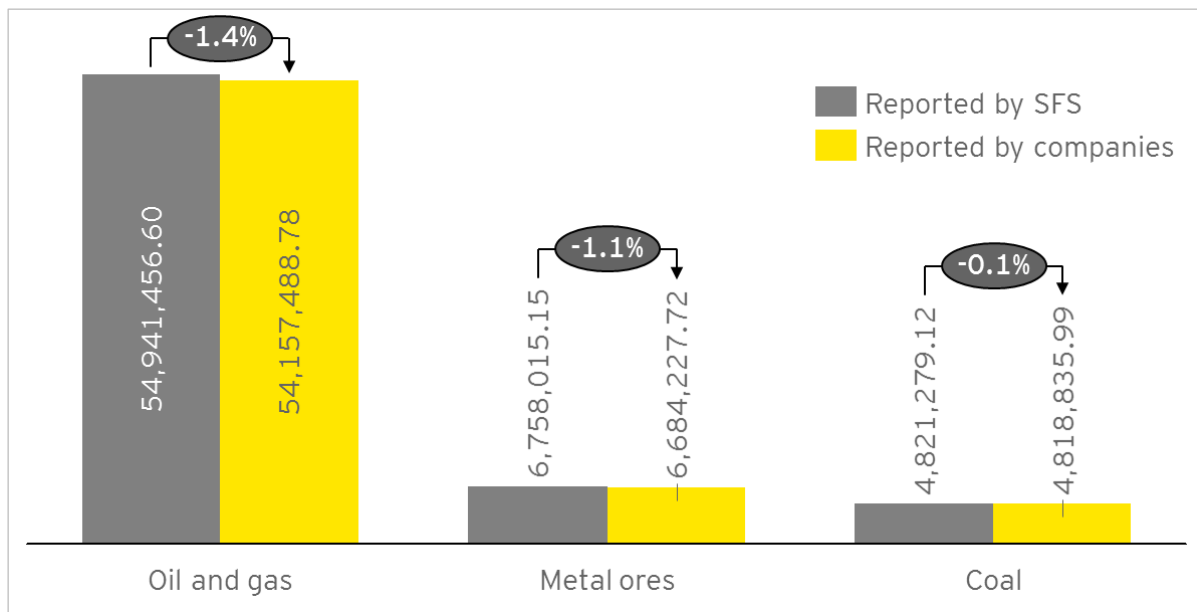


Figure 7.3-4: Reconciliation of tax payments in 2015, per industry, thous UAH

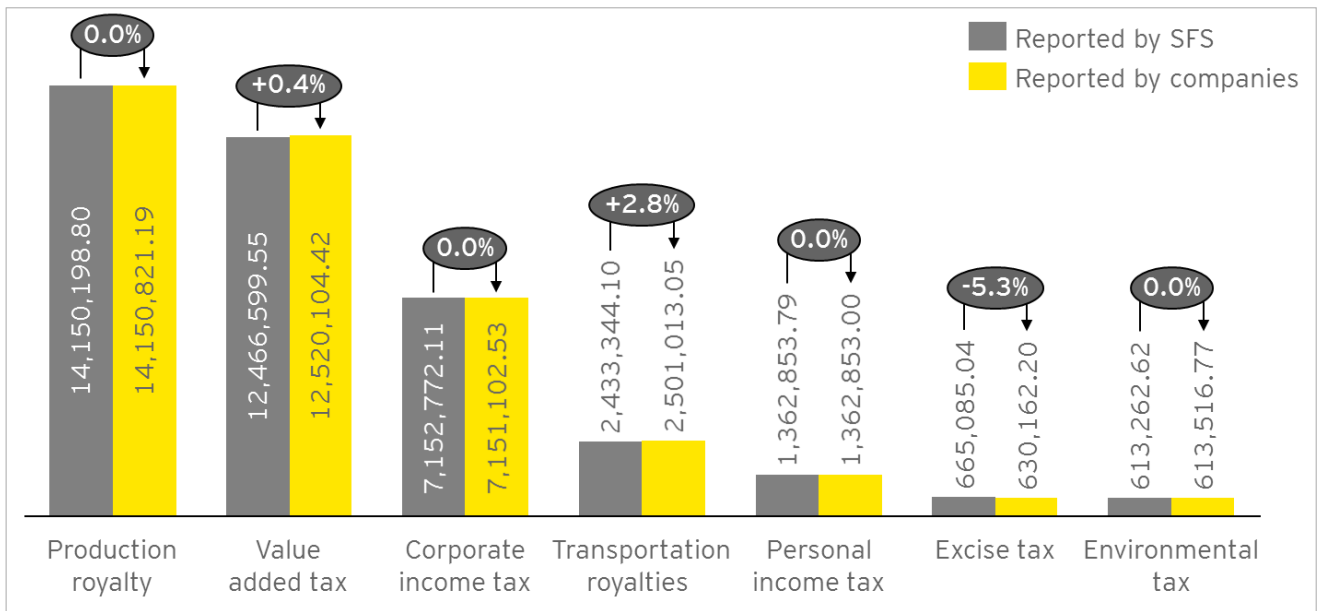


Figure 7.3-5: Reconciliation of tax payments in 2014, per type of payment, thous UAH

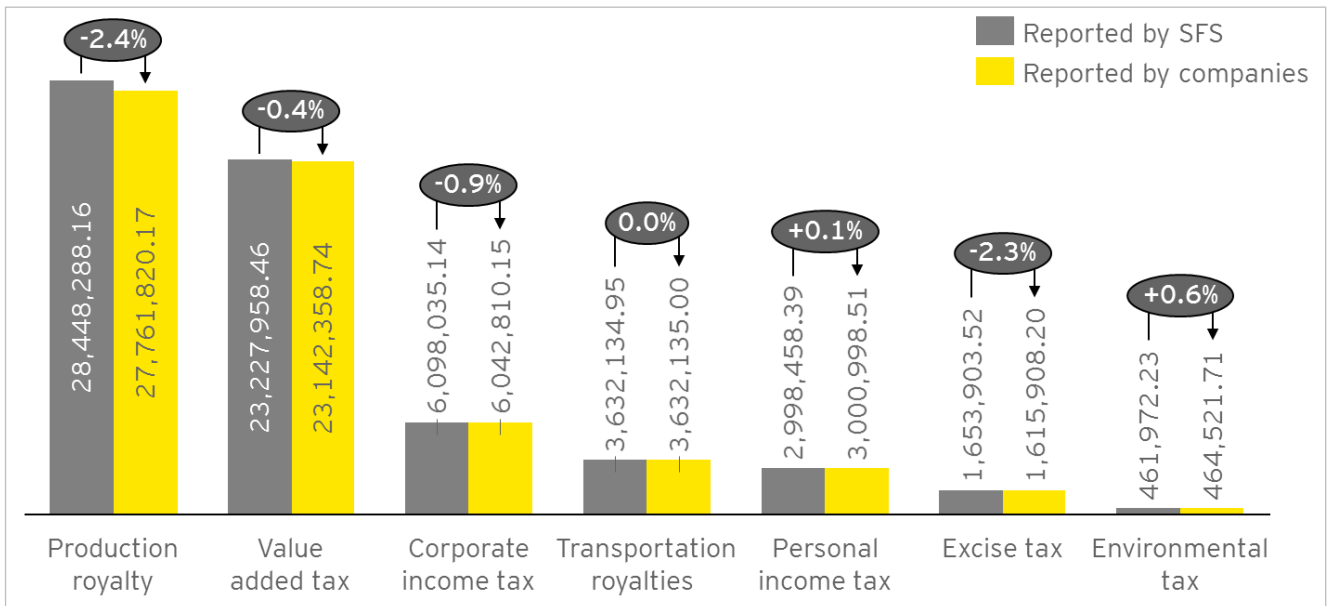


Figure 7.3-6: Reconciliation of tax payments in 2015, per type of payment, thous UAH

Table 7.3-1

*Total government revenues from extractive industries in 2014 and 2015, according to the data provided by the companies*

Revenues / Payments	Oil and gas industry, UAH thous		Metal ores industry, UAH thous		Coal industry, UAH thous	
	2014	2015	2014	2015	2014	2015
<b>Tax revenues /payments</b>	<b>29,537,104.25</b>	<b>54,157,488.78</b>	<b>6,401,015.51</b>	<b>6,684,227.72</b>	<b>2,991,453.41</b>	<b>4,818,835.99</b>
Personal income tax	1,026,451.83	1,134,162.79	632,828.83	812,374.71	841,732.40	1,054,461.01
Corporate income tax	2,752,443.76	2,186,165.71	4,249,457.87	3,540,102.04	149,200.90	316,542.40
Production royalty	12,867,440.80	25,544,807.25	1,052,852.39	1,942,946.48	230,528.01	274,066.44
Value added tax	10,822,038.09	20,000,203.22	8,526.33	6,783.82	1,689,540.00	3,135,371.70
Excise tax	630,162.20	1,615,908.20	-	-	-	-
Transportation royalties	1,362,853.00	3,632,135.00	-	-	-	-
Environmental tax	75,714.57	44,106.61	457,350.10	382,020.67	80,452.10	38,394.44
<b>Non-tax revenues / payments</b>	<b>2,069,873.69</b>	<b>2,386,455.88</b>	<b>1,720,170.65</b>	<b>2,020,970.72</b>	<b>3,467,882.70</b>	<b>2,999,183.41</b>
Income from property and business activity	156,408.00	409,786.00	1.53	79.65	2,482.80	33.00
Social contributions	1,913,402.71	1,976,669.88	1,720,169.12	2,020,891.07	3,465,399.90	2,999,150.41
<b>Total</b>	<b>31,606,977.94</b>	<b>56,543,944.66</b>	<b>8,121,186.16</b>	<b>8,705,198.44</b>	<b>6,459,336.11</b>	<b>7,818,019.40</b>



## 7.4 Reconciliation of tax payments

### 7.4.1. Personal income tax

Table 7.4-1

*Reconciliation of revenues from personal income tax in 2014, UAH thous.*

Personal income tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	2,433,344.10	-	2,433,344.10
Reported by companies	2,497,126.41	3,886.64	2,501,013.05
Discrepancy	(63,782.31)	(3,886.64)	(67,668.95)
<b>Oil and gas industry</b>			
Reported by SFS	1,025,885.78	-	1,025,885.78
Reported by companies	1,012,932.19	13,519.64	1,026,451.83
Discrepancy	12,953.59	(13,519.64)	(566.05)
<b>Metal ores industry</b>			
Reported by SFS	632,414.63	-	632,414.63
Reported by companies	632,828.82	-	632,828.83
Discrepancy	(414.19)	-	(414.19)
<b>Coal industry</b>			
Reported by SFS	775,043.69	-	775,043.69
Reported by companies	851,365.40	(9,633.00)	841,732.40
Discrepancy	(76,321.71)	9,633.00	(66,688.71)

In 2014, the amount of receipts of personal income tax from extractive companies, according to the SFS was **2,433,344.10** thous UAH and according to extractive companies - **2,501,013.05** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(63,782.31)** thous UAH. The discrepancy after reconciliation is - **(67,668.95)** thous UAH.

Table 7.4-2

**Reconciliation of revenues from personal income tax in 2015, UAH thous.**

Personal income tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	2,998,458.39	-	2,998,458.39
Reported by companies	3,007,811.81	(6,813.30)	3,000,998.51
Discrepancy	(9,353.42)	6,813.30	(2,540.12)
<b>Oil and gas industry</b>			
Reported by SFS	1,135,711.35	-	1,135,711.35
Reported by companies	1,133,930.20	232.59	1,134,162.79
Discrepancy	1,781.16	(232.59)	1,548.57
<b>Metal ores industry</b>			
Reported by SFS	812,271.00	-	812,271.00
Reported by companies	812,374.71	-	812,374.71
Discrepancy	(103.71)	-	(103.71)
<b>Coal industry</b>			
Reported by SFS	1,050,476.04	-	1,050,476.04
Reported by companies	1,061,506.90	(7,045.89)	1,054,461.01
Discrepancy	(11,030.86)	7,045.89	(3,984.97)

In 2015, the amount of receipts of personal income tax from extractive companies, according to the SFS was **2,998,458.39** thous UAH and according to extractive companies - **3,000,998.51** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(9,353.42)** thous UAH. The discrepancy after reconciliation is - **(2,540.12)** thous UAH.

## 7.4.2. Corporate income tax

Table 7.4-3

*Reconciliation of revenues from corporate income tax in 2014, UAH thous.*

Corporate income tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	7,152,772.11	-	7,152,772.11
Reported by companies	6,830 119.37	320,983.16	7,151,102.53
Discrepancy	322,652.74	(320,983.16)	1,669.58
<b>Oil and gas industry</b>			
Reported by SFS	2,740,222.54	-	2,740,222.54
Reported by companies	2,436,490.60	315,953.16	2,752,443.76
Discrepancy	303,731.94	(315,953.16)	(12,221.22)
<b>Metal ores industry</b>			
Reported by SFS	4,263,278.12	-	4,263,278.12
Reported by companies	4,249,457.87	-	4,249,457.87
Discrepancy	13,820.25	-	13,820.25
<b>Coal industry</b>			
Reported by SFS	149,271.44	-	149,271.44
Reported by companies	144,170.90	5,030.00	149,200.90
Discrepancy	5,100.54	(5,030.00)	70.54

In 2014, the amount of receipts of corporate income tax from extractive companies, according to the SFS was **7,152,772.11** thous UAH and according to extractive companies - **7,151,102.53** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **322,652.74** thous UAH. The discrepancy after reconciliation is - **1,669.58** thous UAH.

Table 7.4-4

## Reconciliation of revenues from corporate income tax in 2015, UAH thous.

Corporate income tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	6,098,035.14	-	6,098,035.14
Reported by companies	5,761,935.91	280,874.24	6,042,810.15
Discrepancy	336,099.23	(280,874.24)	55,224.99
<b>Oil and gas industry</b>			
Reported by SFS	2,197,709.26	-	2,197,709.26
Reported by companies	1,907,056.47	279,109.24	2,186,165.71
Discrepancy	290,652.79	(279,109.24)	11,543.55
<b>Metal ores industry</b>			
Reported by SFS	3,616,491.53	-	3,616,491.53
Reported by companies	3,540,102.04	-	3,540,102.04
Discrepancy	76,389.49	-	76,389.49
<b>Coal industry</b>			
Reported by SFS	283,834.35	-	283,834.35
Reported by companies	314,777.40	1,765.00	316,542.40
Discrepancy	(30,943.05)	(1,765.00)	(32,708.05)

In 2015, the amount of receipts of corporate income tax from extractive companies, according to the SFS was **6,098,035.14** thous UAH and according to extractive companies - **6,042,810.15** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **336,099.23** thous UAH. The discrepancy after reconciliation is - **55,224.99** thous UAH.

### 7.4.3. Subsoil use fee (rent) for production of mineral resources

Table 7.4-5

Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2014, UAH thous.

Subsoil use fee (rent) for production of mineral resources	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	14,150,198.80	-	14,150,198.80
Reported by companies	14,145,110.85	5,710.34	14,150,821.19
Discrepancy	5,087.95	(5,710.34)	(622.39)
<b>Oil and gas industry</b>			
Reported by SFS	12,871,173.46	-	12,871,173.46
Reported by companies	12,861,705.31	5,735.48	12,867,440.80
Discrepancy	9,468.15	(5,735.48)	3,732.67
<b>Metal ores industry</b>			
Reported by SFS	1,047,859.41	-	1,047,859.41
Reported by companies	1,052,852.39	-	1,052,852.39
Discrepancy	(4,992.98)	-	(4,992.98)
<b>Coal industry</b>			
Reported by SFS	231,165.93	-	231,165.93
Reported by companies	230,553.15	(25.14)	230,528.01
Discrepancy	612.78	25.14	637.92

In 2014, the amount of receipts of subsoil use fee (rent) for production of mineral resources from extractive companies, according to the SFS was **14,150,198.80** thous UAH and according to extractive companies - **14,150,821.19** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **5,087.95** thous UAH. The discrepancy after reconciliation is - **(622.39)** thous UAH.

Table 7.4-6

**Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2015, UAH thous.**

Subsoil use fee (rent) for production of mineral resources	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	28,448,288.16	-	28,448,288.16
Reported by companies	27,870,384.19	(108,564.02)	27,761,820.17
Discrepancy	577,903.98	108,564.02	686,467.98
<b>Oil and gas industry</b>			
Reported by SFS	26,205,875.56	-	26,205,875.56
Reported by companies	25,654,862.77	(110,055.52)	25,544,807.25
Discrepancy	551,012.79	110,055.52	661,068.30
<b>Metal ores industry</b>			
Reported by SFS	1,942,947.36	-	1,942,947.36
Reported by companies	1,942,946.48	-	1,942,946.48
Discrepancy	0.88	-	0.88
<b>Coal industry</b>			
Reported by SFS	299,465.24	-	299,465.24
Reported by companies	272,574.94	1,491.50	274,066.44
Discrepancy	26,890.30	(1,491.50)	25,398.80

In 2015, the amount of receipts of subsoil use fee (rent) for production of mineral resources from extractive companies, according to the SFS was **28,448,288.16** thous UAH and according to extractive companies - **27,761,820.17** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **577,903.98** thous UAH. The discrepancy after reconciliation is - **686,467.98** thous UAH.

## 7.4.4. Value added tax

Table 7.4-7

 Reconciliation of revenues from value added tax in 2014, UAH thous.

Value added tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	12,466,599.55	-	12,466,599.55
Reported by companies	12,487,166.51	32,937.91	12,520,104.42
Discrepancy	(20,566.96)	(32,937.91)	(53,504.87)
<b>Oil and gas industry</b>			
Reported by SFS	10,766,764.30	-	10,766,764.30
Reported by companies	10,799,085.18	22,952.91	10,822,038.09
Discrepancy	(32,320.88)	(22,952.91)	(55,273.79)
<b>Metal ores industry</b>			
Reported by SFS	8,560.98	-	8,560.98
Reported by companies	8,526.33	-	8,526.33
Discrepancy	34.66	-	34.66
<b>Coal industry</b>			
Reported by SFS	1,691,274.27	-	1,691,274.27
Reported by companies	1,679,555.00	9,985.00	1,689,540.00
Discrepancy	11,719.27	-9,985.00	1,734.27

In 2014, the amount of receipts of value added tax from extractive companies, according to the SFS was **12,466,599.55** thous UAH and according to extractive companies - **12,520,104.42** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(20,566.96)** thous UAH. The discrepancy after reconciliation is - **(53,504.87)** thous UAH.

Table 7.4-8

 Reconciliation of revenues from value added tax in 2015, UAH thous.

Value added tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	23,227,958.46	-	23,227,958.46
Reported by companies	23,156,346.90	(807.16)	23,142,358.74
Discrepancy	71,611.56	807.16	85,599.72
<b>Oil and gas industry</b>			
Reported by SFS	20,085,792.40	-	20,085,792.40
Reported by companies	19,998,228.38	1,974.84	20,000,203.22
Discrepancy	87,564.02	(1,974.84)	85,589.18
<b>Metal ores industry</b>			
Reported by SFS	4,283.82	-	4,283.82
Reported by companies	6,783.82	-	6,783.82
Discrepancy	(2,500.00)	-	(2,500.00)
<b>Coal industry</b>			
Reported by SFS	3,137,882.25	-	3,137,882.25
Reported by companies	3,151,334.70	(2,782.00)	3,135,371.70
Discrepancy	(13,452.45)	2,782.00	2,510.55

In 2015, the amount of receipts of value added tax from extractive companies, according to the SFS was **23,227,958.46** thous UAH and according to extractive companies - **23,142,358.74** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **71,611.56** thous UAH. The discrepancy after reconciliation is - **85,599.72** thous UAH.

As noted in **Section 6.4**, the metal ores industry is export-oriented and it is characterized by a significant amount of VAT refund from the state budget. According to SFS, in 2014 the total amount of VAT refund for extractive companies was 13,090.6 mln UAH, of which cash refund - 9,689.5 mln UAH. In 2015 the total VAT refund for extractive companies amounted to 15,466.3 mln UAH, of which cash refund - 15,069.2 mln UAH.



Table 7.4-9

**General information on VAT refunds from the state budget of Ukraine for extractive companies in 2014-2015, thous. UAH (according to SFS)**

Indicator	2014	2015
VAT confirmed by the tax audit and available for refund	1,093,875.21	1,089,940.70
VAT refunded in cash to the bank account	9,689,480.92	15,069,153.55
VAT refund carried forward to reduce future VAT liabilities	169,455.90	397,103.89
VAT refund made by Treasury note	3,231,651.00	-

Because SFS did not provide detailed disaggregated information on VAT refunds and the refusal of some extractive companies to provide information for EITI report, Independent Administrator could not reconcile amounts of VAT refund. Information on VAT refunds to individual extractive companies in the 2014-2015 presented in the table below.

Table 7.4-10

**Information on VAT refunds from the state budget of Ukraine for extractive companies in 2014-2015, thous. UAH (according to companies)**

Компанія	2014	2015
ArcelorMittal Kryvyi Rih PJSC	4,765,966.00	5,872,415.00
Northern GZK PrJSC	87,429.00	501,343.00
Central GZK PrJSC	321,459.00	406,005.00
Ingulets GZK PrJSC	-	107,614.00
Poltavsky GZK PrJSC	1,339,268.31	1,947,349.07
Yerystivskiyi GZK LLC	446,493.80	-
<b>Total</b>	<b>6,960,616.11</b>	<b>8,834,726.07</b>

**7.4.5. Excise tax on excisable goods manufactured in Ukraine (hereinafter - excise tax);**
*Table 7.4-11*
*Reconciliation of revenues from excise tax in 2014, UAH thous.*

Excise tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	665,085.04	-	665,085.04
Reported by companies	630,162.20	-	630,162.20
Discrepancy	34,922.84	-	34,922.84
<b>Oil and gas industry</b>			
Reported by SFS	665,085.04	-	665,085.04
Reported by companies	630,162.20	-	630,162.20
Discrepancy	34,922.84	-	34,922.84
<b>Metal ores industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			
<b>Coal industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			

In 2014, the amount of receipts of excise tax from extractive companies, according to the SFS was **665,085.04** thous UAH and according to extractive companies - **630,162.20** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **34,922.84** thous UAH. The discrepancy after reconciliation is - **34,922.84** thous UAH.

Table 7.4-12

 Reconciliation of revenues from excise tax in 2015, UAH thous.

Excise tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	1,653,903.52	-	1,653,903.52
Reported by companies	2,107,955.80	(492,047.60)	1,615,908.20
Discrepancy	(454,052.28)	492,047.60	37,995.32
<b>Oil and gas industry</b>			
Reported by SFS	1,653,903.52	-	1,653,903.52
Reported by companies	2,107,955.80	(492,047.60)	1,615,908.20
Discrepancy	(454,052.28)	492,047.60	37,995.32
<b>Metal ores industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			
<b>Coal industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			

In 2015, the amount of receipts of excise tax from extractive companies, according to the SFS was **1,653,903.52** thous UAH and according to extractive companies - **1,615,908.20** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(454,052.28)** thous UAH. The discrepancy after reconciliation is - **37,995.32** thous UAH.

#### 7.4.6. Transportation royalties

Table 7.4-13

*Reconciliation of revenues from transportation royalties in 2014, UAH thous.*

Transportation royalties	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	1,362,853.79	-	1,362,853.79
Reported by companies	1,362,853.00	-	1,362,853.00
Discrepancy	0.79	-	0.79
<b>Oil and gas industry</b>			
Reported by SFS	1,362,853.79	-	1,362,853.79
Reported by companies	1,362,853.00	-	1,362,853.00
Discrepancy	0.79	-	0.79
<b>Metal ores industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			
<b>Coal industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			

In 2014, the amount of receipts of transportation royalties from extractive companies, according to the SFS was **1,362,853.79** thous UAH and according to extractive companies - **1,362,853.00** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **0.79** thous UAH. The discrepancy after reconciliation is - **0.79** thous UAH.

Table 7.4-14

 Reconciliation of revenues from transportation royalties in 2015, UAH thous.

Transportation royalties	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	3,632,134.95	-	3,632,134.95
Reported by companies	3,632,135.00	-	3,632,135.00
Discrepancy	(0.05)	-	(0.05)
<b>Oil and gas industry</b>			
Reported by SFS	3,632,134.95	-	3,632,134.95
Reported by companies	3,632,135.00	-	3,632,135.00
Discrepancy	(0.05)	-	(0.05)
<b>Metal ores industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			
<b>Coal industry</b>			
Reported by SFS			
Reported by companies			
Discrepancy			

In 2015, the amount of receipts of transportation royalties from extractive companies, according to the SFS was **3,632,134.95** thous UAH and according to extractive companies - **3,632,135.00** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(0.05)** thous UAH. The discrepancy after reconciliation is - **(0.05)** thous UAH.

## 7.4.7. Environmental tax

Table 7.4-15

 Reconciliation of revenues from environmental tax in 2014, UAH thous.

Environmental tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	613,262.62	-	613,262.62
Reported by companies	614,224.43	(707.66)	613,516.77
Discrepancy	(961.81)	707.66	(254.15)
<b>Oil and gas industry</b>			
Reported by SFS	75,573.17	-	75,573.17
Reported by companies	76,159.21	(444.64)	75,714.57
Discrepancy	(586.04)	444.64	(141.4)
<b>Metal ores industry</b>			
Reported by SFS	457,402.67	-	457,402.67
Reported by companies	457,350.10	-	457,350.10
Discrepancy	52.57	-	52.57
<b>Coal industry</b>			
Reported by SFS	80,286.79	-	80,286.79
Reported by companies	80,715.12	(263.02)	80,452.10
Discrepancy	(428.33)	263.02	(165.31)

In 2014, the amount of receipts of environmental tax from extractive companies, according to the SFS was **613,262.62** thous UAH and according to extractive companies - **613,516.77** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(961.81)** thous UAH. The discrepancy after reconciliation is - **(254.15)** thous UAH.

Table 7.4-16

 Reconciliation of revenues from environmental tax in 2015, UAH thous.

Environmental tax	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	461,972.23	-	461,972.23
Reported by companies	464,776.44	(254.72)	464,521.71
Discrepancy	(2,804.20)	254.72	(2,549.48)
<b>Oil and gas industry</b>			
Reported by SFS	30,329.56	-	30,329.56
Reported by companies	44,342.43	(235.82)	44,106.61
Discrepancy	(14,012.87)	235.82	(13,777.05)
<b>Metal ores industry</b>			
Reported by SFS	382,021.44	-	382,021.44
Reported by companies	382,020.67	-	382,020.67
Discrepancy	0.77	-	0.77
<b>Coal industry</b>			
Reported by SFS	49,621.24	-	49,621.24
Reported by companies	38,413.34	(18.9)	38,394.44
Discrepancy	11,207.90	18.9	11,226.80

In 2015, the amount of receipts of environmental tax from extractive companies, according to the SFS was **461,972.23** thous UAH and according to extractive companies - **464,521.71** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(2,804.20)** thous UAH. The discrepancy after reconciliation is - **(2,549.48)** thous UAH.

## 7.5 Reconciliation of non-tax payments

### 7.5.1 Income form property and business activity

Table 7.5-1

Reconciliation of revenues from property and business activity in 2014, UAH thous.

Property and business income	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	(23,073.41)	-	(23,073.41)
Reported by companies	158,837.53	54.8	158,892.33
Discrepancy	(181,910.94)	(54.8)	(181,965.74)
<b>Oil and gas industry</b>			
Reported by SFS	(26,035.65)	-	(26,035.65)
Reported by companies	156,408.00	-	156,408.00
Discrepancy	(182,443.65)	-	(182,443.65)
<b>Metal ores industry</b>			
Reported by SFS	1.53	-	1.53
Reported by companies	1.53	-	1.53
Discrepancy	-	-	-
<b>Coal industry</b>			
Reported by SFS	2,960.71	-	2,960.71
Reported by companies	2,428.00	54.8	2,482.80
Discrepancy	532.71	(54.8)	477.91

In 2014, the amount of receipts of property and business income from extractive companies, according to the SFS was **(23,073.41)** thous UAH and according to extractive companies - **158,892.33** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **(181,910.94)** thous UAH. The discrepancy after reconciliation is - **(181,965.74)** thous UAH.



Table 7.5-2

## Reconciliation of revenues from property and business income in 2015, UAH thous.

Property and business income	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	409,956.35	-	409,956.35
Reported by companies	409,898.65	-	409,898.65
Discrepancy	57.70	-	57.70
<b>Oil and gas industry</b>			
Reported by SFS	409,786.34	-	409,786.34
Reported by companies	409,786.00	-	409,786.00
Discrepancy	0.34	-	0.34
<b>Metal ores industry</b>			
Reported by SFS	79.65	-	79.65
Reported by companies	79.65	-	79.65
Discrepancy	-	-	-
<b>Coal industry</b>			
Reported by SFS	90.36	-	90.36
Reported by companies	33.00	-	33.00
Discrepancy	57.36	-	57.36

In 2015, the amount of receipts of property and business income from extractive companies, according to the SFS was **409,956.35** thous UAH and according to extractive companies - **409,898.65** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **57.70** thous UAH. The discrepancy after reconciliation is - **57.70** thous UAH.

## 7.5.2. Unified social contribution

Table 7.5-3

*Reconciliation of revenues from unified social contribution in 2014, UAH thous.*

Unified social contribution	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	7,662,543.06	-	7,662,543.06
Reported by companies	7,099,034.72	-	7,099,034.72
Discrepancy	563,508.34	-	563,508.34
<b>Oil and gas industry</b>			
Reported by SFS	2,467,921.45	-	2,467,921.45
Reported by companies	1,913,465.69	-	1,913,465.69
Discrepancy	554,455.76	-	554,455.76
<b>Metal ores industry</b>			
Reported by SFS	1,724,799.92	-	1,724,799.92
Reported by companies	1,720,169.12	-	1,720,169.12
Discrepancy	4,630.80	-	4,630.80
<b>Coal industry</b>			
Reported by SFS	3,469,821.69	-	3,469,821.69
Reported by companies	3,465,399.90	-	3,465,399.90
Discrepancy	4,421.79	-	4,421.79

In 2014, the amount of receipts of unified social contribution from extractive companies, according to the SFS was **7,662,543.06** thous UAH and according to extractive companies - **7,099,034.72** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **563,508.34** thous UAH. The discrepancy after reconciliation is - **563,508.34** thous UAH.

Table 7.5-4

**Reconciliation of revenues from unified social contribution in 2015, UAH thous.**

Unified social contribution	Initial data	Adjustments	Final data after reconciliation
<b>Extractive industries, total</b>			
Reported by SFS	7,938,714.07	-	7,938,714.07
Reported by companies	6,996,711.36	-	6,996,711.36
Discrepancy	942,002.71	-	942,002.71
<b>Oil and gas industry</b>			
Reported by SFS	2,596,580.52	-	2,596,580.52
Reported by companies	1,976,669.88	-	1,976,669.88
Discrepancy	619,910.64	-	619,910.64
<b>Metal ores industry</b>			
Reported by SFS	2,038,832.61	-	2,038,832.61
Reported by companies	2,020,891.07	-	2,020,891.07
Discrepancy	17,941.54	-	17,941.54
<b>Coal industry</b>			
Reported by SFS	3,303,300.94	-	3,303,300.94
Reported by companies	2,999,150.41	-	2,999,150.41
Discrepancy	304,150.53	-	304,150.53

In 2015, the amount of receipts of unified social contribution from extractive companies, according to the SFS was **7,938,714.07** thous UAH and according to extractive companies - **6,996,711.36** thous UAH. Total discrepancy between these companies' and SFS' data, based on the initial request was **942,002.71** thous UAH. The discrepancy after reconciliation is - **942,002.71** thous UAH.

### 7.5.2. Other non-tax payments

Reconciliation of the extractive companies' nontax payments to the counterparts, who are the representatives of the central executive bodies and public enterprises, was performed by the following categories of payments:

- ▶ Fee for granting and renewal of special permits for subsoil use and proceeds from the sale of such permits;
- ▶ Fee for determination of the starting price at the special permits auction; for determination of the cost of special permits for facilities not related to mining; determination of the fee for renewal of special permits;
- ▶ Cost of auction documentation package and guarantee fee for participation in the auction for special permits for subsoil use, which have been paid and were not returned;
- ▶ Fee for assessment (determining) the value of geological information;
- ▶ Fee for the right to use the geological information created (acquired) at the cost of the state budget;
- ▶ Payment for copying and / or digitizing geological reports;
- ▶ Fee for drafting project and technical documents, including drafting development and research and industrial development of mineral deposits of national importance;
- ▶ Fee for designer's supervising over the implementation of the mining project technical documents;
- ▶ Fee for monitoring and scientific support for the use of mineral resources;
- ▶ Fee for the state examination of the geological study reports and other geological materials;
- ▶ Fee for environmental impact assessment;
- ▶ Fee for the state environmental review;
- ▶ Fee for labor protection and industrial safety examination at the entity;
- ▶ Fee for drafting land allotment documents;
- ▶ Fee for examination of the land use draft documentation;
- ▶ Lease, concession and other similar payments to be paid to the state enterprises, institutions and organizations, state and local authorities;
- ▶ Payments for other goods, works, services (including administrative services) provided to the entity by the state and municipal enterprises, institutions and organizations, state and local authorities in connection with prospecting, exploration and mining;
- ▶ Payments for other goods, works, services (including administrative services (budget classification codes - 22011500, 22010200 - 22011400, 22011700 - 22012000, 22012200 - 22012900) provided to the entity by the state and municipal enterprises, institutions and organizations, public authorities and local government, which are not related to mining activities;

- ▶ Cost of goods, works, and services provided for free by the entity to the state enterprises, institutions and organizations, state and local authorities in connection with prospecting, exploration and mining;
- ▶ Charitable contributions and donations provided by the entity to the state enterprises, institutions and organizations, state and local authorities in connection with prospecting, exploration and mining;
- ▶ Special payment (bonus) for the signing of agreement, special payment (bonus) for opening industrial stocks of natural resources on the site, other similar special payments (bonuses) paid to the state, state authorities and local governments, state enterprises, institutions and organizations in connection with prospecting, exploration and mining products;
- ▶ Proceeds from repayment by the companies of fuel and energy complex and oil and gas industry to the State Reserve Agency of Ukraine of their debts and liabilities for tangible assets (including value added tax liabilities arising from such settlements and from the penalties and interest for the use of resources), and the revenues of the State Reserve agency of Ukraine from disposal of the tangible assets returned to fuel and energy complex and oil and gas industry;
- ▶ Any other payments (in cash or in kind) to the state directly (to the budget of any level) or indirectly (to an enterprise, organization or institution under state ownership) exceeding UAH 1 million.

Based on the responses to the questionnaires, only 10,1% of the companies' payments in 2014 and 10,9% of the companies' payments in 2015 have been reconciled. The low level of the non-tax payments is basically caused by, among others, the following reasons:

- ▶ Because of the objective reasons, the questionnaire for the companies of coal and iron ore sectors presented an incomplete list of the limit-purpose payments to the state enterprises and central executive authorities; at the same time the companies failed to disclose fully or partly the payments in the category "any other payments" in the questionnaire.
- ▶ Company could only disclose the payments to certain regional offices of the state enterprises and central executive authorities; at the same time the state enterprises and central executive authorities could only disclose the payments from certain regional offices.
- ▶ Some companies disclosed their payments without specifying the counterparty.

In the coal mining industry for 2014 the non-tax payments to the SE and CEA totaling UAH 905.75 thous. was reconciled; for 2015 the non-tax payments to the SE and CEA totaling UAH 940.59 thous. have been reconciled. The amount of discrepancy in 2015 amounted to UAH 0.86.

In the metal ores mining industry for 2014 the non-tax payments to the SE and CEA totaling UAH 1,234.69 was reconciled; for 2015 the non-tax payments to the SE and CEA totaling UAH 3,570.12 thous have been reconciled. The amount of discrepancy in 2015 amounted to UAH 322.67 thous.

In the oil and gas industry for 2014 the total of UAH 58,859.43 thous of nontax payments was reconciled. In 2015, the total of UAH 31,662.59 have been reconciled, the discrepancy is UAH 3,698.80 thous.

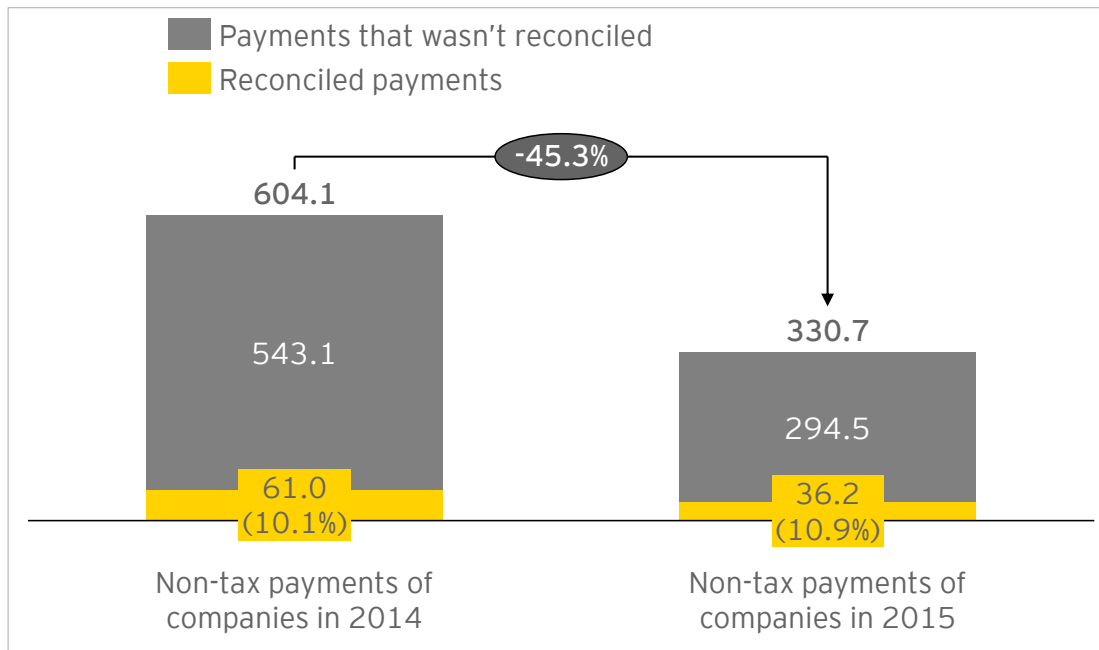


Figure 7.5-1: Other non-tax payments by the companies in 2014-2015 to the state enterprises and central executive authorities<sup>258</sup>, mln UAH

Table 7.5-5

Initial reconciliation of tax payments in 2014 (coal industry)

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Pokrovske Mining Management Company PJSC	Donetskgeologiiia State regional geological enterprise	305,000	305,000	-	0%
Pokrovske Mining Management Company PJSC	Geoinform of Ukraine SRPE	936	936	-	0%
Pokrovske Mining Management Company PJSC	State Mineral Resource Reserves Commission of Ukraine	334,005	334,005	-	0%
Krasnodonvuhillia PrJSC	State Mineral Resource Reserves Commission of Ukraine	265,805	146,278	(119,527)	-45%
<b>Total</b>		<b>905,746</b>	<b>786,219</b>	<b>(119,527)</b>	<b>-13%</b>

<sup>258</sup> Based on the companies survey (questionnaires).

Table 7.5-6

## Initial reconciliation of tax payments in 2014 (metal ores industry)

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Northern GZK PrJSC	State Mineral Resource Reserves Commission of Ukraine	451,271	325,193	(126,078)	-28%
Yerystivskyyi GZK LLC	State Mineral Resource Reserves Commission of Ukraine	376,928	376,928	0	0%
Central GZK PrJSC	State Mineral Resource Reserves Commission of Ukraine	406,491	406,491	0	0%
<b>Total</b>		<b>1,234,690</b>	<b>1,108,612</b>	<b>(126,078)</b>	<b>-10%</b>

Table 7.5-7

## Initial reconciliation of tax payments in 2014 (oil and gas industry)

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Kub-gaz LLC	Pol'tavske upravlinnia geofizychnykh robit SE	1,641,211	1,641,211	-	0%
Persha ukraiinska gazonaftova kompaniia LLC	Pol'tavske upravlinnia geofizychnykh robit SE	2,086,745	2,086,745	-	0%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	Pol'tavske upravlinnia geofizychnykh robit SE	137,458	137,458	-	0%
Pryrodni Resursy PrJSC	Pol'tavske upravlinnia geofizychnykh robit SE	1,783,709	1,783,709	-	0%
Enerhoservisna kompaniia Esco-Pivnich LLC	Pol'tavske upravlinnia geofizychnykh robit SE	2,850,377	2,850,377	-	0%
Shell Ukraine Exploration and Production I LLC	Donetskgeologiiia State regional geological enterprise	24,000	24,000	-	0%

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	Heolekspertyza State Commission for the Expert Appraisal of Geological Designs and Cost Estimates of Ukraine SE	77,311	77,311	-	0%
Pryrodni Resursy PrJSC	Heolekspertyza State Commission for the Expert Appraisal of Geological Designs and Cost Estimates of Ukraine SE	55,836	55,836	-	0%
Persha ukraiinska gazonaftova kompaniia LLC	Ukrainian Geological Company State Enterprise	2,017,870	2,017,869	(1)	0%
Tysagaz LLC	Instytut okhorony gruntiv Ukrainy State Institution		3,135	3,135	0%
Zakhidnadraserwis LLC	Instytut okhorony gruntiv Ukrainy State Institution	13		(13)	(100)%
Geologichne biuro Lviv LLC	Instytut okhorony gruntiv Ukrainy State Institution	3,099		(3,099)	(100)%
Ukrgazvydobuvannia PJSC	Instytut okhorony gruntiv Ukrainy State Institution	2,638	284,597	(281,958)	10687%
Tysagaz LLC	National Joint-Stock Company Nadra Ukrainy PJSC	1,557,336	1,076,798	(480,538)	(31)%
Prom-Energoproduct LLC	National Joint-Stock Company Nadra Ukrainy PJSC	146,467	170,957	24,490	17%
Ukrgazvydobutok PrJSC	National Joint-Stock Company Nadra Ukrainy PJSC		51,416	51,416	0%
Zakhidgazinvest LLC	National Joint-Stock Company Nadra Ukrainy PJSC	5,793,800	5,750,628	(43,172)	-1%
Pryrodni Resursy PrJSC	National Joint-Stock Company Nadra Ukrainy PJSC	377,211	356,081	(21,130)	-6%



Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Ukrgezvydobuvannia PJSC	National Joint-Stock Company Nadra Ukrainy PJSC	16,418,911	16,418,911	0	0%
Enerhoservisna kompaniia Esco-Pivnich LLC	National Joint-Stock Company Nadra Ukrainy PJSC	6,030	-	(6,030)	-100%
Persha ukraiinska gazonaftova kompaniia LLC	Geoinform of Ukraine SRPE	1 602	1,602	-	0%
Tysgaz LLC	Geoinform of Ukraine SRPE	4,908	4,908	-	0%
Pari LLC	Geoinform of Ukraine SRPE	200	2,910	2,710	1,355%
Prom-Energoproduct LLC	Geoinform of Ukraine SRPE	1,020	1,020	-	0%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	Geoinform of Ukraine SRPE	24,460	24,460	-	0%
Ukrgezvydobutok PrJSC	Geoinform of Ukraine SRPE	1,020	1,020	-	0%
Geologichne biuro Lviv LLC	Geoinform of Ukraine SRPE	1,164	1,164	-	0%
Pryrodni Resursy PrJSC	Geoinform of Ukraine SRPE	33,361	35,689	2,328	7%
Ukrgezvydobuvannia PJSC	Geoinform of Ukraine SRPE	129	34,717	34,587	26,781%
Enerhoservisna kompaniia Esco-Pivnich LLC	Geoinform of Ukraine SRPE	5,910	2,766	(3,144)	(53)%
Ukrgezvydobuvannia PJSC	Emergency Management Service of Ukraine	1,746,536	1,738,800	(7,736)	0%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	Emergency Management Service of Ukraine	336,476	353,100	16,624	5%
Skhidnyi Geolohichniy Soiuz LLC	Emergency Management Service of Ukraine	21,687	21,700	13	0%

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
State Enterprise Ukrspetszamovlennia LLC	Emergency Management Service of Ukraine	8,520	8,100	(420)	(5)%
Ukrnafta PJSC	State Service for Geology and Mineral Resources of Ukraine	64,381		(64,381)	-100%
Ukrnafta PJSC	Geoinform of Ukraine SRPE	100,050	99,750	(300)	0%
Ukrnafta PJSC	Geoinform of Ukraine SRPE	32,355	32,937	582	2%
Ukrnafta PJSC	National Joint-Stock Company Nadra Ukrainy PJSC	7,944,454	7,944,454	-	0%
Ukrnafta PJSC	State Mineral Resource Reserves Commission of Ukraine	3,157,760	3,046,243	111,517	-4%
Kub-gaz LLC	State Mineral Resource Reserves Commission of Ukraine	1,043,094	1,043,094	-	0%
Pari LLC	State Mineral Resource Reserves Commission of Ukraine	455,900	455,906	6	0%
Prom-Energoproduct LLC	State Mineral Resource Reserves Commission of Ukraine	55,930	55,930	-	0%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	State Mineral Resource Reserves Commission of Ukraine	1,365,237	1,365,237	-	0%
Ukrgezvydobutok PrJSC	State Mineral Resource Reserves Commission of Ukraine	1,761,544	797,501	(964,043)	-55%
Geologichne biuro Lviv LLC	State Mineral Resource Reserves Commission of Ukraine	309,493	309,493	-	0%
Geologichne biuro Lviv LLC	State Mineral Resource Reserves	-	-	-	0%

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
	Commission of Ukraine				
Horyzonty LLC	State Mineral Resource Reserves Commission of Ukraine	526,925	526,925	0	0%
Pryrodni Resursy PrJSC	State Mineral Resource Reserves Commission of Ukraine	92,192		(92,192)	-100%
Pryrodni Resursy PrJSC	State Mineral Resource Reserves Commission of Ukraine	460,961	460,961	-	0%
Ukrgezvydobuvannia PJSC	State Mineral Resource Reserves Commission of Ukraine	4,322,137	3,351,803	(970,333)	-22%
<b>Total</b>		<b>58,859,429</b>	<b>56,509,229</b>	<b>(2,350,200)</b>	<b>-3,99%</b>

Table 7.5-8

*Initial reconciliation of tax payments in 2015 (coal industry)*

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Pivdennodonbaske No.1 Mining Management Company PJSC	Donetskgeologiiia State regional geological enterprise	319,266	319,267	0,86	0
Krasnodonvuhillia PrJSC	State Mineral Resource Reserves Commission of Ukraine	621,319	621,319	-	0%
<b>Total</b>		<b>940,585</b>	<b>940,586</b>	<b>0,86</b>	<b>0%</b>

Table 7.5-9

## Initial reconciliation of tax payments in 2015 (metal ores industry)

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Poltavsky GZK PrJSC	Geoinform of Ukraine SRPE	2,836	2,836	-	0%
Poltavsky GZK PrJSC	Instytut okhorony gruntiv Ukrainy State Institution	24,708	27,228	2,520,0	10%
Poltavsky GZK PrJSC	State Mineral Resource Reserves Commission of Ukraine	517,352	517,352	-	0%
Northern GZK PrJSC	State Mineral Resource Reserves Commission of Ukraine	739,074	413,882	(325 192)	-44%
Yerystivskyi GZK LLC	State Mineral Resource Reserves Commission of Ukraine	517,352	517,352	-	0%
Central GZK PrJSC	State Mineral Resource Reserves Commission of Ukraine	1,733,143	1,733,143	-	0%
<b>Total</b>		<b>3,570,129</b>	<b>3,247,456</b>	<b>(322,673)</b>	<b>-9%</b>

Table 7.5-10

## Initial reconciliation of nontax payments in 2015 (oil and gas industry)

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Persha ukraiinska gazonaftova kompaniia LLC	Poltavske upravlinnia geofizychnyh rob it SE	140,000	140,000	-	0%
Pari LLC	Poltavske upravlinnia geofizychnyh rob it SE	599,300	559,454	(39,846)	(7)%
Representation office Regal Petroleum	Poltavske upravlinnia geofizychnyh rob it SE	88,564	88,564	-	0%

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Corporation Limited (without legal entity right)					
Pryrodni Resursy PrJSC	Poltavske upravlinnia geofizychnyh robot SE	3,439,302	3,439,302	- 0	0%
Enerhoservisna kompaniia Esco-Pivnich LLC	Poltavske upravlinnia geofizychnyh robot SE	2,157,852	2,157,852	0	0%
Poltavska gazonaftova kompaniia Joint Venture	Heolekspertyza State Commission for the Expert Appraisal of Geological Designs and Cost Estimates of Ukraine SE	48,576	48,576	-	0%
Persha ukraiinska gazonaftova kompaniia LLC	Ukrainian Geological Company State Enterprise	7,099,098	6,072,308	(1,026,790)	(14)%
Tysagaz LLC	Instytut okhorony gruntiv Ukrainy State Institution	4,370	4,371	1	0%
Zakhidnadoraservis LLC	Instytut okhorony gruntiv Ukrainy State Institution	15	3,500	3,485	23,758%
Geologichne biuro Lviv LLC	Instytut okhorony gruntiv Ukrainy State Institution	-	3,099	3,099	0%
Ukrgezvydobuvannia PJSC	Instytut okhorony gruntiv Ukrainy State Institution	74,700	200,844	126,145	169%
Tysagaz LLC	National Joint-Stock Company Nadra Ukrainy PJSC	160,253	160,253	0	0%
Prom-Energoproduct LLC	National Joint-Stock Company Nadra Ukrainy PJSC	75,013	75,013	-	0%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	National Joint-Stock Company Nadra Ukrainy PJSC	165,251	165,251	-	0%
Ukrgezvydobutok PrJSC	National Joint-Stock Company Nadra Ukrainy PJSC	115,710	115,710	-	0%

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Arabskyi energetychnyi alians IUEI LLC	National Joint-Stock Company Nadra Ukrainy PJSC	302,000	302,400	400	0%
Zakhidgazinvest LLC	National Joint-Stock Company Nadra Ukrainy PJSC	4,852,800	3,344,942	(1,507,858)	(31)%
Pryrodni Resursy PrJSC	National Joint-Stock Company Nadra Ukrainy PJSC	30,394	-	(30,394)	(100)%
Ukrgezvydobuvannia PJSC	National Joint-Stock Company Nadra Ukrainy PJSC	94,283	-	(94,283)	(100)%
Enerhoservisna kompaniia Esco-Pivnich LLC	National Joint-Stock Company Nadra Ukrainy PJSC	152,627	80,550	(72,077)	(47)%
Poltavska gazonaftova kompaniia Joint Venture	Geoinform of Ukraine SRPE	20,000	21,666	1,666	8%
Persha ukraiinska gazonaftova kompaniia LLC	Geoinform of Ukraine SRPE	19,966	20,443	477	2%
Tysagaz LLC	Geoinform of Ukraine SRPE	7,892	5,364	(2,528)	(32)%
Prom-Energoproduct LLC	Geoinform of Ukraine SRPE	8,293	8,293	-	0%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	Geoinform of Ukraine SRPE	13,245	13,245	-	0%
Ukrgezvydobutok PrJSC	Geoinform of Ukraine SRPE	1,572	1,572	-	0%
Nordik Private Enterprise	Geoinform of Ukraine SRPE	15,538	15,538	0	0%
Proekt-Bud Private Enterprise	Geoinform of Ukraine SRPE	14,274	15,538	1,264	9%
Pryrodni Resursy PrJSC	Geoinform of Ukraine SRPE	47,202	47,202	-	0%
Ukrgezvydobuvannia PJSC	Geoinform of Ukraine SRPE	171,024	43,400	(127,624)	(75)%
Enerhoservisna kompaniia Esco-Pivnich LLC	Geoinform of Ukraine SRPE	-	3,144	3,144	0%

Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Ukrgezvydobuvannia PJSC	Emergency Management Service of Ukraine	1,746,536	1,746,500	(36)	0%
Shell Ukraine Exploration and Production I LLC 33832065	Emergency Management Service of Ukraine	53,622	53,600	(22)	0%
Representation office Regal Petroleum Corporation Limited (without legal entity right)	Emergency Management Service of Ukraine	334,110	348,500	14,390	4%
Skhidnyi Geolohichniy Soiuz LLC	Emergency Management Service of Ukraine	22,519	22,300	(219)	(1)%
State Enterprise Ukrspetszamovlennia LLC	Emergency Management Service of Ukraine	8,722	8,700	(22)	0%
Ukrnafta PJSC	State Service for Geology and Mineral Resources of Ukraine	57,099		(57,099)	-100%
Ukrnafta PJSC	Geoinform of Ukraine SRPE	60,154	25,706	(34,448)	-57%
Ukrnafta PJSC	Geoinform of Ukraine SRPE	32,425	32,425	-	0%
Ukrnafta PJSC	National Joint-Stock Company Nadra Ukrainy PJSC	93,913	93,913	-	0%
Ukrnafta PJSC	State Mineral Resource Reserves Commission of Ukraine	2,204,008	1,132,428	(1,071,579)	-49%
СП «Каштан Петролеум ЛТД»	State Mineral Resource Reserves Commission of Ukraine	584,100	584,069	(31)	0%
Pari LLC	State Mineral Resource Reserves Commission of Ukraine	247,400	247,383	(17)	0%
Zakhidnadoraservis LLC	State Mineral Resource Reserves Commission of Ukraine	63,380	63,382	2	0%

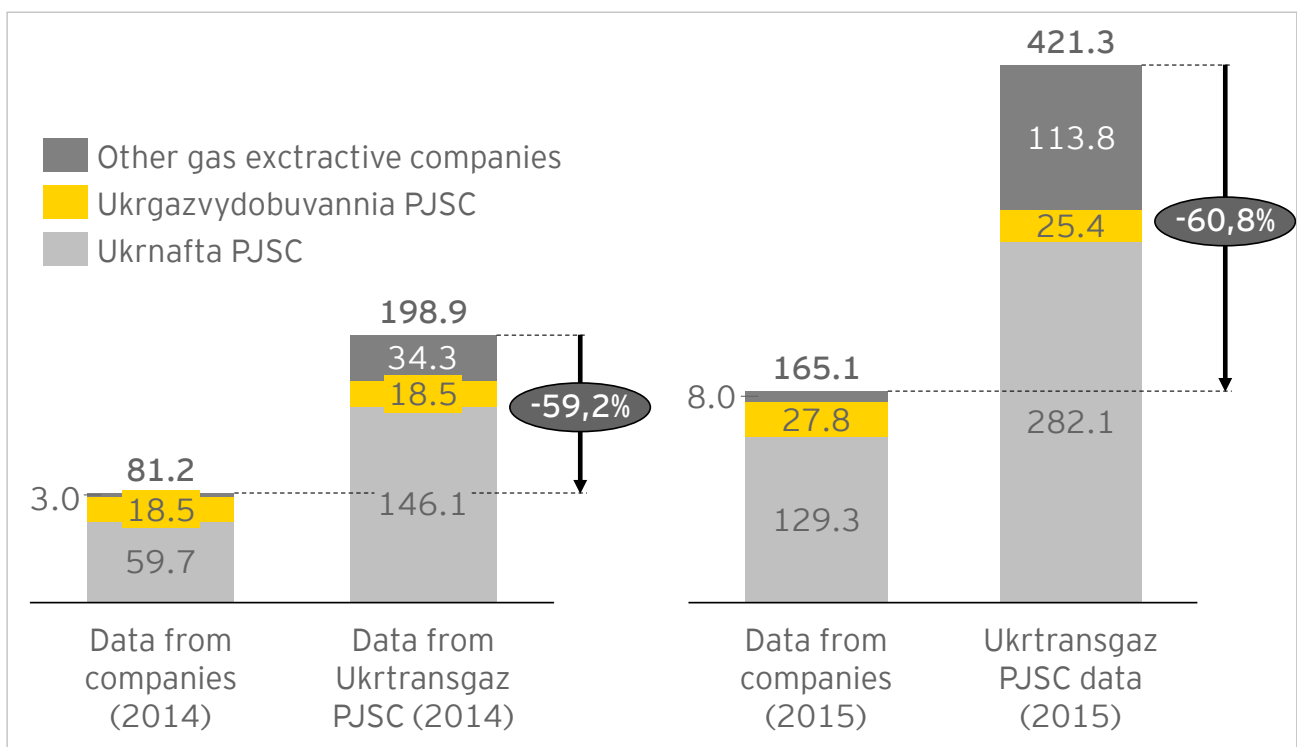
Company	Counterparty	Data provided by extracting companies, UAH	Data provided by the counterparty, UAH	Discrepancy between the data provided by state authorities and extractive companies	
				UAH	%
Horyzonty LLC	State Mineral Resource Reserves Commission of Ukraine	25,000		(25,000)	-100%
Ukrgezvydobuvannia PJSC	State Mineral Resource Reserves Commission of Ukraine	6,210,486	6,447,493	237,007	4%
<b>Total</b>		<b>31,662,588</b>	<b>27,963,794</b>	<b>(3,698,795)</b>	<b>-12%</b>



## 7.6 Reconciliation of oil and gas transportation revenues

The oil and gas companies transport the extracted raw materials via the pipelines owned by Ukrtransgaz PJSC and Ukrtransnafta PJSC. The extracted natural gas is also transported by a number of mining companies through the pipeline network owned by the regional gas distribution companies (oblgaz).

Reconciliation of information on the payments for oil and gas transportation was done with regard to the disclosed payments made by oil and gas companies to the above mentioned gas and oil pipeline operators. The data on payments to Ukrtransgaz JSC, the gas transportation system operator in 2014-2015 are disclosed below (**Figure 7.6-1**).



**Figure 7.6-1: Natural gas transportation costs paid by the extracting companies to the gas transportation system operator - Ukrtransgaz PJSC in 2014-2015<sup>259</sup>, UAH mln**

According to Ukrtransgaz PJSC, in 2014 and 2015 Ukrgezvydobuvannia PJSC and Ukrnafta PJSC were the largest payers for the natural gas transportation: they paid about 83% of total companies' payments to the gas transportation system operator in 2014 and about 73% of total payments for transportation in 2015.

The cost of transportation of the oil produced in the territory of Ukraine increased from UAH 26.88 million in 2014 to UAH 82.09 million in 2015 (**Figure 7.6-2**).

<sup>259</sup> Based on the companies survey (questionnaires).

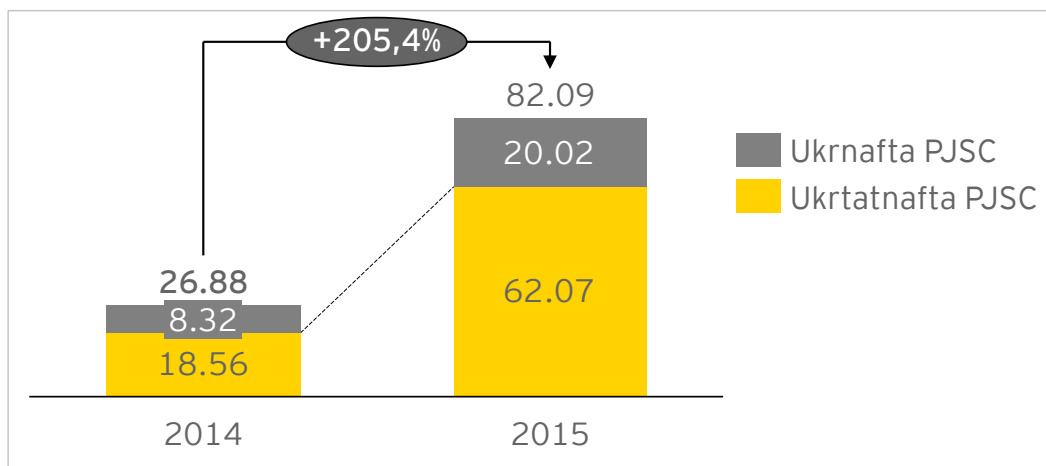


Figure 7.6-2: Transportation costs of oil produced in the territory of Ukraine, UAH mln<sup>260</sup>

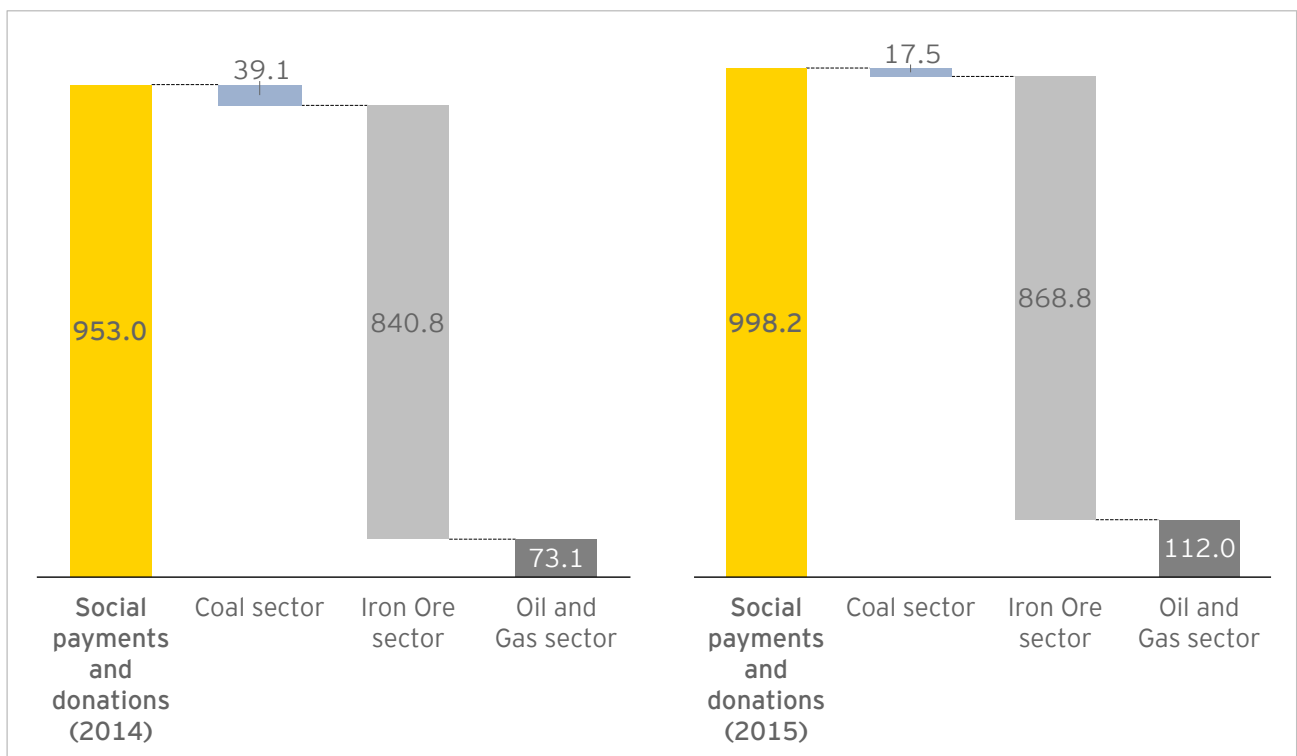
<sup>260</sup> According to Ukrtransnafta PJSC

## 7.7 Social expenditures by extractive companies

The following social costs of the mining companies of coal, iron ore and natural gas sectors, have been reviewed:

- ▶ social costs incurred as a result of legal requirement, product sharing agreements, agreements on subsoil use, investment obligations, concession agreements, contracts of sale of state property or any other obligations to the state, central and local authorities;
- ▶ voluntarily social purposes costs, incurred by the companies;
- ▶ other payments towards the SE and CEA, which based on their purpose could be considered as social costs - charitable contributions and donations to the state enterprises, institutions and organizations, state and local authorities in connection with prospecting, exploration and mining.

Overall, the extractive companies covered by the survey spent UAH 953.0 million in 2014 and UAH 998.2 million UAH in 2015 for social purposes and charitable contributions. The details of these payments by the companies are presented below (*Figure 7.7-1*).



**Figure 7.7-1: Extractive companies' social costs and charitable contributions in 2014-2015<sup>261</sup>, UAH mln**

The largest social costs are incurred by the iron ore companies, while the oil and gas companies spent more on charitable contributions and donations (*Table 7.7-1*).

<sup>261</sup> Based on the companies survey (questionnaires).

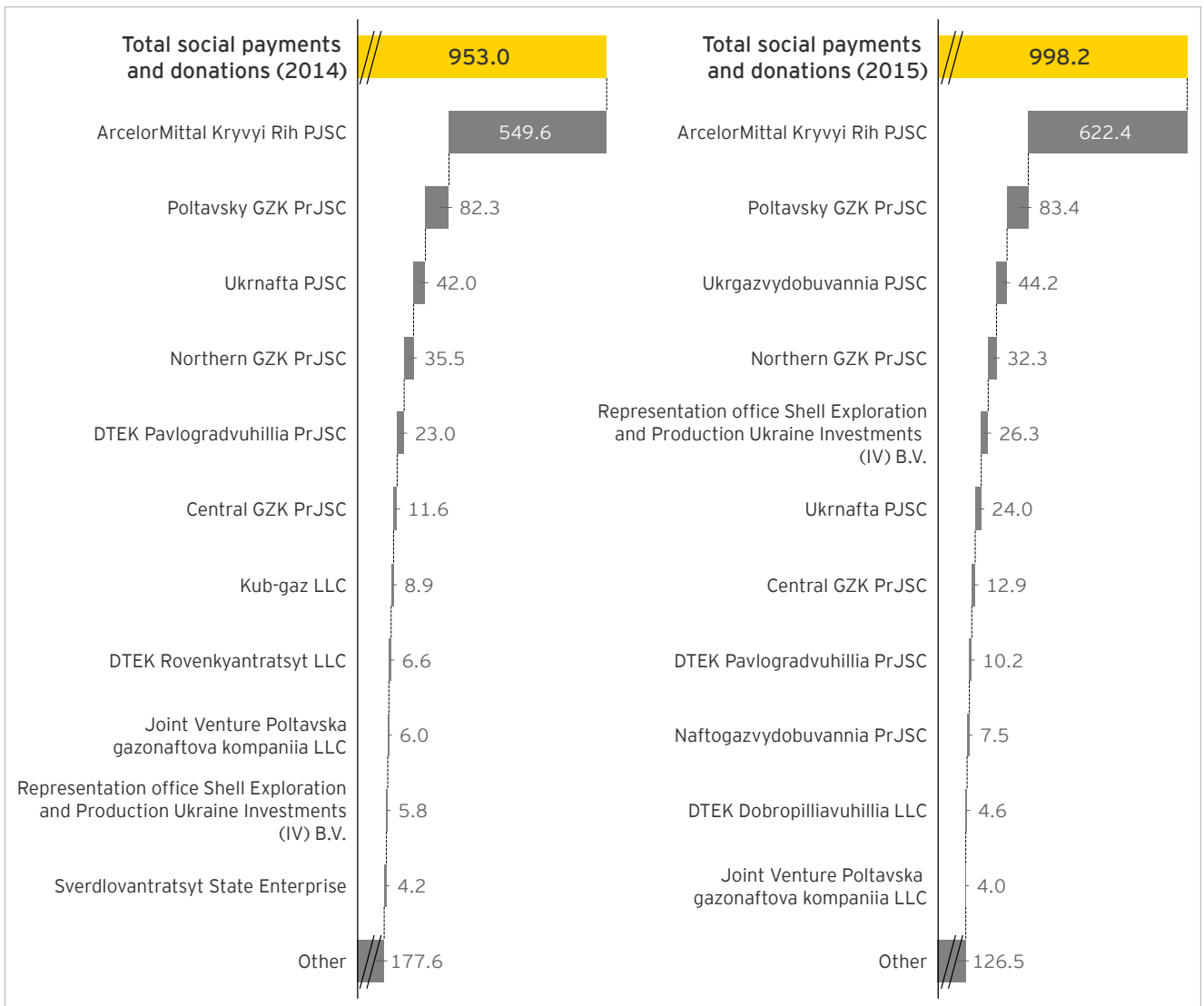
Table 7.7-1

*The mining companies' social purposes expenses, charitable contributions and donations: cost structure in 2014-2015<sup>262</sup>, UAH*

	Coal industry	Metal ores industry	Oil and gas industry
<b>2014</b>			
Social costs required by law	29,419	27,558,140	5,681,452
Voluntary social purposes expenditures	39,116,197	783,932,962	62,985,834
Other payments - charitable contributions and donations	-	29,288,000	4,430,755
<b>TOTAL</b>	<b>39,145,616</b>	<b>840,779,102</b>	<b>73,098,041</b>
<b>2015</b>			
Social costs required by law	39,923	14,699,474	20,904,420
Voluntary social purposes expenditures	17,420,932	835,349,041	79,508,429
Other payments - charitable contributions and donations	-	18,742,704	11,541,576
<b>TOTAL</b>	<b>17,460,855</b>	<b>868,791,219</b>	<b>111,954,425</b>

Based on the results of the survey, ArcelorMittal Kryvyi Rih PJSC and Poltavsky GZK PrJSC are the largest payers in terms of social purpose payments (voluntary social costs and social costs as required by law, and charitable contributions) among the extractive companies in 2014-2015. The information on other major payers for social purposes is presented below (*Figure 7.7-2*).





<sup>262</sup> Based on the companies survey (questionnaires).





**Figure 7.7-2: The extracting companies - the biggest payers of social costs and donations of mining in 2014-2015<sup>263</sup>, UAH mln**

<sup>263</sup> Based on the companies survey (questionnaires).

## 8. RECOMMENDATIONS ON IMPROVEMENT OF THE EITI REPORTING PROCESS




Recommendation	Degree of Importance	Comments
<p>Improvement of the EITI regulatory support:</p> <ul style="list-style-type: none"> <li>▶ Amend or adopt a new law in the field of Extractive Industries Transparency</li> <li>▶ Amend the regulations (CMU's Resolutions) to detail the process of the collection of information for the EITI Report and specify the responsible persons of the government authorities and reporting organizations</li> </ul>	 High	<p>The effective legal framework is focused primarily on oil and gas industry and leaves out of account the specifics of other extractive industries (extraction of coal, iron, titanium and manganese ores). In addition, the wording of the effective legal framework is too broad and brief, which make it possible for the reporting organizations to justify their refusal to submit the information required.</p>
<p>Introduce specific sanction against reporting organizations in case of non-submission or late submission of the information for the EITI Report.</p>	 High	<p>The lack of any sanctions allows certain companies to ignore official letters with demands and requests for information for the preparation of the EITI Report. This occurs even given the existence of the law on the implementation of EITI in Ukraine.</p>
<p>Simplification of access to (disclosure of) the information about the EITI key aspects:</p> <ul style="list-style-type: none"> <li>▶ Technical information about mineral resource reserves, specifically on titanite iron ores;</li> <li>▶ Contracts, agreements and any other documents (including JAA) concluded between the Government (either directly, or via a government authority or a state-owned enterprise) and any legal entity, if they relate to the production of mineral resources in Ukraine.</li> </ul>	 High	<p>As of the date of preparation of this Report, all the information listed here was classified as confidential or state secret, or was subject to other restrictions preventing it from being disclosed in the EITI Report.</p> <p>This situation limits the opportunities for the transparency and disclosure of essential aspects, including payments related to the production of mineral resources in Ukraine.</p>
<p>Setting a reasonable materiality level for the investigation of detected inconsistencies.</p>	 High	<p>It is reasonable to add the adopted relative threshold of materiality of differences (5% of the payment amount) with absolute limits, specifically:</p> <ul style="list-style-type: none"> <li>▶ Minimum absolute amount of difference, which <b>does not require</b> the investigation of causes, for example,</li> </ul>



Recommendation	Degree of Importance	Comments
		<p>UAH 1,000. That is, if the difference exceeds 5% of the amount of payment but does not exceed UAH 1,000, the independent administrator <b>shall not investigate</b> it.</p> <ul style="list-style-type: none"> <li>▶ Maximum absolute amount of differences, which requires the investigation, for example, UAH 1,000,000. That is, if the difference is less than 5% of the amount of payment but exceeds UAH 1,000,000, the independent administrator <b>shall investigate</b> it.</li> </ul> <p>Setting of the proposed limits will allow improving the accuracy and completeness of reconciliation; reduce the number of unexplained differences.</p>
<p>Implementation of an efficient system for planning and managing the process of the development of subsequent EITI Reports, specifically:</p> <ul style="list-style-type: none"> <li>▶ Search for, and the allocation of, financial and human resources for the Report preparation by the end of the 1<sup>st</sup> quarter of the current year at the latest</li> <li>▶ Approval of the scope and the terms of reference for the preparation of the future EITI Report by the end of the 1<sup>st</sup> quarter of the current year at the latest</li> <li>▶ Holding a tender and selecting an Independent Administrator by the end of the 2<sup>nd</sup> quarter of the current year at the latest.</li> </ul>	 High	<p>The major issue during the preparation of the 2014-2015 EITI Report was the lack of time for organizing an efficient collection of information, ensuring its completeness and accuracy, analyzing and reconciling the payment data. The above recommendations are expected to address this issue.</p> <p>It would be optimal to establish clear deadlines for the completion of each Report preparation stage (determining the scope, approving the terms of reference, entering into a contract with the Independent Administrator, etc.). It is necessary to allocate not less than six months for the process of preparing the EITI Report.</p>
<p>Implementation of a unified methodology for the evaluation of mineral resources, which will be harmonized with the best international practices, for instance, based on the international reporting template upon the results of exploration works, evaluation of mineral resources and reserves (CRIRSCO Template). This, in</p>	 High	<p>In terms of the investment attractiveness, the key factors for successful projects on exploration and development of mineral resource fields include high resource potential and low investment risks. One of the main risks for investors is the risk of non-confirmation of the results of exploration works, evaluation of resources</p>

Recommendation	Degree of Importance	Comments
<p>its turn, will increase the transparency of data on the status of reserves, make it possible to estimate reliably the data on mineral and raw material assets of enterprises of extractive industries during the public offering, obtaining bank guarantees and lending and, eventually, increase the investment attractiveness of the extractive industries in Ukraine.</p>		<p>and reserves stated by the subsurface resources users in the public reports.</p> <p>To reduce this investment risk, there is a world practice to use widely the international standards for public reporting on the results of exploration works, mineral resources and mineral reserves compliant with CRIRSCO Template. CRIRSCO Template is based on the best reporting standards of countries and regions, such as JORC (Australasia), SAMREC (South Africa), PERC Reporting Standards (Europe), CIM Guide (Canada), SME Guide (USA) Certification Code (Chile). These public reporting standards are recognized and accepted in all world's capital markets.</p> <p>An important issued during the preparation of the 2014-2015 EITI Report was the use of different reserve classification systems by the companies of certain extractive industries, which leads to the lack of reliable estimates in the specified area.</p> <p>According to the estimates of the SRC<sup>264</sup>, the resource classification currently used in Ukraine is compliant with CRIRSCO and UNFC-2009 classification, but is less detailed. Specifically, some detailed classes of off-balance sheet reserves in the Ukrainian classification fall under the larger category of "Mineral Resources".</p> <p>The implementation of a universal system of mineral resources evaluation and public reporting thereon in Ukraine, which would be compliant with international standards, would significantly increase the investment attractiveness of the extractive industry of Ukraine.</p>
<p>Reconciliation of the amounts of taxes accrued and paid.</p>	<p style="text-align: center;">             Medium         </p>	<p>We recommend that the management of reporting organizations introduces the procedures for the regular reconciliation (at least, as at the year-end) of amounts and types of taxes accrued and declared</p>

<sup>264</sup> National classification of reserves and mineral resources of the state fund of subsurface resources of Ukraine and the possibility of its harmonization with the oil industry standards on audit of the reserves and their market evaluation National Joint-Stock Company Nadra Ukrainy PJSC Presentation, 2013



Recommendation	Degree of Importance	Comments
		with the relevant amounts and types of taxes stated in accordance with data of the state tax authorities. This practice is quite widely spread in the Ukrainian business environment.
<p>Encouraging the extractive companies to prepare public IFRS financial statements and engage independent auditors to assure them.</p> <p>For example, the introduction of the requirements on mandatory preparation of financial statements by extractive companies and performing their independent audit to the relevant law/regulations. Or, at least, engage independent auditors to express a separate opinion on payments under EITI Reporting.</p>	 Medium	<p>Only certain companies in the extractive industries prepare public financial statements, of which only 32 companies engaged independent auditors in 2014-2015 to provide assurance on their financial statements. This situation limits the opportunities for the transparency and additional verification of the information obtained.</p>
<p>Consider the possibility of introduction of relevant regulatory amendments to the budget system of Ukraine in order to monitor the movement of payments from extractive companies (both towards the state budget and at the stage of reallocation via inter-budget transfers to local budgets).</p>	 Medium	<p>The goal is to make available to the public the information on the share in the total revenues of local budgets (including via transfers), which accounts for payments from extractive companies actually operating in the region.</p> <p>The possibility to monitor revenues to local budgets actually received from the extractive companies operating in the region will increase the transparency and efficiency of funds use by the regions.</p>
<p>Provision by the companies of the relevant supporting documents when submitting data for the EITI Report</p>	 Medium	<p>Repeated recommendation.</p> <p>It is suggested that the reporting companies mandatory provide to the Independent Administrator/the Ministry of Energy and Coal Industry of Ukraine the relevant supporting documents when submitting data for the EITI Report.</p> <p>Specifically:</p> <ul style="list-style-type: none"> <li>▶ if a reporting company has the status of PJSC, then it is advisable to provide audited financial statements along with acts of payments reconciliation with the SFS</li> <li>▶ reporting companies, which have other legal form, submit reconciliation acts and Confirmation Letter signed by</li> </ul>

Recommendation	Degree of Importance	Comments
		<p>the Director. It is necessary to develop a standard form of such Confirmation Letter well in advance.</p> <p>Also, it is necessary to consider the possibility of introduction over the course of time of mandatory independent audit of reports, which the reporting companies will prepare as part of the preparation for the next EITI Reports of Ukraine (following the example of some African countries).</p>
<p>Consider the possibility of implementation by the relevant government authorities under the EITI in Ukraine of an information system, which would allow the companies and government authorities to provide EITI Reports in an electronic form.</p>	<p style="text-align: center;">             Medium         </p>	<p>The availability of such system would not only simplify the process of information collecting and analyzing, but also potentially can become the basis for formation of a web portal with the open data on the activities in the field of production of mineral resources in Ukraine.</p> <p>At the initial stage, the examples of such information system can be Excel forms filled in under the uniform template approved well in advance and provided by the EITI National Secretariat or the Ministry of Energy and Coal Industry of Ukraine; or a specialized IT-system with online access, to which the companies and government authorities can enter their data for the EITI reporting.</p> <p>Such system exists, for example, in Kazakhstan, which has been preparing the EITI Reports for more than 11 years already.</p> <p>It is important to note that it is necessary to regulate clearly the mechanism of providing assurance on the reliability of information provided by the reporting organizations. One of the measures of providing assurance can be the provision of scanned copy of the respective letter signed by the Director and sealed by the company/government authority. In addition, the scanned copy of the auditor's report on the company's financial statements can be provided.</p>
<p>Consider the possibility of performing under the EITI of the evaluation of overall contribution of the extractive</p>	<p style="text-align: center;">  </p>	<p>A simple analysis of the open statistical information allows evaluating the share of extractive industries in the GDP,</p>

Recommendation	Degree of Importance	Comments
<p>industries in the social and economic development of Ukraine in general and key regions in particular.</p>	<p>Medium</p>	<p>employment and tax revenue of the country. However, such evaluation does not reflect the real importance of these industries. The carrying out of the activities on extraction of mineral resources requires significant investments and attraction of a large number of allied industries, that creates a significant indirect contribution to the economy of the country in the form of new jobs, taxes and added value. The evaluation of indirect effects allows reflecting more accurately and fully the importance of extractive industries and their role.</p>

## 9. ANNEX 1. LIST OF MINERAL DEPOSITS IN UKRAINE

According to the numbers in map of the major mineral deposits in Ukraine (paragraph 5.1)

1, 2 – Novgorod-Siverske	30 – Anastasivske	57 – Andrushivske
3 – Ratnivske	31 – Rava-Ruske	58 – Sula-Udaiske
4 – Papirnianske	32 – Kryvynske	59 – Iuliivske
5 – Rozliotske	33 – Dubrivske	60 – Berezivske
6 – Iastrubetske	34 – Slobidske	61 – Kotelevske
7, 8 – Klesivske	35 – Negrebivske	62 – Kornynske
9 – Ovrutske	36 – Glynsko-Rozbyshivske	63 – Myrgorodske
10 – Iasnogiriske	37 – Pivdenno-Panasivske	64 – Komyschnianske
11 – Ivanchynske	38 – Klynsko-Krasnoz-	65 – Zahidno-Solohivske
12 – Stetskiivske	namianske	66 – Berezivske
13 – Stepanske	39 – Tymofiiiivske	67 – Semyrenkiivske
14 – Lokachynske	40 – Nemyrivske	68 – Novoselivske
15 – Omelianivske	41 – Kupynske	69 – Novopskovske
16 – Stremygorodske	42 – Maidan-Viliske	70 – Velykogadomynetske
17 – Romenske	43 – Burtynske	71 – Pischane
18 – Talalaiivske	44 – Korostyshivske	72 – Zaluzhanske
19 – Synii Kamin	45 – Gnidyntsiivske	73 – Voloschanske
20 – Stremygorodske	46 – Bugruvativske	74 – Velykoglibovytske
21 – Rudnia-Shliakhova	47 – Svydnytske	75 – Gluhovetske
22 – Zdolbunivske	48 – Iazivske	76 – Makarivske
23 – Fedorivske	49 – Sudymontske	77 – Zhezhelivske
24 – Kamianobridske	50 – Trygiriivske	78 – Opishnianske
25 – Volynske	51 – Danyshivske	79 – Chutivske
26 – Golovynske	52 – Iablynivske	80 – Sementsivske
27 – Slipchytske	53 – Kharkivtsivske	81 – Matviiiivske
28 – Leliakivske	54 – Koziiiivske	82 – Vyshnevsk
29 – Chervono zavodske	55 – Burtynske	83 – Starosambirsk
	56 – Polonske	

84, 85 – Rozvadivske	116 – Podorozhnianske	148 – Kramatorske
86 – Rozdolske	117 – Konopkivske	149 – Artemivske-2
87 – Bilotserkivske	118 – Barbuhynske	150 – Ploskivske
88 – Myronivske	119 – Kovalivske	151 – Novopolianske
89 – Abazivske	120 – Dolynske	152 – Gumenetske
90 – Rozpashnivske	121 – Tereblianske	153 – Kaliusyk
91 – Khmilnytske	122 – Gaidamatske	154 – Zvenygorodske
92 – Boguslavske	123 – Murzynske	155 – Kozatske
93 – Mashivske	124 – Smilianske	156 – Zhuravske
94 – Zahidno- Khrestyschenske	125 – Malokomyshuvatske	157 – Myronivske
95 – Medvedivske	126 – Raigorodske	158 – Uzhgorodske
96 – Melyhivske	127 – Grynivske	159 – Rusko-Komarivske
97 – Shebelynske	128 – Budanivske	160 – Polianske
98 – Lymanske	129 – Novosilkivske	161 – Soimynske
99 – Starobilske	130 – Novozbruchanske	162 – Bytkiv-Babchynske
100 – Boryslavske-1	131 – Bogorodchanske	163 – Pasichnianske
101 – Boryslavske-2	132 – Kalush-Golynske	164 – Kryvchenske
102 – Stebnytske	133 – Velykokuzhelivetske	165 – Gumenetske
103 – Morshynske	134 – Tyvrivske	166 – Dzhurzhyvske
104 – Zastinkivske	135 – Ryzhanivske	167 – Starobabanske
105 – Zbuchanske	136 – Bagatoiske	168 – Iurkivske
106 – Turbivske	137 – Novodmytrivske	169 – Nemyrivske
107 – Oleksandrivske	138 – Slovanogirske	170 – Ganske
108 – Cherkaske	139 – Iamske	171 – Kaitanivske
109 – Rudenkivske	140 – Gusarivske	172 – Ielyzavetivske
110 – Berestovenkivske	141 – Slovanivske	173 – Znamianske
111 – Iefremivske-1	142 – Novokarfagenske	174 – Bandurivske
112 – Shebelynske	143 – Bilogorivske	175 – Novooleksandrivske
113 – Iefremivske-2	144 – Nyrkovske	176 – Sokolivske
114 – Iziumske	145 – Bantyshivske	177 – Novomyrgorodske
115 – Truskavetske	146 – Artemivske-1	178 – Kirovogradske
	147 – Myhailivske	179 – Morozivske

180 – Verhniodniprovske	211 – Avdiiivske	243 – Kryvorizke
181 – Kramatorske	212 – Novopavlivske	244 – Kostiantynivske
182 – Chasovoarske-1	213 – Gorbske	245 – Kryvorizke (Saksagan river)
183 – Luganske	214 – Lopushnianske	246 – Olenivske-1
184 – Chasovoarske-2	215 – Brusnytske	247 – Novotroiitske
185 – Novoraiske	216 – Zavalivske	248 – Olenivske-2
186 – Novoandriivske	217 – Dereniuske	249 – Stylske
187 – Veselivske	218 – Kapitanivske-1	250 – Karakubskke
188 – Oktiabrske	219 – Kapitanivske-2	251 – Osykivske
189 – Mykytivske	220 – Konoplianske	252 – Balka Mokra
190 – Biganske	221 – Petrivske	253 – Trykratnenske
191 – Syniantske	222 – Suhohutirskke	254 – Novodanylivske
192 – Golubynske	223 – Kudashivske	255 – Vysokopilskke
193 – Kudryntsiivskke	224 – Pravdynske	256 – Tokivskke
194 – Zhvanske	225 – Pavlivskke	257 – Orihivskke-1
195 – Muzhiiivskke-1	226 – Synelnykiivskke	258 – Guliapilskke
196 – Muzhiiivskke-2	227 – Novomyhailivskke	259 – Novotroiitske
197 – Beregiivskke	228 – Sokurnytske	260 – Pivnichno-Shevchenkiivskke
198 – Beregiivskke	229 – Kovatske	261 – Pokrovo-Kyriiivskke
199 – Ilnytske	230 – Solotvynskke-1	262 – Orihivskke-2
200 – Velykokamianetske	231 – Solotvynskke-2	263 – Polozke-1
201 – Chornoguzke	232 – Girskotysenskke	264 – Polozke-2
202 – Kapustynskke	233 – Trebushanskke	265 – Polozke-3
203 – Oboznivskke	234 – Kuzynskke	266 – Zatyshanskke
204 – Sementsivsko-Oleksandriiskke	235 – Pryluky	267 – Kalinino-Shevchenkiivskke
205 – Balahivskke	236 – Sofiiivskke	268 – Novopoltavskke
206 – Malyshishskke	237 – Devladiivskke	269 – Balka Bila
207 – Shyrokivskke	238 – Biliaiivskke	270 – Velykotokmatske
208 – Pervozvaniivskke	239 – Prosiianivskke	271 – Novopoltavskke
209 – Piatyhatske	240 – Iantsivskke	
210 – Karnauhivskke	241 – Volodymyrskke	
	242 – Amvrosiiivskke	

272 – Balka Velykogo Taboru	286 – Strilkove	300 – Ievpatoriiske
273 – Mariupolske	287 – Dzhankoiske	301 – Chervone
274 – Troiitske	288 – Zadornenske	302 – Bahchysaraiske
275 – Grygorivske	289 – Novosilske	303 – Psylerske
276 – Pivdenno-Bilozerske	290 – Kolodiazne	304 – Kadykivske
277 – Kuksungurske	291 – Bielinske	305 – Gora Gosfort
278 – Pryazovske	292 – Shidno-Bagerivske	306 – Chegene-Salynske
279 – Lazurne	293 – Vasylivske	307 – Komyshe-Burunske
280 – Kuialnyk	294 – Krasnopartyzanske	308 – Kyiatske
281 – Kyrylivske	295 – Shtormove	309 – Sim Kolodiaziv
282 – Odeske	296 – Saky	310 – Eltigen-Ortelske
283 – Shidno-Saratske	297 – Feodosiiske	311 – Pokostivske
284 – Bilgorod-Dnistrovske	298 – Fontanivske	
285 – Sergiivske	299 – Ivanivske	

## 10. ANNEX 2. LIST OF STATE AUTHORITIES AND INSTITUTIONS SURVEYED WITHIN THE SCOPE OF EITI REPORT

### *Central state agencies*

1. Ministry of Finance of Ukraine;
2. Ministry of Ecology and Natural Resources of Ukraine;
3. Ministry of Energy and Coal Industry of Ukraine;
4. Ministry of Health of Ukraine;
5. Ministry of Infrastructure of Ukraine;
6. State Fiscal Service of Ukraine;
7. State Property Fund of Ukraine;
8. Pension Fund of Ukraine;
9. Disabled People Social Protection Fund;
10. State Service for Geology and Mineral Resources of Ukraine;
11. State Geological Information Fund of Ukraine State-owned Research and Production Enterprise;
12. State Mining Supervision and Occupational Safety Service of Ukraine (Gosgirpromnadzor authorities were transferred to Derzhpratsia by CMU Resolution № 1021-p of 30/09/2015, but actually some functions transfer took place in 2016 );
13. State Mineral Resource Reserves Commission of Ukraine;
14. National Energy and Utilities State Regulation Commission;
15. Emergency Management Service of Ukraine;
16. State Architectural and Construction Inspectorate of Ukraine;
17. General Division of State Fire Protection Ministry of Interior of Ukraine;
18. State Land Resources Agency of Ukraine;
19. State Agricultural Inspectorate of Ukraine;
20. State Labor Inspectorate of Ukraine.



***State-owned and Budget-funded Enterprises, Institutes, and Other Organizations***

1. Ukrheofizyka State Geophysics Enterprise;
2. Prychornomorske State Regional Geological Enterprise;
3. Kirovheolohiia Government-owned Enterprise;
4. Environmental and Expert Analytics Center State Enterprise;
5. Donetskheolohiia State Regional Geological Enterprise;
6. Heolekspertyza State Commission for the Expert Appraisal of Geological Designs and Cost Estimates of Ukraine State Enterprise;
7. Heolekspertyza State Geophysics Enterprise;
8. Pivdenukrheolohiia Government-owned Enterprise;
9. State Geological Information Fund of Ukraine State Research and Production Enterprise;
10. Shidne State Regional Geological Enterprise;
11. Ukrainian State Geological Exploration Institute;
12. Southern Environmental and Geological Center Government-owned Enterprise;
13. Ukrainian Geological Company State Enterprise;
14. Ukrainian Oil and Gas Institute;
15. Oil and Gas Industry Research Institute State Enterprise of Naftogaz of Ukraine National Joint-Stock Company;
16. Ukrnaftokhimpererobka Ukrainian association for oil refining;
17. Staff paramilitary gas safety units in refineries and petrochemical plants;
18. Ukrainyskyi naukovo-doslidnyi instytut naftopererobnoii promyslovosti MASMA State Enterprise;
19. Lvivskyi derzhavnyi instytut po proektuvanniu naftopererobnyh ta naftokhimichnyh pidpriumstv Lvivdipronaftokhim State Enterprise;
20. Derzhavnyi proektnyi instytut Ukrdipronaftotrans State Enterprise;
21. Ukrtransnaftoproduct State Enterprise;
22. Ukrenergoinvest State Enterprise;
23. Termodynamichniy tsentr State Enterprise;
24. Burova tekhnika State Scientific and Technical Enterprise;
25. Ukrnaftozviazok Communications Technology State Production Enterprise;
26. Pidpriumstvo iz zabezpechennia naftoproduktamy State Enterprise;
27. Firma Oktan State Enterprise;
28. State Lviv construction and installation division Gazmashbud;
29. Specialized division on automation repair and control systems Orggazpemavtomatyka;
30. Derzhavna naftogazova inspektsiia State Enterprise;
31. Intergazbud State Enterprise;
32. Polimerservismash State Research and Production Enterprise;
33. Poltavske upravlinnia geofizychnyh robit State Enterprise;

34. Zahidukrzakordonnaftogazbud Production Facility;
35. Ukrainskyi naukovo-doslidnyi instytut naftopererobnoii ta naftokhimichnoii promyslovosti MASMA State Enterprise;
36. Ukrainski gazorozpodilni merezhi State Enterprise;
37. Vyhillia Ukrainy State Enterprise;
38. Luganske shakhtobudivelne upravlinnia State Enterprise;
39. Dyrektsiia po budivnytstvu ob'ektiv State Enterprise;
40. Petrovskiy zavod vuhilnogo mashynobuduvannia State Enterprise;
41. Novovolynskiy remontno-mekhanichniy zavod State Enterprise;
42. Dzerzhynskvantazhtrans State Enterprise;
43. Ordzhonikidzevantazhtrans State Enterprise;
44. Donetskvantazhtrans State Enterprise;
45. Vyhlezbahachennia State Enterprise;
46. Derzhavnyi naukovo-doslidnyi, proektno-konstruktorskyi i proektnyi instytut vuhilnoi promyslovosti UkrNDIproekt State Enterprise;
47. Donbaskiy naukovo-doslidnyi i proektno-konstruktorskyi vuhilnyi instytut State Enterprise;
48. Makeiivskiy State Scientific Research Institute for Safety in the Mining Industry State Enterprise;
49. Research Institute of Mine-Rescue and Fire Respirator;
50. Ukrainskyi naukovo-doslidnyi i proektno-konstruktorskyi instytut po zbagachenniu ta bryketuvanniu vuhillia State Enterprise;
51. Ukrvuhleperspektyva State Enterprise;
52. Dniprodiproshrht State Enterprise;
53. Naukovo-tekhichniy tsentr problem energozberezhennia State Enterprise;
54. Tsentralne biuro naukovo-tekhichnoii informatsiii vuhilnoi promyslovosti State Enterprise;
55. Central staff state paramilitary gaz safety units in coal industry;
56. Ukrdonbasekologiiia State Enterprise;
57. Vatutinske vantazhno-transportne upravlinnia State Enterprise;
58. Regionalnyi medyko-reabilitatsiinyi tsentr State Enterprise;
59. Chervonogradske shakhtne remontno-budivelne upravlinnia State Enterprise;
60. Spetsializovanyi tsentr Vuhleizotop State Enterprise;
61. Urkshakhtgidrozahyst State Enterprise;
62. Dershavna investytsiina ekspertyza vuhilnoi haluzi State Enterprise;
63. Urkvuhleiakist State Enterprise;
64. Tsentr alternatyvnyh vydiv palyva State Enterprise;
65. Upravlinnia po burinniu tekhnichnyh sverdlovyv State Enterprise;
66. Trest Oleksandriiarozrizobud State Enterprise;
67. Production Association mine geology and technical drilling Ukrvuhlegeologiiia;

68. Regionalne vyrobnyche obiednannia Ukrvuhleekologiiia State Enterprise;
69. Instytut kompleksnoi mekhanizatsii ochysnyh ta pidgotovchyh robot State Enterprise;
70. Ukrvuhlekomplekt State Enterprise;
71. Naukovo-medychnyi shakhtarskyi tsentr State Enterprise;
72. Remontno-budivelne upravlinnia Khanzhonkivske State Enterprise;
73. State enterprise underground food;
74. Proektno-konstruktorske biuro State Enterprise;
75. Donetskyyi naukovo-doslidnyi vuhilnyi instytut State Enterprise;
76. Upravlinnia po profilaktytsi, gasinniu porodnyh vidvaliv ta rekultyvatsiii zemel State Enterprise;
77. Remontno-budivelne upravlinnia State Enterprise;
78. Dobropilliashakhtobud State production facility;
79. Upravlinnia materialno-tekhnichnogo postachannia Kalmiuske State Enterprise;
80. Novalor State Small Enterprise;
81. Naukovo-tekhnichnyi tsentr Vuhleinnovatsiia State Enterprise;
82. Operational paramilitary mining rescue unit;
83. Lviv-volun paramilitary mining rescue unit;
84. Luganskvuhleremont State Enterprise;
85. Derzhavna vuhilna kompaniia State Enterprise;
86. Dondiproshakht PJSC;
87. Luganskyi instytut z proektuvannia pidpriumstv vuhilnoi promyslovosti Luganskdioproshakht PJSC;
88. Naukovo-doslidnyi ta proektno-konstruktorskyi instytut z avtomatyzatsiii vuhilnoi promyslovosti NDPIvuhleavtomatyzatsiia PJSC;
89. Vuhillia Ukrainy SJSC;
90. Chervonogradske proektno-konstruktorske biuro OJSC;
91. Informatsiino-obchysliuvalnyi tsentr SOJSC;
92. Derzhavna holdyngova kompaniia Spetsshakhtoburinnia PJSC;
93. Proektno-konstruktorske biuro SOJSC;
94. Donetskyyi proektno-konstruktorskyi tekhnologachnyi instutyt OJSC;
95. Naukovo-doslidnyi i proektno-konstruktorskyi instytut Vuhlemekhanizatsiia PJSC;
96. Instytut okhorony gruntiv Ukrainy State Institution.

## 11. ANNEX 3. LIST OF EXTRACTIVE COMPANIES INCLUDED INTO THE SCOPE OF EITI REPORT

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
1	Ukrnafta PJSC	00135390	Oil and gas
2	Chernihivnaftogazgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	01431535	Oil and gas
3	Ukrainyskyi geologichnyi naukovo-vyrobnychy tseentr Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	01432552	Oil and gas
4	Zakhidukrgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	01432606	Oil and gas
5	Poltavske upravlinnia geofizychnyh robot State Enterprise	00147921	Oil and gas
6	Poltavanaftogazgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	01431630	Oil and gas
7	Myrgorodnaftogazrozvidka Subsidiary of National Joint-Stock Company Nadra Ukrainy	01431676	Oil and gas
8	Krymgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	01432055	Oil and gas
9	Tsentrukrgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	01432478	Oil and gas
10	Ukrainian State Geological Research Institute State Enterprise	01432032	Oil and gas
11	Ukrainian British Joint Venture Evrokrym LLC	14274847	Oil and gas
12	State Joint-Stock Company Chornomornaftogaz PJSC	00153117	Oil and gas
13	Gals-K LTD LLC	16470972	Oil and gas
14	Oberon-vuhillia LLC	19099047	Oil and gas
15	Poltavska gazonaftova kompaniia Joint Venture	20041662	Oil and gas
16	Naftogaz of Ukraine National Joint-Stock Company	20077720	Oil and gas
17	ALD LLC	21796641	Oil and gas
18	Tysagaz LLC	22091121	Oil and gas
19	Joint Venture Boryslavska Naftova Kompaniia LLC	22402928	Oil and gas
20	Naukovo-vyrobnychy kontsern Ukrnaftinvest PrJSC	22908289	Oil and gas
21	Joint Venture Ukrkarpatoil LLC	23152126	Oil and gas
22	Energiia-95 LLC	24186185	Oil and gas
23	Rozhniativnafta LLC	25070214	Oil and gas
24	Plast PrJSC	25168700	Oil and gas
25	Ukrgezvydobutok PrJSC	25635581	Oil and gas
26	Representation office Regal Petroleum Corporation Limited (without legal entity right)	26333503	Oil and gas
27	Ukrgezvydobuvannia PJSC	30019775	Oil and gas

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
28	Geofizyczne upravlinnia Ukgazpromgeofizyka Branch of Ukgazvydobuvannia PJSC	21236681	Oil and gas
29	Burove upravlinnia Ukrburgaz Branch of Ukgazvydobuvannia PJSC	00156392	Oil and gas
30	Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukgazvydobuvannia PJSC	00153146	Oil and gas
31	Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukgazvydobuvannia PJSC	00153100	Oil and gas
32	Gazopromyslove upravlinnia Lvivgazvydobuvannia Branch of Ukgazvydobuvannia PJSC	25560533	Oil and gas
33	UBMR Ukgazspetsbudmontazh Branch of Ukgazvydobuvannia PJSC	33601981	Oil and gas
34	Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	00158764	Oil and gas
35	Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukgazvydobuvannia PJSC	25976423	Oil and gas
36	Ukrtransgaz PJSC	30019801	Oil and gas
37	Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	23517243	Oil and gas
38	Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	25698645	Oil and gas
39	Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	25560823	Oil and gas
40	Upravlinnia magistralnyh gazoprovodiv Prykarpatttransgaz Branch of Ukrtransgaz PJSC	00153133	Oil and gas
41	Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	04694614	Oil and gas
42	Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	00153169	Oil and gas
43	Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	00156630	Oil and gas
44	Vyrobnyche remontno-tehnichne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	00156127	Oil and gas
45	Naukovo-vyrobnychiy tsentr tehnichnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	24746520	Oil and gas
46	Upravlinnia servisnogo obslugovuvannia ta remontu importnoii avtotraktornoi spetstehniky Siat Branch of Ukrtransgaz PJSC	24928497	Oil and gas
47	Agrogaz Branch of Ukrtransgaz PJSC	37143298	Oil and gas
48	Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	00154453	Oil and gas
49	Dyreksiia z budivnytstva ta rekonstruktsii GTS Branch of Ukrtransgaz PJSC	38605210	Oil and gas
50	Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	35633360	Oil and gas
51	Truboplast LLC	30478052	Oil and gas
52	Kub-gaz LLC	30694895	Oil and gas
53	Enerhoservisna kompaniia Esco-Pivnich LLC	30732144	Oil and gas

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
54	Pari LLC	31037994	Oil and gas
55	Krymtoenergoserwis LLC	31039085	Oil and gas
56	Naukovo-vyrobnycha firma Tehproekt LLC	31154312	Oil and gas
57	National Joint-Stock Company Nadra Ukrainy PJSC	31169745	Oil and gas
58	Molteks nafta i gaz Subsidiary of Molteks Biznes Company	31252602	Oil and gas
59	Promyslova kompaniia Gazvydobuvannia LLC	31354329	Oil and gas
60	Arabskyi energetychnyi alians IUEI LLC	31511844	Oil and gas
61	Ukrtransnafta PJSC	31570412	Oil and gas
62	Magistralni naftoprovody Druzhba Branch of Ukrtransnafta PJSC	26112972	Oil and gas
63	Remontno-budivelne upravlinnia Magistralni naftoprovody Druzhba Branch of Ukrtransnafta PJSC	26113003	Oil and gas
64	Baza vyrobnychogo obslugovuvannia Rivne Magistralni naftoprovody Druzhba Branch of Ukrtransnafta PJSC	26113061	Oil and gas
65	Upravlinnia dopomizhnyh vyrobnytstv Magistralni naftoprovody Druzhba Branch of Ukrtransnafta PJSC	26113144	Oil and gas
66	Tsentralna bazavyrobnychogo obslugovuvannia Transprylad Magistralni naftoprovody Druzhba Branch of Ukrtransnafta PJSC	26113150	Oil and gas
67	Prydniprovski magistralni naftoprovody Branch of Ukrtransnafta PJSC	26113233	Oil and gas
68	Remontno-budivelne upravlinnia Prydniprovski magistralni naftoprovody Branch of Ukrtransnafta PJSC	26113279	Oil and gas
69	Gosprozrahunkova vurobnucha firma Ruta Prydniprovski magistralni naftoprovody Branch of Ukrtransnafta PJSC	26113244	Oil and gas
70	Gosprozrahunkovyi gotelnyi kompleks Ontario Prydniprovski magistralni naftoprovody Branch of Ukrtransnafta PJSC	26113256	Oil and gas
71	Gosprozrahunkovyi pidrozdil Kleinovyi lyst Prydniprovski magistralni naftoprovody Branch of Ukrtransnafta PJSC	26113180	Oil and gas
72	Pivdenni magistralni naftoprovody Branch of Ukrtransnafta PJSC	35393340	Oil and gas
73	Morskyi naftovyi terminal Pivdennyi Pivdenni magistralni naftoprovody Branch of Ukrtransnafta PJSC	26112995	Oil and gas
74	Prom-Energoproduct LLC	31747429	Oil and gas
75	Gazcontynental LLC	31913283	Oil and gas
76	Geologichne biuro Lviv LLC	31978102	Oil and gas
77	Aldea Ukraine Subsidiary	32110734	Oil and gas
78	Gaz Resurs LLC	32133327	Oil and gas
79	Vody Ukrainy LLC	32162316	Oil and gas

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
80	Geoposhuk LTD LLC	32175592	Oil and gas
81	Naftogazvydobuvannia PrJSC	32377038	Oil and gas
82	Ukrneftegazrazvedka LLC	32398168	Oil and gas
83	Skhidnyi Geolohichniy Soiuz LLC	32426289	Oil and gas
84	State Enterprise Ukrspetszamovlennia LLC	32489464	Oil and gas
85	Naftogazova kompaniia Bukovyna LLC	32572617	Oil and gas
86	Ukrnaftogazinvest LLC	32847657	Oil and gas
87	Pryrodni Resursy PrJSC	33100376	Oil and gas
88	Tehnoresurs PrJSC	33107041	Oil and gas
89	Salsofi Korporeishn LLC	33149427	Oil and gas
90	Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	33152471	Oil and gas
91	Joint Venture Ukrainsko-Azerbaidzhanske Ukr-Az-Oil LLC	33164089	Oil and gas
92	Tekhnokomservis LLC	33225738	Oil and gas
93	Rekonstruktsiia tekhnologichnykh sverdlovyh LLC	33264159	Oil and gas
94	Bilmar LLC	33436518	Oil and gas
95	Soiuz-budresursy LLC	33458044	Oil and gas
96	Gazinvest PrJSC	33700005	Oil and gas
97	Ukraiinska burova kompaniia LLC	33750826	Oil and gas
98	Nordik Private Enterprise	33862865	Oil and gas
99	NVP Naftogazekologii LLC	33964958	Oil and gas
100	NVK Ukrainyskyi energetychnyi soiuz LLC	34236405	Oil and gas
101	Zakhidenergobud LLC	34418636	Oil and gas
102	Novi proekty LLC	34487720	Oil and gas
103	Alba resurs LLC	34522471	Oil and gas
104	Praim-Gaz LLC	34530351	Oil and gas
105	Navigator Komplekt LLC	34644874	Oil and gas
106	Geo-topo-kadastr Private Enterprise	34668036	Oil and gas
107	Tekhnogazindustriia LLC	34688843	Oil and gas
108	Ekologichni systemy Ukrainy LLC	34962925	Oil and gas
109	Vostok-Energoresurs LLC	35074338	Oil and gas
110	Myronivkabudmontazh LLC	34970098	Oil and gas
111	Geo Alians Taranushynske LLC	35164693	Oil and gas
112	Geo Alians Zakhidno-lefremivske LLC	35164714	Oil and gas
113	Astrogaz LLC	35193263	Oil and gas

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
114	Geo Alians Kosachivske LLC	35196725	Oil and gas
115	Geo Alians Pivdenno-Orilske LLC	35196730	Oil and gas
116	Geo Alians Vysochanske LLC	35196746	Oil and gas
117	Golden Derrik LLC	35251246	Oil and gas
118	Geo Alians Iasenivske LLC	35290374	Oil and gas
119	Geo Alians Lvivske LLC	35290719	Oil and gas
120	Rolvud Oil LLC	35310505	Oil and gas
121	Iusenko Nadra LLC	35336083	Oil and gas
122	Ukrgeoinvest LLC	35386087	Oil and gas
123	Geo Alians Myroliubivske LLC	35395662	Oil and gas
124	Kompaniia Krystal LLC	35427882	Oil and gas
125	Nadra-Geoinvest LLC	35602704	Oil and gas
126	Proekt-Bud Private Enterprise	35612749	Oil and gas
127	Regal Petroleum Corporation Limited LLC	35665790	Oil and gas
128	Inzhyniryngova kompaniia Sfera Plius LLC	35894322	Oil and gas
129	Prykarpatska energetychna kompaniia LLC	36042045	Oil and gas
130	Persha ukraiinska gazonaftova kompaniia LLC	36050166	Oil and gas
131	TD Atlanta Plius Private Enterprise	36118653	Oil and gas
132	Zakhidnadraserbis LLC	36282935	Oil and gas
133	Horyzonty LLC	36828617	Oil and gas
134	MT Grup LLC	36842076	Oil and gas
135	Makkom-grup LLC	37182541	Oil and gas
136	Nadragaz LLC	37332410	Oil and gas
137	Naftogazova kompaniia Alfa LLC	37334018	Oil and gas
138	Inzhenerno burova grupa Tryton LLC	37689420	Oil and gas
139	Kompaniia Azov-Oil LLC	37827462	Oil and gas
140	AS-Naftogazresurs LLC	37959056	Oil and gas
141	Karpatska industrialna grupa 1926 LLC	37983183	Oil and gas
142	Ukristgaz LLC	37994284	Oil and gas
143	Azov petroleum LLS LLC	37994478	Oil and gas
144	Mizhregionalna gazova kompaniia LLC	38033493	Oil and gas
145	Nadra luzivska LLC	38077614	Oil and gas
146	Zakhidgazinvest LLC	38126671	Oil and gas
147	Systemoilingenerynng LLC	38203132	Oil and gas



№	Company name	Identification code per EDRPOU/tax number	Extractive industry
148	Naftogazopromyslova geologiya LLC	38238322	Oil and gas
149	Bogorodchanynaftogaz LLC	38285759	Oil and gas
150	Nadra Krymu LLC	38317979	Oil and gas
151	VIVA Eksploraishn LLC	38331250	Oil and gas
152	TGD LLC	38453805	Oil and gas
153	Kosul LLC	38453810	Oil and gas
154	Skhidnoukraiinska investytsiino-promyslova grupa LLC	38550607	Oil and gas
155	M.V.-Energosoil LLC	38719162	Oil and gas
156	Gazoilinvest LLC	38777533	Oil and gas
157	Nadra Servis Grup LLC	38942022	Oil and gas
158	Energo-Investgrup LLC	38984057	Oil and gas
159	Gaz Oil Investments LLC	39252746	Oil and gas
160	Karpatska Industialna Grupa 2014 LLC	39265315	Oil and gas
161	Naukovo-vyrobnyche pidpriemstvo Ekonaftogaz LLC	39417820	Oil and gas
162	Kubgaz-Borova LLC	39428224	Oil and gas
163	Avantazh Enegro LLC	39439116	Oil and gas
164	Slobidnafta LLC	39443232	Oil and gas
165	Nadragazresurs LLC	39479143	Oil and gas
166	Naftogazrozrobka LLC	39598105	Oil and gas
167	Poltavanaftogazrozvidka LLC	39825142	Oil and gas
168	Kharkivenergoprom LLC	39926787	Oil and gas
169	Nadragazvydobuvannia LLC	39957176	Oil and gas
170	Ingazko LLC	40020792	Oil and gas
171	Ukraiinska nezalezna geologacha kompaniia LLC	40042114	Oil and gas
172	Ukrgazdob LLC	40249616	Oil and gas
173	Naftogazenergoprom LLC	40292530	Oil and gas
174	CNG LLC	40339458	Oil and gas
175	Shevron Ukraine B.V.	54804604	Oil and gas
176	Eni Ukraine Shallow Waters B.V.	57923906	Oil and gas
177	Representation office Shell Exploration and Production Ukraine Investments (IV) B.V. responsible for taxes maintenance and payments provision to the budget during implementation of the agreement on the distribution of hydrocarbons extracted within luzivska plot area from 24/01/2013	27277662	Oil and gas
178	Eni Ukraina LLC	37827698	Oil and gas
179	Karpatygaz LLC	30162340	Oil and gas

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
180	Kashtan Petroleum LTD Joint Venture	23703371	Oil and gas
181	Kolomyiska naftogazova kompaniia Delta Ukrainian Canadian Joint Venture	20568045	Oil and gas
182	Vyrobnycho-komertsiina firma Dion LLC	24430679	Oil and gas
183	Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC	22525915	Oil and gas
184	Poltava branch of Devon CJSC	26002442	Oil and gas
185	Firma Has LLC	21237338	Oil and gas
186	Sakhalinske LLC	32337278	Oil and gas
187	Gravelit-21 LLC	34013604	Oil and gas
188	Tsefei LLC	32869749	Oil and gas
189	Gaz-MDS LLC	24253556	Oil and gas
190	Naftogazovydobuvne upravlinnia Okhtyrkanaftogaz of Ukrnafta PJSC	05398533	Oil and gas
191	Gals-K PrJSC	31566427	Oil and gas
192	Karpatnadrainvest LLC	31789453	Oil and gas
193	Sirius-1 LLC	32239577	Oil and gas
194	Nadra Geotsentr LLC	34763705	Oil and gas
195	Shell Ukraine Exploration and Production I LLC	33832065	Oil and gas
196	Pryrodni Resursy+ LLC	38918382	Oil and gas
197	Naftogazrembud-1 LLC	33799463	Oil and gas
198	Kuwait Energy Ukraine LLC	31511844	Oil and gas
199	Favoryt System LLC	38077415	Oil and gas
200	Joint activity agreement of 29/06/2004 No 612 - authorized entity Vyrobnycho-komertsiina firma Dion LLC 24430679	177117469	Oil and gas
201	Joint activity agreement of 16/12/1997 No 1 - authorized entity Delta Joint Venture 20568045	272847739	Oil and gas
202	Joint activity agreement of Debeslavetske deposit of 16/12/1997 - authorized entity Delta Joint Venture	272847769	Oil and gas
203	Joint activity agreement of 05/03/2014 No 272-14 - authorized entity Plast PrJSC 25168700	288940445	Oil and gas
204	Joint activity agreement of 10/06/2002 No 3 - authorized entity Karpatygas LLC 30162340	337504782	Oil and gas
205	Joint activity agreement of 25/04/2003 No 147 - authorized entity Naftogazrembud-1 LLC 33799463	337504801	Oil and gas
206	Joint activity agreement of 24/12/1997 No 999/97 - authorized entity Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC 22525915	403739509	Oil and gas

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
207	Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC (22525915) responsible for taxes maintenance and payments provision to the budget during implementation of the agreement n 5/56 JA of 21/12/2000 On the joint activity for exploration and development oil-gas fields	403742696	Oil and gas
208	Joint activity agreement of 28/11/2000 No 1-Д21/008/2000 - authorized entity Poltava branch of Devon CJSC 26002442	403742858	Oil and gas
209	Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	403744427	Oil and gas
210	Joint activity agreement of 04/02/2004 No 60 - authorized entity Firma Has LLC 21237338	455860305	Oil and gas
211	Joint activity agreement of 24/03/2004 No 493 - authorized entity Karpatygaz LLC 30162340	455860319	Oil and gas
212	Joint activity agreement of 26/12/2003 No 122 - authorized entity Sakhalinske LLC 32337278	466573703	Oil and gas
213	Gravelit-21 LLC (34013604) responsible for taxes maintenance and payments provision to the budget during implementation JAA	466573913	Oil and gas
214	Joint activity agreement of 15/09/2004 No 927 - authorized entity Tsefei LLC 32869749	473544036	Oil and gas
215	Joint activity agreement of 19/01/1999 No 35/4 - authorized entity Ukrnafta PJSC 135390	534663345	Oil and gas
216	Joint activity agreement of 28/01/2008 No 35/21 - authorized entity Kashtan Petroleum LTD Joint Venture 23703371	534664291	Oil and gas
217	Joint activity agreement of 21/07/1997 No 23-3/97-845-97 - authorized entity Gaz-MDS LLC 24253556	536507917	Oil and gas
218	Joint activity agreement of 11/11/1999 No Annex 11 - authorized entity Naftogazovydobuvne upravlinnia Okhtyrkanaftogaz of Ukrnafta PJSC 5398533	560241667	Oil and gas
219	Joint activity agreement of 07/09/2001 No 4 - authorized entity Gals-K PrJSC 31566427	560242372	Oil and gas
220	Joint activity agreement of 13/10/2004 No 1747 - authorized entity Karpatnadrainvest LLC 31789453	560244179	Oil and gas
221	Joint activity agreement of 19/05/2000 No 17-2000 - authorized entity Sirius-1 LLC 32239577	580310445	Oil and gas
222	Nadra Geotsentr LLC (34763705) responsible for taxes maintenance and payments provision to the budget during implementation JAA No 265-12 of 23/11/2007 with Gazopromyslove upravlinnia Kharkivgazvydobuvannia	587437982	Oil and gas

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
223	Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	587438345	Oil and gas
224	Joint activity agreement of 28/02/2014 No 27/14 - authorized entity Pari LLC 31037994	592740064	Oil and gas
225	Joint activity agreement of 22/01/2014 No YFB8333/20/1-14 - authorized entity Pryrodni Resursy+ LLC 38918382	592740419	Oil and gas
226	Ingulets GZK PrJSC	00190905	Iron ore
227	Central GZK PrJSC	00190977	Iron ore
228	Southern GZK PJSC	00191000	Iron ore
229	Northern GZK PrJSC	00191023	Iron ore
230	The foreign investment enterprise in the form of PrJSC Zaporizhzhia iron ore industrial complex	00191218	Iron ore
231	Poltavsky GZK PrJSC	00191282	Iron ore
232	Kryvyi Rih iron ore industrial complex PJSC	00191307	Iron ore
233	Evrast Sukha Balka PrJSC	00191329	Iron ore
234	Vostok-ruda LLC	19354901	Iron ore
235	ArcelorMittal Kryvyi Rih PJSC	24432974	Iron ore
236	Quartzite DM LLC	30155197	Iron ore
237	Pryazovskiy GZK LLC	32295521	Iron ore
238	Ferrexpo LLC	32707900	Iron ore
239	Shymanivske steel LLC	35201059	Iron ore
240	Yerystivskiy GZK LLC	35713283	Iron ore
241	Bilaniivskiy GZK LLC	36601298	Iron ore
242	Ukrainska geologachna kompaniia State Enterprise	38078094	Iron ore
243	Ordzhonikidze GZK PJSC	00190928	Manganese ore
244	Marganets GZK PJSC	00190911	Manganese ore
245	United mining and chemical company State Enterprise	36716128	Titanium ore
246	Irshansk GZK Branch of United mining and chemical company State Enterprise	39391950	Titanium ore
247	Vilnohirska GZK Branch of United mining and chemical company State Enterprise	39389830	Titanium ore
248	Mizhrichenskiy GZK LLC	30597936	Titanium ore
249	Demurinskiy GZK LLC	30454644	Titanium ore
250	Valky Ilmenite LLC	31280048	Titanium ore
251	Vyrobnycho-komertsiina firma Velta LLC	30912734	Titanium ore
252	Zhovtenuhilliia State Holding Company	00134901	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
253	Shakhtoupravlinnia Chervona zirka State Enterprise	00174680	Coal
254	Shakhtoupravlinnia Donbas PJSC	00174668	Coal
255	Mine named after the 60 richchia Radianskoi Ukrainy SOJSC	00174705	Coal
256	Mine Petrovska State Enterprise	00174786	Coal
257	Mine named after O.F. Zaciadko PJSC	00174846	Coal
258	Mine Butivka-Donetska SOJSC	00174875	Coal
259	Mine Radianska SOJSC Subsidiary of Makiivvuhillia State Holding Company	00175047	Coal
260	Mine No 2 Novogrodovska SOJSC Subsidiary of Selydivvuhillia State Holding Company	00175248	Coal
261	Mine Girnyk State Enterprise	00175308	Coal
262	Mine Chervonyi Profintern State Enterprise	00175633	Coal
263	Mine No 3 sh/u Oleksandrivske State Enterprise	00175641	Coal
264	Mine Iunyi Komunar State Enterprise	00175685	Coal
265	Mine Donetska State Enterprise	00175716	Coal
266	Mine Snizhnianska State Enterprise	00175739	Coal
267	Mine Remivska State Enterprise	00175745	Coal
268	Mine Shid State Enterprise	00175751	Coal
269	Mine Leninka SOJSC Subsidiary of Luganskvuhillia State Holding Company	00175768	Coal
270	Mine Miuska State Enterprise of production association Snizhneanratsyt	00175774	Coal
271	Centralna zbagachuvalna fabryka Snizhnianska State Enterprise	00175811	Coal
272	Mine Lisova State Enterprise	00175840	Coal
273	Torezanratsyt State Holding Company OJSC	00175923	Coal
274	Shakhtarskanratsyt State Holding Company OJSC	00175969	Coal
275	Mine Moskovska State Enterprise	00176087	Coal
276	Mine Shakhtarska SOJSC	00176130	Coal
277	Mine Komisarivska OJSC Subsidiary of Luganskvuhillia State Holding Company	00176354	Coal
278	Donbasvuhlezbagachennia State Holding Company OJSC	00176644	Coal
279	Mine Nikanor State Enterprise	00176785	Coal
280	Mine Ukraina State Enterprise	00176791	Coal
281	Mine Sloviianoserbska State Enterprise	00176839	Coal
282	Luganskvuhillia State Holding Company	00176868	Coal
283	Mine named after XIX party congress SOJSC	00176880	Coal
284	Mine Bilorichenska PJSC	00176897	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
285	Mine Krasnopolivska State Enterprise	00177052	Coal
286	Mine Bezhanivska State Enterprise	00177081	Coal
287	Mine Luganska State Enterprise	00177129	Coal
288	Pervomaiskvuhillia State Holding Company OJSC	00177170	Coal
289	Mine named after V.R. Menzhynskiy SOJSC Subsidiary of Pervomaiskvuhillia State Holding Company	00177276	Coal
290	Mine Rodina State Enterprise	00177299	Coal
291	Mine Raiduga SOJSC Subsidiary of Pervomaiskvuhillia State Holding Company	00177326	Coal
292	Donbasanratsyt State Holding Company OJSC	00177388	Coal
293	Mine named after F.P. Liutikova SOJSC Subsidiary of Krasnodonvuhillia State Holding Company	00177773	Coal
294	Mine Maiska SOJSC Subsidiary of Sverdlovanratsyt State Holding Company	00177980	Coal
295	Mine named after V. Volodarskyi State Enterprise	00178011	Coal
296	Mine Leninska State Enterprise	00178028	Coal
297	Mine No 5 Velykomostivska SOJSC Subsidiary of Zahidno-Ukraiinska State Coal Holding Company	00178136	Coal
298	Mine Nadiia PJSC	00178175	Coal
299	Section Bandurivskiy structural unit of Oleksandriavuhillia State Holding Company	00178235	Coal
300	DTEK Pavlogradvuhillia PrJSC	00178353	Coal
301	Dyrektsiia po budivnytstvy ob'ektiv State Enterprise	00179737	Coal
302	Luganskvuhlebud State Holding Company OJSC	00180982	Coal
303	Pershotravenske shakhtobudivelne upravlinnia No 4 SOJSC Subsidiary of Dniproshakhtbud State Holding Company	00181846	Coal
304	Mine Vedmezhoiarska State Enterprise	00184052	Coal
305	Oleksandriavuhillia State Holding Company OJSC	05402737	Coal
306	DTEK Mine Komsomolets Donbasu PrJSC	05508186	Coal
307	Selydivvuhillia State Holding Company OJSC	05511107	Coal
308	Lysychanskvuhillia State Holding Company OJSC	05511136	Coal
309	NPK-Kontakt LLC	13385421	Coal
310	Tekhnotorg LLC	13401114	Coal
311	Mine named after M.A. Radionov LLC	13476610	Coal
312	Shakhtoupravlinnia Pokrovske PJSC	13498562	Coal
313	Mine Richna State Enterprise	20348662	Coal
314	Vuhilliainvest CJSC	21781993	Coal
315	Akson-plius Private Enterprise	21789836	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
316	Promkabel LLC	21802413	Coal
317	Stanik LLC	21812920	Coal
318	Mine Sadova LLC	21822479	Coal
319	Shid Private Enterprise	21837311	Coal
320	Mais LLC	21837340	Coal
321	Buran LTD LLC	22000414	Coal
322	Si-Si-Ai-Lubelia State Enterprise	22343338	Coal
323	Mine Novomyrghorodska State Enterprise	23095658	Coal
324	Albion-95 LLC	23472061	Coal
325	Girnyk-95 PVP	23608520	Coal
326	Donprombiznes LLC	23610149	Coal
327	Viskor LLC	24206657	Coal
328	Removvuhillia PrJSC	24816634	Coal
329	Mine Almazna State Enterprise	24852660	Coal
330	Mine named after P.L. Voikov State Enterprise	25056154	Coal
331	Mine No 71 Industriia State Enterprise	25059402	Coal
332	Nautilus LLC	25104321	Coal
333	Donetskgeologiiia State regional geological enterprise	25119860	Coal
334	Eastern state regional geological enterprise	25361584	Coal
335	Torgovo-promyslova kompaniia Danko Municipal Enterprise	25365843	Coal
336	Mine named after Sergii Myronovych Kirov State Enterprise	26497363	Coal
337	Mine Golubivska State Enterprise	26497379	Coal
338	Mine Perevalska State Enterprise	26497452	Coal
339	Argon LLC	30091317	Coal
340	Mine Rodynska SOJSC Subsidiary of Selydivvuhillia State Holding Company	30171230	Coal
341	Vuhillia Ukrainy SJSC	30186047	Coal
342	Upperesurs LLC	30192801	Coal
343	Firma Rapetfin Private Enterprise	30279309	Coal
344	Ukrvuhlebud PrJSC	30556313	Coal
345	Eksimenergo Palyvno-energetychna kompaniia LLC	30597632	Coal
346	Mine Zhovtneva State Enterprise	30623075	Coal
347	Darmin Private Enterprise	30683836	Coal
348	Mine named after F.P. Liutikov State Enterprise	30691255	Coal
349	Vyrobnycho-finansova kompaniia Ruteks LLC	30694366	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
350	Shakhta No 17-17 Bis State Enterprise State Enterprise	30701383	Coal
351	Shakhtomontazhnaladka LLC	30714460	Coal
352	Energougol LLC	30775628	Coal
353	Vuhleservis LLC	30775649	Coal
354	Torvuhillia Private Enterprise	30775722	Coal
355	Mine Obiednana State Enterprise	30775764	Coal
356	MVN Private Enterprise	30921576	Coal
357	Mine No 6 Chervona Zirka State Enterprise	30962125	Coal
358	Energoprom Private Enterprise	30992432	Coal
359	Agroplius LLC	31023049	Coal
360	Stahanovmestop LLC	31083574	Coal
361	Vyrobnycho-komertsiina firma Strong Small Private Enterprise	31142346	Coal
362	Firma Ukrinvest PVKP	31212245	Coal
363	Rossiiia Small Private Enterprise	31227047	Coal
364	Mine Kirovska State Enterprise	31231577	Coal
365	Donbaskontrakt LLC	31250736	Coal
366	Integral LLC	31255865	Coal
367	Mine named after K.I. Pochenkova SOJSC Subsidiary of Makiivvuhillia State Holding Company	31313764	Coal
368	Uglespetspostavka LLC	31326291	Coal
369	Donrozrobka LLC	31362083	Coal
370	Perevalskyi togovyi dim LLC	31364541	Coal
371	Donbasenergoresursy LLC	31370822	Coal
372	Rytm Small Private Enterprise	31380956	Coal
373	Mine No 9 Kapitalna State Enterprise	31500591	Coal
374	Iunion-Uglegazodobycha LLC	31534713	Coal
375	Vuhilna kompaniia Krasnolymanska State Enterprise	31599557	Coal
376	Aiaks I Ko LLC	31762410	Coal
377	Energiia Private Enterprise	31823441	Coal
378	Koil A.S. Private Enterprise	31823504	Coal
379	Vuhleresurs LLC	31843321	Coal
380	Mine Rozsypnianska No 2 State Enterprise	31846264	Coal
381	Prometei LLC	31884111	Coal
382	Snizheanratsyt State Enterprise	31906124	Coal
383	Ukrpromarmatura LLC	31942927	Coal



№	Company name	Identification code per EDRPOU/tax number	Extractive industry
384	Agropromservis Private Enterprise	31943585	Coal
385	Uketek Private Enterprise	31943606	Coal
386	Laittt LLC	31975769	Coal
387	Ukraiina-shid LLC	31995282	Coal
388	Agrofirma lasenivska LLC	31996045	Coal
389	TPS LLC	32014040	Coal
390	NVK LLC	32028273	Coal
391	Remavtomatyka LLC	32066020	Coal
392	Krasnoarmiiskvuhillia State Enterprise	32087941	Coal
393	Ugledobycha LLC	32116830	Coal
394	Mine No 12 Naklonna State Enterprise	32123227	Coal
395	Flagman LLC	32163435	Coal
396	Mine Zaperevalna No 2 State Enterprise	32182971	Coal
397	Dobropilliavuhillia State Enterprise	32186934	Coal
398	Ukrteknologii LLC	32196565	Coal
399	Bars invest LLC	32201868	Coal
400	KP zbagachuvalna fabryka Centralna	32226023	Coal
401	Anratsyt-Best Private Enterprise	32226039	Coal
402	Donbas-Vostok LLC	32226056	Coal
403	Anratsyt State Enterprise	32226065	Coal
404	Artemvuhillia State Enterprise	32270533	Coal
405	Ordzhonikidzevuhillia State Enterprise	32276912	Coal
406	Krasnolymanske LLC	32281519	Coal
407	Shakhtarskanratsyt State Enterprise	32299510	Coal
408	Pervomaiskvuhillia State Enterprise	32320594	Coal
409	Rovenkyanratsyvtvuhleservis LLC	32320683	Coal
410	Rovenkyanratsyt State Enterprise	32320704	Coal
411	Lvivvuhillia State Enterprise	32323256	Coal
412	Donetskvuhillia State Enterprise	32329398	Coal
413	Sverdlovanratsyt State Enterprise	32355669	Coal
414	Lysychanskvuhillia PJSC	32359108	Coal
415	Krasnodonvuhillia PrJSC	32363486	Coal
416	Volynvuhillia State Enterprise	32365965	Coal
417	Torezanratsyt State Enterprise	32366906	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
418	Mine No 3-bis State Enterprise	32367056	Coal
419	Makiivvuhillia State Enterprise	32442295	Coal
420	Ukrshakhthidrozhyst State Enterprise	32442405	Coal
421	Donbasantratsyt State Enterprise	32446546	Coal
422	Luganskvuhillia State Enterprise	32473323	Coal
423	Torgivelno-promyslova palata Energiia Private Enterprise	32516052	Coal
424	Firma Richna LLC	32536126	Coal
425	Interplast LLC	32575495	Coal
426	Abrys LLC	32581645	Coal
427	Sivs LLC	32585753	Coal
428	Ignis LLC	32598685	Coal
429	Best LLC	32610217	Coal
430	Girnychne Private Enterprise Horyzont	32619448	Coal
431	Naukovo-tekhnichnyi tsentr Prometei LLC	32635868	Coal
432	Mine No 4-21 State Enterprise	32645064	Coal
433	Saturn LLC	32698540	Coal
434	Rudnyk Private Enterprise	32716611	Coal
435	Shidna vuhilna kompaniia LLC	32727602	Coal
436	Ekometan LLC	32758007	Coal
437	Mine named after Iu.O.Gagarin State Enterprise	32782087	Coal
438	Agrofirma Svitank Private Enterprise	32783777	Coal
439	Vyrobnyche pidpriemstvo Budindustriia LLC	32842109	Coal
440	Oniks-Trade LLC	32898869	Coal
441	Maiak Donbasu LLC	32904243	Coal
442	Vostokpromdobycha LLC	32905357	Coal
443	Nadra Donbasu LLC	32931612	Coal
444	Orendne pidpriemstvo Mine Zhdanivska PJSC	32953421	Coal
445	Shakhtoupravlinnia Zuievsk State Enterprise	32953442	Coal
446	Zgoda-lugpostach Private Enterprise	33009230	Coal
447	Luganska vuhilna kompaniia State Enterprise	33009272	Coal
448	Ekspresinform Private Enterprise	33049048	Coal
449	Sologub Private Enterprise	33127885	Coal
450	Torez-shans LLC	33128056	Coal
451	Mine 1-6 LLC	33136533	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
452	Shakhtarskindustriia Private Enterprise	33136706	Coal
453	Donbasvuhlerozrobka LLC	33161575	Coal
454	Donetska vuhilna energetychna kompaniia State Enterprise	33161769	Coal
455	Blik-AIETS LLC	33242863	Coal
456	Anratsytdon LLC	33256950	Coal
457	Mine Nova State Enterprise	33316065	Coal
458	Shkhtobudivelne upravlinnia Anratsytshakhtoprohidka LLC	33323638	Coal
459	Mine named after the 60 <sup>th</sup> Velyka Zhovtneva Sotsialistychna revoliutsiia State Enterprise	33331544	Coal
460	Defa-III LLC	33366294	Coal
461	Mine named after Maksym Gorkyi State Enterprise	33371807	Coal
462	Shidtekhprom Private Enterprise	33377495	Coal
463	Metgrup KMN LLC	33417212	Coal
464	Selydivvuhillia State Enterprise	33426253	Coal
465	Torgovyi dim Donbas-Anratsyt LLC	33432403	Coal
466	Ukrpromdobycha-2005 Private Enterprise	33502941	Coal
467	Iug-Anratsyt LLC	33577315	Coal
468	Promyslovo-investytsiina kompaniia Patriot LLC	33604469	Coal
469	Makvuhlepostachanniia LLC	33614063	Coal
470	Demaks-Medstroi LLC	33649489	Coal
471	Mine Ternopil'ska State Enterprise	33671425	Coal
472	Mine Zhytomyrska State Enterprise	33671430	Coal
473	Pryvatne vuhledobuvne pidpriemstvo Promin Private Enterprise	33685705	Coal
474	Rirel-K LLC	33701480	Coal
475	Sychasni vydobuvni systemy LTD LLC	33712513	Coal
476	Mine Vinnytska State Enterprise	33772090	Coal
477	Mine Postnikiv'ska State Enterprise	33772106	Coal
478	Toretskvuhillia State Enterprise	33839013	Coal
479	Zahidna energetychna kompaniia LLC	33904621	Coal
480	PKF Gazinvest LLC	33955849	Coal
481	Vyhilna kompaniia Kuibyshev'ska State Enterprise	33966997	Coal
482	B.S. LLC	34027486	Coal
483	Shakhtoupravlinnia Pivdennodonbaske No 1 State Enterprise	34032208	Coal
484	Nestor & S LLC	34100403	Coal
485	Rafailspetsmontazh LLC	34100529	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
486	Okia-Bud LLC	34100618	Coal
487	Shid-Energo-A LLC	34100712	Coal
488	Mine Bendiuzka State Enterprise	34105422	Coal
489	Ie.S.T. Private Enterprise	34128539	Coal
490	Ukrpromenergokomplekt Private Enterprise	34166349	Coal
491	DV naftogazovydobuvna kompaniia LLC	34181461	Coal
492	Naukovo-vyrobnycha kompaniia Promtek-S Private Enterprise	34252150	Coal
493	Mine Oleksandr-Zahid State Enterprise	34283654	Coal
494	Mine No 70 LLC	34440090	Coal
495	Dontekhprom 2006 LLC	34447468	Coal
496	Niedra-06 Private Enterprise	34450140	Coal
497	Torgivelno-promyslova kompaniia Promshid-2005 LLC	34536491	Coal
498	Torezvuhilliatorgtrans LLC	34546225	Coal
499	Lugansk girnycho-promyslovyi kombinat-AVM LLC	34579376	Coal
500	Anratsyt-energo LLC	34591084	Coal
501	Sav-plast LLC	34641700	Coal
502	Mine Glyboka State Enterprise	34685706	Coal
503	Antraks-luni LLC	34686170	Coal
504	Girnychne Pidpryemstvo Anratsytvuhillia LLC	34720106	Coal
505	Shatel Private Enterprise	34720221	Coal
506	Ukrpromugol LLC	34735945	Coal
507	Trans-Land LLC	34749570	Coal
508	Slantsechim LLC	34765524	Coal
509	Nik-Donbas LLC	34776321	Coal
510	Uklon Private Enterprise	34813965	Coal
511	Anratsyt stal Private Enterprise	34869138	Coal
512	Argos Don LLC	34876763	Coal
513	Vyrobnycha kompaniia Ukrtranzyt LLC	34876920	Coal
514	Boris-Vuhillia-Invest LLC	34929150	Coal
515	Mine Rodakovo-Iurievskia No 1	34942055	Coal
516	Bors LLC	34942631	Coal
517	Nadra Luganshyny LLC	34942720	Coal
518	Luga metal servis 07 Private Enterprise	35024884	Coal
519	Ukrtransmet LLC	35025296	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
520	Mine Rassvet-1 LLC	35038195	Coal
521	Obiednannia Girnyk LLC	35079095	Coal
522	Ukrpromdobycha-2006 Private Enterprise	35100315	Coal
523	Arsenal-2007 Private Enterprise	35100404	Coal
524	Vuhillia-mash LLC	35100514	Coal
525	Rovpromtekhservis LLC	35100603	Coal
526	Briankivska vuhilna kompaniia LLC	35204856	Coal
527	Budivelno burove pidpriemstvo Spetsbud LLC	35205671	Coal
528	Tekhinovatsiia LLC	35293307	Coal
529	Spetsmontazhnaladka-M Private Enterprise	35355902	Coal
530	Avangard 999 LLC	35367939	Coal
531	Mine Oleksandrivska Private Enterprise	35367965	Coal
532	Dolg-SM LLC	35400017	Coal
533	Donbas mining LLV	35400991	Coal
534	Alchevsk-promyslovi resursy LLC	35413225	Coal
535	Vyrobnycha kompaniia Vuhlebud LLC	35514000	Coal
536	Mine named after D.S.Korotchenka State Enterprise	35527931	Coal
537	Grand-invest plus LLC	35537672	Coal
538	Torez-shans 1 LLC	35547083	Coal
539	Mine Zahidna LLC	35547099	Coal
540	Mine pokhyla LLC	35547104	Coal
541	Torez-shans 2 LLC	35547117	Coal
542	Torgovyi dim Italiika LLC	35550515	Coal
543	Mine Pivnichna State Enterprise	35552271	Coal
544	Dobychna kompaniia Vuhilliatekhsioiuz Private Enterprise	35552769	Coal
545	Tekhnobudshid-2007 LLC	35555136	Coal
546	Mine Georgiivska LLC	35580728	Coal
547	Mine Komsomolets State Enterprise	35626746	Coal
548	GZK kosmonaktiv LLC	35652996	Coal
549	Rov-silhoz-servis LLC	35653041	Coal
550	Krasnyi luch vuhillia-08 LLC	35656964	Coal
551	Mars-Asa LLC	35656985	Coal
552	GZK Centralna LLC	35656990	Coal
553	Ukraiina shid-plus Private Enterprise	35657025	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
554	Peredpuskova dyrektsiia of mine No 10 Novovolynska State Enterprise	35671961	Coal
555	Mine No 13-Bis State Enterprise	35715940	Coal
556	Torgivelnno-finansova kompaniia Energiia LLC	35729874	Coal
557	Integral-energo LLC	35773667	Coal
558	Torshakhtoservis LLC	35815041	Coal
559	Donbas-vostok A LLC	35843964	Coal
560	Promyslova-finansova kompaniia Vostok LLC	35844837	Coal
561	S.B. LLC	35879131	Coal
562	Orendne pidpriumstvo Shakhtoupravlinnia blagovischenske ALC	35879173	Coal
563	Bari-don LLC	35887870	Coal
564	Stakhanovvuhillia LLC	35959384	Coal
565	Imeksprom-08 LLC	35999364	Coal
566	Mine Bilozerska ALC	36028628	Coal
567	Maksimum 999 LLC	36030967	Coal
568	Rudnyk plus LLC	36030988	Coal
569	Dyrektsiia z restrukturyzatsii shkhtnogo fondu State Enterprise	36061246	Coal
570	Tekhuglemed LLC	36073768	Coal
571	Aiger-trade LLC	36089497	Coal
572	Anratsyt-77 Private Enterprise	36108639	Coal
573	Firma Relief Private Enterprise	36128766	Coal
574	Mine Putylivska State Enterprise	36167810	Coal
575	Resurs industrial plus LLC	36179166	Coal
576	Orendne pidpriumstvo Mine named after St. Matrona Moskovska ALC	36182252	Coal
577	TTorgovyi budynok magnat LLC	36189415	Coal
578	Shid-ugol LLC	36189609	Coal
579	Mine named after Iu.O.Gagarin - nova State Enterprise	36263006	Coal
580	ZF KV-Donbas LLC	36285915	Coal
581	Liverpul LLC	36332226	Coal
582	Industrial-Donbas-Servis Private Enterprise	36369167	Coal
583	Naukovo-vyrobnyche obiednannia Energometan LLC	36411627	Coal
584	Vintsent grup LLC	36485327	Coal
585	Centalna zbahachuvalna fabryka Sofiiivska LLC	36621707	Coal
586	Vyrobnycho-komertsiine pidpriumstvo vagonremservis ST LLC	36654677	Coal
587	Ekosoiuz LLC	36654800	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
588	Anratsyvtuhleinvest LLC	36735528	Coal
589	Karbona energo LLC	36799314	Coal
590	Perevalske energetychno tovarystvo LLC	36847205	Coal
591	Naukovo-vyrobnycha kompaniia Luchvuhledobuvannia LLC	36901985	Coal
592	NPF Donrosesenergo LLC	36952374	Coal
593	Vuhlepromrozrobka LLC	36952505	Coal
594	Shakhtoupravlinnia Donbas LLC	36982901	Coal
595	Novyi Donbas LLC	36983947	Coal
596	Torgovyi dom Favorit grup LLC	37007546	Coal
597	DTEK Dobropilliavuhillia LLC	37014600	Coal
598	Energetychno-investytsiina kompaniia LLC	37039321	Coal
599	Aida plus LLC	37087574	Coal
600	Mine Popasnianska LLC	37088667	Coal
601	Shidni nadra LLC	37097289	Coal
602	Shidkarbon LLC	37097294	Coal
603	Karbon-invest LLC	37134168	Coal
604	Palyvni-Resursy LLC	37134393	Coal
605	Donbasspromugol LLC	37156595	Coal
606	Basis telekom LLC	37210882	Coal
607	Shid-vuhillia 2010 LLC	37234636	Coal
608	Trast-Komp LLC	37251672	Coal
609	Akib-grupp LLC	37287557	Coal
610	Fishger LLC	37287997	Coal
611	Ukrkarbo LLC	37294061	Coal
612	VK Respekt LLC	37342481	Coal
613	Chymraz LLC	37362120	Coal
614	Mine Khmelnytska LLC	37384872	Coal
615	Charunka LLC	37417195	Coal
616	Sova-LPK LLC	37427182	Coal
617	Shid vuhillia Private Enterprise	37429368	Coal
618	Vuhilliaprominvest LLC	37429394	Coal
619	Remo-2011 LLC	37429415	Coal
620	Budvuhlemontazh LLC	37429478	Coal
621	Metinvestvuhillia LLC	37455707	Coal

№	Company name	Identification code per EDRPOU/tax number	Extractive industry
622	Tvinss LLC	37456208	Coal
623	Krasnodonvuhillia rezerv LLC	37473223	Coal
624	Anratsyivska vuhilna kompaniia LLC	37523750	Coal
625	Uglepromdonbass 2011 LLC	37541110	Coal
626	Vyrobnycho-komertsiina firma Luchvuglepostavka LLC	37548267	Coal
627	Siat I K LLC	37548356	Coal
628	Feniks-2012 LLC	37564320	Coal
629	Star-KL LLC	37564404	Coal
630	Vostokpromugol LLC	37583647	Coal
631	Trans-plus 2011 LLC	37590984	Coal
632	DTEK Sverdlovanratsyt LLC	37596090	Coal
633	Energotor LLC	37643868	Coal
634	Vyhilna kompaniia Progres LLC	37643920	Coal
635	Rto-Grup LLC	37665609	Coal
636	Mine Sofiia LLC	37670577	Coal
637	DTEK Rovenkyanratsyt LLC	37713861	Coal
638	Shyl LLC	37722090	Coal
639	Znariaddia LLC	37722106	Coal
640	Shid-energoresurs LLC	37722132	Coal
641	Shidna skarbnystia LLC	37803499	Coal
642	Sverdlovyna shid LLC	37803504	Coal
643	Shidna strichka LLC	37803519	Coal
644	PKF Energo-Vektor LLC	37851390	Coal
645	Krasnodonshidvyhillia LLC	37907034	Coal
646	Mine Rosiia LLC	37909183	Coal
647	Mine 1-3 Novogrodovska LLC	37909199	Coal
648	Severdonugol LLC	37911674	Coal
649	Chorne zoloto Ukrainy LLC	37953358	Coal
650	Mine Krepinska State Enterprise	38075439	Coal
651	Konvaliia-78 LLC	38075470	Coal
652	Karbon-syntezy LLC	38174950	Coal
653	Ugleservis-Tradecompany LLC	38251269	Coal
654	Donbas Energo Impeks LLC	38251322	Coal
655	Demetra-Lugansk plus LLC	38338874	Coal



№	Company name	Identification code per EDRPOU/tax number	Extractive industry
656	Donuglekom LLC	38355748	Coal
657	Donbas invest vuhillia LLC	38520043	Coal
658	Donbas energo vuhillia LLC	38617273	Coal
659	Mine No 5 State Enterprise	38696219	Coal
660	Krynchanska LLC	38696292	Coal
661	Mine No 4-21 State Enterprise	38706457	Coal
662	Mine Lidiivka State Enterprise	38707754	Coal
663	Lignit+ LLC	38813765	Coal
664	Mine Mospinska State Enterprise	38917064	Coal
665	Mine named after K.I. Kyseliov State Enterprise	39067119	Coal
666	Mine No 5 Novovolynska State Enterprise	39366185	Coal
667	Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	39528169	Coal
668	Mine Viseiska State Enterprise	39646625	Coal
669	Mine No 1 Novovolynska State Enterprise	39806601	Coal
670	Guchenko Igor Mykhailovych	2278520411	Coal

## 12. ANNEX 4. QUESTIONNAIRE FOR EXTRACTIVE COMPANIES

### QUESTIONNAIRE FOR THE COMPANIES OF OIL AND GAS INDUSTRY (including transportation of oil and gas)

#### Section 1 - General information (for 2014-2015)

Full name of the Company:	
Contact information on responsible person, who filled this questionnaire (full name, job title, contact number, e-mail):	
Location (Legal address):	
Place of business (list of regions and main deposits)	
Types of economic activities according to NACE: (remove odds from the list and/or add new types of economic activity):	06.10 - Extraction of crude petroleum  06.20 - Extraction of natural gas 19.20 - Manufacture of refined petroleum products 46.12 - Agents involved in the sale of fuels, ores, metals and industrial chemicals 35.23 - Trade of gas through mains 49.50 - Transportation via pipelines <i>Other - specify</i>

**Explanation:**

If there were changes in the company name, address, etc. during the years 2014-2015, it is necessary to specify the previous and current data.

## Section 2 - Production performance

### 2.1 Production volumes in the territory of Ukraine

	Crude oil (thous. tonnes)			Gas condensate (thous. tonnes)			Oil bitumen (thous. tonnes)			Natural gas (mcm)		
	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015
Autonomous Republic of Crimea												
Vinnitsia region												
Volyn region												
Dnipropetrovsk region												
Donetsk region												
Including in the temporarily occupied territory												
Zhytomyr region												
Zakarpattia region												
Zaporizhzhia region												
Ivano-Frankivsk region												
Kyiv region												
Kirovograd region												
Luhansk region												
Including in the temporarily occupied territory												
Lviv region												
Mykolaiv region												
Odesa region												
Poltava region												
Rivne region												
Sumy region												
Ternopil region												
Kharkiv region												
Kherson region												
Khmelnytskyi region												
Cherkasy region												
Chernivtsi region												
Chernihiv region												
<b>TOTAL IN UKRAINE</b>												



	Oil-dissolved gas (associated) (mcm)			Shale gas (mcm)			Gas of central-basin type (mcm)			Natural gas of coal mines (mcm)		
	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015
Autonomous Republic of Crimea												
Vinnitsia region												
Volyn region												
Dnipropetrovsk region												
Donetsk region												
Including in the temporarily occupied territory												
Zhytomyr region												
Zakarpattia region												
Zaporizhzhia region												
Ivano-Frankivsk region												
Kyiv region												
Kirovograd region												
Luhansk region												
Including in the temporarily occupied territory												
Lviv region												
Mykolaiv region												
Odesa region												
Poltava region												
Rivne region												
Sumy region												
Ternopil region												
Kharkiv region												
Kherson region												
Khmelnyskyi region												
Cherkasy region												
Chernivtsi region												
Chernihiv region												
<b>TOTAL IN UKRAINE</b>												

## 2.2. Volumes of oil and gas extracted in the territory of Ukraine and exported

Item	Indicators for FY		
	2013	2014	2015
Export of crude oil (thousand tonnes)			
Export of gas condensate (thousand tonnes)			
Export of oil bitumen (thousand tonnes)			
Export of natural gas (butane, ethane, methane) (mcm)			
Export of oil-dissolved gas (associated) (mcm)			
Export of shale gas (mcm)			
Export of gas of the central-basin type (mcm)			
Export of natural gas of coal mines (mcm)			

## 2.3 Explored deposits (total across the company in the territory of Ukraine)

Item	Indicator		
	as of 01.01.2014	as of 01.01.2015	as of 01.01.2016
<b>Crude oil (thousand tonnes), including:</b>			
Extracted since the beginning of deposit development (thousand tonnes)			
Balance (extractable) reserves (thousand tonnes)			
Prospective resources (category C <sub>3</sub> ) (thousand tonnes)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (thousand tonnes)			
Potential resources (current) (thousand tonnes)			
<b>Gas condensate (thousand tonnes), including:</b>			
Extracted since the beginning of deposit development (thousand tonnes)			
Balance (extractable) reserves (thousand tonnes)			
Prospective resources (category C <sub>3</sub> ) (thousand tonnes)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (thousand tonnes)			
Potential resources (current) (thousand tonnes)			
<b>Oil bitumen (thousand tonnes), including:</b>			
Extracted since the beginning of deposit development (thousand tonnes)			
Balance (extractable) reserves (thousand tonnes)			
Prospective resources (category C <sub>3</sub> ) (thousand tonnes)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (thousand tonnes)			
Potential resources (current) (thousand tonnes)			
<b>Natural gas (butane, ethane, methane) (mcm), including:</b>			
Extracted since the beginning of deposit development (mcm)			
Balance (extractable) reserves (mcm)			
Prospective resources (category C <sub>3</sub> ) (mcm)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (mcm)			
Potential resources (current) (mcm)			
<b>Oil-dissolved gas (associated) (mcm), including:</b>			
Extracted since the beginning of deposit development (mcm)			
Balance (extractable) reserves (mcm)			

Item	Indicator		
	as of 01.01.2014	as of 01.01.2015	as of 01.01.2016
Prospective resources (category C <sub>3</sub> ) (mcm)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (mcm)			
Potential resources (current) (mcm)			
<b>Shale gas (mcm), including:</b>			
Extracted since the beginning of deposit development (mcm)			
Balance (extractable) reserves (mcm)			
Prospective resources (category C <sub>3</sub> ) (mcm)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (mcm)			
Potential resources (current) (mcm)			
<b>Gas of the central-basin type (mcm), including:</b>			
Extracted since the beginning of deposit development (mcm)			
Balance (extractable) reserves (mcm)			
Prospective resources (category C <sub>3</sub> ) (mcm)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (mcm)			
Potential resources (current) (mcm)			
<b>Natural gas of coal mines (mcm), including:</b>			
Extracted since the beginning of deposit development (mcm)			
Balance (extractable) reserves (mcm)			
Prospective resources (category C <sub>3</sub> ) (mcm)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (mcm)			
Potential resources (current) (mcm)			

#### 2.4 Special permit for the use of subsoil (license), received for fields in the territory of Ukraine

Item	Indicator		
	as of 01.01.2014	as of 01.01.2015	as of 01.01.2016
Number of valid licenses (pcs)			
Number of JAA. For each agreement provide information: <ul style="list-style-type: none"> <li>- all participants;</li> <li>- authorized taxpayer (JAA operator)</li> <li>- its tax identification number;</li> <li>- number and issue date of licenses, which regulates the activity by the JAA;</li> <li>- number, date and duration of JAA.</li> </ul>			

Item	Indicator		
	2013	2014	2015
Number of licenses issued during year (pcs)			
Number of licenses expired during year and not extended (pcs)			
Number of licenses revoked during year (pcs)			

## 2.5 Employment

Item	Number, persons		
	2013	2014	2015
Number of fulltime employees, persons			
Average number of fulltime employees, persons			

## Section 3 - Financial and legal information

### 3.1 Financial indicators

Item	Indicator for FY		
	2013	2014	2015
Do your company prepare financial statements? If yes, explain how to get it or provide reference to the documents.			
Do your company audit of it's financial statements? If yes, describe how to get auditor's report or provide reference to the document			
Costs for exploration, survey and development of oil and gas producing wells related to the current year and which were capitalized or recognized in the statement of financial results (Income statement) during the current year (tangible and intangible assets related to the acquisition of licenses for exploration, carrying out of topographic, project, geological exploration works, geochemical and geodesic survey, construction of exploration wells, etc.) (UAH million)			
<b>Total revenues from sales of oil and gas (UAH million), including:</b>			
Crude oil (UAH million)			
Gas condensate (UAH million)			
Oil bitumen (UAH million)			
Natural gas (butane, ethane, methane) (UAH million)			
Oil-dissolved gas (associated) (UAH million)			
Shale gas (UAH million)			
Gas of the central-basin type (UAH million)			
Natural gas of coal mines (UAH million)			
<b>Total revenues from export of oil and gas (UAH million), including:</b>			
Crude oil (UAH million)			
Gas condensate (UAH million)			
Oil bitumen (UAH million)			
Natural gas (butane, ethane, methane) (UAH million)			
Oil-dissolved gas (associated) (UAH million)			
Shale gas (UAH million)			
Gas of the central-basin type (UAH million)			
Natural gas of coal mines (UAH million)			

**Explanation:**

If a part of produced products (mineral products) is sold within the group (for example, supplied to the gas processing plant) the internal cost of total volume of products sold within the group is added to the structure of total revenue.



### 3.2 Legal information

Item	Indicator
Provide information in accordance with Article 17 of the Law of Ukraine "On State Registration of Legal Entities and Individual Entrepreneurs" on:	
Full name of the legal entity	
The business legal structure	
Location of the legal entity	
List of founders (participants) of the legal entity	
<p>Information on ultimate beneficiary owner (controller) of the legal entity, including ultimate beneficiary (controller) of its founder, if the founder (participant) is a legal entity - <b>indicate the participation interest (share) of the beneficiary owner</b> in the legal entity's capital. For each beneficial owner it is necessary to specify:</p> <ul style="list-style-type: none"> <li>- name</li> <li>- citizenship</li> <li>- country of residence</li> <li>- indication of whether the person is a national / foreign public official</li> <li>- national identification (tax) number</li> <li>- national identification number</li> <li>- date of birth</li> <li>- address of residence or work</li> <li>- means of communication (phone, email)</li> </ul> <p>Public corporations and their subsidiaries, the securities of which are included in the register of the stock exchange, must provide information about the name of the stock exchange and include a link to a site of stock exchanges, on which they are registered</p>	
Information on ownership structure of founders - legal entities, which makes it possible to identify individuals - owners of substantial shareholding of these legal entities.	
State share (including through the state-owned enterprises) in the authorized capital of the company as at 31.12.2014	
State share (including through the state-owned enterprises) in the authorized capital of the company as at 31.12.2014	
Name of the legal entity or the state authority, through which the state holds its share in the authorized capital.	
Were there any changes in 2014-2015 in the state share (including through the state-owned enterprises) in the authorized capital of the company? If yes, please specify the date and nature of such changes	
Did the state and/or state-owned enterprises grant loans and/or guarantees on loans to you company in 2014-2015? If yes, please specify the amount of such loans guarantees, terms and conditions of loan repayment.	

## Section4 - Non-tax and other payments

### 4.1. Non-tax payments

No	Item	Indicator		Notes
		2014	2015	
Provide information on actually paid payments in the calendar year under the list provided below (except for payments to private enterprises, institutions and organizations). For each payment, please enter the amount (including VAT, UAH.), as well as recipient name (budget, state or municipal enterprise, institution, organization, public authority, local authority, etc.) in notes field				
1	Fee for issue new and extension of the special permit for the use of subsoil (license) (budget code - 22012100)			
2	Fee for determination of the initial selling price of special permits at an auction; determination of value of special permits on objects not related to mineral products production; determination of the amount of fee for special permits extension			
3	Cost of auction documentation package and guarantee deposit for participation in the auction on selling licenses which were paid but not returned			
4	Fee for valuation (determination) of the geological information cost			
5	Fee for the use of geological information prepared (received) using budget funds			
6	Fee for copying of geological reports			
7	Fee for preparation of the plan of research and commercial development of mineral product deposits of national significance			
8	Fee for carrying out supervision of the implementation of development technological documents on field development			
9	Fee for monitoring and scientific support of subsurface use			
10	Fee for carrying out expertise by the Central Commission of the Ministry of Energy and Coal Industry of Ukraine for the development of gas, gas condensate, oil deposits and operation of underground gas storages			
11	Fee for carrying out the state expertise of reports on the geological subsurface resources study and other geological materials			
12	Fee for environmental impact assessment			
13	Fee for carrying out the state ecological expertise			
14	Fee for carrying out the expertise of safety and security of industrial production of a business entity			
15	Fee for obtaining a permit for preparation of the land management plan in respect of land allocation for business entities			
16	Fee for carrying out the expertise of land management documentation			
17	Lease, concession or other similar payments made to the state-owned enterprises, institutions and organizations, state authorities and local authorities (except payments mentioned in paragraph 4, Section 4.2)			
18	Fee for other goods, works and services (including administrative services) provided for Your company by state-owned enterprises, institutions and organizations, state authorities and local authorities <b>in relation to exploration, survey and production of mineral products</b>			
19	Fee for other goods, works and services (including administrative services (budget classification codes - 22011500, 22010200 - 22011400, 22011700 - 22012000, 22012200 - 22012900),			

No	Item	Indicator		Notes
		2014	2015	
Provide information on actually paid payments in the calendar year under the list provided below (except for payments to private enterprises, institutions and organizations). For each payment, please enter the amount (including VAT, UAH.), as well as recipient name (budget, state or municipal enterprise, institution, organization, public authority, local authority, etc.) in notes field				
	provided for your company by state-owned enterprises, institutions and organizations, state authorities and local authorities <b>not related to exploration activity</b>			
20	Value of goods, works and services provided by your company free of charge to the state-owned enterprises, institutions and organizations, state authorities and local authorities in relation to exploration, survey and production of mineral products			
21	Charitable contributions and donations made by Your company to the state-owned enterprises, institutions and organizations, state authorities and local authorities in relation to exploration, survey and production of mineral products			
22	Fee for participation in tender for conclusion of hydrocarbons sharing agreements			
23	Special payment (bonus) for signing agreement, special payment (bonus) for discovery of industrial deposits of hydrocarbon, other similar special payments (bonuses) paid for the benefit of state, state and local authorities, state-owned enterprises, institutions and organizations for exploration, survey and production of products			
24	Proceeds from debt and liabilities repayment of Naftogaz of Ukraine National Joint-Stock Company to the State Agency of Ukraine reserve for natural gas received			
25	Proceeds from repayment of debts and liabilities for tangible assets (including value added tax liabilities which arise from performing of such calculations and from the payments of penalties and interest for the use of resources) of fuel and energy complex and oil and gas industry enterprises to the State Agency of Ukraine reserve and revenues of the State Agency of Ukraine reserve from the realization of tangible asset returned by enterprises of fuel and energy complex and oil and gas industry			
26	Any other payments (in cash or in kind) to the state directly (in the budget of any level) or indirectly (to the state-owned enterprise, organization or institution), which exceeds 1 million. UAH.			

#### 4.2. Information about other payments from extractive companies and government revenues

No	Item	Indicator		Notes
		2014	2015	
1	<p>Social costs (in cash and in kind) required from your company in accordance with the legislation, PSA, investment and any other obligations to the state, central and local authorities.</p> <p>If the expenses incurred in kind, please specify the nature and estimated value of these costs in kind. If the recipient of social costs is a third party (for example, a non-governmental organization), please specify the name and function of the recipient.</p> <p>For each payment, please specify the amount (including VAT, UAH.), as well as payee name (budget, public enterprise, public authority, etc.) in notes field and the nature / purpose of payment.</p>			
2	<p>Information on any costs for social purposes, which the company made voluntarily.</p> <p>For each payment, please specify the amount (including VAT, UAH.), as well as payee name (budget, public enterprise, public authority, etc.) in notes field and the nature / purpose of payment.</p>			
3	<p>The information on any barter agreements with state (state authority or enterprise), <b>except Joint Activity Agreement</b>, according to which the company transferred (or received from the state of state-owned enterprises) products and services, loans, carried out infrastructure works, etc. in return for the possibility (right) to carry out exploration and/or extract oil and gas, or in return for the actual volumes of oil and gas. On each agreement please specify:</p> <ul style="list-style-type: none"> <li>- the date of agreement;</li> <li>- the term of agreement;</li> <li>- the full name of legal entity - counterparty according to this agreement;</li> <li>- the value of agreement;</li> <li>- the amount of expenses (benefits) incurred (for state-owned enterprises specify incurred and received benefits, if any) in 2013 according to the agreement;</li> <li>- the nature of barter costs/benefits (list of goods, services, works, etc.) incurred (for state-owned enterprises specify incurred and received benefits, if any) in 2013 according to the agreement.</li> </ul>			
4	<p>Information on subsidies and any other financial support from the public authorities received in a calendar year.</p> <p>For each type of support, please specify the amount (including VAT, UAH.) and name of budget program, under which the financing is provided in the notes field.</p>			
5	Share of produced products (cash equivalent) <b>transferred</b> (allocated) according to the Production Sharing Agreement / Joint Activity Agreement for the benefit of state-owned enterprises.			
6	Share of produced products (cash equivalent) <b>received</b> according to the Production Sharing Agreement / Joint Activity Agreement (only state-owned enterprises)			
7	Revenue from produced products belonging to the state (state authorities and/or state-owned enterprises).			

### 4.3. Quasi-fiscal operations

№	Item	Value		Notes
		2014	2015	
Provide information on quasi-fiscal transactions (if any) in the calendar year according to the list provided below. For each type of transaction, please enter the amount and provide a short explanation of transaction (for example, the reasons for the transaction, the name of the beneficiary etc.) in the notes field.				
1	Supply of natural gas at preferential prices to heating enterprises for production of thermal energy consumed by the population (calculated as the difference in the procurement prices of Naftogaz of Ukraine National Joint Stock Company, imported natural gas and its sales to heating enterprises for thermal energy production consumed by the population, multiplied by the quantity of natural gas consumption by heating enterprises for the production of such energy)			
2	Naftogaz of Ukraine National Joint Stock Company accounts receivable accumulation for the sale of natural gas to the population and heating enterprises			
3	Value added tax refund. accumulated debt			
4	Bad tax debt, instalment and deferred cash commitments or taxpayer's tax payables write off.			
5	Displaying of erroneously and/ or overpaid cash obligations, including amounts of taxes and fees (mandatory payments) to budget			

## Section 5 - Information on oil and gas transportation

### 5.1. Payments for transportation (for each type of product)<sup>265</sup>

Item name	Value	
	2014	2015
Name of transported product (goods)		
Gross physical volume of transportation		
The total transportation costs thousand. UAH. (VAT included)		
Name of the company that provides transportation services		
Major transportation routes		
Tariffs for transportation (including tariffs for pumping, storage and extraction from storages)		
Any other payments related to transportation services (the amount, purpose, recipient)		

### 5.2. Revenues from oil and gas transportation<sup>266</sup>

Item name	Value	
	2014	2015
Revenues received from the transportation of gas (including pumping, storage and extraction from the underground and ground reservoirs/storages) produced in the territory of Ukraine, per companies (legal entities) which provided gas for transportation		
The physical volume and route of the transportation of gas produced in the territory of Ukraine, per companies (legal entities) which provided gas for transportation		
Tariffs for the transportation of gas produced in the territory of Ukraine (including pumping, storage and extraction from the underground and ground reservoirs/storages) and the methodology for their calculation.		
Revenues received from the transportation of oil (including pumping, storage and extraction from the underground and ground reservoirs/storages) produced in the territory of Ukraine by companies (legal entities) which provided oil for transportation.		
The physical volume and route of the transportation of oil produced in the territory of Ukraine by each company (legal entities) which provided oil for transportation		
Tariffs for the transportation of oil produced in the territory of Ukraine (including pumping, storage and extraction from the underground and ground reservoirs/storages) and the methodology for their calculation.		

<sup>265</sup> Filled by each company of the oil and gas industry, regardless of ownership.

<sup>266</sup> Filled only by companies that carry out relevant activities: Ukrtransgaz PJSC and Ukrtransnafta PJSC

## QUESTIONNAIRE FOR THE COMPANIES OF COAL INDUSTRY

### Section 1 - General information (for 2014-2015)

Full name of the Company:	
Contact information on responsible person, who filled this questionnaire (full name, job title, contact number, e-mail):	
Location (Legal address):	
Place of business (list of regions and main deposits)	
Types of economic activities according to NACE: <i>(remove odds from the list and/or add new types of economic activity):</i>	05.1 - Mining of hard coal 05.2 - Mining of lignite 09.9 - Support activities for other mining and quarrying <i>Other - specify</i>
Stamps of coal (DSTU 3472-96)	<i>Б, Д, Г, ГЖП, Ж, К, ПК, КС, СС, П, Other - specify</i>

***Explanation:***

If there were changes in the company name, address, etc. during the years 2014-2015, it is necessary to specify the previous and current data.

## Section 2 - Production performance

### 2.1 Production volumes in the territory of Ukraine

	Coal (thous. tonnes)			Natural gas of coal mines (mcm)			Other ( <i>specify</i> )		
	2013	2014	2015	2013	2014	2015	2013	2014	2015
Autonomous Republic of Crimea									
Vinnitsia region									
Volyn region									
Dnipropetrovsk region									
Donetsk region									
Including in the temporarily occupied territory									
Zhytomyr region									
Zakarpattia region									
Zaporizhzhia region									
Ivano-Frankivsk region									
Kyiv region									
Kirovograd region									
Luhansk region									
Including in the temporarily occupied territory									
Lviv region									
Mykolaiv region									
Odesa region									
Poltava region									
Rivne region									
Sumy region									
Ternopil region									
Kharkiv region									
Kherson region									
Khmelnyskyi region									
Cherkasy region									
Chernivtsi region									
Chernihiv region									
<b>TOTAL IN UKRAINE</b>									



## 2.2. Volumes products extracted in the territory of Ukraine and exported

Item	Indicators for FY		
	2013	2014	2015
Total amount of coal, extracted in the territory of Ukraine (thous. tonnes)			
Amount of coal, sold in the territory of Ukraine (thous. tonnes)			
Raw coal (thous. tonnes)			
Enriched coal (thous. tonnes)			
Amount of coal, exported from Ukraine			
Raw coal (thous. tonnes)			
Enriched coal (thous. tonnes)			
Natural gas of coal mines (mcm)			

## 2.3 Explored deposits (total across the company in the territory of Ukraine)

Item	Indicator		
	as of 01.01.2014	as of 01.01.2015	as of 01.01.2016
<b>Coal (thousand tonnes), including:</b>			
Extracted since the beginning of deposit development (thousand tonnes)			
Balance (extractable) reserves (thousand tonnes)			
Prospective resources (category C <sub>3</sub> ) (thousand tonnes)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (thousand tonnes)			
Potential resources (current) (thousand tonnes)			
<b>Natural gas of coal mines (mcm), including:</b>			
Extracted since the beginning of deposit development (mcm)			
Balance (extractable) reserves (mcm)			
Prospective resources (category C <sub>3</sub> ) (mcm)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (mcm)			
Potential resources (current) (mcm)			

## 2.4 Special permit for the use of subsoil (license), received for fields in the territory of Ukraine

Item	Indicator		
	as of 01.01.2014	as of 01.01.2015	as of 01.01.2016
Number of valid licenses (pcs)			
Number of JAA. For each agreement provide information:			
- all participants;			
- authorized taxpayer (JAA operator)			
- its tax identification number;			
- number and issue date of licenses, which regulates the activity by the JAA;			
- number, date and duration of JAA.			

Item	Indicator		
	2013	2014	2015
Number of licenses issued during year (pcs)			
Number of licenses expired during year and not extended (pcs)			
Number of licenses revoked during year (pcs)			

## 2.5 Employment

Item	Number, persons		
	2013	2014	2015
Number of fulltime employees, persons			
Average number of fulltime employees, persons			

## Section 3 - Financial and legal information

### 3.1 Financial indicators

Item	Indicator for FY		
	2013	2014	2015
Do your company prepare financial statements? If yes, explain how to get it or provide reference to the documents.			
Do your company audit of it's financial statements? If yes, describe how to get auditor's report or provide reference to the document			
Costs for exploration, survey and development of coal producing wells related to the current year and which were capitalized or recognized in the statement of financial results (Income statement) during the current year (tangible and intangible assets related to the acquisition of licenses for exploration, carrying out of topographic, project, geological exploration works, geochemical and geodesic survey, construction of exploration wells, etc.) (UAH million)			
<b>Total revenues from sales of coal (UAH million), including:</b>			
Raw coal ( UAH million )			
Enriched coal ( UAH million)			
Natural gas of coal mines ( UAH million )			
<b>Total revenues from export of coal (UAH million), including:</b>			
Raw coal ( UAH million )			
Enriched coal ( UAH million)			
Natural gas of coal mines ( UAH million )			

**Explanation:**

If a part of produced products (mineral products) is sold within the group (for example, supplied to the gas processing plant) the internal cost of total volume of products sold within the group is added to the structure of total revenue.

### 3.2 Legal information

Item	Indicator
Provide information in accordance with Article 17 of the Law of Ukraine "On State Registration of Legal Entities and Individual Entrepreneurs" on:	
Full name of the legal entity	
The business legal structure	
Location of the legal entity	
List of founders (participants) of the legal entity	
Information on ultimate beneficiary owner (controller) of the legal entity, including ultimate beneficiary (controller) of its founder, if the founder (participant) is a legal entity - <b>indicate the participation interest (share) of the beneficiary owner in the legal entity's capital.</b> For each beneficial owner it is necessary to specify:	

<ul style="list-style-type: none"> <li>- name</li> <li>- citizenship</li> <li>- country of residence</li> <li>- indication of whether the person is a national / foreign public official</li> <li>- national identification (tax) number</li> <li>- national identification number</li> <li>- date of birth</li> <li>- address of residence or work</li> <li>- means of communication (phone, email)</li> </ul> <p>Public corporations and their subsidiaries, the securities of which are included in the register of the stock exchange, must provide information about the name of the stock exchange and include a link to a site of stock exchanges, on which they are registered</p>	
<p>Information on ownership structure of founders - legal entities, which makes it possible to identify individuals - owners of substantial shareholding of these legal entities.</p>	
<p>State share (including through the state-owned enterprises) in the authorized capital of the company as at 31.12.2014</p>	
<p>State share (including through the state-owned enterprises) in the authorized capital of the company as at 31.12.2014</p>	
<p>Name of the legal entity or the state authority, through which the state holds its share in the authorized capital.</p>	
<p>Were there any changes in 2014-2015 in the state share (including through the state-owned enterprises) in the authorized capital of the company? If yes, please specify the date and nature of such changes</p>	
<p>Did the state and/or state-owned enterprises grant loans and/or guarantees on loans to you company in 2014-2015? If yes, please specify the amount of such loans guarantees, terms and conditions of loan repayment.</p>	

## Section 4 - Non-tax and other payments

### 4.1. Non-tax payments

No	Item	Indicator		Notes
		2014	2015	
Provide information on actually paid payments in the calendar year under the list provided below (except for payments to private enterprises, institutions and organizations). For each payment, please enter the amount (including VAT, UAH.), as well as recipient name (budget, state or municipal enterprise, institution, organization, public authority, local authority, etc.) in notes field				
1	Fee for issue new and extension of the special permit for the use of subsoil (license) (budget code - 22012100)			
2	Fee for determination of the initial selling price of special permits at an auction; determination of value of special permits on objects not related to mineral products production; determination of the amount of fee for special permits extension			
3	Cost of auction documentation package and guarantee deposit for participation in the auction on selling licenses which were paid but not returned			
4	Fee for valuation (determination) of the geological information cost			
5	Fee for the use of geological information prepared (received) using budget funds			
6	Fee for copying of geological reports			
7	Fee for preparation of the plan of research and commercial development of mineral product deposits of national significance			
8	Fee for carrying out supervision of the implementation of development technological documents on field development			
9	Fee for monitoring and scientific support of subsurface use			
10	Fee for carrying out the state expertise of reports on the geological subsurface resources study and other geological materials			
11	Fee for environmental impact assessment			
12	Fee for carrying out the state ecological expertise			
13	Fee for carrying out the expertise of safety and security of industrial production of a business entity			
14	Fee for obtaining a permit for preparation of the land management plan in respect of land allocation for business entities			
15	Fee for carrying out the expertise of land management documentation			
16	Lease, concession or other similar payments made to the state-owned enterprises, institutions and organizations, state authorities and local authorities (except payments mentioned in paragraph 4, Section 4.2)			
17	Fee for other goods, works and services (including administrative services) provided for Your company by state-owned enterprises, institutions and organizations, state authorities and local authorities <b>in relation to exploration, survey and production of mineral products</b>			
18	Fee for other goods, works and services (including administrative services (budget classification codes - 22011500, 22010200 - 22011400, 22011700 - 22012000, 22012200 - 22012900), provided for your company by state-owned enterprises, institutions and organizations, state authorities and local authorities <b>not related to exploration activity</b>			

No	Item	Indicator		Notes
		2014	2015	
<b>Provide information on actually paid payments in the calendar year under the list provided below (except for payments to private enterprises, institutions and organizations). For each payment, please enter the amount (including VAT, UAH.), as well as recipient name (budget, state or municipal enterprise, institution, organization, public authority, local authority, etc.) in notes field</b>				
19	Value of goods, works and services provided by your company free of charge to the state-owned enterprises, institutions and organizations, state authorities and local authorities in relation to exploration, survey and production of mineral products			
20	Charitable contributions and donations made by Your company to the state-owned enterprises, institutions and organizations, state authorities and local authorities in relation to exploration, survey and production of mineral products			
21	Special payment (bonus) for signing agreement, special payment (bonus) for discovery of industrial deposits of hydrocarbon, other similar special payments (bonuses) paid for the benefit of state, state and local authorities, state-owned enterprises, institutions and organizations for exploration, survey and production of products			
22	Proceeds from repayment of debts and liabilities for tangible assets (including value added tax liabilities which arise from performing of such calculations and from the payments of penalties and interest for the use of resources) of fuel and energy complex and oil and gas industry enterprises to the State Agency of Ukraine reserve and revenues of the State Agency of Ukraine reserve from the realization of tangible asset returned by enterprises of fuel and energy complex and oil and gas industry			
23	Any other payments (in cash or in kind) to the state directly (in the budget of any level) or indirectly (to the state-owned enterprise, organization or institution), which exceeds 1 million. UAH.			

#### 4.2. Information about other payments from extractive companies and government revenues

No	Item	Indicator		Notes
		2014	2015	
1	<p>Social costs (in cash and in kind) required from your company in accordance with the legislation, PSA, investment and any other obligations to the state, central and local authorities.</p> <p>If the expenses incurred in kind, please specify the nature and estimated value of these costs in kind. If the recipient of social costs is a third party (for example, a non-governmental organization), please specify the name and function of the recipient.</p> <p>For each payment, please specify the amount (including VAT, UAH.), as well as payee name (budget, public enterprise, public authority, etc.) in notes field and the nature / purpose of payment.</p>			
2	Information on any costs for social purposes, which the company made voluntarily.			

No	Item	Indicator		Notes
		2014	2015	
	For each payment, please specify the amount (including VAT, UAH.), as well as payee name (budget, public enterprise, public authority, etc.) in notes field and the nature / purpose of payment.			
3	<p>The information on any barter agreements with state (state authority or enterprise), <b>except Joint Activity Agreement</b>, according to which the company transferred (or received from the state of state-owned enterprises) products and services, loans, carried out infrastructure works, etc. in return for the possibility (right) to carry out exploration and/or extract oil and gas, or in return for the actual volumes of oil and gas. On each agreement please specify:</p> <ul style="list-style-type: none"> <li>- the date of agreement;</li> <li>- the term of agreement;</li> <li>- the full name of legal entity - counterparty according to this agreement;</li> <li>- the value of agreement;</li> <li>- the amount of expenses (benefits) incurred (for state-owned enterprises specify incurred and received benefits, if any) in 2013 according to the agreement;</li> <li>- the nature of barter costs/benefits (list of goods, services, works, etc.) incurred (for state-owned enterprises specify incurred and received benefits, if any) in 2013 according to the agreement.</li> </ul>			
4	<ul style="list-style-type: none"> <li>- Information about concession arrangements with respect to state-owned fuel and energy facilities:</li> <li>- number, date, and term of relevant concession contract</li> <li>- parties to the contract</li> <li>- activities, works, services carried out under the concession contract</li> <li>- facilities granted into concession</li> <li>- amount of concession fee and other mandatory payments envisaged by the concession contract</li> <li>- information about licenses granted under non-auction procedure due to a concession arranged regarding fuel and energy facilities (if any)</li> </ul>			
5	<p>Information on subsidies and any other financial support from the public authorities received in a calendar year.</p> <p>For each type of support, please specify the amount (including VAT, UAH.) and name of budget program, under which the financing is provided in the notes field.</p>			
6	Share of produced products (cash equivalent) <b>transferred</b> (allocated) according to the Production Sharing Agreement / Joint Activity Agreement for the benefit of state-owned enterprises.			
7	Share of produced products (cash equivalent) <b>received</b> according to the Production Sharing Agreement / Joint Activity Agreement (only state-owned enterprises)			
8	Revenue from produced products belonging to the state (state authorities and/or state-owned enterprises).			

### 4.3. Quasi-fiscal operations

№	Item	Value		Notes
		2014	2015	
Provide information on quasi-fiscal transactions (if any) in the calendar year according to the list provided below. For each type of transaction, please enter the amount and provide a short explanation of transaction (for example, the reasons for the transaction, the name of the beneficiary etc.) in the notes field.				
1	Value added tax refund. accumulated debt			
2	Bad tax debt, instalment and deferred cash commitments or taxpayer's tax payables write off.			
3	Displaying of erroneously and/ or overpaid cash obligations, including amounts of taxes and fees (mandatory payments) to budget			



## QUESTIONNAIRE FOR THE COMPANIES OF METAL ORES INDUSTRY

### Section 1 - General information (for 2014-2015)

Full name of the Company:	
Contact information on responsible person, who filled this questionnaire (full name, job title, contact number, e-mail):	
Location (Legal address):	
Place of business (list of regions and main deposits)	
Types of economic activities according to NACE: <i>(remove odds from the list and/or add new types of economic activity):</i>	07.1 - Mining of iron ores 07.2 - Mining of non-ferrous metal ores 09.9 - Other mining and quarrying <i>Other - specify</i>

***Explanation:***

If there were changes in the company name, address, etc. during the years 2014-2015, it is necessary to specify the previous and current data.

## Section 2 - Production performance

### 2.1 Production volumes in the territory of Ukraine

	Iron ore (thous. tonnes)			Titanium ore (thous. tonnes)			Manganese ore (thous. tonnes)			Other ( <i>specify</i> )		
	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015
Autonomous Republic of Crimea												
Vinnitsia region												
Volyn region												
Dnipropetrovsk region												
Donetsk region												
Including in the temporarily occupied territory												
Zhytomyr region												
Zakarpattia region												
Zaporizhzhia region												
Ivano-Frankivsk region												
Kyiv region												
Kirovograd region												
Luhansk region												
Including in the temporarily occupied territory												
Lviv region												
Mykolaiv region												
Odesa region												
Poltava region												
Rivne region												
Sumy region												
Ternopil region												
Kharkiv region												
Kherson region												
Khmelnyskyi region												
Cherkasy region												
Chernivtsi region												
Chernihiv region												
<b>TOTAL IN UKRAINE</b>												

## 2.2. Volumes products extracted in the territory of Ukraine and exported

Item	Indicators for FY		
	2013	2014	2015
Total amount of ores, extracted in the territory of Ukraine (thous. tonnes)			
Amount of ores commodities, sold in the territory of Ukraine (thous. tonnes)			
Unenriched ore (thous. tonnes)			
Iron ore concentrate (thous. tonnes)			
Pellets (thous. tonnes)			
Manganese concentrate (thous. tonnes)			
Titanium concentrate (thous. tonnes)			
Other ( <i>specify</i> )			
Amount of ores commodities, exported from Ukraine			
Unenriched ore (thous. tonnes)			
Iron ore concentrate (thous. tonnes)			
Pellets (thous. tonnes)			
Manganese concentrate (thous. tonnes)			
Titanium concentrate (thous. tonnes)			
Enriched coal (thous. tonnes)			
Other ( <i>specify</i> )			

## 2.3 Explored deposits (total across the company in the territory of Ukraine)

Item	Indicator		
	as of 01.01.2014	as of 01.01.2015	as of 01.01.2016
<b>Iron ores (thousand tonnes), including:</b>			
Extracted since the beginning of deposit development (thousand tonnes)			
Balance (extractable) reserves (thousand tonnes)			
Prospective resources (category C <sub>3</sub> ) (thousand tonnes)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (thousand tonnes)			
Potential resources (current) (thousand tonnes)			
<b>Non-ferrous metal ores (thousand tonnes), including:</b>			
Extracted since the beginning of deposit development (thousand tonnes)			
Balance (extractable) reserves (thousand tonnes)			
Prospective resources (category C <sub>3</sub> ) (thousand tonnes)			
Inferred resources (category D <sub>1</sub> + D <sub>2</sub> ) (thousand tonnes)			
Potential resources (current) (thousand tonnes)			

## 2.4 Special permit for the use of subsoil (license), received for fields in the territory of Ukraine

Item	Indicator		
	as of 01.01.2014	as of 01.01.2015	as of 01.01.2016
Number of valid licenses (pcs)			
Number of JAA. For each agreement provide information: <ul style="list-style-type: none"> <li>- all participants;</li> <li>- authorized taxpayer (JAA operator)</li> <li>- its tax identification number;</li> <li>- number and issue date of licenses, which regulates the activity by the JAA;</li> <li>- number, date and duration of JAA.</li> </ul>			

Item	Indicator		
	2013	2014	2015
Number of licenses issued during year (pcs)			
Number of licenses expired during year and not extended (pcs)			
Number of licenses revoked during year (pcs)			

## 2.5 Employment

Item	Number, persons		
	2013	2014	2015
Number of fulltime employees, persons			
Average number of fulltime employees, persons			

## Section 3 - Financial and legal information

### 3.1 Financial indicators

Item	Indicator for FY		
	2013	2014	2015
Do your company prepare financial statements? If yes, explain how to get it or provide reference to the documents.			
Do your company audit of it's financial statements? If yes, describe how to get auditor's report or provide reference to the document			
Costs for exploration, survey and development of metal ores producing wells related to the current year and which were capitalized or recognized in the statement of financial results (Income statement) during the current year (tangible and intangible assets related to the acquisition of licenses for exploration, carrying out of topographic, project, geological exploration works, geochemical and geodesic survey, construction of exploration wells, etc.) (UAH million)			
<b>Total revenues from sales of metal ores commodities (UAH million), including:</b>			
Unenriched ore ( UAH million )			
Iron ore concentrate ( UAH million )			
Pellets ( UAH million )			
Manganese concentrate ( UAH million )			
Titanium concentrate ( UAH million )			
Other ( UAH million )			
<b>Total revenues from export of metal ores commodities (UAH million), including:</b>			
Unenriched ore ( UAH million )			
Iron ore concentrate ( UAH million )			
Pellets ( UAH million )			
Manganese concentrate ( UAH million )			
Titanium concentrate ( UAH million )			
Other ( UAH million )			

**Explanation:**

If a part of produced products (mineral products) is sold within the group (for example, supplied to the gas processing plant) the internal cost of total volume of products sold within the group is added to the structure of total revenue.

### 3.2 Legal information

Item	Indicator
Provide information in accordance with Article 17 of the Law of Ukraine "On State Registration of Legal Entities and Individual Entrepreneurs" on:	
Full name of the legal entity	
The business legal structure	
Location of the legal entity	
List of founders (participants) of the legal entity	
<p>Information on ultimate beneficiary owner (controller) of the legal entity, including ultimate beneficiary (controller) of its founder, if the founder (participant) is a legal entity - <b>indicate the participation interest (share) of the beneficiary owner</b> in the legal entity's capital. For each beneficial owner it is necessary to specify:</p> <ul style="list-style-type: none"> <li>- name</li> <li>- citizenship</li> <li>- country of residence</li> <li>- indication of whether the person is a national / foreign public official</li> <li>- national identification (tax) number</li> <li>- national identification number</li> <li>- date of birth</li> <li>- address of residence or work</li> <li>- means of communication (phone, email)</li> </ul> <p>Public corporations and their subsidiaries, the securities of which are included in the register of the stock exchange, must provide information about the name of the stock exchange and include a link to a site of stock exchanges, on which they are registered</p>	
Information on ownership structure of founders - legal entities, which makes it possible to identify individuals - owners of substantial shareholding of these legal entities.	
State share (including through the state-owned enterprises) in the authorized capital of the company as at 31.12.2014	
State share (including through the state-owned enterprises) in the authorized capital of the company as at 31.12.2014	
Name of the legal entity or the state authority, through which the state holds its share in the authorized capital.	
Were there any changes in 2014-2015 in the state share (including through the state-owned enterprises) in the authorized capital of the company? If yes, please specify the date and nature of such changes	
Did the state and/or state-owned enterprises grant loans and/or guarantees on loans to you company in 2014-2015? If yes, please specify the amount of such loans guarantees, terms and conditions of loan repayment.	

## Section 4 - Non-tax and other payments

### 4.1. Non-tax payments

No	Item	Indicator		Notes
		2014	2015	
Provide information on actually paid payments in the calendar year under the list provided below (except for payments to private enterprises, institutions and organizations). For each payment, please enter the amount (including VAT, UAH.), as well as recipient name (budget, state or municipal enterprise, institution, organization, public authority, local authority, etc.) in notes field				
1	Fee for issue new and extension of the special permit for the use of subsoil (license) (budget code - 22012100)			
2	Fee for determination of the initial selling price of special permits at an auction; determination of value of special permits on objects not related to mineral products production; determination of the amount of fee for special permits extension			
3	Cost of auction documentation package and guarantee deposit for participation in the auction on selling licenses which were paid but not returned			
4	Fee for valuation (determination) of the geological information cost			
5	Fee for the use of geological information prepared (received) using budget funds			
6	Fee for copying of geological reports			
7	Fee for preparation of the plan of research and commercial development of mineral product deposits of national significance			
8	Fee for carrying out supervision of the implementation of development technological documents on field development			
9	Fee for monitoring and scientific support of subsurface use			
10	Fee for carrying out the state expertise of reports on the geological subsurface resources study and other geological materials			
11	Fee for environmental impact assessment			
12	Fee for carrying out the state ecological expertise			
13	Fee for carrying out the expertise of safety and security of industrial production of a business entity			
14	Fee for obtaining a permit for preparation of the land management plan in respect of land allocation for business entities			
15	Fee for carrying out the expertise of land management documentation			
16	Lease, concession or other similar payments made to the state-owned enterprises, institutions and organizations, state authorities and local authorities (except payments mentioned in paragraph 4, Section 4.2)			
17	Fee for other goods, works and services (including administrative services) provided for Your company by state-owned enterprises, institutions and organizations, state authorities and local authorities <b>in relation to exploration, survey and production of mineral products</b>			
18	Fee for other goods, works and services (including administrative services (budget classification codes - 22011500, 22010200 - 22011400, 22011700 - 22012000, 22012200 - 22012900), provided for your company by state-owned enterprises, institutions and organizations, state authorities and local authorities <b>not related to exploration activity</b>			

No	Item	Indicator		Notes
		2014	2015	
<b>Provide information on actually paid payments in the calendar year under the list provided below (except for payments to private enterprises, institutions and organizations). For each payment, please enter the amount (including VAT, UAH.), as well as recipient name (budget, state or municipal enterprise, institution, organization, public authority, local authority, etc.) in notes field</b>				
19	Value of goods, works and services provided by your company free of charge to the state-owned enterprises, institutions and organizations, state authorities and local authorities in relation to exploration, survey and production of mineral products			
20	Charitable contributions and donations made by Your company to the state-owned enterprises, institutions and organizations, state authorities and local authorities in relation to exploration, survey and production of mineral products			
21	Special payment (bonus) for signing agreement, special payment (bonus) for discovery of industrial deposits of hydrocarbon, other similar special payments (bonuses) paid for the benefit of state, state and local authorities, state-owned enterprises, institutions and organizations for exploration, survey and production of products			
22	Proceeds from repayment of debts and liabilities for tangible assets (including value added tax liabilities which arise from performing of such calculations and from the payments of penalties and interest for the use of resources) of fuel and energy complex and oil and gas industry enterprises to the State Agency of Ukraine reserve and revenues of the State Agency of Ukraine reserve from the realization of tangible asset returned by enterprises of fuel and energy complex and oil and gas industry			
23	Any other payments (in cash or in kind) to the state directly (in the budget of any level) or indirectly (to the state-owned enterprise, organization or institution), which exceeds 1 million. UAH.			

#### 4.2. Information about other payments from extractive companies and government revenues

No	Item	Indicator		Notes
		2014	2015	
1	<p>Social costs (in cash and in kind) required from your company in accordance with the legislation, PSA, investment and any other obligations to the state, central and local authorities.</p> <p>If the expenses incurred in kind, please specify the nature and estimated value of these costs in kind. If the recipient of social costs is a third party (for example, a non-governmental organization), please specify the name and function of the recipient.</p> <p>For each payment, please specify the amount (including VAT, UAH.), as well as payee name (budget, public enterprise, public authority, etc.) in notes field and the nature / purpose of payment.</p>			
2	Information on any costs for social purposes, which the company made voluntarily.			



No	Item	Indicator		Notes
		2014	2015	
	For each payment, please specify the amount (including VAT, UAH.), as well as payee name (budget, public enterprise, public authority, etc.) in notes field and the nature / purpose of payment.			
3	The information on any barter agreements with state (state authority or enterprise), <b>except Joint Activity Agreement</b> , according to which the company transferred (or received from the state of state-owned enterprises) products and services, loans, carried out infrastructure works, etc. in return for the possibility (right) to carry out exploration and/or extract oil and gas, or in return for the actual volumes of oil and gas. On each agreement please specify: <ul style="list-style-type: none"> <li>- the date of agreement;</li> <li>- the term of agreement;</li> <li>- the full name of legal entity - counterparty according to this agreement;</li> <li>- the value of agreement;</li> <li>- the amount of expenses (benefits) incurred (for state-owned enterprises specify incurred and received benefits, if any) in 2013 according to the agreement;</li> <li>- the nature of barter costs/benefits (list of goods, services, works, etc.) incurred (for state-owned enterprises specify incurred and received benefits, if any) in 2013 according to the agreement.</li> </ul>			
4	Information on subsidies and any other financial support from the public authorities received in a calendar year.  For each type of support, please specify the amount (including VAT, UAH.) and name of budget program, under which the financing is provided in the notes field.			
5	Share of produced products (cash equivalent) <b>transferred</b> (allocated) according to the Production Sharing Agreement / Joint Activity Agreement for the benefit of state-owned enterprises.			
6	Share of produced products (cash equivalent) <b>received</b> according to the Production Sharing Agreement / Joint Activity Agreement (only state-owned enterprises)			
7	Revenue from produced products belonging to the state (state authorities and/or state-owned enterprises).			

### 4.3. Quasi-fiscal operations

№	Item	Value		Notes
		2014	2015	
Provide information on quasi-fiscal transactions (if any) in the calendar year according to the list provided below. For each type of transaction, please enter the amount and provide a short explanation of transaction (for example, the reasons for the transaction, the name of the beneficiary etc.) in the notes field.				
1	Value added tax refund. accumulated debt			
2	Bad tax debt, instalment and deferred cash commitments or taxpayer's tax payables write off.			
3	Displaying of erroneously and/ or overpaid cash obligations, including amounts of taxes and fees (mandatory payments) to budget			

## 13. ANNEX 5. ANNUAL REPORT ON TAX AND OTHER PAYMENTS FOR EXTRACTIVE COMPANIES

### ANNUAL REPORT ON TAX AND OTHER PAYMENTS FOR EXTRACTIVE COMPANIES FOR 2014

Submitted by:	Term for submission:
Legal entities, separated subdivisions of legal entities, which carry out industrial activities	Not later than September __, 2016

<b>Respondent:</b>	
Full name:	_____
Identification code per EDRPOU (for JAA - tax number):	_____
Location (legal address):	_____
	<i>(Post code, oblast, district, city/town/ street/lane, square, etc.)</i>
	_____
	<i>(building/block #, apartment/office #)</i>
Address of the place of business in respect of which the reporting form is submitted (actual address):	_____
_____	
<i>(Post code, oblast, district, city/town/ street/lane, square, building/block #, apartment/office #)</i>	



State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
		<b>Taxes</b>					
	11010000	<i>Personal income tax</i>					
SB/LB	11010100-11010700	Personal income tax, extraction activities					
SB/LB	11010100-11010900	Personal income tax, other types of activities					
	11020000	<i>Income income tax</i>					
SB	11020100-11024600	Corporate income tax, extraction activities					
SB	11020100-11024600	Corporate income tax, other types of activities					
	13030000	<i>Subsoil use fee for production of mineral resources</i>					
SB/LB	13030100	Subsoil use fee for production of mineral resources of national significance					
		- coal					
		- iron ore					
LB	13030200	Subsoil use fee for production of mineral resources of local significance					
SB	13030400	Fee for the use of subsurface within the continental shelf and/or the exclusive (maritime) economic zone					
LB	13030500	Payment/Receipt of restructured debt on the fee for the use of subsurface resources					
LB	13030600	Fee for the use of subsurface resources for the purposes not related to mineral products production					
SB	13030700	Subsoil use fee for production of oil					
SB	13030800	Subsoil use fee for production of natural gas					
SB	13030900	Subsoil use fee for production of gas condensate					
	14010000	<i>VAT</i>					

State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
SB	14010100, 14010300-14010700	VAT, extraction activities					
SB	14010100, 14010300-14010700	VAT, other types of activities					
SB	14010200	VAT refund from the budget in cash					
SB	14010900	Tax liability on VAT of the enterprises, additional tax liabilities on this tax, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on VAT (including interests on the use of tax credit) which are channeled for repayment of debt on the difference in tariffs for thermal energy, water supply and sanitation produced, transported and supplied to the households, which arose due to the inconsistency of the actual cost of thermal energy, water supply and sanitation tariffs approved or agreed by the respective state or local authorities					
SB	14011100	Tax liability on VAT of the enterprises, additional tax liabilities on this tax, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on VAT (including interests on the use of tax credit) which are channeled for subvention from the state budget to the local budgets for granting benefits and housing subsidies to the households for payment for electricity, natural gas, heat and water supply and sanitation, housing rent, removal of household and liquid wastes					
	14020000	<i>Excise tax on excisable goods manufactured in Ukraine</i>					
SB	14021100	Liquefied petroleum gas					
SB	14021700	Gasoline engine for cars					

State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
SB	14021800	Other petroleum products					
	17000000	<i>Transportation royalties</i>					
SB	17010700	Rental fee for the transportation of natural gas in trunk pipelines through the territory of Ukraine					
SB	17010800	Rental fee for the transportation of oil and oil products in trunk pipelines and oil product pipelines through the territory of Ukraine					
SB	17011200	Tax liability on rental fee for transit transportation of natural gas by the pipelines through the territory of Ukraine, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on this tax (including interests on the use of tax credit) which are channeled for repayment of debt on the difference in tariffs for thermal energy, water supply and sanitation produced, transported and supplied to the households, which arose due to the inconsistency of the actual cost of thermal energy, water supply and sanitation tariffs approved or agreed by the respective state or local authorities					
SB	17011500	Tax liability on rental fee for transit transportation of natural gas by the pipelines through the territory of Ukraine, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on this tax (including interests on the use of tax credit) which are channeled for subvention from the budget to the local budgets for granting benefits and housing subsidies to the households for payment for electricity, natural gas, heat and water supply and sanitation, housing rent, removal of household and liquid wastes					



State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
	19010000	<i>Environmental Tax</i>					
SB	19010100-19010900	Environmental Tax, extraction activities					
SB	19010100-19010900	Environmental Tax, other types of activities					
		<b>Non-tax receipts/payments</b>					
	21000000	<i>Property and business income</i>					
LB	21010000-21010900	Part of net profit (income) of the state-owned or communal unitary enterprises and their associations transferred to the respective budget, production activities					
SB	21010000-21010900	Part of net profit (income) of the state-owned or communal unitary enterprises and their associations transferred to the respective budget, other types of activities					
SB	21010000-21010900	Dividends (income) accrued on shares of business entities with the state share in the authorized capital, production activities					
SB	21010000-21010900	Dividends (revenue) accrued on shares of business entities with the state share in the authorized capital, other types of activities					
		<i>Unified social contribution</i>					
		Unified social contribution, extraction activities					
		Unified social contribution, other types of activities					
		<i>Fines</i>					
LB		Fines, penalties, confiscation, extraction activities					
LB		Fines, penalties, confiscation, other types of activities					
		<i>Other</i>					
LB		Other taxes and duties paid directly to local budgets, extraction activities					



State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
SB		Other taxes and duties paid directly to the state budget, extraction activities					

Total paid	0
to the state budget	0
to the local budget	0

LB payments/proceeds to the local budget  
 SB payments/proceeds to the state budget

\_\_\_\_\_  
 Signature of the Director (owner) and/or person authorized for authenticity of the information provided

\_\_\_\_\_  
 (Full name)

\_\_\_\_\_  
 (Full name)

telephone: \_\_\_\_\_

fax: \_\_\_\_\_

e-mail: \_\_\_\_\_



## Instruction on the procedure for filling in the Annual report on taxes and other payments for extractive companies

### 1. Background

This instruction shall apply to the enterprises, institutions and organizations of extractive industry, their subdivisions, branches, other separate subdivisions and representative offices of foreign business entities ("the Enterprise").

Report of Payments/Proceeds shall be filled in for 2014 by the oil and gas companies (including operators of oil and gas pipelines), metal ores and coal companies.

### 2. Instruction on filling in

1. If the Payer has branches and representative offices, the Report shall be filled in for each business entity.
2. Information on Payments / Proceeds shall be filled in by the Payer/Recipient as per the Classification of Codes of Budget Revenues (CCBR) in accordance with the Unified Budget Classification of Ukraine approved by Decree #11 of the Ministry of Finance of Ukraine "On Budget Classification" of 14.01.2011.
3. The Report shall provide the amounts of payments actually made in the reporting period, including Payments made against debt repayment for the previous period, including against payment surplus specified in the Report. Amounts of Payments accrued but not paid in the reporting period shall not be included to this Report.
4. Amounts of Payments shall be stated by the Payer in accordance with accounting data and approved by the Auditor which audits the Payer's activities. In case of absence of Auditor's Opinion or assurance on tax amounts made by the Payer, such payer shall provide explanations concerning the reasons of absence of audit/assurance by the auditor of tax amounts. VAT fund amounts shall be put with minus.
5. When obtaining from the Company a reconciliation request in respect of erroneous or incomplete data, as well as in respect of differences between the Payer and the Recipient data:
  - the Recipient shall provide statements of Payer's account in respect of which there is a difference for the respective period;
  - the Payer shall provide documents supporting the amount of made payment in respect of which there is a difference, such as bank statements, personal account which confirms tax payment through netting off against other taxes, etc.
6. If it is necessary, the Payers/Recipients may address the Company on reconciliation for explanations in respect of the Report preparation.
7. The dashes shall be inserted if there are no specific indexes.
8. The Report shall be approved by the Director of the Payer/Recipient or his/her authorized representative responsible for quality and fairness of information.
9. If the total income of non-core segments of the Enterprise (other than production and transportation) from the sale of products (goods, works and services) to external buyers and according to intra-company settlements of the Enterprise is less than 10% of total income from sale to external buyers and according to intra-company settlements of all segments of specific type (economic or geographic, respectively), the Enterprise not allocate tax payment between extractive industry and other types of activities. The tax payment shall be considered to be related to the extractive industry only.



10. If the total income of non-core segments of the Enterprise (other than production and transportation) from the sale of products (goods, works and services) to external buyers and according to intra-company settlements of the Enterprise is not less than 10% of total income from sale to external buyers and according to intra-company settlements of all segments of specific type, the Enterprise shall allocate tax payment between extractive industry and other types of activities. The allocation shall be made pro rata the total income of core and non-core economic segments.
11. The Report shall be prepared in hard and soft copies and sent to the Ministry of Energy and Coal Industry of Ukraine within the term and to the address, specified in the Order of the Ministry of Energy and Coal Industry of Ukraine.

### 3. Contents of filling in template

State/local budget	Identifies to which budget the tax shall be paid (ST - state budget, LB - local budget). This identifier shows the budget to which payer actually pays the tax, and does not reflect the budget, to which such payment may be transferred.
CCBR	CCBR, according to which the payments are credited
Name of payment	List of tax and non-tax proceeds/payments
Tax basis	Basis from which the proceeds of respective tax is accrued, UAH'000
Tax rate	Effective rate for respective tax
Accrued for the reporting year	Tax amount accrued for the reporting year
Paid in the reporting year, total	Amount of Payment/Proceeds specified in the column Name of payment, actually made/received as per CCBR as specified in the column CCBR, UAH'000
Including for the previous years	Amount of Payment/Proceeds, actually made/received in the reporting year but for the previous periods specified in the column Name of payment, actually made/received as per CCBR as specified in the column CCBR, UAH'000



ANNUAL REPORT ON TAX AND OTHER PAYMENTS FOR EXTRACTIVE COMPANIES FOR 2015

Submitted by:	Term for submission:
Legal entities, separated subdivisions of legal entities, which carry out industrial activities	Not later than September __, 2016

**Respondent:**

Full name: \_\_\_\_\_

Identification code per EDRPOU  
(for JAA - tax number): \_\_\_\_\_

Location (legal address): \_\_\_\_\_  
*(Post code, oblast, district, city/town/ street/lane, square, etc.)*

\_\_\_\_\_ *(building/block #, apartment/office #)*

Address of the place of business in respect of which the reporting form is submitted (actual address): \_\_\_\_\_

\_\_\_\_\_

*(Post code, oblast, district, city/town/ street/lane, square, building/block #, apartment/office #)*



State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
		<b>Taxes</b>					
	11020000	<i>Income income tax</i>					
SB	11020100-11024600	Corporate income tax, extraction activities					
SB	11020100-11024600	Corporate income tax, other types of activities					
	11010000	<i>Personal income tax</i>					
SB/LB	11010100-11010700	Personal income tax, extraction activities					
SB/LB	11010100-11010900	Personal income tax, other types of activities					
	13030000	<i>Subsoil use fee for production of mineral resources</i>					
SB/LB	13030100	Subsoil use rent fee for production of mineral resources of national significance					
		- coal					
		- iron ore					
LB	13030200	Subsoil rent use fee for production of mineral resources of local significance					
SB	13030400	Rent fee for the use of subsurface within the continental shelf and/or the exclusive (maritime) economic zone					
LB	13030500	Payment/Receipt of restructured debt on the fee for the use of subsurface resources					
LB	13030600	Rent fee for the use of subsurface resources for the purposes not related to mineral products production					
SB	13030700	Subsoil use rent fee for production of oil					
SB	13030800	Subsoil use rent fee for production of natural gas					
SB	13030900	Subsoil use rent fee for production of gas condensate					
	14010000	<i>VAT</i>					

State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
SB	14010100, 14010300-14010600	VAT, extraction activities					
SB	14010100, 14010300-14010600	VAT, other types of activities					
SB	14010200	VAT refund from the budget in cash					
SB	14010900	Tax liability on VAT of the enterprises, additional tax liabilities on this tax, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on VAT (including interests on the use of tax credit) which are channeled for repayment of debt on the difference in tariffs for thermal energy, water supply and sanitation produced, transported and supplied to the households, which arose due to the inconsistency of the actual cost of thermal energy, water supply and sanitation tariffs approved or agreed by the respective state or local authorities					
SB	14011100	Tax liability on VAT of the enterprises, additional tax liabilities on this tax, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on VAT (including interests on the use of tax credit) which are channeled for subvention from the state budget to the local budgets for granting benefits and housing subsidies to the households for payment for electricity, natural gas, heat and water supply and sanitation, housing rent, removal of household and liquid wastes					
	14020000	<i>Excise tax on excisable goods manufactured in Ukraine</i>					
SB	14021100	Liquefied petroleum gas					
SB	14021700	Gasoline engine for cars					

State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
SB	14021800	Other petroleum products					
	17000000	<i>Transportation royalties</i>					
SB	17010700	Rental fee for the transportation of natural gas in trunk pipelines through the territory of Ukraine					
SB	17010800	Rental fee for the transportation of oil and oil products in trunk pipelines and oil product pipelines through the territory of Ukraine					
SB	17011200	Tax liability on rental fee for transit transportation of natural gas by the pipelines through the territory of Ukraine, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on this tax (including interests on the use of tax credit) which are channeled for repayment of debt on the difference in tariffs for thermal energy, water supply and sanitation produced, transported and supplied to the households, which arose due to the inconsistency of the actual cost of thermal energy, water supply and sanitation tariffs approved or agreed by the respective state or local authorities					
SB	17011500	Tax liability on rental fee for transit transportation of natural gas by the pipelines through the territory of Ukraine, instalment tax liabilities of Naftogaz of Ukraine National Joint-Stock Company and its companies on this tax (including interests on the use of tax credit) which are channeled for subvention from the budget to the local budgets for granting benefits and housing subsidies to the households for payment for electricity, natural gas, heat and water supply and sanitation, housing rent, removal of household and liquid wastes					



State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
	19010000	<i>Environmental Tax</i>					
SB	19010100-19010900	Environmental Tax, extraction activities					
SB	19010100-19010900	Environmental Tax, other types of activities					
		<b>Non-tax receipts/payments</b>					
	21000000	<i>Property and business income</i>					
LB	21010000-21010900	Part of net profit (income) of the state-owned or communal unitary enterprises and their associations transferred to the respective budget, production activities					
SB	21010000-21010900	Part of net profit (income) of the state-owned or communal unitary enterprises and their associations transferred to the respective budget, other types of activities					
SB	21010000-21010900	Dividends (income) accrued on shares of business entities with the state share in the authorized capital, production activities					
SB	21010000-21010900	Dividends (revenue) accrued on shares of business entities with the state share in the authorized capital, other types of activities					
		<i>Unified social contribution</i>					
		Unified social contribution, extraction activities					
		Unified social contribution, other types of activities					
		<i>Fines</i>					
LB		Fines, penalties, confiscation, extraction activities					
LB		Fines, penalties, confiscation, other types of activities					
		<i>Other</i>					
LB		Other taxes and duties paid directly to local budgets, extraction activities					



State/local budget	Budget classification code (CCBR)	Payment	Information on accruals for the reporting period, UAH'000			Payment in the reporting year, UAH'000	
			Tax basis	Tax rate	Incurred for the reporting year	Paid in the reporting year, total	Including for the previous years
SB		Other taxes and duties paid directly to the state budget, extraction activities					

Total paid	0
to the state budget	0
to the local budget	0

LB payments/proceeds to the local budget  
 SB payments/proceeds to the state budget

\_\_\_\_\_  
 Signature of the Director (owner) and/or person authorized for authenticity of the information provided

\_\_\_\_\_  
 (Full name)

\_\_\_\_\_  
 (Full name)

telephone: \_\_\_\_\_

fax: \_\_\_\_\_

e-mail: \_\_\_\_\_



## Instruction on the procedure for filling in the Annual report on taxes and other payments for extractive companies

### 1. Background

This instruction shall apply to the enterprises, institutions and organizations of extractive industry, their subdivisions, branches, other separate subdivisions and representative offices of foreign business entities ("the Enterprise").

Report of Payments/Proceeds shall be filled in for 2015 by the oil and gas companies (including operators of oil and gas pipelines), metal ores and coal companies.

### 2. Instruction on filling in

12. If the Payer has branches and representative offices, the Report shall be filled in for each business entity.
13. Information on Payments / Proceeds shall be filled in by the Payer/Recipient as per the Classification of Codes of Budget Revenues (CCBR) in accordance with the Unified Budget Classification of Ukraine approved by Decree #11 of the Ministry of Finance of Ukraine "On Budget Classification" of 14.01.2011.
14. The Report shall provide the amounts of payments actually made in the reporting period, including Payments made against debt repayment for the previous period, including against payment surplus specified in the Report. Amounts of Payments accrued but not paid in the reporting period shall not be included to this Report.
15. Amounts of Payments shall be stated by the Payer in accordance with accounting data and approved by the Auditor which audits the Payer's activities. In case of absence of Auditor's Opinion or assurance on tax amounts made by the Payer, such payer shall provide explanations concerning the reasons of absence of audit/assurance by the auditor of tax amounts. VAT fund amounts shall be put with minus.
16. When obtaining from the Company a reconciliation request in respect of erroneous or incomplete data, as well as in respect of differences between the Payer and the Recipient data:
  - the Recipient shall provide statements of Payer's account in respect of which there is a difference for the respective period;
  - the Payer shall provide documents supporting the amount of made payment in respect of which there is a difference, such as bank statements, personal account which confirms tax payment through netting off against other taxes, etc.
17. If it is necessary, the Payers/Recipients may address the Company on reconciliation for explanations in respect of the Report preparation.
18. The dashes shall be inserted if there are no specific indexes.
19. The Report shall be approved by the Director of the Payer/Recipient or his/her authorized representative responsible for quality and fairness of information.
20. If the total income of non-core segments of the Enterprise (other than production and transportation) from the sale of products (goods, works and services) to external buyers and according to intra-company settlements of the Enterprise is less than 10% of total income from sale to external buyers and according to intra-company settlements of all segments of specific type (economic or geographic, respectively), the Enterprise not allocate tax payment between extractive industry and other types of activities. The tax payment shall be considered to be related to the extractive industry only.



21. If the total income of non-core segments of the Enterprise (other than production and transportation) from the sale of products (goods, works and services) to external buyers and according to intra-company settlements of the Enterprise is not less than 10% of total income from sale to external buyers and according to intra-company settlements of all segments of specific type, the Enterprise shall allocate tax payment between extractive industry and other types of activities. The allocation shall be made pro rata the total income of core and non-core economic segments.
22. The Report shall be prepared in hard and soft copies and sent to the Ministry of Energy and Coal Industry of Ukraine within the term and to the address, specified in the Order of the Ministry of Energy and Coal Industry of Ukraine.

### 3. Contents of filling in template

State/local budget	Identifies to which budget the tax shall be paid (ST - state budget, LB - local budget). This identifier shows the budget to which payer actually pays the tax, and does not reflect the budget, to which such payment may be transferred.
CCBR	CCBR, according to which the payments are credited
Name of payment	List of tax and non-tax proceeds/payments
Tax basis	Basis from which the proceeds of respective tax is accrued, UAH'000
Tax rate	Effective rate for respective tax
Accrued for the reporting year	Tax amount accrued for the reporting year
Paid in the reporting year, total	Amount of Payment/Proceeds specified in the column Name of payment, actually made/received as per CCBR as specified in the column CCBR, UAH'000
Including for the previous years	Amount of Payment/Proceeds, actually made/received in the reporting year but for the previous periods specified in the column Name of payment, actually made/received as per CCBR as specified in the column CCBR, UAH'000

## 14. ANNEX 6. POWERS OF STATE AUTHORITIES OF UKRAINE IN THE FIELD OF MINERAL RESOURCE PRODUCTION

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
Verkhovna Rada (Parliament) of Ukraine	1) Adopting the laws <sup>267</sup> 2) Setting out the main lines of state policy <sup>268</sup> 3) Approving the national programs for development of extractive industries <sup>269</sup>	Elected body	Constitution of Ukraine Law of Ukraine "On Rules of Parliamentary Procedure of the Verkhovna Rada of Ukraine" <sup>270</sup> Subsoil Code of Ukraine Mining Law of Ukraine
President of Ukraine <sup>271</sup>	1) Taking part in the legislative process (the power to initiate laws, sign/veto the laws adopted by the Verkhovna Rada of Ukraine) 2) Issuing decrees and directives binding within in the territory of Ukraine <sup>272</sup>	Elected body	Constitution of Ukraine
Cabinet of Ministers of Ukraine	1) Implementing the state policy regulating various mining matters 2) Exercising control over geological exploration, use	Accountable to the President of Ukraine and Verkhovna Rada of Ukraine; is controlled by and reports to the	Constitution of Ukraine Law of Ukraine "On the Cabinet

<sup>267</sup> According to paragraph 5 of part 1 of Article 92 of the Constitution of Ukraine, the principles of the use of natural resources may only be set out by laws of Ukraine. Apart from the Constitution of Ukraine, the main laws governing oil and gas production sector are Subsoil Code of Ukraine No. 132/94-BP of 27 July 1994, Law of Ukraine "On Oil and Gas" No. 2665-III of 12 July 2001, Mining Law of Ukraine No. 1127-XIV of 6 October 1999, Law of Ukraine "On Production Sharing Agreements" No. 1039-XIV of 14 September 1999, and other laws.

<sup>268</sup> Resolution of the Verkhovna Rada of Ukraine "On Main Tasks of the State Policy of Ukraine on Environmental Protection, Use of Natural Resources and Ensuring Ecological Safety" No. 188/98-BP of 5 March 1998, available at: <http://zakon3.rada.gov.ua/laws/show/188/98-%D0%B2%D1%80>

<sup>269</sup> Law of Ukraine "On Approval of the National Program for Development of the *Mineral Resources* Base of Ukraine for the Period until 2030" No. 3268-VI of 21 April 2011.

<sup>270</sup> Law of Ukraine "On Rules of Parliamentary Procedure of the Verkhovna Rada of Ukraine" No. 1861-VI of 10 February 2010.

<sup>271</sup> The President of Ukraine does not formally belong to any branch of government (legislative, executive, judicial).

<sup>272</sup> For example, Decree of the President of Ukraine "On Setting the Rent Payments for Oil and Gas Production in Ukraine" No. 785/94 of 21 December 1994, available at: <http://zakon0.rada.gov.ua/laws/show/785/94>, Decree of the President of Ukraine "On Reforming the Oil and Gas Sector of Ukraine" No. 151/98 of 25 February 1998, available at: <http://zakon3.rada.gov.ua/laws/show/151/98>.

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
	<p>and preservation of subsoil resources, processing of minerals, and use of technogenic deposits</p> <p>3) Setting out the procedural framework for state authorities on use and preservation of subsoil resources, and further coordinating their activities</p> <p>4) Developing state-wide and region-wide programs for geological exploration, use and preservation of subsoil resources</p> <p>5) Entering into PSAs</p> <p>6) Publishing and distributing information on state and local taxes and duties, other payments, including contextual information (general overview) about extractive industries, to improve transparency in extractive industries</p> <p>7) Directing and coordinating activities of ministries and other central state authorities</p> <p>8) Taking part in the legislative process (the power to initiate laws)</p> <p>9) Issuing binding resolutions and directives</p> <p>10) Establishment, reorganization and liquidation of ministries and other central state authorities upon request of the Prime Minister of Ukraine <sup>273</sup></p>	<p>Verkhovna Rada of Ukraine</p>	<p>of Ministers of Ukraine"<sup>274</sup></p> <p>Subsoil Code of Ukraine</p> <p>Mining Law of Ukraine</p>
<p>Ministry of Ecology and Natural Resources of Ukraine</p>	<p>1) Developing the state policy in the fields of environmental protection and rational use of natural resources</p> <p>2) Setting regulatory framework for a range of issues</p>	<p>Directed and coordinated by the CMU (the Ministry is a central executive body responsible for development and implementation of state</p>	<p>Law of Ukraine "On Environmental Protection"</p> <p>Regulation on the Ministry of Ecology and Natural Resources of</p>

<sup>273</sup> For example, Resolution of the CMU "On Main Tasks of Reforming the Oil and Gas Sector of Ukraine" No. 1510 of 16 December 1996.

<sup>274</sup> Law of Ukraine "On the Cabinet of Ministers of Ukraine" No. 2591-VI of 7 October 2010, available at: <http://zakon3.rada.gov.ua/laws/show/794-18>.

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
	<p>including the subsoil examination works monitoring, accounting for the volumes of produced minerals, depleted deposits, and the mining losses, accounting for oil and gas wells, procedure of releasing the subsoil resources into exploitation</p> <p>3) Providing consultations and consent for the issuance of special subsoil use permit</p> <p>4) Registration of first and final drafts of production sharing agreements and state registration of such agreements</p>	<p>policy in the field of environmental protection and environmental security</p>	<p>Ukraine<sup>275</sup></p> <p>Procedure for Registration of Drafts of the Production Sharing Agreement and State Registration of the Production Sharing Agreement<sup>276</sup></p>
<p>Ministry of Energy and Coal Industry of Ukraine (MECI)</p>	<p>1) Setting out main tasks of development of fuel and energy sector</p> <p>2) Issuing binding orders<sup>277</sup></p> <p>3) Monitoring the oil and gas market</p> <p>4) Approving project technical documents of oil and gas deposits exploration</p> <p>5) Deciding on commencement of development of oil and gas field or deposit</p> <p>6) Approving projects for conservation or liquidation of coal mining enterprises, that are under Ministry's management</p>	<p>Directed and coordinated by the CMU (the Ministry is a central executive body responsible for development and implementation of state policy in energy, nuclear industry, coal, peat, and oil and gas sectors)</p>	<p>Regulation on the Ministry of Energy and Coal Industry of Ukraine<sup>278</sup></p>

<sup>275</sup> Decree of the President of Ukraine "On Regulation on the Ministry of Ecology and Natural Resources of Ukraine" No. 452/2011 of 13 April 2011, available at: <http://zakon0.rada.gov.ua/laws/show/32-2015-%D0%BF>

<sup>276</sup> Order of the Ministry of Ecology and Natural Resources of Ukraine "On Approval of the Procedure for Registration of Drafts of the Production Sharing Agreement and State Registration of the Production Sharing Agreement" No. 40 of 5 February 2013, available at: <http://zakon4.rada.gov.ua/laws/show/z0299-13>

<sup>277</sup> For example, Order of the Ministry of Fuel and Energy of Ukraine "On Approval of the List of Statutory Losses, Industrial and Technological Losses of Oil, Gas and Gas Condensate during their Production, Preparation for Transportation and Transportation, and the Procedure for Their Quantification" No. 604 of 30 September 2004, available at: <http://zakon3.rada.gov.ua/laws/show/z0014-05>. According to Decree of the President of Ukraine "On Optimization of the System of central state authorities" No. 1085/2010 of 9 December 2010, available at: <http://zakon3.rada.gov.ua/laws/show/442-2014-%D0%BF>, the Ministry of Energy and Coal Industry of Ukraine was established as a result of reorganization of the Ministry of Fuel and Energy of Ukraine and the Ministry of Coal Industry of Ukraine.

<sup>278</sup> Decree of the President of Ukraine "On Regulation on the Ministry of Energy and Coal Industry of Ukraine" No. 382/2011 of 6 April 2011, available at: <http://zakon2.rada.gov.ua/laws/show/382/2011>

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
	7) Accounting for the state-owned property under Ministry's management and exercising control over the efficient use and preservation of such property 8) Developing the growth strategy of SOEs and companies, the state-owned corporate rights of which are managed by the Ministry 9) Keeping the account of accidents, that have occurred at fuel and energy enterprises, approving measures for prevention of accidents 10) Development and implementation of measures in the fields of energy supervision and compliance with quality standards for coal products 11) Administering state-owned objects being put under Ministry's management 12) Participating in development of procedure and conditions for privatization of fuel and energy enterprises		
State Fiscal Service of Ukraine (until 1 March 2014 these functions were performed by Ministry of Revenues and Duties of Ukraine)	1) Collection, recording, and control over the payment of taxes, duties, and customs payments (in particular, subsoil use payments for extraction of mineral resources) 2) Issuing the binding orders and exercising control over their being complied with	Directed and coordinated by the CMU through the Minister of Finance (the Service is a central executive body responsible for development and implementation of state tax and customs policy)	Tax Code of Ukraine <sup>279</sup> Regulation on the State Fiscal Service of Ukraine <sup>280</sup> Regulation on the Ministry of Revenues and Duties <sup>281</sup>
State Service for Geology and Mineral Resources of	1) Public management of geological exploration, use, and preservation of subsoil resources	Directed and coordinated by the CMU through the Minister	Subsoil Code of Ukraine Law of Ukraine "On the State

<sup>279</sup> Tax Code of Ukraine No. 2755-VI of 2 December 2010.

<sup>280</sup> Resolution of the CMU "On the State Fiscal Service of Ukraine" No 236 of 21 May 2014

<sup>281</sup> Decree of the President of Ukraine "On the Ministry of Revenues and Duties of Ukraine" No. 141/2013 of 18 March 2013, available at <http://zakon5.rada.gov.ua/laws/show/141/2013>

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
Ukraine (GMRU)	2) Monitoring of mineral resources base, geological environment and subsoil water 3) State control over geological exploration of subsoil (state geological control) and its rational and efficient use 4) State accounting of fields, deposits, and occurrences of mineral resources 5) Granting licenses (in particular, special permits for production of mineral resources) 6) Control over subsoil users' compliance with permit terms regarding pilot production and commercial production 7) Providing consultations with respect to the regulations of technical operation, projects and plans for development of mineral resource deposits	of Ecology and Natural Resources of Ukraine (central executive body responsible for implementation of state policy in geological exploration of subsoil and its rational and efficient use)	Geological Service of Ukraine <sup>282</sup> Regulation on the State Service for Geology and Mineral Resources of Ukraine <sup>283</sup> The Procedure for Granting Special Subsoil Use Permits <sup>284</sup>
State Ecological Inspection of Ukraine	1) State supervision over compliance with regulations on environmental safety 2) Supervision over the terms of special subsoil use permit being complied with	Directed and coordinated by the CMU through the Minister of Ecology and Natural Resources of Ukraine (central state authority responsible for implementation of state policy in supervision (control) in the sphere of environmental protection, rational and efficient use, restoration and protection of	Law of Ukraine "On Environmental Protection" Regulation on the State Ecological Inspection of Ukraine <sup>285</sup> The Procedure for Granting Special Subsoil Use Permits

<sup>282</sup> Law of Ukraine "On the State Geological Service of Ukraine" No. 1216-VII of 4 November 1999, available at <http://zakon5.rada.gov.ua/laws/show/1216-14>

<sup>283</sup> Decree of the President of Ukraine "On Regulation on the State Service for Geology and Mineral Resources of Ukraine" No. 391/2011 of 6 April 2011, available at <http://zakon5.rada.gov.ua/laws/show/391/2011>

<sup>284</sup> Resolution of the CMU "On Approving the Procedure for Issuing Special Subsoil Use Permits" No. 615 of 30 May 2011.

<sup>285</sup> Decree of the President of Ukraine "On the Regulation on the State Ecological Inspection of Ukraine" No. 454/2011 of 13 April 2011, available at: <http://zakon3.rada.gov.ua/laws/show/454/2011>

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
State Service for Mining Supervision and Industrial Safety of Ukraine (MSIS)	<ol style="list-style-type: none"> <li>1) Issuing the mining allotments</li> <li>2) State mining supervision over coal, ore and non-ore mining enterprises during mining works, construction, operation, liquidation, and conservation of mining enterprises<sup>286</sup></li> <li>3) Supervision over compliance with requirements of special subsoil use permits concerning state mining supervision</li> <li>4) Approving rules of technical operation, projects and plans of development of mineral resources deposits</li> </ol>	<p>mineral resources)</p> <p>Directed and coordinated by the CMU through the Minister of Social Security of Ukraine (Service is a central state authority responsible for implementation of state policy in supervision and control over environmental protection, efficient use, replenishment, and protection of mineral resources)</p>	<p>Subsoil Code of Ukraine</p> <p>Regulation on the State Service for Mining Supervision and Industrial Safety of Ukraine<sup>287</sup></p> <p>Regulation on the Procedure for State Mining Supervision<sup>288</sup></p> <p>Regulation on the Procedure for Granting Mining Allotments<sup>289</sup></p> <p>The Procedure for Granting Special Subsoil Use Permits</p>
Ministry of Economic Development and Trade (MEDT)	<ol style="list-style-type: none"> <li>1) Development and implementation of state policy in state-owned property management</li> <li>2) Development and implementation of state industrial policy</li> <li>3) Preparation and reporting to the CMU of a draft list of state-owned property that can be transferred into concession</li> </ol>	<p>Directed and coordinated by the CMU</p> <p>(central executive body responsible for development and implementation of state policies in economic, social development and trade fields, in industrial and investment aspects, in cross-border</p>	<p>Decree on Ministry of Economic Development and Trade<sup>290</sup></p> <p>Resolution of the CMU "On the issues of Ministry of Economic Development and Trade"<sup>291</sup></p> <p>Law of Ukraine "On Public-Private Partnership"<sup>292</sup></p> <p>Law of Ukraine "On Management</p>

<sup>286</sup> State mining supervision is the supervision over companies', organizations', and citizens' compliance with laws, rules and regulations, applicable to works related to geological exploration, use and protection of subsoil resources, and also the use and processing of raw minerals (paragraph 1 of the Regulation on the Procedure for State Mining Supervision).

<sup>287</sup> Decree of the President of Ukraine "On the Regulation on the State Service for Mining Supervision and Industrial Safety of Ukraine" No. 408/2011 of 6 April 2011, available at: <http://zakon0.rada.gov.ua/laws/show/408/2011>

<sup>288</sup> Resolution of the CMU "On Approval of the Regulation on the Procedure for State Mining Supervision" No. 134 of 21 February 1995, available at: <http://zakon0.rada.gov.ua/laws/show/134-95-%D0%BF>

<sup>289</sup> Resolution of the CMU "On Approval of the Regulation on the Procedure for Issuing of Mining Allotments" No. 59 of 27 January 1995.

<sup>290</sup> Decree of the President of Ukraine "On the Ministry of Economic Development and Trade of Ukraine" No 634/2011 of 12 December 2013, available at: <http://zakon2.rada.gov.ua/laws/show/634/2011>

<sup>291</sup> Resolution of the CMU "On issues of the Ministry of Economic Development and Trade" No 459 of 20 August 2014

<sup>292</sup> Law of Ukraine «On Public-Private Partnership» No 2404-VI of 1 July 2010

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
Ministry of Industrial Policy (until 11 April 2014)	<ol style="list-style-type: none"> <li>1) Development and implementation of state industrial policy, particularly in mining and metals sector</li> <li>2) State-owned property management</li> <li>3) Keeping the record of state-owned property under its management, and control over efficient use and preservation of such property</li> </ol>	<p>economic activities regulation, in technical regulation, in standardization and metrology, in state-owned property management, in stimulating the entrepreneurship)</p> <p>Directed and coordinated by the CMU (central executive body responsible for development and implementation of state industrial policy)</p>	<p>of State-owned Property”</p> <p>Decree on the Ministry of Industrial Policy<sup>293</sup></p> <p>Law of Ukraine “On Management of State-owned Property”</p>
National Energy and Utilities State Regulation Commission (Until 27 July 2014 - National Commission for State Regulation of Energy Sector)	<ol style="list-style-type: none"> <li>1) Until October 2015<sup>294</sup>: Developing and implementing the pricing and tariff policies in the oil and gas market (in particular, setting prices for domestically produced commercial gas and tariffs for the transportation of oil, gas (natural, petroleum gas, coalbed methane), and oil products.</li> <li>2) Starting from October 2015:<sup>295</sup> Approving the methodology of setting transportation tariffs for natural gas, for entry and exit points</li> <li>3) Setting tariffs for transportation of natural gas through transboundary gas pipelines</li> </ol>	<p>Accountable to the President of Ukraine; reporting to the Verkhovna Rada of Ukraine (state collegial body regulating energy and utility sector)</p>	<p>Regulation on the National Commission for State Regulation of Energy Sector (until 27 August 2014)<sup>296</sup></p> <p>Regulation on the National Energy and Utilities State Regulation Commission<sup>297</sup></p> <p>Law of Ukraine “On Natural Gas Market”</p> <p>Law of Ukraine “On Principles of the Functioning of Natural Gas</p>

<sup>293</sup> Decree of the President of Ukraine “On the Ministry of Industrial Policy” No 389/2013 of 19 July 2013, available at: <http://zakon5.rada.gov.ua/laws/show/389/2013>

<sup>294</sup> Article 4 of the Law of Ukraine “On Basic Principles of the Functioning of Natural Gas Market”, available at: <http://zakon0.rada.gov.ua/laws/show/2467-17/print1371455944258920>

<sup>295</sup> Article 3 of the Law “On Natural Gas Market” No 329-VIII of 9 April 2015, available at: <http://zakon5.rada.gov.ua/laws/show/329-19/print1443617963522502>

<sup>296</sup> Decree of the President of Ukraine “On the National Commission for State Regulation of Energy Sector” No. 1059/2011 of 23 November 2011.

<sup>297</sup> Decree of the President of Ukraine “On Approving Regulation on National Energy and Utilities State Regulation Commission” No 715/2014 of 10 September 2014 available at: <http://zakon0.rada.gov.ua/laws/show/715/2014>



State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
	4) Approving rules for supply of natural gas		Market”
State Architectural and Construction Inspection of Ukraine	1) Issuing permits for carrying out construction works 2) Checking the completed works’ being in compliance with requirements of state construction regulations, standards and rules 3) Issuing binding notifications, particularly concerning cease of preparatory and construction works if those are not carried out in compliance with statutory requirements	Directed and coordinated by the CMU through the Vice-Prime-Minister of Ukraine - Minister of Regional Development, Construction, and Public Housing and Utility Services  (central executive body responsible for implementation of state policy in state architectural and construction control, control over municipal economy)	Regulation on the State Architectural and Construction Inspection of Ukraine <sup>298</sup>  Procedure of Exercising State Architectural and Construction Control <sup>299</sup>
State Emergency Service of Ukraine	1) Exercising control over regulations on high-hazard objects 2) Developing and filing with the Minister of internal affairs proposals concerning list of enterprises, branches of economy and territories subject to continuous and statutory rescue maintenance, as well as procedures of performing such maintenance	Directed and coordinated by the CMU through the Minister of Internal Affairs (central executive body responsible for implementation of state policy in civic protection, protection of civilians and territories from emergency situations and prevention of their occurrence, liquidation	Law of Ukraine “On High-Hazard Objects” <sup>300</sup>  Regulation on the State Emergency Service of Ukraine <sup>301</sup>

<sup>298</sup> Resolution of the CMU “On Approving Regulation on State Architectural and Construction Inspection of Ukraine” No 294 of 9 July 2014, available at: <http://zakon0.rada.gov.ua/laws/show/294-2014-%D0%BF>; Decree of the President of Ukraine “On Regulation on State Architectural and Construction Inspection of Ukraine” No 439/2011 of 8 April 2011, available at: <http://zakon0.rada.gov.ua/laws/show/439/2011>

<sup>299</sup> Resolution of the CMU “ On Approving Procedure of Performing State Architectural and Construction Control” No 553 of 23 May 2011

<sup>300</sup> Law of Ukraine “On Objects of High Hazard” No 2245-III of 18 January 2001, available at: <http://zakon3.rada.gov.ua/laws/show/2245-14>

<sup>301</sup> Resolution of the CMU «On approving Regulation on the State Emergency Service of Ukraine” No 1052 of 16 December 2015

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
		<p>of consequences of emergency situations, rescue activity, firefighting, fire and technogenic safety, activity of rescue services, and hydrometeorological activities)</p>	
<p>Verkhovna Rada (Parliament) of the Autonomous Republic of Crimea</p>	<ol style="list-style-type: none"> <li>1) Distribution of subsoil use payments between the relevant local budgets</li> <li>2) Developing, approving, and executing local programs of the development of mineral resources base, rational use and protection of the subsoil</li> </ol>	<p>Elected body of the Autonomous Republic of Crimea</p>	<p>Constitution of Ukraine            Law of Ukraine "On Approval of the Constitution of the Autonomous Republic of Crimea"<sup>302</sup>            Law of Ukraine "On the Verkhovna Rada of the Autonomous Republic of Crimea"<sup>303</sup>            Subsoil Code of Ukraine</p>
<p>Council of Ministers of the Autonomous Republic of Crimea</p>	<ol style="list-style-type: none"> <li>1) Issuing special subsoil use permits (in particular, special permits for extraction of mineral resources of local importance in the territory of the Autonomous Republic of Crimea)</li> <li>2) Issuing mining allotments (for development of mineral resources fields of local importance in the territory of the Autonomous Republic of Crimea)</li> <li>3) Directing, coordinating, and controlling the activities</li> </ol>	<p>Government of the Autonomous Republic of Crimea</p>	<p>Constitution of Ukraine            Law of Ukraine "On Approval of the Constitution of the Autonomous Republic of Crimea"            Law of Ukraine "On the Council of Ministers of the Autonomous Republic of Crimea"<sup>304</sup></p>

<sup>302</sup> Law of Ukraine "On Approval of the Constitution of the Autonomous Republic of Crimea" No. 350-XIV of 23 December 1998, available at: <http://zakon3.rada.gov.ua/laws/show/350-14>

<sup>303</sup> Law of Ukraine "On the Verkhovna Rada of the Autonomous Republic of Crimea" No. 90/98-BP of 10 February 1998, available at: <http://zakon2.rada.gov.ua/laws/show/90/98-%D0%B2%D1%80>

<sup>304</sup> Law of Ukraine "On the Council of Ministers of the Autonomous Republic of Crimea" No. 3530-VI of 16 June 2011, available at: <http://zakon5.rada.gov.ua/laws/show/3530-17>

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
	<p>of executive authorities of the Autonomous Republic of Crimea</p> <p>4) Being consulted with respect to applications for providing subsoil resources into use (except for providing the subsoil resources into use under a PSA)</p> <p>5) Terminating right to use a subsoil plot</p>		<p>Subsoil Code of Ukraine</p> <p>The Procedure for Granting Special Subsoil Use Permits</p> <p>Regulation on the Procedure for Granting Mining Allotments</p>
<p>Oblast (region), Kyiv, and Sevastopol city state administrations</p>	<p>1) Issuing special water use permits (water objects of state significance) (required for carrying out certain activities in the oil and gas production sector)</p> <p>2) Control over the use and protection of subsoil</p> <p>3) Approving the production of mineral resources of local significance and peat with special technical means</p>	<p>Local state administrations and their heads are accountable to the President of Ukraine and the CMU, and are controlled by and report to the CMU.</p> <p>Local state administrations are controlled by and report to the relevant district and oblast (region) councils with regard to the powers delegated to them by relevant district and oblast (region) councils, and with regard to execution of the decisions of the councils on these matters.</p> <p>The Mayor of Kyiv as the head of the Kyiv City State Administration when</p>	<p>Constitution of Ukraine</p> <p>Law of Ukraine "On Local State Administrations"<sup>305</sup></p> <p>Subsoil Code of Ukraine</p> <p>The Law of Ukraine "On the Capital of Ukraine - the Hero City of Kyiv"<sup>306</sup></p> <p>Procedure for Approval and Granting of Special Water Use Permits<sup>307</sup></p>

<sup>305</sup> Law of Ukraine "On Local State Administrations" No. 586-XIV of 9 April 1999, available at: <http://zakon2.rada.gov.ua/laws/show/586-14>

<sup>306</sup> Law of Ukraine "On the Capital of Ukraine - the Hero City of Kyiv" No. 401-XIV of 15 January 1999, available at: <http://zakon2.rada.gov.ua/laws/show/586-14>

<sup>307</sup> Resolution of the CMU "On Approval of the Procedure for Approval and Issuance of Special Water Use Permits and Amendments to Resolution of the CMU of 10 August 1992 No. 459" No. 321 of 13 March 2002, available at: <http://zakon3.rada.gov.ua/laws/show/321-2002-%D0%BF/ed20120119>

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
		<p>exercising his/her executive powers is accountable to the President of Ukraine and the CMU, and is controlled by and reports to the CMU.</p>	
<p>Oblast (region), Kyiv, and Sevastopol city councils</p>	<ol style="list-style-type: none"> <li>1) Approving the provision of subsoil resources into use for the purposes of geological exploration and production of mineral resources deposits of state importance and for the purposes unrelated to production of mineral resources</li> <li>2) Distribution of payments for subsoil resource use between the relevant local budgets</li> <li>3) Issuing mining allotments (for development of mineral resources fields of local significance)</li> <li>4) Issuing special water use permits (required for carrying out certain activities in the oil and gas production sector)</li> <li>5) Developing, approving, and executing local programs of the development of mineral resources base, rational use and protection of the subsoil resources</li> <li>6) Exercising control over the use and protection of subsoil resources</li> </ol>	<p>The authorities and officials of local self-government bodies report to, and are controlled by and accountable to the territorial communities.</p> <p>When exercising powers of local self-government, the Kyiv City State Administration is, as an executive body, controlled by, accountable to, and reports to the Kyiv City Council.</p>	<p>Constitution of Ukraine</p> <p>Law of Ukraine "On the Local Self-Governance in Ukraine"<sup>308</sup></p> <p>Law of Ukraine "On the Capital of Ukraine - the Hero City of Kyiv"</p> <p>Subsoil Code of Ukraine</p> <p>Procedure for Approval and Granting of Special Water Use Permits</p>
<p>Village, rural settlement, city, and district councils</p>	<ol style="list-style-type: none"> <li>1) Approving allocation of rights to use subsoil for the purposes of geological exploration and production of mineral resources deposits of local importance</li> <li>2) Carrying out the local programs for the development of mineral resources base, efficient use and</li> </ol>	<p>The authorities and officials of local self-government bodies report to, and are controlled by and accountable to the territorial</p>	<p>Constitution of Ukraine</p> <p>Law of Ukraine "On the Local Self-Government in Ukraine"</p> <p>Subsoil Code of Ukraine</p> <p>Law of Ukraine "On Oil and Gas"</p>

<sup>308</sup> Law of Ukraine "On the Local Self-Government in Ukraine" No. 280/97-BP of 21 May 1997, available at: <http://zakon3.rada.gov.ua/laws/show/280/97-%D0%B2%D1%80>

State authority	Main functions/powers in mineral resource production sector	Subordination to the state authority	Laws and regulations
	<p>protection of the subsoil resources</p> <p>3) Exercising control over the use and protection of subsoil</p> <p>4) Assisting in development and implementation of actions with respect to functioning of oil and gas industry objects under extraordinary conditions</p> <p>5) Assisting in preparation of comprehensive plans for the development of mining industries</p>	<p>communities.</p> <p>The executive authorities of village, rural settlement, city, and city district councils are controlled by and report to the relevant councils; they are controlled by the relevant executive authorities when exercising powers delegated by executive authorities.</p>	<p>Mining Law of Ukraine</p>

## 15. ANNEX 7. ULTIMATE BENEFICIAL OWNERS OF REPORTING ENTITIES ACCORDING TO THE INFORMATION FROM UNIFIED STATE REGISTRY

### Notes

- ▶ The information below corresponds to the information from Unified State Registry (USR) as of 21 October 2016;
- ▶ USR does not provide for ultimate beneficial owners of state and communal enterprises. Instead, USR provides with information on founders (participants) of such legal entities, including state executive bodies managing those. USR provides rather inconsistent information on ultimate beneficial owners of state and communal enterprises. For example, there might be cases where it is indicated that an ultimate beneficial owner is absent, whereas there are also cases where no information is ever indicated with respect to beneficial owner. The table contains information precisely as published on USR official website as of the date above.
- ▶ A statement “No information in the USR” means that information on ultimate beneficial owner of respective entity is not indicated in USR (including state enterprises’ ones)
- ▶ Please note that the translated text below is a result of the automatic translation process, so correctness of transliteration may not be preserved in some cases.

Nº	Code EDRPOU	Name	Ultimate beneficial owner of the company
1	135390	Ukrnafta PJSC	No ultimate beneficial owner
2	153117	State Joint-Stock Company Chornomornaftogaz PJSC	No information available on USR
3	20041662	Poltavska gazonaftova kompaniia Joint Venture	JKX Oil & Gas Plc, London, 3050645, UK <sup>309</sup>
4	20077720	Naftogaz of Ukraine National Joint-Stock Company	No ultimate beneficial owner
5	22091121	Tysgaz LLC	Afendikov Mykhailo, USA
6	22402928	Joint Venture Boryslavska Naftova Kompaniia LLC	No information available on USR
7	23152126	Joint Venture Ukrkarpatoil LLC	No information available on USR
8	24186185	Energija-95 LLC	Svetlana Murashova, Ukraine Alexander Pidvalnyi, Ukraine

<sup>309</sup> Information was provided by Poltavaska gazonaftova kompaniia Joint Venture

Nº	Code EDRPOU	Name	Ultimate beneficial owner of the company
9	25168700	Plast PrJSC	Ostexpert Limited Efrosini Manti, 28.10.1963, K 00247532, Stavrou Stylianou, 11, 2023, Nicosia, Cyprus
10	25635581	Ukrgezvydobutok PrJSC	Private limited company Smart Energy BV, Vadym Novynskyy, Ukraine
11	26333503	Representation office Regal Petroleum Corporation Limited (without legal entity right)	Regal Petroleum (Jersey) Limited, Vadym Novynskyy, Ukraine
12	30019775	Ukrgezvydobuvannia PJSC	No ultimate beneficial owner
13	00156392	Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	See information on Ukrgezvydobuvannia PJSC
14	00153146	Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	See information on Ukrgezvydobuvannia PJSC
15	00153100	Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	See information on Ukrgezvydobuvannia PJSC
16	25976423	Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	See information on Ukrgezvydobuvannia PJSC
17	30019801	Ukrtransgaz PJSC	No ultimate beneficial owner
18	30694895	Kub-gaz LLC	No ultimate beneficial owner
19	30732144	Enerhoservisna kompaniia Esco-Pivnich LLC	Brositi Investment Limited, Mykola Zlochevskiy, Ukraine
20	31037994	Pari LLC	Mykola Zlochevskiy, Ukraine
21	31169745	National Joint-Stock Company Nadra Ukrainy PJSC	No ultimate beneficial owner
22	31511844	Arabskyi energetychnyi aliانس IUEI LLC	No ultimate beneficial owner
23	31570412	Ukrtransnafta PJSC	No ultimate beneficial owner
24	31747429	Prom-Energoproduct LLC	Vadym Novynskyy, Ukraine
25	31978102	Geologichne biuro Lviv LLC	Zinoviy Kozitskii, Ukraine Karel Komarek, Czech Republic
26	32377038	Naftogazvydobuvannia PrJSC	DTEK OIL GAZ B.V., Rinat Akhmetov, Ukraine
27	32426289	Skhidnyi Geolohichniy Soiuz LLC	No ultimate beneficial owner
28	32847657	Ukrnaftogazinvest LLC	Marko Marenko, Italy
29	33100376	Pryrodni Resursy PrJSC	No ultimate beneficial owner
30	33152471	Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	Ultimate beneficial owner (Controller) cannot be determined
31	33750826	Ukrainska burova kompaniia LLC	Dzharty Natalia, Ukraine Lushnikova Victoria, Ukraine Omelchenko Pavel, Ukraine

№	Code EDRPOU	Name	Ultimate beneficial owner of the company
			Solodukhin Oleg, Ukraine Hamid Bekkali, Cyprus
32	34530351	Praim-Gaz LLC	No ultimate beneficial owner
33	36050166	Persha ukraiinska gazonaftova kompaniia LLC	Mykola Zlochevskiy, Ukraine
34	36828617	Horyzonty LLC	Zinoviy Kozitskii, Ukraine Karel Komarek, Czech Republic
35	37182541	Makkom-grup LLC	Maxim Krutenko, Ukraine
36	37332410	Nadragaz LLC	Zlochevskiy Mykola, Ukraine Kernytska Olena, Ukraine
37	37994284	Ukristgaz LLC	Ionidis Dimitris, Cyprus
38	38126671	Zakhidgazinvest LLC	Alessandro Benedetti, Italy Yves Bertrand Hilen Gauquelin Palyer, France
39	38285759	Bogorodchanyaftogaz LLC	Kurochkin Oleg, Ukraine Petrushko Yuri, Ukraine
40	37827698	Eni Ukraina LLC	No ultimate beneficial owner
41	23703371	Kashtan Petroleum LTD Joint Venture	No information available on USR
42	22525915	Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC	See information on Ukrnafta PJSC
43	5398533	Naftogazovydobuvne upravlinnia Okhtyrkanaftogaz of Ukrnafta PJSC	See information on Ukrnafta PJSC
44	34763705	Nadra Geotsentr LLC	Anna Korelidou, Greece Nicoleta Harofina Anthonas, Cyprus
45	33832065	Shell Ukraine Exploration and Production I LLC	No ultimate beneficial owner
46	177117469	Joint activity agreement of 29/06/2004 No 612 - authorized entity Vyrobnnycho-komertsiina firma Dion LLC 24430679	Metenerdzhi Limited, Odisseas Pericleous, Cyprus, m. Nicosia, Strovolos 4 Ahas Marinas Vamiko Bildin, d. 8, office 36
47	337504782	Joint activity agreement of 10/06/2002 No 3 - authorized entity Karpatygas LLC 30162340	No information available on USR
48	337504801	Joint activity agreement of 25/04/2003 No 147 - authorized entity Naftogazrembud-1 LLC 33799463	Yatsyk Volodymyr, Ukraine
49	403739509	Joint activity agreement of 24/12/1997 No 999/97 - authorized entity Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC 22525915	See information on Ukrnafta PJSC



№	Code EDRPOU	Name	Ultimate beneficial owner of the company
50	403742858	Joint activity agreement of 28/11/2000 No 1-Д21/008/2000 - authorized entity Poltava branch of Devon CJSC 26002442	No information available on USR
51	403744427	Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	No ultimate beneficial owner
52	455860305	Joint activity agreement of 04/02/2004 No 60 - authorized entity Firma Has LLC 21237338	No ultimate beneficial owner
53	455860319	Joint activity agreement of 24/03/2004 No 493 - authorized entity Karpatygaz LLC 30162340	No information available on USR
54	466573703	Joint activity agreement of 26/12/2003 No 122 - authorized entity Sakhalinske LLC 32337278	Danilov Vitaliy, Ukraine Kotvitskyy Igor, Ukraine
55	466573913	Gravelit-21 LLC (34013604) responsible for taxes maintenance and payments provision to the budget during implementation JAA	Karasik Anna, Ukraine Khachaturova Valentina, Ukraine
56	473544036	Joint activity agreement of 15/09/2004 No 927 - authorized entity Tsefei LLC 32869749	Karina Emeneh Arzu, Ukraine Kostjukov Alexey, Ukraine
57	534663345	Joint activity agreement of 19/01/1999 No 35/4 - authorized entity Ukrnafta PJSC 135390	See information on Ukrnafta PJSC
58	534664291	Joint activity agreement of 28/01/2008 No 35/21 - authorized entity Kashtan Petroleum LTD Joint Venture 23703371	No information available on USR
59	536507917	Joint activity agreement of 21/07/1997 No 23-3/97-845-97 - authorized entity Gaz-MDS LLC 24253556	Gavrish Andrey, Ukraine
60	560242372	Joint activity agreement of 07/09/2001 No 4 - authorized entity Gals-K PrJSC 31566427	Vayspapir Vadim, Ukraine Volovyk Lidia, Ukraine Volovyk Oleg, Ukraine Gavrilenko Volodymyr, Ukraine Gavrilenko Mykola, Ukraine Gavrilenko Taras, Ukraine Demchenko Petro, Ukraine

№	Code EDRPOU	Name	Ultimate beneficial owner of the company
			Dovzhok Valery, Ukraine Dovzhok Tatyana, Ukraine Evstratov Michailo, Ukraine Evstratova Alla, Ukraine Zinevych Volodymyr, Ukraine Korniychuk Lyudmila, Ukraine Netesova Helen, Ukraine Pambos Fellas, Cyprus Rubaha Mykola, Ukraine
61	560244179	Joint activity agreement of 13/10/2004 No 1747 - authorized entity Karpatnadrainvest LLC 31789453	Drobah Roman, Ukraine Kalandiya Lea, Russian Federation Kvaratskhelia Lia, Ukraine Mironenko Tetiana, Ukraine Anna Korelidou, Greece, Nicoleta Harofita Anthonas, Cyprus
62	580310445	Joint activity agreement of 19/05/2000 No 17-2000 - authorized entity Sirius-1 LLC 32239577	Hapon Olga, Ukraine Tulub'yeva Olena, Ukraine Semynozhenko Igor, Ukraine Pavlo Ovcharenko, Ukraine Probylov Sergey, Ukraine
63	587437982	Nadra Geotsentr LLC (34763705) responsible for taxes maintenance and payments provision to the budget during implementation JAA No 265-12 of 23/11/2007 with Gazopromyslove upravlinnia Kharkivgazvydobuvannia	Ana Korelidou, Greece, Nicoleta Harofina Anthonas, Cyprus
64	190905	Ingulets GZK PrJSC	Akhmetov Rinat, Ukraine
65	190977	Central GZK PrJSC	Akhmetov Rinat, Ukraine
66	191000	Southern GZK PJSC	Akhmetov Rinat, Ukraine
67	191023	Northern GZK PrJSC	Akhmetov Rinat, Ukraine
68	191218	The foreign investment enterprise in the form of PrJSC Zaporizhzhia iron ore industrial complex	Akhmetov Rinat, Ukraine Moder Ian, Slovakia Hrnek Tomas, Slovakia Balko Evzhen, Slovakia Blashkova Mary, Slovakia
69	191282	Poltavsky GZK PrJSC	Ferrexpo PLC, 05432915, st. King p IT 2-4, London, SW1Y6QL, United Kingdom
70	191307	Kryvyi Rih iron ore industrial complex PJSC	Akhmetov Rinat, Ukraine Kolomoyskyi Ihor, Ukraine
71	191329	Evraz Sukha Balka PrJSC	Abramovich Roman, the Russian Federation
72	24432974	ArcelorMittal Kryvyi Rih PJSC	Lakshmi Niwas Mittal, India
73	35713283	Yerystivskyi GZK LLC	Ferrexpo PLC, st. King p IT 2-4, London, SW1Y6QL, United Kingdom
74	190928	Ordzhonikidze GZK PJSC	No ultimate beneficial owner

Nº	Code EDRPOU	Name	Ultimate beneficial owner of the company
75	190911	Marganets GZK PJSC	No ultimate beneficial owner
76	36716128	United mining and chemical company State Enterprise	No information available on USR
77	39391950	Irshansk GZK Branch of United mining and chemical company State Enterprise	See information about United mining and chemical company State Enterprise
78	39389830	Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	See information about United mining and chemical company State Enterprise
79	30597936	Mizhrichenskyi GZK LLC	Firtash Dmytro
80	174668	Shakhtoupravlinnia Donbas PJSC	No ultimate beneficial owner
81	174846	Mine named after O.F. Zaciadko PJSC	Organization of lessees of the mine n.a. Zasyadko, code of the founder: 25807979
82	178175	Mine Nadiia PJSC	No information available on USR
83	178353	DTEK Pavlogradvuhillia PrJSC	Akhmetov Rinat, Ukraine
84	5508186	DTEK Mine Komsomolets Donbasu PrJSC	Akhmetov Rinat, Ukraine
85	13498562	Shakhtoupravlinnia Pokrovske PJSC	Paspalides Dinos, Cyprus
86	31599557	Vuhilna kompaniia Krasnolymanska State Enterprise	No information available on USR
87	31906124	Snizheanratsyt State Enterprise	No information available on USR
88	32087941	Krasnoarmiiskvuhillia State Enterprise	No information available on USR
89	32270533	Artemvuhillia State Enterprise	No information available on USR
90	32323256	Lvivvuhillia State Enterprise	No information available on USR
91	32359108	Lysychanskvuhillia PJSC	No information available on USR
92	32363486	Krasnodonvuhillia PrJSC	Akhmetov Rinat, Ukraine
93	32366906	Torezanratsyt State Enterprise	No information available on USR
94	32442295	Makiivvuhillia State Enterprise	No information available on USR
95	32953421	Orendne pidpriemstvo Mine Zhdanivska PJSC	No information available on USR, but the following names of founders are provided Mamlyeyev Shamil Viniatullovyh, Ukraine Oleksandr Danilov, Ukraine Myshko Constantine, Ukraine Paramonov Yuri, Ukraine Zubkov Mykola, Ukraine Ilyuk Mykhailo, Ukraine Kulchytsky Mykola, Ukraine Tsiganok Fedir, Ukraine Kovalchuk Vitaliy, Ukraine Shurayev Serhiy, Ukraine Zaplava Oleksandr, Ukraine

№	Code EDRPOU	Name	Ultimate beneficial owner of the company
			Shkandevych Vitaly, Ukraine Grebeniuk Sergiy, Ukraine Afonov Petro, Ukraine Vishensky Viktor, Ukraine Kucher Oleg, Ukraine
96	33161769	Donetska vuhilna energetychna kompaniia State Enterprise	No information available on USR
97	33426253	Selydivvuhillia State Enterprise	No information available on USR
98	33839013	Toretskvuhillia State Enterprise	No information available on USR
99	34032208	Shakhtoupravlinnia Pivdennodonbaske No 1 State Enterprise	No information available on USR
100	34181461	DV naftogazovydobuvna kompaniia LLC	Borysenko Egor, Ukraine
101	36028628	Mine Bilozerska ALC	Akhmetov Rinat, Ukraine
102	37014600	DTEK Dobropilliavuhillia LLC	Akhmetov Rinat, Ukraine
103	37596090	DTEK Sverdlovanratsyt LLC	Akhmetov Rinat, Ukraine
104	37713861	DTEK Rovenkyanratsyt LLC	Akhmetov Rinat, Ukraine
105	39528169	Mine Pivdennodonbaska No 3 named after M. S. Surgaia State Enterprise	No information available on USR

## 16. ANNEX 8. ESSENTIAL TERMS AND CONDITIONS OF PSA

The PSA should define a list of investor's activities and a program of mandatory works, specifying performance deadlines, scope and types of financing, technological equipment and other factors that cannot be lower than the investor has indicated in its bidding application, as well as the other essential terms and conditions.<sup>310</sup>

The essential terms and conditions of a production sharing agreement are:

- 1) Names of the parties to the agreement and their contact details;
- 2) Description of the subsoil block (mineral deposit), for which the agreement is concluded, including the geographical coordinates of the operation area, as well as depth restrictions on commercial subsoil development;
- 3) Conditions of provision of a land plot for subsoil use and a subsoil block;
- 4) Project of restoration of the lands damaged in the course of prospecting, exploration, and production of minerals;
- 5) Type (-s) of subsoil use;
- 6) List, scope, and deadlines of works performed under the agreement;
- 7) Quality requirements to the works performed under the agreement;
- 8) Rights and obligations of the parties, including the rights of the investor to use the land and subsoil area, and its other rights and obligations set forth herein;
- 9) Procedure of negotiating the budgets and work programs by the parties;
- 10) Terms of use of mineral resources;
- 11) Procedure for determining the value of extracted minerals, specifying the currency in which such value will be indicated, in the agreement with a foreign investor;
- 12) Procedure for paying subsoil use fee;
- 13) Point of measurement;
- 14) Investor's obligation to deliver extracted production to the point of measurement;
- 15) Conditions of calculating the volume of cost recovery production;
- 16) Expenses to be reimbursed by cost recovery production;
- 17) Procedure for and conditions of distribution of the profit production between the State and the investor;
- 18) Procedure and term for the transfer of State portion of profit production to the state. The agreement may provide for the transferring to the State the monetary equivalent of its portion of profit production;

---

<sup>310</sup> The Law of Ukraine "On Production Sharing Agreements" No. 1039-XIV from 14 September 1999

- 19) Procedure for the transfer of title to extracted production;
- 20) Procedure under which the investor obtains its portion of profit production under the agreement;
- 21) Procedure of transfer of title to property from the investor to the state;
- 22) Procedure for supervising the performance of the PSA; deadlines, templates, and contents of reports, information, invoices to be submitted by the investor to the CMU or the CMU-authorized central state authority;
- 23) Requirements of return of the subsoil block and the land plot, granted for subsoil use, after the expiration of the agreement if the PSA is terminated early, or completion of certain phases of works, as well as the deadlines and procedure for the return of the subsoil block and land plot;
- 24) Terms of change, extension, or early termination of the agreement;
- 25) Terms of assigning the rights and obligations under the agreement by the investor;
- 26) Requirements for the efficient and integrated use and protection of natural resources and the environment, safety and health of personnel involved in performance of the works under the agreement;
- 27) Procedure for conservation or liquidation of mining facilities;
- 28) Term of the agreement, the date, place of its signing, and procedure for its entry into force;
- 29) Responsibility of parties to the agreement, and means to secure it;
- 31) Procedure for the transfer by the investor to the State of movable property created or acquired by the investor for the performance of the PSA and the title to which was transferred to the State in accordance with law;
- 32) other essential terms and conditions stipulated by the law.

The PSAs concluded for prospecting, exploration, and production of hydrocarbons, as well as the use of deposits with significant reserves of minerals should also contain the following essential terms and conditions:

- ▶ annual declaration of extractive characteristics;
- ▶ procedure for use of geological, geophysical and other information;
- ▶ procedure and specifics of accounting for industrial and technological costs;
- ▶ procedure for and terms of assessing the level of pollution in the area of operation the subsoil block (the land plot provided for subsoil use) at the time of concluding the PSA;
- ▶ amount and terms of environmental protection actions;
- ▶ procedure for negotiating and approving the work programs, including programs for petroleum operations;

- ▶ terms of custody over the state portion of extracted minerals before their transfer to the state;
- ▶ terms of insuring the property risks, including the loss of extracted minerals due to flood, or fire; conditions of exclusive risk during field development.

## 17. ANNEX 9. ESSENTIAL TERMS AND CONDITIONS OF CONCESSION CONTRACT

Essential terms and conditions of concession contract are:

- 1) the parties to the contract
- 2) types of activities, works, services which are provided under the contract
- 3) the object of concession (breakdown and value of property or technical and financial conditions for the construction of the concession object)
- 4) the terms of granting a land plot, if it necessary to carry on activities under the concession arrangement
- 5) a list of activities that are subject to licensing
- 6) conditions for setting or changing the prices (tariffs) for goods (works, services) produced (performed, provided) by the concessionaire
- 7) duration of the concession contract, terms of employment of workers that are citizens of Ukraine
- 8) conditions for use of Ukrainian-source materials
- 9) the terms and scope for the improvement of the concession object and terms of compensating these improvements
- 10) terms, amounts and payment conditions of concession fee
- 11) procedures for utilizing depreciation charges
- 12) restoration of the concession object and the conditions for its return to the owner
- 13) liability for failure or improper performance of obligations under the concession contract
- 14) insurance the concession objects to be arranged for by the concessionaire
- 15) the procedure for introducing the amendments and terminating the contract
- 16) the procedure for dispute resolution
- 17) the right to obtain information and review the performance of the contract
- 18) procedure and terms for the assignment of rights and obligations under the concession contract, including terms on provision of guarantees
- 19) conditions for the use of intellectual property.

The parties to the concession contract may agree upon the other conditions including those envisaged by special legislation regulating concession activities in certain industries.

Law "On Peculiarities of Lease or Concession of Fuel and Energy Industry Objects" provides additional list of essential terms for the concession contract of a fuel and energy industry object:

**- in terms of operations:**

- 1) the procedure and conditions of the restoration of the concession object and the conditions for its return to the owner



- 2) the procedure and conditions for writing off assets being a part to the lease or concession object
- 3) obligations of the contracting parties to keep the lease or concession object well-maintained
- 4) responsibilities for the maintenance of lease or concession object in compliance with the requirements of state standards, rules and regulations of the relevant activities
- 5) duties of the lessee or concessionaire to use the lease or concession object for a designated purpose in accordance with the core production profile of an enterprise that previously operated such facility concerning the extraction of coal and lignite (brown coal), its processing in guaranteed quantities and of proper quality
- 6) the procedure of exercising control over the lease object by both the State Property Fund of Ukraine and an authorized state executive body
- 7) procedure of performing control over concession object by an authorized state executive body
- 8) liability of the parties, including lessee's or concessionaire's duties for preserving safety of the object during operation
- 9) ensure manufacturing of products in the reasonably expected volumes and in compliance with quality standards
- 10) ensuring the use of rational, environmentally safe and harmless technologies
- 11) ensure the implementation of measures for the integrated use of mineral resources
- 12) preventing the selective mining of resources, abnormal losses of fuel and energy resources
- 13) preservation and keeping the record of materials and production waste that are needed but currently not used
- 14) ensuring that lessee or commissionaire undertakes proper restoration of land plots before returning those to the owner, as prescribed by the Land Code of Ukraine
- 15) taking measures to prevent possible harmful effects of accidents and natural disasters arising at the lease or concession object
- 16) compliance with established mobilization tasks
- 17) ensure compliance with environmental standards and other requirements set forth by the environmental legislation, and handling the environmental and hydrogeological issues that occur during the operation of lease or concession object
- 18) ensuring continuous monitoring of the ecological condition of the environment

**- in financial aspects:**

- 1) ensuring the reduction of accounts receivable and accounts payable
- 2) ensuring the timely settlements of taxes, duties, and insurance premiums
- 3) providing a monthly payment of salaries as stipulated in a relevant collective agreement
- 4) increasing the staff's wages in line with inflationary trends and in accordance with the provisions of a relevant sectoral agreement
- 5) settling salary arrears existing at the time of transferring the object into lease or concession
- 6) insuring the lease or concession object and the investment commitments at lessee's or concessionaire's cost

- 7) amounts of investing the lease or concession objects to be done by the lessee or concessionaire
- 8) the scope of works to be funded (completed) by the concessionaire and / or a list of property to be produced by the concessionaire

**- in social activities:**

- 1) ensuring an adequate level of safety of work
- 2) ensuring the adequate health and sanitary servicing for the employees
- 3) ensuring the number of workplaces to be as envisaged by the relevant collective agreement
- 4) ensure compliance with the sectoral agreements and company collective agreement.

If the lease or concession object is an integrated property group, sets of integrated property groups that are designed for and are self-sufficient in terms of business activities of black or brown coal mining and processing, additional essential terms of the concession contract are as follows:

- 1) prevention of damages to the deposits being developed and the adjacent ones that may result from mining works; ensuring the preservation of coal deposits that are under conservation;
- 2) ensuring that the information on coal production, the state of reserves, and the losses of coal in coalbeds, conditions and dimensions of mines, is duly reported and filed with the state statistics authorities;
- 3) carry annual settlements and negotiations on the amount of subsidies, as set by the CMU
- 4) securing a financial reserve for the closure of coal mining enterprises as set by the CMU

ensuring that the employees and pensioners are provided with free coal for domestic needs.

## 18. ANNEX 10. INFORMATION ON MINERAL RESOURCE CLASSIFICATION

In practice, two classifications of mineral reserves are used in the extractive Industries:

- 1) **Classification by the industrial purpose:** balance sheet (extractable) reserves - their production is feasible and they should meet the specifications established at the time of calculation of reserves in the subsoil, and off-balance sheet reserves - their mining is infeasible provided the current basic level of technological equipment of the deposits.
- 2) **Classification by the extent of exploration:**
  - Classification of the reserves of hard formations by the extent of exploration (according to the Instruction on How to use the Classification of reserves and mineral resources of the State Fund of Deposits to coal, iron ore, and other fields)):
    - A, B and C1 (explored and studied at different level of details)
    - C2 (estimated)
  - Classification of oil and gas reserves by the extent of exploration (according to the Instruction on How to use the Classification of reserves and mineral resources of the State Fund of Deposits to geological and economic study of potential resource sites and oil and gas reserves, approved by the Resolution of the State Commission for Mineral Resources No 46 dated 10.07.1998):
    - Proven resources - A (fully explored), B (studied on the basis of industrial inflows of oil or gas), C1 (studied based on the results of pilot development and testing);
    - Prospective resources - C2 (studied based on the results of wells testing and exploration), C3 (their specific mineral-yield of a seam is estimated based on the available information about the fields in the area)
    - Inferred resources - D1 (inferred resources within large regional structures with proven oil and gas presence), D2 (inferred resources, with oil and gas presence not yet proven)

## 19. ANNEX 11. AUCTIONS ON GRANTING LICENSES HELD DURING 2014-2015<sup>311</sup>

### Results of auctions on granting licenses ("auctions") held in 2014

No	Subsoil use object				Starting price of permit, kUAH	Guarantee payment, kUAH	Auction documentation package price, kUAH	Price of geological information, UAH	Term of validity of the permit, years	Selling price, kUAH	Bidders (List of participants)	Bid winner
	Name of subsoil block	Type of natural resource	Type of subsoil use	Location of subsoil area								
Results of the I auction of 18 July 2014												
1.	Mining block № 3 (outside of mines № 10-bis), layer h <sub>10</sub> <sup>B</sup>	coal	geological exploration, including pilot production	Donetsk region, c. Makiivka, (in the territory of the city council)	9.43	1.89	4.50	44,603.20	5	11.43	1. Ukraina Capital LLC 2. Hradomir-M LLC	Aiger-trade LLC
Results of the II auction of 18 June 2014												
1.	Bilychiv area	oil, natural gas, gas condensate	geological exploration including pilot production, and subsequent production of oil and gas (commercial development of fields)	Poltava region, Chornuhyn district	3,312.80	662.56	72.55	437,826.37	5	3 402.80	1. Avantazh Enegro LLC 2. Slobidnafta LLC	Avantazh Enegro LLC
2.	Losyshchyn area	oil, natural gas, gas condensate	geological exploration,	Sumy region, Romny district	3,127.40	625.48	72.55	159,058.67	5	3 187.40	1. Avantazh Enegro LLC 2. Slobidnafta LLC	Slobidnafta LLC

<sup>311</sup> In accordance with the information of the State Service for Geology and Mineral Resources of Ukraine. Only those mineral resources which are analyzed in this Report are included into this Annex. All names are translated by means of automatic translation and may be different from the official ones.

No	Subsoil use object				Starting price of permit, kUAH	Guarantee payment, kUAH	Auction documentation package price, kUAH	Price of geological information, UAH	Term of validity of the permit, years	Selling price, kUAH	Bidders (List of participants)	Bid winner
	Name of subsoil block	Type of natural resource	Type of subsoil use	Location of subsoil area								
			including pilot production, and subsequent production of oil and gas (commercial development of fields)									

## Results of auctions in 2015

No	Subsoil object				Starting price of permit, kUAH	Guarantee payment, kUAH	Auction documentation package price, kUAH	Price of geological information, UAH	Term of validity of the permit, years	Selling price, kUAH	Bidders (List of participants)	Bid winner
	Name of subsoil area	Type of natural resource	Type of subsoil use	Location of subsoil area								
Results of the I auction of 24 July 2015												
1.	Buniv area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial development of fields)	Lviv region, Yavoriv and Mostyska districts	137.18	27.44	4.50	411,418.33	20	3,287.18	1. Gazenergo-Ukraine PrJSC 2. Burova kompaniia Horyzonty LLC 3. Horyzonty LLC 4. LLC "Heorozvidka"	Horyzonty LLC
2.	Rudnyky area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial development of fields)	Lviv region, Mykolaiv, Zhydachiv, Pustomytiv districts	295.18	59.04	9.21	232,782.19	20	11,555.18	1. Truboplast LLC 2. Proekt-Bud Private Enterprise 3. Heorozvidka LLC 4. Gaz Oil Investmen LLC	Proekt-Bud Private Enterprise
3.	Kolodnytsia area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial	Lviv region, Stryi district	148.67	29.73	4.64	30,714.84	20	6,258.67	1. Ukrnaftogazinvest LLC 2. Nordik Private Enterprise 3. Heorozvidka LLC	Nordik Private Enterprise

No	Subsoil object				Starting price of permit, KUAH	Guarantee payment, KUAH	Auction documentation package price, KUAH	Price of geological information, UAH	Term of validity of the permit, years	Selling price, KUAH	Bidders (List of participants)	Bid winner
	Name of subsoil area	Type of natural resource	Type of subsoil use	Location of subsoil area								
			development of fields)									
4.	Khoroshiv area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial development of fields)	Kharkiv region, Kharkiv district	5,085.0	1017.0	72.55	348,303.52	20	16,565.0	1. Kade resource LLC 2. Gravelit-21 LLC 3. Poltavska gazonaftova kompaniia Joint Venture 4. Naftogazrozrobka LLC 5. Iuteksnaftohaz LLC 6. Naftokhimichna kompaniia Matrapak-Ukraiina LLC	Naftogazrozrobka LLC
5.	Batynetsko-Pereshpynsk area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial development of fields)	Lviv region, Turka, Starosambir and Drohobych districts	726.51	145.30	22.67	641,866.08	20	766.51	1. Halytska energetychna kompaniia LLC 2. Gaz Oil Investments LLC	Gaz Oil Investments LLC
Results of the II auction of 10 November 2015												
1.	Bystrytsia area	oil, natural gas, gas condensate	geological exploration,	Lviv region, Drohobych district	159.85	31.97	4.99	244,514.50	20	12,129.85	1. Gaz Trade LLC 2. Budivselno-montazhne upravlinnia № 77 Zhytlopostach LLC	Budivselno-montazhne upravlinnia № 77 Zhytlopostach LLC

No	Subsoil object				Starting price of permit, kUAH	Guarantee payment, kUAH	Auction documentation package price, kUAH	Price of geological information, UAH	Term of validity of the permit, years	Selling price, kUAH	Bidders (List of participants)	Bid winner
	Name of subsoil area	Type of natural resource	Type of subsoil use	Location of subsoil area								
			including pilot production, and subsequent production of oil and gas (commercial development of fields)								upravlinnia № 77 Zhytlopostach LLC 3. NT-Engineering LLC 4. Haidro Drilling Karpaty LLC	
2.	Pivdennozalužhanska area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial development of fields)	Lviv region, Drohobych and Sambir districts	567.74	113.55	17.71	578,081.83	20	607.74	1. Prykarpatska energetychna kompaniia LLC 2. Ukrainiska nezalezna geologacha kompaniia LLC	Ukrainiska nezalezna geologacha kompaniia LLC
3.	Storonska area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial development of fields)	Lviv region, Drohobych and Sambir districts	357.54	71,51	11.16	640,189.61	20	367.54	1. Galytska energetychna kompaniia LLC 2. Energo-Investgrup LLC	Energo-Investgrup LLC
4.	Humenets area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial	Lviv region, Horodok, Pustomytiv and Mykolaiv districts	295.51	59.10	9.22	230,523.09	20	325.51	1. Budivelno-montazhne upravlinnia № 77 Zhytlopostach LLC	Nadra Servis Grup LLC



No	Subsoil object				Starting price of permit, KUAH	Guarantee payment, KUAH	Auction documentation package price, KUAH	Price of geological information, UAH	Term of validity of the permit, years	Selling price, KUAH	Bidders (List of participants)	Bid winner
	Name of subsoil area	Type of natural resource	Type of subsoil use	Location of subsoil area								
			development of fields)								2. Galytska energetychna kompaniia LLC 3. Nadra Servis Grup LLC 4. Haidro Drilling Karpaty LLC	
5.	Novosofiivska area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial development of fields)	Kharkiv region, Bohoduhiv district	1,378.1	275.62	43.00	570,798.11	20	1,418.10	1 Vostok-Energoresurs LLC 2. Kharkivenergoprom LLC	Vostok-Energoresurs LLC
Results of the III auction of 16 December 2015												
1.	Zahoriv area	oil, natural gas, gas condensate	geological exploration including pilot production	Volyn region, Ivanychiv and Lokachi districts	425.21	85.04	13.27	677,815.16	5	475.21	1. Gaz Trade LLC 2 TD Atlanta Plius Private Enterprise	TD Atlanta Plius Private Enterprise
2.	Zahidno-Hutsk area	shale gas	geological exploration, including pilot production	Kharkiv region, Bohoduhiv and Krasnokutsk districts	1,517.30	303.46	47.34	1,599,495.8	5	1,617.30	1. Energotel LLC 2. Kharkivenergoprom LLC	Kharkivenergoprom LLC
3.	Byblo area	oil, natural gas, gas condensate	geological exploration, including pilot production, and subsequent production of oil and gas (commercial	Lviv region, Mostyska and Starosambir districts	693.58	138.72	21.64	415,320.04	20	733.58	1. Geoplast Grup LLC 2. Karpatska Industrialna Grupa 2014 LLC	Karpatska Industrialna Grupa 2014 LLC

No	Subsoil object				Starting price of permit, kUAH	Guarantee payment, kUAH	Auction documentation package price, kUAH	Price of geological information, UAH	Term of validity of the permit, years	Selling price, kUAH	Bidders (List of participants)	Bid winner
	Name of subsoil area	Type of natural resource	Type of subsoil use	Location of subsoil area								
			development of fields)									

**20. ANNEX 12. INFORMATION ON SELECTED INDICATORS OF INTERBUDGETARY TRANSFERS  
(OTHER SUBVENTIONS) FROM THE STATE BUDGET TO LOCAL BUDGETS OF UKRAINE IN 2014-  
2015.**

Budget code	Local budget	Subvention for provision subsidies for electricity, natural gas, heat, water supply and drainage, rent (maintenance of houses, buildings and houses adjoining areas), removal of solid household waste and liquid sewage			
		2014		2015	
		Approved by Verkhovna Rada for reporting period, with changes	виконано за звітний період (рік)	Approved by Verkhovna Rada for reporting period, with changes	виконано за звітний період (рік)
02100000000	Budget of Vinnytsia region	293,524,300.00	183,278,888.91	627,782,000.00	690,492,600.00
03100000000	Budget of Volyn region	175,026,000.00	115,939,328.09	424,341,800.00	526,198,289.41
04100000000	Budget of Dnipropetrovsk region	689,641,200.00	525,723,978.46	1,502,717,400.00	1,594,260,197.31
05100000000	Budget of Donetsk region	1,012,125,500.00	598,938,662.37	1,712,579,400.00	909,098,853.68
06100000000	Budget of Zhytomyr region	252,065,800.00	181,028,673.53	548,337,800.00	726,987,300.00
07100000000	Budget of Zakarpatya region	112,430,700.00	79,562,913.14	255,516,700.00	294,038,331.83
08100000000	Budget of Zaporizhzhia region	343,766,700.00	231,333,553.54	679,416,700.00	629,975,632.05
09100000000	Budget of Ivano-Frankivsk region	225,136,500.00	172,454,366.00	530,775,700.00	640,829,795.96
10100000000	Budget of Kyiv region	517,805,700.00	370,983,967.79	1,041,115,800.00	1,115,950,546.32
11100000000	Budget of Kirovohrad region	186,567,800.00	125,621,632.40	434,554,800.00	519,887,400.00
12100000000	Budget of Luhansk region	460,017,400.00	212,262,111.29	632,547,200.00	308,200,052.68
13100000000	Budget of Lviv region	511,145,300.00	313,655,581.52	1,051,836,600.00	1,156,936,796.11
14100000000	Budget of Mykolaiv region	172,711,900.00	114,660,107.98	338,731,200.00	340,349,336.52

Budget code	Local budget	Subvention for provision subsidies for electricity, natural gas, heat, water supply and drainage, rent (maintenance of houses, buildings and houses adjoining areas), removal of solid household waste and liquid sewage			
		2014		2015	
		Approved by Verkhovna Rada for reporting period, with changes	виконано за звітний період (рік)	Approved by Verkhovna Rada for reporting period, with changes	виконано за звітний період (рік)
15100000000	Budget of Odesa region	329,886,400.00	240,882,045.12	643,889,800.00	447,859,917.84
16100000000	Budget of Poltava region	391,732,700.00	272,438,137.32	1,032,652,700.00	1,035,998,708.72
17100000000	Budget of Rivne region	202,881,100.00	147,744,829.87	462,892,100.00	493,930,727.82
18100000000	Budget of Sumy region	296,949,400.00	243,030,576.86	795,215,800.00	928,001,000.00
19100000000	Budget of Ternopil region	190,522,600.00	174,705,160.35	611,323,300.00	617,285,599.47
20100000000	Budget of Kharkiv region	694,352,800.00	583,590,874.29	1,515,594,400.00	1,309,494,796.41
21100000000	Budget of Kherson region	148,625,100.00	101,004,741.45	306,543,400.00	291,321,335.17
22100000000	Budget of Khmelnytsky region	274,605,000.00	205,560,860.30	663,532,900.00	738,401,993.08
23100000000	Budget of Cherkasy region	325,318,400.00	256,169,237.36	778,805,600.00	803,384,585.09
24100000000	Budget of Chernivtsi region	102,610,800.00	70,979,809.92	251,745,400.00	294,849,900.00
25100000000	Budget of Chernihiv region	250,102,000.00	175,681,805.29	557,836,300.00	655,214,800.73
26000000000	Budget of City of Kyiv budget	652,829,600.00	425,042,797.86	1,013,934,500.00	925,909,399.17
<b>Total</b>		<b>8,812,380,700.00</b>	<b>6,122,274,641.01</b>	<b>18,414,219,300.00</b>	<b>17,994,857,895.37</b>

## 21. ANNEX 13. CONSOLIDATED DATABASE ON TAX AND OTHER PAYMENTS BY ENTERPRISES BELONGING TO EXTRACTIVE INDUSTRY FOR 2014

### 21.1. Personal income tax

*Reconciliation of revenues from personal income tax in 2014 (oil and gas extraction, including transportation), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	23,906.45	23,880.89	25.55	23,906.45	23,880.89	25.55
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	3,358.93	3,359.00	-0.07	3,358.93	3,359.00	-0.07
Eni Ukraina LLC	4,524.74	5,041.30	-516.56	4,524.74	5,032.64	-507.9
Zakhidgazinvest LLC	1,199.80	1,200.00	-0.2	1,199.80	1,200.00	-0.2
Kub-gaz LLC	11,267.69	11,267.69	0	11,267.69	11,267.69	0
Persha ukraiinska gazonaftova kompaniia LLC	404.74	405	-0.26	404.74	405	-0.26
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	2,846.48	2,827.19	19.29	2,846.48	2,827.19	19.29
Ukrgezvydobutok PrJSC	2,395.17	2,395.00	0.17	2,395.17	2,395.00	0.17
Prom-Energoproduct LLC	956.43	956	0.43	956.43	956	0.43
Representation office Regal Petroleum Corporation Limited (without legal entity right)	5,450.35	5,450.20	0.15	5,450.35	5,450.20	0.15
Tysagaz LLC	1,034.69	1,034.70	-0.01	1,034.69	1,034.70	-0.01
Pari LLC	492.92	492.9	0.02	492.92	492.9	0.02
Kashtan Petroleum Joint Venture	353.11	341	12.11	353.11	341	12.11

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Joint Venture Ukrkarpatoil LLC	402.35	402.4	-0.05	402.35	402.4	-0.05
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	20,333.55	15,232.00	5,101.55	20,333.55	20,333.70	-0.15
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	2,561.76	2,562.00	-0.24	2,561.76	2,562.00	-0.24
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	42,437.20	42,379.00	58.2	42,437.20	42,379.00	58.2
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	7,181.42	7,182.00	-0.58	7,181.42	7,182.00	-0.58
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	33,528.16	33,262.00	266.16	33,528.16	33,262.00	266.16
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	42,790.69	42,792.00	-1.31	42,790.69	42,792.00	-1.31
Vyrobnyche remontno-tehniche pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	18,624.21	18,624.00	0.21	18,624.21	18,624.00	0.21
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	33,530.06	33,530.00	0.06	33,530.06	33,530.00	0.06
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	19,254.99	19,255.00	-0.01	19,254.99	19,255.00	-0.01
Agrogaz Branch of Ukrtransgaz PJSC	4,713.49	4,711.00	2.49	4,713.49	4,713.30	0.19
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	52,810.48	52,886.00	-75.52	52,810.48	52,886.00	-75.52
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	34,367.30	39,469.00	-5,101.70	34,367.30	34,367.30	0

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	34,546.74	34,586.00	-39.26	34,546.74	34,586.00	-39.26
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoii spetstehniky Siat Branch of Ukrtransgaz PJSC	950.73	958	-7.27	950.73	958	-7.27
Zakhidnadoraservis LLC	13	13.09	-0.09	13	13.09	-0.09
State Enterprise Ukrspetszamovlennia LLC	7.83	7.8	0.03	7.83	7.8	0.03
Pryrodni Resursy PrJSC	6,431.75	6,431.75	0	6,431.75	6,431.75	0
Skhidnyi Geolohichniy Soiuz LLC	2,334.57	2,334.57	0	2,334.57	2,334.57	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	323.3	323	0.3	323.3	323	0.3
Prykarpatska energetychna kompaniia LLC	134.68	-	134.68	134.68	-	134.68
Horyzonty LLC	318.58	319	-0.42	318.58	319	-0.42
Ukrtransnafta PJSC	52,533.23	52,556.00	-22.77	52,533.23	52,556.00	-22.77
Naftogaz of Ukraine National Joint-Stock Company	41,551.36	41,551.00	0.36	41,551.36	41,551.00	0.36
Ukrgazvydobuvannia PJSC	10,144.99	10,145.00	-0.01	10,144.99	10,145.00	-0.01
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgazvydobuvannia PJSC	53,067.24	39,898.00	13,169.24	53,067.24	53,424.00	-356.76
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgazvydobuvannia PJSC	46,173.69	46,174.00	-0.31	46,173.69	46,174.00	-0.31

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	14,220.49	14,220.00	0.49	14,220.49	14,220.00	0.49
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	12,779.64	12,780.00	-0.36	12,779.64	12,780.00	-0.36
Geofizychne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	3,299.17	3,299.00	0.17	3,299.17	3,299.00	0.17
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	99,342.68	99,343.00	-0.32	99,342.68	99,343.00	-0.32
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	9,676.71	9,668.00	8.71	9,676.71	9,668.00	8.71
Poltavska gazonaftova kompaniia Joint Venture	12,512.26	12,512.30	-0.04	12,512.26	12,512.30	-0.04
Enerhoservisna kompaniia Esco-Pivnich LLC	1,319.28	1,319.30	-0.02	1,319.28	1,319.30	-0.02
Spetsializovana avariino-riativalna (gazoriativalna) sluzhba Likvo Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	6,960.72	6,949.00	11.72	6,960.72	6,949.00	11.72
Ukrnafta PJSC	246,515.98	246,607.10	-91.12	246,515.98	246,607.10	-91.12
<b>Total</b>	<b>1,025,885.78</b>	<b>1,012,932.19</b>	<b>12,953.59</b>	<b>1,025,885.78</b>	<b>1,026,451.83</b>	<b>-566.05</b>



*Reconciliation of revenues from personal income tax in 2014 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	41,605.79	41,803.00	-197.21	41,605.79	41,803.00	-197.21
Lvivvuhillia State Enterprise	76,190.07	74,706.00	1,484.07	76,190.07	74,706.00	1,484.07
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	20,437.27	19,505.00	932.27	20,437.27	19,505.00	932.27
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	26,499.57	26,500.00	-0.43	26,499.57	26,500.00	-0.43
Lysychanskvuhillia PJSC	35,391.02	35,358.00	33.02	35,391.02	35,358.00	33.02
Mine Nadiia PJSC	8,328.66	8,320.00	8.66	8,328.66	8,320.00	8.66
Selydivvuhillia State Enterprise	1,441.16	70,261.00	-68,819.84	1,441.16	70,261.00	-68,819.84
Toretskvuhillia State Enterprise	31,172.56	31,307.00	-134.44	31,172.56	31,307.00	-134.44
Krasnodonvuhillia PrJSC	99,315.31	108,948.00	-9,632.69	99,315.31	99,315.00	0.31
Vuhilna kompaniia Krasnolymanska State Enterprise	25,039.65	25,040.00	-0.35	25,039.65	25,040.00	-0.35
Mine Bilozerska ALC	11,728.57	11,728.60	-0.03	11,728.57	11,728.60	-0.03
DTEK Dobropilliavuhillia LLC	65,696.62	65,708.50	-11.88	65,696.62	65,708.50	-11.88
DTEK Pavlogradvuhillia PrJSC	209,432.46	209,552.40	-119.94	209,432.46	209,552.40	-119.94
DTEK Rovenkyanratsyt LLC	1,634.94	1,630.90	4.04	1,634.94	1,630.90	4.04
DTEK Sverdlovanratsyt LLC	1,003.21	871	132.21	1,003.21	871	132.21
DTEK Mine Komsomolets Donbasu PrJSC	39,715.34	39,715.00	0.34	39,715.34	39,715.00	0.34
Shakhtoupravlinnia Pokrovske PJSC	80,411.48	80,411.00	0.48	80,411.48	80,411.00	0.48
<b>Total</b>	<b>775,043.69</b>	<b>851,365.40</b>	<b>-76,321.71</b>	<b>775,043.69</b>	<b>841,732.40</b>	<b>-66,688.71</b>

*Reconciliation of revenues from personal income tax in 2014 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	344,871.13	344,861.00	10.13	344,871.13	344,861.00	10.13
Vilnohirs'k GZK Branch of United mining and chemical company State Enterprise	3,071.57	3,071.57	0	3,071.57	3,071.57	0
Irshansk GZK Branch of United mining and chemical company State Enterprise	123.54	123.54	0	123.54	123.54	0
United mining and chemical company State Enterprise	20.09	20.09	0	20.09	20.09	0
Northern GZK PrJSC	69,009.72	69,010.00	-0.28	69,009.72	69,010.00	-0.28
Bilanivskyi GZK LLC	1,240.57	1,241.00	-0.43	1,240.57	1,241.00	-0.43
Ingulets GZK PrJSC	60,702.15	61,055.00	-352.85	60,702.15	61,055.00	-352.85
Poltavsky GZK PrJSC	85,881.96	85,961.23	-79.27	85,881.96	85,961.23	-79.27
Central GZK PrJSC	49,459.05	49,459.00	0.05	49,459.05	49,459.00	0.05
Yerystivskyi GZK LLC	18,034.87	18,026.40	8.47	18,034.87	18,026.40	8.47
<b>Total</b>	<b>632,414.63</b>	<b>632,828.83</b>	<b>-414.19</b>	<b>632,414.63</b>	<b>632,828.83</b>	<b>-414.19</b>

## 21.2. Corporate income tax

Reconciliation of revenues from corporate income tax in 2014 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	0.17	-	0.17	0.17	0.17	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	3.7	-	3.7	3.7	3.7	0
Eni Ukrainia LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	99,672.90	100,837.09	-1,164.19	99,672.90	100,837.09	-1,164.19
Persha ukraiinska gazonaftova kompaniia LLC	17.82	18	-0.18	17.82	18	-0.18
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	11,164.41	11,164.41	-	11,164.41	11,164.41	-
Ukrgazvydobutok PrJSC	24,829.46	24,829.00	0.46	24,829.46	24,829.00	0.46
Prom-Energoproduct LLC	1,139.55	1,140.00	-0.45	1,139.55	1,140.00	-0.45
Representation office Regal Petroleum Corporation Limited (without legal entity right)	9,166.84	9,157.00	9.84	9,166.84	9,166.80	0.04
Tysagaz LLC	1,263.18	1,263.20	-0.02	1,263.18	1,263.20	-0.02
Pari LLC	1,049.89	1,049.90	-0.01	1,049.89	1,049.90	-0.01
Kashtan Petroleum Joint Venture	22,043.04	21,260.00	783.04	22,043.04	21,260.00	783.04
Joint Venture Ukrkarpatoil LLC	477.57	20,722.40	-20,244.83	477.57	20,722.40	-20,244.83

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	73.47	73.5	-0.03	73.47	73.5	-0.03
Ukrtransgaz PJSC	87,903.90	88,267.00	-363.1	87,903.90	88,267.00	-363.1
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychiy tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivselno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpatttransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadoraservis LLC	1.64	1.31	0.33	1.64	1.31	0.33
State Enterprise Ukrspetszamovlennia LLC	18.91	18.9	0.01	18.91	18.9	0.01
Pryrodni Resursy PrJSC	137,061.97	137,061.97	-	137,061.97	137,061.97	-
Skhidnyi Geolohichniy Soiuz LLC	14,075.96	14,075.96	0	14,075.96	14,075.96	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	1,382.96	1,382.96	0	1,382.96	1,382.96	0
Geologichne biuro Lviv LLC	6,318.45	6,318.00	0.45	6,318.45	6,318.00	0.45
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	4,159.90	4,160.00	-0.1	4,159.90	4,160.00	-0.1
Ukrtransnafta PJSC	91,289.42	91,289.00	0.42	91,289.42	91,289.00	0.42
Naftogaz of Ukraine National Joint-Stock Company	1,228,074.49	912,135.00	315,939.49	1,228,074.49	1,228,074.49	0
Ukrgazvydobuvannia PJSC	362,421.66	362,356.00	65.66	362,421.66	362,356.00	65.66
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgazvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkgazvydobuvannia Branch of Ukrgazvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyczne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	78,998.71	78,998.70	0.01	78,998.71	78,998.70	0.01
Enerhoservisna kompaniia Esco-Pivnich LLC	17,487.00	17,487.00	0	17,487.00	17,487.00	0
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	489,375.96	489,376.00	-0.04	489,375.96	489,376.00	-0.04
Ukrnafta PJSC	50,749.62	42,048.30	8,701.32	50,749.62	42,048.30	8,701.32
<b>Total</b>	<b>2,740,222.54</b>	<b>2,436,490.60</b>	<b>303,731.94</b>	<b>2,740,222.54</b>	<b>2,752,443.76</b>	<b>-12,221.22</b>

Reconciliation of revenues from corporate income tax in 2014 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	2,601.19	2,506.00	95.19	2,601.19	2,506.00	95.19
Lvivvuhillia State Enterprise	7,491.26	7,258.00	233.26	7,491.26	7,258.00	233.26
Mine Pivdennodonbaska No 3 named after M. S. Surgaia State Enterprise	331.84	18	313.84	331.84	332	-0.16
Shakhtoupravlinnia Pivdennodonbaske No 1 State Enterprise	1,238.00	1,238.00	0	1,238.00	1,238.00	0
Lyschanskvuhillia PJSC	746.17	703	43.17	746.17	746	0.17
Mine Nadiia PJSC	0.42	-	0.42	0.42	-	0.42
Selydivvuhillia State Enterprise	294.34	293	1.34	294.34	293	1.34
Toretskvuhillia State Enterprise	4,122.97	-	4,122.97	4,122.97	4,382.00	-259.03
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	1,445.02	1,154.00	291.02	1,445.02	1,445.00	0.02
Mine Bilozerska ALC	4,012.03	4,012.00	0.03	4,012.03	4,012.00	0.03
DTEK Dobropilliavuhillia LLC	-160.93	-160.9	-0.03	-160.93	-160.9	-0.03
DTEK Pavlogradvuhillia PrJSC	98,091.78	98,091.80	-0.02	98,091.78	98,091.80	-0.02
DTEK Rovenkyanratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovanratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	26,714.60	26,715.00	-0.4	26,714.60	26,715.00	-0.4
Shakhtoupravlinnia Pokrovske PJSC	2,342.77	2,343.00	-0.23	2,342.77	2,343.00	-0.23
<b>Total</b>	<b>149,271.44</b>	<b>144,170.90</b>	<b>5,100.54</b>	<b>149,271.44</b>	<b>149,200.90</b>	<b>70.54</b>

*Reconciliation of revenues from corporate income tax in 2014 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	595,146.87	584,015.00	11,131.87	595,146.87	584,015.00	11,131.87
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	0.17	0.17	-	0.17	0.17	-
Northern GZK PrJSC	1,229,696.43	1,229,619.00	77.43	1,229,696.43	1,229,619.00	77.43
Bilanivskiyi GZK LLC	2,989.09	2,989.00	0.09	2,989.09	2,989.00	0.09
Ingulets GZK PrJSC	1,719,797.35	1,719,797.00	0.35	1,719,797.35	1,719,797.00	0.35
Poltavsky GZK PrJSC	388,259.45	387,936.00	323.45	388,259.45	387,936.00	323.45
Central GZK PrJSC	249,450.77	249,440.00	10.77	249,450.77	249,440.00	10.77
Yerystivskiyi GZK LLC	77,938.01	75,661.70	2,276.31	77,938.01	75,661.70	2,276.31
<b>Total</b>	<b>4,263,278.12</b>	<b>4,249,457.87</b>	<b>13,820.25</b>	<b>4,263,278.12</b>	<b>4,249,457.87</b>	<b>13,820.25</b>



### 21.3. Subsoil use fee (rent) for production of mineral resources

Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2014 (oil and gas extraction, including transportation), UAH  
thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	34,023.26	33,917.50	105.76	34,023.26	33,917.50	105.76
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	488,023.82	488,556.65	-532.83	488,023.82	488,023.79	0.03
Persha ukraiinska gazonaftova kompaniia LLC	122,393.04	122,392.00	1.04	122,393.04	122,392.00	1.04
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	325,052.74	325,051.77	0.96	325,052.74	325,051.77	0.96
Ukrgezvydobutok PrJSC	195,723.15	195,773.00	-49.85	195,723.15	195,773.00	-49.85
Prom-Energoproduct LLC	31,283.46	31,283.00	0.46	31,283.46	31,283.00	0.46
Representation office Regal Petroleum Corporation Limited (without legal entity right)	96,116.96	96,417.00	-300.04	96,116.96	95,866.10	250.86
Tysagaz LLC	26,101.05	26,101.00	0.05	26,101.05	26,101.00	0.05
Pari LLC	27,916.31	27,916.30	0.01	27,916.31	27,916.30	0.01
Kashtan Petroleum Joint Venture	128,702.91	128,702.90	0.01	128,702.91	128,702.90	0.01
Joint Venture Ukrkarpatoil LLC	225,410.06	222,512.80	2,897.26	225,410.06	222,512.80	2,897.26
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	8,345.56	8,345.50	0.06	8,345.56	8,345.50	0.06
Ukrtransgaz PJSC	8,566.82	-	8,566.82	8,566.82	8,557.43	9.39

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	6,703.90	-6,703.90	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	1.22	1	0.22	1.22	1.2	0.02
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	676	-676	-	-	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	1.16	11	-9.84	1.16	1.16	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	6	-6	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	1	924	-923	1	1	0
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	1.31	5	-3.69	1.31	1.31	0
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	243	-243	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Zakhidnadraservis LLC	-	-	-	-	-	-
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	420,535.23	420,519.96	15.27	420,535.23	420,519.96	15.27
Skhidnyi Geolohichniy Soiuz LLC	20,915.01	20,915.01	0	20,915.01	20,915.01	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	15,288.93	15,288.92	0.01	15,288.93	15,288.92	0.01
Geologichne biuro Lviv LLC	9,075.51	9,075.00	0.51	9,075.51	9,075.00	0.51
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	7,578.95	7,579.00	-0.05	7,578.95	7,578.95	-
Ukrtransnafta PJSC	8.84	9	-0.16	8.84	9	-0.16
Naftogaz of Ukraine National Joint-Stock Company	1.7	-	1.7	1.7	1.7	-
Ukrgezvydobuvannia PJSC	2,972,317.93	2,971,519.00	798.93	2,972,317.93	2,971,519.00	798.93
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-0.06	-	-0.06	-0.06	-	-0.06
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyчне upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Burove upravlinnia Ukrburgaz Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	499,471.00	499,463.40	7.6	499,471.00	499,464.54	6.46
Enerhoservisna kompaniia Esco-Pivnich LLC	829,719.25	829,719.30	-0.05	829,719.25	829,719.30	-0.05
Spetsializovana avariino-riativalna (gazoriativalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	602,413.14	602,412.00	1.14	602,413.14	602,413.78	-0.64
Ukrnafta PJSC	5,776,184.21	5,769,665.40	6,518.81	5,776,184.21	5,776,487.88	-303.66
<b>Total</b>	<b>12,871,173.46</b>	<b>12 861,705.31</b>	<b>9,468.15</b>	<b>12,871,173.46</b>	<b>12,867,440.80</b>	<b>3,732.67</b>

*Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2014 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	500	490	10	500	490	10
Lvivvuhillia State Enterprise	4,756.03	4,105.00	651.03	4,756.03	4,105.00	651.03
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	8.86	34	-25.14	8.86	8.86	0
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	1,612.10	1,607.00	5.1	1,612.10	1,607.00	5.1
Lysychanskvuhillia PJSC	1,257.05	1,271.00	-13.95	1,257.05	1,271.00	-13.95
Mine Nadiia PJSC	1,015.51	1,013.00	2.51	1,015.51	1,013.00	2.51
Selydivvuhillia State Enterprise	968.22	986	-17.78	968.22	986	-17.78
Toretskvuhillia State Enterprise	1,142.74	1,143.00	-0.26	1,142.74	1,143.00	-0.26
Krasnodonvuhillia PrJSC	35,451.82	35,451.80	0.02	35,451.82	35,451.80	0.02
Vuhilna kompaniia Krasnolymanska State Enterprise	2,827.16	2,827.00	0.16	2,827.16	2,827.00	0.16
Mine Bilozerska ALC	4,657.75	4,657.70	0.05	4,657.75	4,657.70	0.05
DTEK Dobropilliavuhillia LLC	14,838.14	14,838.10	0.04	14,838.14	14,838.10	0.04
DTEK Pavlogradvuhillia PrJSC	64,253.65	64,253.65	0	64,253.65	64,253.65	0
DTEK Rovenkyanratsyt LLC	26,803.27	26,802.90	0.37	26,803.27	26,802.90	0.37
DTEK Sverdlovanratsyt LLC	19,231.00	19,231.00	0	19,231.00	19,231.00	0
DTEK Mine Komsomolets Donbasu PrJSC	10,189.85	10,190.00	-0.15	10,189.85	10,190.00	-0.15
Shakhtoupravlinnia Pokrovske PJSC	41,652.78	41,652.00	0.78	41,652.78	41,652.00	0.78
<b>Total</b>	<b>231,165.93</b>	<b>230,553.15</b>	<b>612.78</b>	<b>231,165.93</b>	<b>230,528.01</b>	<b>637.92</b>

*Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2014 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	260,524.26	260,578.00	-53.74	260,524.26	260,578.00	-53.74
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	-	-	-	-	-	-
Northern GZK PrJSC	234,595.24	234,595.00	0.24	234,595.24	234,595.00	0.24
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	279,655.81	279,656.00	-0.19	279,655.81	279,656.00	-0.19
Poltavsky GZK PrJSC	137,915.49	137,915.49	-	137,915.49	137,915.49	-
Central GZK PrJSC	101,084.30	101,084.00	0.3	101,084.30	101,084.00	0.3
Yerystivskyi GZK LLC	34,084.31	39,023.90	-4,939.59	34,084.31	39,023.90	-4,939.59
<b>Total</b>	<b>1,047,859.41</b>	<b>1,052,852.39</b>	<b>-4,992.98</b>	<b>1,047,859.41</b>	<b>1,052,852.39</b>	<b>-4,992.98</b>

## 21.4. Value added tax

Reconciliation of revenues from value added tax in 2014 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	34,661.40	-	34,661.40	34,661.40	34,661.40	0
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi aliants IUEI LLC	-	15,626.90	-15,626.90	-	-	-
Eni Ukraina LLC	4,618.59	4,618.60	-0.01	4,618.59	4,618.60	-0.01
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	237,029.47	235,865.29	1,164.18	237,029.47	235,865.29	1,164.18
Persha ukraiinska gazonaftova kompaniia LLC	1,874.21	2,411.00	-536.79	1,874.21	1,874.21	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	160,216.63	160,216.63	-	160,216.63	160,216.63	-
Ukrgezvydobutok PrJSC	91,059.19	91,009.00	50.19	91,059.19	91,009.00	50.19
Prom-Energoproduct LLC	4,584.85	4,585.00	-0.15	4,584.85	4,585.00	-0.15
Representation office Regal Petroleum Corporation Limited (without legal entity right)	-	-	-	-	-	-
Tysagaz LLC	-	-	-	-	-	-
Pari LLC	200.37	22,552.10	-22,351.74	200.37	22,552.10	-22,351.74
Kashtan Petroleum Joint Venture	46,613.60	40,052.00	6,561.60	46,613.60	44,507.20	2,106.40
Joint Venture Ukrkarpatoil LLC	48,746.58	47,305.90	1,440.68	48,746.58	47,305.90	1,440.68
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	2,499.86	2,455.40	44.46	2,499.86	2,455.40	44.46
Ukrtransgaz PJSC	343,696.71	343,801.00	-104.29	343,696.71	343,801.00	-104.29

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehniche pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehsviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadoraservis LLC	-	-	-	-	-	-



Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	204,730.35	209,683.30	-4,952.95	204,730.35	209,683.30	-4,952.95
Skhidnyi Geolohichniy Soiuz LLC	285.96	285.96	0	285.96	285.96	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	6,530.90	6,530.90	-	6,530.90	6,530.90	-
Geologichne biuro Lviv LLC	2,643.55	2,643.00	0.55	2,643.55	2,643.00	0.55
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	1,394.81	1,395.00	-0.19	1,394.81	1,395.00	-0.19
Ukrtransnafta PJSC	71,059.80	45,023.00	26,036.80	71,059.80	45,023.00	26,036.80
Naftogaz of Ukraine National Joint-Stock Company	7,337,582.53	7,412,999.00	-75,416.47	7,337,582.53	7,412,999.00	-75,416.47
Ukrgezvydobuvannia PJSC	1,378,208.35	1,361,500.00	16,708.35	1,378,208.35	1,361,500.00	16,708.35
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyczne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	210,775.90	210,775.90	0	210,775.90	210,775.90	0
Enerhoservisna kompaniia Esco-Pivnich LLC	41,114.55	41,114.50	0.05	41,114.55	41,114.50	0.05
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	446,395.32	446,395.00	0.32	446,395.32	446,395.00	0.32
Ukrnafta PJSC	90,240.83	90,240.80	0.03	90,240.83	90,240.80	0.03
<b>Total</b>	<b>10,766,764.30</b>	<b>10,799,085.18</b>	<b>-32,320.88</b>	<b>10,766,764.30</b>	<b>10,822,038.09</b>	<b>-55,273.79</b>

Reconciliation of revenues from value added tax in 2014 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	2,533.42	2,430.00	103.42	2,533.42	2,430.00	103.42
Lvivvuhillia State Enterprise	31,333.43	30,070.00	1,263.43	31,333.43	30,070.00	1,263.43
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	3,194.24	3,141.00	53.24	3,194.24	3,141.00	53.24
Lysychanskvuhillia PJSC	5,675.43	4,310.00	1,365.43	5,675.43	5,675.00	0.43
Mine Nadiia PJSC	2,187.87	1,876.00	311.87	2,187.87	1,876.00	311.87
Selydivvuhillia State Enterprise	5,487.86	5,486.00	1.86	5,487.86	5,486.00	1.86
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	45,000.00	45,000.00	-	45,000.00	45,000.00	-
Vuhilna kompaniia Krasnolymanska State Enterprise	70,323.11	61,703.00	8,620.11	70,323.11	70,323.00	0.11
Mine Bilozerska ALC	25,029.46	25,029.50	-0.04	25,029.46	25,029.50	-0.04
DTEK Dobropilliavuhillia LLC	71,701.21	71,701.20	0.01	71,701.21	71,701.20	0.01
DTEK Pavlogradvuhillia PrJSC	919,007.26	919,007.30	-0.04	919,007.26	919,007.30	-0.04
DTEK Rovenkyanratsyt LLC	91,553.22	91,553.20	0.02	91,553.22	91,553.20	0.02
DTEK Sverdlovanratsyt LLC	19,493.78	19,493.80	-0.02	19,493.78	19,493.80	-0.02
DTEK Mine Komsomolets Donbasu PrJSC	109,777.31	109,777.00	0.31	109,777.31	109,777.00	0.31
Shakhtoupravlinnia Pokrovske PJSC	288,976.67	288,977.00	-0.33	288,976.67	288,977.00	-0.33
<b>Total</b>	<b>1,691,274.27</b>	<b>1,679,555.00</b>	<b>11,719.27</b>	<b>1,691,274.27</b>	<b>1,689,540.00</b>	<b>1,734.27</b>

Reconciliation of revenues from value added tax in 2014 (metal ores extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	4,693.24	4,693.24	-0.01	4,693.24	4,693.24	-0.01
Northern GZK PrJSC	3,462.55	3,463.00	-0.45	3,462.55	3,463.00	-0.45
Bilanivskiyi GZK LLC	0.4	-	0.4	0.4	-	0.4
Ingulets GZK PrJSC	12.29	12	0.29	12.29	12	0.29
Poltavsky GZK PrJSC	387.04	352.62	34.42	387.04	352.62	34.42
Central GZK PrJSC	5.47	5.47	-	5.47	5.47	-
Yerystivskiyi GZK LLC	-	-	-	-	-	-
<b>Total</b>	<b>8,560.98</b>	<b>8,526.33</b>	<b>34.66</b>	<b>8,560.98</b>	<b>8,526.33</b>	<b>34.66</b>

## 21.5. Excise tax on excisable goods manufactured in Ukraine (hereinafter - excise tax)

Reconciliation of revenues from excise tax in 2014 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi aliants IUEI LLC	-	-	-	-	-	-
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	-	-	-	-	-	-
Persha ukraiinska gazonaftova kompaniia LLC	-	-	-	-	-	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	-	-	-	-	-	-
Ukrgezvydobutok PrJSC	-	-	-	-	-	-
Prom-Energoproduct LLC	-	-	-	-	-	-
Representation office Regal Petroleum Corporation Limited (without legal entity right)	2,496.83	2,496.80	0.03	2,496.83	2,496.80	0.03
Tysagaz LLC	-	-	-	-	-	-
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehniche pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehsviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoii spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadoraservis LLC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	-	-	-	-	-	-
Skhidnyi Geolohichniy Soiuz LLC	-	-	-	-	-	-
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	-	-	-	-	-	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	-	-	-	-	-	-
Ukrtransnafta PJSC	-	-	-	-	-	-
Naftogaz of Ukraine National Joint-Stock Company	-	-	-	-	-	-
Ukrgezvydobuvannia PJSC	567,589.73	532,667.00	34,922.73	567,589.73	532,667.00	34,922.73
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyczne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	7,512.83	7,512.80	0.03	7,512.83	7,512.80	0.03
Enerhoservisna kompaniia Esco-Pivnich LLC	-	-	-	-	-	-
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	-	-	-	-	-	-
Ukrnafta PJSC	87,485.65	87,485.60	0.05	87,485.65	87,485.60	0.05
<b>Total</b>	<b>665,085.04</b>	<b>630,162.20</b>	<b>34,922.84</b>	<b>665,085.04</b>	<b>630,162.20</b>	<b>34,922.84</b>



Reconciliation of revenues from excise tax in 2014 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	-	-	-	-	-	-
Lvivvuhillia State Enterprise	-	-	-	-	-	-
Mine Pivdennodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdennodonbaske No 1 State Enterprise	-	-	-	-	-	-
Lysychanskvuhillia PJSC	-	-	-	-	-	-
Mine Nadiia PJSC	-	-	-	-	-	-
Selydivvuhillia State Enterprise	-	-	-	-	-	-
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	-	-	-	-	-	-
Mine Bilozerska ALC	-	-	-	-	-	-
DTEK Dobropilliavuhillia LLC	-	-	-	-	-	-
DTEK Pavlogradvuhillia PrJSC	-	-	-	-	-	-
DTEK Rovenkyantratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovantratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	-	-	-	-	-	-
Shakhtoupravlinnia Pokrovske PJSC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Reconciliation of revenues from excise tax in 2014 (metal ores extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirs'k GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	-	-	-	-	-	-
Northern GZK PrJSC	-	-	-	-	-	-
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	-	-	-	-	-	-
Poltavsky GZK PrJSC	-	-	-	-	-	-
Central GZK PrJSC	-	-	-	-	-	-
Yerystivskyi GZK LLC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

## 21.6. Transportation royalties

Reconciliation of revenues from transportation royalties in 2014 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi aliants IUEI LLC	-	-	-	-	-	-
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	-	-	-	-	-	-
Persha ukraiinska gazonaftova kompaniia LLC	-	-	-	-	-	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	-	-	-	-	-	-
Ukrgezvydobutok PrJSC	-	-	-	-	-	-
Prom-Energoproduct LLC	-	-	-	-	-	-
Representation office Regal Petroleum Corporation Limited (without legal entity right)	-	-	-	-	-	-
Tysagaz LLC	-	-	-	-	-	-
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehniche pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehsviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadoraservis LLC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	-	-	-	-	-	-
Skhidnyi Geolohichniy Soiuz LLC	-	-	-	-	-	-
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	-	-	-	-	-	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	-	-	-	-	-	-
Ukrtransnafta PJSC	78,584.91	78,585.00	-0.09	78,584.91	78,585.00	-0.09
Naftogaz of Ukraine National Joint-Stock Company	1,284,268.88	1,284,268.00	0.88	1,284,268.88	1,284,268.00	0.88
Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizychne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	-	-	-	-	-	-
Enerhoservisna kompaniia Esco-Pivnich LLC	-	-	-	-	-	-
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	-	-	-	-	-	-
Ukrnafta PJSC	-	-	-	-	-	-
<b>Total</b>	<b>1,362,853.79</b>	<b>1,362,853.00</b>	<b>0.79</b>	<b>1,362 853.79</b>	<b>1,362,853.00</b>	<b>0.79</b>

Reconciliation of revenues from transportation royalties in 2014 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	-	-	-	-	-	-
Lvivvuhillia State Enterprise	-	-	-	-	-	-
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	-	-	-	-	-	-
Lysychanskvuhillia PJSC	-	-	-	-	-	-
Mine Nadiia PJSC	-	-	-	-	-	-
Selydivvuhillia State Enterprise	-	-	-	-	-	-
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	-	-	-	-	-	-
Mine Bilozerska ALC	-	-	-	-	-	-
DTEK Dobropilliavuhillia LLC	-	-	-	-	-	-
DTEK Pavlogradvuhillia PrJSC	-	-	-	-	-	-
DTEK Rovenkyanratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovanratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	-	-	-	-	-	-
Shakhtoupravlinnia Pokrovske PJSC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

*Reconciliation of revenues from transportation royalties in 2014 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	-	-	-	-	-	-
Northern GZK PrJSC	-	-	-	-	-	-
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	-	-	-	-	-	-
Poltavsky GZK PrJSC	-	-	-	-	-	-
Central GZK PrJSC	-	-	-	-	-	-
Yerystivskyi GZK LLC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-



## 21.7.Environmental tax

Reconciliation of revenues from environmental tax in 2014 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	0.23	-	0.23	0.23	0.23	0
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	0.38	-0.38	-	-	-
Arabskyi energetychnyi alians IUEI LLC	17.52	17.5	0.02	17.52	17.5	0.02
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	95.7	236.21	-140.51	95.7	95.53	0.17
Persha ukraiinska gazonaftova kompaniia LLC	-	13	-13	-	-	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	112.44	112.44	0	112.44	112.44	0
Ukrgezvydobutok PrJSC	10.26	10	0.26	10.26	10	0.26
Prom-Energoproduct LLC	27.34	27	0.34	27.34	27	0.34
Representation office Regal Petroleum Corporation Limited (without legal entity right)	10.31	20.1	-9.79	10.31	10	0.31
Tysagaz LLC	0.84	0.8	0.04	0.84	0.8	0.04
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	24,916.18	-	24,916.18	24,916.18	25 058.88	-142.7

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	3	-3	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	2,217.00	-2,217.00	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoi diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivselno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	0.57	21	-20.43	0.57	0.57	0
Upravlinnia magistralnyh gazoprovodiv Prykarpatttransgaz Branch of Ukrtransgaz PJSC	-	4,191.00	-4,191.00	-	-	-
Vyrobnyche remontno-tehniczne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	4	-4	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	148.26	3,461.00	-3,312.74	148.26	148.26	0
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	23	-23	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	24	-24	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	0.07	9,410.00	-9,409.93	0.07	0.07	0
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	3,265.00	-3,265.00	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	2,439.00	-2,439.00	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	1	-1	-	-	-
Zakhidnadaservis LLC	-	-	-	-	-	-
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Pryrodni Resursy PrJSC	40.72	40.72	0	40.72	40.72	0
Skhidnyi Geolohichniy Soiuz LLC	6.4	6.4	0	6.4	6.4	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	0.36	0.36	0	0.36	0.36	0
Geologichne biuro Lviv LLC	-	-	-	-	-	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	0.08	-	0.08	0.08	0.08	0
Ukrtransnafta PJSC	183.06	183	0.06	183.06	183	0.06
Naftogaz of Ukraine National Joint-Stock Company	-	-	-	-	-	-
Ukrgezvydobuvannia PJSC	29,761.94	30,192.00	-430.06	29,761.94	29,762.00	-0.06
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizychnе upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Poltavska gazonaftova kompaniia Joint Venture	273.42	273.4	0.02	273.42	273.4	0.02
Enerhoservisna kompaniia Esco-Pivnich LLC	8.6	8.6	0	8.6	8.6	0
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	2.43	2	0.43	2.43	2.43	0
Ukrnafta PJSC	19,956.44	19,956.30	0.14	19,956.44	19,956.30	0.14
<b>Total</b>	<b>75,573.17</b>	<b>76,159.21</b>	<b>-586.04</b>	<b>75,573.17</b>	<b>75,714.57</b>	<b>-141.4</b>

*Reconciliation of revenues from environmental tax in 2014 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	181.98	243	-61.02	181.98	181.98	0
Lvivvuhillia State Enterprise	301.6	312	-10.4	301.6	312	-10.4
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	232.34	380	-147.66	232.34	380	-147.66
Lysychanskvuhillia PJSC	120.75	323	-202.25	120.75	121	-0.25
Mine Nadiia PJSC	351.87	352	-0.13	351.87	352	-0.13
Selydivvuhillia State Enterprise	249.89	257	-7.11	249.89	257	-7.11
Toretskvuhillia State Enterprise	841.56	842	-0.44	841.56	842	-0.44
Krasnodonvuhillia PrJSC	13,373.93	13,373.90	0.03	13,373.93	13,373.90	0.03
Vuhilna kompaniia Krasnolymanska State Enterprise	3,570.87	3,571.00	-0.13	3,570.87	3,571.00	-0.13
Mine Bilozerska ALC	1,688.39	1,688.40	-0.01	1,688.39	1,688.40	-0.01
DTEK Dobropilliavuhillia LLC	7,131.07	7,131.10	-0.03	7,131.07	7,131.10	-0.03
DTEK Pavlogradvuhillia PrJSC	16,490.82	16,490.82	0	16,490.82	16,490.82	0
DTEK Rovenkyanratsyt LLC	9,935.21	9,935.20	0.01	9,935.21	9,935.20	0.01
DTEK Sverdlovanratsyt LLC	6,462.68	6,462.70	-0.02	6,462.68	6,462.70	-0.02
DTEK Mine Komsomolets Donbasu PrJSC	8,056.93	8,056.00	0.93	8,056.93	8,056.00	0.93
Shakhtoupravlinnia Pokrovske PJSC	11,296.90	11,297.00	-0.1	11,296.90	11,297.00	-0.1
<b>Total</b>	<b>80,286.79</b>	<b>80,715.12</b>	<b>-428.33</b>	<b>80,286.79</b>	<b>80,452.10</b>	<b>-165.31</b>

*Reconciliation of revenues from environmental tax in 2014 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	135,796.66	135,797.00	-0.34	135,796.66	135,797.00	-0.34
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	-	-	-	-	-	-
Northern GZK PrJSC	81,014.33	80,985.00	29.33	81,014.33	80,985.00	29.33
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	53,596.05	53,596.00	0.05	53,596.05	53,596.00	0.05
Poltavsky GZK PrJSC	61,846.02	61,823.10	22.92	61,846.02	61,823.10	22.92
Central GZK PrJSC	29,692.77	29,693.00	-0.23	29,692.77	29,693.00	-0.23
Yerystivskyi GZK LLC	95,456.83	95,456.00	0.83	95,456.83	95,456.00	0.83
<b>Total</b>	<b>457,402.67</b>	<b>457,350.10</b>	<b>52.57</b>	<b>457,402.67</b>	<b>457,350.10</b>	<b>52.57</b>

## 21.8. Income from property and business activity

Reconciliation of revenues from property and business activity in 2014 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	-	-	-	-	-	-
Eni Ukrainia LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	-	-	-	-	-	-
Persha ukraiinska gazonaftova kompaniia LLC	-	-	-	-	-	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	-	-	-	-	-	-
Ukrgezvydobutok PrJSC	-	-	-	-	-	-
Prom-Energoproduct LLC	-	-	-	-	-	-
Representation office Regal Petroleum Corporation Limited (without legal entity right)	-	-	-	-	-	-
Tysagaz LLC	-	-	-	-	-	-
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoi diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC						-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehniczne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadaservis LLC	-	-	-	-	-	-
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-



Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Pryrodni Resursy PrJSC	-	-	-	-	-	-
Skhidnyi Geolohichniy Soiuz LLC	-	-	-	-	-	-
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	-	-	-	-	-	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	-	-	-	-	-	-
Ukrtransnafta PJSC	-26,035.65	156,408.00	-182,443.65	-26,035.65	156,408.00	-182,443.65
Naftogaz of Ukraine National Joint-Stock Company	-	-	-	-	-	-
Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezvspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizychnе upravlinnia Ukrgezvpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Poltavska gazonaftova kompaniia Joint Venture	-	-	-	-	-	-
Enerhoservisna kompaniia Esco-Pivnich LLC	-	-	-	-	-	-
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	-	-	-	-	-	-
Ukrnafta PJSC	-	-	-	-	-	-
<b>Total</b>	<b>-26,035.65</b>	<b>156,408.00</b>	<b>-182,443.65</b>	<b>-26,035.65</b>	<b>156,408.00</b>	<b>-182,443.65</b>

*Reconciliation of revenues from property and business income in 2014 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	39.8	7	32.8	39.8	39.8	-
Lvivvuhillia State Enterprise	-	-	-	-	-	-
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	-	-	-	-	-	-
Lysychanskvuhillia PJSC	-	-	-	-	-	-
Mine Nadiia PJSC	-	-	-	-	-	-
Selydivvuhillia State Enterprise	4.8	5	-0.2	4.8	5	-0.2
Toretskvuhillia State Enterprise	477.69	-	477.69	477.69	-	477.69
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	2,438.42	2,416.00	22.42	2,438.42	2,438.00	0.42
Mine Bilozerska ALC	-	-	-	-	-	-
DTEK Dobropilliavuhillia LLC	-	-	-	-	-	-
DTEK Pavlogradvuhillia PrJSC	-	-	-	-	-	-
DTEK Rovenkyanratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovanratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	-	-	-	-	-	-
Shakhtoupravlinnia Pokrovske PJSC	-	-	-	-	-	-
<b>Total</b>	<b>2,960.71</b>	<b>2,428.00</b>	<b>532.71</b>	<b>2,960.71</b>	<b>2,482.80</b>	<b>477.91</b>

*Reconciliation of revenues from property and business income in 2014 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	1.53	1.53	-	1.53	1.53	-
Northern GZK PrJSC	-	-	-	-	-	-
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	-	-	-	-	-	-
Poltavsky GZK PrJSC	-	-	-	-	-	-
Central GZK PrJSC	-	-	-	-	-	-
Yerystivskyi GZK LLC	-	-	-	-	-	-
<b>Total</b>	<b>1.53</b>	<b>1.53</b>	<b>-</b>	<b>1.53</b>	<b>1.53</b>	<b>-</b>

## 21.9. Unified social contribution

Reconciliation of revenues from unified social contribution in 2014 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	7,571.04	6,892.60	678.45	7,571.04	6,892.60	678.45
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	4,280.00	4,287.00	-7	4,280.00	4,287.00	-7
Eni Ukraina LLC	2,360.92	2,360.92	0	2,360.92	2,360.92	0
Zakhidgazinvest LLC	720.99	720.99	0	720.99	720.99	0
Kub-gaz LLC	20,150.26	20,150.27	0	20,150.26	20,150.27	0
Persha ukraiinska gazonaftova kompaniia LLC	1,100.34	1,100.34	0	1,100.34	1,100.34	0
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	6,484.37	6,484.37	0	6,484.37	6,484.37	0
Ukrgezvydobutok PrJSC	4,603.75	4,183.00	420.75	4,603.75	4,183.00	420.75
Prom-Energoproduct LLC	2,298.74	2,095.00	203.74	2,298.74	2,095.00	203.74
Representation office Regal Petroleum Corporation Limited (without legal entity right)	9,830.96	9,831.00	-0.04	9,830.96	9,831.00	-0.04
Tysagaz LLC	2,471.02	2,477.90	-6.88	2,471.02	2,477.90	-6.88
Pari LLC	1,269.78	1,269.80	-0.02	1,269.78	1,269.80	-0.02
Kashtan Petroleum Joint Venture	735.9	735.9	0	735.9	735.9	0
Joint Venture Ukrkarpatoil LLC	836.94	836.97	-0.03	836.94	836.97	-0.03
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	33,568.15	33,568.15	0	33,568.15	33,568.15	0

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	5,551.92	5,551.92	0	5,551.92	5,551.92	0
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	105,815.23	105,815.23	0	105,815.23	105,815.23	0
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	18,557.57	18,557.57	0	18,557.57	18,557.57	0
Budivselno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	79,351.13	77,050.87	2,300.26	79,351.13	77,050.87	2,300.26
Upravlinnia magistralnyh gazoprovodiv Prykarpatttransgaz Branch of Ukrtransgaz PJSC	107,700.24	107,700.24	-	107,700.24	107,700.24	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	46,645.46	46,645.46	-	46,645.46	46,645.46	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	85,077.89	85,077.89	-	85,077.89	85,077.89	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	47,930.87	47,930.87	-	47,930.87	47,930.87	-
Agrogaz Branch of Ukrtransgaz PJSC	11,791.50	11,791.20	0.3	11,791.50	11,791.20	0.3
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	134,143.89	134,143.90	-0.01	134,143.89	134,143.90	-0.01
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	101,122.61	101,116.70	5.91	101,122.61	101,116.70	5.91
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	88,240.70	87,916.97	323.73	88,240.70	87,916.97	323.73
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechnyky Siat Branch of Ukrtransgaz PJSC	2,379.07	2,379.07	-	2,379.07	2,379.07	-
Zakhidnadaservis LLC	19.92	19.92	-	19.92	19.92	-
State Enterprise Ukrspetszamovlennia LLC	14.96	15	-0.04	14.96	15	-0.04

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Pryrodni Resursy PrJSC	9,007.67	9,007.67	0	9,007.67	9,007.67	0
Skhidnyi Geolohichniy Soiuz LLC	3,079.18	3,079.18	0	3,079.18	3,079.18	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	762.8	762.8	0	762.8	762.8	0
Prykarpatska energetychna kompaniia LLC	301.75	-	301.75	301.75	-	301.75
Horyzonty LLC	777.07	777.07	0	777.07	777.07	0
Ukrtransnafta PJSC	130,070.06	133,715.00	-3,644.94	130,070.06	133,715.00	-3,644.94
Naftogaz of Ukraine National Joint-Stock Company	61,912.82	61,913.00	-0.18	61,912.82	61,913.00	-0.18
Ukrgezvydobuvannia PJSC	20,137.58	20,138.00	-0.42	20,137.58	20,138.00	-0.42
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	142,650.82	139,524.00	3,126.82	142,650.82	139,524.00	3,126.82
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	119,720.48	119,721.00	-0.52	119,720.48	119,721.00	-0.52
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	38,113.53	38,130.00	-16.47	38,113.53	38,130.00	-16.47
UBMR Ukrgezvspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	33,433.72	33,434.00	-0.28	33,433.72	33,434.00	-0.28
Geofizychnе upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	8,846.57	8,852.00	-5.43	8,846.57	8,852.00	-5.43
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	251,812.00	251,812.00	0	251,812.00	251,812.00	0
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	26,185.04	26,185.00	0.04	26,185.04	26,185.00	0.04

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Poltavska gazonaftova kompaniia Joint Venture	27,048.16	27,050.30	-2.14	27,048.16	27,050.30	-2.14
Enerhoservisna kompaniia Esco-Pivnich LLC	3,588.63	3,278.80	309.83	3,588.63	3,278.80	309.83
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	7,996.56	7,996.56	0	7,996.56	7,996.56	0
Ukrnafta PJSC	649,850.89	99,382.30	550,468.59	649,850.89	99,382.30	550,468.59
<b>Total</b>	<b>2,467,921.45</b>	<b>1,913,465.69</b>	<b>554,455.76</b>	<b>2,467,921.45</b>	<b>1,913,465.69</b>	<b>554,455.76</b>



Reconciliation of revenues from unified social contribution in 2014 (cola extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	189,387.87	188,704.00	683.87	189,387.87	188,704.00	683.87
Lvivvuhillia State Enterprise	324,399.62	326,743.00	-2,343.38	324,399.62	326,743.00	-2,343.38
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	104,015.61	99,342.00	4,673.61	104,015.61	99,342.00	4,673.61
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	129,519.65	129,520.00	-0.35	129,519.65	129,520.00	-0.35
Lysychanskvuhillia PJSC	3,473.60	3,473.60	0	3,473.60	3,473.60	0
Mine Nadiia PJSC	39,171.38	39,171.00	0.38	39,171.38	39,171.00	0.38
Selydivvuhillia State Enterprise	4,266.54	4,287.00	-20.46	4,266.54	4,287.00	-20.46
Toretskvuhillia State Enterprise	137,829.37	138,086.00	-256.63	137,829.37	138,086.00	-256.63
Krasnodonvuhillia PrJSC	448,784.41	447,199.00	1,585.41	448,784.41	447,199.00	1,585.41
Vuhilna kompaniia Krasnolymanska State Enterprise	110,093.45	110,093.00	0.45	110,093.45	110,093.00	0.45
Mine Bilozerska ALC	58,148.11	58,148.10	0.01	58,148.11	58,148.10	0.01
DTEK Dobropilliavuhillia LLC	316,122.89	316,122.90	-0.01	316,122.89	316,122.90	-0.01
DTEK Pavlogradvuhillia PrJSC	1,041,536.83	1,041,437.30	99.53	1,041,536.83	1,041,437.30	99.53
DTEK Rovenkyanratsyt LLC	993.11	993.1	0.01	993.11	993.1	0.01
DTEK Sverdlovanratsyt LLC	2,316.94	2,316.90	0.04	2,316.94	2,316.90	0.04
DTEK Mine Komsomolets Donbasu PrJSC	182,232.66	182,233.00	-0.34	182,232.66	182,233.00	-0.34
Shakhtoupravlinnia Pokrovske PJSC	377,529.64	377,530.00	-0.36	377,529.64	377,530.00	-0.36
<b>Total</b>	<b>3,469,821.69</b>	<b>3,465,399.90</b>	<b>4,421.79</b>	<b>3,469,821.69</b>	<b>3,465,399.90</b>	<b>4,421.79</b>

Reconciliation of revenues from unified social contribution in 2014 (metal ores extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	942,893.22	942,893.00	0.22	942,893.22	942,893.00	0.22
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	8,313.04	7,583.11	729.93	8,313.04	7,583.11	729.93
Irshansk GZK Branch of United mining and chemical company State Enterprise	351.11	320.43	30.68	351.11	320.43	30.68
United mining and chemical company State Enterprise	58.65	53.58	5.07	58.65	53.58	5.07
Northern GZK PrJSC	186,969.23	186,969.00	0.23	186,969.23	186,969.00	0.23
Bilanivskiy GZK LLC	2,175.73	2,176.00	-0.27	2,175.73	2,176.00	-0.27
Ingulets GZK PrJSC	162,057.01	162,057.00	0.01	162,057.01	162,057.00	0.01
Poltavsky GZK PrJSC	240,633.13	240,633.10	0.03	240,633.13	240,633.10	0.03
Central GZK PrJSC	136,298.80	136,298.00	0.8	136,298.80	136,298.00	0.8
Yerystivskiy GZK LLC	45,050.00	41,185.90	3,864.10	45,050.00	41,185.90	3,864.10
<b>Total</b>	<b>1,724,799.92</b>	<b>1,720,169.12</b>	<b>4,630.80</b>	<b>1,724,799.92</b>	<b>1,720,169.12</b>	<b>4,630.80</b>

## 22. ANNEX 14. CONSOLIDATED DATABASE ON TAX AND OTHER PAYMENTS BY ENTERPRISES BELONGING TO EXTRACTIVE INDUSTRY FOR 2015

### 22.1. Personal income tax

*Reconciliation of revenues from personal income tax in 2015 (oil and gas extraction, including transportation), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	7,585.20	7,585.19	0.01	7,585.20	7,585.19	0.01
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	2,680.98	2,681.00	-0.02	2,680.98	2,681.00	-0.02
Eni Ukraina LLC	4,734.81	4,836.72	-101.91	4,734.81	4,821.51	-86.7
Zakhidgazinvest LLC	1,832.16	1,832.00	0.16	1,832.16	1,832.00	0.16
Kub-gaz LLC	9,956.21	9,956.21	0	9,956.21	9,956.21	0
Persha ukraiinska gazonaftova kompaniia LLC	800.38	800	0.38	800.38	800	0.38
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	5,206.51	5,225.12	-18.61	5,206.51	5,225.12	-18.61
Ukrgezvydobutok PrJSC	2,867.46	2,866.00	1.46	2,867.46	2,866.00	1.46
Prom-Energoproduct LLC	1,257.49	1,257.00	0.49	1,257.49	1,257.00	0.49
Representation office Regal Petroleum Corporation Limited (without legal entity right)	7,557.35	7,557.00	0.35	7,557.35	7,557.30	0.05
Tysagaz LLC	975.11	975.1	0.01	975.11	975.1	0.01
Pari LLC	801.02	610	191.02	801.02	610	191.02
Kashtan Petroleum Joint Venture	423.97	424	-0.03	423.97	424	-0.03
Joint Venture Ukrkarpatoil LLC	732.37	732.4	-0.03	732.37	732.4	-0.03

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	23,152.40	18,157.00	4,995.40	23,152.40	23,153.00	-0.6
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	2,335.22	2,336.00	-0.78	2,335.22	2,336.00	-0.78
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	41,621.34	41,665.00	-43.66	41,621.34	41,665.00	-43.66
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	6,894.27	6,894.00	0.27	6,894.27	6,894.00	0.27
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	34,282.44	34,082.00	200.44	34,282.44	34,082.00	200.44
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	42,173.58	42,174.00	-0.42	42,173.58	42,174.00	-0.42
Vyrobnyche remontno-tehniche pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	17,777.46	17,777.00	0.46	17,777.46	17,777.00	0.46
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	33,709.77	33,641.00	68.77	33,709.77	33,641.00	68.77
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	15,813.03	15,813.00	0.03	15,813.03	15,813.00	0.03
Agrogaz Branch of Ukrtransgaz PJSC	4,972.38	4,537.00	435.38	4,972.38	4,998.50	-26.12
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	52,532.37	52,513.00	19.37	52,532.37	52,513.00	19.37
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	50,708.67	55,645.00	-4,936.33	50,708.67	50,649.00	59.67

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	11,587.27	11,600.00	-12.73	11,587.27	11,600.00	-12.73
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstehniky Siat Branch of Ukrtransgaz PJSC	633.7	634	-0.3	633.7	634	-0.3
Zakhidnadoraservis LLC	298.91	298.91	0	298.91	298.91	0
State Enterprise Ukrspetszamovlennia LLC	8.44	8.4	0.04	8.44	8.4	0.04
Pryrodni Resursy PrJSC	9,958.23	9,961.19	-2.96	9,958.23	9,961.19	-2.96
Skhidnyi Geolohichniy Soiuz LLC	3,472.26	3,472.26	0	3,472.26	3,472.26	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	597.24	597	0.24	597.24	597	0.24
Prykarpatska energetychna kompaniia LLC	353.09	341.9	11.19	353.09	341.9	11.19
Horyzonty LLC	631.54	631	0.54	631.54	631	0.54
Ukrtransnafta PJSC	66,561.18	66,688.00	-126.82	66,561.18	66,688.00	-126.82
Naftogaz of Ukraine National Joint-Stock Company	53,527.70	53,527.00	0.7	53,527.70	53,527.00	0.7
Ukrgazvydobuvannia PJSC	13,882.26	13,868.00	14.26	13,882.26	13,868.00	14.26
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgazvydobuvannia PJSC	48,872.96	47,772.00	1,100.96	48,872.96	47,558.00	1,314.96
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgazvydobuvannia PJSC	52,898.13	52,898.00	0.13	52,898.13	52,898.00	0.13
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgazvydobuvannia PJSC	17,032.28	17,033.00	-0.72	17,032.28	17,033.00	-0.72

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
UBMR Ukrgazspetsbudmontazh Branch of Ukgazvydobuvannia PJSC	15,863.82	15,864.00	-0.18	15,863.82	15,864.00	-0.18
Geofizyczne upravlinnia Ukgazpromgeofizyka Branch of Ukgazvydobuvannia PJSC	3,929.79	3,930.00	-0.21	3,929.79	3,930.00	-0.21
Burove upravlinnia Ukrburgaz Branch of Ukgazvydobuvannia PJSC	116,251.56	116,252.00	-0.44	116,251.56	116,252.00	-0.44
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	11,205.11	11,205.00	0.11	11,205.11	11,205.00	0.11
Poltavska gazonaftova kompaniia Joint Venture	13,300.54	13,304.20	-3.66	13,300.54	13,304.20	-3.66
Enerhoservisna kompaniia Esco-Pivnich LLC	2,706.86	2,706.90	-0.04	2,706.86	2,706.90	-0.04
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	1,344.47	1,344.00	0.47	1,344.47	1,344.00	0.47
Naftogazvydobuvannia PrJSC	13,682.30	13,642.00	40.3	13,682.30	13,642.00	40.3
Ukrnafta PJSC	303,727.78	303,779.70	-51.92	303,727.78	303,779.70	-51.92
<b>Total</b>	<b>1,135,711.35</b>	<b>1,133,930.20</b>	<b>1,781.16</b>	<b>1,135,711.35</b>	<b>1,134,162.79</b>	<b>1,548.57</b>

*Reconciliation of revenues from personal income tax in 2015 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	53,512.64	52,491.00	1,021.64	53,512.64	52,491.00	1,021.64
Lvivvuhillia State Enterprise	98,976.57	98,738.00	238.57	98,976.57	98,738.00	238.57
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	29,811.43	30,744.00	-932.57	29,811.43	30,744.00	-932.57
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	35,350.37	35,350.00	0.37	35,350.37	35,350.00	0.37
Lysychanskvuhillia PJSC	49,521.50	49,523.00	-1.5	49,521.50	49,523.00	-1.5
Mine Nadiia PJSC	15,024.01	16,384.00	-1,359.99	15,024.01	16,384.00	-1,359.99
Selydivvuhillia State Enterprise	1,254.77	93,849.00	-92,594.23	1,254.77	93,849.00	-92,594.23
Toretskvuhillia State Enterprise	29,296.53	29,328.00	-31.47	29,296.53	29,328.00	-31.47
Krasnodonvuhillia PrJSC	84,602.11	91,648.00	-7,045.89	84,602.11	84,602.11	-
Vuhilna kompaniia Krasnolymanska State Enterprise	67,238.15	67,238.00	0.15	67,238.15	67,238.00	0.15
Mine Bilozerska ALC	21,195.39	21,189.10	6.29	21,195.39	21,189.10	6.29
DTEK Dobropilliavuhillia LLC	89,657.04	-	89,657.04	89,657.04	-	89,657.04
DTEK Pavlogradvuhillia PrJSC	332,999.03	333,008.80	-9.77	332,999.03	333,008.80	-9.77
DTEK Rovenkyanratsyt LLC	2,976.16	2,975.40	0.76	2,976.16	2,975.40	0.76
DTEK Sverdlovanratsyt LLC	589.56	569.6	19.96	589.56	569.6	19.96
DTEK Mine Komsomolets Donbasu PrJSC	29,832.37	29,833.00	-0.63	29,832.37	29,833.00	-0.63
Shakhtoupravlinnia Pokrovske PJSC	108,638.42	108,638.00	0.42	108,638.42	108,638.00	0.42
<b>Total</b>	<b>1,050,476.04</b>	<b>1,061,506.90</b>	<b>-11,030.86</b>	<b>1,050,476.04</b>	<b>1,054,461.01</b>	<b>-3,984.97</b>

*Reconciliation of revenues from personal income tax in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	412,136.04	412,136.00	0.04	412,136.04	412,136.00	0.04
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	37,164.22	37,164.22	0	37,164.22	37,164.22	0
Irshansk GZK Branch of United mining and chemical company State Enterprise	18,945.81	18,945.90	-0.09	18,945.81	18,945.90	-0.09
United mining and chemical company State Enterprise	210.72	210.72	0	210.72	210.72	0
Northern GZK PrJSC	83,081.96	83,073.00	8.96	83,081.96	83,073.00	8.96
Bilanivskiy GZK LLC	1,860.03	1,861.00	-0.97	1,860.03	1,861.00	-0.97
Ingulets GZK PrJSC	70,868.83	70,928.00	-59.17	70,868.83	70,928.00	-59.17
Poltavsky GZK PrJSC	104,598.87	104,717.37	-118.5	104,598.87	104,717.37	-118.5
Central GZK PrJSC	63,211.70	63,198.00	13.7	63,211.70	63,198.00	13.7
Yerystivskiy GZK LLC	20,192.82	20,140.50	52.32	20,192.82	20,140.50	52.32
<b>Total</b>	<b>812,271.00</b>	<b>812,374.71</b>	<b>-103.71</b>	<b>812,271.00</b>	<b>812,374.71</b>	<b>-103.71</b>



## 22.2. Corporate income tax

Reconciliation of revenues from corporate income tax in 2015 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	18.56	-	18.56	18.56	18.56	0
Eni Ukraina LLC	2,370.32	-	2,370.32	2,370.32	2,370.32	0
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	88,022.80	88,022.80	0	88,022.80	88,022.80	0
Persha ukraiinska gazonaftova kompaniia LLC	5,305.32	5,305.00	0.32	5,305.32	5,305.00	0.32
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	158,587.13	149,819.02	8,768.11	158,587.13	149,819.02	8,768.11
Ukrgazvydobutok PrJSC	56,854.54	56,855.00	-0.46	56,854.54	56,855.00	-0.46
Prom-Energoproduct LLC	1,242.58	1,144.00	98.58	1,242.58	1,144.00	98.58
Representation office Regal Petroleum Corporation Limited (without legal entity right)	15,195.50	8,922.00	6,273.50	15,195.50	15,196.00	-0.5
Tysagaz LLC	-859.65	281.5	-1,141.15	-859.65	281.5	-1,141.15
Pari LLC	610.02	801.2	-191.18	610.02	801.2	-191.18
Kashtan Petroleum Joint Venture	23,777.00	22,027.00	1,750.00	23,777.00	23,777.00	0
Joint Venture Ukrkarpatoil LLC	4,052.92	6,542.50	-2,489.58	4,052.92	6,542.50	-2,489.58
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	6,062.59	6,249.00	-186.41	6,062.59	6,249.00	-186.41

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadoraservis LLC	5.67	5.6	0.07	5.67	5.6	0.07

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	156,830.53	156,788.55	41.98	156,830.53	156,788.55	41.98
Skhidnyi Geolohichniy Soiuz LLC	11,545.77	11,545.77	0	11,545.77	11,545.77	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-1,351.37	-1,351.37	0	-1,351.37	-1,351.37	0
Geologichne biuro Lviv LLC	1,641.09	1,929.00	-287.92	1,641.09	1,641.09	-0.01
Prykarpatska energetychna kompaniia LLC	172.9	-	172.9	172.9	172.9	0
Horyzonty LLC	2,791.61	2,792.00	-0.39	2,791.61	2,792.00	-0.39
Ukrtransnafta PJSC	379,030.42	379,030.00	0.42	379,030.42	379,030.00	0.42
Naftogaz of Ukraine National Joint-Stock Company	414,188.37	124,180.00	290,008.37	414,188.37	414,188.37	0
Ukrgezvydobuvannia PJSC	116,386.83	137,463.00	-21,076.17	116,386.83	116,266.00	120.83
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyczne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	14,275.17	14,275.20	-0.03	14,275.17	14,275.20	-0.03
Enerhoservisna kompaniia Esco-Pivnich LLC	16,293.67	15,029.80	1,263.87	16,293.67	15,029.80	1,263.87
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	253,727.83	251,595.00	2,132.83	253,727.83	251,595.00	2,132.83
Ukrnafta PJSC	470,931.14	467,804.90	3,126.24	470,931.14	467,804.90	3,126.24
<b>Total</b>	<b>2,197,709.26</b>	<b>1,907,056.47</b>	<b>290,652.79</b>	<b>2,197,709.26</b>	<b>2,186,165.71</b>	<b>11,543.55</b>

*Reconciliation of revenues from corporate income tax in 2015 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	-196	-1,953.00	1,757.00	-196	-196	-
Lvivvuhillia State Enterprise	1,829.00	1,779.00	50	1,829.00	1,779.00	50
Mine Pivdennodonbaska No 3 named after M. S. Surgaia State Enterprise	182.36	174	8.36	182.36	182	0.36
Shakhtoupravlinnia Pivdennodonbaske No 1 State Enterprise	125	125	-	125	125	-
Lysychanskvuhillia PJSC	95.16	95	0.16	95.16	95	0.16
Mine Nadiia PJSC	146.7	102	44.7	146.7	102	44.7
Selydivvuhillia State Enterprise	-	-	-	-	-	-
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	-	-	-	-	-	-
Mine Bilozerska ALC	-49.9	-	-49.9	-49.9	-	-49.9
DTEK Dobropilliavuhillia LLC	-32,753.36	-	-32,753.36	-32,753.36	-	-32,753.36
DTEK Pavlogradvuhillia PrJSC	314,455.39	314,455.40	-0.01	314,455.39	314,455.40	-0.01
DTEK Rovenkyanratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovanratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	-	-	-	-	-	-
Shakhtoupravlinnia Pokrovske PJSC	-	-	-	-	-	-
<b>Total</b>	<b>283,834.35</b>	<b>314,777.40</b>	<b>-30,943.05</b>	<b>283,834.35</b>	<b>316,542.40</b>	<b>-32,708.05</b>

*Reconciliation of revenues from corporate income tax in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	3,084,732.40	3,008,373.00	76,359.40	3,084,732.40	3,008,373.00	76,359.40
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	147.24	147.24	-0.01	147.24	147.24	-0.01
Northern GZK PrJSC	0	-	0	0	-	0
Bilanivskiy GZK LLC	87.71	88	-0.29	87.71	88	-0.29
Ingulets GZK PrJSC	0	-	0	0	-	0
Poltavsky GZK PrJSC	144,468.37	144,460.80	7.57	144,468.37	144,460.80	7.57
Central GZK PrJSC	387,032.55	387,033.00	-0.45	387,032.55	387,033.00	-0.45
Yerystivskiy GZK LLC	23.26	-	23.26	23.26	-	23.26
<b>Total</b>	<b>3,616,491.53</b>	<b>3,540,102.04</b>	<b>76,389.49</b>	<b>3,616,491.53</b>	<b>3,540,102.04</b>	<b>76,389.49</b>

### 22.3. Subsoil use fee (rent) for production of mineral resources

Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2015 (oil and gas extraction, including transportation), UAH  
thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	91,713.62	88,815.70	2,897.92	91,713.62	88,815.70	2,897.92
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	770,028.47	791,617.46	-21,588.99	770,028.47	791,617.46	-21,588.99
Persha ukraiinska gazonaftova kompaniia LLC	451,341.98	448,447.00	2,894.98	451,341.98	448,447.00	2,894.98
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	701,618.82	701,617.72	1.1	701,618.82	701,617.72	1.1
Ukrgezvydobutok PrJSC	462,205.96	462,206.00	-0.04	462,205.96	462,206.00	-0.04
Prom-Energoproduct LLC	89,270.37	89,271.00	-0.63	89,270.37	89,271.00	-0.63
Representation office Regal Petroleum Corporation Limited (without legal entity right)	171,738.98	299,614.00	-127,875.02	171,738.98	178,106.50	-6,367.52
Tysagaz LLC	51,380.63	51,482.70	-102.07	51,380.63	51,482.70	-102.07
Pari LLC	63,596.52	58,741.70	4,854.82	63,596.52	58,741.70	4,854.82
Kashtan Petroleum Joint Venture	108,257.87	106,905.80	1,352.07	108,257.87	106,905.80	1,352.07
Joint Venture Ukrkarpatoil LLC	192,449.60	191,464.90	984.7	192,449.60	191,464.90	984.7
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	104,867.98	104,846.80	21.18	104,867.98	104,846.80	21.18
Ukrtransgaz PJSC	8,916.81	-	8,916.81	8,916.81	8,915.09	1.72

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	6,959.00	-6,959.00	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	0.35	-	0.35	0.35	0.29	0.06
Upravlinnia magistralnyh gazoprovodiv Prykarpatttransgaz Branch of Ukrtransgaz PJSC	-0.01	709	-709.01	-0.01	-0.01	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-1.16	29	-30.16	-1.16	-1.16	0
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	8	-8	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	0.34	1,017.00	-1,016.66	0.34	0.34	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	7.66	107	-99.34	7.66	7.45	0.21
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	93	-93	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-



Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Zakhidnadraserervis LLC	21,681.24	21,681.24	0	21,681.24	21,681.24	0
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	758,073.67	758,056.43	17.24	758,073.67	758,056.43	17.24
Skhidnyi Geolohichniy Soiuz LLC	22,880.31	22,877.75	2.56	22,880.31	22,877.75	2.56
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	28,418.67	28,418.67	0	28,418.67	28,418.67	0
Geologichne biuro Lviv LLC	12,294.79	12,294.00	0.79	12,294.79	12,294.00	0.79
Prykarpatska energetychna kompaniia LLC	3,587.81	3,587.80	0.01	3,587.81	3,587.80	0.01
Horyzonty LLC	24,985.44	24,985.00	0.44	24,985.44	24,985.44	0
Ukrtransnafta PJSC	11.87	12	-0.14	11.87	12	-0.14
Naftogaz of Ukraine National Joint-Stock Company	-	-	-	-	-	-
Ukrgezvydobuvannia PJSC	14,734,822.63	14,212,783.00	522,039.63	14,734,822.63	14,212,783.00	522,039.63
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-569.66	-	-569.66	-569.66	-570	0.34
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizychne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Burove upravlinnia Ukrburgaz Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	621,005.16	620,987.10	18.06	621,005.16	621,005.12	0.04
Enerhoservisna kompaniia Esco-Pivnich LLC	1,710,227.47	1,556,194.70	154,032.77	1,710,227.47	1,556,194.70	154,032.77
Spetsializovana avariino-riativalna (gazoriativalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	2,372,861.65	2,372,847.00	14.65	2,372,861.65	2,372,860.84	0.81
Ukrnafta PJSC	2,628,199.73	2,616,185.30	12,014.43	2,628,199.73	2,628,174.99	24.74
<b>Total</b>	<b>26,205,875.56</b>	<b>25,654,862.77</b>	<b>551,012.79</b>	<b>26,205,875.56</b>	<b>25,544,807.25</b>	<b>661,068.30</b>

Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2015 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	242.01	243	-0.99	242.01	243	-0.99
Lvivvuhillia State Enterprise	4,230.65	3,777.00	453.65	4,230.65	3,777.00	453.65
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	45.5	36	9.5	45.5	45.5	0
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	307.7	294	13.7	307.7	294	13.7
Lysychanskvuhillia PJSC	824.09	819	5.09	824.09	819	5.09
Mine Nadiia PJSC	2,993.02	2,989.00	4.02	2,993.02	2,989.00	4.02
Selydivvuhillia State Enterprise	31.38	20	11.38	31.38	31	0.38
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	43,587.00	43,587.00	0	43,587.00	43,587.00	-
Vuhilna kompaniia Krasnolymanska State Enterprise	16,480.32	15,009.00	1,471.32	16,480.32	16,480.00	0.32
Mine Bilozerska ALC	6,070.20	6,070.20	0	6,070.20	6,070.20	0
DTEK Dobropilliavuhillia LLC	24,903.75	-	24,903.75	24,903.75	-	24,903.75
DTEK Pavlogradvuhillia PrJSC	93,856.55	93,856.44	0.11	93,856.55	93,856.44	0.11
DTEK Rovenkyanratsyt LLC	8,916.20	8,915.70	0.5	8,916.20	8,915.70	0.5
DTEK Sverdlovanratsyt LLC	2,581.61	2,581.60	0.01	2,581.61	2,581.60	0.01
DTEK Mine Komsomolets Donbasu PrJSC	200	200	-	200	200	-
Shakhtoupravlinnia Pokrovske PJSC	94,195.27	94,177.00	18.27	94,195.27	94,177.00	18.27
<b>Total</b>	<b>299,465.24</b>	<b>272,574.94</b>	<b>26,890.30</b>	<b>299,465.24</b>	<b>274,066.44</b>	<b>25,398.80</b>

*Reconciliation of revenues from subsoil use fee (rent) for production of mineral resources in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	617,399.37	617,399.00	0.37	617,399.37	617,399.00	0.37
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	95,564.39	95,564.39	0	95,564.39	95,564.39	0
Northern GZK PrJSC	395,783.68	395,784.00	-0.32	395,783.68	395,784.00	-0.32
Bilanivskiyi GZK LLC	0.68	-	0.68	0.68	-	0.68
Ingulets GZK PrJSC	348,991.52	348,992.00	-0.48	348,991.52	348,992.00	-0.48
Poltavsky GZK PrJSC	224,909.63	224,909.29	0.34	224,909.63	224,909.29	0.34
Central GZK PrJSC	184,026.33	184,026.00	0.33	184,026.33	184,026.00	0.33
Yerystivskiyi GZK LLC	76,271.76	76,271.80	-0.04	76,271.76	76,271.80	-0.04
<b>Total</b>	<b>1,942,947.36</b>	<b>1,942,946.48</b>	<b>0.88</b>	<b>1,942,947.36</b>	<b>1,942,946.48</b>	<b>0.88</b>

## 22.4. Value added tax

Reconciliation of revenues from value added tax in 2015 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	7,538.44	-	7,538.44	7,538.44	7,538.44	0
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	0.17	-	0.17	0.17	0.17	-
Arabskyi energetychnyi aliants IUEI LLC	5,188.23	10,752.00	-5,563.77	5,188.23	5,188.23	-
Eni Ukraina LLC	12,884.56	12,863.17	21.39	12,884.56	12,863.17	21.39
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	245,376.56	245,376.57	-0.01	245,376.56	245,376.57	-0.01
Persha ukraiinska gazonaftova kompaniia LLC	70,165.47	70,165.00	0.47	70,165.47	70,165.00	0.47
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	275,037.32	265,544.91	9,492.41	275,037.32	265,544.91	9,492.41
Ukrgazvydobutok PrJSC	129,436.34	129,436.00	0.34	129,436.34	129,436.00	0.34
Prom-Energoproduct LLC	21,453.06	21,540.00	-86.94	21,453.06	21,540.00	-86.94
Representation office Regal Petroleum Corporation Limited (without legal entity right)	18,448.90	18,449.00	-0.1	18,448.90	18,449.00	-0.1
Tysagaz LLC	11,044.19	10,865.60	178.59	11,044.19	10,865.60	178.59
Pari LLC	22,453.66	38,732.20	-16,278.54	22,453.66	38,732.20	-16,278.54
Kashtan Petroleum Joint Venture	50,706.57	50,977.30	-270.73	50,706.57	50,977.30	-270.73
Joint Venture Ukrkarpatoil LLC	43,182.62	43,182.70	-0.08	43,182.62	43,182.70	-0.08
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	23,617.39	24,201.40	-584.02	23,617.39	24,201.40	-584.02
Ukrtransgaz PJSC	718,357.15	714,942.00	3,415.15	718,357.15	714,942.00	3,415.15

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadaservis LLC	787.68	812.63	-24.95	787.68	812.63	-24.95

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	301,041.56	303,479.01	-2,437.45	301,041.56	303,479.01	-2,437.45
Skhidnyi Geolohichniy Soiuz LLC	18,766.32	18,766.32	0	18,766.32	18,766.32	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	7,833.57	7,833.57	0	7,833.57	7,833.57	0
Geologichne biuro Lviv LLC	1,379.87	1,380.00	-0.13	1,379.87	1,380.00	-0.13
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	-	-	-	-	-	-
Ukrtransnafta PJSC	51,308.38	51,308.00	0.38	51,308.38	51,308.00	0.38
Naftogaz of Ukraine National Joint-Stock Company	12,231,822.02	12,226,899.00	4,923.02	12,231,822.02	12,226,899.00	4,923.02
Ukrgezvydobuvannia PJSC	3,392,091.65	3,310,772.00	81,319.65	3,392,091.65	3,310,772.00	81,319.65
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyczne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	286,467.43	286,467.40	0.03	286,467.43	286,467.40	0.03
Enerhoservisna kompaniia Esco-Pivnich LLC	399,380.47	393,459.60	5,920.87	399,380.47	393,459.60	5,920.87
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	305,556.06	305,556.00	0.06	305,556.06	305,556.00	0.06
Ukrnafta PJSC	1,434,466.77	1,434,467.00	-0.23	1,434,466.77	1,434,467.00	-0.23
<b>Total</b>	<b>20,085,792.40</b>	<b>19,998,228.38</b>	<b>87,564.02</b>	<b>20,085,792.40</b>	<b>20,000,203.22</b>	<b>85,589.18</b>



Reconciliation of revenues from value added tax in 2015 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	30,36	30,00	0,36	30,36	30,00	0,36
Lvivvuhillia State Enterprise	11,277,14	11,311,00	(33,86)	11,277,14	11,311,00	(33,86)
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	100,00	100,00	-	100,00	100,00	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	2,199,76	2,159,00	40,76	2,199,76	2,159,00	40,76
Lysychanskvuhillia PJSC	2,659,05	2,209,00	450,05	2,659,05	2,659,00	0,05
Mine Nadiia PJSC	18,236,59	18,540,00	(303,41)	18,236,59	18,540,00	(303,41)
Selydivvuhillia State Enterprise	12,291,89	12,292,00	(0,11)	12,291,89	12,292,00	(0,11)
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	110,651,00	113,883,00	(3,232,00)	110,651,00	110,651,00	0,00
Mine Bilozerska ALC	63,378,12	63,378,10	0,02	63,378,12	63,378,10	0,02
DTEK Dobropilliavuhillia LLC	57,971,24	-	57,971,24	57,971,24	-	57,971,24
DTEK Pavlogradvuhillia PrJSC	2,161,164,58	2,161,164,60	(0,02)	2,161,164,58	2,161,164,60	(0,02)
DTEK Rovenkyanratsyt LLC	250,420,34	281,538,00	(31,117,66)	250,420,34	281,538,00	(31,117,66)
DTEK Sverdlovanratsyt LLC	150,864,99	150,865,00	(0,01)	150,864,99	150,865,00	(0,01)
DTEK Mine Komsomolets Donbasu PrJSC	169,707,51	193,754,00	(24,046,49)	169,707,51	193,754,00	(24,046,49)
Shakhtoupravlinnia Pokrovske PJSC	126,929,67	140,111,00	(13,181,33)	126,929,67	126,930,00	(0,33)
<b>Total</b>	<b>3,137,882,25</b>	<b>3,151,334,70</b>	<b>(13,452,45)</b>	<b>3,137,882,25</b>	<b>3,135,371,70</b>	<b>2,510,55</b>

*Reconciliation of revenues from value added tax in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirs'k GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	4,424.02	4,424.02	0	4,424.02	4,424.02	0
Northern GZK PrJSC	-	-	-	-	-	-
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	1.68	1.68	0	1.68	1.68	0
Poltavsky GZK PrJSC	-	-	-	-	-	-
Central GZK PrJSC	4.12	4.12	-	4.12	4.12	-
Yerystivskyi GZK LLC	-146	2,354.00	-2,500.00	-146	2,354.00	-2,500.00
<b>Total</b>	<b>4,283.82</b>	<b>6,783.82</b>	<b>-2,500.00</b>	<b>4,283.82</b>	<b>6,783.82</b>	<b>-2,500.00</b>

## 22.5. Excise tax on excisable goods manufactured in Ukraine (hereinafter - excise tax)

Reconciliation of revenues from excise tax in 2015 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	-	-	-	-	-	-
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	-	-	-	-	-	-
Persha ukraiinska gazonaftova kompaniia LLC	-	-	-	-	-	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	-	-	-	-	-	-
Ukrgezvydobutok PrJSC	-	-	-	-	-	-
Prom-Energoproduct LLC	-	-	-	-	-	-
Representation office Regal Petroleum Corporation Limited (without legal entity right)	7,447.53	-	7,447.53	7,447.53	7,448.00	-0.47
Tysagaz LLC	-	-	-	-	-	-
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehsviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadaservis LLC	-	-	-	-	-	-
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Pryrodni Resursy PrJSC	-	-	-	-	-	-
Skhidnyi Geolohichniy Soiuz LLC	-	-	-	-	-	-
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	-	-	-	-	-	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	-	-	-	-	-	-
Ukrtransnafta PJSC	-	-	-	-	-	-
Naftogaz of Ukraine National Joint-Stock Company	-	-	-	-	-	-
Ukrgezvydobuvannia PJSC	1,462,420.08	1,429,604.00	32,816.08	1,462,420.08	1,429,605.00	32,815.08
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezvspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizychnе upravlinnia Ukrgezvpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Poltavska gazonaftova kompaniia Joint Venture	11,457.10	11,457.10	-	11,457.10	11,457.10	-
Enerhoservisna kompaniia Esco-Pivnich LLC	-	-	-	-	-	-
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	-	-	-	-	-	-
Ukrnafta PJSC	172,578.81	666,894.70	-494,315.89	172,578.81	167,398.10	5,180.71
<b>Total</b>	<b>1,653,903.52</b>	<b>2,107,955.80</b>	<b>-454,052.28</b>	<b>1,653,903.52</b>	<b>1,615,908.20</b>	<b>37,995.32</b>

Reconciliation of revenues from excise tax in 2015 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	-	-	-	-	-	-
Lvivvuhillia State Enterprise	-	-	-	-	-	-
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	-	-	-	-	-	-
Lysychanskvuhillia PJSC	-	-	-	-	-	-
Mine Nadiia PJSC	-	-	-	-	-	-
Selydivvuhillia State Enterprise	-	-	-	-	-	-
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	-	-	-	-	-	-
Mine Bilozerska ALC	-	-	-	-	-	-
DTEK Dobropilliavuhillia LLC	-	-	-	-	-	-
DTEK Pavlogradvuhillia PrJSC	-	-	-	-	-	-
DTEK Rovenkyantratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovantratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	-	-	-	-	-	-
Shakhtoupravlinnia Pokrovske PJSC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Reconciliation of revenues from excise tax in 2015 (metal ores extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirs'k GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	-	-	-	-	-	-
Northern GZK PrJSC	-	-	-	-	-	-
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	-	-	-	-	-	-
Poltavsky GZK PrJSC	-	-	-	-	-	-
Central GZK PrJSC	-	-	-	-	-	-
Yerystivskyi GZK LLC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-



## 22.6. Transportation royalties

Reconciliation of revenues from transportation royalties in 2015 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi aliants IUEI LLC	-	-	-	-	-	-
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	-	-	-	-	-	-
Persha ukraiinska gazonaftova kompaniia LLC	-	-	-	-	-	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	-	-	-	-	-	-
Ukrgezvydobutok PrJSC	-	-	-	-	-	-
Prom-Energoproduct LLC	-	-	-	-	-	-
Representation office Regal Petroleum Corporation Limited (without legal entity right)	-	-	-	-	-	-
Tysagaz LLC	-	-	-	-	-	-
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehniche pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehsviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadoraservis LLC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	-	-	-	-	-	-
Skhidnyi Geolohichniy Soiuz LLC	-	-	-	-	-	-
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	-	-	-	-	-	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	-	-	-	-	-	-
Ukrtransnafta PJSC	262,764.38	262,764.00	0.38	262,764.38	262,764.00	0.38
Naftogaz of Ukraine National Joint-Stock Company	3,369,370.56	3,369,371.00	-0.44	3,369,370.56	3,369,371.00	-0.44
Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyczne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	-	-	-	-	-	-
Enerhoservisna kompaniia Esco-Pivnich LLC	-	-	-	-	-	-
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	-	-	-	-	-	-
Ukrnafta PJSC	-	-	-	-	-	-
<b>Total</b>	<b>3,632,134.95</b>	<b>3,632,135.00</b>	<b>-0.05</b>	<b>3,632,134.95</b>	<b>3,632,135.00</b>	<b>-0.05</b>

Reconciliation of revenues from transportation royalties in 2015 (coal extraction), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	-	-	-	-	-	-
Lvivvuhillia State Enterprise	-	-	-	-	-	-
Mine Pivdenodonbaska No 3 named after M. S. Sargaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	-	-	-	-	-	-
Lysychanskvuhillia PJSC	-	-	-	-	-	-
Mine Nadiia PJSC	-	-	-	-	-	-
Selydivvuhillia State Enterprise	-	-	-	-	-	-
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	-	-	-	-	-	-
Mine Bilozerska ALC	-	-	-	-	-	-
DTEK Dobropilliavuhillia LLC	-	-	-	-	-	-
DTEK Pavlogradvuhillia PrJSC	-	-	-	-	-	-
DTEK Rovenkyantratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovantratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	-	-	-	-	-	-
Shakhtoupravlinnia Pokrovske PJSC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

*Reconciliation of revenues from transportation royalties in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	-	-	-	-	-	-
Northern GZK PrJSC	-	-	-	-	-	-
Bilanivskyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	-	-	-	-	-	-
Poltavsky GZK PrJSC	-	-	-	-	-	-
Central GZK PrJSC	-	-	-	-	-	-
Yerystivskyi GZK LLC	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

## 22.7.Environmental tax

Reconciliation of revenues from environmental tax in 2015 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	0.46	-	0.46	0.46	0.46	0
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	6.59	3.25	3.34	6.59	6.59	0
Arabskyi energetychnyi alians IUEI LLC	30.48	30.5	-0.02	30.48	30.5	-0.02
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	68.75	161.08	-92.33	68.75	68.75	0
Persha ukraiinska gazonaftova kompaniia LLC	2.18	2	0.18	2.18	2.18	0
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	124.39	124.39	0	124.39	124.39	0
Ukrgezvydobutok PrJSC	8.44	8	0.44	8.44	8	0.44
Prom-Energoproduct LLC	3.42	3	0.42	3.42	3	0.42
Representation office Regal Petroleum Corporation Limited (without legal entity right)	25.91	24	1.91	25.91	25.9	0.01
Tysagaz LLC	1.29	1.3	-0.01	1.29	1.3	-0.01
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	15,647.27	-	15,647.27	15,647.27	15,518.60	128.67

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	2	-2	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	1,469.00	-1,469.00	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	-0.57	18	-18.57	-0.57	-0.57	0
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-0.06	2,793.00	-2,793.06	-0.06	-0.06	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	6	-6	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-148.26	2,740.00	-2,888.26	-148.26	-148.26	0
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	2	-2	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	31	-31	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-0.07	4,441.00	-4,441.07	-0.07	-0.07	0
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	3,291.00	-3,291.00	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	725	-725	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniki Siat Branch of Ukrtransgaz PJSC	-	1	-1	-	-	-
Zakhidnadoraservis LLC	-	-	-	-	-	-



Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-
Pryrodni Resursy PrJSC	41.62	41.62	0	41.62	41.62	0
Skhidnyi Geolohichniy Soiuz LLC	10.9	10.9	0	10.9	10.9	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	0.19	0.19	0	0.19	0.19	0
Geologichne biuro Lviv LLC	0.17	-	0.17	0.17	0.17	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	0.12	-	0.12	0.12	-	0.12
Ukrtransnafta PJSC	207.5	206	1.5	207.5	206	1.5
Naftogaz of Ukraine National Joint-Stock Company	-	-	-	-	-	-
Ukrgezvydobuvannia PJSC	5,893.38	14,714.00	-8,820.62	5,893.38	14,714.00	-8,820.62
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizyczne upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Poltavska gazonaftova kompaniia Joint Venture	266.75	266.8	-0.05	266.75	266.8	-0.05
Enerhoservisna kompaniia Esco-Pivnich LLC	11.58	11.6	-0.02	11.58	11.6	-0.02
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	16.82	17	-0.18	16.82	16.82	0
Ukrnafta PJSC	8,110.31	13,197.80	-5,087.49	8,110.31	13,197.80	-5,087.49
<b>Total</b>	<b>30,329.56</b>	<b>44,342.43</b>	<b>-14,012.87</b>	<b>30,329.56</b>	<b>44,106.61</b>	<b>(13 777.05)</b>

*Reconciliation of revenues from environmental tax in 2015 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	17.07	17	0.07	17.07	17.1	-0.03
Lvivvuhillia State Enterprise	0.1	21	-20.9	0.1	21	-20.9
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	105.79	125	-19.21	105.79	125	-19.21
Lysychanskvuhillia PJSC	57	76	-19	57	57	-
Mine Nadiia PJSC	1,207.61	1,208.00	-0.39	1,207.61	1,208.00	-0.39
Selydivvuhillia State Enterprise	1	1	-	1	1	-
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	8,008.19	8,008.20	-0.01	8,008.19	8,008.20	-0.01
Vuhilna kompaniia Krasnolymanska State Enterprise	2,580.44	2,543.00	37.44	2,580.44	2,543.00	37.44
Mine Bilozerska ALC	2,304.16	2,304.00	0.16	2,304.16	2,304.00	0.16
DTEK Dobropilliavuhillia LLC	11,228.93	-	11,228.93	11,228.93	-	11,228.93
DTEK Pavlogradvuhillia PrJSC	17,639.14	17,639.14	0	17,639.14	17,639.14	0
DTEK Rovenkyanratsyt LLC	1,502.91	1,502.90	0.01	1,502.91	1,502.90	0.01
DTEK Sverdlovanratsyt LLC	0.09	0.1	-0.01	0.09	0.1	-0.01
DTEK Mine Komsomolets Donbasu PrJSC	0.53	-	0.53	0.53	-	0.53
Shakhtoupravlinnia Pokrovske PJSC	4,968.27	4,968.00	0.27	4,968.27	4,968.00	0.27
<b>Total</b>	<b>49,621.24</b>	<b>38,413.34</b>	<b>11,207.90</b>	<b>49,621.24</b>	<b>38,394.44</b>	<b>11,226.80</b>

*Reconciliation of revenues from environmental tax in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	147,800.74	147,801.00	-0.26	147,800.74	147,801.00	-0.26
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	222.51	222.51	0	222.51	222.51	0
Northern GZK PrJSC	72,262.14	72,262.00	0.14	72,262.14	72,262.00	0.14
Bilanivskyi GZK LLC	0.01	-	0.01	0.01	-	0.01
Ingulets GZK PrJSC	44,267.00	44,267.00	0	44,267.00	44,267.00	0
Poltavsky GZK PrJSC	48,968.57	48,968.06	0.51	48,968.57	48,968.06	0.51
Central GZK PrJSC	27,905.35	27,905.00	0.35	27,905.35	27,905.00	0.35
Yerystivskyi GZK LLC	40,595.12	40,595.10	0.02	40,595.12	40,595.10	0.02
<b>Total</b>	<b>382,021.44</b>	<b>382,020.67</b>	<b>0.77</b>	<b>382,021.44</b>	<b>382,020.67</b>	<b>0.77</b>

## 22.8. Income from property and business activity

Reconciliation of revenues from property and business activity in 2015 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	-	-	-	-	-	-
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi aliants IUEI LLC	-	-	-	-	-	-
Eni Ukraina LLC	-	-	-	-	-	-
Zakhidgazinvest LLC	-	-	-	-	-	-
Kub-gaz LLC	-	-	-	-	-	-
Persha ukraiinska gazonaftova kompaniia LLC	-	-	-	-	-	-
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	-	-	-	-	-	-
Ukrgezvydobutok PrJSC	-	-	-	-	-	-
Prom-Energoproduct LLC	-	-	-	-	-	-
Representation office Regal Petroleum Corporation Limited (without legal entity right)	-	-	-	-	-	-
Tysagaz LLC	-	-	-	-	-	-
Pari LLC	-	-	-	-	-	-
Kashtan Petroleum Joint Venture	-	-	-	-	-	-
Joint Venture Ukrkarpatoil LLC	-	-	-	-	-	-
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Budivelno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC						-
Upravlinnia magistralnyh gazoprovodiv Prykarpattransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Agrogaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	-	-	-	-	-	-
Zakhidnadaservis LLC	-	-	-	-	-	-
State Enterprise Ukrspetszamovlennia LLC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Pryrodni Resursy PrJSC	-	-	-	-	-	-
Skhidnyi Geolohichniy Soiuz LLC	-	-	-	-	-	-
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	-	-	-	-	-	-
Prykarpatska energetychna kompaniia LLC	-	-	-	-	-	-
Horyzonty LLC	-	-	-	-	-	-
Ukrtransnafta PJSC	409,786.34	409,786.00	0.34	409,786.34	409,786.00	0.34
Naftogaz of Ukraine National Joint-Stock Company	-	-	-	-	-	-
Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
UBMR Ukrgezvspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Geofizychnе upravlinnia Ukrgezvpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	-	-	-	-	-	-

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Poltavska gazonaftova kompaniia Joint Venture	-	-	-	-	-	-
Enerhoservisna kompaniia Esco-Pivnich LLC	-	-	-	-	-	-
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-
Naftogazvydobuvannia PrJSC	-	-	-	-	-	-
Ukrnafta PJSC	-	-	-	-	-	-
<b>Total</b>	<b>409,786.34</b>	<b>409,786.00</b>	<b>0.34</b>	<b>409,786.34</b>	<b>409,786.00</b>	<b>0.34</b>



*Reconciliation of revenues from property and business income in 2015 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	5	5	-	5	5	-
Lvivvuhillia State Enterprise	-	-	-	-	-	-
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	-	-	-	-	-	-
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	-	-	-	-	-	-
Lysychanskvuhillia PJSC	-	-	-	-	-	-
Mine Nadiia PJSC	85.36	28	57.36	85.36	28	57.36
Selydivvuhillia State Enterprise	-	-	-	-	-	-
Toretskvuhillia State Enterprise	-	-	-	-	-	-
Krasnodonvuhillia PrJSC	-	-	-	-	-	-
Vuhilna kompaniia Krasnolymanska State Enterprise	-	-	-	-	-	-
Mine Bilozerska ALC	-	-	-	-	-	-
DTEK Dobropilliavuhillia LLC	-	-	-	-	-	-
DTEK Pavlogradvuhillia PrJSC	-	-	-	-	-	-
DTEK Rovenkyanratsyt LLC	-	-	-	-	-	-
DTEK Sverdlovanratsyt LLC	-	-	-	-	-	-
DTEK Mine Komsomolets Donbasu PrJSC	-	-	-	-	-	-
Shakhtoupravlinnia Pokrovske PJSC	-	-	-	-	-	-
<b>Total</b>	<b>90.36</b>	<b>33</b>	<b>57.36</b>	<b>90.36</b>	<b>33</b>	<b>57.36</b>

*Reconciliation of revenues from property and business income in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	-	-	-	-	-	-
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
Irshansk GZK Branch of United mining and chemical company State Enterprise	-	-	-	-	-	-
United mining and chemical company State Enterprise	79.65	79.65	-	79.65	79.65	-
Northern GZK PrJSC	-	-	-	-	-	-
Bilanivskiyi GZK LLC	-	-	-	-	-	-
Ingulets GZK PrJSC	-	-	-	-	-	-
Poltavsky GZK PrJSC	-	-	-	-	-	-
Central GZK PrJSC	-	-	-	-	-	-
Yerystivskiyi GZK LLC	-	-	-	-	-	-
<b>Total</b>	<b>79.65</b>	<b>79.65</b>	<b>-</b>	<b>79.65</b>	<b>79.65</b>	<b>-</b>

## 22.9. Unified social contribution

Reconciliation of revenues from unified social contribution in 2015 (oil and gas extraction, including transportation), UAH thous

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Shell Ukraine Exploration and Production I LLC	2,731.87	2,533.72	198.14	2,731.87	2,533.72	198.14
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	-	-	-	-	-	-
Arabskyi energetychnyi alians IUEI LLC	4,233.68	4,234.00	-0.32	4,233.68	4,234.00	-0.32
Eni Ukraina LLC	1,986.43	1,986.43	0	1,986.43	1,986.43	0
Zakhidgazinvest LLC	715.8	716	-0.2	715.8	716	-0.2
Kub-gaz LLC	15,126.22	15,126.22	0	15,126.22	15,126.22	0
Persha ukraiinska gazonaftova kompaniia LLC	1,772.97	1,772.97	0	1,772.97	1,772.97	0
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	8,022.91	8,022.91	0	8,022.91	8,022.91	0
Ukrgezvydobutok PrJSC	5,005.46	4,548.00	457.46	5,005.46	4,548.00	457.46
Prom-Energoproduct LLC	2,662.88	2,427.00	235.88	2,662.88	2,427.00	235.88
Representation office Regal Petroleum Corporation Limited (without legal entity right)	10,556.56	10,557.00	-0.44	10,556.56	10,557.00	-0.44
Tysagaz LLC	2,305.43	2,305.40	0.03	2,305.43	2,305.40	0.03
Pari LLC	2,001.76	2,001.70	0.06	2,001.76	2,001.70	0.06
Kashtan Petroleum Joint Venture	834.15	834.1	0.05	834.15	834.1	0.05
Joint Venture Ukrkarpatoil LLC	830.01	830	0.01	830.01	830	0.01
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	-	-	-	-	-	-
Ukrtransgaz PJSC	37,367.69	37,367.69	0	37,367.69	37,367.69	0

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Naukovo-doslidnyi instytut transportu gazu Branch of Ukrtransgaz PJSC	5,851.06	5,851.06	0	5,851.06	5,851.06	0
Upravlinnia magistralnyh gazoprovodiv Lvivtransgaz Branch of Ukrtransgaz PJSC	103,118.62	103,118.62	0	103,118.62	103,118.62	0
Naukovo-vyrobnychyi tsentr tehnicnoii diagnostyky Tehdiaz Branch of Ukrtransgaz PJSC	17,284.85	17,284.85	0	17,284.85	17,284.85	0
Budivselno-montazhna firma Ukgazprombud Branch of Ukrtransgaz PJSC	74,293.32	74,293.32	0	74,293.32	74,293.32	0
Upravlinnia magistralnyh gazoprovodiv Prykarpatttransgaz Branch of Ukrtransgaz PJSC	106,250.66	106,250.66	-	106,250.66	106,250.66	-
Vyrobnyche remontno-tehnicne pidpriemstvo Ukgazenergoservis Branch of Ukrtransgaz PJSC	43,210.31	43,210.31	-	43,210.31	43,210.31	-
Upravlinnia magistralnyh gazoprovodiv Cherkasytransgaz Branch of Ukrtransgaz PJSC	84,482.93	84,482.93	-	84,482.93	84,482.93	-
Upravlinnia Ukgaztehzviazok Branch of Ukrtransgaz PJSC	39,189.75	39,189.75	-	39,189.75	39,189.75	-
Agrogaz Branch of Ukrtransgaz PJSC	11,701.56	11,701.12	0.44	11,701.56	11,701.12	0.44
Upravlinnia magistralnyh gazoprovodiv Kyivtransgaz Branch of Ukrtransgaz PJSC	133,949.20	133,949.20	-	133,949.20	133,949.20	-
Upravlinnia magistralnyh gazoprovodiv Kharkivtransgaz Branch of Ukrtransgaz PJSC	141,561.28	141,561.28	0	141,561.28	141,561.28	0
Upravlinnia magistralnyh gazoprovodiv Donbastransgaz Branch of Ukrtransgaz PJSC	25,541.56	25,541.56	-	25,541.56	25,541.56	-
Upravlinnia servisnogo obslugovuvannia ta remontu importnoi avtotraktornoi spetstechniky Siat Branch of Ukrtransgaz PJSC	1,603.68	1,603.68	-	1,603.68	1,603.68	-
Zakhidnadaservis LLC	610.11	610.11	0	610.11	610.11	0
State Enterprise Ukrspetszamovlennia LLC	16.43	16.4	0.03	16.43	16.4	0.03

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Pryrodni Resursy PrJSC	10,602.29	10,602.29	0	10,602.29	10,602.29	0
Skhidnyi Geolohichniy Soiuz LLC	3,629.41	3,629.41	0	3,629.41	3,629.41	0
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichniy Soiuz LLC 32426289	-	-	-	-	-	-
Geologichne biuro Lviv LLC	1,234.22	1,234.22	0	1,234.22	1,234.22	0
Prykarpatska energetychna kompaniia LLC	745.2	745.2	0	745.2	745.2	0
Horyzonty LLC	1,288.47	1,288.47	0	1,288.47	1,288.47	0
Ukrtransnafta PJSC	146,493.28	150,545.00	-4,051.72	146,493.28	150,545.00	-4,051.72
Naftogaz of Ukraine National Joint-Stock Company	67,829.33	67,829.00	0.33	67,829.33	67,829.00	0.33
Ukrgezvydobuvannia PJSC	24,339.61	24,340.00	-0.39	24,339.61	24,340.00	-0.39
Gazopromyslove upravlinnia Poltavagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	126,546.45	123,296.00	3,250.45	126,546.45	123,296.00	3,250.45
Gazopromyslove upravlinnia Shebelynkagazvydobuvannia Branch of Ukrgezvydobuvannia PJSC	136,023.76	136,024.00	-0.24	136,023.76	136,024.00	-0.24
Upravlinnia z pererobku gazu ta gazovogo kondensatu Branch of Ukrgezvydobuvannia PJSC	45,375.24	45,407.00	-31.76	45,375.24	45,407.00	-31.76
UBMR Ukrgezvspetsbudmontazh Branch of Ukrgezvydobuvannia PJSC	41,378.97	41,379.00	-0.03	41,378.97	41,379.00	-0.03
Geofizychnе upravlinnia Ukrgezpromgeofizyka Branch of Ukrgezvydobuvannia PJSC	10,606.25	10,606.00	0.25	10,606.25	10,606.00	0.25
Burove upravlinnia Ukrburgaz Branch of Ukrgezvydobuvannia PJSC	295,137.35	295,137.00	0.35	295,137.35	295,137.00	0.35
Ukraiinskyi naukovo-doslidnyi instytut pryrodnyh gaziv Branch of Ukrgezvydobuvannia PJSC	30,381.36	30,381.00	0.36	30,381.36	30,381.00	0.36

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Poltavska gazonaftova kompaniia Joint Venture	27,103.47	27,103.50	-0.03	27,103.47	27,103.50	-0.03
Enerhoservisna kompaniia Esco-Pivnich LLC	4,715.71	4,727.70	-11.99	4,715.71	4,727.70	-11.99
Spetsializovana avariino-riatuvalna (gazoriatuvalna) sluzhba Likvo Branch of Ukgazvydobuvannia PJSC	3,609.83	3,610.00	-0.17	3,609.83	3,610.00	-0.17
Naftogazvydobuvannia PrJSC	11,373.29	11,373.29	0	11,373.29	11,373.29	0
Ukrnafta PJSC	723,347.85	103,483.80	619,864.05	723,347.85	103,483.80	619,864.05
<b>Total</b>	<b>2,596,580.52</b>	<b>1,976,669.88</b>	<b>619,910.64</b>	<b>2,596,580.52</b>	<b>1,976,669.88</b>	<b>619,910.64</b>

*Reconciliation of revenues from unified social contribution in 2015 (coal extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
Krasnoarmiiskvuhillia State Enterprise	193,189.31	193,409.00	-219.69	193,189.31	193,409.00	-219.69
Lvivvuhillia State Enterprise	333,903.87	341,368.00	-7,464.13	333,903.87	341,368.00	-7,464.13
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	108,442.23	113,120.00	-4,677.77	108,442.23	113,120.00	-4,677.77
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	121,175.72	121,162.00	13.72	121,175.72	121,162.00	13.72
Lysychanskvuhillia PJSC	3,872.51	3,872.51	0	3,872.51	3,872.51	0
Mine Nadiia PJSC	51,414.90	51,414.00	0.9	51,414.90	51,414.00	0.9
Selydivvuhillia State Enterprise	3,707.50	3,191.00	516.5	3,707.50	3,191.00	516.5
Toretskvuhillia State Enterprise	96,521.98	96,605.00	-83.02	96,521.98	96,605.00	-83.02
Krasnodonvuhillia PrJSC	197,265.43	190,924.00	6,341.43	197,265.43	190,924.00	6,341.43
Vuhilna kompaniia Krasnolymanska State Enterprise	247,171.67	247,172.00	-0.33	247,171.67	247,172.00	-0.33
Mine Bilozerska ALC	75,896.35	75,896.40	-0.05	75,896.35	75,896.40	-0.05
DTEK Dobropilliavuhillia LLC	309,723.25	-	309,723.25	309,723.25	-	309,723.25
DTEK Pavlogradvuhillia PrJSC	1,143,169.00	1,143,169.00	0	1,143,169.00	1,143,169.00	0
DTEK Rovenkyanratsyt LLC	3,536.85	3,536.80	0.05	3,536.85	3,536.80	0.05
DTEK Sverdlovanratsyt LLC	695.7	695.7	0	695.7	695.7	0
DTEK Mine Komsomolets Donbasu PrJSC	51,329.60	51,330.00	-0.4	51,329.60	51,330.00	-0.4
Shakhtoupravlinnia Pokrovske PJSC	362,285.08	362,285.00	0.08	362,285.08	362,285.00	0.08
<b>Total</b>	<b>3,303,300.94</b>	<b>2,999,150.41</b>	<b>304,150.53</b>	<b>3,303,300.94</b>	<b>2,999,150.41</b>	<b>304,150.53</b>

*Reconciliation of revenues from unified social contribution in 2015 (metal ores extraction), UAH thous*

Company name	Initial data			Final data after reconciliation		
	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies	Reported by SFS	Reported by companies	Discrepancy between data reported by SFS and data reported by companies
ArcelorMittal Kryvyi Rih PJSC	1,044,841.74	1,044,842.00	-0.26	1,044,841.74	1,044,842.00	-0.26
Vilnohirsk GZK Branch of United mining and chemical company State Enterprise	102,786.33	93,764.48	9,021.85	102,786.33	93,764.48	9,021.85
Irshansk GZK Branch of United mining and chemical company State Enterprise	53,246.36	48,545.20	4,701.16	53,246.36	48,545.20	4,701.16
United mining and chemical company State Enterprise	600.5	548.59	51.91	600.5	548.59	51.91
Northern GZK PrJSC	190,499.77	190,500.00	-0.23	190,499.77	190,500.00	-0.23
Bilanivskiy GZK LLC	2,446.16	2,446.00	0.16	2,446.16	2,446.00	0.16
Ingulets GZK PrJSC	168,709.29	168,763.00	-53.71	168,709.29	168,763.00	-53.71
Poltavsky GZK PrJSC	283,630.85	283,630.80	0.05	283,630.85	283,630.80	0.05
Central GZK PrJSC	142,457.45	142,457.00	0.45	142,457.45	142,457.00	0.45
Yerystivskiy GZK LLC	49,614.17	45,394.00	4,220.17	49,614.17	45,394.00	4,220.17
<b>Total</b>	<b>2,038,832.61</b>	<b>2,020,891.07</b>	<b>17,941.54</b>	<b>2,038,832.61</b>	<b>2,020,891.07</b>	<b>17,941.54</b>



## 23. ANNEX 15. CONSOLIDATED DATABASE ON TAX AND OTHER PAYMENTS BY LARGE ENTERPRISES BELONGING TO EXTRACTIVE INDUSTRY, WHICH DID NOT PROVIDE THE INFORMATION FOR EITI REPORT

### 23.1. Tax and other payments by large companies belonging to extractive industry in 2014

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
State Joint-Stock Company Chornomornaftogaz PJSC	13,161.79	-	8,330.11	0.17	-	-	202.78	-	32,775.04
Joint Venture Boryslavska Naftova Kompaniia LLC	533.95	8,715.23	49,260.80	17,763.79	-	-	0.3	-	1,336.27
Energii-95 LLC	13.04	0.27	-	-	-	-	-	-	37.71
Plast PrJSC	1,124.85	902.4	53,870.30	12,777.08	-	-	7.24	-	2,814.39
National Joint-Stock Company Nadra Ukrainy PJSC	1,616.35	2,584.81	-	7,532.85	-	-	-	4,776.63	4,069.55
Ukrnaftogazinvest LLC	968.53	1,322.19	19,547.58	8,169.73	-	-	0.26	-	1,648.61
Ukraiinska burova kompaniia LLC	808.35	-	14,204.92	7,149.47	-	-	0.26	-	1,952.75
Praim-Gaz LLC	675.48	2,254.20	36,407.67	12,089.58	-	-	8.71	-	1,742.82
Makkom-grup LLC	110.23	0.7	7,147.49	1,168.09	-	-	-	-	306.54
Nadragaz LLC	46.18	158.31	10,583.71	551.43	-	-	-	-	106.96
Ukristgaz LLC	910.81	1,384.40	21,213.23	177	-	-	-	-	2,019.60
Bogorodchanynaftogaz LLC	33.29	1.89	5,022.40	1,677.70	-	-	-	-	94.66
Nadra Geotsentr LLC	452.91	147.96	25,611.22	8,582.76	-	-	-	-	841.45
Joint activity agreement of 29/06/2004 No 612 -	0.3	-	19,603.80	6,454.06	-	-	2.35	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
authorized entity Vyrobnycho-komertsiina firma Dion LLC 24430679									
Joint activity agreement of 10/06/2002 No 3 - authorized entity Karpatygaz LLC 30162340	322.48	98,521.10	1,267,290.68	485,441.73	-	-	-	-	-
Joint activity agreement of 25/04/2003 No 147 - authorized entity Naftogazrembud-1 LLC 33799463	-	1,142.71	10,741.19	3,432.86	-	-	-	-	-
Joint activity agreement of 24/12/1997 No 999/97 - authorized entity Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC 22525915	-	32,996.32	1,278,581.49	2,071.52	-	-	-	-	-
Joint activity agreement of 28/11/2000 No 1- Д21/008/2000 - authorized entity Poltava branch of Devon CJSC 26002442	-	33,424.17	79,166.40	42,463.72	-	-	-	-	-
Joint activity agreement of 04/02/2004 No 60 - authorized entity Firma Has LLC 21237338	-	1,745.37	22,712.99	10,171.85	-	-	-	-	-
Joint activity agreement of 24/03/2004 No 493 -	5.79	7,810.39	111,360.88	63,081.68	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
authorized entity Karpatygas LLC 30162340									
Joint activity agreement of 26/12/2003 No 122 - authorized entity Sakhalinske LLC 32337278	-	18,770.26	56,690.95	30,959.57	-	-	-	-	-
Gravelit-21 LLC (34013604) responsible for taxes maintenance and payments provision to the budget during implementation JAA	-	4,020.40	251,794.10	26,260.02	-	-	-	-	-
Joint activity agreement of 15/09/2004 No 927 - authorized entity Tsefei LLC 32869749	2.46	527.25	51,116.08	9,266.03	-	-	-	-	-
Joint activity agreement of 19/01/1999 No 35/4 - authorized entity Ukrnafta PJSC 135390	123.47	12,134.37	12,495.52	18,316.86	-	-	-	-	338.22
Joint activity agreement of 28/01/2008 No 35/21 - authorized entity Kashtan Petroleum LTD Joint Venture 23703371	-	6,683.27	41,772.95	9,042.74	-	-	-	-	-
Joint activity agreement of 07/09/2001 No 4 - authorized entity Gals-K PrJSC 31566427	107.29	2,387.79	21,871.05	7,094.67	-	-	-	-	285.3
Joint activity agreement of 13/10/2004 No 1747 -	-	3,041.11	64,864.88	14,081.16	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
authorized entity Karpatnadrainvest LLC 31789453									
Joint activity agreement of 19/05/2000 No 17-2000 - authorized entity Sirius-1 LLC 32239577	-	45,175.04	78,820.32	72,660.52	-	-	-	-	-
Nadra Geotsentr LLC (34763705) responsible for taxes maintenance and payments provision to the budget during implementation JAA No 265-12 of 23/11/2007 with Gazopromyslove upravlinnia Kharkivgazvydobuvannia	-	3,105.17	333,419.71	56,011.73	-	-	-	-	-
Southern GZK PJSC	75,804.31	1,082,042.60	189,258.85	364,704.40	-	-	37,972.69	-	207,821.60
The foreign investment enterprise in the form of PrJSC Zaporizhzhia iron ore industrial complex	45,536.00	480,428.04	107,726.49	131,908.04	-	-	481.75	-	167,456.41
Kryvyi Rih iron ore industrial complex PJSC	77,257.58	90,989.24	151,314.11	19,366.05	-	-	5,873.56	-	283,700.03
Evraz Sukha Balka PrJSC	31,045.19	51,439.08	77,889.77	102.03	-	-	270.82	-	110,945.12
Ordzhonikidze GZK PJSC	40,715.59	5,159.40	40,385.35	-	-	-	3,466.49	-	114,732.83
Marganets GZK PJSC	29,009.76	1,529.16	19,323.46	-	-	-	757.53	-	97,974.82
Mizhrichenskyi GZK LLC	2,251.66	819.5	13,035.81	-	-	-	5.36	-	6,266.91
Shakhtoupravlinnia Donbas PJSC	31,724.23	-	2,000.67	1,009.76	-	-	15.42	-	156,397.87

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
Mine named after O.F. Zaciadko PJSC	23,185.80	-	814.57	949.2	-	-	932.92	-	110,316.23
Snizheantratsyt State Enterprise	16,870.87	-	401.4	2,372.60	-	-	0.1	-	83,019.45
Artemvuhillia State Enterprise	31,534.01	1,940.74	2,530.85	0	-	-	1,573.31	-	147,124.48
Torezantratsyt State Enterprise	28,988.23	518.14	514.3	4,987.24	-	-	74.25	246.9	137,263.09
Makiivvuhillia State Enterprise	77,284.33	-	30	12,972.44	-	-	-	-	9,639.48
Orendne pidprijemstvo Mine Zhdanivska PJSC	13,026.81	1,351.77	3,018.45	538.92	-	-	1,362.19	-	410.24
Donetska vuhilna energetychna kompaniia State Enterprise	2,476.35	3,646.81	2,109.13	8,020.45	-	-	1,928.85	111.77	6,106.90
DV naftogazovydobuvna kompaniia LLC	933.05	4,219.71	2,026.67	27,832.37	-	-	12,098.63	-	1,808.42

## 23.2. Tax and other payments by large companies belonging to extractive industry in 2015

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
State Joint-Stock Company Chornomornaftogaz PJSC	1 034,27	-	52,90	-	-	-	-	-	1 998,85
Joint Venture Boryslavska Naftova Kompaniia LLC	710,59	4 439,90	63 484,38	27 227,42	-	-	0,29	-	1 783,70
Energiiia-95 LLC	15,37	1 027,79	318 614,93	69 518,16	-	-	-	-	31,05
Plast PrJSC	1 333,45	4,34	57 993,15	24 922,76	-	-	50,16	-	3 421,98
National Joint-Stock Company Nadra Ukrainy PJSC	2 150,02	2 047,11	-	5 750,56	-	-	-	(2 047,11)	5 123,45
Ukrnaftogazinvest LLC	638,28	18,29	37 113,08	8 243,64	-	-	0,30	-	1 374,63
Ukraiinska burova kompaniia LLC	1 097,11	-	14 393,00	5 986,25	-	-	1,52	-	2 301,93
Praim-Gaz LLC	367,40	248,60	27,12	5,47	-	-	5,86	-	855,28
Makkom-grup LLC	253,73	20,00	26 590,76	7 000,96	-	-	-	-	641,79
Nadragaz LLC	71,57	19,34	32 097,48	6 382,95	-	-	-	-	135,44
Ukristgaz LLC	925,37	(2 199,04)	2 815,11	4 090,00	-	-	-	-	1 916,62
Bogorodchanynaftogaz LLC	67,43	1 258,02	24 151,74	9 360,69	-	-	-	-	151,54
Nadra Geotsentr LLC	573,69	276,11	27 566,90	10 325,35	-	-	7,51	-	1 050,19
Joint activity agreement of 29/06/2004 No 612 - authorized entity Vyrobycho-komertsiina firma Dion LLC 24430679	0,30	1 829,85	55 996,62	14 883,58	-	-	2,81	-	-
Joint activity agreement of 10/06/2002 No 3 - authorized entity Karpatygas LLC 30162340	784,29	209 706,77	3 281 882,52	629 544,33	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
Joint activity agreement of 25/04/2003 No 147 - authorized entity Naftogazrembud-1 LLC 33799463	-	514,76	24 365,41	6 546,87	-	-	-	-	-
Joint activity agreement of 24/12/1997 No 999/97 - authorized entity Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC 22525915	-	49 550,11	2 341 195,62	403 742,94	-	-	-	-	-
Joint activity agreement of 28/11/2000 No 1- Д21/008/2000 - authorized entity Poltava branch of Devon CJSC 26002442	-	(205,46)	324 593,12	107 407,95	-	-	-	-	-
Joint activity agreement of 04/02/2004 No 60 - authorized entity Firma Has LLC 21237338	3,57	4 197,86	67 518,24	76 779,77	-	-	-	-	-
Joint activity agreement of 24/03/2004 No 493 - authorized entity Karpatygas LLC 30162340	22,82	14 960,24	172 627,84	36 146,97	-	-	-	-	-
Joint activity agreement of 26/12/2003 No 122 - authorized entity Sakhalinske LLC 32337278	-	1 807,82	153 488,31	36 474,02	-	-	-	-	-
Gravelit-21 LLC (34013604) responsible for taxes	-	304,00	119 161,33	28 018,74	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
maintenance and payments provision to the budget during implementation JAA									
Joint activity agreement of 15/09/2004 No 927 - authorized entity Tsefei LLC 32869749	2,96	-	18 538,76	40 351,34	-	-	-	-	-
Joint activity agreement of 19/01/1999 No 35/4 - authorized entity Ukrnafta PJSC 135390	149,18	53 660,26	15 018,74	65 875,60	-	-	-	-	364,52
Joint activity agreement of 28/01/2008 No 35/21 - authorized entity Kashtan Petroleum LTD Joint Venture 23703371	-	1 115,33	49 495,54	12 792,60	-	-	-	-	-
Joint activity agreement of 07/09/2001 No 4 - authorized entity Gals-K PrJSC 31566427	155,24	715,83	28 960,70	8 600,39	-	-	-	-	372,65
Joint activity agreement of 13/10/2004 No 1747 - authorized entity Karpatnadrainvest LLC 31789453	-	376,08	27 234,31	27 857,71	-	-	-	-	-
Joint activity agreement of 19/05/2000 No 17-2000 - authorized entity Sirius-1 LLC 32239577	-	10 549,72	316 664,25	81 347,64	-	-	-	-	-



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
Nadra Geotsentr LLC (34763705) responsible for taxes maintenance and paymants provision to the budget during implementation JAA No 265-12 of 23/11/2007 with Gazopromyslove upravlinnia Kharkivgazvydobuvannia	-	1 034,40	112 528,03	239 610,45	-	-	-	-	-
Southern GZK PJSC	92 655,85	1 670 513,89	230 269,27	-	-	-	35 211,22	-	213 201,71
The foreign investment enterprise in the form of PrJSC Zaporizhzhia iron ore industrial complex	73 766,23	203 003,09	183 295,98	306,40	-	-	357,81	-	202 073,23
Kryvyi Rih iron ore industrial complex PJSC	116 436,20	101 270,07	263 353,76	-	-	-	7 203,38	-	292 830,47
Evraz Sukha Balka PrJSC	51 240,61	171 294,37	121 906,77	-	-	-	296,28	-	132 142,63
Ordzhonikidze GZK PJSC	50 442,48	833,29	53 772,03	31,67	-	-	2 897,75	-	124 772,98
Marganets GZK PJSC	41 474,29	(381,93)	25 660,52	220,00	-	-	607,84	-	103 220,83
Mizhrichenskyi GZK LLC	3 460,34	12 084,51	16 244,65	0,01	-	-	6,94	-	9 530,27
Shakhtoupravlinnia Donbas PJSC	-	-	0,66	-	-	-	-	-	-
Mine named after O.F. Zaciadko PJSC	4 477,25	-	94 393,78	63 137,25	-	-	61,42	-	71 918,08
Snizheanratsyt State Enterprise	-	-	-	-	-	-	-	-	-
Artemvuhillia State Enterprise	241,05	-	-	0,93	-	-	-	-	166,32
Torezanratsyt State Enterprise	-	-	1,00	20,22	-	-	-	-	128,76

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Income from property and business activity	Unified social contribution
Makiivvuhillia State Enterprise	-	-	-	-	-	-	-	-	-
Orendne pidpriemstvo Mine Zhdanivska PJSC	-	-	1 074,00	11 054,05	-	-	712,32	-	-
Donetska vuhilna energetychna kompaniia State Enterprise	0,57	-	-	100,00	-	-	-	-	-
DV naftogazovydobuvna kompaniia LLC	782,40	989,96	7,13	19 554,88	-	-	6 583,13	-	1 387,98
DTEK Dobropilliavuhillia LLC	89 657,04	(32 753,36)	24 903,75	57 971,24	-	-	11 228,93	-	309 723,25

## 24. ANNEX 16. CONSOLIDATED DATABASE ON TAX AND OTHER PAYMENTS BY SMALL ENTERPRISES BELONGING TO EXTRACTIVE INDUSTRY (WHICH WERE NOT RECONCILED)

### 24.1. Tax and other payments by small enterprises belonging to extractive industry in 2014

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Chernihivnaftogazgeologiya Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	564.2	38.39	18.02	2,196.40	-	-	0.45	-	1,591.95
Ukraiinskyi geologichnyi naukovo-vyrobnychiy tsentr Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	1,426.34	361.02	-	3,718.11	-	-	0.15	-	3,875.99
Zakhidukrgeologiya Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	650.68	37.36	-	3,746.61	-	-	0.59	-	1,826.99
Poltavske upravlinnia geofizychnykh robot State Enterprise	1,592.74	66.49	-	2,814.60	-	-	10.66	333.48	3,551.11
Poltavanaftogazgeologiya Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Myrgorodnaftogazrozvidka Subsidiary of National Joint-Stock Company Nadra Ukrainy	115.1	9	0.18	-	-	-	0.09	-	315.08
Krymgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	0.05	-	-	-	-	-	-	-	-
Tsentrukgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	74.11	-	0.08	183.57	-	-	10.05	-	799.44
Ukrainian State Geological Research Institute State Enterprise	2,066.94	1,881.74	-	4,971.28	-	-	0.11	473.1	5,764.05
Ukrainian British Joint Venture Evrokrym LLC	13.92	-	-	-	-	-	-	-	101.78
Gals-K LTD LLC	472.22	1,138.24	-	43.87	-	-	-	-	952.98
Oberon-vuhillia LLC	38.37	-	-	-	-	-	-	-	78.03
ALD LLC	15.63	0.15	-	0.01	-	-	-	-	50.26
Naukovo-vyrobnychi kontsern Ukrnaftinvest PrJSC	21.42	-	-	-	-	-	-	-	93.53
Rozhniativnafta LLC	89.04	30.46	1,776.66	103.12	-	-	0	-	302.38
Gazopromyslove upravlinnia Lvivgazvydobuvannia Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-	-	-	-
Truboplast LLC	272.37	307.14	1,994.98	818.47	-	-	-	-	539.19
Krymtopenergoservis LLC	17.12	-	148.93	-	-	-	0.24	-	44.33
Naukovo-vyrobnycha firma Tehproekt LLC	321.01	16.87	-	2.8	-	-	-	-	544.21

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Molteks nafta i gaz Subsidiary of Molteks Biznes Company	1.33	8.25	-	-	-	-	-	-	5.36
Promyslova kompaniia Gazvydobuvannia LLC	113.68	-	-	-	-	-	195.14	-	277.66
Gazcontynental LLC	201.37	-	-	47.89	-	-	0	-	510.53
Aldea Ukraine Subsidiary	50.11	1.15	0.06	-	-	-	-	-	121.99
Gaz Resurs LLC	-	-	-	-	-	-	-	-	-
Vody Ukrainy LLC	2.57	136.24	-	-	-	-	-	-	9.1
Geoposhuk LTD LLC	17.67	331.71	-	1.17	-	-	-	-	51.09
Ukrneftegazrazvedka LLC	7.36	0.92	-	0.03	-	-	-	-	33.65
Naftogazova kompaniia Bukovyna LLC	1.39	-	-	-	-	-	-	-	3.98
Tehnoresurs PrJSC	110.07	2.3	300.78	-	-	-	7.23	-	292.23
Salsofi Korporeishn LLC	-	-	-	-	-	-	-	-	-
Joint Venture Ukrainsko-Azerbaidzhanske Ukr-Az-Oil LLC	26.8	3.5	-	5.12	-	-	-	-	51.8
Tekhnokomservis LLC	29.48	1.22	-	-	-	-	-	-	85.59
Rekonstruktsiia tekhnologichnykh sverdlovyn LLC	220.26	1,520.11	-	240.36	-	-	-	-	585.59
Bilmar LLC	-	-	-	-	-	-	-	-	-
Soiuz-budresursy LLC	381.25	-	500.62	-	-	-	-	-	944.99
Gazinvest PrJSC	317.24	-	5,854.52	694.1	-	-	-	-	805.06
Nordik Private Enterprise	410.3	1,211.67	-	1,600.37	-	-	-	-	946.85
NVP Naftogazekologiiia LLC	15.14	456.65	93.94	8.46	-	-	0.81	-	55.21

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
NVK Ukrainskyi energetychnyi soiuz LLC	4.45	0.52	-	0.05	-	-	-	-	12.69
Zakhidenergobud LLC	94.7	78.37	2,905.24	579.31	-	-	5.95	-	247.57
Novi proekty LLC	15.21	-	-	-	-	-	-	-	44.3
Alba resurs LLC	11	-	-	-	-	-	-	-	31.9
Navigator Komplekt LLC	295.34	4,749.81	-	793.68	-	-	-	-	812.78
Geo-topo-kadastr Private Enterprise	3.32	-	-	-	-	-	-	-	14.49
Tekhnogazindustriia LLC	77.62	-	3.06	-	-	-	-	-	186.32
Ekologichni systemy Ukrainy LLC	8.78	5.57	-	0.68	-	-	-	-	24.81
Vostok-Energoresurs LLC	0.4	6.05	-	0.05	-	-	-	-	1.15
Myronivkabudmontazh LLC	25.95	-	-	5.44	-	-	-	-	75.06
Geo Alians Taranushynske LLC	17.22	161.23	-	-	-	-	-	-	48.67
Geo Alians Zakhidno-lefremivske LLC	48.4	878.77	2.33	-	-	-	-	-	83.35
Astrogaz LLC	31.2	-	-	-	-	-	-	-	62.39
Geo Alians Kosachivske LLC	26.51	93.7	0.17	-	-	-	-	-	73.64
Geo Alians Pivdenno-Orilske LLC	20.98	116.07	-	-	-	-	-	-	59.44
Geo Alians Vysochanske LLC	299.12	581.19	-	-	-	-	-	-	179.04
Golden Derrik LLC	730.04	129.4	0.03	24.35	-	-	-	-	1,841.14
Geo Alians Iasenivske LLC	21.27	66.89	0.17	-	-	-	-	-	58.5
Geo Alians Lvivske LLC	48.93	-	-	-	-	-	-	-	90.68

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Rolvud Oil LLC	-	9.68	-	-	-	-	-	-	-
Iusenko Nadra LLC	6.66	-	-	0.05	-	-	-	-	19.42
Ukrgeoinvest LLC	5.67	259.32	0.17	14.29	-	-	-	-	16.24
Geo Alians Myroliubivske LLC	27.69	22.48	-	5.04	-	-	-	-	65.78
Kompaniia Krystal LLC	-	-	-	-	-	-	-	-	-
Nadra-Geoinvest LLC	7.18	36.82	-	0.03	-	-	-	-	20.93
Proekt-Bud Private Enterprise	118.89	-	-	136.39	-	-	-	-	305.85
Regal Petroleum Corporation Limited LLC	162.09	133.42	-	4,681.19	-	-	0.2	-	420.9
Inzhyniryngova kompaniia Sfera Plius LLC	11.29	-0.02	-	-	-	-	-	-	31.83
TD Atlanta Plius Private Enterprise	-	-	-	-	-	-	-	-	-
MT Grup LLC	4.58	0.08	-	0.49	-	-	-	-	13.13
Naftogazova kompaniia Alfa LLC	128.54	-	-	-	-	-	-	-	239.2
Inzhenerno burova grupa Tryton LLC	5.35	2.18	-	0.34	-	-	-	-	15.01
Kompaniia Azov-Oil LLC	-	-	-	-	-	-	-	-	-
AS-Naftogazresurs LLC	19.38	-	0.02	-	-	-	-	-	48.09
Karpatska industrialna grupa 1926 LLC	46.64	-	8.84	-	-	-	-	-	124.64
Azov petroleum LLS LLC	354.74	-	-	-	-	-	-	-	719.3
Mizhregionalna gazova kompaniia LLC	63.88	164.77	-	-	-	-	-	-	174.73
Nadra luzivska LLC	83.15	-	-	-	-	-	-	-	235

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Systemoilingenerynng LLC	21.03	1.06	0.29	6.55	-	-	-	-	45.6
Naftogazopromyslova geologiia LLC	31.7	-	-	0.34	-	-	-	-	59.77
Nadra Krymu LLC	15.71	33.77	-	2.81	-	-	-	-	42.57
VIVA Eksploreishn LLC	32.33	-	-	-	-	-	-	-	87.65
TGD LLC	2.45	0.06	-	0.17	-	-	-	-	7.13
Kosul LLC	2.45	0.16	-	0.04	-	-	-	-	7.13
Skhidnoukraiinska investytsiino-promyslova grupa LLC	-	0	0.68	0.01	-	-	-	-	-
M.V.-Energosoil LLC	-	-	-	-	-	-	-	-	-
Gazoilinvest LLC	1.59	-	-	-	-	-	-	-	4.5
Nadra Servis Grup LLC	-	-	-	-	-	-	-	-	-
Energo-Investgrup LLC	-	0	-	0.07	-	-	-	-	-
Gaz Oil Investments LLC	-	-	-	-	-	-	-	-	-
Karpatska Industialna Grupa 2014 LLC	-	-	-	-	-	-	-	-	-
Naukovo-vyrobnyche pidpriemstvo Ekonaftogaz LLC	-	-	-	-	-	-	-	-	-
Kubgaz-Borova LLC	-	-	-	-	-	-	-	-	-
Avantazh Enegro LLC	1.48	-	-	-	-	-	-	-	4.26
Slobidnafta LLC	1.32	-	-	-	-	-	-	-	3.52
Nadragazresurs LLC	0.04	-	-	-	-	-	-	-	-
Naftogazrozrobka LLC	-	-	-	-	-	-	-	-	-
Poltavanaftogazrozvidka LLC	-	-	-	-	-	-	-	-	-



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Kharkivenergoprom LLC	-	-	-	-	-	-	-	-	-
Nadragazvydobuvannia LLC	-	-	-	-	-	-	-	-	-
Ingazko LLC	-	-	-	-	-	-	-	-	-
Ukraiinska nezalezna geologacha kompaniia LLC	-	-	-	-	-	-	-	-	-
Ukrgazdob LLC	-	-	-	-	-	-	-	-	-
Naftogazenergoprom LLC	-	-	-	-	-	-	-	-	-
CNG LLC	-	-	-	-	-	-	-	-	-
Shevron Ukraine B.V.	-	-	-	-	-	-	-	-	-
Eni Ukraine Shallow Waters B.V.	-	-	-	-	-	-	-	-	-
Representation office Shell Exploration and Production Ukraine Investments (IV) B.V. responsible for taxes maintenance and payments provision to the budget during implementation of the agreement on the distribution of hydrocarbons extracted within luzivska plot area from 24/01/2013	-	-	-	-	-	-	-	-	-
Karpatygas LLC	4,783.33	-	-	-	-	-	124.46	-	10,428.67
Kolomyiska naftogazova kompaniia Delta Ukrainian Canadian Joint Venture	636.33	-	36.38	393.24	-	-	0.27	-	1,508.27
Vyrobnycho-komertsiina firma Dion LLC	196.84	-	-	-	-	-	-	-	305.12

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Poltava branch of Devon CJSC	677.88	-	-	-	-	-	-	-	1,750.20
Firma Has LLC	368.09	0.17	-	-	-	-	-	-	882.43
Sakhalinske LLC	979.68	1,736.06	0.2	2,605.29	-	-	4.15	-	1,239.05
Gravelit-21 LLC	785.64	2,090.00	0.41	1,658.29	-	-	1.4	-	2,070.23
Tsefei LLC	847.9	46.36	-	30.36	-	-	-	-	1,330.54
Gaz-MDS LLC	66.01	127.23	-	72.9	-	-	-	-	200.46
Gals-K PrJSC	561.46	1,125.00	-	-	-	-	-	-	32.79
Karpatnadrainvest LLC	434.2	93.73	-	19.24	-	-	-	-	42.96
Sirius-1 LLC	181.8	-	-	62.12	-	-	-	-	489.99
Pryrodni Resursy+ LLC	10.6	-	-	-	-	-	-	-	25.68
Naftogazrembud-1 LLC	144.79	-	-	1.5	-	-	-	-	323.8
Favoryt System LLC	125.46	4.72	-	-	-	-	-	-	352.35
Joint activity agreement of 16/12/1997 No 1 - authorized entity Delta Joint Venture 20568045	-	245.22	1,591.51	779.72	-	-	-	-	-
Joint activity agreement of Debeslavetske deposit of 16/12/1997 - authorized entity Delta Joint Venture	4.13	-703.48	5,907.43	973.09	-	-	-	-	-
Joint activity agreement of 05/03/2014 No 272-14 - authorized entity Plast PrJSC 25168700	-	-	-	3.74	-	-	-	-	-
Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC	-	563.63	1,901.49	459.71	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
(22525915) responsible for taxes maintenance and paymants provision to the budget during implementation of the agreement n 5/56 JA of 21/12/2000 On the joint activity for exploration and development oil-gas fields									
Joint activity agreement of 11/11/1999 No Annex 11 - authorized entity Naftogazovydobuvne upravlinnia Okhtyrkanaftogaz of Ukrnafta PJSC 5398533	-	-0.45	5,558.82	-	-	-	-	-	-
Joint activity agreement of 28/02/2014 No 27/14 - authorized entity Pari LLC 31037994	0.3	-	1,464.63	-	-	-	-	-	-
Joint activity agreement of 22/01/2014 No YГB8333/20/1-14 - authorized entity Pryrodni Resursy+ LLC 38918382	-	106.69	5,528.67	-	-	-	-	-	-
Vostok-ruda LLC	4,656.49	-677.3	4,587.21	-	-	-	386.26	-	16,932.76
Quartzite DM LLC	171.32	58.8	299.48	89.71	-	-	3.49	-	544.4
Pryazovskyi GZK LLC	27.25	0.4	-	-	-	-	-	-	67.36
Ferrexpo LLC	35.15	-	-	-	-	-	-	-	99.87
Shymanivske steel LLC	815.04	-	-	-	-	-	-	-	1,116.55
Ukraiinska geologachna kompaniia State Enterprise	2,275.67	257.01	0.17	5,652.05	-	-	0.12	426.99	6,135.67

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Demurynskiy GZK LLC	502.72	162.43	-	52.13	-	-	-	-	1,268.95
Valky Ilmenite LLC	1,401.87	-	5,215.19	-	-	-	9.8	-	3,766.50
Vyrobnycho-komertsiina firma Velta LLC	3,898.09	1,532.17	9,731.09	-4,608.75	-	-	-	-	10,404.80
Zhovtenuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Shakhtoupravlinnia Chervona zirka State Enterprise	-	-	-	-	-	-	-	-	-
Mine named after the 60 richchia Radianskoi Ukrainy SOJSC	1.08	-	-	-	-	-	-	-	4.2
Mine Petrovska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Butivka-Donetska SOJSC	-	-	-	-	-	-	-	-	-
Mine Radianska SOJSC Subsidiary of Makiivvuhillia State Holding Company	-	0.01	-	-	-	-	-	-	-
Mine No 2 Novogrodovska SOJSC Subsidiary of Selydivvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine Girnyk State Enterprise	-	-	-	-	-	-	-	-	-
Mine Chervonyi Profintern State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 3 sh/u Oleksandrivske State Enterprise	-	-	-	-	-	-	-	-	-
Mine Iunyi Komunar State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Donetska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Snizhnianska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Remivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Shid State Enterprise	-	-	-	-	-	-	-	-	-
Mine Leninka SOJSC Subsidiary of Luganskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine Miuska State Enterprise of production association Snizhneanratsyt	-	-	-	-	-	-	-	-	-
Centralna zbagachuvalna fabryka Snizhnianska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Lisova State Enterprise	-	-	-	-	-	-	-	-	-
Torezanratsyt State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Shakhtarskanratsyt State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Mine Moskovska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Shakhtarska SOJSC	-	-	-	-	-	-	-	-	-
Mine Komisarivska OJSC Subsidiary of Luganskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Donbasvuhlezbagachennia State Holding Company OJSC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Nikanor State Enterprise	-	-	-	-	-	-	-	-	-
Mine Ukraina State Enterprise	-	-	-	-	-	-	-	-	-
Mine Sloviianoserbska State Enterprise	-	-	-	-	-	-	-	-	-
Luganskvuhillia State Holding Company	-	0.72	-	-	-	-	-	-	-
Mine named after XIX party congress SOJSC	-	-	-	-	-	-	-	-	-
Mine Bilorichenska PJSC	11,675.85	122.07	513.03	660	-	-	34.12	-	57,401.15
Mine Krasnopoliivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Bezhanivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Luganska State Enterprise	-	-	-	-	-	-	-	-	-
Pervomaiskvuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Mine named after V.R. Menzhynskyy SOJSC Subsidiary of Pervomaiskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine Rodina State Enterprise	-	-	-	-	-	-	-	-	-
Mine Raiduga SOJSC Subsidiary of Pervomaiskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Donbasanratsyt State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Mine named after F.P. Liutikova SOJSC Subsidiary of Krasnodonvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine Maiska SOJSC Subsidiary of Sverdlovanratsyt State Holding Company	-	-	-	-	-	-	-	-	-
Mine named after V. Volodarskyi State Enterprise	-	-	-	-	-	-	-	-	-
Mine Leninska State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 5 Velykomostivska SOJSC Subsidiary of Zahidno-Ukraiinska State Coal Holding Company	-	-	-	-	-	-	-	-	-
Section Bandurivskyi structural unit of Oleksandriiavuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Dyreksiia po budivnytstvy ob'iektiv State Enterprise	282.69	279.04	2.65	-	-	-	47.34	11.28	751.92
Luganskvuhlebud State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Pershotravenske shakhtobudivelne upravlinnia No 4 SOJSC Subsidiary of	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Dniproshakhtbud State Holding Company									
Mine Vedmezhoiarska State Enterprise	-	-	-	-	-	-	-	-	-
Oleksandriavuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Selydivvuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Lysychanskvuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
NPK-Kontakt LLC	83.18	0.1	582.42	292.11	-	-	0.02	-	252.08
Tekhnotorg LLC	12.35	72.54	8.02	20.96	-	-	0.05	-	51.81
Mine named after M.A. Radionov LLC	17.37	0.31	-	-	-	-	-	-	130.41
Mine Richna State Enterprise	-	-	-	-	-	-	-	-	-
Vuhilliainvest CJSC	-	-	-	-	-	-	-	-	-
Akson-plus Private Enterprise	9.63	10.67	5.63	18.57	-	-	-	-	60.04
Promkabel LLC	2.55	35.03	-	0.73	-	-	-	-	9.19
Stanik LLC	26.64	13.39	12.42	157.43	-	-	0.17	-	117.76
Mine Sadova LLC	-	-48.11	-	48.14	-	-	-	-	-
Shid Private Enterprise	25.36	152.96	59.88	286.24	-	-	6.6	-	151.83
Mais LLC	0.41	0.1	-	-	-	-	-	-	1.1
Buran LTD LLC	47.46	70	73.01	150.8	-	-	-	-	149.09
Si-Si-Ai-Lubelia State Enterprise	1,202.49	-	-	-	-	-	-	-	2,068.19
Mine Novomyrgorodska State Enterprise	-	-	-	-	-	-	-	-	-



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Albion-95 LLC	-	-	-	-	-	-	-	-	-
Girnyk-95 PVP	696.6	-	113.84	3,450.00	-	-	41.9	-	3,722.68
Donprombiznes LLC	545.39	26.43	82.81	10	-	-	21.04	-	2,360.60
Viskor LLC	-	1.71	-	1.52	-	-	-	-	-
Removvuhillia PrJSC	1.51	60.18	0.01	0.06	-	-	0.09	-	22.92
Mine Almazna State Enterprise	-	-	-	-	-	-	-	-	-
Mine named after P.L. Voikov State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 71 Industriia State Enterprise	-	-	-	-	-	-	-	-	-
Nautilus LLC	43.19	66.61	-	2.31	-	-	0.23	-	215.68
Donetskgeologiiia State regional geological enterprise	543.89	13.27	-	1,391.53	-	-	-	5.19	1,819.13
Eastern state regional geological enterprise	353.73	86.04	-	613.68	-	-	0.12	9.54	568.4
Torgovo-promyslova kompaniia Danko Municipal Enterprise	20.98	3.28	-	4.52	-	-	-	-	88.96
Mine named after Sergii Myronovych Kirov State Enterprise	-	-	-	-	-	-	-	-	-
Mine Golubivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Perevalska State Enterprise	2.32	-	-	-	-	-	-	-	6.49
Argon LLC	-	0.02	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Rodynska SOJSC Subsidiary of Selydivuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Vuhillia Ukrainy SJSC	-	-	-	-	-	-	-	-	-
Upperesurs LLC	6	9.6	-	-	-	-	-	-	13.75
Firma Rapetfin Private Enterprise	16	12.91	2.08	78.02	-	-	2.55	-	110.49
Ukrvuhlebud PrJSC	165.21	212.12	1,013.11	211.4	-	-	5.05	-	427.25
Eksimenergo Palyvno- energetychna kompaniia LLC	1,102.84	285.49	351.15	0.5	-	-	254.05	-	5,849.39
Mine Zhovtneva State Enterprise	-	-	-	-	-	-	-	-	-
Darmin Private Enterprise	363.31	5.57	58.91	-	-	-	0.87	-	558.25
Mine named after F.P. Liutikov State Enterprise	-	-	-	-	-	-	-	-	-
Vyrobnycho-finansova kompaniia Ruteks LLC	244.05	216.89	70.95	27.85	-	-	7.25	-	721.46
Shakhta No 17-17 Bis State Enterprise State Enterprise	935.46	-	-	-	-	-	-	-	3,886.86
Shakhtomontazhnaladka LLC	-	0.19	-	-	-	-	-	-	-
Energougol LLC	0.67	1.25	-	-	-	-	0.23	-	4.81
Vuhleservis LLC	12.88	8.1	0.27	9.31	-	-	0.01	-	84.15
Torvuhillia Private Enterprise	0.67	23.13	5.36	36.36	-	-	0.38	-	4.82
Mine Obiednana State Enterprise	-	-	-	-	-	-	-	-	-
MVN Private Enterprise	0.48	0.95	-	-	-	-	2.42	-	3.77

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine No 6 Chervona Zirka State Enterprise	-	-	-	-	-	-	-	-	-
Energoprom Private Enterprise	-	0.01	-	-	-	-	-	-	-
Agroplius LLC	0.22	0.04	-	2.84	-	-	-	-	4.81
Stahanovmestop LLC	-	-	-	-	-	-	-	-	-
Vyrobnycho-komertsiina firma Strong Small Private Enterprise	39.37	8.99	3.85	31.95	-	-	3.1	-	176.28
Firma Ukrinvest PVKP	19.05	9.99	-	70.38	-	-	2.15	-	73.83
Rossiiia Small Private Enterprise	155.5	169.39	61.3	0.01	-	-	0.09	-	720.9
Mine Kirovska State Enterprise	-	-	-	-	-	-	-	-	-
Donbaskontrakt LLC	5.3	-	3	1	-	-	-	-	32.74
Integral LLC	191.27	309.38	85.03	87.7	-	-	2.4	-	801.24
Mine named after K.I. Pochenkova SOJSC Subsidiary of Makiivvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Uglespetspostavka LLC	109.48	26.22	63.83	116.87	-	-	-	-	566.11
Donrozrobka LLC	146.27	11.2	38.73	242.21	-	-	0.16	-	737.87
Perevalskyyi torgovyyi dim LLC	0.13	-28.1	0.03	39.07	-	-	0.32	-	1.55
Donbasenergoresursy LLC	11.25	1	5.12	-	-	-	-	-	31.68
Rytm Small Private Enterprise	22.56	4.1	2.45	27.66	-	-	-	-	103.88
Mine No 9 Kapitalna State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Iunion-Uglegazodobycha LLC	14.25	15.12	39.06	3.15	-	-	1.36	-	72.12
Aiaks I Ko LLC	33.21	140.37	156.96	184.85	-	-	-	-	258.38
Energija Private Enterprise	-	-	-	-	-	-	-	-	-
Koil A.S. Private Enterprise	10.44	26.57	3.62	1.95	-	-	0.18	-	52.39
Vuhleresurs LLC	48.12	14.66	-	-	-	-	0.26	-	262.46
Mine Rozsypnianska No 2 State Enterprise	-	-	-	-	-	-	-	-	-
Prometei LLC	8.03	84.48	42.9	48.16	-	-	-	-	22.96
Ukrpromarmatura LLC	1.33	1.3	2.04	0.12	-	-	-	-	10.6
Agropromservis Private Enterprise	8.5	17.75	-	5	-	-	-	-	23.86
Uketek Private Enterprise	3.95	0.61	-	-	-	-	-	-	12.46
Laittt LLC	2.71	2.3	0.37	5.67	-	-	-2.23	-	17.19
Ukraiina-shid LLC	2.79	1.2	-	-	-	-	-	-	13.57
Agrofirma lasenivska LLC	17.25	60	20.85	13.42	-	-	0.18	-	184.13
TPS LLC	1.74	0.8	-	-	-	-	-	-	6.4
NVK LLC	-	0	-	-	-	-	-	-	-
Remavtomatyka LLC	1,160.59	698.46	455.47	530.56	-	-	70.78	-	6,045.13
Ugledobycha LLC	461.8	67.18	298.46	0.5	-	-	14.05	-	2,328.18
Mine No 12 Naklonna State Enterprise	-	-	-	-	-	-	-	-	-
Flagman LLC	294.73	333.08	79.44	189.15	-	-	0.11	-	1,917.62
Mine Zaperevalna No 2 State Enterprise	-	-	-	-	-	-	-	-	-
Dobropilliavuhillia State Enterprise	9.13	-	-	-	-	-	-	-	22.75

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Ukrtehnologiia LLC	47.97	13.86	6.76	50.93	-	-	-	-	525.19
Bars invest LLC	0.03	-	-	0.2	-	-	-	-	-
KP zbagachuvalna fabryka Centralna	53.16	3.1	-	14.77	-	-	-	-	274.31
Antratsyt-Best Private Entrprise	-	0.05	-	-	-	-	-	-	-
Donbas-Vostok LLC	92.33	194.47	15.69	342.5	-	-	1.31	-	530.94
Antratsyt State Enterprise	1,343.26	1,096.50	1,185.00	5,707.23	-	-	46.34	-	4,368.82
Ordzhonikidzevuhillia State Enterprise	1,099.28	133.93	-	13.7	-	-	10.57	-	18,201.83
Krasnolymanske LLC	7,251.67	-	2,600.31	1,657.36	-	-	40.71	-	37,427.71
Shakhtarskantratsyt State Enterprise	885.22	864	687.12	7,417.16	-	-	259.7	-	35,023.30
Pervomaiskvuhillia State Enterprise	6,040.42	185	992	490.38	-	-	643	-	6,492.90
Rovenkyantratsyvtuhleservis LLC	4.54	0.2	2.74	-	-	-	-	-	25.34
Rovenkyantratsyt State Enterprise	45.99	65.84	-	495.58	-	-	-	-	113.66
Donetskvuhillia State Enterprise	-	-	-	-	-	-	-	-	-
Sverdlovantratsyt State Enterprise	123.63	284.34	178.86	57.93	-	-	-	-	523.86
Volynvuhillia State Enterprise	1,358.42	1,789.80	-	6,800.44	-	-	30.36	37.78	4,209.34
Mine No 3-bis State Enterprise	-	-	-	-	-	-	-	-	-
Ukrshakhtidrozahyst State Enterprise	4,225.58	38.58	-	28.15	-	-	856.14	-	11,784.58

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Donbasantratsyt State Enterprise	1,124.72	336	2,189.72	3,569.61	-	-	0.02	-	4,824.14
Luganskvuhillia State Enterprise	1,128.56	74.51	0.2	5,919.40	-	-	45.32	-	4,618.78
Torgivello-promyslova palata Energiia Private Enterprise	19.18	13.97	5.84	26.4	-	-	0.1	-	80.34
Firma Richna LLC	206.73	215.37	240.89	24.87	-	-	0.54	-	1,090.63
Interplast LLC	34.08	110.47	52.38	58.62	-	-	0.31	-	160.85
Abrys LLC	0.93	1.52	-	0.58	-	-	-	-	3.44
Sivs LLC	7.42	8	1.85	29.84	-	-	-	-	33.58
Ignis LLC	0.87	2.98	-	0.81	-	-	-	-	2.46
Best LLC	3.68	21.03	-	-	-	-	-	-	17.44
Girnychne Private Enterprise Horyzont	-	0	-	-	-	-	-	-	-
Naukovo-tekhnichnyi tsentr Prometei LLC	4.23	0.1	-	-	-	-	-	-	13.55
Mine No 4-21 State Enterprise	-	-	-	-	-	-	-	-	-
Saturn LLC	1.18	0.48	-	-	-	-	-	-	4.34
Rudnyk Private Enterprise	65.92	82.01	45.99	406.43	-	-	0.01	-	513.32
Shidna vuhilna kompaniia LLC	17.78	-	20	-	-	-	-	-	16.61
Ekometan LLC	71.42	-	-	57.77	-	-	-	-	205.55
Mine named after Iu.O.Gagarin State Enterprise	-	-	-	-	-	-	-	-	-
Agrofirma Svitanok Private Enterprise	1.68	26.96	-	-	-	-	-	-	8.48

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Vyrobnyche pidpriemstvo Budindustriia LLC	57.51	90.5	0.9	49.63	-	-	0.72	-	188.23
Oniks-Trade LLC	-	-	-	-	-	-	-	-	-
Maiak Donbasu LLC	-	0.02	-	-	-	-	-	-	-
Vostokpromdobycha LLC	-	0.02	-	-	-	-	-	-	-
Nadra Donbasu LLC	29.35	2.99	14.02	0.64	-	-	1.38	-	176.89
Shakhtoupravlinnia Zuievske State Enterprise	-	-	-	-	-	-	-	-	-
Zgoda-lugpostach Private Enterprise	-	-	-	-	-	-	-	-	-
Luganska vuhilna kompania State Enterprise	-	-	-	-	-	-	-	-	-
Ekspresinform Private Enterprise	-	-	-	-	-	-	-	-	-
Sologub Private Enterprise	-	0.03	-	-	-	-	-	-	-
Torez-shans LLC	7.45	0.37	0.41	0.6	-	-	0.49	-	45.22
Mine 1-6 LLC	45.28	34.13	8.8	41.84	-	-	-	-	255.55
Shakhtarskindustriia Private Enterprise	29.58	12.11	13.06	10.98	-	-	0.31	-	142.51
Donbasvuhlerozrobka LLC	38.05	-	4.07	0.44	-	-	0.04	-	206.48
Blik-AIETS LLC	2	0.01	-	-	-	-	-	-	10.5
Anratsytdon LLC	79.34	46.84	184.22	35	-	-	7.19	-	345.79
Mine Nova State Enterprise	-	-	-	-	-	-	-	-	-
Shkhtobudivelne upravlinnia Anratsytsyakhtoprohidka LLC	0.87	2.88	-	-	-	-	-	-	3.2

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine named after the 60 <sup>th</sup> Velyka Zhovtneva Sotsialistychna revoliutsiia State Enterprise	-	-	-	-	-	-	-	-	-
Defa-III LLC	2.47	27.66	10.13	5.24	-	-	-	-	6.97
Mine named after Maksym Gorkyi State Enterprise	1,580.26	-	-	18.91	-	-	0	-	7,000.33
Shidtekhprom Private Enterprise	-	0.01	-	-	-	-	-	-	-
Metgrup KMN LLC	-	0	-	-	-	-	-	-	-
Torgovyi dim Donbas-Anratsyt LLC	1.34	0.21	-	-	-	-	-	-	4.95
Ukrpromdobycha-2005 Private Enterprise	5.78	3.54	0.52	-	-	-	-	-	21.29
Iug-Anratsyt LLC	0.64	-	-	-	-	-	-	-	4.8
Promyslovo-investytsiina kompaniia Patriot LLC	1.52	0.46	-	-	-	-	-	-	8.16
Makvuhlepostachanniia LLC	1.9	0.11	-	0.76	-	-	0.17	-	3.6
Demaks-Medstroi LLC	3.94	73.65	-	23.31	-	-	-	-	19.57
Mine Ternopiiska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Zhytomyrska State Enterprise	-	-	-	-	-	-	-	-	-
Pryvatne vuhledobuvne pidpriemstvo Promin Private Enterprise	35.42	14.04	7.07	102.11	-	-	5.56	-	127.67
Rirel-K LLC	2.97	1.51	-	-	-	-	-	-	11.9



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Sychasni vydobuvni systemy LTD LLC	5.1	6.5	-	8.96	-	-	-	-	20.81
Mine Vinnytska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Postnikovska State Enterprise	-	-	-	-	-	-	-	-	-
Zahidna energetychna kompaniia LLC	6.79	4.33	-	0.2	-	-	0.49	-	34.11
PKF Gazinvest LLC	3.46	-	-	-	-	-	-	-	9.66
Vyhilna kompaniia Kuibyshevska State Enterprise	0.03	-	-	-	-	-	-	-	0.07
B.S. LLC	0.79	0.29	-	-	-	-	-	-	3.24
Nestor & S LLC	436.05	210.29	216.24	291.09	-	-	13.23	-	2,073.83
Rafailspetsmontazh LLC	-	-	-	-	-	-	-	-	-
Okia-Bud LLC	17.9	0.9	8.5	0.3	-	-	0.02	-	86.4
Shid-Energo-A LLC	7.22	19.16	24.52	19.43	-	-	2.88	-	26.12
Mine Bendiuzka State Enterprise	-	-	-	-	-	-	-	-	-
Ie.S.T. Private Enterprise	1.8	0.37	-	-	-	-	-	-	6.63
Ukrpromenergokomplekt Private Enterprise	-	0.25	-	-	-	-	-	-	-
Naukovo-vyrobnycha kompaniia Promtek-S Private Enterprise	-	-	-	-	-	-	-	-	-
Mine Oleksandr-Zahid State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 70 LLC	8.42	14.98	25.27	6.87	-	-	3.55	-	97.89

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Dontekhprom 2006 LLC	40.05	39.36	35.04	2.96	-	-	0.38	-	186
Niedra-06 Private Enterprise	2.76	-	-	-	-	-	-	-	16.56
Torgivno-promyslova kompaniia Promshid-2005 LLC	-	-	-	-	-	-	-	-	-
Torezvuhilliatorgtrans LLC	-	0.05	-	-	-	-	-	-	-
Lugansk girnycho-promyslovyi kombinat-AVM LLC	5.29	1.3	-	3.01	-	-	-	-	1.95
Anratsyt-energo LLC	3.47	0.88	-	0.91	-	-	-	-	9.81
Sav-plast LLC	1.97	64.4	-	-	-	-	0.2	-	5.54
Mine Glyboka State Enterprise	2.88	-	-	-	-	-	-	-	0.39
Antraks-luni LLC	22.57	3.13	31.43	4.78	-	-	0.17	-	131.05
Girnychne Pidpriemstvo Anratsytvuhillia LLC	85.45	60.54	85.1	10.61	-	-	34.46	-	418.47
Shatel Private Enterprise	0.55	0.5	-	-	-	-	-	-	3.25
Ukrpromugol LLC	-	-	-	-	-	-	-	-	-
Trans-Land LLC	12.55	94.21	35.39	106.4	-	-	0.03	-	104.84
Slantsechim LLC	22.4	-	-	-	-	-	-	-	64.79
Nik-Donbas LLC	19.77	73.46	-	30.88	-	-	-	-	56.67
Uklon Private Enterprise	1.18	4.56	-	6.38	-	-	-	-	7.27
Anratsyt stal Private Enterprise	4.95	59.56	-	54.08	-	-	-	-	23.96
Argos Don LLC	8.72	-	-	31.77	-	-	-	-	27.63
Vyrobnycha kompaniia Ukrtranzyt LLC	5.68	2.48	0.34	-	-	-	-	-	18.61
Boris-Vuhillia-Invest LLC	7.28	-	3.76	35.64	-	-	0.17	-	46.88

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Rodakovo-Iurievskia No 1	0.05	0	-	1.5	-	-	-	-	0.19
Bors LLC	14.62	-	150.4	63.91	-	-	0.61	-	106.34
Nadra Luganshyni LLC	108.03	101.74	2.72	14	-	-	0.73	-	323.73
Luga metal servis 07 Private Enterprise	-	-	-	-	-	-	-	-	-
Ukrtransmet LLC	-	0.1	-	0.02	-	-	-	-	-
Mine Rassvet-1 LLC	7.71	-	-	-	-	-	-	-	1.85
Obiednannia Girnyk LLC	6	-43	-	-	-	-	-	-	29.69
Ukrpromdobycha-2006 Private Enterprise	5.49	1.81	6.21	0.99	-	-	-	-	20.25
Arsenal-2007 Private Enterprise	22.05	42.95	122.51	45.51	-	-	1.93	-	90
Vuhillia-mash LLC	26.2	67	43.24	89.31	-	-	0.1	-	107.5
Rovpromtekhservis LLC	-	0.06	-	-	-	-	-	-	-
Briankivska vuhilna kompaniia LLC	41.63	173.01	-	-	-	-	-	-	214.34
Budivelno bureve pidpriemstvo Spetsbud LLC	2.64	12.53	-	-	-	-	-	-	9.92
Tekhinovatsiia LLC	142.28	30.34	6.14	0.58	-	-	29.26	-	1,020.38
Spetsmontazhnaladka-M Private Enterprise	-	-	0.17	-	-	-	0.17	-	-
Avangard 999 LLC	0.62	-	-	-	-	-	-	-	0.97
Mine Oleksandrivska Private Enterprise	0.32	0.01	-	-	-	-	-	-	-
Dolg-SM LLC	-	-	-	-	-	-	-	-	-
Donbas mining LLV	0.69	0.02	-	-	-	-	-	-	5.23

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Alchevsk-promyslovi resursy LLC	-	0.01	-	-	-	-	-	-	-
Vyrobnycha kompaniia Vuhlebud LLC	6.1	1.75	0.34	-	-	-	-	-	13.65
Mine named after D.S.Korotchenka State Enterprise	185.62	-	-	-	-	-	0.04	-	650.22
Grand-invest plus LLC	0.99	0.02	-	-	-	-	-	-	3.03
Torez-shans 1 LLC	-	0.1	-	-	-	-	-	-	-
Mine Zahidna LLC	8.67	0.5	-	-	-	-	-	-	31.64
Mine pokhyla LLC	1.57	0.02	-	0.04	-	-	-	-	9.09
Torez-shans 2 LLC	-	0.1	-	-	-	-	-	-	-
Torgovyi dim Italiika LLC	-	-	-	-	-	-	-	-	-
Mine Pivnichna State Enterprise	525.3	-	-	18.84	-	-	-	-	2,311.09
Dobychna kompaniia Vuhilliatekhsioiuz Private Enterprise	-	-	-	-	-	-	-	-	-
Tekhnobudshid-2007 LLC	0.56	23.28	-	1.15	-	-	-	-	2.86
Mine Georgiivska LLC	-	0.02	-	-	-	-	-	-	-
Mine Komsomolets State Enterprise	656.39	-	-	-	-	-	-	-	2,165.48
GZK kosmonavtiv LLC	245.14	205.04	424.13	75.22	-	-	5.23	-	1,164.77
Rov-silhoz-servis LLC	6.86	7.14	-	3.74	-	-	-	-	31.77
Krasnyi luch vuhillia-08 LLC	-	-	-	-	-	-	-	-	-
Mars-Asa LLC	-	0.02	-	-	-	-	-	-	-
GZK Centralna LLC	47.87	72.51	-	86.86	-	-	0.91	-	175.16

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Ukraiina shid-plius Private Enterprise	-	-	-	-	-	-	-	-	-
Peredpuskova dyrektsiia of mine No 10 Novovolynska State Enterprise	2,321.13	180.15	-	3,378.79	-	-	-	-	8,604.06
Mine No 13-Bis State Enterprise	1,090.34	0.01	10.73	1.59	-	-	-	-	2,861.69
Torgivelno-finansova kompaniia Energiia LLC	6.47	1.4	-	67.67	-	-	-	-	23.57
Integral-energo LLC	-	14.86	-	-	-	-	-	-	-
Torshakhtoservis LLC	-	-	-	3.91	-	-	-	-	0.51
Donbas-vostok A LLC	-	0.02	-	-	-	-	-	-	-
Promyslova-finansova kompaniia Vostok LLC	117.12	32.17	304.47	337.92	-	-	-	-	576.71
S.B. LLC	0.52	0.08	-	-	-	-	-	-	1.92
Orendne pidpriumstvo Shakhtoupravlinnia blagovischenske ALC	390.97	213.98	124.32	78.93	-	-	205.08	-	1,921.89
Bari-don LLC	0.44	0.41	-	-	-	-	-	-	1.62
Stakhanovvuhillia LLC	-	-	-	-	-	-	-	-	-
Imeksprom-08 LLC	8.14	0.72	-	-	-	-	-	-	29.88
Maksimum 999 LLC	-	-	-	-	-	-	-	-	-
Rudnyk plius LLC	2.46	0.92	0.92	7.24	-	-	1.24	-	10.4
Dyrektsiia z restrukturyzatsii shkhtnogo fondu State Enterprise	3.24	-	-	90.95	-	-	-	-	11.95
Tekhuglemed LLC	3.79	1.08	-	-	-	-	-	-	19.48

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Aiger-trade LLC	21.94	6.42	-	17.09	-	-	-	-	183.38
Anratsyt-77 Private Enterprise	0.1	-	-	-	-	-	-	-	2.3
Firma Relief Private Enterprise	1.87	5.95	2.67	2.05	-	-	-	-	11.97
Mine Putylivska State Enterprise	-	-	-	-	-	-	-	-	-
Resurs industrial plius LLC	-	0.01	-	-	-	-	-	-	-
Orendne pidpriemstvo Mine named after St. Matrona Moskovska ALC	2,794.42	56.86	362.31	34.7	-	-	250.22	-	14,127.99
TTorgovyi budynok magnat LLC	-	-	-	-	-	-	-	-	-
Shid-ugol LLC	0.48	0.61	-	0.51	-	-	-	-	2.82
Mine named after Iu.O.Gagarin - nova State Enterprise	-	-	-	-	-	-	-	-	-
ZF KV-Donbas LLC	57.35	-	126.16	-	-	-	-	-	286.12
Liverpul LLC	33.99	374.22	-	197.27	-	-	2.74	-	151.16
Industrial-Donbas-Servis Private Enterprise	1.2	-	-	-	-	-	-	-	3.27
Naukovo-vyrobynye obiednannia Energometan LLC	73.22	11.2	355.01	0.03	-	-	-	-	192.19
Vintsent grup LLC	27.03	1.28	-	-	-	-	-	-	115.02
Centalna zbahachuvalna fabryka Sofiiivska LLC	-	0.02	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Vyrobnycho-komertsiine pidpriemstvo vagonremservis ST LLC	2.33	4.55	-	2.27	-	-	-	-	9.07
Ekosoiuz LLC	-	-	-	-	-	-	-	-	-
Antratsyvtuhleinvest LLC	-	0.01	-	2.52	-	-	-	-	-
Karbona energo LLC	2.43	-	-	-	-	-	-	-	1.76
Perevalske energetychno tovarystvo LLC	-	-	-	-	-	-	-	-	-
Naukovo-vyrobnycha kompaniia Luchvuhledobuvannia LLC	166.39	96.54	639.99	1,871.73	-	-	-	-	871.8
NPF Donrosesenergo LLC	3.95	0.75	-	-	-	-	-	-	15.9
Vuhlepromrozrobka LLC	1.42	0.02	-	-	-	-	-	-	7.08
Shakhtoupravlinnia Donbas LLC	16.87	44.09	-	65.27	-	-	-	-	47.68
Novyi Donbas LLC	-	0.11	-	-	-	-	-	-	-
Torgovyi dom Favorit grup LLC	7.1	8	-	63.99	-	-	-	-	20.94
Energetychno-investytsiina kompaniia LLC	8.89	2.55	1.93	-	-	-	1.97	-	67.97
Aida plius LLC	6.1	66.83	-	15.89	-	-	-	-	23.14
Mine Popasnianska LLC	-	0.07	-	-	-	-	-	-	-
Shidni nadra LLC	56.07	17.1	17.82	-	-	-	1.05	-	276.51
Shidkarbon LLC	52.57	41.32	33.48	-	-	-	-	-	196.25
Karbon-invest LLC	25.06	352.7	-	120.41	-	-	-	-	130.55
Palyvni-Resursy LLC	6.69	44.41	-	66.37	-	-	-	-	22.74
Donbasspromugol LLC	0.31	0	-	0.34	-	-	-	-	1.9

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Basis telekom LLC	-	-	-	-	-	-	-	-	-
Shid-vuhillia 2010 LLC	-	0	-	-	-	-	-	-	-
Trast-Komp LLC	98.07	8.24	27.21	9	-	-	-	-	344.9
Akib-grupp LLC	-	0	-	-	-	-	-	-	-
Fishger LLC	-	-	-	-	-	-	-	-	-
Ukrkarbo LLC	-	0.1	-	-	-	-	-	-	-
VK Respekt LLC	-	0.45	-	-	-	-	-	-	-
Chymraz LLC	-	-	-	-	-	-	-	-	-
Mine Khmelnytska LLC	3.96	1.07	-	0.02	-	-	-	-	14.62
Charunka LLC	-	-	-	-	-	-	-	-	-
Sova-LPK LLC	-	0.02	-	-	-	-	-	-	-
Shid vuhillia Private Enterprise	-	0.33	-	-	-	-	-	-	-
Vuhilliaprominvest LLC	-	0.01	-	-	-	-	-	-	-
Remo-2011 LLC	-	-	-	-	-	-	-	-	-
Budvuhlemontazh LLC	-	0.03	-	0.08	-	-	-	-	-
Metinvestvuhillia LLC	0.81	-	-	0.06	-	-	-	-	3.16
Tvinss LLC	-	0.04	1.02	-	-	-	-	-	-
Krasnodonvuhillia rezerv LLC	-	0.19	-	-	-	-	-	-	-
Anratsyivska vuhilna kompaniia LLC	1.38	0.18	-	0.08	-	-	-	-	3.89
Uglepromdonbass 2011 LLC	2.88	11.58	-	7.56	-	-	-	-	15.37
Vyrobnycho-komertsiina firma Luchvuglepostavka LLC	-	0	-	-	-	-	-	-	-
Siat I K LLC	-	0.05	1.19	-	-	-	-	-	-
Feniks-2012 LLC	-	0.02	-	-	-	-	-	-	-



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Star-KL LLC	22.84	39.32	5.49	3.73	-	-	0.21	-	67.21
Vostokpromugol LLC	-	0.02	-	-	-	-	-	-	-
Trans-plius 2011 LLC	1.32	1.21	-	-	-	-	-	-	5.41
Energotor LLC	-	-	-	-	-	-	-	-	-
Vyhilna kompaniia Progres LLC	87.5	311.64	-	235.87	-	-	-	-	312.86
Rto-Grup LLC	1.6	-	-	-	-	-	-	-	8.57
Mine Sofiia LLC	-	-	-	-	-	-	-	-	-
Shyl LLC	46.47	3.33	6.85	-	-	-	-	-	227.16
Znariaddia LLC	-	-	-	-	-	-	-	-	-
Shid-energoresurs LLC	-	0.02	-	-	-	-	-	-	-
Shidna skarbnystia LLC	-	-	-	-	-	-	-	-	-
Sverdlovyna shid LLC	0.34	0.56	-	-	-	-	-	-	2.93
Shidna strichka LLC	-	-	-	-	-	-	-	-	-
PKF Energo-Vektor LLC	-	0	-	-	-	-	-	-	-
Krasnodonshidvyhillia LLC	-	0.01	-	-	-	-	-	-	-
Mine Rosiia LLC	149.38	993.65	24.85	203.32	-	-	-	-	318.31
Mine 1-3 Novogrodivska LLC	201.49	998.04	20.98	175	-	-	-	-	386.32
Severdonugol LLC	-	0	-	-	-	-	-	-	-
Chorne zoloto Ukrainy LLC	-	0.19	-	-	-	-	-	-	-
Mine Krepinska State Enterprise	606.86	-	-	0	-	-	-	-	2,615.92
Konvaliia-78 LLC	0.07	-	-	-	-	-	-	-	2.23
Karbon-syntezy LLC	-	0.36	-	-	-	-	-	-	-
Ugleservis-Tradecompany LLC	-	3.05	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Donbas Energo Impeks LLC	-	-	-	-	-	-	-	-	-
Demetra-Lugansk plus LLC	31.44	346.04	-	88.4	-	-	-	-	87.18
Donuglekom LLC	-	1.43	-	4.16	-	-	-	-	-
Donbas invest vuhillia LLC	262.08	-	-	0.05	-	-	-	-	523.84
Donbas energo vuhillia LLC	-	0	-	-	-	-	-	-	-
Mine No 5 State Enterprise	43.27	0.06	-	-	-	-	-	-	125
Krynychanska LLC	7.85	-	-	0.87	-	-	-	-	34.81
Mine No 4-21 State Enterprise	694.14	0.26	-	-	-	-	-2.5	0.17	2,473.57
Mine Lidiievka State Enterprise	2,198.71	0.02	-	35.58	-	-	324.99	-	9,506.67
Lignit+ LLC	-	-	-	0.34	-	-	-	-	-
Mine Mospinska State Enterprise	1,676.39	0.09	104.28	380.88	-	-	265.45	-	7,923.08
Mine named after K.I. Kyseliov State Enterprise	342.84	-	-	-	-	-	24.39	-	1,484.70
Mine No 5 Novovolynska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Viseiska State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 1 Novovolynska State Enterprise	-	-	-	-	-	-	-	-	-
Guchenko Igor Mykhailovych	-	-	-	-	-	-	-	-	-

## 24.2. Tax and other payments by small enterprises belonging to extractive industry in 2015

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Chernihivnaftogazgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	439.68	361.46	-	825.29	-	-	0.17	-	1,162.70
Ukraiinskyi geologichnyi naukovo-vyrobnychiy tsentr Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	1,373.54	1,127.00	0.17	3,767.66	-	-	0.19	-	3,478.82
Zakhidukrgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	494.33	270.03	-	3,430.83	-	-	0.24	-	1,289.94
Poltavske upravlinnia geofizychnykh robot State Enterprise	1,548.97	679.71	-	2,198.25	-	-	0.18	-	3,931.34
Poltavanaftogazgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	-	-	-	-	-	-	-	-	-
Myrgorodnaftogazrozvidka Subsidiary of National Joint-Stock Company Nadra Ukrainy	29.54	-	-	0.4	-	-	-	-	63.33
Krymgeologiiia Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Tsentrukrgeologija Subsidiary of National Joint-Stock Company Nadra Ukrainy PJSC	42.25	-	0.06	319.08	-	-	14.13	-	479.26
Ukrainian State Geological Research Institute State Enterprise	1,648.96	255.47	-	3,277.46	-	-	0.13	281.28	4,629.22
Ukrainian British Joint Venture Evrokrym LLC	0.94	-	1.02	-	-	-	-	-	54.48
Gals-K LTD LLC	544.94	3,800.18	-	38.74	-	-	-	-	1,021.43
Oberon-vuhillia LLC	40.41	-	-	-	-	-	-	-	72.26
ALD LLC	6.69	0.33	-	5.51	-	-	-	-	17.32
Naukovo-vyrobnychi kontsern Ukrnaftinvest PrJSC	27.77	-	-	-	-	-	-	-	116.75
Rozhniativnafta LLC	160.57	307.49	2,328.97	642.78	-	-	-	-	402.38
Gazopromyslove upravlinnia Lvivgazvydobuvannia Branch of Ukgazvydobuvannia PJSC	-	-	-	-	-	-	-	-	-
Truboplast LLC	187.45	-	4,385.22	346.46	-	-	-	-	459.06
Krymtoenergoserwis LLC	-	-	-	-	-	-	-	-	-
Naukovo-vyrobnycha firma Tehproekt LLC	53.97	21.69	-	0.45	-	-	-	-	70.35
Molteks nafta i gaz Subsidiary of Molteks Biznes Company	17.91	1.3	4,145.13	36.72	-	-	-	-	66.63
Promyslova kompaniia Gazvydobuvannia LLC	97.75	-	-	-	-	-	216.37	-	239.26
Gazcontinental LLC	-	-	-	-	-	-	-	-	-
Aldea Ukraine Subsidiary	51.12	-	0.07	9.5	-	-	-	-	129.89

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Gaz Resurs LLC	-	-	-	-	-	-	-	-	-
Vody Ukrainy LLC	-	-	-	-	-	-	-	-	-
Geoposhuk LTD LLC	8.75	-	-	-	-	-	-	-	47.57
Ukrneftegazrazvedka LLC	8.05	-	-	1.02	-	-	-	-	28.65
Naftogazova kompaniia Bukovyna LLC	1.4	-	-	-	-	-	-	-	4.03
Tehnoresurs PrJSC	93.64	-	156.2	43.82	-	-	3.63	-	229.5
Salsofi Korporeishn LLC	-	-	-	-	-	-	-	-	-
Joint Venture Ukrainko-Azerbaidzhanske Ukr-Az-Oil LLC	19.05	4.85	-	2.6	-	-	-	-	57.3
Tekhnokomservis LLC	24.53	-	-	-	-	-	-	-	65.65
Rekonstruktsiia tekhnologichnykh sverdlovyh LLC	126.83	-	-	-	-	-	-	-	337.79
Bilmar LLC	-	-	-	-	-	-	-	-	-
Soiuz-budresursy LLC	628.13	-	2,418.53	-	-	-	0.05	-	997.72
Gazinvest PrJSC	468.71	-	15,933.30	4,556.05	-	-	0.8	-	815.39
Nordik Private Enterprise	629.67	1,503.04	-	1,876.74	-	-	-	-	1,533.79
NVP Naftogazekologija LLC	18.98	102.58	-	-	-	-	1.76	-	41.75
NVK Ukrainyskyi energetychnyi soiuz LLC	6.55	0.33	-	-	-	-	-	-	18.7
Zakhidenergobud LLC	103.6	130	3,274.72	972.38	-	-	6.81	-	272.42
Novi proekty LLC	13.73	-	-	-	-	-	-	-	40
Alba resurs LLC	13.08	-	-	-	-	-	-	-	37.72
Navigator Komplekt LLC	701.67	435.97	-	6,169.02	-	-	-	-	1,090.83

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Geo-topo-kadastr Private Enterprise	4.52	-	-	-	-	-	-	-	16.58
Tekhnogazindustriia LLC	53.45	-	-	-	-	-	-	-	79.39
Ekologichni systemy Ukrainy LLC	11.27	0.26	-	-	-	-	-	-	31.83
Vostok-Energoresurs LLC	8.76	2.02	-	-	-	-	-	-	25.05
Myronivkabudmontazh LLC	19.81	-	-	-	-	-	-	-	57.48
Geo Alians Taranushynske LLC	20.47	186.52	-	5.9	-	-	-	-	57.85
Geo Alians Zakhidno-lefremivske LLC	58.32	2,355.09	1.84	-	-	-	4.39	-	99.14
Astrogaz LLC	32.85	-	-	-	-	-	-	-	67.23
Geo Alians Kosachivske LLC	26.47	211.13	1.19	3.32	-	-	-	-	74.71
Geo Alians Pivdenno-Orilske LLC	24.7	194.08	-	-	-	-	-	-	69.94
Geo Alians Vysochanske LLC	861.78	108.47	-	17.39	-	-	-	-	168.59
Golden Derrik LLC	44.06	1,673.24	0.03	1,579.36	-	-	-	-	113.16
Geo Alians Iasenivske LLC	26.83	0.31	1.02	55.3	-	-	-	-	66.23
Geo Alians Lvivske LLC	29.95	-9.69	-	-	-	-	-	-	82.77
Rolvud Oil LLC	-	3.22	-	-	-	-	-	-	-
Iusenko Nadra LLC	6.23	-	-	0.05	-	-	-	-	17.3
Ukrgeoinvest LLC	4.39	736.84	20.4	-	-	-	-	-	12.55
Geo Alians Myroliubivske LLC	32.31	41.48	-	0.54	-	-	-	-	76.74
Kompaniia Krystal LLC	-	-	-	-	-	-	-	-	-
Nadra-Geoinvest LLC	17.32	77.6	-	-	-	-	-	-	28.48

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Proekt-Bud Private Enterprise	66.17	78.99	-	156.44	-	-	-	-	173.79
Regal Petroleum Corporation Limited LLC	287.53	-	-	253.06	-	-	0.86	-	558.69
Inzhyniryngova kompaniia Sfera Plius LLC	13.51	0.34	-	-	-	-	-	-	38.09
TD Atlanta Plius Private Enterprise	-	-	-	-	-	-	-	-	-
MT Grup LLC	2.96	0.3	-	0.32	-	-	-	-	13.66
Naftogazova kompaniia Alfa LLC	215.42	-	-	-	-	-	-	-	249.47
Inzhenerno burova grupa Tryton LLC	10.12	1.15	-	0.09	-	-	-	-	29.22
Kompaniia Azov-Oil LLC	-	-	-	-	-	-	-	-	-
AS-Naftogazresurs LLC	26.55	-	-	-	-	-	-	-	55.82
Karpatska industrialna grupa 1926 LLC	17.74	-	8.77	-	-	-	-	-	47.55
Azov petroleum LLS LLC	102.68	-	-	-	-	-	-	-	222.23
Mizhregionalna gazova kompaniia LLC	28.22	-	0.17	-	-	-	-	-	53.07
Nadra luzivska LLC	59.88	-	-	-	-	-	-	-	133.65
Systemoilingeneryng LLC	189.68	-	7,690.86	-	-	-	-	-	468.66
Naftogazopromyslova geologiia LLC	210.67	-	0.21	-	-	-	-	-	417.87
Nadra Krymu LLC	-	-	-	-	-	-	-	-	-
VIVA Eksploreishn LLC	14.34	-	-	-	-	-	-	-	40.59
TGD LLC	3.09	0.09	-	0.89	-	-	-	-	9.01

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Kosul LLC	3.61	0.02	0.18	-	-	-	-	-	10.34
Skhidnoukraiinska investytsiino-promyslova grupa LLC	-	0.01	-	0.01	-	-	-	-	-
M.V.-Energosoil LLC	-	0.67	0.51	-	-	-	-	-	-
Gazoilinvest LLC	0.26	-	-	-	-	-	-	-	0.75
Nadra Servis Grup LLC	-	0.44	-	-	-	-	-	-	-
Energo-Investgrup LLC	5.66	0.01	-	-	-	-	-	-	16
Gaz Oil Investments LLC	-	0.7	-	-	-	-	-	-	4.5
Karpatska Industrialna Grupa 2014 LLC	-	-	-	-	-	-	-	-	-
Naukovo-vyrobnyche pidpriemstvo Ekonaftogaz LLC	-	-	-	-	-	-	-	-	-
Kubgaz-Borova LLC	250.17	-	-	845.96	-	-	6.43	-	656.74
Avantazh Enegro LLC	10.51	0.06	-	-	-	-	-	-	30.28
Slobidnafta LLC	104.68	0.04	-	-	-	-	-	-	26.01
Nadragazresurs LLC	9.08	-	-	-	-	-	-	-	23.83
Naftogazrozrobka LLC	3.37	-	-	-	-	-	-	-	9.21
Poltavanaftogazrozvidka LLC	-	-	-	-	-	-	-	-	-
Kharkivenergoprom LLC	-	-	-	-	-	-	-	-	-
Nadragazvydobuvannia LLC	-	-	-	-	-	-	-	-	-
Ingazko LLC	-	-	-	-	-	-	-	-	-
Ukraiinska nezalezna geologacha kompaniia LLC	4.13	-	-	-	-	-	-	-	11.84
Ukrgezdob LLC	-	-	-	-	-	-	-	-	-



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Naftogazenergoprom LLC	-	-	-	-	-	-	-	-	-
CNG LLC	-	-	-	-	-	-	-	-	-
Shevron Ukraine B.V.	-	-	-	-	-	-	-	-	-
Eni Ukraine Shallow Waters B.V.	-	-	-	-	-	-	-	-	-
Representation office Shell Exploration and Production Ukraine Investments (IV) B.V. responsible for taxes maintenance and payments provision to the budget during implementation of the agreement on the distribution of hydrocarbons extracted within luzivska plot area from 24/01/2013	-	-	-	-	-	-	-	-	-
Karpatygas LLC	6,639.59	-	-	-	-	-	224.74	-	13,907.63
Kolomyiska naftogazova kompaniia Delta Ukrainian Canadian Joint Venture	525.38	-	83.53	951.63	-	-	4.37	-	1,312.65
Vyrobnycho-komertsiina firma Dion LLC	449.5	-	-	-	-	-	-	-	578.54
Poltava branch of Devon CJSC	762.15	-	-	-	-	-	-	-	1,909.73
Firma Has LLC	179.33	-	-	0.57	-	-	-	-	470.6
Sakhalinske LLC	1,312.17	3,687.85	0.57	5,784.65	-	-	4.37	-	1,458.88
Gravelit-21 LLC	1,272.08	1,748.00	1.94	2,064.67	-	-	1.43	-	2,294.64
Tsefei LLC	341.61	28.63	-	508.84	-	-	-	-	683.85

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Gaz-MDS LLC	832.35	21.66	-	582.01	-	-	-	-	602.99
Gals-K PrJSC	283.29	486	-	-	-	-	-	-	38.04
Karpatnadrainvest LLC	73.74	11.6	-	14.1	-	-	-	-	191.37
Sirius-1 LLC	548.85	2,517.19	-	2,781.31	-	-	-	-	665.5
Pryrodni Resursy+ LLC	17.45	-	-	0.2	-	-	-	-	46.44
Naftogazrembud-1 LLC	170.74	-	-	190.06	-	-	-	-	495.26
Favoryt System LLC	-	0.66	-	-	-	-	-	-	-
Joint activity agreement of 16/12/1997 No 1 - authorized entity Delta Joint Venture 20568045	-	186.55	4,265.22	1,043.31	-	-	-	-	-
Joint activity agreement of Debeslavetske deposit of 16/12/1997 - authorized entity Delta Joint Venture	5.93	-159.97	17,014.76	1,688.79	-	-	-	-	-
Joint activity agreement of 05/03/2014 No 272-14 - authorized entity Plast PrJSC 25168700	-	-	10,341.58	7,383.86	-	-	-	-	-
Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC (22525915) responsible for taxes maintenance and payments provision to the budget during implementation of the agreement n 5/56 JA of 21/12/2000 On the joint	-	102.02	1,337.28	743.5	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
activity for exploration and development oil-gas fields									
Joint activity agreement of 11/11/1999 No Annex 11 - authorized entity Naftogazovydobuvne upravlinnia Okhtyrkanaftogaz of Ukrnafta PJSC 5398533	-	-	11,340.25	-	-	-	-	-	-
Joint activity agreement of 28/02/2014 No 27/14 - authorized entity Pari LLC 31037994	3.25	146.39	25,511.01	5,379.58	-	-	-	-	-
Joint activity agreement of 22/01/2014 No YGB8333/20/1-14 - authorized entity Pryrodni Resursy+ LLC 38918382	-	-	12,028.85	2,423.59	-	-	-	-	-
Vostok-ruda LLC	1,184.58	-4,365.65	1,708.59	-	-	-	213.58	-	3,754.78
Quartzite DM LLC	334.27	214.27	530.19	54.03	-	-	2.45	-	914.94
Pryazovskyi GZK LLC	12.15	1.14	-	-	-	-	-	-	32.77
Ferrexpo LLC	28.31	6.6	-	-	-	-	-	-	80.68
Shymanivske steel LLC	1,022.44	-	-	0.85	-	-	-	-	1,119.74
Ukraiinska geologachna kompaniia State Enterprise	1,322.35	1,297.78	-	3,285.68	-	-	0.11	156.24	4,252.88
Demurinskyi GZK LLC	555.36	3.53	-	3.62	-	-	-	-	1,175.48
Valky Ilmenite LLC	1,806.93	2,800.93	7,803.20	75.89	-	-	14.03	-	4,998.92
Vyrobnycho-komertsiina firma Velta LLC	4,089.03	727.43	8,195.43	5.72	-	-	29.15	-	10,264.37

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Zhovtenuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Shakhtoupravlinnia Chervona zirka State Enterprise	-	-	-	-	-	-	-	-	-
Mine named after the 60 richchia Radianskoi Ukrainy SOJSC	-	-	-	-	-	-	-	-	-
Mine Petrovska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Butivka-Donetska SOJSC	-	-	-	-	-	-	-	-	-
Mine Radianska SOJSC Subsidiary of Makiivuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine No 2 Novogrodivska SOJSC Subsidiary of Selydivvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine Girnyk State Enterprise	-	-	-	-	-	-	-	-	-
Mine Chervonyi Profintern State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 3 sh/u Oleksandrivske State Enterprise	-	-	-	-	-	-	-	-	-
Mine Iunyi Komunar State Enterprise	-	-	-	-	-	-	-	-	-
Mine Donetska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Snizhnianska State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Remivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Shid State Enterprise	-	-	-	-	-	-	-	-	-
Mine Leninka SOJSC Subsidiary of Luganskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine Miuska State Enterprise of production association Snizhneanratsyt	-	-	-	-	-	-	-	-	-
Centralna zbagachuvalna fabryka Snizhnianska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Lisova State Enterprise	-	-	-	-	-	-	-	-	-
Torezanratsyt State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Shakhtarskanratsyt State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Mine Moskovska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Shakhtarska SOJSC	-	-	-	-	-	-	-	-	-
Mine Komisarivska OJSC Subsidiary of Luganskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Donbasvuhlezbagachennia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Mine Nikanor State Enterprise	-	-	-	-	-	-	-	-	-
Mine Ukraina State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Sloviianoserbbska State Enterprise	-	-	-	-	-	-	-	-	-
Luganskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine named after XIX party congress SOJSC	-	-	-	-	-	-	-	-	-
Mine Bilorichenska PJSC	-	-	-	-	-	-	-	-	23.02
Mine Krasnopoliivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Bezhanivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Luganska State Enterprise	-	-	-	-	-	-	-	-	-
Pervomaiskvuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Mine named after V.R. Menzhynskyi SOJSC Subsidiary of Pervomaiskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Mine Rodina State Enterprise	-	-	-	-	-	-	-	-	-
Mine Raiduga SOJSC Subsidiary of Pervomaiskvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Donbasanratsyt State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Mine named after F.P. Liutikova SOJSC Subsidiary of	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Krasnodonvuhillia State Holding Company									
Mine Maiska SOJSC Subsidiary of Sverdlovanratsyt State Holding Company	-	-	-	-	-	-	-	-	-
Mine named after V. Volodarskyi State Enterprise	-	-	-	-	-	-	-	-	-
Mine Leninska State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 5 Velykomostivska SOJSC Subsidiary of Zahidno-Ukraiinska State Coal Holding Company	-	-	-	-	-	-	-	-	-
Section Bandurivskyy structural unit of Oleksandriavuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Dyreksiia po budivnytstvy ob'iektiv State Enterprise	314.97	242.56	10.1	954.24	-	-	0.13	37.67	861.22
Luganskvuhlebud State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Pershotravenske shakhtobudivne upravlinnia No 4 SOJSC Subsidiary of Dniproshakhtbud State Holding Company	1.76	-	-	-	-	-	-	-	4.96
Mine Vedmezhoiarska State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Oleksandriiavuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Selydivvuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
Lysychanskvuhillia State Holding Company OJSC	-	-	-	-	-	-	-	-	-
NPK-Kontakt LLC	103.2	0.1	1,375.08	344.11	-	-	0.18	-	247.93
Tekhnotorg LLC	-	-	-	-	-	-	-	-	-
Mine named after M.A. Radionov LLC	-	-	-	-	-	-	-	-	-
Mine Richna State Enterprise	-	-	-	-	-	-	-	-	-
Vuhilliainvest CJSC	-	-	-	-	-	-	-	-	-
Akson-plus Private Enterprise	-	-	-	-	-	-	-	-	-
Promkabel LLC	-	-	-	-	-	-	-	-	-
Stanik LLC	-	-	-	-	-	-	-	-	-
Mine Sadova LLC	-	-	-	-	-	-	-	-	-
Shid Private Enterprise	-	-	-	-	-	-	-	-	-
Mais LLC	-	-	-	-	-	-	-	-	-
Buran LTD LLC	-	-	-	-	-	-	-	-	-
Si-Si-Ai-Lubelia State Enterprise	1,204.20	-	-	-	-	-	-	-	1,818.45
Mine Novomyrgorodska State Enterprise	-	-	-	-	-	-	-	-	-
Albion-95 LLC	-	-	-	-	-	-	-	-	-
Girnyk-95 PVP	4.78	-	-	-	-	-	-	-	4,876.89
Donprombiznes LLC	-	-	88.7	-	-	-	13.44	-	-
Viskor LLC	-	0.2	-	-	-	-	-	-	-



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Removvuhillia PrJSC	-	-	-	-	-	-	-	-	-
Mine Almazna State Enterprise	-	-	-	-	-	-	-	-	-
Mine named after P.L. Voikov State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 71 Industriia State Enterprise	-	-	-	-	-	-	-	-	-
Nautilus LLC	-	-	-	0	-	-	-	-	-
Donetskgeologiiia State regional geological enterprise	377.8	10.55	-	616.36	-	-	-	4.65	708.12
Eastern state regional geological enterprise	92.92	154.93	-	111.26	-	-	0.17	2.45	451.72
Torgovo-promyslova kompaniia Danko Municipal Enterprise	-	-	-	-	-	-	-	-	-
Mine named after Sergii Myronovych Kirov State Enterprise	-	-	-	-	-	-	-	-	-
Mine Golubivska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Perevalska State Enterprise	-	-	-	-	-	-	-	-	-
Argon LLC	-	-	-	-	-	-	-	-	-
Mine Rodynska SOJSC Subsidiary of Selydivvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Vuhillia Ukrainy SJSC	-	-	-	-	-	-	-	-	-
Upperesurs LLC	2.19	8.36	-	43.57	-	-	-	-	4.34

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Firma Rapetfin Private Enterprise	-	-	-	-	-	-	-	-	-
Ukrvuhlebud PrJSC	-	45.37	-	970.25	-	-	-	-	-
Eksimenergo Palyvno-energetychna kompaniia LLC	185.74	-6.94	1,133.67	3,418.19	-	-	69.78	-	1,232.89
Mine Zhovtneva State Enterprise	-	-	-	-	-	-	-	-	-
Darmin Private Enterprise	-	-	-	-	-	-	-	-	-
Mine named after F.P. Liutikov State Enterprise	-	-	-	-	-	-	-	-	-
Vyrobnycho-finansova kompaniia Ruteks LLC	1.38	-	-	2.77	-	-	0.27	-	3.9
Shakhta No 17-17 Bis State Enterprise State Enterprise	-	-	-	-	-	-	-	-	-
Shakhtomontazhnaladka LLC	-	-	-	-	-	-	-	-	-
Energougol LLC	-	-	-	-	-	-	-	-	-
Vuhleservis LLC	-	-	-	-	-	-	-	-	-
Torvuhillia Private Enterprise	-	-	-	-	-	-	-	-	-
Mine Obiednana State Enterprise	-	-	-	-	-	-	-	-	-
MVN Private Enterprise	-	-	-	-	-	-	-	-	-
Mine No 6 Chervona Zirka State Enterprise	-	-	-	-	-	-	-	-	-
Energoprom Private Enterprise	-	-	-	-	-	-	-	-	-
Agroplus LLC	-	-	-	-	-	-	-	-	-
Stahanovmestop LLC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Vyrobnycho-komertsiiina firma Strong Small Private Enterprise	-	-	-	-	-	-	-	-	-
Firma Ukrinvest PVKP	-	-	-	0.06	-	-	-	-	-
Rossiiia Small Private Enterprise	-	-	-	-	-	-	-	-	-
Mine Kirovska State Enterprise	-	-	-	-	-	-	-	-	-
Donbaskontrakt LLC	-	-	25.13	-	-	-	-	-	-
Integral LLC	222.9	194.96	301.36	194.17	-	-	5.4	-	206.37
Mine named after K.I. Pochenkova SOJSC Subsidiary of Makiivvuhillia State Holding Company	-	-	-	-	-	-	-	-	-
Uglespetspostavka LLC	-	-	-	-	-	-	-	-	-
Donrozrobka LLC	-	152.92	-	38.66	-	-	-	-	-
Perevalskiyi torgovyi dim LLC	-	-	-	-	-	-	-	-	-
Donbasenergoresursy LLC	-	-	-	-	-	-	-	-	-
Rytm Small Private Enterprise	-	-	-	-	-	-	-	-	-
Mine No 9 Kapitalna State Enterprise	-	-	-	-	-	-	-	-	-
Iunion-Uglegazodobycha LLC	0.6	-	-	-	-	-	-	-	0.5
Aiaks I Ko LLC	-	-	-	-	-	-	-	-	-
Energiiia Private Enterprise	-	-	-	-	-	-	-	-	-
Koil A.S. Private Enterprise	-	-	-	4.39	-	-	-	-	13.38
Vuhleresurs LLC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Rozsypnianska No 2 State Enterprise	-	-	-	-	-	-	-	-	-
Prometei LLC	-	-	-	-	-	-	-	-	-
Ukrpromarmatura LLC	-	-	-	-	-	-	-	-	-
Agropromservis Private Enterprise	-	-	-	-	-	-	-	-	-
Uketek Private Enterprise	-	-	-	-	-	-	-	-	-
Laittt LLC	-	-	-	-	-	-	-	-	-
Ukraiina-shid LLC	-	-	-	-	-	-	-	-	-
Agrofirma lasenivska LLC	69.1	100.24	-	-	-	-	-	-	-
TPS LLC	-	-	-	-	-	-	-	-	-
NVK LLC	-	-	-	-	-	-	-	-	-
Remavtomatyka LLC	875.29	-274.49	386.2	2,089.59	-	-	38.53	-	2,620.39
Ugledobycha LLC	-	-	110.73	-	-	-	3.87	-	-
Mine No 12 Naklonna State Enterprise	-	-	-	-	-	-	-	-	-
Flagman LLC	45.15	-	5.83	-	-	-	-	-	178.1
Mine Zaperevalna No 2 State Enterprise	-	-	-	-	-	-	-	-	-
Dobropilliavuhillia State Enterprise	11.52	-	-	-	-	-	-	-	32.64
Ukrtehnologiia LLC	-	-	-	-	-	-	-	-	-
Bars invest LLC	-	0.26	-	-	-	-	-	-	-
KP zbagachuvalna fabryka Centralna	0.74	0.44	-	0.28	-	-	-	-	2.71
Anratsyt-Best Private Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Donbas-Vostok LLC	-	-	-	-	-	-	-	-	-
Antratsyt State Enterprise	16.38	-	-	-	-	-	-	-	1.72
Ordzhonikidzevuhillia State Enterprise	-	-	-	-	-	-	-	-	5.14
Krasnolymanske LLC	-	-	-	-	-	-	-	-	-
Shakhtarskantratsyt State Enterprise	-	-	-	-	-	-	-	-	-
Pervomaiskvuhillia State Enterprise	17,103.86	-	5.12	152.17	-	-	252.32	-	6,476.71
Rovenkyantratsytvuhleservis LLC	-	-	-	-	-	-	-	-	-
Rovenkyantratsyt State Enterprise	41.62	1,014.58	-	379.16	-	-	-	-	99.38
Donetskuvuhillia State Enterprise	-	-	-	-	-	-	-	-	-
Sverdlovantratsyt State Enterprise	135.45	-	-	276.98	-	-	-	-	210.2
Volynvuhillia State Enterprise	1,509.75	1,311.46	-	7,467.34	-	-	16.95	-	4,111.23
Mine No 3-bis State Enterprise	-	-	-	-	-	-	-	-	-
Ukrshakhtidrozahyst State Enterprise	1,110.53	0.09	-	-	-	-	165.48	-	2,615.54
Donbasantratsyt State Enterprise	-	-	-	-	-	-	-	-	-
Luganskvuhillia State Enterprise	21.23	-	-	0.17	-	-	-	-	1.64
Torgivelno-promyslova palata Energiia Private Enterprise	12.56	14.17	27.61	116.65	-	-	0.81	-	80.02

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Firma Richna LLC	138.27	47	301.99	1,194.05	-	-	0.82	-	478.44
Interplast LLC	-	-	-	-	-	-	-	-	-
Abrys LLC	-	-	-	-	-	-	-	-	-
Sivs LLC	-	-	-	-	-	-	-	-	-
Ignis LLC	-	-	-	-	-	-	-	-	-
Best LLC	-	-	-	-	-	-	-	-	-
Girnychne Private Enterprise Horyzont	-	-	-	-	-	-	-	-	-
Naukovo-tekhnichnyi tsentr Prometei LLC	4.37	0.07	-	-	-	-	-	-	18.88
Mine No 4-21 State Enterprise	-	-	-	-	-	-	-	-	-
Saturn LLC	-	-	-	-	-	-	-	-	-
Rudnyk Private Enterprise	-	-	-	-	-	-	-	-	-
Shidna vuhilna kompaniia LLC	-	-	-	0.23	-	-	20	-	29.09
Ekometan LLC	0.21	-	-	-	-	-	-	-	2.23
Mine named after Iu.O.Gagarin State Enterprise	-	-	-	-	-	-	-	-	-
Agrofirma Svitanok Private Enterprise	-	-	-	-	-	-	-	-	-
Vyrobnyche pidpriemstvo Budindustriia LLC	-	-	-	-	-	-	-	-	-
Oniks-Trade LLC	-	-	-	-	-	-	-	-	-
Maiak Donbasu LLC	-	-	-	-	-	-	-	-	-
Vostokpromdobycha LLC	-	-	-	-	-	-	-	-	-
Nadra Donbasu LLC	0.55	-	30.34	-	-	-	-	-	2.04

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Shakhtoupravlinnia Zuevske State Enterprise	-	-	-	-	-	-	-	-	-
Zgoda-lugpostach Private Enterprise	-	-	-	-	-	-	-	-	-
Luganska vuhilna kompaniia State Enterprise	-	-	-	-	-	-	-	-	-
Ekspresinform Private Enterprise	-	-	-	-	-	-	-	-	-
Sologub Private Enterprise	-	-	-	-	-	-	-	-	-
Torez-shans LLC	-	-	-	-	-	-	-	-	-
Mine 1-6 LLC	-	-	-	-	-	-	-	-	-
Shakhtarskindustriia Private Enterprise	-	9.61	-	1.85	-	-	0.15	-	-
Donbasvuhlerozrobka LLC	-	-	9.31	0.03	-	-	-	-	-
Blik-AIETS LLC	0.82	-	-	-	-	-	-	-	4.71
Anratsytdon LLC	1.32	-	23.67	5.84	-	-	-	-	6.42
Mine Nova State Enterprise	-	-	-	-	-	-	-	-	-
Shkhtobudivne upravlinnia Anratsytshakhtoprohidka LLC	-	-	-	-	-	-	-	-	-
Mine named after the 60 <sup>th</sup> Velyka Zhovtneva Sotsialistychna revoliutsiia State Enterprise	-	-	-	-	-	-	-	-	-
Defa-III LLC	-	-	-	-	-	-	-	-	-
Mine named after Maksym Gorkyi State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Shidtekhprom Private Enterprise	-	-	-	-	-	-	-	-	-
Metgrup KMN LLC	-	-	-	-	-	-	-	-	-
Torgovyi dim Donbas-Anratsyt LLC	-	-	-	-	-	-	-	-	-
Ukrpromdobycha-2005 Private Enterprise	-	-	-	-	-	-	-	-	-
Iug-Anratsyt LLC	-	-	-	-	-	-	-	-	-
Promyslovo-investytsiina kompaniia Patriot LLC	0.86	0.95	-	-	-	-	-	-	2.08
Makvuhlepostachanniia LLC	-	-	-	-	-	-	-	-	-
Demaks-Medstroi LLC	6.85	1.57	-	-	-	-	-	-	32
Mine Ternopil'ska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Zhytomyr'ska State Enterprise	-	-	-	-	-	-	-	-	-
Pryvatne vuhledobuvne pidpriemstvo Promin Private Enterprise	-	-	-	-	-	-	-	-	-
Rirel-K LLC	-	-	-	-	-	-	-	-	-
Sychasni vydobuvni systemy LTD LLC	39.39	1.46	51.02	271.57	-	-	-	-	147.09
Mine Vinnytska State Enterprise	-	-	-	-	-	-	-	-	-
Mine Postnikovska State Enterprise	-	-	-	-	-	-	-	-	-
Zahidna energetychna kompaniia LLC	0.6	8.28	-	-	-	-	-	-	2.2



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
PKF Gazinvest LLC	29.36	-	-	-	-	-	-	-	10.51
Vyhilna kompaniia Kuibyshevska State Enterprise	-	-	-	-	-	-	-	-	-
B.S. LLC	-	-	-	-	-	-	-	-	-
Nestor & S LLC	-	-	-	-	-	-	-	-	-
Rafailspetsmontazh LLC	-	-	-	-	-	-	-	-	-
Okia-Bud LLC	-	-	-	-	-	-	-	-	-
Shid-Energo-A LLC	16.6	-	13.41	73.84	-	-	5.59	-	102.82
Mine Bendiuzka State Enterprise	-	-	-	-	-	-	-	-	-
Ie.S.T. Private Enterprise	-	-	-	-	-	-	-	-	-
Ukrpromenergokomplekt Private Enterprise	-	-	-	-	-	-	-	-	-
Naukovo-vyrobnycha kompaniia Promtek-S Private Enterprise	-	-	-	-	-	-	-	-	-
Mine Oleksandr-Zahid State Enterprise	-	-	-	-	-	-	-	-	-
Mine No 70 LLC	0.22	-	-	1.19	-	-	4.25	-	1.47
Dontekhprom 2006 LLC	-	-	-	-	-	-	-	-	-
Niedra-06 Private Enterprise	-	-	-	-	-	-	-	-	-
Torgivelno-promyslova kompaniia Promshid-2005 LLC	-	-	-	-	-	-	-	-	-
Torezvuhilliatorgtrans LLC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Lugansk girnycho-promyslovyyi kombinat-AVM LLC	-	-	-	0.15	-	-	-	-	-
Anratsyt-energo LLC	-	-	-	-	-	-	-	-	-
Sav-plast LLC	-	-	-	-	-	-	-	-	-
Mine Glyboka State Enterprise	-	-	-	-	-	-	-	-	-
Antraks-luni LLC	-	-	-	-	-	-	-	-	-
Girnychne Pidpriemstvo Anratsytvuhillia LLC	1.18	-	3.04	-	-	-	-	-	4.34
Shatel Private Enterprise	-	-	-	-	-	-	-	-	-
Ukrpromugol LLC	-	-	-	-	-	-	-	-	-
Trans-Land LLC	35.19	527.41	37.91	625.13	-	-	-	-	229.18
Slantsechim LLC	14.22	-	-	0.03	-	-	-	-	40.92
Nik-Donbas LLC	6.61	-	-	-	-	-	-	-	13.49
Uklon Private Enterprise	-	-	-	-	-	-	-	-	-
Anratsyt stal Private Enterprise	-	-	-	-	-	-	-	-	-
Argos Don LLC	-	-	-	-	-	-	-	-	-
Vyrobnycha kompania Ukrtranzyt LLC	-	-	-	-	-	-	-	-	-
Boris-Vuhillia-Invest LLC	-	-	-	-	-	-	-	-	-
Mine Rodakovo-lurievaska No 1	-	-	-	-	-	-	-	-	-
Bors LLC	-	-	-	-	-	-	-	-	-
Nadra Luganschyny LLC	44.97	58.54	-	2.44	-	-	-	-	113.45
Luga metal servis 07 Private Enterprise	-	-	-	-	-	-	-	-	-
Ukrtransmet LLC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Rassvet-1 LLC	-	-	-	-	-	-	-	-	-
Obiednannia Girnyk LLC	2.89	-	-	-	-	-	-	-	17.6
Ukrpromdobycha-2006 Private Enterprise	-	-	-	-	-	-	-	-	-
Arsenal-2007 Private Enterprise	5.44	4.76	20.18	1.41	-	-	0.37	-	25.98
Vuhillia-mash LLC	5.84	-	-	54.23	-	-	-	-	50.35
Rovpromtekhservis LLC	-	-	-	-	-	-	-	-	-
Briankivska vuhilna kompaniia LLC	28.48	38.79	-	-	-	-	-	-	119.03
Budivselno bureve pidpriemstvo Spetsbud LLC	-	-	-	-	-	-	-	-	-
Tekhinovatsiia LLC	1.3	-	382.73	-	-	-	-	-	6.78
Spetsmontazhnaladka-M Private Enterprise	-	-	-	-	-	-	-	-	-
Avangard 999 LLC	-	-	-	-	-	-	-	-	-
Mine Oleksandrivska Private Enterprise	-	-	-	-	-	-	-	-	-
Dolg-SM LLC	-	-	-	-	-	-	-	-	-
Donbas mining LLV	-	-	-	-	-	-	-	-	-
Alchevsk-promyslovi resursy LLC	-	-	-	-	-	-	-	-	-
Vyrobnycha kompaniia Vuhlebud LLC	-	0.05	-	-4.15	-	-	-	-	-
Mine named after D.S.Korotchenka State Enterprise	303.43	-	-	-	-	-	-	-	962.97

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Grand-invest plus LLC	-	-	-	-	-	-	-	-	-
Torez-shans 1 LLC	-	-	-	-	-	-	-	-	-
Mine Zahidna LLC	-	-	-	-	-	-	-	-	-
Mine pokhyla LLC	-	-	-	-	-	-	-	-	-
Torez-shans 2 LLC	-	-	-	-	-	-	-	-	-
Torgovyi dim Italiika LLC	-	-	-	-	-	-	-	-	-
Mine Pivnichna State Enterprise	-	-	-	-	-	-	-	-	-
Dobychna kompaniia Vuhilliatekhsouiz Private Enterprise	-	-	-	-	-	-	-	-	-
Tekhnobudshid-2007 LLC	-	-	-	-	-	-	-	-	-
Mine Georgiivska LLC	-	-	-	-	-	-	-	-	-
Mine Komsomolets State Enterprise	-	-	-	-	-	-	-	-	-
GZK kosmonaktiv LLC	134.64	77.4	1,221.61	951.17	-	-	-	-	1,292.51
Rov-silhoz-servis LLC	-	-	-	-	-	-	-	-	-
Krasnyi luch vuhillia-08 LLC	-	-	-	-	-	-	-	-	-
Mars-Asa LLC	-	-	-	-	-	-	-	-	-
GZK Centralna LLC	0.78	-	-	0.2	-	-	0.01	-	2.4
Ukraina shid-plus Private Enterprise	-	-	-	-	-	-	-	-	-
Peredpuskova dyreksiia of mine No 10 Novovolynska State Enterprise	3,526.06	462.13	-	10,524.75	-	-	-	105.87	10,571.18
Mine No 13-Bis State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Torgivelnno-finansova kompaniia Energija LLC	-	25.13	-	-	-	-	-	-	-
Integral-energo LLC	-	-	-	-	-	-	-	-	-
Torshakhtoservis LLC	-	-	-	-	-	-	-	-	-
Donbas-vostok A LLC	-	-	-	-	-	-	-	-	-
Promyslova-finansova kompaniia Vostok LLC	104.93	327.23	214.7	3,323.61	-	-	-	-	381.45
S.B. LLC	-	-	-	-	-	-	-	-	-
Orendne pidpriumstvo Shakhtoupravlinnia blagovischenske ALC	-	0	144.32	0.43	-	-	7.91	-	-
Bari-don LLC	-	-	-	-	-	-	-	-	-
Stakhanovvuhillia LLC	-	-	-	-	-	-	-	-	-
Imeksprom-08 LLC	-	-	-	-	-	-	-	-	-
Maksimum 999 LLC	-	-	-	-	-	-	-	-	-
Rudnyk plius LLC	-	-	-	-	-	-	-	-	-
Dyreksiia z restrukturyzatsii shkhtnogo fondu State Enterprise	-	-	-	-	-	-	-	-	-
Tekhuglemed LLC	-	-	-	-	-	-	-	-	-
Aiger-trade LLC	1.63	-	-	11.8	-	-	-	-	15.59
Anratsyt-77 Private Enterprise	-	-	-	-	-	-	-	-	-
Firma Relief Private Enterprise	-	-	-	-	-	-	-	-	-
Mine Putylivska State Enterprise	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Resurs industrial plius LLC	-	-	-	-	-	-	-	-	-
Orendne pidpriemstvo Mine named after St. Matrona Moskovska ALC	34.95	-224.57	746.09	238.17	-	-	1.51	-	65.56
TTorgovyi budynok magnat LLC	-	-	-	-	-	-	-	-	-
Shid-ugol LLC	-	-	-	-	-	-	-	-	-
Mine named after Iu.O.Gagarin - nova State Enterprise	-	-	-	-	-	-	-	-	-
ZF KV-Donbas LLC	77.43	146.67	63.84	6.05	-	-	-	-	282.47
Liverpul LLC	-	-	-	-	-	-	-	-	-
Industrial-Donbas-Servis Private Enterprise	-	-	-	-	-	-	-	-	-
Naukovo-vyrobynye obiednannia Energometan LLC	-	-	-	-	-	-	-	-	-
Vintsent grup LLC	-	-	-	-	-	-	-	-	-
Centalna zbahachuvalna fabryka Sofiiivska LLC	-	-	-	-	-	-	-	-	-
Vyrobynycho-komertsiine pidpriemstvo vagonremservis ST LLC	-	-	-	-	-	-	-	-	-
Ekosoiuz LLC	-	-	-	-	-	-	-	-	-
Anratsytvuhleinvest LLC	-	-	-	-	-	-	-	-	-
Karbona energo LLC	0.16	-	-	-	-	-	-	-	0.46
Perevalske energetychne tovarystvo LLC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Naukovo-vyrobnycha kompaniia Luchvuhledobuvannia LLC	241.07	573.26	305.32	4,357.01	-	-	-	-	836.02
NPF Donrosesenergo LLC	-	-	-	-	-	-	-	-	-
Vuhlepromrozrobka LLC	-	-	-	-	-	-	-	-	-
Shakhtoupravlinnia Donbas LLC	26.06	37.66	12,050.46	2,142.58	-	-	-	-	73.52
Novyi Donbas LLC	-	-	-	-	-	-	-	-	-
Torgovyi dom Favorit grup LLC	10.13	41.41	1.02	148.46	-	-	-	-	27.85
Energetychno-investytsiina kompaniia LLC	29.76	5.16	19.42	-	-	-	5.62	-	141.44
Aida plius LLC	-	-	-	-	-	-	-	-	-
Mine Popasnianska LLC	9.24	0.25	-	134.32	-	-	-	-	39.54
Shidni nadra LLC	-	-	-	53.44	-	-	-	-	-
Shidkarbon LLC	-	-	-	-	-	-	-	-	-
Karbon-invest LLC	33.77	111.35	-	-	-	-	-	-	134.64
Palyvni-Resursy LLC	3.19	27.39	-	1	-	-	-	-	12.68
Donbasspromugol LLC	-	-	-	-	-	-	-	-	-
Basis telekom LLC	-	-	-	-	-	-	-	-	-
Shid-vuhillia 2010 LLC	-	-	-	-	-	-	-	-	-
Trast-Komp LLC	-	-	-	-	-	-	-	-	-
Akib-grupp LLC	-	-	-	-	-	-	-	-	-
Fishger LLC	-	-	-	-	-	-	-	-	-
Ukrkarbo LLC	-	0.1	-	-	-	-	-	-	-
VK Respekt LLC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Chymraz LLC	-	-	-	-	-	-	-	-	-
Mine Khmelnytska LLC	-	-	-	-	-	-	-	-	-
Charunka LLC	-	-	-	-	-	-	-	-	-
Sova-LPK LLC	-	-	-	-	-	-	-	-	-
Shid vuhillia Private Enterprise	-	-	-	-	-	-	-	-	-
Vuhilliaprominvest LLC	-	-	-	-	-	-	-	-	-
Remo-2011 LLC	-	-	-	-	-	-	-	-	-
Budvuhlemontazh LLC	-	-	-	-	-	-	-	-	-
Metinvestvuhillia LLC	-	-	-	-	-	-	-	-	-
Tvinss LLC	-	-	-	-	-	-	-	-	-
Krasnodonvuhillia rezerv LLC	-	-	-	-	-	-	-	-	-
Anratsyivska vuhilna kompaniia LLC	4.22	1.4	-	0.15	-	-	-	-	11.94
Uglepromdonbass 2011 LLC	0.25	0.5	-	187.97	-	-	-	-	3
Vyrobnycho-komertsiina firma Luchvuglepostavka LLC	-	-	-	-	-	-	-	-	-
Siat I K LLC	-	-	-	-	-	-	-	-	-
Feniks-2012 LLC	-	-	-	-	-	-	-	-	-
Star-KL LLC	-	-	-	-	-	-	-	-	-
Vostokpromugol LLC	-	-	-	-	-	-	-	-	-
Trans-plus 2011 LLC	-	-	-	-	-	-	-	-	-
Energotor LLC	-	-	-	-	-	-	-	-	-
Vyhilna kompaniia Progres LLC	10.27	15.17	-	0.02	-	-	-	-	33.92
Rto-Grup LLC	-	-	-	-	-	-	-	-	-



Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine Sofiia LLC	-	-	-	-	-	-	-	-	-
Shyl LLC	-	-	-	-	-	-	-	-	-
Znariaddia LLC	-	-	-	-	-	-	-	-	-
Shid-energoresurs LLC	-	-	-	-	-	-	-	-	-
Shidna skarbnystia LLC	-	-	-	-	-	-	-	-	-
Sverdlovyna shid LLC	-	-	-	-	-	-	-	-	-
Shidna strichka LLC	-	-	-	-	-	-	-	-	-
PKF Energo-Vektor LLC	-	-	-	-	-	-	-	-	-
Krasnodonshidvyhillia LLC	-	-	-	-	-	-	-	-	-
Mine Rosiia LLC	10.03	-	-	-	-	-	-	-	29.15
Mine 1-3 Novogrodivska LLC	33.6	-	-	-	-	-	-	-	53.94
Severdonugol LLC	-	-	-	-	-	-	-	-	-
Chorne zoloto Ukrainy LLC	-	-	-	-	-	-	-	-	-
Mine Krepinska State Enterprise	-	-	-	-	-	-	-	-	-
Konvaliia-78 LLC	-	-	-	-	-	-	-	-	-
Karbon-synteZ LLC	-	-	-	-	-	-	-	-	-
Ugleservis-Tradecompany LLC	-	-	-	-	-	-	-	-	-
Donbas Energo Impeks LLC	-	-	-	-	-	-	-	-	-
Demetra-Lugansk plus LLC	-	-	-	-	-	-	-	-	-
Donuglekom LLC	-	-	-	-	-	-	-	-	-
Donbas invest vuhillia LLC	369.38	-	0.86	-	-	-	-	-	895.24
Donbas energo vuhillia LLC	-	-	-	-	-	-	-	-	-
Mine No 5 State Enterprise	-	-	-	-	-	-	-	-	-
Krynchanska LLC	-	-	-	-	-	-	-	-	-

Company name	Personal income tax	Corporate income tax	Subsoil use fee (rent) for production of mineral resources	Value added tax	Excise tax on excisable goods manufactured in Ukraine	Transportation royalties	Environmental tax	Property and business income	Unified social contribution
Mine No 4-21 State Enterprise	-	-	-	-	-	-	-	-	-
Mine Lidiievka State Enterprise	-	-	-	-	-	-	-	-	-
Lignit+ LLC	116.08	2.26	21.47	185.15	-	-	-	-	277.35
Mine Mospinska State Enterprise	-	-	-	-	-	-	-	-	-
Mine named after K.I. Kyseliov State Enterprise	6.56	-	-	27.33	-	-	-	-	35.2
Mine No 5 Novovolynska State Enterprise	189	-	-	-	-	-	-	-	496.46
Mine Viseiska State Enterprise	1,030.70	-	-	-	-	-	21.01	-	2,555.48
Mine No 1 Novovolynska State Enterprise	4,727.87	-	-	402.44	-	-	-	-	15,504.30
Guchenko Igor Mykhailovych	-	-	-	-	-	-	-	-	-

## 25. ANNEX 17. INFORMATION RECEIVED FROM THE COMPANIES BY THE REQUESTS

Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
Ukrnafta PJSC	✓	✗	✓	✓	✓	<a href="https://www.ukrnafta.com/data/Page_FINANCIAL%20RESULTS/Docs_for_news/Ukrnafta%20Consolidated%20FS%202015%20ukr.pdf">https://www.ukrnafta.com/data/Page_FINANCIAL%20RESULTS/Docs_for_news/Ukrnafta%20Consolidated%20FS%202015%20ukr.pdf</a>
State Joint-Stock Company Chornomornaftogaz PJSC	✗	✗	✗	✗	✓	see Naftogaz of Ukraine National Joint-Stock Company
Poltavska gazonaftova kompaniia Joint Venture	✓	✓	✓	✓	✗	✗
Naftogaz of Ukraine National Joint-Stock Company	✓	✓	✓	✓	✓	<a href="http://www.naftogaz.com/files/Zvity/Naftogaz-Annual-report-2015.pdf">http://www.naftogaz.com/files/Zvity/Naftogaz-Annual-report-2015.pdf</a>
Tysagaz LLC	✓	✓	✓	✓	✓	✗
Joint Venture Boryslavska Naftova Kompaniia LLC	✗	✗	✗	✗	✗	✗
Joint Venture Ukrkarpatoil LLC	✓	✓	✓	✓	✗	✗
Energiia-95 LLC	✗	✗	✗	✗	✗	✗
Plast PrJSC	✗	✗	✗	✗	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/67036">http://smida.gov.ua/db/emitent/report/year/xml/show/67036</a>
Ukrgazvydobutok PrJSC	✓	✓	✓	✓	✓	<a href="http://25635581.smida.gov.ua/">http://25635581.smida.gov.ua/</a>

<sup>312</sup> «Partially» means that one or more units of questionnaire were not filled

<sup>313</sup> «Partially» means that letter without management signature was provided

Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
Representation office Regal Petroleum Corporation Limited (without legal entity right)	✓	✓	✓	✓	✗	<a href="http://www.regalpetroleum.co.uk/">http://www.regalpetroleum.co.uk/</a>
Ukrgezvydobuvannia PJSC	✓	✓	✓	✓	✓	<a href="http://ugv.com.ua/activities">http://ugv.com.ua/activities</a>
Ukrtransgaz PJSC	✓	✓	✓	✓	✓	<a href="http://utg.ua/utg/about-company/reports.html">http://utg.ua/utg/about-company/reports.html</a>
Kub-gaz LLC	✓	✓	✓	✓	✗	✗
Enerhoservisna kompaniia Esco-Pivnich LLC	✓	✓	✓	✓	✗	✗
Pari LLC	✓	✗	✓	✓	✗	✗
National Joint-Stock Company Nadra Ukrainy PJSC	not applicable	✓	not applicable	not applicable	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/72803">http://smida.gov.ua/db/emitent/report/year/xml/show/72803</a>
Arabskyi energetychnyi alians IUEI LLC	✓	✗	✓	✓	✗	✗
Ukrtransnafta PJSC	partially	partially	✓	✓	✓	<a href="http://www.ukrtransnafta.com.ua/about_company/rozkryttya_informacii/finansova_zvitnist">http://www.ukrtransnafta.com.ua/about_company/rozkryttya_informacii/finansova_zvitnist</a>
Prom-Energoproduct LLC	✓	✓	✓	✓	✗	✗
Geologichne biuro Lviv LLC	✓	✓	✓	✓	✗	✗
Naftogazvydobuvannia PrJSC	✓	✓	✓	✓	✗	see consolidated report of DTEK company
Skhidnyi Geolohichnyi Soiuz LLC	✓	✓	✓	✓	✗	✗
State Enterprise Ukrspetszamovlennia LLC	✓	✓	✓	✓	✗	✗
Ukrnaftogazinvest LLC	✗	✗	✗	✗	✗	✗
Pryrodni Resursy PrJSC	✓	✓	✓	✓	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/69515">http://smida.gov.ua/db/emitent/report/year/xml/show/69515</a>
Vydobuvna kompaniia Ukrnaftoburinnia PrJSC	partially	✓	✓	✓	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/72112">http://smida.gov.ua/db/emitent/report/year/xml/show/72112</a>

Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
Ukraiinska burova kompaniia LLC	x	x	x	x	x	x
Praim-Gaz LLC	x	x	x	x	x	x
Prykarpatska energetychna kompaniia LLC	✓	✓	x	✓	x	x
Persha ukraiinska gazonaftova kompaniia LLC	✓	✓	✓	✓	x	x
Zakhidnadraserwis LLC	✓	✓	✓	✓	x	x
Horyzonty LLC	✓	✓	✓	✓	x	x
Makkom-grup LLC	x	x	x	x	x	x
Nadragaz LLC	x	x	x	x	x	x
Ukristgaz LLC	not applicable	✓	not applicable	not applicable	x	x
Zakhidgazinvest LLC	✓	✓	✓	✓	x	x
Bogorodchanyaftogaz LLC	x	x	x	x	x	x
Eni Ukraina LLC	✓	✓	✓	✓	x	x
Kashtan Petroleum LTD Joint Venture	partially	✓	✓	✓	x	x
Nadra Geotsentr LLC	x	x	x	x	x	x
Shell Ukraine Exploration and Production I LLC	✓	✓	✓	✓	x	x
Joint activity agreement of 29/06/2004 No 612 - authorized entity Vyrobycho-komertsiina firma Dion LLC 24430679	x	x	x	x	x	x
Joint activity agreement of 10/06/2002 No 3 - authorized entity Karpatygas LLC 30162340	x	x	x	x	x	x
Joint activity agreement of 25/04/2003 No 147 - authorized entity Naftogazrembud-1 LLC 33799463	x	x	x	x	x	x
Joint activity agreement of 24/12/1997 No 999/97 - authorized entity Naftogazovydobuvne upravlinnia Poltavanaftogaz of Ukrnafta PJSC 22525915	x	x	x	x	x	x

Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
Joint activity agreement of 28/11/2000 No 1-Д21/008/2000 - authorized entity Poltava branch of Devon CJSC 26002442	x	x	x	x	x	x
Joint activity agreement of 19/08/2002 No 85/2002 - authorized entity Skhidnyi Geolohichnyi Soiuz LLC 32426289	✓	✓	✓	✓	x	x
Joint activity agreement of 04/02/2004 No 60 - authorized entity Firma Has LLC 21237338	x	x	x	x	x	x
Joint activity agreement of 24/03/2004 No 493 - authorized entity Karpatygaz LLC 30162340	x	x	x	x	x	x
Joint activity agreement of 26/12/2003 No 122 - authorized entity Sakhalinske LLC 32337278	x	x	x	x	x	x
Gravelit-21 LLC (34013604) responsible for taxes maintenance and payments provision to the budget during implementation JAA	x	x	x	x	x	x
Joint activity agreement of 15/09/2004 No 927 - authorized entity Tsefei LLC 32869749	x	x	x	x	x	x
Joint activity agreement of 19/01/1999 No 35/4 - authorized entity Ukrnafta PJSC 135390	x	x	x	x	x	x
Joint activity agreement of 28/01/2008 No 35/21 - authorized entity Kashtan Petroleum LTD Joint Venture 23703371	x	x	x	x	x	x
Joint activity agreement of 21/07/1997 No 23-3/97-84Б-97 - authorized entity Gaz-MDS LLC 24253556	✓	✓	✓	✓	x	x
Joint activity agreement of 07/09/2001 No 4 - authorized entity Gals-K PrJSC 31566427	x	x	x	x	x	x

Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
Joint activity agreement of 13/10/2004 No 1747 - authorized entity Karpatnadrainvest LLC 31789453	x	x	x	x	x	x
Joint activity agreement of 19/05/2000 No 17-2000 - authorized entity Sirius-1 LLC 32239577	x	x	x	x	x	x
Nadra Geotsentr LLC (34763705) responsible for taxes maintenance and payments provision to the budget during implementation JAA No 265-12 of 23/11/2007 with Gazpromyslove upravlinnia Kharkivgazvydobuvannia	x	x	x	x	x	x
Joint activity agreement of 06/10/2011 No 1330-1-4 - authorized entity Shell Ukraine Exploration and Production I LLC 33832065	✓	✓	✓	✓	x	x
Ingulets GZK PrJSC	✓	x	✓	✓	✓	<a href="https://ingok.metinvestholding.com">https://ingok.metinvestholding.com</a>
Central GZK PrJSC	✓	x	✓	✓	✓	<a href="https://cgok.metinvestholding.com/ua/about/info">https://cgok.metinvestholding.com/ua/about/info</a>
Southern GZK PJSC	x	x	x	x	✓	<a href="http://www.ugok.info/">http://www.ugok.info/</a>
Northern GZK PrJSC	✓	x	✓	✓	✓	<a href="https://sevgok.metinvestholding.com">https://sevgok.metinvestholding.com</a>
The foreign investment enterprise in the form of PrJSC Zaporizhzhia iron ore industrial complex	x	x	x	x	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/76131">http://smida.gov.ua/db/emitent/report/year/xml/show/76131</a>
Poltavsky GZK PrJSC	✓	✓	✓	✓	✓	<a href="http://www.ferrexpo.ua/shareholders-and-investors/information-disclosure">http://www.ferrexpo.ua/shareholders-and-investors/information-disclosure</a>
Kryvyi Rih iron ore industrial complex PJSC	x	x	x	x	✓	x
Evrast Sukha Balka PrJSC	x	x	x	x	✓	<a href="http://ukr.evrast.com/">http://ukr.evrast.com/</a>

Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
ArcelorMittal Kryvyi Rih PJSC	✓	✓	✓	✓	✓	<a href="http://ukraine.arcelormittal.com/index.php?id=300">http://ukraine.arcelormittal.com/index.php?id=300</a>
Yerystivskiy GZK LLC	✓	✗	✓	✓	✓	<a href="http://ferrexpoyeristovomine.com/ua/statistika/finansovy-e-otchet/">http://ferrexpoyeristovomine.com/ua/statistika/finansovy-e-otchet/</a>
Bilanivskiy GZK LLC	✓	✗	✓	✓	✗	✗
Ordzhonikidze GZK PJSC	✗	✗	✗	✗	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/72592">http://smida.gov.ua/db/emitent/report/year/xml/show/72592</a>
Marganets GZK PJSC	✗	✗	✗	✗	✓	<a href="http://mgok.dp.ua/node/22">http://mgok.dp.ua/node/22</a>
United mining and chemical company State Enterprise	✓	partially	✓	✓	✗	✗
Irshansk GZK Branch of United mining and chemical company State Enterprise	✓	partially	✓	✓	✗	✗
Vilnohirska GZK Branch of United mining and chemical company State Enterprise	✓	partially	✓	✓	✗	✗
Mizhrichenskiy GZK LLC	✗	✗	✗	✗	✗	✗
Shakhtoupravlinnia Donbas PJSC	✗	✗	✗	✗	✓	<a href="http://donbassmine.com.ua/?page_id=11">http://donbassmine.com.ua/?page_id=11</a>
Mine named after O.F. Zaciadko PJSC	not applicable	✓	not applicable	not applicable	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/53850">http://smida.gov.ua/db/emitent/report/year/xml/show/53850</a>
Mine Nadiia PJSC	partially	✓	✓	✓	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/65139">http://smida.gov.ua/db/emitent/report/year/xml/show/65139</a>
DTEK Pavlogradvuhillia PrJSC	✓	✗	✓	✓	✓	<a href="http://smida.gov.ua/db/emitent/report/year/xml/show/73338">http://smida.gov.ua/db/emitent/report/year/xml/show/73338</a>



Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
DTEK Mine Komsomolets Donbasu PrJSC	✓	✗	✓	✓	✓	<a href="http://smida.gov.ua/db/eminent/report/year/xml/show/73204">http://smida.gov.ua/db/eminent/report/year/xml/show/73204</a>
Shakhtoupravlinnia Pokrovske PJSC	✓	✓	✓	✓	✓	<a href="http://smida.gov.ua/db/eminent/report/year/xml/show/72515">http://smida.gov.ua/db/eminent/report/year/xml/show/72515</a>
Vuhilna kompaniia Krasnolymanska State Enterprise	✓	✓	✓	✓	✗	✗
Snizheantratsyt State Enterprise	✗	✗	✗	✗	✗	✗
Krasnoarmiiskvuhillia State Enterprise	✓	✓	✓	✓	✗	✗
Artemvuhillia State Enterprise	✗	✗	✗	✗	✗	✗
Lvivvuhillia State Enterprise	✓	partially	✓	✓	✓	✗
Lysychanskvuhillia PJSC	✓	✓	✓	✓	✓	<a href="http://smida.gov.ua/db/eminent/report/year/xml/show/73228">http://smida.gov.ua/db/eminent/report/year/xml/show/73228</a>
Krasnodonvuhillia PrJSC	✓	✗	✓	✓	✓	<a href="http://smida.gov.ua/db/eminent/report/year/xml/show/74031">http://smida.gov.ua/db/eminent/report/year/xml/show/74031</a>
Torezantratsyt State Enterprise	✗	✗	✗	✗	✗	✗
Makiivvuhillia State Enterprise	✗	✗	✗	✗	✗	✗
Orendne pidprijemstvo Mine Zhdanivska PJSC	✗	✗	✗	✗	✓	<a href="http://smida.gov.ua/db/eminent/report/year/xml/show/24575">http://smida.gov.ua/db/eminent/report/year/xml/show/24575</a>
Donetska vuhilna energetychna kompaniia State Enterprise	✗	✗	✗	✗	✗	✗
Selydivvuhillia State Enterprise	✓	✗	✓	✓	✗	✗
Toretskvuhillia State Enterprise	✓	✓	✓	✓	✗	✗
Shakhtoupravlinnia Pivdenodonbaske No 1 State Enterprise	✓	✓	✓	✓	✗	✗
DV naftogazovydobuvna kompaniia LLC	✗	✗	✗	✗	✗	✗

Company name	Information on production activity and non-tax payments <sup>312</sup>	Representation letter <sup>313</sup>	Annual report on tax payments for 2014	Annual report on tax payments for 2015	Public financial reporting	Audit of financial reporting (open access)
Mine Bilozerska ALC	✓	✗	✓	✓	✗	✗
DTEK Dobropilliavuhillia LLC	✓	✗	✓	✗	✓	<a href="http://smida.gov.ua/db/eminent/report/year/xml/show/74227">http://smida.gov.ua/db/eminent/report/year/xml/show/74227</a>
DTEK Sverdlovanratsyt LLC	✓	✗	✓	✓	✗	✗
DTEK Rovenkyanratsyt LLC	✓	✗	✓	✓	✗	✗
Mine Pivdenodonbaska No 3 named after M. S. Surgaia State Enterprise	✓	✓	✓	✓	✗	✗

### ***Assurance practices in extractive companies and executive bodies in Ukraine***

Law of Ukraine "On Audit Activity" No 3125-XII dated 22 March 1993 regulates audit procedures in Ukraine.

Auditing standards used in Ukraine are based on auditing and ethics standards of International Federation of Accountants in compliance with of the Law of Ukraine "On Audit Activity", the Law of Ukraine "On Prevention and Counteraction to Legalization (Laundering) of Illegitimate Income, Terrorism Financing and Financing of Mass Destruction Weapons Distribution" and other regulatory acts. Audit may be performed upon an initiative of companies and in the cases provided for by the law (mandatory audit).

Ukrainian law does not specifically oblige extractive companies to perform an audit. In recent years, there was a number of draft laws aimed at introducing mandatory audit and/or obligation of reporting under the international financial standards for extractive companies, however, none of them was adopted by the Parliament.

According to Article 8 of the Law of Ukraine "On Audit Activity", an audit is mandatory for:

- 1) assurance of accuracy and completeness of financial statements and consolidated financial statements of public joint stock companies, companies - bond issuers, professional securities traders, financial institutions and other companies whose reports are subject to official publication according to the law, except for fully state-funded companies;
- 2) verification of financial position of the founders of banks, foreign-funded companies, public joint stock companies (except for individuals), insurance and holding companies, collective investment schemes, trust companies and other financial intermediaries;

- 3) issuers of securities who perform public share placement, issuers of derivative securities and while obtaining the professional license for activities at the securities market.

Audit is mandatory in other cases provided for by the law.

Formally, according to Article 18 of the Law of Ukraine "On Business Associations" accuracy and completeness of the annual financial statements of any commercial entity should be confirmed by the auditor. Mandatory audit of the annual financial statements of the companies with annual economic turnover less than 250 non-taxable minimum should be held once per three years. However, as the law does not control and does not establish responsibility for failure to perform an audit for limited liability companies, they often do not perform audit.

State-owned enterprises are not subject to mandatory audit under the law.

However, under the Law of Ukraine "On Main Principles of the State Financial Control in Ukraine" the state financial control body exercises control over accuracy of accounting and financial reporting by the ministries and other executive bodies, state funds, state-funded and state-owned enterprises, as well as companies and institutions that receive financing from budgets and state funds or use state or municipal property.

## 26. ANNEX 18. INFORMATION RECEIVED FROM STATE AUTHORITIES AND INSTITUTIONS BY THE REQUESTS

Company name	Provided reply	Replied that no information / inability to provide	Provided information required
Ministry of Energy and Coal Industry of Ukraine	✓		✓
Ministry of Health of Ukraine	✓	✓	
State Fiscal Service of Ukraine	✓		✓
State Property Fund of Ukraine	✓		✓
State Service for Geology and Mineral Resources of Ukraine	✓		✓
State Geological Information Fund of Ukraine State-owned Research and Production Enterprise	✓		✓
State Mineral Resource Reserves Commission of Ukraine	✓	✓	
National Energy and Utilities State Regulation Commission	✓		✓
Emergency Management Service of Ukraine	✓		✓
State Architectural and Construction Inspectorate of Ukraine	✓		✓
State Agricultural Inspectorate of Ukraine	✓	✓	
Prychornomorske State Regional Geological Enterprise	✓		✓
Donetskheolohiia State Regional Geological Enterprise	✓		✓
Heolekspertyza State Commission for the Expert Appraisal of Geological Designs and Cost Estimates of Ukraine State Enterprise	✓		✓
State Geological Information Fund of Ukraine State Research and Production Enterprise	✓		✓
Ukrainian Geological Company State Enterprise	✓		✓
Oil and Gas Industry Research Institute State Enterprise of Naftogaz of Ukraine National Joint-Stock Company	✓		✓
Lvivskiy derzhavnyi instytut po proektuvanni naftopererobnyh ta naftokhimichnyh pidpriemstv Lvivdipronaftokhim State Enterprise	✓	✓	
Ukrtransnaftoproduct State Enterprise	✓	✓	

Company name	Provided reply	Replied that no information / inability to provide	Provided information required
Poltavske upravlinnia geofizychnyh robit State Enterprise	✓		✓
Zahidukrzakordonnaftogazbud Production Facility	✓		✓
Vyhillia Ukrainy State Enterprise	✓		✓
Dyreksiia po budivnytstvu obiektiv State Enterprise	✓	✓	
Derzhavnyi naukovo-doslidnyi, proektno-konstruktorskyi i proektnyi instytut vuhilnoii promyslovosti UkrNDIproekt State Enterprise	✓		✓
Dniprodiproshrht State Enterprise	✓		✓
Naukovo-tekhnichnyi tsentr Vuhleinnovatsiia State Enterprise	✓		✓
Lviv-volun paramilitary mining rescue unit	✓		✓
Instytut okhorony gruntiv Ukrainy State Institution	✓		✓

## 27. ANNEX 19. CORESPONDANCE OF UKRAINE EITI REPORT AND STANDART

EITI Standard requirement	Sections in the Report
2.1	Summary of main regulatory requirements and applicable fiscal regime, as well as reforms in the extractive industries is presented in Section 6 of the Report, namely: <ul style="list-style-type: none"> <li>• Overview of the regulations applicable to extractive industries - Section 6.1</li> <li>• Functions and responsibilities of public authorities - Section 6.2, Annex 6</li> <li>• Reforming of the regulatory and fiscal regime in 2014-2015 - Section 6.3</li> <li>• Fiscal regime - Section 6.4</li> <li>• Regulatory regime - Section 6.5</li> </ul>
2.2	Section 6.5.2 outlines license award procedure. Information on the auctions on granting licenses held during 2014-2015 and auctions winners is presented in Annex 11.
2.3	Information on the register of licenses is presented in Section 6.5.1.
2.4	Information on contracts in extractive industries is presented in Section 6.5.4. Annexes 8 and 9 list essential terms of PSA and concession contracts.
2.5	Information on the state policy for disclosure of beneficial owners of extractive companies is presented in Section 6.5.3. Information on the Ultimate Beneficial Owners of reporting entities according to the Unified State Registry is presented in Annex 7.
2.6	Information on state participation in extractive industries is presented in Section 5.11.
3.1	Information on exploration is presented in Section 5.9.
3.2	Information on production is presented in Section 5, namely: <ul style="list-style-type: none"> <li>• coal - Sections 5.2.1, 5.2.2, 5.2.3;</li> <li>• natural gas and oil - Sections 5.3.1, 5.3.2, 5.3.3;</li> <li>• iron ores - Sections 5.4.1, 5.4.2;</li> <li>• titanium ores - Sections 5.5.1, 5.5.2;</li> <li>• manganese ores - Sections 5.6.1, 5.6.2.</li> </ul>
3.3	Information on exports and imports is presented in Section 5, namely: <ul style="list-style-type: none"> <li>• coal - Section 5.2.3;</li> <li>• natural gas and oil - Section 5.3.4;</li> <li>• iron ores - Section 5.4.2;</li> <li>• titanium ores - Section 5.5.2;</li> <li>• manganese ores - Section 5.6.3;</li> <li>• general information - Section 5.10.4.</li> </ul>
4.1	Information on taxes and other revenues is presented in Section 7, and in Annexes 13, 14, 15, 16.
4.2	The mechanisms for sale of the state's share of production or other revenues collected in kind are not used in Ukraine.
4.3	The mechanisms for infrastructure provisions and barter arrangements are not used in Ukraine.
4.4	Information on oil and gas transportation is presented in Section 5.7. Information on transportation revenues is presented in Section 7.5.
4.5	Information on transactions related to state-owned enterprises is presented in Section 7.5.3.
4.6	According to the results of technical and economic evaluations and MSG decisions the scope of the report cover two subnational payments, information on which is presented in relevant Sections, namely:

EITI Standard requirement	Sections in the Report
	<ul style="list-style-type: none"> <li>• personal income tax - Section 7.4.1, and Annex 13 (21.1), and Annex 14 (22.1);</li> <li>• environmental tax - Section 7.4.7, and Annex 13 (21.7), and Annex 14 (22.7).</li> </ul> <p>Information on the distribution of tax revenues between the budgets of different levels is presented in Section 6.4.</p>
4.7	The disaggregated information on state revenues from extractive industries by type of payment and specific companies is presented in the Report (Annexes 13, 14, 15 and 16).
4.9	Information on data quality and assurance is presented in Annex 17.
5.1	Information on distribution of government revenues from extractive industries is presented in Section 6.4, Section 5.12 and Annex 12.
5.2	Information on subnational transfers is presented in Section 6.4, Section 5.12 and Annex 12.
5.3.	Description of the budget process in Ukraine is presented in Section 6.6.
6.1	Information on social expenditures by extractive companies is presented in Section 7.7.
6.2	Information on government guaranteed loans to extractive companies is presented in Section 5.11.5.
6.3	Information on the contribution of the extractive industries to the economy is presented in Section 5.10.





EY | Assurance | Tax | Transactions | Advisory

#### About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY works together with companies across the CIS and assists them in realizing their business goals. 4,500 professionals work at 20 CIS offices (in Moscow, St. Petersburg, Novosibirsk, Ekaterinburg, Kazan, Krasnodar, Togliatti, Vladivostok, Yuzhno-Sakhalinsk, Rostov-on-Don, Almaty, Astana, Atyrau, Bishkek, Baku, Kyiv, Tashkent, Tbilisi, Yerevan, and Minsk).

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients.

For more information about our organization, please visit [ey.com](http://ey.com).

#### Contacts

Kyiv  
+380 (44) 490 3000

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

© 2017 Ernst & Young LLC

All Rights Reserved.



## 25 YEARS IN UKRAINE

This document has been prepared based on EITI standard and Terms of Reference for the Independent Administrator, which was approved by the Multi-Stakeholder Group (MSG) in Ukraine. The information contained in this document is based on data provided by the subsoil users and government agencies. Independent Administrator relied on information given to him, and did not carry out any procedures of data verification or evaluation of its completeness, accuracy and correctness. For all information related to the payments of subsoil users to the government, please contact with the respective companies and / or government agencies.

EY is not liable for any loss or damage caused to any person as a result of the use of the information contained herein. Those who order or otherwise use the information contained herein do it on their own risk.

Any part of this Report should not be changed while its publication and/or other usage.

The source should be always mentioned if publishing any data from this Report.