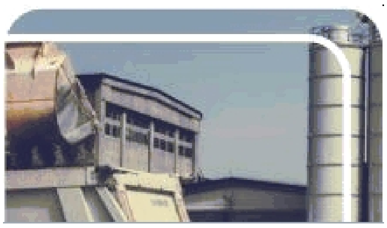
MOORE Insight

ITIE GABON

Initiative pour la Tronsporence dons les Industries Extroctives or Gabon



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LIST OF ABBREVIATIONS	
ACM	Alpha Centauri Mining sa
AE	Commitment authorizations
ANIF	National Financial Investigation Agency
APD	Official Development Assistance
BAD	The African Development Bank
Bbl	Barrel
BEAC	Bank of Central African States
BTP	Brevet de Technicien Professionnel
BWE	BW ENERGY GABON SA
CAC	Statutory Auditor
UNFCCC	United Nations Framework Convention on Climate Change
CDN	Contribution Determined at National Level
CEA	The French Atomic Energy Commission
CEA	The Economic Commission for Africa
CEDAW	The Convention on the Elimination of All Forms of Discrimination against Women
CEMAC	Economic and Monetary Community of Central Africa
CEPP	The Exploration and Production Sharing Contract
CFPB	Contribution Foncière des Propriétés Bâties
CFPNB	Property tax on non-built properties
CGCO	Comptoir Gabonais de Collecte de l"Or
CICMHZ	Compagnie Industrielle et Commerciale des Mines de Huazhou
CLIP	Free, Prior and Informed Consent
CNFI	National Integrated Financing Framework
CNLCEI	The National Commission to Combat Illicit Enrichment
CNUCC	The United Nations Convention against Corruption
UNCTAD	The United Nations Conference on Trade and Development
COMILOG	COMPAGNIE MINIERE DE L'OGOOUE
COMUF	Compagnie des Mines d'Uranium de Franceville
CP	Payment appropriations
CUAPLCC	The African Union on preventing and fighting corruption
DCRH	Central Human Resources Department
DDI	Customs duty
DESC	Describe - Express - Specify - Conclude.
DGCPT	Public Accounting Department
DGDDI	General Directorate of Customs and Excise
DGEPF	General Directorate of Economy and Planning
DGH	Direction Générale des Hydrocarbures
DGI	General Tax Directorate
DGMG	General Directorate of Mines and Geology
DNGM	National Directorate of Geology and Mines
FCFA	Franc de la Coopération Financière en Afrique Centrale
FFI	Illicit financial flows
FGIS	The Gabonese Strategic Investment Fund

LIST OF ABBREVIATIONS	
FMCT	Maritime facade of the Champ Triomphal
IMF	International Monetary Fund
FSRG	Sovereign Fund of the Gabonese Republic
GHG	Greenhouse gases
GGFR	Global Gas Flaring Reduction
GMP	The Multipartite Group
GOC	Gabon Oil company
GPC	Gabon Power Company
ICF	Women's Status Index
IDISA	The African Gender and Development Index
IRPP	Personal Income Tax
SSRIS	International Standard on Related Services
EITI	Extractive Industries Transparency Initiative
ECOSOC	United Nations Economic and Social Council
IFAC	International Federation of Accountants
LGR	Luxury Green Resorts
N/a	Not applicable
Nc	Non communique
NGM	New Gabon Mining
NIF	Tax identification number
NOGA	Nouvelle Gabon Mining SA
ODD	The Sustainable Development Goals
OHADA	Organization for the Harmonization of Business Law in Africa
NGO	Non-governmental organization
OPEC	Organization of the Petroleum Exporting Countries
OPN	National Pharmaceutical Office
PADEG	Project to support the diversification of the Gabonese economy
PAGOSIEGA	Support program for governance and oversight of the extractive industries in Gabon
PAT	Transformation acceleration plan
PCO	Official sale price
GDP	Gross domestic product
PID	Provision for diversified investments
PIH	Provision for Hydrocarbon Investments
SMES	Small and medium-sized companies
PPP	Public-Private Partnerships
PSGE	Emerging Gabon Strategic Plan
PTAB	Budgeted annual work plan
PTF	Technical and Financial Partners
RAA	Annual progress report
RMP	Proportional Mining Royalty
CSR	Corporate Social Responsibility
SCM	The Mining Cadastre System
SEM	Société Équatoriale des Mines
SETRAG	Transgabonais operating company
SNHG	Société Nationale des Hydrocarbures du Gabon
SOGARA	Gabonese refining company
SOGMEC	Société Gabonaise d'Exploitation et de Commercialisation Minière

LIST OF ABBREVIATIONS	
SPG	La Société Perle Gabonaise
TBPFA	The Scoreboard for the Advancement of Women in Africa
VAT	Value Added Tax
USD	U.S. Dollar

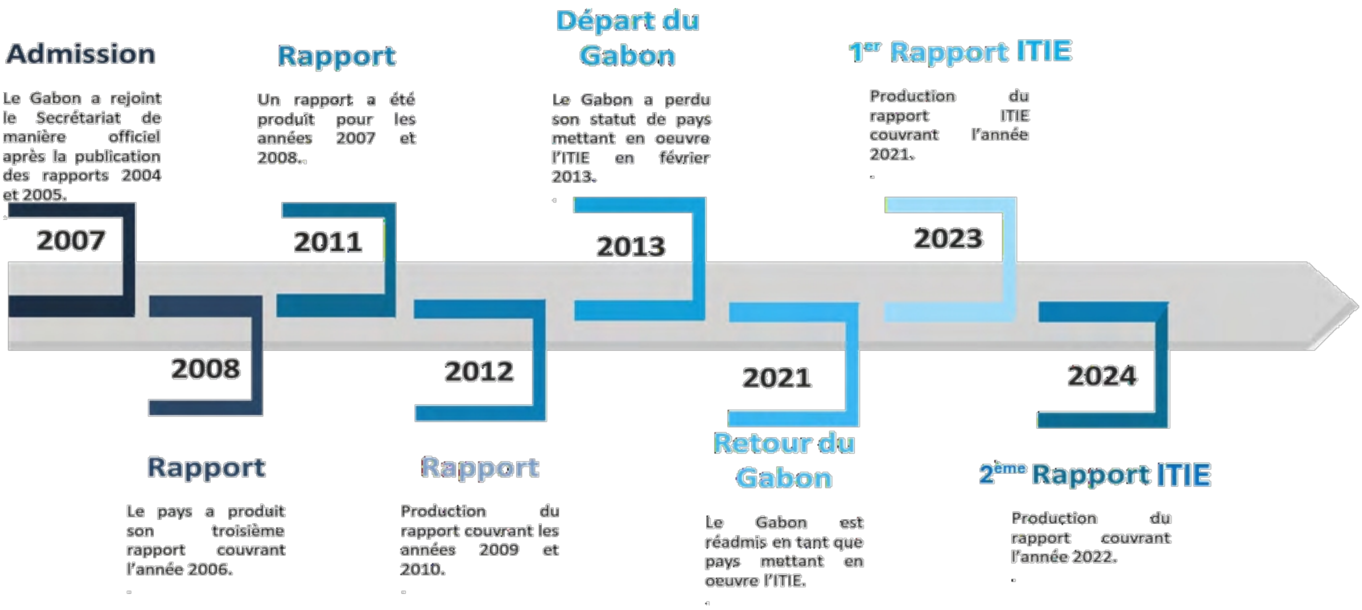
1 OVERVIEW OF ITIE IN GABON

1.1 History

The Extractive Industries Transparency Initiative (EITI) aims to strengthen good governance of public revenues from oil, gas and mining in resource-rich countries. Gabon joined the EITI in 2007, but lost its status as an EITI implementing country in 2013.

Gabon's extractive industry is mainly focused on oil and manganese production. The implementation of the EITI in Gabon offers an opportunity to transform transparency commitments into better governance of the Gabonese extractive industry through a multi-stakeholder approach.

Figure 1: History of EITI reporting in Gabon



EITI-Gabon is implemented in accordance with decree n°0077/PR/MER of March 22, 2021. In October 2021, the country was readmitted as an EITI implementing country. Gabon is currently publishing its sixth EITI report covering extractive sector revenues for the year 2021.

The stages of EITI implementation include adherence, preparation, disclosure, dissemination, review and validation, and maintenance of Compliant status. Gabon announced its return to the EITI at the Council of Ministers in June 2020, following a period of reflection from June to December 2020 to develop a plan for returning to the EITI.

Gabon's first Validation to the 2019 EITI Standard begins on July 1, 2024. Validation is a process providing stakeholders with an independent assessment of the progress of EITI implementation towards meeting the requirements of the EITI Standard. It gathers stakeholders' views and highlights their perceptions of the effectiveness and sustainability of EITI implementation.

The EITI Gabon three-year work plan 2022-2024 aims to support the development of the three dimensions of transparency: extractive disclosure, extractive traceability and company traceability. The annual work plan for 2022 aims to promote good governance and transparency in Gabon's extractive industries sector. It comprises three strategic axes, ten specific objectives and 111 reorganized activities.

1.2 Objective

The EITI requires the publication of full EITI reports, including full disclosure of government revenues from the extractive industries, as well as disclosure of all material payments made by oil, gas and mining companies on behalf of the government.

The aim of this report is to increase understanding of the extractive industry's contribution to Gabon's economic and social development, in order to improve transparency and good governance in all sectors of the value chain.

1.3 Scope of work

Moore Insight has been appointed Independent Administrator for the 2022 EITI report.

The work of the Independent Director mainly consisted of :

i. collect contextual and financial data from reporting parties, reconcile and compile them according to the agreed scope: and
ii. assess the quality of payments declared by companies and income declared by public authorities.

Our engagement was conducted on the basis of the International Standard on Related Services (ISRS), and more specifically standard n°4400 relating to "engagements to review financial information based on agreed procedures", as well as the IFAC Code of Ethics. The work was carried out in accordance with the Terms of Reference included in the Request for Proposals and as approved by the Gabon EITI Multi-Stakeholder Group.

The agreed procedures are not intended to :

- to perform an audit or a limited review of the extractive revenues. An audit of the data included in this report is not within the scope of our Terms of Reference. However, the reconciled information relates to data audited and/or certified by the reporting parties; and
- to detect any errors, illegal acts or other irregularities other than those we may have encountered in the course of our work.

The data taken into consideration are those sent to us up to June 20, 2024. Confirmations and information received after this date have been taken into account insofar as their inclusion does not impact the data and/or the reconciliation work. Amounts in this report are presented in CFA francs, unless otherwise indicated. Amounts reported by reporting entities in US dollars (USD) have been converted at the USD/FCFA rate on December 31, 2022, i.e. 623.846, according to the Tableau de Bord de l'Economie pour 2022 as published by the Direction Générale de l'Economie et de la Planification DGEPF (N° 53 page 38).[1]

[1] h ttp://www.dgepf.ga/23-publications/25-tableau-de-bord-de-l-economie/169-tableau-de-bord-de-l-economie/

2 EXECUTIVE SUMMARY

The Extractive Industries Transparency Initiative (EITI) is a voluntary mechanism that aims to strengthen good governance of public revenues from oil, gas and mining in resource-rich countries. The EITI requires the disclosure to a wide audience of all significant payments by oil, gas and mining companies to governments, and of all significant revenues received by governments from oil, gas and mining companies.

In this context, extractive companies and government entities (public administrations, state-owned companies and others) have each reported payments and revenues as specified in Requirement 4.1 of the 2019 EITI Standard.

Reporting entities were also invited to report other contextual information, such as data on production, exports, employment, social payments and other data required by the 2019 EITI Standard.

2.1 Data on extractive sector production and exports

2.1.1 Hydrocarbons sector

Hydrocarbon production

The DGH provided us with an initial production declaration, broken down by month, company and field, of 75,678,867 barrels. After reconciliation work based on the consolidation PV, oil production reached 75,925,651 barrels in 2022 (or 4,731,234,417,111 FCFA in value terms), recording an increase of 2.63 million barrels, or 4% compared with 2021. This increase is mainly due to improved production from the Rabi Light and Mandji qualities, by 22% and 10% respectively. The table below shows 2022 production by grade compared with 2021:

Table 1: Gabon's hydrocarbon production by quality (2022)

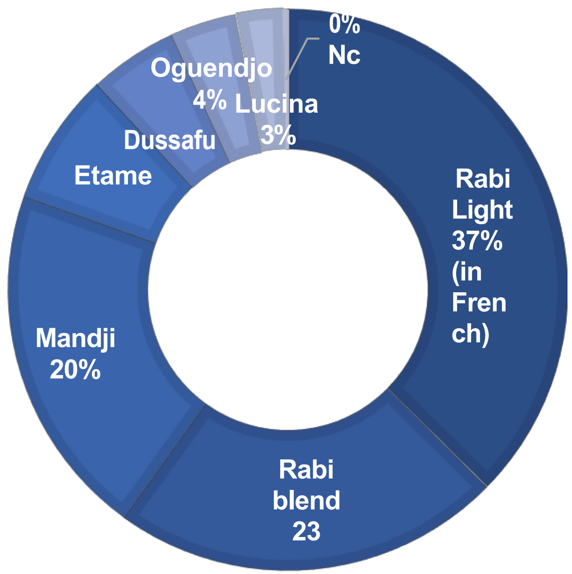
Product type	2022			2021	Variation	
	Value in millions USD	Value in millions FCFA	Quantity (millions of barrels)	Quantity (millions of barrels)	Millions of barrels	in % of sales
Rabi Light	2 837,57	1 768 471,15	28,38	12,50	15,88	22%
Rabi blend	1 713,30	1 067 784,10	17,14	22,30	-5,16	-7%
Mandji	1 554,68	968 927,84	15,55	8,50	7,05	10%
Etame	580,64	361 873,30	5,81	5,40	0,41	1%
Dussafu	386,84	241 093,91	3,87	4,10	-0,23	0%
Oguendjo	288,59	179 858,27	2,89	7,20	-4,31	-6%
Lucina	204,16	127 240,98	2,04	2,00	0,04	0%
NC	25,65	15 984,86	0,26	11,20	-10,94	-15%
Grand total	**7 591**	**4 731 234**	**75,93**	**73,30**	**2,63**	**4%**

Source: declaration forms

*the quantity was valued at the average annual Gabonese gross basket price of 62314.04504 FCFA or 99.985 USD as communicated by the DGH.

NC : not communicated

Figure 2: Contribution of hydrocarbon production by quality in 2022



For 2022, Rabi light production ranks first with 37.38% of total production, followed by Rabi blend and Mandji with 22.57% and 20.48% respectively. It should also be noted that the quality of the oil produced was not indicated for an oil production volume of 256,521 bbl, representing 15.27% of total quantities produced.

Liquid hydrocarbon production by operator, quality and field for the year 2022 is detailed in Section 4.1.14.

Hydrocarbon exports

Based on data reported by the DGH and after reconciliation work, hydrocarbon exports reached 67.48 million bbl in 2022 (4,234 billion FCFA in value) against 65.99 million bbl (2,556 billion FCFA in value) in 2021, i.e. an increase of 2% in volume and 66% in value).

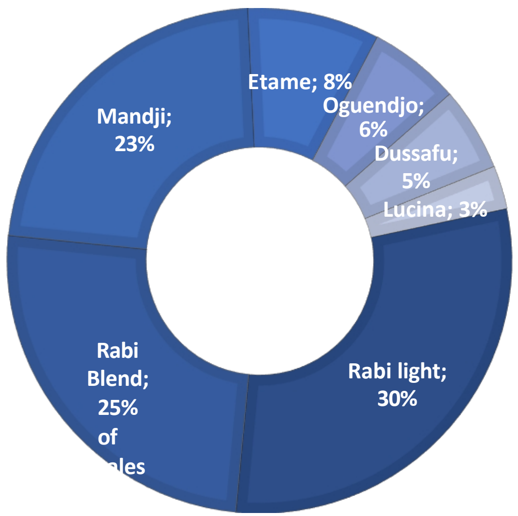
The increase in exports comes mainly from the Rabi Light and Mandji grades for 18% and 8% respectively, offset by a significant 17% drop in exports from the Oguendjo grade. The table below shows 2022 production by grade compared with 2021:

Table 2: Gabon hydrocarbon exports by quality (2022)

Product type	2022 Value in millions USD	2022 Value in millions FCFA	2022 Quantity (millions of barrels)	2021 Quantity (millions of barrels)	Variation Millions of barrels	Variation In % of sales
Rabi light	1 987,82	1 244 636,59	20,13	8,43	11,70	18%
Rabi Blend	1 735,68	1 083 161,77	16,94	19,38	-2,45	-4%
Mandji	1 487,69	932 012,72	15,29	10,11	5,18	8%
Etame	594,58	369 592,00	5,71	5,87	-0,16	0%
Oguendjo	408,39	249 836,90	3,95	15,45	-11,50	-17%
Dussafu	374,85	234 427,71	3,61	4,55	-0,95	-1%
Lucina	193,70	120 964,95	1,86	2,20	-0,34	-1%
Grand total	**6 782,71**	**4 234 632,64**	**67,48**	**65,99**	**1,49**	**2%**

Source: DGH.

Figure 3: Contribution of hydrocarbon exports by quality in 2022



For 2022, and as shown in the figure above, exports of Rabi light rank first with 30% of total exports, followed by Rabi blend and Mandji with 25% and 23% respectively.

Hydrocarbon exports by operator, quality, destination and purchasing entity for the year 2022 are detailed in Section 4.1.15.

2.1.2 Mining sector

Mining production

According to data provided by the Direction Générale des Mines et de la Géologie (DGMG), and after reconciliation work, mining production by substance for the year 2022 is as follows:

Table 3: Production statistics for 2022

Substance	Unit	2021 Quantity	2021 Value in million FCFA	2022 Quantity	2022 Value in million FCFA	Variation Quantity in kg	Variation Value in million FCFA
Gold	kg	1 106,32	34 682	1 088,96	37 730	(17)	3 048
Manganese	Tons	10 229 090	904 162	10 479 222	1 267 412	250 132	363 249
Sand crushed	m3	183 339,00	NC	7 370,18	NC	(175 969)	NC
Sand crushed	m3	7 011,00	NC	9 415,63	NC	2 405	NC
Gravel	Tons	350 310,00	NC	157 256,93	NC	(193 053)	NC
Laterite	m3	128 134,00	NC	-	NC	(128 134)	NC
-Total			**938 845**		**1 305 142**	**-**	**366 297**

Source: DGMG
(*) Gold valuation is calculated on the basis of the average export price declared by SEM.
(*) manganese value is calculated on the basis of the average export price declared by COMILOG. NC : Not communicated

Gold production in 2022 was 17 kg lower than in 2021, despite an increase of FCFA 3,048 million due to improved gold prices. Manganese production, on the other hand, increased in quantity and value compared with 2021, by 250 tonnes and 363,249 million FCFA respectively.

Details of mining production are given in Section 4.2.12.

Mining exports

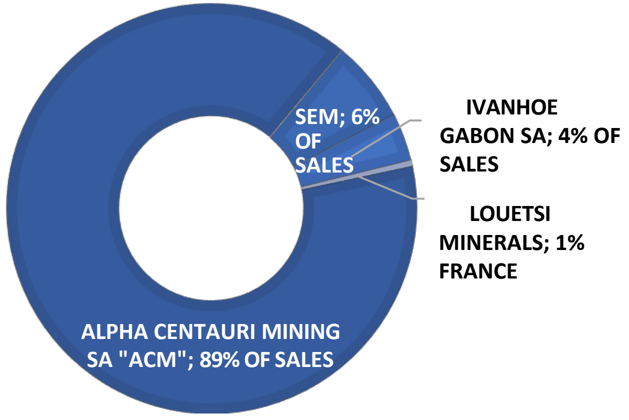
Gold: Based on data provided by Customs, and after adjustment, gold exports for 2022 are as follows:

Table 4: Gold exports in (2022)

Company	Net weight in Kg	Value in million FCFA
Alpha Centauri Mining SA "ACM	1 305	41 811
SEM	94	3 261
Ivanhoe Gabon SA	55	1 880
Louetsi Minerals	7	236
Total-	**1 461**	**47 190**

Source: DGDDI.

Figure 4: Gold exports in 2022



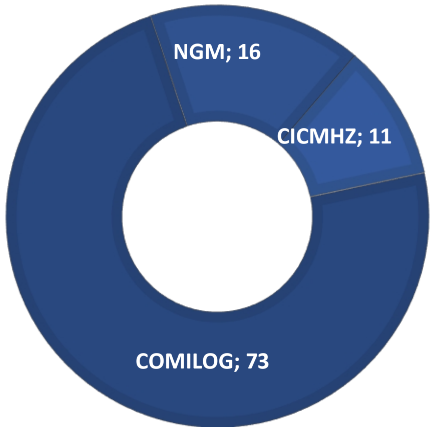
Manganese: O n the basis of data provided by customs, and after adjustment, manganese exports are as follows for 2022:

Table 5: Manganese exports in (2022)

Company	Net weight Tons	Value in FCFA
COMILOG	7 482 865	205 079
Nouvelle Gabon Mining SA "NOGA	1 671 292	99 029
CIE Industrielle Et Commerciale Mines Huazhou	1 063 966	98 000
Reminac Gabon SA	0,56	0,46
MINISTRY OF MINES	0,01	0,08
Africa Mining Development	0,20	0,05
Nouvelle Gabon Mining SA	0,68	0,02
Intertek International Gabon SARL	0,21	0,02
Intertek Gabon	0,07	0,01
Mitra Sk Gabon SUARL	0,00	0,00
Scan Gabon	0,00	0,00
Services Plus	0,49	0
	10 218 126	**402 110 664 174**

Source: DGDDI.

Figure 5: Manganese exports in 2022

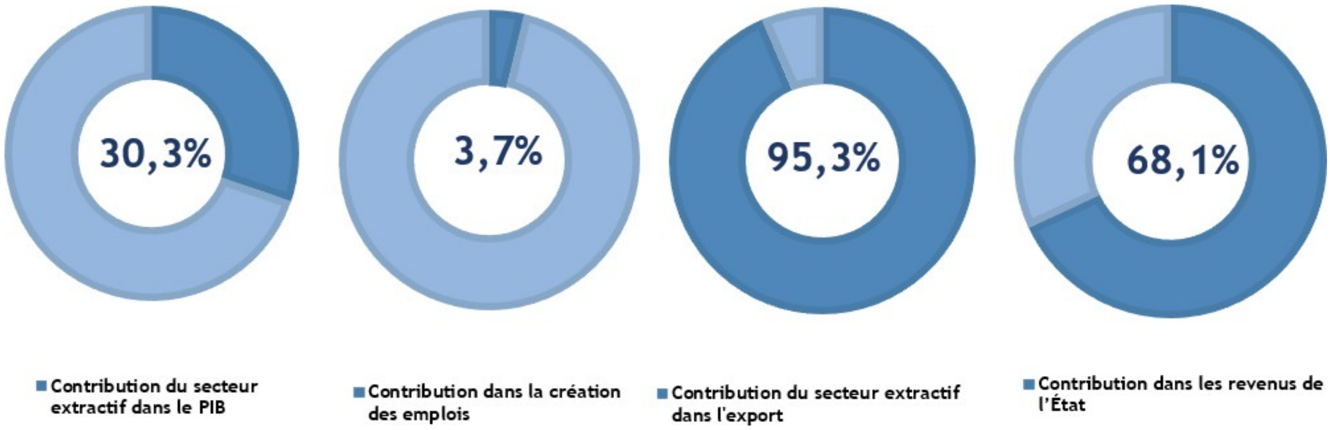


Details of mining exports are given in Section 4.2.13.

2.2 Contribution of the extractive sector to the Gabonese economy

Based on the economic data detailed in Section 4.4, the contribution of the extractive sector to Gross Domestic Product (GDP), government revenues, exports and employment is as follows:

Figure 6: Contribution of the extractive sector to the economy



The analysis of the contribution shows that the contribution of Gabon's extractive sector to the economy can be seen mainly through its positive effect on the country's export balance and its contribution to government revenue.

The contributions to Gabonese government revenues and exports have been determined on the basis of the BEAC Annual Report[2] , as shown in the CEMAC Countries Financial Operations Table to December 31, 2022.

Contributions to GDP and employment have been determined on the basis of the Tableau de bord de l'économie provided by the DGEPF.

Details of these contributions are given in Section 4.4.

2.3 Revenues generated by the extractive sector in 2022

Extractive sector revenues

Analysis of total revenues by sector shows a total revenue improvement of 756 billion FCFA in 2022 compared with 2021, with the hydrocarbon sector contributing 93% of total extractive revenues in 2022. The table below shows the contribution of each sector:

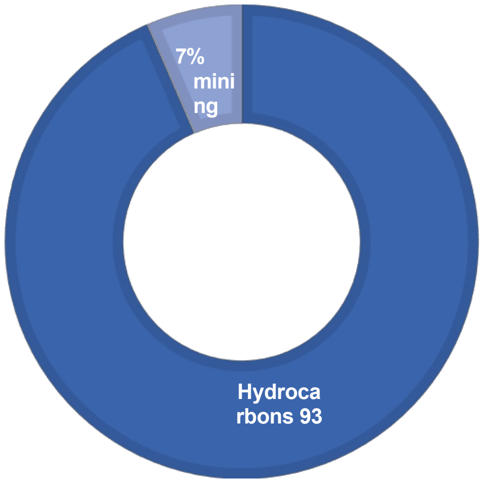
2 https://www.beac.int/wp-content/uploads/2023/10/Rapport-annuel-BEAC-2022.pdf

Table 6: Contribution by sector to extractive sector revenues in billions of FCFA

Sector	2021	2022	Variation	Variation %
Hydrocarbons	735	1 467	732	99%
Mining	78	103	25	32%
Total	**813**	**1 570**	**757**	**93%**

Source: EITI data

Figure 7: Contribution by sector to extractive sector revenues



The variation is mainly due to the improvement in the Official Transfer Price (OTP) of the average Gabonese basket, which has risen from 69.83 USD (or 38,724.18 FCFA) in 2021 to 99.99 USD in 2022 (or 62,314.045 FCFA). This increase of USD 30.16 (or 43%) per barrel has had a significant impact on the valuation of the State's share of oil and the RMP oil, calculated on the basis of the PCO.

In addition, the deterioration in the average USD/FCFA exchange rate, from 554.6 in 2021 to 623.846 in 2022, i.e. a 12% depreciation of the CFA franc, had a positive impact on FCFA revenues.

These fluctuations are part of an international context marked by a post-pandemic economic recovery and geopolitical tensions, notably in Eastern Europe, which have contributed to rising commodity prices, including oil. These factors have accentuated market volatility and influenced exchange rates, while at the same time increasing global demand for oil, which has boosted prices.

Details of Gabon's extractive sector revenues are presented in Section 7.

Revenues by public administration

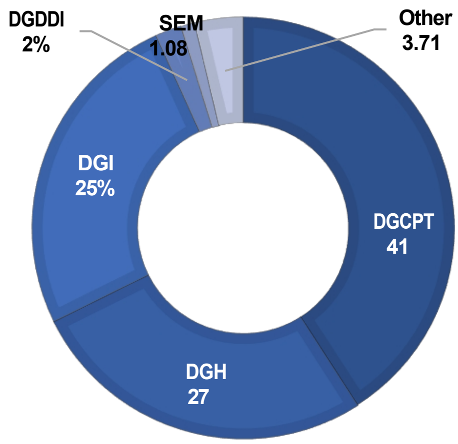
In fiscal 2022, the Direction Générale de la Comptabilité Publique et du Trésor DGCPT, the DGH and the DGI collected around 92.80% of total extractive revenues in fiscal 2022 as shown in the table below:

Table 7: Contribution by public administration in billions of FCFA

Public administration	2021	2022	Change 2021-2022	%
DGCPT	385	642	257	40%
DGH	224	420	197	26%
DGI	136	400	264	25%
DGDDI	34	31	-3	2 %
SEM	3	16	13	1%
Other	28	58	30	3%
Total	**812**	**1 570**	**757**	**100%**

Source: EITI data

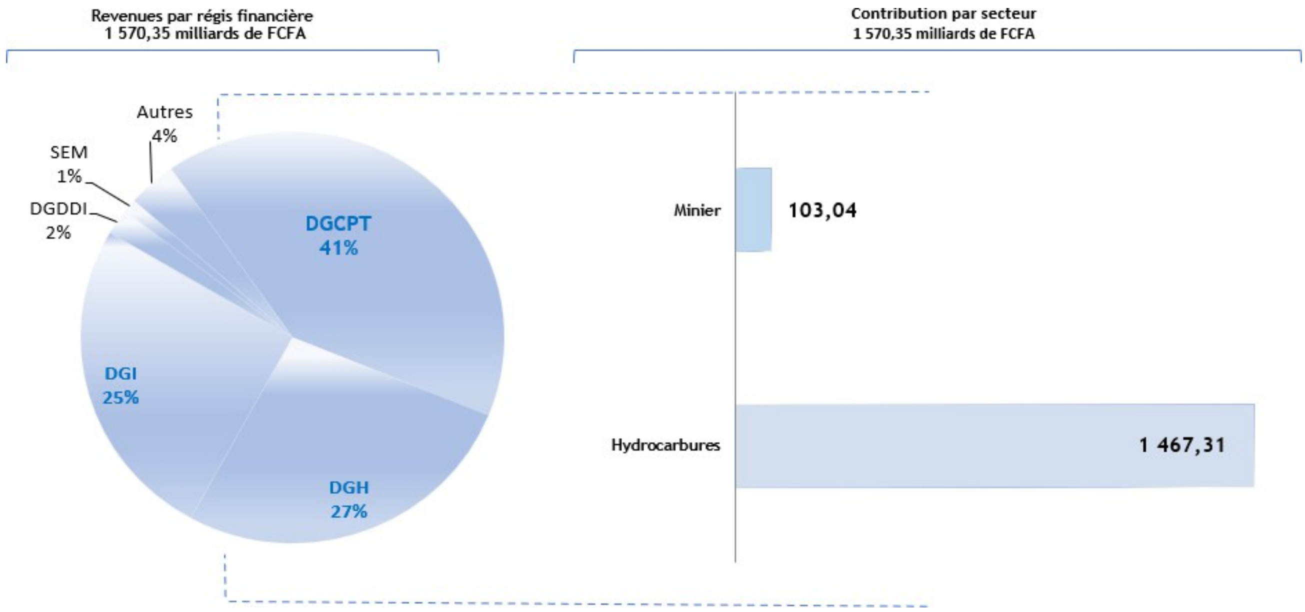
Figure 8: Contribution by public authority



DGCPT revenues increased by 257 billion FCFA, or 67% compared with 2021. This increase is mainly due to RMP oil, which rose by 78%. Similarly, revenues from the Direction Générale des Hydrocarbures (DGH) rose by FCFA 197 billion, or 88%, mainly due to an equivalent 88% increase in the State oil share.

Revenues from the Directorate General of Taxes (DGI) rose by FCFA 264 billion, or 193%, attributed to an increase in flows from corporate income tax and dividends.

Figure 9: Revenues generated by the extractive sector by sector and by public administration



2.4 Data reconciliation perimeter

The present EITI data covers revenues from all extractive companies holding an active title at December 31, 2022. For the purposes of determining the reconciliation perimeter, the GMP Multipartite Group has adopted the perimeter selection approach detailed in Section 5, which can be summarized as follows:

Companies

The Gabon EITI GMP has agreed to include the following in the 2022 conciliation scope:

- all companies with operator or associate status in an exploration or exploitation permit in 2022 and which have made payments in excess of the materiality threshold of 10 billion FCFA ;
- all companies with production in 2022 according to the DGH statement;
- all companies included in the scope of the EITI 2021 report.

The list of extractive companies included in the 2022 scope is presented in Section 5.1.1.

State-owned companies in the extractive sector

The two state-owned companies, Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM), which operate in the oil and mining sectors respectively, were selected without regard to any materiality threshold.

Payment flow

The EITI Gabon GMP has agreed to include in the 2022 reconciliation scope :

- all payment flows in excess of **FCFA 5 million** declared by companies as other "significant payments" in the EITI 2022 Report;
- all payment flows identified among the revenues declared by public administrations during the scoping phase.
- all payment flows included in the previous fiscal year's EITI Report; and
- all taxes and royalties stipulated by the Hydrocarbon Code and the Mining Code. The list of

cash flows retained in the 2022 scope is presented in Section 5.1.2. **Public entities**

As a result of the determination of the scope of payment flows, the list of the main government entities responsible for collecting revenues from the extractive sector is summarized as follows:

Table 8: Government entities included in the scope of reconciliation (2022)

Collecting bodies/State-owned companies	Sector Hydrocarbons	Sector Mining
Public Accounting and Treasury Department (DGCPT)	✓	✓
Direction Générale des Impôts	✓	✓
Directorate General of Customs and Excise (DGDDI)	✓	✓
Directorate General of Hydrocarbons (DGH)	✓	
Directorate General of Mines and Geology (DGMG)		✓
Caisse des Dépôts et des Consignations (CDC)	✓	✓
Gabonese Strategic Investment Fund (FGIS)	✓	✓
Gabon Oil Company (GOC)	✓	
Société Équatoriale des Mines (SEM)		✓

Source: Gabon 2022 EITI scoping report

2.5 Data completeness and reliability

2.5.1 Data completeness

Mining companies

Of the 18 companies included in the reconciliation scope, two (2) did not submit their declaration forms. Revenues declared by government entities for these two companies represent 0.19% of extractive sector revenues, and are as follows:

Table 9: Companies that have not submitted their declaration forms

Company	Amounts in billions of FCFA	Contribution to total reconciled cash revenues in the extractive sector
Nouvelle Gabon Mining SA	1,86	0,17%
Alpha Centauri Mining SA	1,14	0,11%
Total	**3,00**	**0,28%**

Source: EITI data

Government entities

With the exception of the Caisse de Dépôt et de Consignation (CDC), all government agencies approached for the reconciliation exercise submitted declaration forms.

Conclusion on data completeness

Subject to the impact of the above findings, we can conclude with reasonable assurance that the present EITI data comprehensively covers all significant revenues and payments from the extractive sector in Gabon for the year 2022.

2.5.2 Data assurance and reliability

Mining companies

Of the sixteen (16) companies that submitted declaration forms for the year 2022, eight (8) did not comply with the agreed procedures for the signing of declarations by a senior official and the certification of data by an external auditor. The contribution of these companies, as declared by the State, totals 287.99 billion FCFA, representing 26.74% of total cash revenues for companies included in the conciliation perimeter. These companies are listed in the table below.

Table 10: Companies that have not complied with the agreed data reliability procedure

Companies	Sectors	Certified by an auditor external	Signed by Management	Contribution to total reconciled cash income from the extractive sector (Billions FCFA)	Contribution
Gabon Oil Company GOC	Hydrocarbons	×	×	57,82	5,37%
Assala Gabon Energy	Hydrocarbons	×	×	95,73	8,89%
Assala upstream	Hydrocarbons	×	×	35,28	3,28%
BW energy gabon sa	Hydrocarbons	×	✓	24,34	2,26%
Stream Oil	Hydrocarbons	×	×	0,45	0,04%
COMILOG	Mining	×	×	69,38	6,44%
Societe equatoriale des mines	Mining	×	×	0,76	0,07%
CICMHZ	Mining	×	×	4,23	0,39%
				287,99	**26,74%**

Source: EITI data

In addition, the payments reported by the companies have been reconciled with the revenues of government agencies, which have been certified by the Cour des Comptes, showing a non-material difference as detailed in Section 2.6.

Government entities

Of the eight (8) government agencies that submitted EITI 2022 declaration forms, three (3) did not sign their forms, namely GOC, SEM and FGIS.

The Cour des Comptes has certified all the declaration forms submitted by government agencies, as detailed in Section 3.2.

Conclusion on data reliability

Subject to the impact of the above findings, we can conclude with reasonable assurance that Gabon's extractive sector revenues and payments for the year 2022 are subject to a credible independent audit, in accordance with international standards.

2.6 Reconciliation of payment flows

The aim of the payment flow reconciliation work was to detect any discrepancies between the payment amounts declared by the extractive companies and the revenues declared by the State. The discrepancies initially identified were analyzed and adjusted whenever the necessary justifications were provided by the declaring parties.

2.6.1 Reconciliation results

Residual unreconciled differences are detailed in Section 6 of this report and are summarized as follows:

Table 11: Summary of reconciliation results (2022)

Aggregate payments (In millions of FCFA)	Mining companies	Government	Differences (billions FCFA)	Differences %
State share of oil in selected companies in the reconciliation perimeter *(see Section 6.1)*	418,42	420,73	2,30	(0,5%)
Cash income from selected companies in the reconciliation perimeter *(see Section 6.2)*	1 061,11	1 076,85	(15,74)	(1,46%)

Source: EITI data

2.6.2 Justification of residual reconciliation differences

The two overall unreconciled differences are :

- 2.30 billion FCFA, or 0.5% of total state revenues in kind, representing 36,967 barrels, as declared by the DGH. This discrepancy stems mainly from the difference between the share of state oil declared by Gabon Oil Company, which reported a lower quantity than the 19,925 barrels declared by the DGH, and Sino Gabon, which did not declare the share of state oil; and
- (15.74) billion FCFA or (1.46%) of total government cash revenues, after adjustments, for the extractive companies included in the reconciliation scope. This unreconciled difference is summarized as follows:

Table 12: Breakdown of reconciliation gap (2022) in millions of FCFA

Designation	Differences positive	Differences negative	Deviation net
Difference on submitted declarations	1,52	(14,26)	(12,74)
Difference due to late submission of the DGCPT	-	(3,00)	(3,00)
Total difference in cash income from companies included in the scope of consolidation conciliation	1,52	(17,26)	(15,74)
	0,14%	(1,60%)	(1,46%)

Source: EITI data

This residual difference of (15.74) billion FCFA is mainly explained by the absence of confirmation from certain extractive companies of customs duties for an amount of (14.02) billion FCFA declared by the DGDDI and not confirmed by them. Several companies pay customs duties indirectly through forwarding agents. Based on our discussions with DGDDI officials and companies, in most cases, forwarding agents declare and pay customs taxes on behalf of the extractive companies. The forwarding agents then re-invoice a global amount to the extractive companies, without the latter being able to trace the receipts paid by the administration.

The justification of reconciliation differences by company and by flow is presented in Section 6 of this report.

2.7 EITI 2022 report recommendations

We have made recommendations to improve the implementation of the EITI process in Gabon, which are detailed in section 8. These recommendations are summarized as follows:

Table 13: List of Recommendations

Recommendations	
1	Strengthening the commitment of focal points
2	Increasing transparency of oil transport revenues
4	Improving transparency in Gabon's raw materials trade
5	Compliance with regulations and implementation of the site rehabilitation fund
6	Improved identification of extractive revenues
7	Adopt regulations defining payment flows not defined by the hydrocarbons code
8	Insufficient information on the oil and mining cadastre
9	Improve the quality of production data
10	Improving the quality of export data

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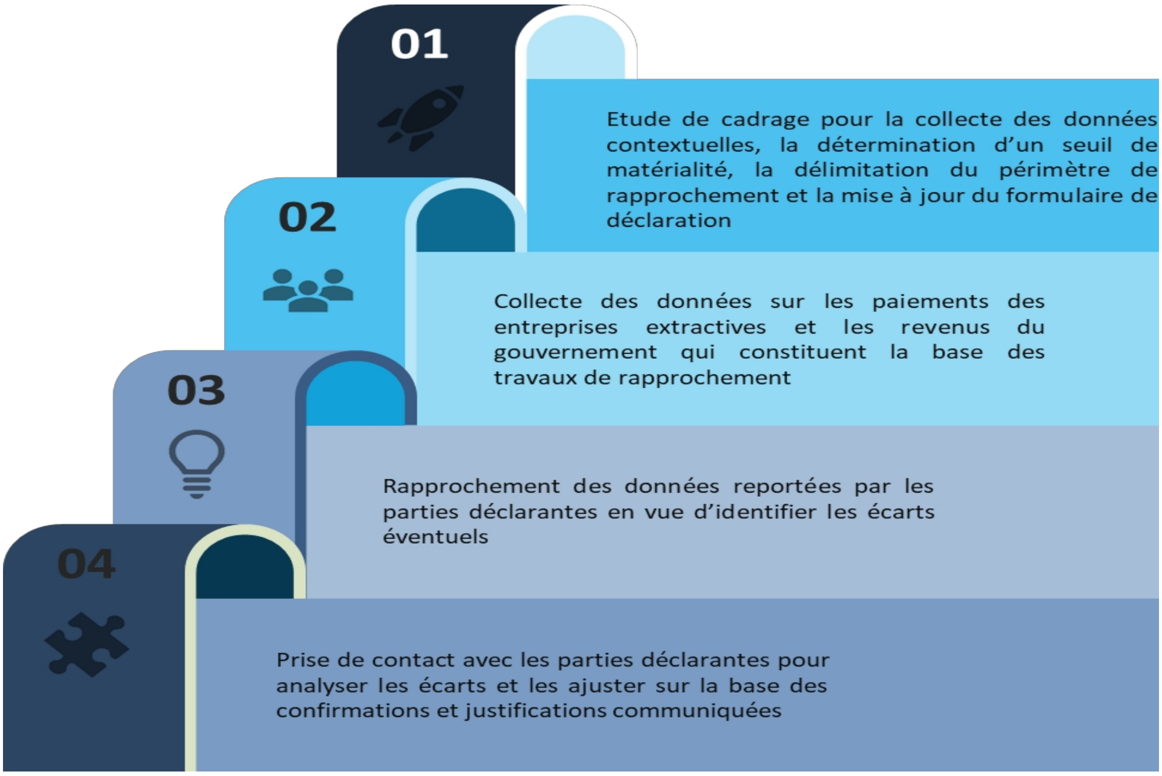
July 31, 2024

3 APPROACH AND METHODOLOGY

3.1 Reporting methodology

The Gabon EITI reporting process was carried out in the following main stages:

Figure 10: Gabon EITI reporting methodology



3.1.1 Gabon EITI report scoping study

The scoping study focused on the hydrocarbon and mining sectors, which are the main source of revenue from extractive industries in Gabon, and included recommendations for :

- payment flows and other data to be included in the reconciliation scope ;
- companies and government entities that are required to report ;
- the guarantees to be provided by reporting entities to ensure the credibility of EITI data; and
- the level of disaggregation to be applied to EITI data.

The results of the scoping study, which were approved by the Gabon EITI Multi-stakeholder Group (GMP), are presented in Section 4 of this report.

3.1.2 Data collection

The declaration forms as approved by the Gabon EITI GMP have been disseminated to the declaring parties.

Reporting entities were also asked to append to their declarations details of the amounts reported, broken down by receipt and payment date.

3.1.3 Rapprochement

The process of reconciling data between extractive companies and public administrations followed several stages. The discrepancies identified were listed by nature for each company and government reporting entity. If no significant discrepancies were found, the government data were considered confirmed. Otherwise, the discrepancies were notified and analyzed.

3.1.4 Investigating discrepancies

An acceptable margin of error of 5% of total extractive revenues has been set for reconciliation discrepancies. A threshold of 5 million FCFA was set for discrepancies requiring investigation. Reporting entities were asked to provide supporting documentation to confirm initial data, and meetings were held to obtain additional information.

The results of the data reconciliation are presented in Section 6 of the report. Unidentified discrepancies are listed as residual unreconciled discrepancies.

3.2 Gabon EITI data quality and assurance (EITI Requirement 4.9)

In order to comply with Requirement 4.9 of the 2019 EITI Standard to ensure that data submitted by reporting entities is credible, GMP has adopted the following approach:

Mining companies

For extractive companies required to appoint a statutory auditor (CAC), the declaration form must :

- Signed b y a senior manager or a person authorized to bind the company
- Be certified by an external auditor (who may be the statutory auditor).

Companies were required to enclose certified financial statements with their declarations.

Public administrations and government bodies

The declaration form must bear the signature of the senior manager or an authorized person of the declaring public entity.

The Cour des Comptes will be responsible for certifying the figures and producing a letter of affirmation certifying the conformity of the revenues reported with the revenues collected and accounted for in the audited State accounts. See appendix 21 for details of the Cour des Comptes report.

Beneficial ownership data

The declaration of beneficial ownership must be signed by a senior manager or a person authorized to bind the company. This person will certify that the data declared is accurate and complete.

3.3 Level of disaggregation (EITI Requirement 4.7)

Regarding the level of disaggregation to be applied to the data, the GMP agreed that reporting forms and figures should be submitted :

- By company ;
- By public authority or entity for each company included in the 2022 reconciliation scope ;

- By tax and by type of payment flow as detailed in the declaration form; and
- By project (oil, mining).

To this end, the Gabon EITI GMP has adopted the following normative definition of a "project": "A project is defined as operational activities that are governed by a single contract, license, lease, concession or any agreement of a similar legal nature, defining the basis of payment obligations to the State. However, if there is a multiplicity of closely interrelated contracts, the Multipartite Group will clearly identify and document the cases in which a single project is involved."

In order to comply with Requirement 4.7 of the 2019 EITI Standard, the Gabon EITI Multi-Stakeholder Group has decided that the data will be disaggregated by project as follows:

Table 14: Summary of project definition by sector

Sectors	Disaggregation by project
Hydrocarbons sector	Per permit (per field/block)
Mining sector	By mining agreement
Transport sector	By transport agreement

Source: EITI data

3.4 Basis for declarations

The payments and revenues reported in the EITI Report correspond strictly to payment flows or contributions made and collected by the State during 2022. In other words, payments made before January 1er 2022 and payments made after December 31 2022 have been excluded.

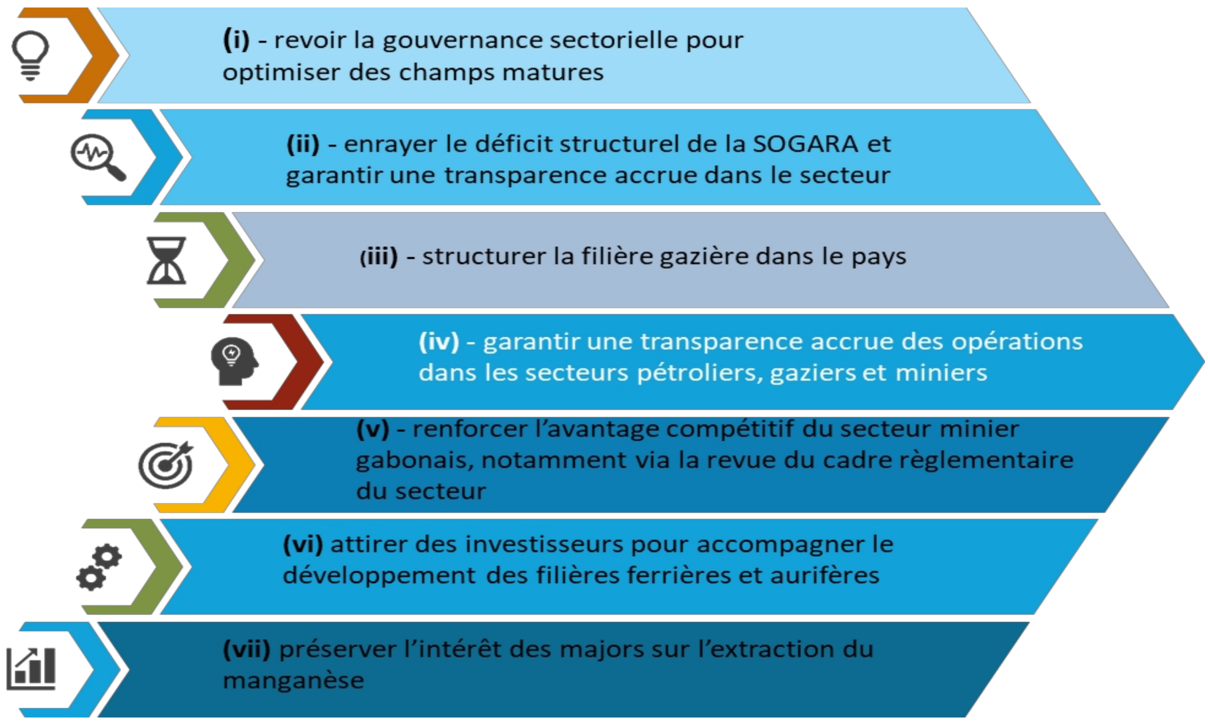
Reporting entities were asked to report their payments or income in the currency of payment. Amounts reported by reporting entities in US dollars have been converted at the rate of USD/FCFA on December 31, 2022, i.e. 623.846 according to the Tableau de Bord de l'Economie pour 2022 as published by the Direction Générale de l'Economie et de la Planification DGEPF (N° 53 page 38) .[3]

[3] http://www.dgepf.ga/23-publications/25-tableau-de-bord-de-l-economie/169-tableau-de-bord-de-l-economie/

4 CONTEXT OF THE EXTRACTIVE INDUSTRIES

The national priorities of the extractive sector within the framework of the Emerging Gabon Strategic Plan (PSGE) and Transformation Acceleration Plan (PAT 2021-2023) are presented below:

Figure 11: National priorities in the extractive sector



4.1 Context of the hydrocarbon sector

4.1.1 Overview of the hydrocarbon sector and energy transition

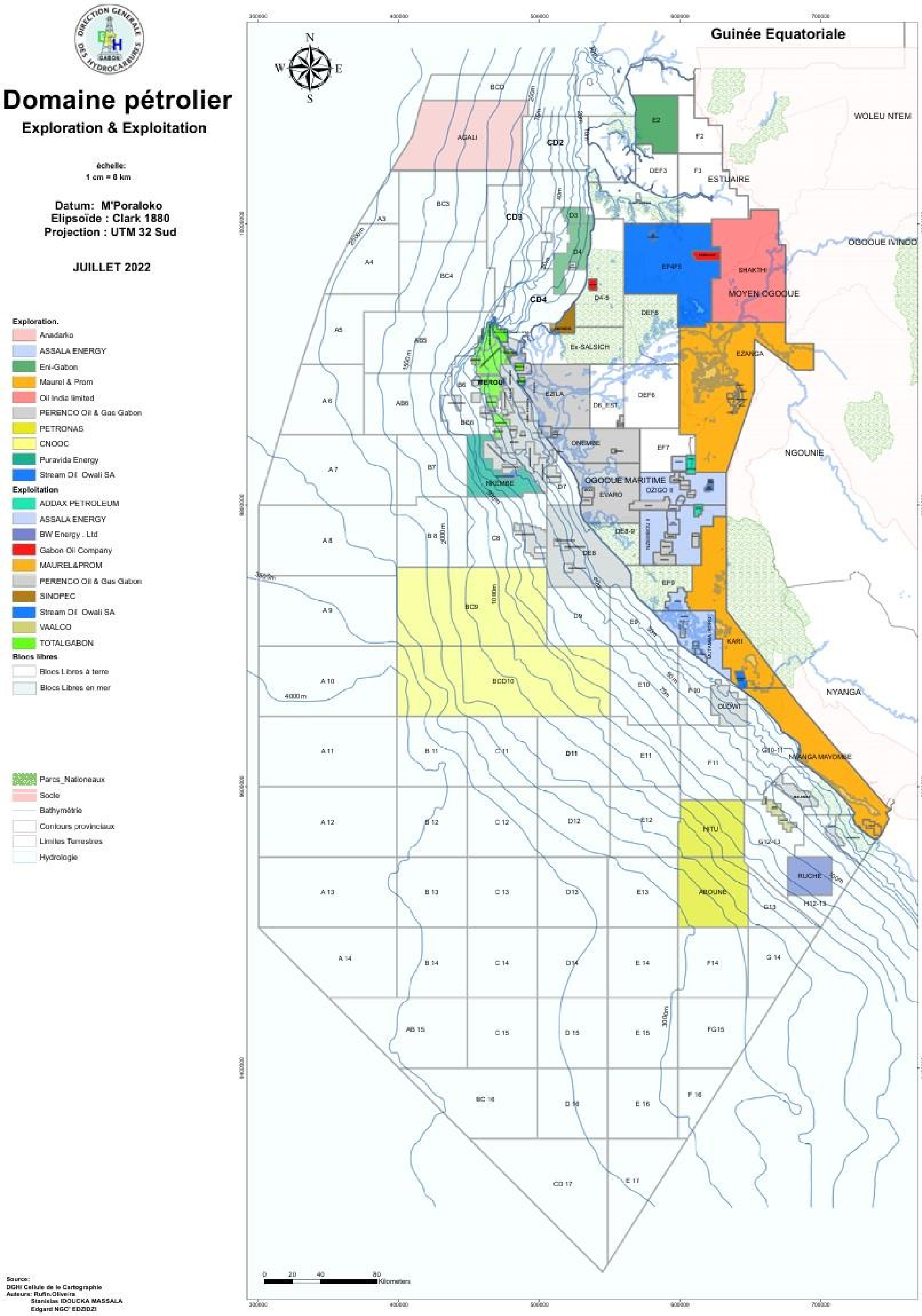
Gabon has enormous reserves to exploit, estimated at 3.013 billion barrels of offshore and onshore reserves, according to data shared by the DGH.

The history of hydrocarbon exploration and production in Gabon can be summarized as follows.

Figure 12: Brief history of hydrocarbon development in Gabon

The figure below shows the Gabonese oil industry:

Figure 13: Oil field



Source : DGH

According to the note de conjoncture à fin septembre 2022-Secteur pétrolier[4] , the total surface area of the Gabonese oil basin is 255,182.72 Km².

- Onshore: 48,535.75 km², or 19.02% ;
- Offshore: 206,646.97 Km², or 80.98% ;
- Allocated area: 84,108.225 km², or 32.96%;
- Free domain: 171,074.5495 Km², i.e. 67.04% ;

According to data provided by the DGH, nine (9) oil operators with fifty-eight (58) convention and CEPP permits, covering 103 fields, were operational by December 31, 2022, including the state-owned Gabon Oil Company (GOC) with two permits.

Table 15: List of oil permits valid on December 31, 2022

Operator	Permits	Fields
Perenco	Olendé	Olendé
		Olendé dome
		Olendé west
	M'polinie	M'polinie
	Rembokoto	Rembokoto
	Aséwé	Aséwé
	Malembé	Lucina
		Lucina West
	M'bya	M'bya
	Mwengui	Mwengui
		Hourqia
	Echira	Echira
	Moukouti	Moukouti
	Niungo	Niungo
	Igongo	Igongo
	Oguendjo	Charlie
		Erawo
		Zulu
	Mandaros Grondin	Grondin
		Mandaros
		Gonelle
	Avocet	Avocet
	couca	Couca
	Ozangué	Ozangué
	Tchatamba	Tchatamba West
		Tchatamba Marin
		Tchatamba Sud
	Simba	Simba
	Turnix	Turnix
	Dab	Dab
	Loche East	Loche East
	Pelican East	Pelican East
	Obando	Obando
		Octopus
		Gombé Beta
	Eagle	Eagle
	Gombé	Pelican
		Orindi
	Ompoyi	Ompoyi
	eastern pelican	eastern pelican
	Sardines	Sardines
	Girelle	Girelle
	pageau	pageau

[4] https://economie.gouv.ga/rapports/

Operator	Permits	Fields
Assala Gabon	Batanga	Batanga
Assala Gabon	Oba	Oba
Assala Gabon	Moba	Moba
Assala Gabon	Bream	Bream
Assala Gabon	Barber shop	Barber shop
Assala Gabon	Vaneau	Vaneau
Assala Gabon	Hylia	Hylia
Assala Gabon	EOV	EOV
Assala Gabon	Ganga	Diga
Assala Gabon	Ganga	Ikassa Kongo
Assala Gabon	Awoun	Koula/damier
Assala Gabon	Rabi Kounga	Rabi
Assala Gabon	Atora	Atora
Assala Gabon	Ozigo	Robin
Assala Gabon	Gamba/vinga	Gamba/vinga
Assala Gabon	Bende/Mbassou/Totou	Bende/Mbassou/Totou
Assala Gabon	Toucan	Toucan
Addax petroleum oil & gas gabon	Dinonga irondou	Obangue
Addax petroleum oil & gas gabon	Dinonga irondou	Tsiengui
TotalEnergies EP	Lopez	Lopez
TotalEnergies EP	Ile Mandji	North-east eel
TotalEnergies EP	Ile Mandji	Port-Gentil Ocean
TotalEnergies EP	Ile Mandji	Ntchengué
TotalEnergies EP	Ile Mandji	Ntchengué North-East
TotalEnergies EP	Ile Mandji	Ntchengué Océan
TotalEnergies EP	TORPILLE	Torpedo
TotalEnergies EP	TORPILLE	Northeast torpedo
TotalEnergies EP	TORPILLE	Ayol Marine
TotalEnergies EP	Large Eel	Marine Eel
TotalEnergies EP	Large Eel	Large Eel A Marine
TotalEnergies EP	Large Eel	Eel Southwest
TotalEnergies EP	Large Eel	South-east eel
TotalEnergies EP	Anglerfish	Bodroie Marine
TotalEnergies EP	Anglerfish	Bodroie Nord Marine
TotalEnergies EP	Anglerfish	Bodroie
TotalEnergies EP	Anglerfish	Ballista
TotalEnergies EP	Anglerfish	Grouper Sardine Sud Marine
BWE	DUSSAFU MARIN	Sea Turtle
BWE	DUSSAFU MARIN	Hibiscus Marin
BWE	DUSSAFU MARIN	Beehive
BWE	DUSSAFU MARIN	Waltwithmann
BWE	DUSSAFU MARIN	Moumbega
BWE	DUSSAFU MARIN	North West beehive
Stream oil	OWALI	Dorée Marine
Stream oil	OWALI	Vera
Stream oil	OWALI	Mayonami
Vaalco	MARINE ETAME	Etame
Vaalco	MARINE ETAME	Seent
Vaalco	MARINE ETAME	Avouma
Vaalco	MARINE ETAME	Ebori
Maurel & prom	Ezanga	Nyembi
Maurel & prom	Ezanga	Onal
Maurel & prom	Ezanga	Gwedidi
Maurel & prom	Ezanga	Mbigou
Maurel & prom	Ezanga	Koumounzao
Maurel & prom	Ezanga	Morocco
Maurel & prom	Ezanga	Morocco North
Maurel & prom	Ezanga	Mabounda

Operator	Permits	Fields
GOC	Refunds	Refunds
	Mboga II	Mboumba

Source: DGH

At December 31, 2022, according to the data communicated by DGH, sixteen (16) active CEPP permits belonging to ten (10) operators were in operation, as follows:

Table 16: CEPP during the operating period

Operator	CEPP	Period
MAUREL & PROM	Ezanga	Operation
Vaalco	Etame	Operation
Stream Oil	Owali	Operation
Addax Petroleum	Dinonga Irondu	Operation
Forafric	Sardines	Operating
BW Energy	Dussafu Marin	Operating
Gabon Oil Company	Remboue II	Operating
	Mboga II	Operating
Assala Gabon	Ozigo	Operating
	Awoun	Operation
	Rabi kounga	Operation
	Bende Mbassou Totou II	Operation
	Toucan	Operation
	Atora II	Operating
TotalEnergies EP	Anglerfish Merou	Operation
Sino Gabon	Salsich	Operating

Source: DGH

The evolution of oil production in Gabon can be summarized as follows:

Table 17: Annual oil production in Gabon between 2019 and 2022 in barrels

Year	2019	2020	2021	2022	Change 21/22
Reserves	3 240 779 727	3 162 189 100	3 088 893 001	3 013 206 862	(2,45%)
Production	78 151 326	78 590 627	73 293 099	75 686 862	3,27%

Source: Direction Générale des hydrocarbures

Gabon's energy transition[5]

Gabon aims to strengthen its presence in the oil and gas sector to promote energy transition. A summit on oil, gas and energy transition has been organized for October 2021. The country wants to reduce its dependence on oil, representing 27.4% of its GDP, by activating new growth drivers via the Transformation Acceleration Plan (PAT).

Gabon has a diversified energy profile, with oil accounting for over 50% of export earnings. Measures have been taken to reduce gas flaring, and the country plans to develop its energy potential towards hydropower. The country plans to remain carbon neutral beyond 2050 and to reduce its GHG emissions in various sectors.

To accelerate its energy transition, Gabon has organized an oil and gas summit for October 2021. The country's national energy transition strategy focuses on developing

[5] Thematic summary Permanent Technical Secretariat

gas projects and migration to cleaner resources. Five flagship programs are currently being implemented to meet the needs of the population.

1. Hydropower transition program

Gabon's ambition is to move to 80% hydroelectric production by 2020, compared with only 20% thermal energy. These efforts will boost energy production from 711 megawatts to 1,200 megawatts by 2022. This will be made possible by the creation of hydroelectric dams such as Grand Poubara in Haut-Ogooué, Ngoulmendjim in Estuaire, Dibwangui and the future Impératrice Falls dam, both planned for Ngounié.

2. Expansion program for thermal power plants like Alenakiri or gas-fired power plants like Cap Lopez.

Gabon is also counting on the densification of the medium-energy power network in rural areas through the installation of transformers such as the one recently commissioned on the Kango-Bifoun axis. The same process is planned for the Lambaréné-Fougamou-Mouila and Oyem-Bitam-Batouri-Okok sections.

3. Solar panel deployment program

To date, 4,707 of the planned 5,000 photovoltaic streetlamps have already been installed in rural areas across the country.

4. Integrated drinking water supply and sanitation program

This program was launched in partnership with the African Development Bank (ADB), for the implementation of the vast Greater Libreville worksite (Libreville, Owendo, Akanda and Ntoum) as well as in certain other parts of the country.

5. Water tower and treatment plant commissioning program

The aim is to reach 140,000 m3 per day in Libreville and the surrounding area. Drinking water production in the towns of Makokou, Mitzic, Ndjolé, Lambaréné, Mouila and Booué has also been boosted.

Through the implementation of these programs, Gabon aims to become a major player in the energy transition, while meeting the population's water and electricity needs.

4.1.2 Legal and institutional framework (EITI Requirement 2.1)

Legal framework

Law No. 002/2019 of July 16, 2019, promulgated by Decree No. 00112/PR, currently regulates oil exploration and production in Gabon in the hydrocarbons sector of the Gabonese Republic. .[6]

The oil contracts signed between the State and oil companies set out the special conditions applicable to oil owners. The Government of the Gabonese Republic signed the agreements with the oil companies involved in oil exploration or production before the 2019 Hydrocarbon Sector Code came into force. It should be noted that several regulatory regimes have been in place in Gabon, including the 1962, 1975, 2014 and 2019 codes. Oil companies can choose to comply with the regulations of the codes adopted until 2019.

[6] *https://www.droit-afrique.com/uploads/Gabon-Code-2019-hydrocarbures.pdf*

The oil sector in Gabon is governed by :

Table 18: List of the main legal texts governing the hydrocarbons sector

Legal texts and regulations	Description
Law no. 15/62	Establishment of a mining code in the Gabonese Republic
Law 14/74 of January 21, 1975	Oil exploration and production 1975
Decree n°0652/PR/MMPH of April 13, 2011	Creation of the National Commission for the implementation of Petroleum product safety inventories
Decree no. 269/PR/MMEPRH of May 3, 2000	Responsibilities and organization of the Ministry of Mines, Energy and Environment. Energy, Oil and Hydraulic Resources
Decree no. 1017/PR/MMPH of August 23, 2011	Creation of the GOC
Decree n°0458/PR/MPERH of April 19, 2013	Responsibilities and organization of the Ministry of Petroleum, Energy Energy and Water Resources
Law n°11/2014 of August 28, 2014	Regulation of the hydrocarbons sector in the Republic of Moldova Gabonese
Decree N° 0211/PR/MPH of 06/04/2016	Petroleum access procedure
Order no. 0307/PM of March 13, 2017	Creation, organization and operation of the Commission to examine social problems in the oil sector
Law n°002/2019 of July 16, 2019 promulgated by decree n°00112/PR[7]	Hydrocarbons Code promulgating the regulation of the hydrocarbons sector in the Republic of Korea. Gabonese
Decree N° 00232/PR/MPGM of 09/09/2021	Implementation of local content objectives in the hydrocarbons sector

Source: EITI data

The Hydrocarbons Act establishes a legal framework for state intervention in the sector, defining the conditions for obtaining permits and licenses, as well as the rights and obligations of holders. The new law n°002/2019 aims to define the rights and obligations of players in the sector, the institutional framework, the legal and fiscal regime, the promotion of the sector, the information to be provided, biofuel and the valorization of gas.

In addition to the stated objectives, the Hydrocarbons Act provides a legal, fiscal and customs framework for doing business in Gabon, a specific tax regime for companies holding oil licenses, and regulations on sustainable development, quality, health, safety and the environment. Other legal and regulatory texts contain provisions relating to the mining sector. The main ones are :

- the General Tax Code: updated by law n°019/2022 of August 08, 2020 amending certain provisions of law n°31/2021 of March 23, 2022;
- the Customs Code[8] : promulgated by Law n°2014-003 of April 25, 2014 and updated by Regulation n°05/19-UEAC-010 A-CM-33 of April 8, 2019 revising the Customs Code;
- the investment charter promulgated by law n°15-98 of July 23, 1998.

Institutional framework

The Ministry of Oil, Gas and Hydrocarbons is responsible for promoting and managing hydrocarbon exploration and development activities in Gabon. The Ministry is also responsible for implementing and monitoring government policies, and drawing up legislative and regulatory provisions for the hydrocarbons sector.

The main structures involved in the hydrocarbons sector and their responsibilities are summarized in the following table:

[7] *https://itiegabon.ga/view.twg?dir=4383*

[8] https://www.legigabon.com/douanes-impots-et-taxes

Figure 14: Institutional framework of the hydrocarbon sector in Gabon

In addition, a decree under N° 00184/PR/MPGM of 12/07/2021 was promulgated reorganizing the General Directorate of Studies and Laboratories (DGEL) within the Ministry of Oil, Gas and Mines.

According to the decree, the DGEL The Direction Générale des Etudes et Laboratoires (DGEL) is a technical analytical control tool whose role, at institutional level, is to support the activities carried out by the other entities of the Ministerial Department of Mines and Hydrocarbons, as well as other technical administrations. Its analytical skills go beyond the current remit of the Ministry of Mines and Hydrocarbons, and cover the quality control of water, petroleum and mining products, and the environmental monitoring of active or abandoned mining or petroleum sites .[9]

4.1.3 Fiscal framework for the hydrocarbon sector (EITI Requirement 2.1)

The Hydrocarbon Code establishes the petroleum tax system that governs companies. Subject to the tax advantages provided for by the law in question or the specific regulations negotiated within the framework

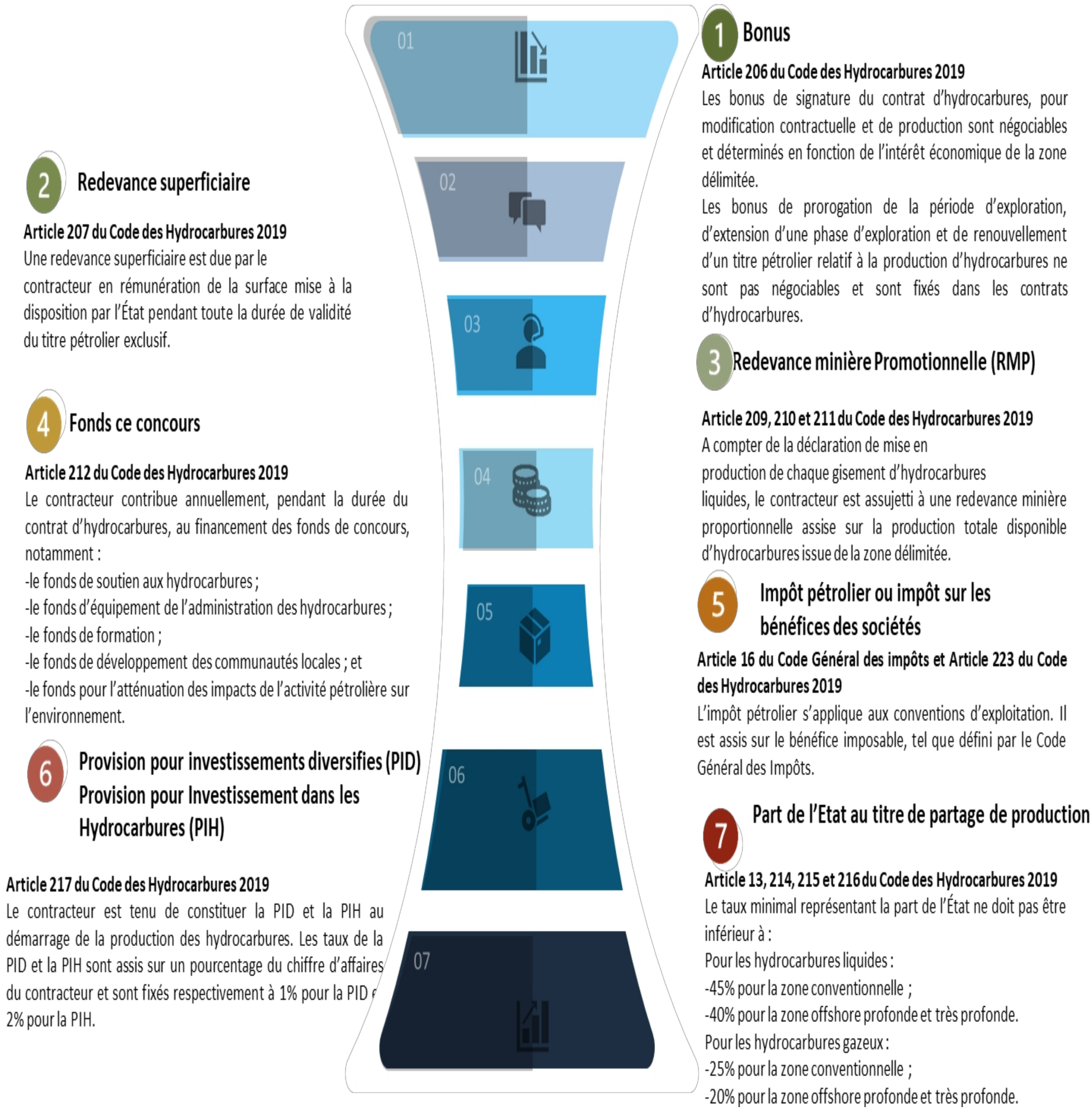
[9] https://www.petrole.gouv.ga/397-ancien-site/14-ancien-secretariat-general/15-directions-generales/515-direction-generale-des-etudes-et-laboratoires/

Under the terms of oil contracts, holders of oil titles are subject to ordinary taxes governed by the General Tax Code and the Customs Code.

a) Oil taxation

The Hydrocarbon Code requires oil companies to pay the following duties and taxes:

Figure 15: Main taxes applicable to oil companies under the petroleum tax system



In addition, during the course of our work, we identified three payment flows specific to the hydrocarbons sector which are not specified either by the Hydrocarbon Code or by any other regulatory text in force and which are: Discounts, Gas retrocession and 18-inch pipe revenues, see recommendation No. 7.

b) Common law taxation

The figure below shows the main ordinary taxes paid by oil companies:

Figure 16: Main taxes applicable to oil companies under ordinary law

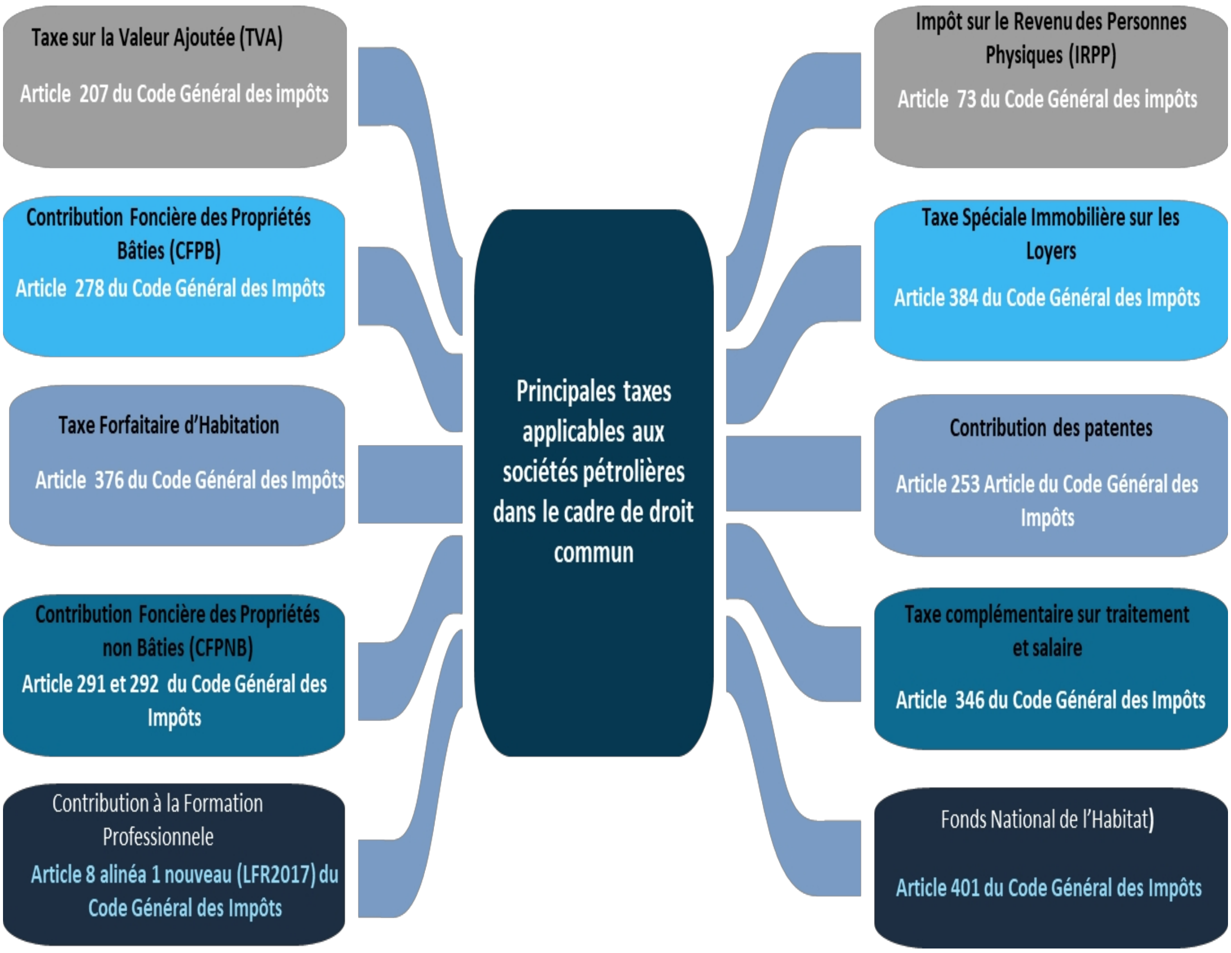


Table 19: Definitions of the main common law taxes applicable to the hydrocarbons sector

Type of tax	Definition
Value-added tax (VAT)	Individuals or legal entities, including public authorities and bodies governed by public law, as well as economic interest groups, who carry out taxable transactions falling within the scope of the tax on a regular or occasional basis and in an independent manner, in the course of an activity, are subject to value-added tax (VAT). for consideration.
Personal Income Tax (IRPP)	A single annual personal income tax is introduced. This tax, known as Impôt sur le Revenu des Personnes Physiques or IRPP for short, is levied on the taxpayer's overall net income. Subject to special provisions for certain categories of income, this overall net income is made up of the total net income from the following categories: • property income ; • salaries, wages, allowances, emoluments, pensions and annuities ; • capital gains ; • capital gains realized by individuals and similar entities ; • profits from industrial, commercial and craft activities ; • non-commercial profits and similar income; and • farm profits.
Type of tax	**Definition**

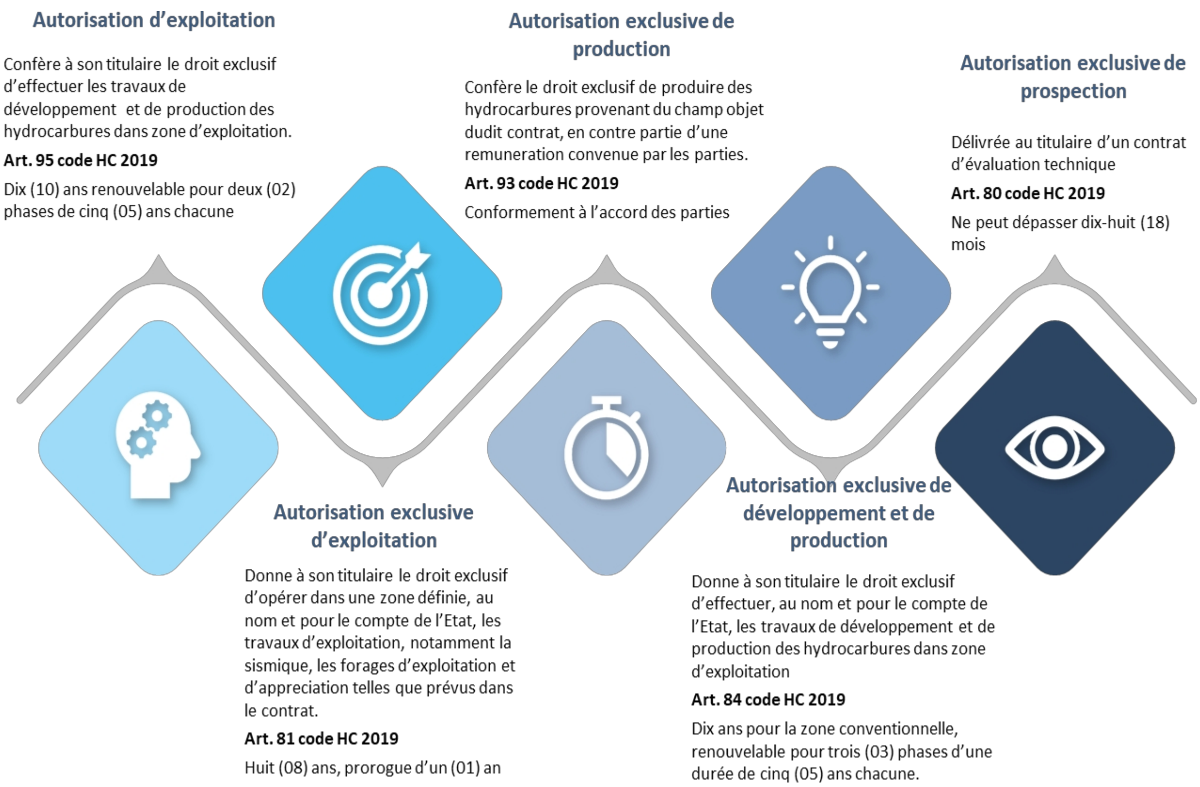
Patent contribution	The "contribution des patentes" is made up of a fixed duty based on either a general rate for professions listed in table A, or according to an exceptional rate for those listed in tables B and C. These rates are shown in the appendix to this chapter on the corresponding tables. The table under article 271 of the Code Général des Impôts "trades, industries and professions not included in these tables are nonetheless subject to tax". Patent. The duties to which they must be subject are regulated according to the analogy of the operations or objects of the trade".
Contribution Foncière des Propriétés Bâties (CFPB)	An annual contribution is levied on built properties with masonry foundations, such as houses, factories, stores, sheds and factories, with the exception of those expressly exempted by law. provisions of articles 280 to 283 of the French General Tax Code.
Property tax on non-built properties (CFPNB)	An annual contribution is levied on undeveloped properties of any size. nature, whether registered or not. Urban properties are those located within the urban perimeter, and rural properties are those located outside the urban perimeter. these limits.
Contribution to Vocational Training	The Contribution à la Formation Professionnelle is calculated on the total payroll. The annual salary is made up of the total gross monthly remuneration received by each employee, including allowances, bonuses, gratuities and all other benefits in money and in kind, before deduction of pension and social security contributions, up to the ceiling set by the Caisse Nationale de Sécurité Sociale (CNSS).
National Housing Fund	All wages and salaries, including benefits and allowances of all kinds, forming the basis for contributions to the family benefits and industrial accident schemes, up to the ceiling set by the Caisse Nationale de Sécurité Sociale (CNSS), are subject to a levy intended to fund the National Housing Fund.
Additional tax on salary & wages	The supplementary tax on salaries and wages is payable by persons who who receive income as defined in article 90 above.
Flat-rate tax housing	The flat-rate housing tax is due on all premises used for housing, regardless of the occupant's status.
Special tax on rents	The special real estate tax on rents is payable by individuals. or legal entities engaged in the rental of bare land or buildings used for residential purposes or for the operation of industrial or commercial enterprises.
Withholding tax	VAT is deducted by the French Treasury from payments for the State, local authorities and financially autonomous administrations. The withholding tax is equal to 40% of the amount of tax due on contracts or as provided for in the agreement or invoice. The withholding tax provided for in this article gives rise to : • payment of the amount deducted to the Direction Générale des Impôts, together with the supplier's tax identification number; • the issue of a receipt by the Direction Générale des Impôts (tax office) to justify the tax deducted. In support of the VAT return, taxpayers are authorized to produce a detailed statement of deductions made by the State, authenticated by the Treasury, indicating in particular : • the subject and amount of the contract ; • the period concerned ; • the amount received over the period ; • the amount of withholding tax.
Supplementary tax on wages and salaries salaries	The supplementary tax on salaries and wages is payable by individuals who receive income as defined in article 90 of the Code. Général des Impôts.

4.1.4 Granting and transfer of hydrocarbon permits (EITI Requirement 2.2)

a) Hydrocarbon licensing

Before any petroleum activity can take place, a license must be obtained from the competent authorities or a petroleum contract concluded in accordance with the provisions of the Hydrocarbon Code. In this respect, the Hydrocarbons Code 2019 distinguishes five (5) types of licenses:

Figure 17: Summary of rights types in Gabon's hydrocarbon sector



The issuance of a permit gives rise to the signature of a hydrocarbon contract in the form of a service contract, a technical appraisal contract, an exploration and production sharing contract, an exploitation and production sharing contract in accordance with Article 39 of Law n°002/2019 on the Hydrocarbon Code of the Gabonese Republic or in use in the international oil industry.

Hydrocarbon contracts cover the following terms:

- the search perimeter,
- the duration of the contract and the oil titles concerned, as well as the terms and conditions of their renewal,
- state participation,
- stability,
- force majeure and dispute resolution,
- environmental obligations,
- health, safety and site rehabilitation,
- terms and conditions of sale, local employment, and work and investment commitments,
- tax and customs regulations.

Among other things, the contracts define the terms and conditions relating to the portion of production to be sold on the local market.

b) Licensing procedures

A company gains access to Gabon's petroleum sector by responding to a call for tenders or through direct consultation, in accordance with Article 36 of the 2019 Hydrocarbons Code. Article 37 adds that "tendering and direct consultation are conducted by the Hydrocarbons Administration, in accordance with the provisions of the texts in force in the hydrocarbons sector".

Decree no. 0211/PR/MPH of 06/04/2016 establishing the procedure for access to the oil sector, sets out the terms and conditions for awarding licenses and specifies.

Tender procedure

The bidding process for access to the oil sector may be open or restricted under Articles 2 and 3 of Decree No. 0211/PR/MPH of 06/04/2016. The bidder submits a technical offer and a financial and commercial offer each placed in a sealed envelope in accordance with article 8 of the same decree.

The terms of reference for Gabon's twelfth (12ème) maritime sedimentary basin tender for the award of thirty-five (35) exploration blocks were published in 2018 (see Appendix 20), specifying June 30, 2021 as the closing date for bid submissions.

In order to select the oil companies, the specifications determined the components of the technical and commercial offers:

- Technical offer :
  - duration of exploration phases;
  - seismic data acquisition volume ;
  - the number of wells to be drilled and their distribution by phase ;
  - the estimated cost of the work; and
  - any other additional information likely to add value to its offer.
- Commercial offer :
  - the proportional mining royalty rate ;
  - cost recovery limit ;
  - the percentage of the 1ère production sharing tranche;
  - amounts of assistance funds ;
  - the CEPP signature bonus;
  - state participation; and
  - any other additional information likely to add value to its offer.

A Bid Evaluation Committee is set up by Order of the Ministry in charge of Hydrocarbons. Bids are examined by block, in public session. The tender specifications specify the weights of the various technical and financial bid evaluation criteria. The evaluation of bids is carried out by the State according to criteria divided between economic and fiscal elements, on the one hand, and technical elements, on the other.

At the end of the bid opening and evaluation phase, the commission sends the competent authority the bid evaluation report containing the final ranking in accordance with articles 21 and 22 of the 2019 Hydrocarbons Code. "The competent authority declares the bid evaluation phase closed and makes the results public.

Ranked bidders are invited to negotiate a hydrocarbons contract with the hydrocarbons administration in accordance with article 23 of the same code. In the event of unsuccessful negotiations with the top-ranked bidder, negotiations are passed on to the second-ranked bidder or to the next highest bidder. In the event of success, the hydrocarbons contract is signed between the administration and the bidder.

The operating permit is issued after signature of the decree approving the exploration and production sharing contract in accordance with the provisions of the Hydrocarbons Code 2019.

Direct consultation procedure

The direct consultation process is initiated by the ministry in charge of hydrocarbons with a view to concluding a hydrocarbons contract with one or more pre-identified bidders in accordance with articles 24 to 28 of the 2019 Hydrocarbons Code. The competent authorities may request interested parties to submit bids or declare their interest. A legal entity wishing to acquire a block in the oil sector through direct consultation must submit a written request indicating its interest and its technical and financial capabilities to the competent authority or to the hydrocarbons administration.

The Hydrocarbon Management Authority negotiates hydrocarbon contracts with bidders whose offers are deemed satisfactory.

c) Hydrocarbon licenses awarded in 2022

DGH has confirmed that no contracts or licenses have been awarded in 2022.

The 2022-2024 macroeconomic and budgetary framework document drawn up by the Ministry of the Economy and Recovery and the Ministry of the Budget and Public Accounts and published on June 24, 2021[10] , states that to combat the long-term decline in production, the renewal of reserves through intensified exploration is necessary. As a result, plans to allocate oil blocks through the 12ème call for tenders or through over-the-counter negotiations have been initiated.

Table 20: List of blocks to be auctioned under the 12ème call for tenders[11]

N°	Blocks	Area km²	Water depth (m)
1	A3	695	200 - 2500
2	A4	2 085	2300 - 2500
3	AB5	3 455	200 - 2200
4	AB6	2 574	400 - 2300
5	B6	1 250	100 - 700
6	B7	2 285	200 - 2400
7	BC3	3 384	1000 - 2300
8	BC4	3 299	200 - 2200
9	BC8	4 066	100 - 2400
10	CII	2 500	1000 - 3500
11	C12	2 500	2500 - 3800
12	C13	2 500	3600 - 3800
13	C14	2 500	3500 - 3800
14	C15	2 500	3500 - 3800
15	CD2	2 114	0 - 400
16	CD3	3 493	0 - 100
17	CD4	1 947	0 - 200
18	D9	1 887	30 - 200
19	D15	2 500	3200 - 3500
20	D16	2 500	3200 - 3600
21	E9	1 101	0 - 100

[10] https://www.mays-mouissi.com/wp-content/uploads/2021/07/Document-de-cadrage-macroeconomique-et-budgetaire-2022-2024.pdf

[11] http://gabon12thround.com/wp-content/uploads/TENDER-SPECIFICATION-_-French-version.pdf

N°	Blocks	Area km²	Water depth (m)
22	E10	2 926	30 - 500
23	E12	818	1300 - 2400
24	E13	2 500	2100 - 3400
25	E14	2 500	3000 - 3200
26	E15	2 500	2900 - 3200
27	E16	2 500	2900 - 3300
28	E17	2 525	3100 - 3700
29	F10	1 369	0 - 100
30	F11	2 502	40 - 800
31	F16	1 128	2700 - 3100
32	G10-11	1 872	0 - 100
33	G12-13	2 989	0 - 800
34	G14	1 941	800 - 2600
35	H12-13	1 929	0 - 800

Source: Terms of reference for the twelfth (12th) call for tenders for Gabon's maritime sedimentary basin.

In addition to the 35 blocks up for auction under the 12ème call for tenders, Gabon is also offering several blocks in the conventional oil domain for negotiation by mutual agreement.

According to the same document, in addition to the blocks identified as part of the 12th call for tenders, several free blocks are currently being allocated to investors through the over-the-counter process. The implementation of this process has led to the signature, to date, of twelve (12) production sharing contracts, including eight (8) exploration and production sharing contracts and four (4) exploitation and production sharing contracts.

d) Hydrocarbon licenses sold or transferred in 2022

The rights and obligations of a contractor under a production sharing contract are assignable and transferable[12] , subject to approval by the competent authority and payment of any relevant duties and taxes. Capital gains arising from the transfer of rights and obligations under a production sharing contract are taxed at the standard corporate income tax rate.[13]

In the event of a transfer or assignment of rights, the State has a right of first refusal, and the request for authorization of the transfer or assignment must include the terms and conditions of the proposed transaction, in particular the identity of the assignee, the method of determining the price and the terms of payment.

The DGH has confirmed that only one license has been transferred to the Gabonese Republic in 2022, in accordance with current retrocession regulations. This is Likuale, retroceded by the Malaysian company PCGUSA (Petronas).

e) Hydrocarbon licenses renewed in 2022

The DGH has confirmed that two (2) permits have been renewed in 2022 in accordance with current renewal regulations:

Table 21: Permits renewed in 2022

Former CEPP	Date maturity	New CEPP	Date maturity
Kari n°G4-226	10/11/2017	Kari II n°G4-264	12/02/2030
Nyanga Mayombe n°G4-212	25/05/2018	Nyanga Mayombe II n°G4-263	12/02/2030

Source: DGH

4.1.5 Public register of oil and gas permits and contracts (EITI Requirement 2.3)

[12] Sub-section 3 chapter 1 of the 2019 Hydrocarbon Code on production sharing contracts

[13] According to article 197 of the Hydrocarbons Code 2019

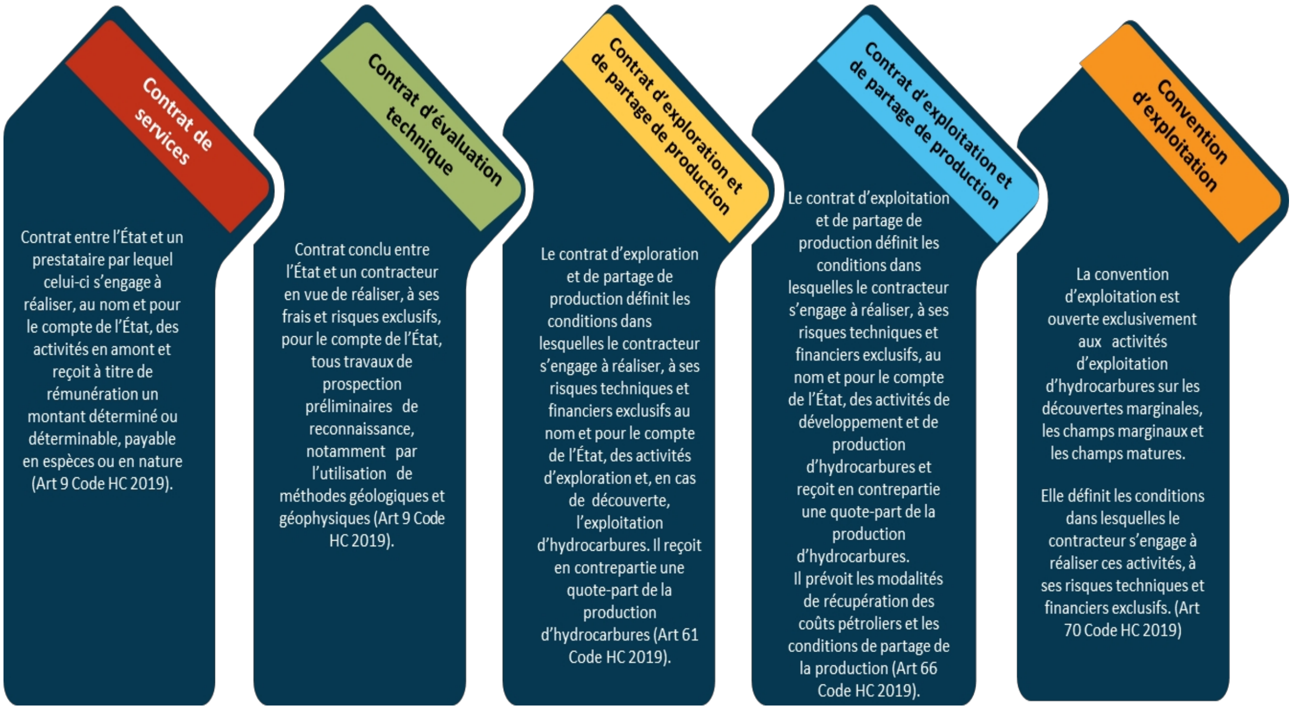
The DGH keeps a register of exploration and exploitation contracts and permits pursuant to Article 15 of the Hydrocarbons Code 2019. The same article stipulates that information relating to oil blocks and titles must be recorded in the hydrocarbon cadastre and published in accordance with the conditions and procedures laid down by regulation.

Details of active permits during 2022 are presented in Appendix 4.

4.1.6 Oil contracts (EITI Requirement 2.3)

There are five (5) types of oil contracts according to Article 39 of the Hydrocarbons Code 2019:

Figure 18: Summary of the five (5) types of oil contracts



Standard" model for a Contract for Exploration and Production Sharing (CEPP)

A "standard" Exploration and Production Sharing Contract (EPSC) model has been prepared and published on the website dedicated to the 12ème call for tenders for the Gabonese sedimentary basin. The standard CEPP model is presented in appendices 15 & 16.

The CEPP model stipulates that a contract must be concluded between the Republic of Gabon, represented by the Ministry in charge of Hydrocarbons and the Minister for the Economy and Recovery, and the license operator. The model sets out conditions such as work programs and budgets, oil costs, production sharing, tax requirements, local content, etc.

4.1.7 Publication of oil permits and contracts (EITI Requirement 2.4)

All signed oil contracts are approved by a decree published in the Journal Officiel (https ://journal-officiel.ga/).https ://journal-officiel.ga/). The new law n° 002/2019 of July 16, 2019 regulating the hydrocarbons sector in the Gabonese Republic does not require the publication of CEPPs.

The standard CEPP model was published as part of the 12ème invitation to tender for the Gabonese sedimentary basin. It stipulates that its terms are confidential and undertakes, in its own name and in the name of the service companies or design offices acting on its behalf, not to divulge them to third parties without prior authorization from the other party. This obligation to the State shall survive, at the contractor's expense, for ten (10) years after the expiry of the contract.

In 2023, GMP proposed an Action Plan on the Disclosure of Oil, Gas and Mining Contracts summarized in ten (10) activities.

4.1.8 State participation in the hydrocarbons sector (EITI Requirement 2.6)

Gabonese government shareholding in oil companies

The State may acquire up to 10% of the share capital of any operator that has applied for or holds an exclusive development and production authorization in accordance with article 5 of the Hydrocarbon Code. This acquisition of shareholding rights is carried out under normal market conditions.

A summary of the State's equity interests in the companies included in the reconciliation scope is presented below:

Table 22: State shareholding in oil companies included in the 2022 reconciliation scope

No.	Company name	Participation
1	Gabon oil company	100%
2	Perenco oil & gas	0%
3	Maurel et prom	0%
4	Totalenergie EP GABON	25%
5	Assala gabon energy	25%
6	Tullow oil gabon	0%
7	Vaalco gabon sa	0%
8	Addax petroleum oil & gas gabon inc	0%
9	Assala upstream	0%
10	BW energy gabon sa	0%
11	Oranje nassau	0%
12	Stream oil	0%
13	Sino gabon sa	0%

Source: company declarations

Gabonese state participation in oil contracts (L'État Partenaire)

The French State automatically participates as a partner in the rights and obligations arising from each PPSC signed, from the moment a hydrocarbon reservoir goes into production. The production sharing contract must include a clause stipulating that the State will have a stake in operations not exceeding 10%.

This participation can be made by the contractor[14] , and the State will have to sign an Association Agreement with the members of the contractor binding all the companies that make it up. The State can delegate the management of its holdings to the national operator, and take no risk during the exploration phase .[15]

Table 23: State participation in producing fields 2022

Permits	Diet	Operators	Partners	Participations
Anglerfish	CEPP	Totalenergie EP GABON	Total Gabon State Partner	90,00% 10,00%
Mboumba	CPPP	Gabon oil company	GOC State Partner	80,00% 20,00%
Salsich(Akondo)	CEPP	Sino gabon	Sino Gabon State Partner	92,50% 7,50%

[14] Article 218 Hydrocarbon Code 2019
[15] Article 218 Hydrocarbon Code 2019

Permit s	Diet	Operators	Partners	Participation s
Dinonga Irondu	CEPP	Addax petroleum oil & gas gabon inc	Addax Petroleum State Partner	88,75% 11,25%
Atora II	CEPP Agreement	Assala gabon	Assala Gabon AUG State Partner PERENCO OIL & GAS	18,00% 36,00% 6,00% 40,00%
Bende Mbassou Totou	CEPPAssala	GabonAssala	Gabon State Partner	90,00% 10,00%
Ezanga	CEPP	Maurel&Prom	Maurel&Prom Tullow Oil Gabon State Partner	80,00% 7,50% 12,50%
Eagle	ConventionPerenco Oil & Gas		PERENCO OIL & GAS State Partner PERENCO OIL &	80,00% 20,00%
Assewe	ConventionPerenco Oil & Gas		GAS State Partner PERENCO OIL &	80,00% 20,00%
Batanga	ConventionPerenco Oil & Gas		GAS State Partner PERENCO OIL & GAS State Partner	72,00% 28,00% 80,00% 20,00%
Breme	ConventionPerenco Oil & Gas		PERENCO OIL &	
East Orovinyare (EOV)	o Oil & Gas	ConventionPerenc	GAS State Partner	92,50% 7,50%
Echira	ConventionPerenco Oil & Gas		PERENCO OIL & GAS State Tullow Oil Gabon	48,00% 12,00% 40,00%
Ganga	ConventionPerenco Oil & Gas		PERENCO OIL & GAS State Partner PERENCO OIL & GAS	80,00% 20,00% 80,00%
Gombe Marin	ConventionPerenco Oil & Gas		State Partner PERENCO OIL & GAS	20,00% 80,00%
Hourcqia	o Oil & Gas	ConventionPerenc	State Partner PERENCO OIL &	20,00%
Hylia Marin	Agreement	Perenco Oil & Gas	GAS CEPPÉtat Partner	75,00% 25,00%
Igongo	ConventionPerenco Oil & Gas		PERENCO OIL &	
Dab	ConventionPerenco Oil & Gas		Loch East(Ebene) Oil & Gas	ConventionPerenco

GAS	90,00%		Total Gabon	40,00%
State Partner	10,00%	PERENCO	PERENCO OIL & GAS	90,00%
OIL & GAS	48,00%		State Partner	10,00%
State Partner	12,00%			
Lucina	co Oil & Gas	ConventionPeren	PERENCO OIL & GAS	80,00%

Permits	Diet	Operators	Partners	Participations
			State Partner	20,00%
Malembe	ConventionPerenco Oil & Gas		PERENCO OIL & GAS	80,00%
			State Partner	20,00%
Mbya	co Oil & Gas	ConventionPeren	Perenco Oil & Gas	80,00%
			State Partner	20,00%
Moba	ConventionPerenco Oil & Gas		Perenco Oil & Gas	64,26%
			State Partner	11,43%
			Tullow Oil Gabon	24,31%
Moukouti	o Oil & Gas	ConventionPerenc	Perenco Oil & Gas	80,00%
			State Partner	20,00%
M'polunie		ConventionPerenco Oil & Gas	Perenco Oil & Gas	80,00%
			State Partner	20,00%
Mwengui	co Oil & Gas	ConventionPeren	Perenco Oil & Gas	76,00%
			State Partner	24,00%
Niungo	ConventionPerenco Oil & Gas		Perenco Oil & Gas	48,00%
			State Partner	12,00%
			Tullow Oil Gabon	40,00%
Oba	co Oil & Gas	ConventionPeren	Perenco Oil & Gas	72,00%
			State Partner	18,00%
			Tullow Oil Gabon	10,00%
Obando		ConventionPerenco Oil & Gas	Perenco Oil & Gas	80,00%
			State Partner	20,00%
Oguendjo	co Oil & Gas	ConventionPeren	Perenco Oil & Gas	80,00%
			State Partner	20,00%
Olende		ConventionPerenco Oil & Gas	Perenco Oil & Gas	80,00%
			State Partner	20,00%
Ozangue	co Oil & Gas	ConventionPeren	Perenco Oil & Gas	80,00%
			State Partner	20,00%
Pelican East		ConventionPerenco Oil & Gas	Perenco Oil & Gas	63,00%
			State Partner	37,00%
Rembo Koto	co Oil & Gas	ConventionPeren	Perenco Oil & Gas	80,00%
			State Partner	20,00%
Turnix	ConventionPerenco Oil & Gas		Perenco Oil & Gas	58,00%
			State Partner	14,50%
			Tullow Oil Gabon	27,50%
Lapwing	co Oil & Gas	ConventionPeren	Perenco Oil & Gas	70,20%
			State Partner	29,80%

Source: DGH

In addition, as a partner, the State also participates, up to its percentage share, in the oil costs relating to the development and production of the Exploitation Zone, excluding exploration expenses. The State's share of oil costs as a partner is reimbursed in kind to the contractors for participation in hydrocarbon production.

The contractor is entitled to reimbursement of petroleum costs incurred and paid in connection with petroleum activities in the delimited area by deducting a portion of production.

of hydrocarbons.[16] The remaining production is shared between the State and the contractor, in accordance with the terms of the production sharing contract.

Companies operating in the hydrocarbon sector in Gabon must account for oil costs in accordance with their contractual provisions and regulatory accounting requirements. The petroleum costs account must include expenses related to the exploration, appraisal, development and exploitation of Hydrocarbons, as well as revenues received. Companies may recover a portion of oil costs by deducting them from their net production, subject to annual limitations.

Recovery of oil costs not recovered in 2022 is deferred to calendar year 2021, with restrictions on the percentage of net production that can be deducted. The DGH has the right to review, audit and control oil costs within two years of the end of the exploration, development and production phase. Operators will be informed of the conclusions of DGH reviews.

State-owned hydrocarbon company

The state-owned company operating in the hydrocarbons sector within the meaning of Requirement 2.6 (a) of the EITI 2019 Standard is Société Nationale des Hydrocarbures du Gabon (SNHG), commonly known as Gabon Oil Company (GOC). SNHG is a public industrial and commercial establishment created by decree n°1017 of August 23, 2011, with legal personality and financial and management autonomy. SNHG's share capital is made up of its own resources, income from holdings, loan proceeds and donations, in accordance with article 9 of the decree[17] . It is administered by a Board of Directors and managed by an Executive Board. SNHG is 100% owned by the Gabonese State and is placed under the technical supervision of the Ministry of Hydrocarbons and the financial supervision of the Ministry of the Economy, in accordance with article 5 of decree n°1017 of August 23, 2011.

The SNHG's missions include[18] :

- hold, manage and acquire equity interests of any kind on behalf of the French State, directly or indirectly, in all activities relating to research, exploration, operation, distribution, transport, storage, marketing, refining and all activities directly related to the operations referred to above;
- hold the State's interests in hydrocarbon deposits and in the capital of companies holding establishment agreements and production sharing contracts;
- marketing, importing, exporting and distributing all or part of the products extracted from hydrocarbon deposits and industrial hydrocarbon processing facilities;
- undertake on behalf of the State, alone or in association, any investment or management operation directly related to the operations referred to in paragraph 1er above;
- explore for and exploit, alone or in association, partnership or joint venture, deposits of hydrocarbons and all related or associated substances; and
- in general, to carry out, either directly or through any other entity or through the creation of subsidiaries under Gabonese or foreign law, all financial operations relating directly or indirectly to the hydrocarbons industry.

Governance of the GOC :

[16] Article 220 Hydrocarbon Code 2019

[17] *https://journal-officiel.ga/3790-1017-pr-mmph-/*

[18] *Article 3 of decree no. 1017 of August 23, 2011*

The GOC's governing body is made up of a General Management and a Board of Directors;

- Chairman of the Board of Directors
- A Managing Director
- Six (6) other directors, including the DGH General Manager

GOC revenues :

According to the 2022 financial statements, the GOC's revenues were valued at 359,806,442,809 FCFA and consisted mainly of :

- Revenues linked to its own Mboumba permit as operator, and to oil associations as state partner. These activities generated 307,890,739,379 FCFA in 2022 versus 229,246,893,865 FCFA in 2021, an improvement of 34.31%.
- Commissions generated by the marketing of the State's share of oil. These commissions amount to 25,094,406,272 FCFA in 2022, compared with 10,648,609,973 FCFA in 2021, an increase of 135%.
- Income from crude oil sales to SOGARA. These sales generated 23,776,967,482 FCFA in 2022.
- Income from gas sales to partner PERENCO OIL & GAS. These sales amount to 3,044,329,676 FCFA in 2022.
- Dividends received. No dividends were received in 2022.

GOC results

According to GOC's 2022 financial statements, sales and net income for the last 5 years are as follows:

Table 24: Results for the last 5 years in millions of FCFA

Operations and results for the year	2 022	2 021	2 020	2 019	2 018
Sales excluding tax	359 806,44	242 958,56	108 941,31	212 324,73	20 437,06
Change N and N-1	48%	123%	-49%	939%	-
Net income	166 288,68	89 879,29	15 610,92	44 120,48	(765,63)
Change N and N-1	85%	476%	-65%	-5863%	

Source: DGH

GOC operator :

According to the data provided by DGH, GOC has two permits in operation, Remboue II and Mboga II. For the year 2022, and after reconciliation of the DGH and GOC declarations, total production breaks down as follows:

Table 25: Operator GOC production in 2022

Product type	Permits	Fields	Quantity in bbls GOC (a)	Quantity in bbl DGH (b)	Difference in bbl (c)= (a)-(b)
Rabi Light	MBOGA II N°G5-135	Mboumba	256 538	256 521	17
Mandji	MBOGA II N°G5-135	Mboumba			
Subtotal			**256 538**	**256 521**	**17**

Source: DGH

SOGARA

As part of its contribution to satisfying the needs of the domestic market, the Contractor is required to contribute to the needs of the domestic market by delivering to the State, in particular to the refinery (SOGARA), a quantity of hydrocarbons in proportion to its share of crude oil production in the State's total production. The table below details these deliveries by company in 2022:

Table 26: Oil crude deliveries to SOGARA in 2022 by company

Company	Quantity in bbl	% of total delivered to SOGARA	% of total production the country
Perenco Oil & Gas	2 396 284	32,7%	3,16%
Tullow Oil Gabon	715 000	9,8%	0,94%
Assala Gabon Energy	650 000	8,9%	0,86%
Addax Petroleum Oil & Gas Gabon INC	650 000	8,9%	0,86%
Vaalco Gabon SA	650 000	8,9%	0,86%
Totalenergie ep gabon	552 500	7,5%	0,73%
Maurel & Prom	552 500	7,5%	0,73%
Gabon Oil Company	384 708	5,2%	0,51%
ASSALA UG	357 500	4,9%	0,47%
BW Energy Gabon Sa	195 000	2,7%	0,26%
Oranje Nassau	129 900	1,8%	0,17%
SINOPEC	97 500	1,3%	0,13%
	7 330 892	100%	9,66%

Source: DGH

As a result, PERENCO OIL & GAS was SOGARA's main supplier in 2022, accounting for 32.7% of deliveries. This large share can be justified by the fact that PERENCO OIL & GAS contributed 42% of the country's total production in 2022.

It should also be noted that the total quantity of crude oil delivered to the SOGARA refinery this year, i.e. 7,330,893 barrels, represents 9.66% of the country's total production.

4.1.9 Income from sales of state production shares and/or other income received in kind (EITI Requirement 4.2)

The State's participation in the hydrocarbons sector is managed by the national operator, GOC. Under the terms of an agreement, the GOC acts on behalf of the State in marketing the State oil shares made available by operators as part of the State's participation in oil contracts. The agreement signed with the State covers the cost of managing State volumes, and provides for a 6% levy by the GOC on sales. State volumes marketed by the GOC in 2022 are broken down by vessel, quality and purchasing entity as follows:

Table 27: State volume withdrawals by GOC

Date B/L	Ship	Quality Gross	Volume (bbl)	Value in FCFA	Entity buyer
16/02/2022	MONTE TOLEDO	Rabi Light	596 105,50	37 145 745 171	Vitol
06/04/2022	DENSA ORCA	Rabi Blend	650 011,68	40 504 857 042	Vitol
24/05/2022	SEAOATH	Rabi Blend	650 650,88	40 544 688 117	Vitol
29/05/2022	EVGENIA	Mandji	500 000,00	31 157 022 520	Vitol
12/06/2022	CRUDESUN	Dussafu	300 000,00	18 694 213 512	Vitol
01/07/2022	PROMETHEUS LIGHT	Rabi Blend	649 528,01	40 474 717 358	Vitol
16/07/2022	CEDAR	Mandji	100 000,00	6 231 404 504	Vitol
01/09/2022	SEALOYALTY	Rabi Blend	650 374,20	40 527 447 129	Vitol
01/10/2022	SOFIA	Mandji	150 000,00	9 347 106 756	Vitol
02/10/2022	POLA	Rabi Blend	649 964,65	40 501 926 599	Vitol
14/11/2022	IONIC ASTRAPI	Rabi Blend	714 044,64	44 495 009 858	Vitol
25/11/2022	NISSOS NIKOURIA	Rabi Light	300 000,00	18 694 213 512	Vitol
27/11/2022	CAP FELIX	Mandji	125 000,00	7 789 255 630	Vitol
05/12/2022	CAP FELIX	Etame	572 354,00	35 665 692 935	Vitol
Total	**14**		**6 608 033,56**	**411 773 300 643**	

The quantities were valued at the average annual Gabonese Gross Basket price of 62314.045 FCFA.

Source: DGH

The table below shows the quantities collected, stored and marketed by the GOC as well as management costs in 2022:

Table 28: Marketing of the State's share of oil in 2022

Section	Quantity	FCFA value	USD value
Entry stock (which corresponds to the to 12/31/2021) (*)	992 199	61 827 933 175	99 107 686
Share of state oil collected in 2022(*)	6 648 108	414 270 501 343	664 058 921
Outputs in 2022 (sales) (*)	6 608 033	411 773 265 988	656 847 067
Final stock at 12/31/2022	1 032 274	64 325 168 530	103 110 653
Cash inflow in 2022 on sales in 2021*		64 206 532 885	102 920 485
Current 2022 cash receipts on 2022 sales*.		381 917 105 693	612 197 731
Sales realized in 2022 and not yet cashed in*.		27 854 309 666	44 649 336
Management fees		21 794 605 875	34 935 875

Quantities were valued at the average annual Gabonese Gross Basket price of 62314.045 FCFA, while sales, receipts and management costs were valued at the average annual exchange rate of 623.846.

Source: DGH

Partner country :

For the year 2022, data on GOC's share of production as a partner in the various permits have not been provided.

In addition, according to information provided by GOC, crude oil offtake was as follows:

Table 29: GOC volume withdrawals

Date B/L	Ship	Raw quality	Volume (bbl)	Value in FCFA	Purchasing entity
16/02/2022	MONTE TOLEDO	Rabi Light	309 810,77	19 305 562 579	Vitol
19/05/2022	EVGENIA	Rabi Light	958 269,68	59 713 659 688	Vitol
29/05/2022	EVGENIA	Mandji	431 730,76	26 902 890 148	Vitol
12/06/2022	CRUDESUN	Dussafu	347 926,00	21 680 676 435	Vitol
07/07/2022	LOIRE	Rabi Light	950 409,00	59 223 829 232	Vitol
16/07/2022	CEDAR	Mandji	318 362,30	19 838 442 888	Vitol
24/09/2022	POLA	Lucina	320 159,00	19 950 402 346	Vitol
01/10/2022	SOFIA	Mandji	300 348,89	18 715 953 948	Vitol
17/11/2022	ALMI ODYSSEY	Mandji	430 335,78	26 815 963 302	Vitol
25/11/2022	NISSOS NIKOURIA	Rabi Light	128 419,07	8 002 311 650	Vitol
27/11/2022	CAP FELIX	Mandji	225 181,00	14 031 939 038	Vitol
Total	**11**		**4 720 952,25**	**294 181 631 254**	

Source: Gabon Oil Company

We have reconciled the payments made by the GOC to the DGCPT for the marketing of state crude oil in 2022 with the net receipts as declared by the DGCPT. The amount confirmed by both parties after reconciliation work amounts to 369,768,274,855 FCFA.

For the year 2022, the State's share of oil, after reconciliation work between the oil companies and the DGH, amounts to 6,751,705 barrels. Under the agreement between the Gabonese state and GOC, the latter is mandated to collect and market these volumes.

For the year 2022, Stream Oil's share of the State's oil was paid in cash to the DGCPT, with the amount transferred during 2022 amounting to 155,205,959 FCFA.

The quantities collected and transferred to the GOC according to the data communicated by the DGH, the companies and the GOC, are detailed as follows:

Table 30: Share of state oil collected by GOC in 2022

Section	Quantity in bbl
Total state share of oil according to DGH and after reconciliation in gross terms	6 751 705
Deduction of Stream Oil quantities paid in cash	(3 467)
Balance: Quantities transferred to GOC	**6 748 238**
Total share of state oil received by GOC	6 648 108
Variance	**100 130**

Source : GOC

Share of state oil by quality

Based on data reported by DGH and after reconciliation work, the State's share of crude oil reached 6,751,705 bbl in 2022 (420,726,065,146 FCFA in value terms) summarized as follows:

Table 31: share of state oil by quality (2022)

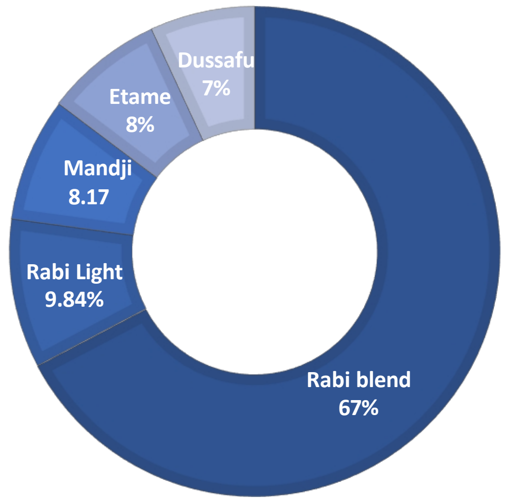
Product type	Quantity in bbl	USD value	FCFA value	% by volume
Rabi blend	4 543 834	454 315 256	283 144 685 071	67,30%
Rabi Light	664 699	66 459 979	41 420 114 274	9,84%
Mandji	551 888	55 180 484	34 390 349 977	8,17%
Etame	526 730	52 665 099	32 822 676 944	7,80%
Dussafu	464 554	46 448 432	28 948 238 880	6,88%
Grand total	**6 751 705**	**675 069 250**	**420 726 065 146**	**100%**

Source: Declaration forms

*The quantity was valued at the average annual Gabonese gross basket price of 62314.045 FCFA a s communicated by the DGH.

NC: not communicated

Figure 19: share of state oil by quality in 2022



The state oil share of Rabi Blend ranks first with 67% of the total state oil share, followed by Rabi Light and Mandji with 9.84% and 8.17% respectively.

Share of state oil by operator

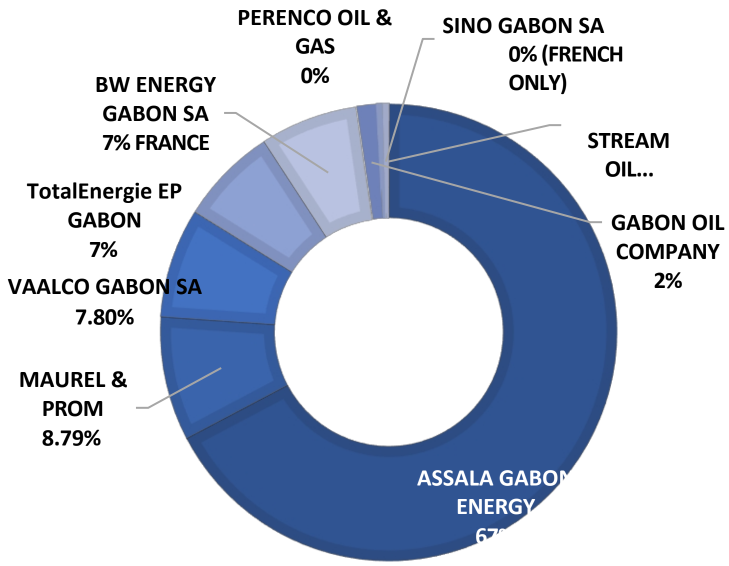
The table below shows the State's share of oil by operator for 2022:

Table 32: Share of state oil by operator in 2022

Companies	Quantity in bbl	USD value	FCFA value	% by volume
Assala Gabon Energy	4 543 834	454 315 256	283 144 685 071	67,30%
Maurel & Prom	593 188	59 309 952	36 963 974 600	8,79%
Vaalco Gabon SA	526 730	52 665 099	32 822 676 944	7,80%
Totalenergie EP GABON	467 985	46 791 442	29 162 014 656	6,93%
Bw Energy Gabon SA	464 554	46 448 432	28 948 238 880	6,88%
Gabon Oil Company	96 250	9 623 556	5 997 726 835	1,43%
Perenco Oil & Gas	27 897	2 789 282	1 738 374 914	0,41%
Sino Gabon SA	27 800	2 779 583	1 732 330 452	0,41%
Stream Oil	3 467	346 648	216 042 794	0,05%
Grand total	**6 751 705**	**675 069 250**	**420 726 065 146**	**100,00%**

Source: Declaration forms
*The quantity was valued at the average annual Gabonese gross basket price of 62314.045 FCFA as communicated by the DGH.

Figure 20: share of state oil by operator in 2022



ASSALA GABON ENERGY ranks first with a 67.3% share of state oil, followed by MAUREL & PROM and VAALCO GABON SA with 8.79% and 7.8% respectively.

Share of state oil by field

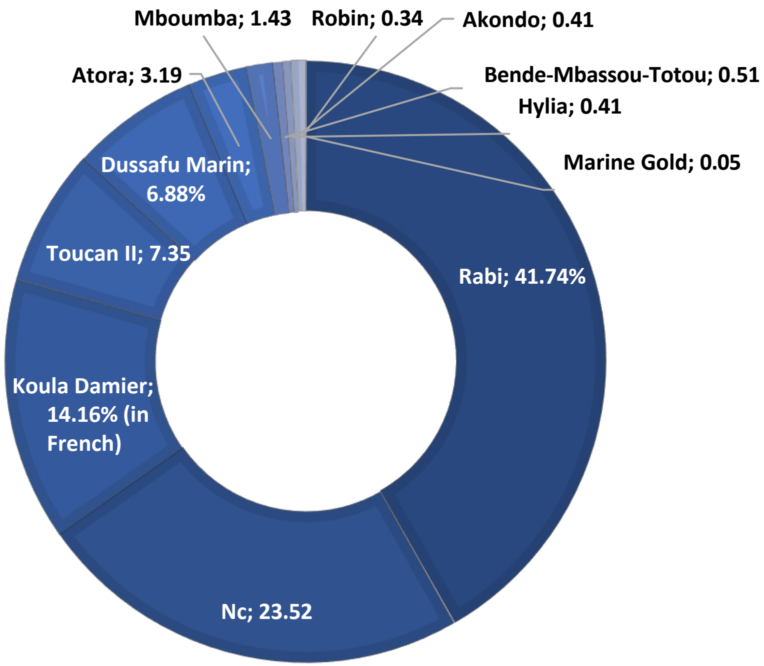
The State's share of oil by field for 2022 is shown in the table below:

Table 33: Share of state oil by field (2022)

Fields	Quantity in bbl	USD value	FCFA value	% by volume
Rabi	2 818 434	281 801 090	175 628 002 655	41,74%
Nc	1 587 903	158 766 493	98 948 666 200	23,52%
Koula Damier	956 275	95 613 185	59 589 381 750	14,16%
Toucan II	496 084	49 600 955	30 912 998 227	7,35%
Dussafu Marin	464 554	46 448 432	28 948 238 880	6,88%
Atora	215 540	21 550 737	13 431 150 793	3,19%
Mboumba	96 250	9 623 556	5 997 726 835	1,43%
Bende-Mbassou-Totou	34 496	3 449 130	2 149 615 171	0,51%
Hylia	27 897	2 789 282	1 738 374 914	0,41%
Akondo	27 800	2 779 583	1 732 330 452	0,41%
Robin	23 005	2 300 158	1 433 536 476	0,34%
Golden Marine	3 467	346 648	216 042 794	0,05%
Total general	**6 751 705**	**675 069 250**	**420 726 065 146**	**100%**

Source: Declaration forms
*The quantity was valued at the average annual Gabonese gross basket price of 62314.045 FCFA as communicated by the DGH.
NC: not communicated

Figure 21: share of state oil by field in 2022



Rabi is the field that contributes most to the state's share of oil with 41.74%, followed by Koula Damier with 14.16%. It should be noted that quality was not available for certain shares.

4.1.10 Infrastructure supplies and barter agreements (EITI Requirement 4.3)

During the course of our work, reporting entities did not report any transactions relating to the provision of goods and services (including loans, grants or infrastructure works) in partial or total exchange for concessions for the exploration or exploitation of oil, gas or minerals, or for the physical delivery of such raw materials.

However, in order to analyze the existence of such barter agreements or agreements relating to the provision of infrastructure, it is necessary to have access to the contracts signed with the oil companies.

4.1.11 Transport revenues (EITI Requirement 4.4)

Requirement 4.4 of the 2019 EITI Standard calls on governments and state-owned companies to disclose revenues from oil and gas transport when they are material,

We are aware of the existence of revenues from oil transport activities in Gabon in 2022. This is the 18-inch Pipeline operated by Perenco Oil & Gas, which manages this infrastructure and invoices the various other oil companies for transporting crude to storage areas. In 2022, and according to the data collected, 20% of the amounts collected were paid to the DGCPT, totaling 456,436,687 FCFA were reported under flow 3.9 Revenues from the 18-inch pipe.

In addition, we understand that another transportation contract binding the Gabonese government to Gabon Oil Company and Sino Gabon SA for the 10-inch pipeline for which no payment has been made is due in 2022.

4.1.12 Local content

Social spending by mandatory companies must be disclosed where material in accordance with Requirement 6.1 (a) of the 2019 EITI Standard. Local content in the hydrocarbons sector aims to increase the added value produced in Gabon, promote local expertise, the use of local goods and services, and technology transfer. Decree No. 00232/PR/MPGM of 09/09/2021 sets out the procedures for promoting local content, particularly in terms of employment, training[19] , consumption of local goods[20] , and subcontracting.

Companies must prioritize the employment of Gabonese staff, offer unskilled jobs to local residents, and draw up a staff employment and training plan. They must also encourage the use of local goods and services, reserve certain activities for local companies, and provide technical and financial support to these companies in various areas.

Companies must use local subcontractors and submit a local community development plan. They must support technology transfer by encouraging partnerships, and submit an annual report on actions taken. The Hydrocarbon Code requires companies to make an annual contribution to support this policy through two funds, one of which is the Local Community Development Fund, intended to finance community projects in Gabon.

According to the data collected, five (5) oil companies made contributions to this fund in 2022, detailed as follows:

[19] Articles 4 to 10 of Decree No. 00232/PR/MPGM of 09/09/2021
[20] Articles 11, 12 and 13 of Decree No. 00232/PR/MPGM of 09/09/2021

Table 34: Share of oil company contributions to the local community development fund in 2022 in FCFA

Company	Expenses incurred in 2022	FDCL balance at 31/12/2022
Perenco Oil & Gas	2 111 998 754	2 965 960 395
Maurel Et Prom	521 243 839	904 447 564
Totalenergie EP GABON	4 363 266	-
Assala Gabon Energy	1 292 872 199	-
Vaalco Gabon SA	215 131 852	-
Total	**4 145 609 910**	**3 870 407 959**

Source : Declaration form

Details of these payments are given in Appendix 11 of this report.

4.1.13 Major oil exploration projects during 2022

At December 31, 2022, according to the data communicated by DGH, seventeen (17) active CEPP permits belonging to eight (8) operators are in the exploration period and are as follows:

Table 35: CEPP in the Exploration period

Operator	CEPP	Period
Maurel & Prom	Kari II	Exploration
	Nyanga Mayombe II	Exploration
	Ezanga	Exploration
ENI gabon	D3	Exploration
	D4	Exploration
Oil India	Shakthi II	Exploration
Cnooc	BC9	Exploration
	BCD10	Exploration
Petronas	Yitu	Exploration
	Aboune	Exploration
Assala Gabon	Ozigo II	Exploration
	Nziembou II	Exploration
	Mutamba Iroru II	Exploration
Anadarko	Agali	Exploration
Perenco Oil & Gas Gabon	Ezila	Exploration
	Onembe	Exploration
	Evaro	Exploration

Source: DGH

According to data provided by the Direction Générale des Hydrocarbures (DGH), 69% of the wells initially planned for 2022 have actually been drilled. The table below provides a summary of drilling by company:

Table 36: Main exploration projects in 2022

Operators	Number of wells planned for 2022	Number of wells completed at 31 December 2022
Perenco oil & gas gabon	31	25
Assala Gabon	20	11
Maurel &Prom	13	13
Vaalco Gabon SA	8	5
BW Energy Gabon SA	6	0
TotalEnergie EP GABON	0	0
Addax Petroleum Oil & Gas Gabon INC	0	0
Sino-Gabon	0	0
Gabon Oil Company	0	0
Stream Oil	0	0
TOTAL	**78**	**54**

Source: DGH

The main projects in progress in 2022, carried out by various companies, are detailed in the table below. The table summarizes information by company, specifying the permits and fields concerned. It also includes a description of each project

Table 37: Main projects in 2022

Company	Field/production site	Project
Perenco Oil & Gas Gabon	Hylia	Hylia power supply
		Installation of surface equipment for future ESP conversions
	Ganga	Commissioning of the Ganga to Coucal pumping station
	Loche East	Installation of electrical and process equipment water injection on the Exomna platform
	Ompoueyi	Installation of the Jack up production platform
	Grondin	Laying the electrical cable to power the ESP pumps
	Rembo Kotto on the island Carpentier	Beach oil export pipeline replacement - Rembo-Kotto - Carpentier Island
	Oba	Upgrading surface equipment to accommodate new production wells
	Ikassa Kongo	Installation and commissioning of the 6"gas line
	Mandaros	Commissioning of Batanga 8" gas line
	Replacement of the 6" export line Assewe-Rembo-Kotto	
	Simba	Laying a 10" line between Tchatamba and Simba
	replacement of a 6" Batanga export section	
	Laying of a 4" natural gas pipeline from the POGG pressure-reducing station to the Centrale de la SOBRAGA	
Addax Petroleum Oil & Gas Gabon	Rabi	installation of an inlet heater
		Diverting the storage bin (presence of a strong corrosion and leakage)
	Coucal station	Installation of cameras at the Maghena communication and C o u c a l junction
		Increase heating capacity by the installation of two new boilers at the Coucal junction

Tsiengui and Obangue site	Installation of a cathodic protection system to protect lift gas network pipes from corrosion

Company	Field/production site	Project
	Tsiengui site	Installation of booster pumps and gas lines at HP scrubbers (DV -4201 and DV -4202) and LP (DV-4604 to TSG) models
		Inspection of TK-3401B/C storage bins
		Compliance of Delta V and HIMA cabinets
		Repair of separator skid structure SV3103, SV3104 and SV3106
	SiteObangue	Upgrade of TSG Delta V system and MPS export
	pipeline	Upgrade of degraded infrastructures
Sino Gabon	AKONDO	New PONTON construction project
		Lightning arrester rehabilitation project.
BW Energy Gabon SA	Marine/Hibiscus beehive	Conversion of a former Rig into a MOPU (Hibiscus Alpha). On-site connection in progress.
Stream Oil	Dorée Marine	Commissioning of a new 200 KVA Caterpillar
		Installation and commissioning of a new Axion II VSD for the DRM-2B well
Assala Gabon	Rabi	Work carried out to recommission the T-2402 dehydration tank on Rabi.
	Gamba production site	Improved line and support integrity flowlines
	Gamba Terminal	Upgrade oil transfer pumps (piping and instrumentation installation
	Toucan	Surface connection of the field's 3 drilled wells Toucan (TOU-51ST/63/64)
TotalEnergie EP GABON	Fields on Mandji Island	Installation of field meters
	Large Marine Eel	Pump installation
	Torpedo North East Marine	Increased compression capacity
Maurel & Prom	ONAL Production Center	Increased water treatment capacity (+) 130 kbwpd)
		Rehabilitation of Boiler B
		ST-350 tank refurbishment and compliance ST-200 and Decennial tanks
		ST-102 conversion to buffer tank
		Addition of a fifth gas-fired unit to increase electrical generation capacity for production and operating requirements (New PFs), ESP, increased water injection)
	OBANGUE bridge construction	Construction Base Vie ONAL MP3
		Construction of a new Mess MP1 / MP2 Secure river crossings - Positive impact for communities & the environment

Source: DGH

Other ongoing exploration projects are summarized in the figure below:

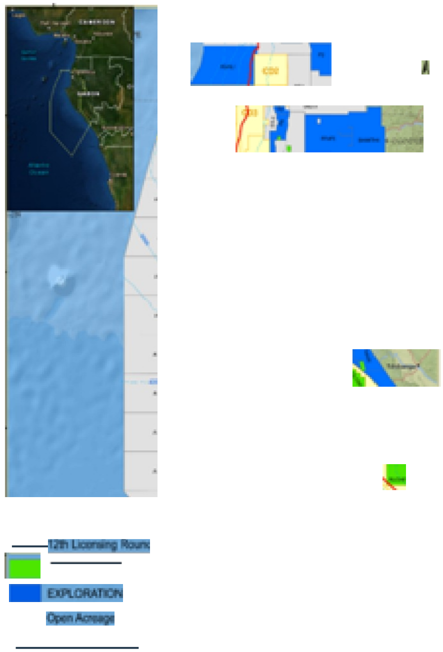
Figure 22: Major oil projects

Gabon's oil production is declining. Hopes are now pinned on deep offshore exploration, which could boost production. Many foreign investors are interested. Re-openings in the gas sector could also offer new opportunities for the development of the Gabonese gas industry.

secteur, tandis que le gouvernement gabonais souhaite étendre davantage son contrôle et accroitre sa part de revenus.

Aperçu du secteur :

Le Gabon occupe le 5ème rang des producteurs pétroliers en Afrique sub-saharienne après le Nigeria, à l'Angola, la République du Congo et la Guinée Equatoriale. Selon la « BP Statistical Review 2014 », le Gabon dispose de 2 milliards de barils de réserves prouvées. Il a, en juillet dernier réintégré l'OPEP (Organisation des Pays Exportateurs de Pétrole) et son retour au sein de l'ITIE devrait être accéléré. Le bassin sédimentaire gabonais couvre ainsi une superficie de 247 000 Km², dont 30% onshore et 70% offshore. Environ 47% de la surface attribuée est ouverte à l'exploration.



Gabon's production stood at 11.92 million tonnes in 2MS, or around 23 CCC barrels per day, up 8.6* on 2C14 due to the start-up of production at certain nlarginal fields and optimization of others. ...-.aii production is down overall due to the na tural decline of mature fields. According to the authorities' forecasts, it should fall to 1C.97 million tonnes in 2C16, despite the slight increase recorded in the 1'' quarter of 2C16.

Oil production and exploration

Today, Gabon has more than 5 8 producing fields and eight oil-operating companies. Perenco, Shell Gabon and Total Gabon alone produce 3/"4 of Gabon's oil.

Sonl égalenlenl présen Le Addax Petroleum {racheté par le chin ois Sinopec en 2CC9 i, .--.aurel 6 Pronl3 ':Fi, 'la alco {U5i, CNJR ':C an ada i. Tullo -.' Oil -:GBi is present on 23 permits, but operates none directly. Sin o Gabon Oil and Ga s ':Chine i operates the Akon do onshore field, which went into production in April 2C15. There are also more than a dozen conlpa gnies currently under development.
Anadarko, H arvesti, japanese -:..-.iLsubishi Petroleum , british -:0phir, Setanta, Stream 0ili, italian -:ELJI i, australian ':Pura 'Jida i, indienn e ':Oil In dia in tern a tion ali. The Spanish oil and gas conglomerate Repsol has established a foothold in Gabon.

Gas production

The pa'ys holds proven natural gas reserves of 28.3 billion cubic meters, mainly in the form of associated gas, but currently makes only limited use of it, since more than 9C**. of its production is reinjected into the subsoil, or flared, for lack of economic outlets. The government is obviously keen to promote the development of the country's gas resources, with the aim of generating new sources of revenue in a context of declining oil production. A number of projects are currently underway, notably to develop this resource ':usin e d' engra is de l'ile de ..-.andjii. This strategic direction is therefore also enshrined in the new 2C14 H'ydrocarbons Code.

Sources :

https://s3.amazonaws.com/rgi-documents/ae16017e422f7b3e3ed1ccd0756a6fcee6c70efa.pdf

Carte: Note de conjoncture décembre 2021 de la DGH

4.1.14 Production (EITI Requirement 3.2)

Hydrocarbon production by quality

Based on data reported by DGH and after reconciliation work, oil production reached 75,925,651 bbl in 2022 (4,731,234,417,111 FCFA in terms of value), an increase of 2.63 million barrels or 4% compared with 2021, mainly due to improved production from the Rabi Light and Mandji grades by 22% and 10% respectively. The table below shows 2022 production by grade compared with 2021:

Table 38: Gabon hydrocarbon production by quality (2022)

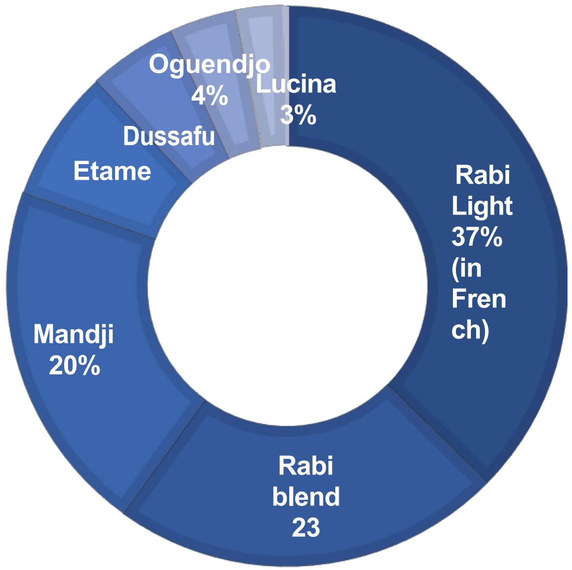
Product type	2022			2021	Variation	
	Value in millions USD	Value in millions FCFA	Quantity (millions of barrels)	Quantity (millions of barrels)	Millions of barrels	In % of sales
Rabi Light	2 837,57	1 768 471,15	28,38	12,50	15,88	22%
Rabi blend	1 713,30	1 067 784,10	17,14	22,30	-5,16	-7%
Mandji	1 554,68	968 927,84	15,55	8,50	7,05	10%
Etame	580,64	361 873,30	5,81	5,40	0,41	1%
Dussafu	386,84	241 093,91	3,87	4,10	-0,23	0%
Oguendjo	288,59	179 858,27	2,89	7,20	-4,31	-6%
Lucina	204,16	127 240,98	2,04	2,00	0,04	0%
Nc	25,65	15 984,86	0,26	11,20	-10,94	-15%
Grand total	**7 591**	**4 731 234**	**75,93**	**73,30**	**2,63**	**4%**

Source: Declaration forms

*the quantity was valued at the average annual Gabonese gross basket price of 62314.04504 FCFA or 99.985 USD as communicated by the DGH.

NC: not communicated

Figure 23: hydrocarbon production by quality in 2022



For 2022, production of Rabi light ranks first with 37.38% of total production, followed by Rabi blend and Mandji with 22.57% and 20.48% respectively. It should also be noted that the quality of some products declared by the DGH was not indicated. The value of these productions is 256,521 bbl and represents 15.27% of the quantities produced.

Hydrocarbon production by operator

In terms of production by company, the increase of 2.63 million barrels, or 4%, is mainly due to the improvement in production by Perenco Oil & Gas Gabon compared with 2021 of 2.47 million barrels. The following table shows production by operator:

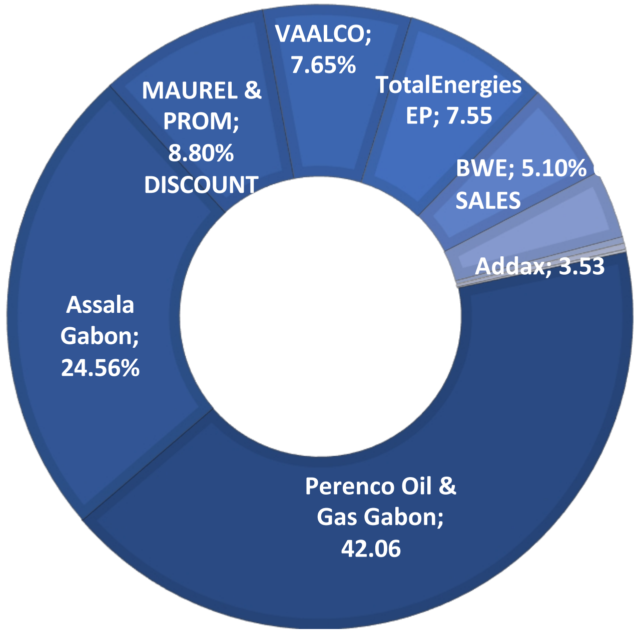
Table 39: Liquid hydrocarbon production by operator in 2022

Company	2022 Value in millions USD	2022 Value in millions FCFA	2022 Quantity (millions barrels)	2021 Quantity (millions barrels)	Variation In millions barrels	Variation In % of sales
Perenco Oil & Gas Gabon	3 192,93	1 989 943,18	31,93	29,46	2,47	3%
Assala Gabon	1 864,44	1 161 980,75	18,65	17,61	1,03	1%
Maurel & Prom	668,14	416 410,37	6,68	7,09	-0,41	-1%
Vaalco	580,64	361 873,30	5,81	5,38	0,43	1%
TotalEnergies EP	573,20	357 240,00	5,73	5,49	0,24	0%
BWE	386,84	241 093,91	3,87	4,13	-0,26	0%
Addax	268,09	167 083,49	2,68	3,17	-0,49	-1%
GOC	25,65	15 984,86	0,26	0,25	0,01	0%
SINO Gabon	22,32	13 909,04	0,22	0,58	-0,36	0%
Stream Oil	9,17	5 715,51	0,09	0,09	0,00	0%
Grand total	**7 591,43**	**4 731 234,42**	**75,93**	**73,25**	**2,67**	**4%**

Source: Declaration forms
*the quantity was valued at the average annual Gabonese gross basket price of 62314.04504 FCFA or 99.985 USD as communicated by the DGH.

NC: not communicated

Figure 24: hydrocarbon production by operator in 2022



PERENCO OIL AND GAS GABON ranks first with 42.06% of total oil production, followed by ASSALA Gabon and Maurel & Prom with 24.56% and 8.80% respectively.

Hydrocarbon production by permit

Hydrocarbon production by permit for the year 2022 is shown in the following table:

Table 40: Hydrocarbon production by permit 2022

Permits	Quantity produced (millions of barrels)	Value in millions USD	Value in millions FCFA	% per volume
Rabi II G5-40	8,44	844,32	526 210,08	11,12%
Ezanga N°G4-246	6,68	668,14	416 410,37	8,80%
Ganga	6,04	604,32	376 633,48	7,96%
Marine Vane G4-160	5,81	580,64	361 873,30	7,65%
Tchatamba	4,03	402,48	250 837,50	5,30%
Grondin Mandaros	3,92	392,05	244 340,80	5,16%
Dussafu Marin G4-209	3,87	386,84	241 093,91	5,10%
Simba	3,62	362,43	225 879,30	4,77%
Toucan II G5-141	3,49	349,34	217 718,69	4,60%
Dinonga Irondu	2,68	268,09	167 083,49	3,53%
Gamba/Ivinga	2,64	264,26	164 696,08	3,48%
Awoun G4-193	2,25	224,79	140 095,31	2,96%
Torpedo	2,22	221,97	138 336,62	2,92%
Oba	1,62	161,59	100 705,50	2,13%
Large Eel	1,60	159,92	99 666,58	2,11%
Atora	1,51	151,14	94 196,65	1,99%
M'bya	1,49	148,79	92 729,24	1,96%
Gombe	1,35	134,80	84 011,66	1,78%
Anglerfish	1,15	115,07	71 713,00	1,52%
Avocet	1,13	113,20	70 552,56	1,49%
Echira	1,11	111,07	69 223,87	1,46%
Dab	0,96	95,90	59 767,92	1,26%
Olende	0,91	90,70	56 528,59	1,19%
Mandji Island	0,76	76,25	47 523,81	1,00%
Niungo	0,73	72,53	45 202,62	0,96%
Barber shop	0,65	65,05	40 540,08	0,86%
Obando	0,55	54,55	33 999,74	0,72%
Hylia	0,45	45,10	28 106,16	0,59%
Turnix	0,42	41,86	26 088,10	0,55%
Loche East	0,38	37,91	23 629,45	0,50%
Rembo Kotto	0,38	37,52	23 382,99	0,49%
Malembe	0,35	35,40	22 063,61	0,47%
Oguendjo	0,32	32,48	20 242,32	0,43%
Moukouti	0,31	31,42	19 579,36	0,41%
Coucal	0,27	27,04	16 849,62	0,36%
MBOGA II N°G5-135	0,26	25,65	15 984,86	0,34%
Lapwing	0,23	22,77	14 192,65	0,30%
SALSICH	0,22	22,32	13 909,04	0,29%
M'Wengui	0,20	19,97	12 448,13	0,26%
Breme	0,19	19,42	12 104,76	0,26%
Robin II G5-117	0,16	16,31	10 166,93	0,21%
Bende-Mbassou-Totou G5-139	0,14	14,28	8 897,01	0,19%
EOV	0,12	11,82	7 368,25	0,16%
Owali	0,09	9,17	5 715,51	0,12%
Aséwé	0,09	8,84	5 510,10	0,12%
Batanga	0,04	3,77	2 348,06	0,05%
Moba	0,03	3,16	1 966,57	0,04%
M'polunie	0,02	2,12	1 322,05	0,03%
Ozangue	0,01	1,44	900,21	0,02%
Pelican East	0,01	1,42	887,91	0,02%
Grand total	**75,93**	**7 591,43**	**4 731 234,42**	**100,00%**

Source: declaration forms

The license with the highest oil production is Rabi II G5-40 with 11.12% of total production, followed by Ezanga N°G4-246 with 8.80%, Ganga with 7.96% and Etame Marin G4- 160 with 7.65%.

Hydrocarbon production by field

Liquid hydrocarbon production by field for the year 2022 is shown in the following table:

Table 41: Hydrocarbon production by field 2022

Fields	Quantity produced (millions) barrels)	Value in millions USD	Value in millions FCFA	% per volume
Rabi	8,44	844,32	526 210,08	11,12%
Ganga	6,04	604,32	376 633,48	7,96%
Nc	5,81	580,64	361 873,30	7,65%
Kuwait	4,03	402,48	250 837,50	5,30%
Dussafu Marin	3,87	386,84	241 093,91	5,10%
Simba	3,62	362,43	225 879,30	4,77%
Toucan II	3,49	349,34	217 718,69	4,60%
Onal	3,02	302,22	188 351,12	3,98%
Gamba/Iving a	2,64	264,26	164 696,08	3,48%
Koula Damier	2,25	224,79	140 095,31	2,96%
Tsiengui	1,87	187,10	116 608,68	2,46%
Torpedo Marine	1,85	185,26	115 463,25	2,44%
Morocco north	1,82	182,35	113 646,67	2,40%
Oba	1,62	161,59	100 705,50	2,13%
Grondin	1,59	158,70	98 905,88	2,09%
Atora	1,51	151,14	94 196,65	1,99%
M'bya	1,49	148,79	92 729,24	1,96%
Eel	1,40	139,83	87 149,74	1,84%
Gombe	1,35	134,80	84 011,66	1,78%
Mandaros	1,32	132,15	82 359,41	1,74%
Avocet	1,13	113,20	70 552,56	1,49%
Echira	1,11	111,07	69 223,87	1,46%
Gonelle	1,01	101,21	63 075,52	1,33%
Dab	0,96	95,90	59 767,92	1,26%
Olende	0,91	90,70	56 528,59	1,19%
Obangué	0,81	80,99	50 474,81	1,07%
Other	10,95	1 095,01	682 445,68	14,42%
Total general	**75,93**	**7 591,43**	**4 731 234,42**	**100,00%**

Source: declaration forms

The field contributing the highest oil production is Rabi with 11.2% of total production, followed by Ganga and Kuwait with 7.96% and 5.30% respectively. The reconciliation of hydrocarbon production data is detailed in Appendix 6 of this report.

4.1.15 Exports (EITI Requirement 3.3)

Based on data reported by the DGH and after reconciliation work, hydrocarbon exports will reach 67.48 million bbl in 2022 (4,234,632,643,340 FCFA in value) against 65.99 million bbl in 2020, an increase of 2%.

Exports by quality

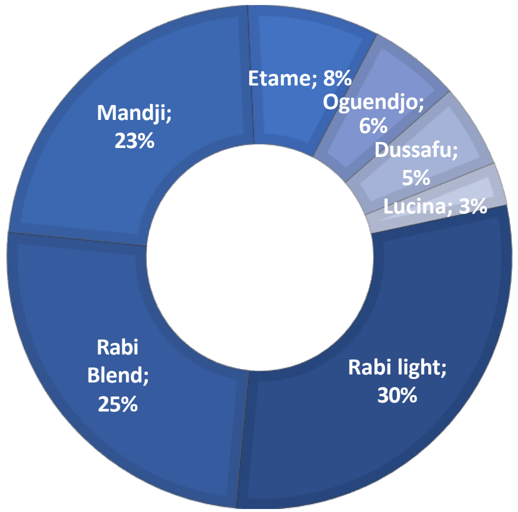
The increase in exports came mainly from the Rabi Light and Mandji grades, accounting for 18% and 8% respectively. On the other hand, there was a remarkable 17% drop in exports of the Oguendjo grade. The table below shows 2022 production by grade compared with 2021:

Table 42: Gabon hydrocarbon exports by quality (2022)

Product type	2022			2021	Variation	
	Value in millions USD	Value in millions FCFA	Quantity (millions of barrels)	Quantity (millions of barrels)	Millions of barrels	In % of sales
Rabi light	1 987,82	1 244 636,59	20,13	8,43	11,70	18%
Rabi Blend	1 735,68	1 083 161,77	16,94	19,38	-2,45	-4%
Mandji	1 487,69	932 012,72	15,29	10,11	5,18	8%
Etame	594,58	369 592,00	5,71	5,87	-0,16	0%
Oguendjo	408,39	249 836,90	3,95	15,45	-11,50	-17%
Dussafu	374,85	234 427,71	3,61	4,55	-0,95	-1%
Lucina	193,70	120 964,95	1,86	2,20	-0,34	-1%
Grand total	6 782,71	4 234 632,64	67,48	65,99	1,49	2%

Source: DGH.

Figure 25: Hydrocarbon exports by quality in 2022



For 2022, and as shown in the figure above, exports of Rabi light rank first with 30% of total exports, followed by Rabi blend and Mandji with 25% and 23% respectively.

Exports by company

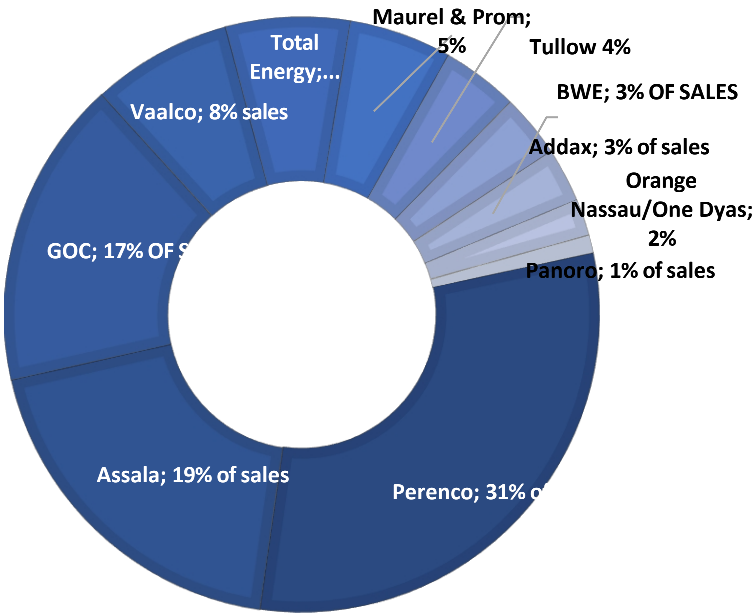
The increase in exports came mainly from the Rabi Light and Mandji grades, accounting for 18% and 8% respectively. On the other hand, exports of Oguendjo quality fell by a remarkable 17%. The table below shows 2022 production by grade compared with 2021:

Table 43: Gabon hydrocarbon exports by company

Company	2022			2021	Variation	
	Value in millions USD	Value in millions FCFA	Quantity (millions of barrels)	Quantity exported (millions barrels)	Millions of barrels	in % of sales
Perenco	2 019,54	1 265 654,83	20,64	16,58	4,06	6%
Assala	1 335,97	827 507,54	12,97	16,48	-3,51	-5%
GOC	1 151,80	727 533,96	11,33	10,29	1,04	2%
Vaalco	549,93	341 931,12	5,13	5,40	-0,27	0%
Total Energy	440,34	274 416,33	4,55	7,36	-2,81	-4%
Maurel & Prom	350,27	215 290,93	3,76	3,76	0,00	0%
Tullow	282,08	175 639,07	2,81	-	2,81	4%
BWE	233,19	143 640,65	2,31	3,26	-0,94	-1%
Addax	204,80	126 875,59	1,99	-	1,99	3%
Orange Nassau/One Dyas	154,23	95 711,18	1,34	-	1,34	2%
Panoro	60,56	40 431,43	0,65	-	0,65	1%
Nc				2,85	-2,85	-4%
Grand total	**6 782,71**	**4 234 632,64**	**67,48**	**65,99**	**1,49**	**2%**

Source: DGH.

Figure 26:Hydrocarbon exports by company



As shown in the figure above, PERENCO OIL AND GAS GABON ranks first with 31% of total oil exports, followed by ASSALA Gabon and Gabon Oil Company with 19% and 17% respectively.

Exports by destination

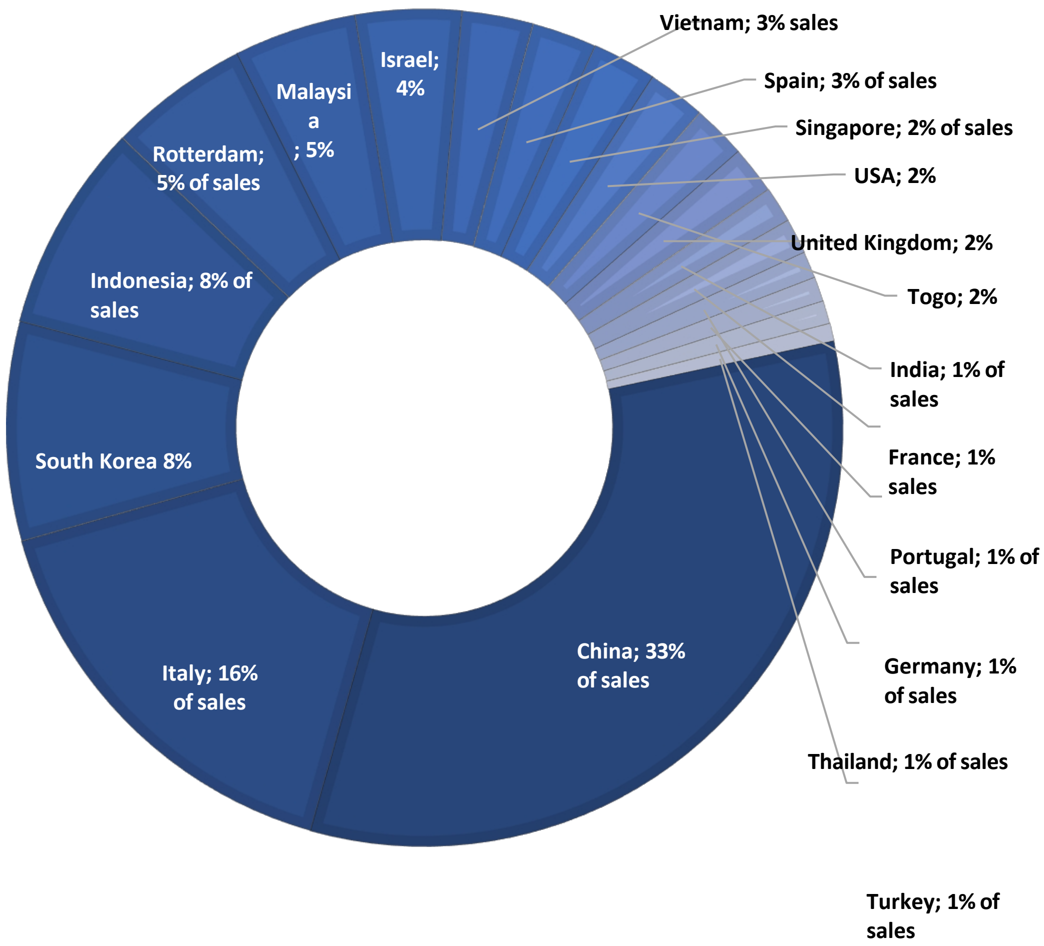
Liquid hydrocarbon exports by destination for the year 2022 are shown in the following table:

Table 44: Gabon hydrocarbon exports by destination

Country of destination	Quantity exported (millions barrels)	Value in millions USD	Value in millions FCFA	% by volume
China	22,08	2 213,78	1 382 232,59	32,72%
Italy	10,96	1 079,15	687 287,17	16,24%
Korea south	5,73	570,81	341 171,97	8,49%
Indonesia	5,44	519,64	330 237,35	8,06%
Rotterdam	3,67	379,70	235 569,77	5,44%
Malaysia	3,19	321,21	193 349,98	4,73%
Israel	2,77	271,60	174 754,69	4,10%
Vietnam	1,86	198,56	122 061,84	2,75%
Spain	1,69	175,27	110 332,32	2,50%
Singapore	1,68	184,12	114 626,01	2,49%
USA	1,51	163,68	102 848,58	2,24%
Togo	1,41	151,65	92 673,49	2,09%
England	1,24	113,50	72 856,65	1,84%
India	0,94	95,82	58 110,24	1,39%
France	0,93	95,11	61 884,76	1,37%
Germany	0,70	61,21	39 378,95	1,04%
Portugal	0,65	81,10	50 355,63	0,96%
Thailand	0,60	59,17	34 220,22	0,89%
Turkey	0,45	47,60	30 680,43	0,67%
Total general	**67,48**	**6 782,71**	**4 234 632,64**	**100%**

Source: DGH.

Figure 27: Hydrocarbon exports by destination



In terms of destination, China ranks first with 32.72% of exports, followed by Italy, South Korea and Indonesia with 16.24%, 8.49% and 8.06% respectively.

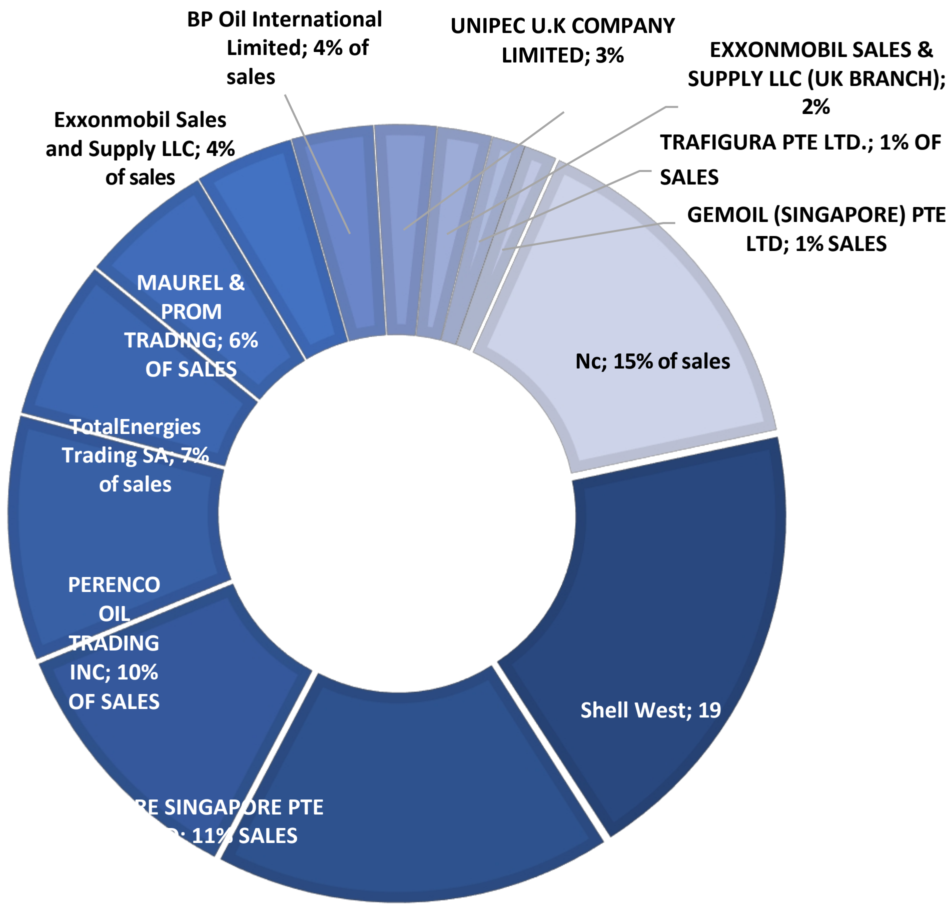
Exports by purchasing entity

Liquid hydrocarbon exports by destination for the year 2022 are shown in the following table:

Table 45: Gabon's hydrocarbon exports by purchasing entity

Purchasing entity	Quantity exported (million barrels)	Value in millions USD	Value in million FCFA	% par volume
Shell West	12,97	1 335,97	827 507,54	19,22%
Vitol11 16.79% The	.33 1,151.		80727 533.96	
GLENCORE SINGAPORE PTE LTD	7,49 11,10%	771,	25480 156,22	
PERENCO OIL TRADING INC 10,36%	6,99	672,	11433 545,72	
TotalEnergies Trading SA 6 ,74%	4,55	440,	34274 416,33	
MAUREL & PROM TRADING 5 ,57%	3,76	350,	27215 290,93	
Exxonmobil Sales and Supply LLC	2,81 4 ,16%	282,	08175 639,07	
BP Oil International Limited	2,31 3 ,43%	233,	19143 640,65	
UNIPEC U.K COMPANY LIMITED	1,76 2 ,61%	139,	3589 897,15	
EXXONMOBIL SALES & SUPPLY LLC (UK BRANCH)	1,54	165,	91102 558,39	
TRAFIGURA PTE LTD 1 ,39%	0,94	95,	8258 110,24	
GEMOIL (SINGAPORE) PTE LTD	0,93 1 ,38%	90,	3452 249,04	

Figure 28: hydrocarbon exports by purchasing entity



Nc	10,10 1 054, 14,97%		28654 087,40	
Grand total	**67,**	**486 782,71**	**4 234 632,64**	**100%**

Source: DGH.

Shell West is the company that buys the most Gabonese goal with 19.22% of exports, followed by Vitol, the trader under agreement with the GOC with 16.79%, Glencore Singapore PTE LTD and Perenco Oil Trading INC with 11.10% and 10.36% respectively. The reconciliation of hydrocarbon export data between the oil companies and the DGH is detailed in Appendix 7 of this report. On the other hand, the reconciliation of hydrocarbon export data between the DGDDI and the DGH shows unreconciled discrepancies. The table below details these discrepancies by company:

Table 46: Reconciliation of hydrocarbon export data between DGDDI and DGH in 2022

Nif	Company	DGDDI		DGH		Difference	
		Quantity in bbl (a)	Value in FCFA (b)	Quantity in bbl (c)	Value in FCFA (d)	Quantity en bbl e= (a) - (c)	Value in FCFA f= (b) - (d)
774715A	Perenco Oil & Gas Gabon "POGG	21 267 570	1 374 195 041 862	21 539 391	1 265 654 834 427	(271 821)	108 540 207 435
790299M	Assala Gabon SA (ex: SHELL GABON)	12 251 264	829 014 821 547	12 973 118	827 507 543 038	(721 854)	1 507 278 509
730280E	Gabon Oil Company	5 966 735	489 339 738 340	11 328 986	727 533 964 870	(5 362 252)	(238 194 226 530)
737161K	VAALCO Gabon S.A	4 953 418	363 979 944 735	5 133 084	341 931 116 518	(179 665)	22 048 828 217
790335E	Total Energies Gabon (EX ELF GABON)	5 251 014	289 022 597 863	4 550 154	274 416 328 418	700 860	14 606 269 445
783618A	Maurel Et Prom Gabon (Omoueyi)	3 425 241	197 306 562 739	3 760 686	215 290 932 926	(335 444)	(17 984 370 187)
798380H	Tullow Oil Gabon Sa (Ex Energy Africa Gabon)	1 764 342	165 544 808 220	2 805 800	175 639 065 563	(1 041 458)	(10 094 257 343)
745484F	BW Energy Gabon SA	2 823 845	167 656 598 150	2 130 550	143 640 653 471	693 295	24 015 944 679
039565M	Addax Petroleum Awoun Gabon	361 207	28 542 044 573	1 993 568	126 875 592 070	(1 632 361)	(98 333 547 497)
Nc	Panoro	-	-	829 963	40 431 432 860	(829 963)	(40 431 432 860)
796081C	Orange Nassau/ One DyasGOC	-	-	437 000	95 711 179 179	(437 000)	(95 711 179 179)
086211M	Pan Petroleum Gabon BV	622 051	40 282 815 542	-	-	622 051	40 282 815 542
731455M	Gabon Oil Company	3 008 225	148 267 532 845	-	-	3 008 225	148 267 532 845
735563V	Soogl Gabon S.A	164 383	12 890 845 207	-	-	164 383	12 890 845 207
794498G	Gabonaise De Chimie	0,05	7 500	-	-	-	7 500
795914E	Action Rapide Transit	0,44	632 467	-	-	-	632 467
799924R	Assala	0,14	33 791	-	-	-	33 791
784052Y	Sino Gabon Oil Gas Limited	122 723	10 248 080 204	-	-	122 723	10 248 080 204
799010H	Addax Petroleum Oil & Gas Gabon INC	964 641	74 183 262 161	-	-	964 641	74 183 262 161
	Total	**62 946 661**	**4 190 475 367 746**	**67 482 299**	**4 234 632 643 340**	**(4 535 638)**	**(44 157 275 594)**

Source: EITI data

4.1.16 Sub-national payments and transfers

During the EITI reporting process, none of the reporting entities reported data on sub-national payments or transfers on the declaration form.

4.1.17 Declaration of loans and guarantees granted

Requirement 2.6 of the 2019 EITI Standard states "Where the government or state-owned enterprises have provided loans or guarantees to mining, oil and gas companies operating in the country, details of these transactions shall be disclosed".

During the EITI reporting process, none of the reporting entities provided data on loans and guarantees granted on the declaration form.

4.1.18 Quasi-budgetary expenditure (EITI Requirement 6.2)

Requirement 6.2 of the EITI standard stipulates that: "Where state involvement in the extractive industries generates significant revenue payments, EITI implementing countries must provide for disclosure by SOEs of their quasi-fiscal expenditures. The multi-stakeholder group is required to develop a reporting process to achieve a level of transparency similar to that which exists for other payments and revenue streams, and to include subsidiaries of SOEs as well as joint ventures.

During the EITI reporting process, none of the reporting entities provided data on quasi-budgetary expenditure on the declaration form.

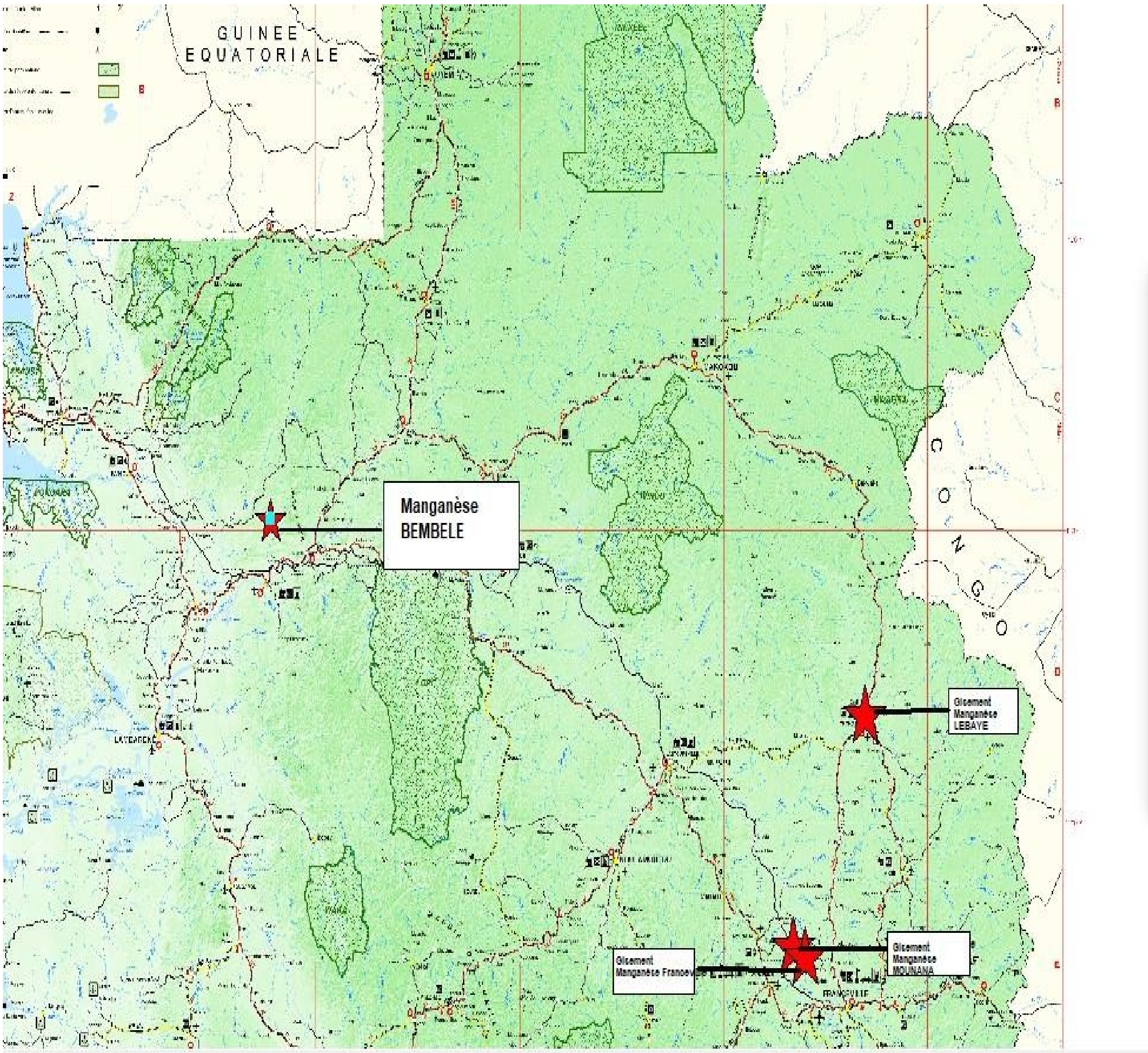
4.2 Context of the mining sector

4.2.1 Overview of the mining sector

The development of mining in Gabon has been significantly shaped by the legacy of the German and French colonial periods in Africa. Starting in 1962, industrial manganese mining was launched in the Haut Ogooué region, notably at Moanda, marking the beginning of this large-scale activity. Today, manganese is mined by three main companies: COMILOG[21] in Bangombé, Nouvelle Gabon Mining[22] (NGM) in the "Franceville manganese" concession, and Compagnie Industrielle et Commerciale des Mines de Huazhou[23] (CICMHZ).

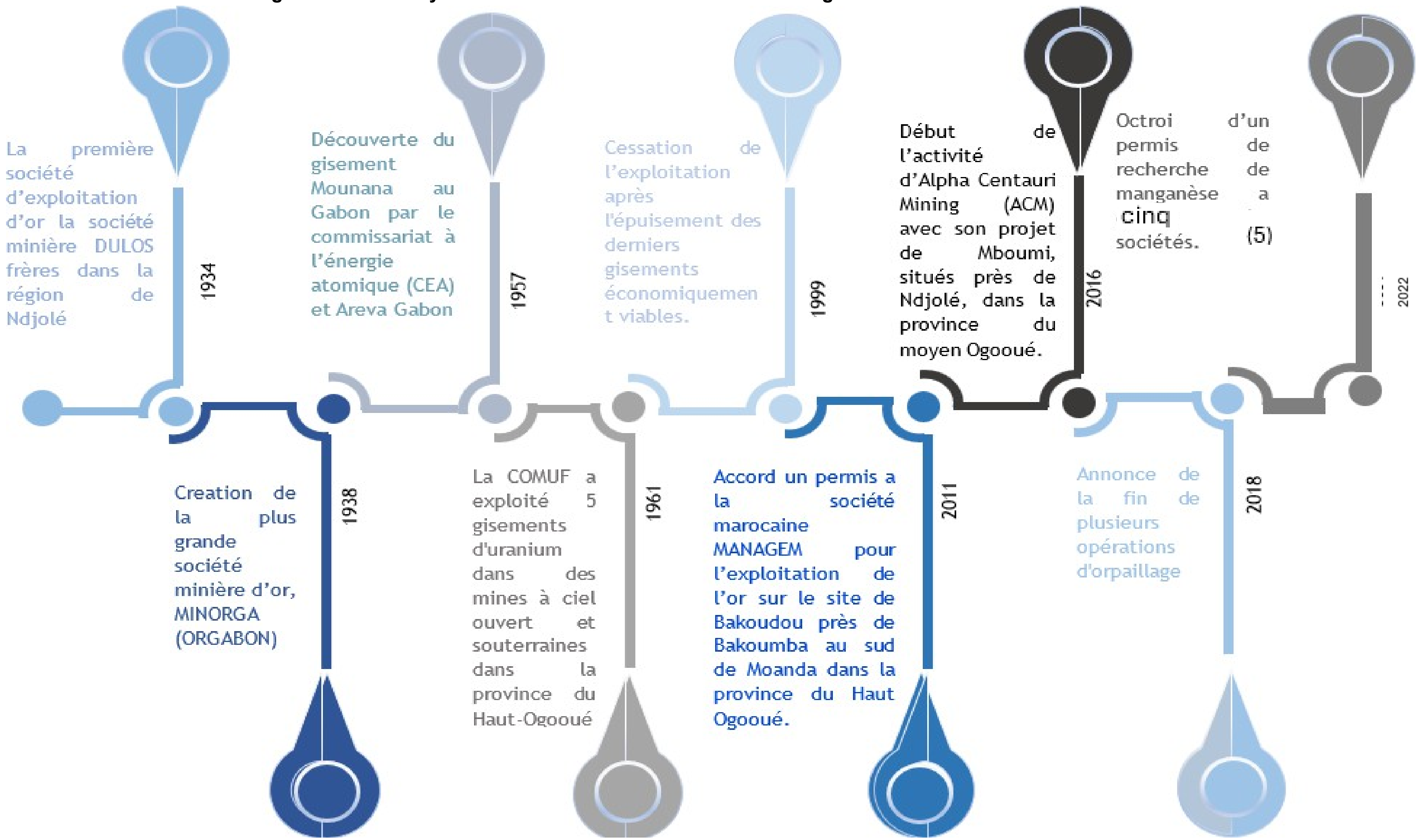
[21] *https://comilog.eramet.com/comilog/comilog-en-un-clin-doeil/histoire/*
[22] *https://www.nouvellegabonmining.com/fr/activities-and-projects/mine/*
[23] *https://www.tresor.economie.gouv.fr/Pays/GA/le-secteur-minier-au-gabon*

Figure 29: Map of known and exploited deposits in 2022



Source: DGMG

Figure 30: Summary of historical milestones in Gabon's mining sector[24]



[24] https://comilog.eramet.com/comilog/comilog-en-un-clin-doeil/histoire/

Until 1999, uranium in Gabon was under the management of AREVA, now ORANO. This company had two local entities: COMUF (Compagnie des Mines d'Uranium de Franceville), established in 1958 following the discovery of the Mounana deposit in 1957 by the Commissariat à l'Énergie Atomique (CEA), and Areva Gabon. From 1961[25] to 1999, COMUF mined five uranium deposits both on the surface and underground in the Haut-Ogooué province. Mining ceased in June 1999, when the last economically viable deposits were exhausted. Since the cessation of operations, COMUF has focused on environmental monitoring, maintenance and control of restrictions on use.

In 1934, the Ndjolé region was home to the pioneering gold mining company, DULOS Frères. Shortly afterwards, in 1938, Gabon saw the birth of its largest gold company, MINORGA (ORGABON). The beginnings of this industry are recorded in official registers documenting the first volumes of gold extracted. An overview of these first recorded quantities is presented below:

Table 47: Gold production in the Gabonese colony before the Second World War

YEARS	QUANTITIES (KG)
1937	8,822
1938	466,608
1939	890,257

Source: Journal Gabonais d'Histoire Économique et Sociale[26] No. 7 - December 2020

Gabon's mining industry performed remarkably well during the Second World War, making a very satisfactory if not excellent contribution to total gold production in French Equatorial Africa.

Table 48: Weight of Gabon's gold production in total AEF production (1940-1945)

YEARS	GABON'S GOLD PRODUCTION (KG)	% OF GABON'S GOLD PRODUCTION IN AEF PRODUCTION
1940	1442,2	63,33
1941	1686,2	56,33
1942	1422,2	48,31
1943	1313,6	47,37
1944	1206,6	46,76
1945	1205,2	54,14

Source : Journal Gabonais D'histoire Économique et Sociale

In 2011, the Gabonese government authorized the Moroccan company MANAGEM[27] to begin gold mining at Bakoudou, near Bakoumba, south of Moanda in the Haut Ogooué province. At the same time, other companies such as Alpha Centauri Mining SA (ACM) have obtained licenses for gold mining, notably with the Mboumi project in Ndjolé, located in the province of Moyen Ogooué.

The Gabonese government announced in September 2018 the end of several gold panning operations due to the illegal export of four tons of gold per year. The Comptoir Gabonais de Collecte de

25 https://www.orano.group/fr/orano-dans-le-monde/gabon
26 https://www.academia.edu/45653102/Or_orpaillage_et_recherches_diamantif%C3%A8res_au_Gabon_entre_tradition_et_modernit%C3%A9_1934_1961_
27 https://monaco-resources.com/le-gabon-et-ses-ressources-naturelles-overview-par-monaco-resources

l'Or (CGCO) collects gold from gold miners through five comptoirs, recovering 55 kg of gold in 2015. National gold resources are estimated at 40 tonnes.[28]

Critical minerals from Gabon[29]

Critical minerals are essential to the green and digital economy. They have specific industrial, technological and strategic applications, for which there are few viable substitutes. They are essential to support the country's energy and technology transition. These minerals are considered critical because of supply difficulties that can lead to negative industrial or economic impacts. In the literature, rare, critical or strategic minerals or metals include copper, chromium, graphite, niobium, zinc, cobalt, nickel, titanium, molybdenum, lithium, tantalum, beryllium, tungsten, certain platinoids (platinum, palladium, rhodium), fluorine, graphite, rare earths (praseodymium, neodymium, dysprosium), antimony, platinoids, cobalt, scandium and rhenium.

Gabon has enjoyed substantial economic growth over the past decade, driven mainly by oil and manganese production. In addition to abundant manganese, gold and iron ore, the subsoil also contains metals such as niobium, rare earths, uranium, copper and zinc. However, the implementation of a plan to develop critical and strategic minerals through sustained investment throughout the country has been slow to materialize.

The main reserves

According to data provided by the DGMG, the main mineral reserves by company are as follows:

Table 49: Main ore reserves

Company	Manganese in tonnes	Iron in tons
COMILOG	200 000 000	
NGM	60 000 000	
CICMHZ	10 000 000	
BELINGA		2 000 000 000
REMINAC		500 000 000
MILINGUI		100 000 000
Total	**270 000 000**	**2 600 000 000**

Source: DGMG

4.2.2 Legal and institutional framework (EITI Requirement 2.1)

Legal framework

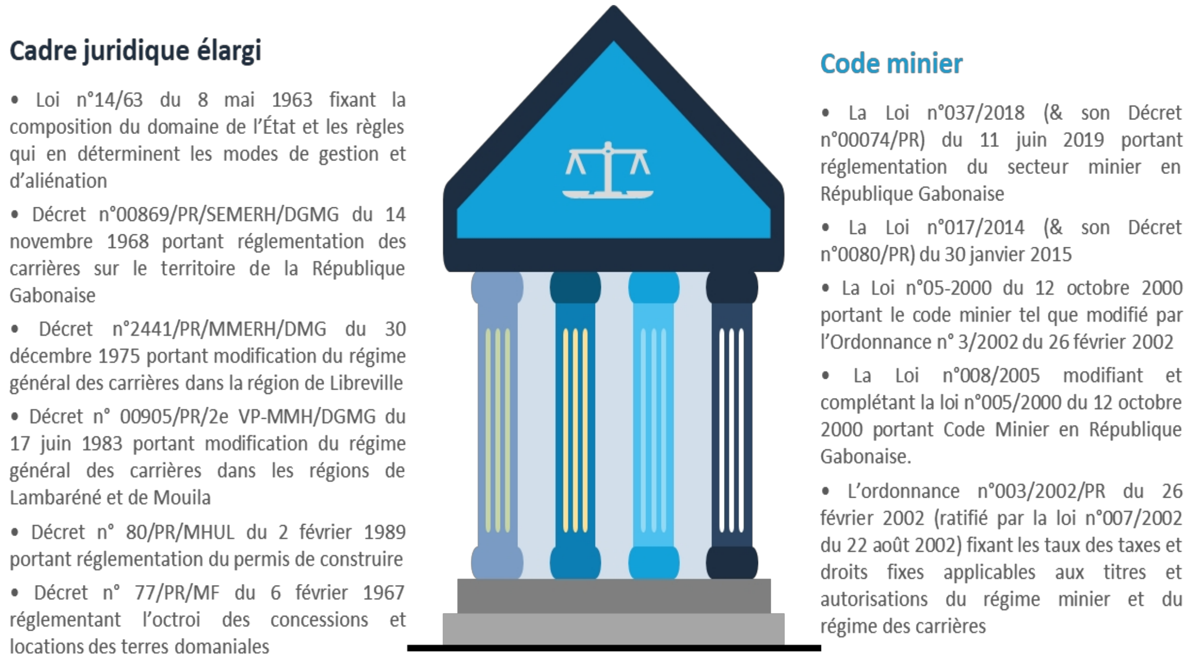
The legislative pillar governing state intervention in the mining sector is the Mining Code. This establishes the criteria for obtaining the necessary permits and authorizations, specifies the different types of title and their respective attributes. It also details the rights and responsibilities of title holders vis-à-vis the State, and regulates their participation in mining activities. The Mining Code also provides the fiscal and customs framework for mining activities in Gabon. It provides for sector-specific taxation for companies holding

28 https://www.tresor.economie.gouv.fr/Pays/GA/le-secteur-minier-au-gabon

29 Thematic summary Permanent Technical Secretariat

mining permit. It defines the rules governing health, safety, the environment and the reinforcement of local content.

Figure 31: Legal framework for the mining sector in Gabon



In addition to the main texts governing the mining sector in the Gabonese Republic, the legislation also includes a panoply of texts which include, among others:

- Law 16/93 of August 26, 1993 on the protection and improvement of the environment, 3/81 of June 8, 1981 setting the framework for town planning regulations;
- Law 6/61 of May 10, 1961 regulating expropriation for public use, and Law 15/63 of May 8, 1963 establishing the system of land ownership;
- Ordinance n°52/PR of October 12, 1970 on the expropriation of insufficiently developed land, and subsequent amendments; and
- Decree 846/PR/MAGDR of August 8, 1979 setting compensation for compulsory crop destruction, and subsequent amendments.

Institutional framework

The management and supervision of prospecting and mining activities in Gabon is the responsibility of the Ministry of Mines. This institution plays a crucial role in promoting mining initiatives, while ensuring the implementation and monitoring of government policy relating to the mining sector. The Ministry is also responsible for drawing up the legislative and regulatory frameworks governing this vital industry.

The main institutions involved in the mining sector and their responsibilities are summarized in the following diagram:

Figure 32: Institutional framework for the mining sector

4.2.3 Fiscal framework (EITI Requirement 2.1)

Ordinance n°003/2002/PR of February 26, 2002 and ratification law n°007/2002 of August 22, 2002 set the rates of fixed taxes and duties applicable to mining sector titles and authorizations, as well as law n°008/2005 amending and supplementing law n°005/2000 of October 12, 2000 on the Mining Code and law n°037/2018 of June 11, 2019 regulating the mining sector in the Gabonese Republic.

However, the absence of an implementing decree leaves a number of loopholes concerning the precise terms and conditions for granting permits and managing mining titles. A draft revision of the Mining Code is currently in the final stages of preparation. In addition to the Mining Code, other legislative texts govern the mining sector, including the General Tax Code, the Customs Code promulgated by law n°2014- 003 of April 25, 2014 and the Investment Code promulgated by law n°2012-001.

Mining companies operate without being subject to a specific tax regime, except when they benefit from tax incentives defined by the Mining Code or under specific mining agreements. Holders of mining titles are subject to the general tax rules in force under ordinary law. The main taxes applicable to extractive companies are as follows:

Figure 33: Main taxes applicable to mining companies[30]

[30] *https://journal-officiel.ga/5401-037-2018/*

Redevances Superficiaires

- Taxe annuelle due par le titulaire d'un titre minier, en fonction de la superficie qui couvre son autorisation ou titre minier. (art. 142 du Code Minier).

Impôt sur les sociétés (IS) minières

- Impôt direct qui s'applique à l'ensemble des bénéfices réalisés par les sociétés et autres personnes morales (Art 4 Code Général des Impôts)

Redevances Minière Proportionnelle

- Taxe annuelle, en régime des mines, due par le titulaire d'un permis minier d'exploitation (Art. 146 du Code Minier).

Droits de Douane

- Les matériels, matériaux, fournitures, machines, outillages et biens d'équipements inclus dans le programme agréé par le Ministère en charge des Mines ainsi que les véhicules utilitaires à l'exception de ceux destinés au transport de personnes, importés temporairement au Gabon par les titulaires des conventions minières sont admises au régime de l'admission temporaire normale (Art 184 Code Minier).

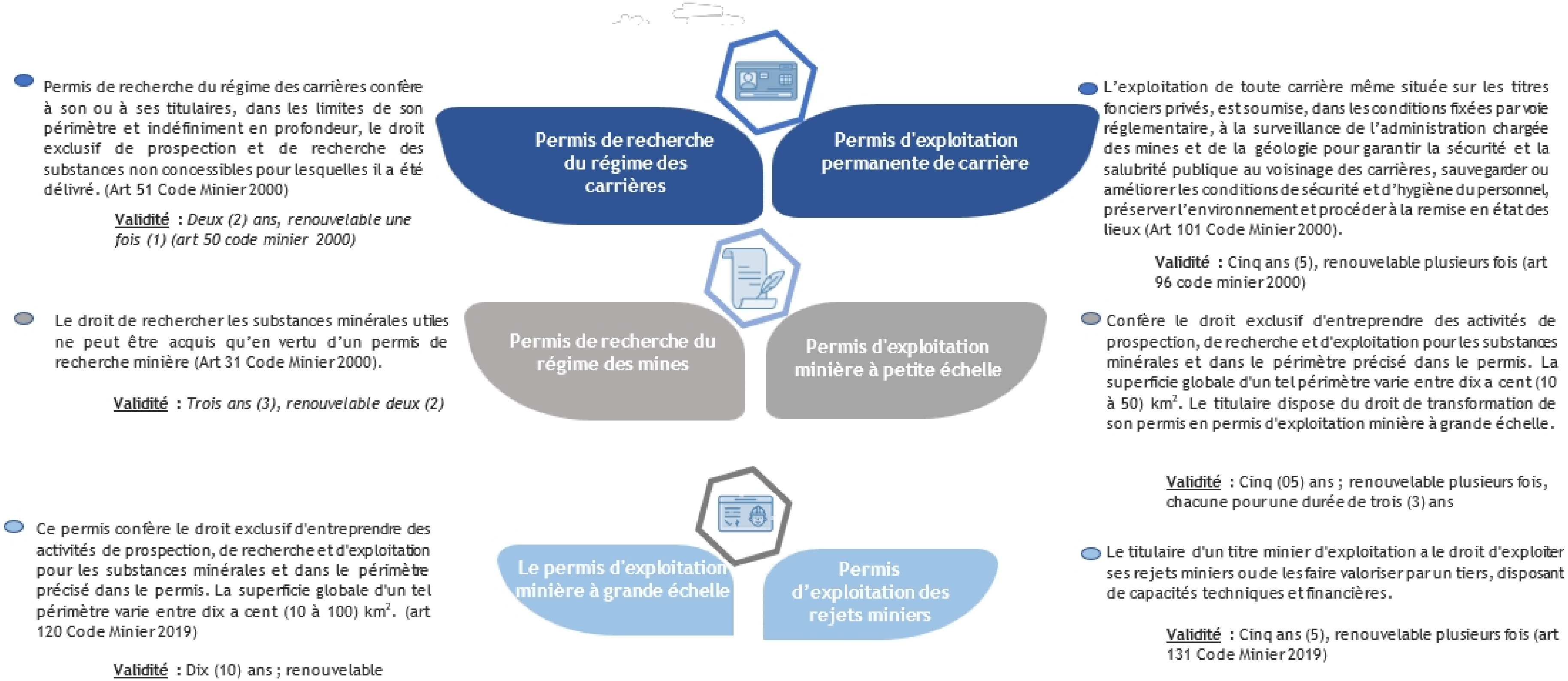
Autres taxes du droit commun détaillé en la Section 4.1.3 du présent rapport.

4.2.4 Granting and transfer of mining sector licenses (EITI Requirement 2.2)

a) Mining licenses

The provisions of the Mining Code require that a mining title be obtained before any mining activity can be carried out. In this respect, the Code distinguishes between the following mining titles:

Figure 34: Types of mining titles



b) Licensing procedures Legal framework

Under the current Mining Code, the procedures for granting mining titles can be summarized as follows:

Figure 35: Procedure for granting mining permits under the current mining code

01 — Autorisation de prospection

L'article 15 du Code Minier gabonais (2019) stipule que pour obtenir un permis ou un droit minier, le demandeur doit fournir tous les éléments nécessaires à l'identification et à l'évaluation de la capacité financière et technique à savoir :

- l'identité, l'adresse précise, les statuts et les données d'enregistrement de la société demanderesse ;
- le numéro d'identification fiscale de la société demanderesse ;
- le numéro d'immatriculation à la Caisse Nationale de Sécurité Sociale ;
- l'identité, l'adresse précise, les statuts et les données d'enregistrement des actionnaires et associés qui sont notamment chargés de la gestion technique des activités ;
- les rapports annuels des deux exercices précédant la demande, pour la société, s'ils existent, à défaut de l'information complète de chacun des actionnaires ou associés détenant plus de 5% de son capital, ainsi que les titres, diplômes et références professionnelles des cadres supérieurs de cette société ; et
- le programme des travaux prévus et les objectifs par catégorie de travaux, ainsi que les engagements de dépenses associées pour le permis de recherche.

02 — Autorisation artisanale

Au Gabon, Il existe deux types d'autorisations artisanales à savoir, autorisation artisanale individuelle et autorisation artisanale collective selon le Code Minier (2019) Article 69 et 71.

L'article 12 du Code Minier (2019) précise que seuls les gabonais sont éligibles à l'exploitation minière artisanale, sous réserve du respect des dispositions des textes en vigueur et suivant la procédure de l'article 15 du Code Minier :

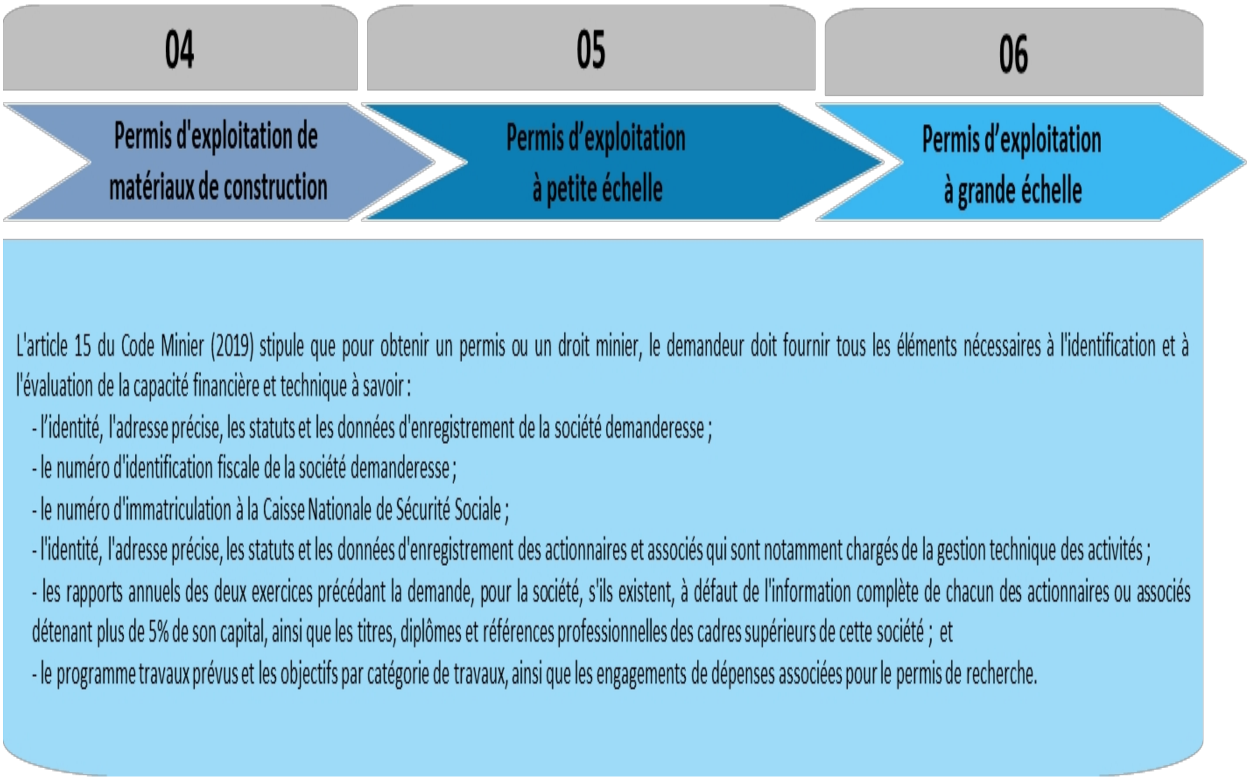
- l'identité, l'adresse précise, les statuts et les données d'enregistrement de la société demanderesse ;
- le numéro d'identification fiscale de la société demanderesse ;
- le numéro d'immatriculation à la Caisse Nationale de Sécurité Sociale ;
- l'identité, l'adresse précise, les statuts et les données d'enregistrement des actionnaires et associés qui sont notamment chargés de la gestion technique des activités ;
- les rapports annuels des deux exercices précédant la demande, pour la société, s'ils existent, à défaut de l'information complète de chacun des actionnaires ou associés détenant plus de 5% de son capital, ainsi que les titres, diplômes et références professionnelles des cadres supérieurs de cette société ;
- le programme des travaux prévus et les objectifs par catégorie de travaux, ainsi que les engagements des dépenses associées pour le permis de recherche.

03 — Permis de recherche

Le permis de recherche est délivré par arrêté du Ministre chargé des Mines, pour une durée de trois ans, renouvelable deux fois pour la même durée, dans les formes et conditions fixées par voie réglementaire à l'article 102.

L'octroi de ce permis est fait conformément à l'article 15 du Code Minier en vigueur

- l'identité, l'adresse précise, les statuts et les données d'enregistrement de la société demanderesse ;
- le numéro d'identification fiscale de la société demanderesse ;
- le numéro d'immatriculation à la Caisse Nationale de Sécurité Sociale ;
- l'identité, l'adresse précise, les statuts et les données d'enregistrement des actionnaires et associés qui sont notamment chargés de la gestion technique des activités ;
- les rapports annuels des deux exercices précédant la demande, pour la société, s'ils existent, à défaut de l'information complète de chacun des actionnaires ou associés détenant plus de 5% de son capital, ainsi que les titres, diplômes et références professionnelles des cadres supérieurs de cette société ; et
- le programme des travaux prévus et les objectifs par catégorie de travaux, ainsi que les engagements de dépenses associées pour le permis de recherche.



Procedural framework

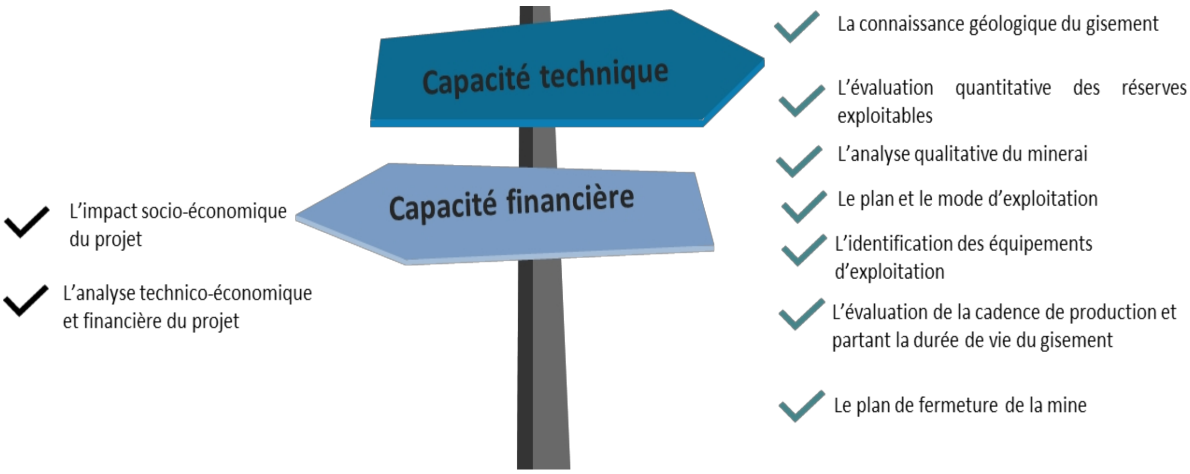
The DGMG does not initiate a bidding process for the award of mining rights or permits, except in exceptional circumstances such as the Belinga iron deposit. However, the granting of these rights to interested parties is conditional on the completeness and consistency of the documents submitted by the companies to the DGMG. In the event of competition between two companies with similar technical and financial capabilities for the same concession, the DGMG awards the permit to the first applicant, based on the date of registration of the application in accordance with article 52 of the 2000 Mining Code.

Technical and financial award criteria :

Article 9 of the Mining Code stipulates that the normal conduct of exploration and exploitation activities is ensured by mining agreements establishing specific technical and financial conditions in accordance with legal, financial, customary and social provisions. In practical terms, for all types of permit, the application file must include a document attesting to the technical and financial capacity to carry out the mining activities to be undertaken.

Article 152 of law n°017/2014 of January 30, 2015 regulating the mining sector in the Gabonese Republic defines technical and financial capacity the elements below:

Figure 36: Technical and financial award criteria in practice



c) Attributed permits in 2022

During 2022, the DGMG confirmed that the following permits had been granted in accordance with current licensing regulations:

Table 50: Mining permits & titles granted in 2022

N°	Operator	N° Text	Type	N° ATM	Location	Substance
1	ACM	A001	Research permits mining	G9-428	Minkébé	Gold
2	ACM	A012	Operating permits small-scale mining	G6-431	Mowe	Gold
3	ACM	A013	Operating permits small-scale mining	G6-430	Eyékara	Gold
4	ACM	A023	Operating permits small-scale mining	G6-437	Minkouma	Gold
5	ACM	A058	Operating permits small-scale mining	G6-436	Dzilé	Gold
6	ACTIVE GOLD INVEST	A095	Research permits mining	G9-489	Minkébé West	Gold
7	ACTIVE GOLD INVEST	A110	Research permits mining	G9-491	Minkébé NW	Gold
8	AGIL	A114	Operating permits small-scale mining	G4-499	Onoye Sud	Gold
9	CONETRA	A008	Research permits mining	G7-427	Lassio	Gold
10	CRATON DEL CONGO	A010	Operating permits small-scale mining	G9-432	Ndaboro	Gold
11	CRATON DEL CONGO	A011	Operating permits small-scale mining	G9-433	Sinai	Gold
12	EMIGA	A033	Research permits mining	G9-439	Nkang	Gold
13	ERM	A100	Research permits mining	G6-409	Bokoué	Gold
14	ERM	A109	Research permits mining	G6-497	Leased	Gold
15	GMD	A001	Operating permits small-scale mining	G9-404	Mitzic	Gold
16	HONG DA	A060	Research permits mining	G7-452	Lopé	Gold
17	HONG DA	A061	Research permits mining	G4-458	Baposso	Gold

N°	Operator	N° Text	Type	N° ATM	Location	Substance
18	ITM	A075	Research permits mining	G2-474	Lékoudou	Gold
19	ITM	A076	Research permits mining	G2-475	Mbili	Gold
20	INGOLA	A090	Research permits mining	G4-410	Louambitsi North	Gold
21	MANAGEM	D113	Operating permits large-scale mining	G4-911	Etéké	Gold
22	MISCO	A004	Research permits mining	G6-420	Bakwaka	Gold
23	POLI MINING	A072	Research permits mining	G3-470	Ngolo	Gold
24	POLI MINING	A073	Research permits mining	G6-471	Bouniandjé	Gold
25	POLI MINING	A074	Research permits mining	G2-472	Lékoko	Gold
26	SEM	A002	Operating permits small-scale mining	G9-424	Mebaga Est	Gold
27	SEM	A003	Research permits mining	G2-426	Loula	Gold
28	SEM	A009	Research permits mining	G4-429	Koumba	Gold
29	SEM	A014	Research permits mining	G9-434	Minvoul Est	Gold
30	SEM	A079	Research permits mining	G9-479	Konossoville	Gold
31	SMEET	A091	Research permits mining	G4-481	Yéno	Gold
32	SOMIGA	A035	Research permits mining	G9-441	Doua-Est	Gold
33	SOSEM	A112	Research permits mining	G1-494	Nkan	Gold
34	SPG	A070	Research permits mining	G1-468	Abanga	Gold
35	SPG	A071	Research permits mining	G2-469	Dioumou	Gold
36	SVPM	A036	Research permits mining	G2-446	Leyouomi	Gold
37	SVPM	A037	Research permits mining	G6-447	Mékambo North	Gold
38	COMILOG	A011	Research permits mining	G2-414	Ngouoni	Manganesis
39	HONG DA	A005	Research permits mining	G3-416	Ndjolé	Manganesis
40	SMCG	A078	Research permits mining	G2-457	Mvengué	Manganesis
41	EFTB	A003	Career	G1-417	Meba	Calcaire
42	IVINDO IRON	A065	Research permits mining	G6-465	Bélinga 1	Iron
43	IVINDO IRON	A066	Research permits mining	G6-466	Bélinga 2	Iron
44	IVINDO IRON	A067	Research permits mining	G6-467	Bélinga 3	Iron
45	AFRICA RESOURCES	A84	Mining exploration permits	G9-485	Ntem	Iron, Au, Cu, Ag

N°	Operator	N° Text	Type	N° ATM	Location	Substance
46	SOTEC	A027	Career	G2-438	Mvengué	Sandstone
47	SELECT	A077	Research permits mining	G4-456	Kéri	Mtx Base
48	MAK-SERVICES CO	A096	Career	G2-461	Obana-Mpala	Sand
49	VAT MAKALA	A115	Authorization	G2-498	Makala	Sand

Source: DGMG

d) Licenses sold or transferred in 2022

According to the data communicated by SEM, three (3) research permits were transferred by the latter during 2022, as follows:

Table 51: Permits transferred in 2022 by SEM

PERMIT NO.	New buyer	AREA IN KM²	LOCALITY	DEPARTMENT	PROVINCE
G2-426	MILINGUI IRON & STEEL CORPORATION	1222,39	Loula	Sébé Brikolo	Top Ogooué
G9-400	MONT M'BILAN MINING CO (3MC)	1452,89	Ekouk-Ville	Woleu	Woleu Ntem
G9-434	MONT M'BILAN MINING CO (3MC)	810,32	Minvoul-Est	Haut Ntem	Woleu Ntem

Source : SEM

According to DGMG confirmation, no further transfers have been made in 2022.

e) Permits renewed in 2022

According to data provided by the DGMG, only one renewal took place in 2022, in line with current regulations on permit renewals. The renewed permit is the large-scale mining permit number G3-223 for manganese belonging to Compagnie Industrielle et Commerciale des Mines de Huazhou (CICMHZ), located near Ndjolé, in the Abanga Bigné Department, Moyen Ogoou province.

4.2.5 Public register of mining licenses and contracts (EITI Requirement 2.3)

The Gabonese Republic's Mining Cadastre System (SCM) portal is currently under development, following the official launch of the Projet d'Appui à la Diversification de l'Economie Gabonaise (PADEG). The computerized mining cadastre system will handle the types of mining titles in the existing Mining Code, but its design is flexible and will adapt to future changes in the legislative framework.

The Government of Gabon has received funding from the African Development Bank (AfDB) to cover the cost of the Projet d'Appui à la Diversification de l'Economie Gabonaise (PADEG), and intends to use part of the proceeds of this loan to finance the service contract "POUR L'IMPLEMENTATION D'UN SYSTEME DE CADASTRE MINIER ET DE GEODONNEES".[31] . A notice of expression of interest was published in September 2022 for the
"recruitment of a firm to implement a mining cadastre and geo-data system".

[31] https://www.afdb.org/pt/documents/ami-gabon-implementation-dun-systeme-de-cadastre-minier-et-de-geodonnees-padeg

During 2022, the Direction Générale des Mines et de la Géologie has confirmed the existence of 176 permits valid in 2022, as summarized in the table below.

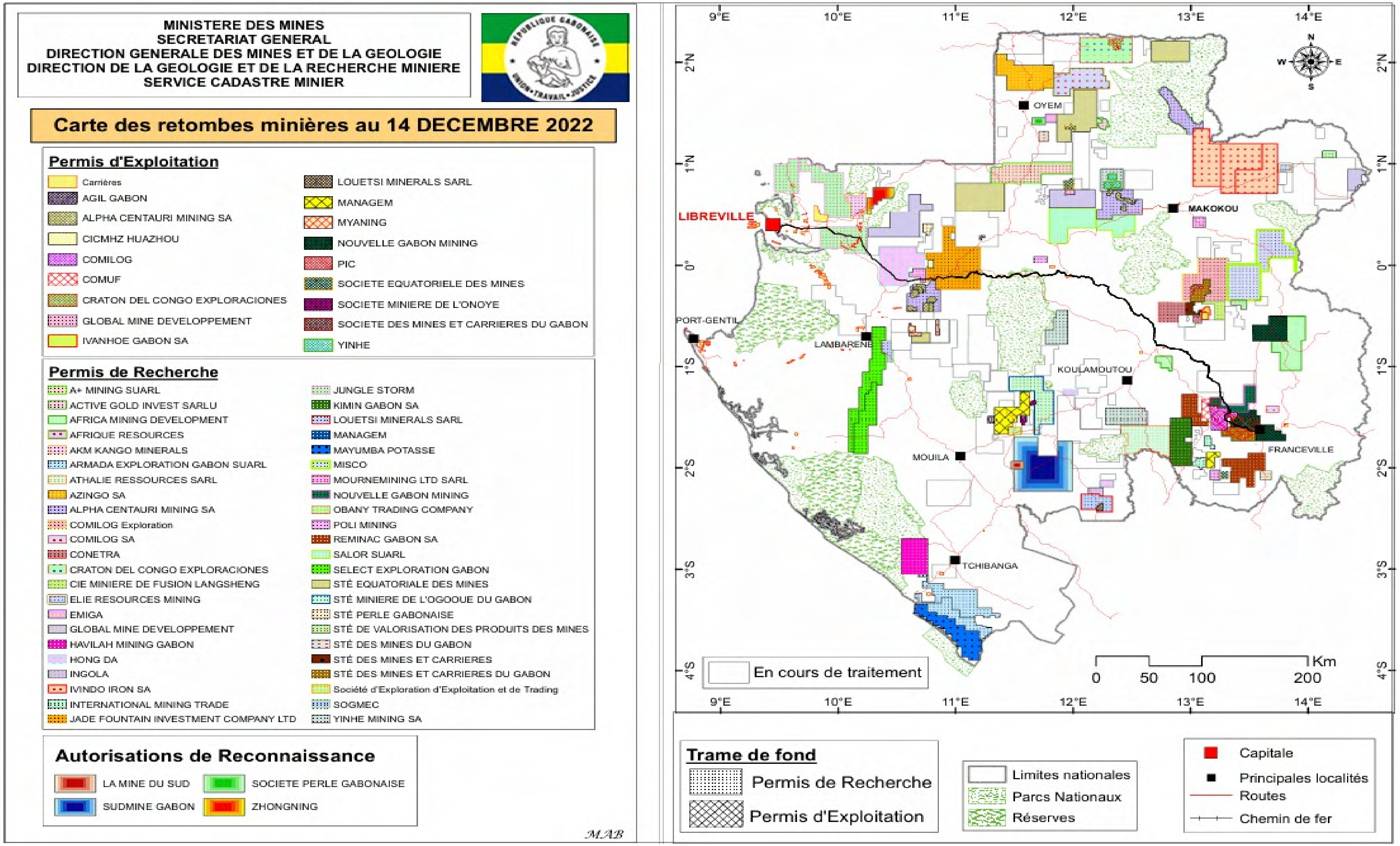
Table 52: Summary of active permits for 2022

Substance	Number of operators	Number of permits /Authorization	Area in KM2
Mining exploration permits			
OR	30	49	27 042,54
MANGANESE	8	10	7 010,53
IRON	7	11	11 124,51
POTASSE	1	1	1 238,00
HEAVY MINERALS, BASIC AND PRECIOUS METALS	3	7	9 004,79
Subtotal	**49**	**78**	**55 420,37**
Mining permits			
Small scale Gold	11	**31**	1 380,48
Large scale Gold	1	**1**	810,00
Large scale Mn	2	**3**	779,93
Mn concession	2	**2**	1 262,66
Concession U	1	**1**	1 150,00
Subtotal	**17**	**38**	**5 383,07**
Quarrying permits/authorizations			
Limestone	**3**	**3**	12,41
Dolomite	**1**	**1**	2,11
Granite	**13**	**15**	49,00
Sandstone	**4**	**4**	3,71
Laterite	**7**	**14**	8,05
Quartz	**1**	**1**	1,04
Sand	**16**	**22**	63,17
Subtotal	**45**	**60**	**139,48**
Total	**111**	**176**	**60 942,93**

Source: DGMG

The list of mining sector permits at December 31, 2022 is detailed in Appendix 5.

Figure 37: Map of Gabon's mining deposits



Source: DGMG

4.2.6 Mining contracts (EITI Requirement 2.4)

In Gabon, all mining permits and titles are published in the Journal Officiel (https://journal-officiel.ga/).

However, mining contracts are not published in Gabon, and Law n°037/2018 of June 11, 2019 regulating the mining sector in the Gabonese Republic does not require their publication.

Two model agreements for mineral exploration and small-scale mining have been communicated by the DGMG and are shown in appendices 17 and 18.

In addition, the DGMG has provided us with a list of all permits including mining agreements signed in 2022 (irrespective of the date of award), which is presented in the table below:

Table 53: List of mining agreements signed in 2022

Type Permit	Permit type	Company	N° Permits	Substance	Date Awarded	Title no.
Mining permits	Small scale	ACM EXPLOITATION	G3-943	Gold	08/12/2020	060/MPGM/SG/DGMG/DLMEM
Mining permits	Small scale	ACM EXPLOITATION	G3-944	Gold	08/12/2020	059/MPGM/SG/DGMG/DLMEM
Mining permits	Small scale	ACM EXPLOITATION	G3-945	Gold	08/12/2020	058/MPGM/SG/DGMG/DLMEM
Mining permits	Small scale	ACM EXPLOITATION	G3-946	Gold	08/12/2020	057/MPGM/SG/DGMG/DLMEM
Mining permits	Small scale	ACM EXPLOITATION	G3-947	Gold	08/12/2020	056/MPGM/SG/DGMG/DLMEM
Operating permits mining	Small scale	ACM OPERATIONS	G3-948	Gold	08/12/2020	055/MPGM/SG/DGMG/DLMEM
Operating permits mining	Small scale	ACM OPERATIONS	G3-949	Gold	08/12/2020	054/MPGM/SG/DGMG/DLMEM
Research permits mining	N/a	IVINDO IRON	G6-465	Iron	18/08/2022	065/MM/SG/DGMG
Research permits mining	N/a	IVINDO IRON	G6-466	Iron	18/08/2022	066/MM/SG/DGMG
Research permits mining	N/a	IVINDO IRON	G6-467	Iron	18/08/2022	067/MM/SG/DGMG

Source: DGMG

In addition, SEM has declared that it has agreements with mining companies under which SEM receives a share of production, as detailed in section 4.2.12.

4.2.7 State participation in the mining sector (EITI Requirement 2.6)

Article 7 of the 2019 Mining Code stipulates that "Natural resources, in particular all mineral substances present in the soil, subsoil, continental waters and marine domain of the national territory, remain the property of the State". Consequently, the State owns :

- an intangible right of access to geological, mining, production and marketing data;
- an inalienable right to use its mineral resources;
- a systematic 10% interest, free of charges and non-dilutable, in the capital of holders of mining titles, in order to benefit from the tax advantages applicable to mining activities, subject to its right to waive this interest in exchange for the advantages provided for in the mining agreement;
- an optional equity interest of up to 25% in holders of mining titles, negotiated for valuable consideration in accordance with ordinary law°;
- the power to approve all transactions involving a mining permit and title with third parties, as well as any equity investment in a holder of a mining title.

SEM reported that it holds interests in the following mining companies:

Table 54: SEM's stake in mining companies in 2022

Company	Percentage
COMILOG	28,94%
NGM	10,00%
Mount M'BILAN MINING CO	Nc
MILINGUI	Nc
RON AND STEEL CO	Nc
Comptoir Gabonais de Collecte d'Or	Nc
Gabon Stone	Nc
GMFA	Nc

Source : SEM

State-owned enterprise in the mining sector

Société Equatoriale des Mines (SEM), founded in 2011 by Decree n°1018/PR/MMPH, reports to the Presidency of the Republic and is placed under the technical aegis of the Ministry in charge of Mines.

SEM's mission, in the name and on behalf of the State, is to hold and manage its interests in mining companies, and to carry out mining-related activities in the Gabonese Republic or abroad, alone or in partnership.

SEM's main activity is to develop mining projects, carry out local processing and market precious substances and minerals. In 2022, SEM holds three (3) mining permits and two (2) research permits.

Table 55: List of SEM permits in 2022

Mine Type	Permit no.	Name	Location	Department	Province	Substance
Permits Small-scale operation	G9-981	Minkie	Minkie	Woleu	Woleu Ntem	Gold
Permits Small-scale operation	G9-982	Mebaga	Mebaga	Okano	Woleu Ntem	Gold
Permits Small-scale operation	G9-424	Mebaga-Est	Mebaga	Okano	Woleu Ntem	Gold
Permits Small-scale operation	G2-700	Mbaniaka	Mbaniaka	Obooué Létili	Haut Ogooué	Gold
Career	G1-800	Mebong 2		Komo Mondah	Estuary	Granite

Source : SEM

The main projects managed by the SEM are as follows:

- MIAMIZEZ project: The Miamizez mining permit is located in the Mvadhy district, with expected alluvial gold resources of around 150 kg.

- MEBAGA Project: The Mebaga mining permit is located in the Okano department, Woleu Ntem province, with alluvial gold resources estimated at around 500 kg.

- MINKIE Project: The Minkie G9-981 small-scale mining permit (PEMPE) is located in northern Gabon, 97 km from Mitzic in the Woleu Ntem province, with projected alluvial gold resources of around 447 kg.

- DOUSSE OUSSOU MARBLE PROJECT: The Dousseoussou marble quarry is located around 610 km from Libreville by road and around 17 km from the town of Tchibanga, capital of Nyanga province, on the Tchibanga-Mayumba road. Marble resources in the Dousse Oussou area reserves could reach several million tonnes due to the favorable geology. A study is required to determine reserves by marble type, given the variability of the deposit.

SEM's gold production will be 110.27 kg in 2022, compared with 144.26 kg in 2021, a drop of 24%. In line with the Gabonese State's objective of building up a strategic gold reserve, as stipulated in the Ordonnance validated under reference N° 009/PR/2021 of 19/02/2021, SEM is obliged to stockpile part of its production in 2022.

SEM has submitted the auditor's report for 2022 without the financial statements.

4.2.8 Infrastructure supplies and barter agreements (EITI Requirement 4.3)

Requirement 4.4 of the 2019 EITI Standard calls on governments and state-owned enterprises to disclose revenues from mineral transportation when they are material,

During the course of our work, none of the reporting entities reported any transactions relating to infrastructure supplies and barter agreements.

4.2.9 Transport revenues (EITI Requirement 4.4)

Article 86 of the Mining Code stipulates that "Transport, storage and marketing of quarry materials, when not carried out by the holder of the authorization or operating permit, are subject to an authorization issued by the Minister in charge of Mines, for a period of two years, renewable as many times as necessary, in the forms and conditions laid down by regulation.

Given that manganese is the predominant substance in terms of large-scale production in Gabon, transporting this substance by rail is crucial. Société d'Exploitation du Transgabonais (SETRAG), Gabon's rail concessionaire, has been mandated since 2005 by the Gabonese authorities to manage the operations of the country's only rail network, with its 648 kilometers of track linking Franceville to Libreville. A total of twenty-four (24) commercial stations are served daily by all passenger and freight trains, and 6.5 million tonnes of ore were transported and shipped in 2021.

SETRAG is 59.97% owned by COMILOG, the world's second largest manganese producer, while the French company MERIDIAM holds 40% of the company's capital. SETRAG has signed three (3) mineral transport agreements with COMILOG, NOUVELLE GABON MINING and CICMHZ. The second transport company is GSEZ, which was selected for the 2022 scope at GMP's request. No information is available for this company.

Cash receipts, as declared by the DGCPT in 2022, break down as follows:

Table 56: Payments to the DGCPT in 2022

Type of flow	SETRAG	GSEZ	Total
Taxe Sur La Valeur Ajoutee	7 551 214 592	45 719 167	7 596 933 759
I.R.P.P (Salaries)	1 153 374 872	605 774 200	1 759 149 072
Deferred income (Budget)		1 662 455 393	1 662 455 393
I.S Hors Mine Et Petrole	1 075 193 966	103 905 261	1 179 099 227
Contr. Spec. De Solidarite	309 769 575	768 002 563	1 077 772 138
Taxe Sur Valeur Ajoutee	1 042 951 310		1 042 951 310
T.C. S/Traitements Et Salaires	648 928 327	149 803 242	798 731 569
I.R.P.P	278 297 891	112 043 795	390 341 686
Taxe Forfaitaire D Habitation	13 782 356	280 000 000	293 782 356
Retenue A La Source	243 681 918		243 681 918
Regie Transports Terrestres		159 600 000	159 600 000
CONTR. FORMAT. PROFESSIONAL	94 178 807	8 224 692	102 403 499
Type of flow	SETRAG	GSEZ	Total
Taxe Sur Les Loyers (T.S.I.L.)	71 393 377		71 393 377

Fonds National De L'habitat		32 898 776	32 898 776
Penalites	20 000 000	1 404 414	21 404 414
Patents	17 836 300	440 000	18 276 300
Other taxes	11 854 455		11 854 455
R.C.M (Divid,Jetons,Tantiemes)	8 034 962		8 034 962
Superficiary Royalty	7 875 000		7 875 000
Regie De Recettes De La Dgmm		5 000 000	5 000 000
Foreign Worker Card	400 000	3 500 000	3 900 000
Tender Fees		1 305 200	1 305 200
Recettes Foret Mer Environneme		500 000	500 000
I.C.A.I. Precompte Etat	102 249		102 249
Competition/Conso Litigation		7 700	7 700
Rec Collect Armp		5 000	5 000
Total	**12 548 869 957**	**3 940 589 403**	**16 489 459 360**

Source: DGCPT

4.2.10 Local content

According to requirement 6.1 (a) of the 2019 EITI Standard, where required by law or government agreement governing investments in the extractive sector, companies' substantial social expenditures must be disclosed in the EITI Report and, wherever possible, the associated transactions reconciled.

The notion of local content is defined in the first chapter of the first title as a legal requirement designed to encourage, among other things, operators to take into account elements that value local expertise, national preference in terms of employment, strengthening the skills of local human resources, job empowerment plans for nationals, subcontracting in favor of local SMEs, preference for the consumption of local goods and services, and the implementation of projects that promote local development.

Under the first chapter of Title III of the 2019 Mining Code, entitled "De la contribution de l'activité minière au développement local et minier", a local community development fund has been established. This fund provides for a contribution of around 20% on the proportional mining royalty and 15% on the extraction tax, with an additional 60% of this tax earmarked for local communities.

The local community development fund is intended to finance socio-economic projects benefiting local communities living in the area of mining sites.

Actions taken to develop local communities are subject to traceability requirements and are recorded in an annual report presented to Parliament.

According to information gathered from the five (5) mining companies included in the reconciliation process, only SEM has reported payments to CDC from this fund. The amounts of these companies' contributions to the fund in 2022 are detailed as follows:

Table 57: SEM's contribution to the local community development fund in 2022 in FCFA

Company	Disbursements to CDC under the FDCL in 2022
SEM	16 623 980

Source : SEM

Under article 62 of the Mining Code 2019, the allocation of resources intended for the local community development fund is decided by a management committee comprising:

- mining administration ;
- the administration in charge of the economy ;
- the local authorities concerned ;
- the holder of the relevant mining title; and
- representatives of local communities.

In addition, the operator is responsible for implementing the projects selected by the management committee.

Based on our interviews, we have concluded that the Direction Générale des Mines et de la Géologie (DGMG) does not have data on the balance of this fund by mining company, nor on the projects and expenses incurred.

4.2.11 Major exploration projects in the mining sector during 2021 (EITI Requirement 3.1)

By 2021, Gabon was home to several renowned mining projects, including Maboumine, a 76%-owned subsidiary of COMILOG. This polymetallic mining project located in Mabounié, Gabon, is rich in a multitude of minerals, including niobium (ranked second in the world), rare earths, tantalum, scandium, phosphates and small quantities of uranium.

Most of Gabon's gold production (2 tons per year) is provided by Ressources Golden Grams (REG), a subsidiary of Moroccan company MANAGEM, while the remaining third comes from local artisanal producers. MANAGEM has completed mining at the Bakoudou site and is continuing studies on the Eteke deposit, near Mouila (south), which could produce 1.5 tonnes per year, with reserves estimated at over 23 tonnes. Chinese company Jilin Mining Resources (JMR) has signed a production-sharing contract with the state in October 2019. Meanwhile, Alpha Centauri Mining, owned by investors from London and the Emirates, has obtained several permits in the Ndjolé region.

Gabon's main iron deposit is located at Belinga, in the northeast of the country. Discovered in 1895 and confirmed by a prospecting campaign in 1955, it is considered one of the world's largest undeveloped deposits, with reserves estimated at over one billion tonnes. The mining contract was awarded to IVINDO IRON SA. In 2014, an appraisal contract was signed with ANGLO-SAXON SX'RK CONSULTING to assess the potential of the sites in question. Unfortunately, their work was interrupted due to the financial difficulties of the Gabonese state.

The Milingui mine, in Nyanga province, and the Monts de Cristal mine, north of Libreville, contain 150 million and 100 million tonnes of iron ore respectively. In February 2018, a framework agreement on the exploitation of Milingui was signed between Gabon and South African company Havilah Consolidated Resources, with an estimated investment of $1 billion.

Gabon also has diamond potential. Several companies, including De Beers, Southernera (Canada) and Motopa (Australia), have carried out exploration campaigns in this sector. Although exploration has been temporarily suspended, the permits have been returned to the public domain.

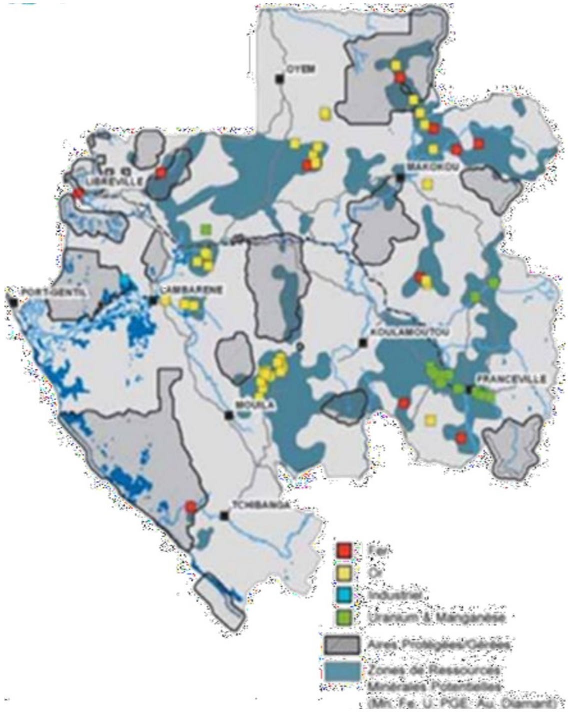
The Gabonese government has demonstrated its willingness to play a major role in the extractive sector. In 2011, it created Société Équatoriale des Mines, a state-owned company responsible for managing the Gabonese state's shareholdings in mining companies, promoting the local processing of extracted mineral substances, marketing precious substances and operating its own mining titles.

Figure 38: The main mining projects

Gabon's mining sector is mainly focused on manganese. It accounts for approximately 696% of the country's GDP and exports.
In addition to manganese and gold, Gabon's strategic natural resources include iron ore, of which the country has abundant reserves. The mining hub with the country's largest manganese reserves is located in the Haut-Ogooué province, and is served by the Transgabonais railroad, which runs almost 700 km from Franceville to Owendo (Port of Libreville).

Les entreprises du manganèse :

Manganese companies :
The historic COMILOG company (Company Minière de l'Ogooué), a subsidiary of the company ERAMET, is 63.796 owned by the latter and 29% by the Gabonese state. The company extracts 9096 manganese from the Gabonese subsoil (4.8 Mt in 2019), and provides primary processing at its Complexe Métallurgique de Moanda (production of electrolytic manganese metal and silico-manganese used in steel production).
The remainder of manganese production is carried out by China's CICMHZ (Compagnie Industrielle des Mines de Hangzhou), and Nouvelle Gabon Mining (NGM), a subsidiary of India's Coalsale Group. NGM acquired the mining rights held by the BHP Billiton group in 2013, and in early 2020 signed a CEPP for the Okondja deposit, for potential production estimated at 2Mt per year. In 2017, NGM commissioned a manganese processing plant at Biniomi near Franceville.



Evolution de la production :

Buoyed by strong demand from China, the global manganese market has been experiencing a surge in production for several years. Against this backdrop, Gabon's mining industry was very dynamic in 2019, marked by record production, which reached 7.3Mt (ore and sinter), up 25.4' o on 2018. This rise in production was made possible by operational improvements at COMILOG's mining sites and by increased production capacity at the Biniomi deposit near Franceville, operated by Nouvelle Gabon Mining.
However, alloy production (silico manganese and manganese metal) fell by 4.3Po to 47,762 tonnes in 2019, mainly for technical reasons. Sales were also down (-16.696 to 27.2 billion FCFA) due to the combination of several factors (unavailability of railcars, drop in world prices, overall slowdown in the global market, particularly the automotive industry). In order to adapt to the current market and turn around the activities of the Complexe Métallurgique de Moanda (CMM), where manganese metal production has suffered from numerous difficulties since its creation, COMILOG is reviewing its strategy by opting for manganese oxide production.

Maboumine, a subsidiary of COMILOG (769¢), is also responsible for **the** Mabounié polymetallic deposit in Gabon. The site, **as yet unexploited,**

Stagnation des autres produits mini

2nd largest deposit in the world),
and small quantities of uranium.

4.2.12 Production (EITI Requirement 3.2)

Gabon's mining sector is mainly focused on manganese. It accounts for approximately 6% of the country's GDP and exports. In addition to manganese and gold, iron ore, of which Gabon has abundant reserves, is one of the country's strategic natural resources. The mining hub with the country's largest manganese reserves is located in the Haut-Ogooué province, and is served by the Transgabonais railroad, which runs almost 700 km from Franceville to Owendo (Port of Libreville). [32]

Based on data provided by the DGMG, mining sector output for 2022 is as follows:

Table 58: Production statistics for 2022[33]

			2021		2022		Variation	
Operator	Substance	Unit	Quantity in kg	Value in FCFA	Quantity in kg	Value in FCFA	Quantity in kg	Value in FCFA
ACM	Gold	Kg	883,87	27 708 789 138	510,50	17 688 053 923	(373)	(10 020 735 215)
SEM	Gold	Kg	144,26	4 522 489 955	110,27	3 820 622 558	(34)	(701 867 397)
SEM Partner share	Gold	Kg	-	-	176,58	6 118 337 050	177	6 118 337 050
Métales-Minkie	Gold	Kg	-	-	9,59	332 140 449	10	332 140 449
SPG- Minkie	Gold	Kg	-	-	194,47	6 737 961 507	194	6 737 961 507
JHM - Minkie	Gold	Kg	-	-	38,81	1 344 781 296	39	1 344 781 296
Misco- Minkie	Gold	Kg	-	-	6,15	213 154 485	6	213 154 485
SGM- Mébaga	Gold	Kg	-	-	5,14	178 025 055	5	178 025 055
SPG- Mébaga	Gold	Kg	-	-	25,26	875 369 313	25	875 369 313
SPG- Miamizez	Gold	Kg	-	-	7,36	255 028 874	7	255 028 874
CSR	Gold	Kg	-	-	4,82	167 035 003	5	167 035 003
JMR	Gold	Kg	23,19	726 992 454		-	(23)	(726 992 454)
LOUETSI MINERALS	Gold	Kg	29,58	927 315 083		-	(30)	(927 315 083)
PIC	Gold	Kg	6,12	191 858 293		-	(6)	(191 858 293)

[32] https://www.nouvellegabonmining.com/fr/ngm/gabon/
[33] Business report 2021 MPGM

Operator	Substance	Unit	2021 Quantity in kg	2021 Value in FCFA	2022 Quantity in kg	2022 Value in FCFA	Variation Quantity in kg	Variation Value in FCFA
SOSEM	Gold	Kg	19,30	605 043 310		-	(19)	(605 043 310)
	Sub-total gold		**1 106,32**	**34 682 488 233**	**1 088,96**	**37 730 509 511**	**(17)**	**3 048 021 278**
CICMHZ	Manganese	Tons	1 684 868	148 927 687 227	1 536 737	185 861 083 739	(148 131)	36 933 396 512
COMILOG	Manganese	Tons	7 071 262	625 038 101 165	7 457 322	901 927 882 720	386 060	276 889 781 555
NGM	Manganese	Tons	1 472 960	130 196 861 818	1 485 163	179 623 451 969	12 203	49 426 590 151
	Subtotal Manganese		**10 229 090**	**904 162 650 210**	**10 479 222**	**1 267 412 418 428**	**250 132**	**363 249 768 218**
COLAS	Crushed sand	m3	183 339,00	-	7 370,18	-	(175 969)	-
SOCOBA	Crushed sand	m3	7 011,00	-	9 415,63	-	2 405	-
COLAS	Gravel	Tons	350 310,00	-	157 256,93	-	(193 053)	-
	Laterite	m3	128 134,00	-	-	-	(128 134)	-
	Subtotal Manganese			**938 845 138 443**		**1 305 142 927 939**	**-**	**366 297 789 496**

(*) Gold valuation is calculated on the basis of the average export price declared by SEM.
(*) Manganese valuation is calculated on the basis of the average export price declared by COMILOG.

As a result, gold production in 2022 is 17 kg lower than in 2021. However, in terms of value, production has increased by 3,048,021,278 FCFA due to improved gold prices.

Manganese prices and quantities are up on 2021, with an increase of 250,132 tonnes and an increase in value of 363,249,768,218 FCFA.

These trends show contrasting dynamics in the gold and manganese sectors, with a decline in physical gold production offset by an increase in its value, while the manganese sector benefited from an improvement in both volumes produced and value generated.

The reconciliation of the data on mineral production declared by the mining companies included in the reconciliation scope with the data declared by the DNGM, after adjustments, is as follows:

Table 59: Reconciliation results for production data

Companies	Product type	Unit	Company			DGMG			Difference (g)= (c)-(f)	Difference value in FCFA
			Initial quantity (a)	Adjustment (b)	Quantity final (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)		
SEM and Partners	OR	Kg	578 456	-	578 456	578 456	-	578 456	- - -	
ACM	OR	Kg	-	-	-	110	-	110	(110)	(3 820 622 558)
	OR	**Kg**	**578 456**	**-**	**578 456**	**578 566**	**-**	**578 566**	**(110)**	**(3 820 622 558)**
CICMHZ	Manganese	Tons	1 278 988	-	1 278 988	1 536 737	-	1 536 737	(257 749)	(31 173 524 469)
COMILOG	Manganese	Tons	7 539 000	-	7 539 000	7 457 322	-	7 457 322	81 678	9 878 568 420
NGM	Manganese	Tons	-	-	-	1 485 163	1	1 485 164	(1 485 163)	(179 623 451 969)
	Manganese	**Tons**	**8 817 988**	**-**	**8 817 988**	**10 479 222**	**1**	**10 479 223**	**(1 661 234)**	**(200 918 408 019)**
			9 396 444	**-**	***9 396 444***	***9 572 515***	**-**	***9 572 515***		***(204 739 030 576)***

Source: EITI data

(*) Gold valuation is calculated on the basis of the average export price declared by SEM.
(*) Manganese valuation is calculated on the basis of the average export price declared by COMILOG.

In addition, and on the basis of data provided by the DGMG, statistics on the artisanal sector in Gabon are as follows:

Table 60: Regularization of artisanal miners in Gabon

Provinces	Workforce	Men	Women	Substances		Materials From Career
				Gold	Diamond	
ESTUARY	237	193	44	196	27	14
HAUT-OGOOUE	185	157	28	130	0	55
MOYEN-OGOOUE	710	595	115	686	2	22
NGOUNIE	1234	1215	19	1209	17	8
NYANGA	40	30	10	40	0	0
OGOOUE-IVINDO	453	383	70	445	3	5
OGOOUE-LOLO	756	664	92	730	6	20
WOLEU NTEM	335	237	98	255	76	4
TOTALS	**3950**	**3474**	**476**	**3691**	**131**	**128**

Source: DGMG

4.2.13 Exports (EITI Requirement 3.3)

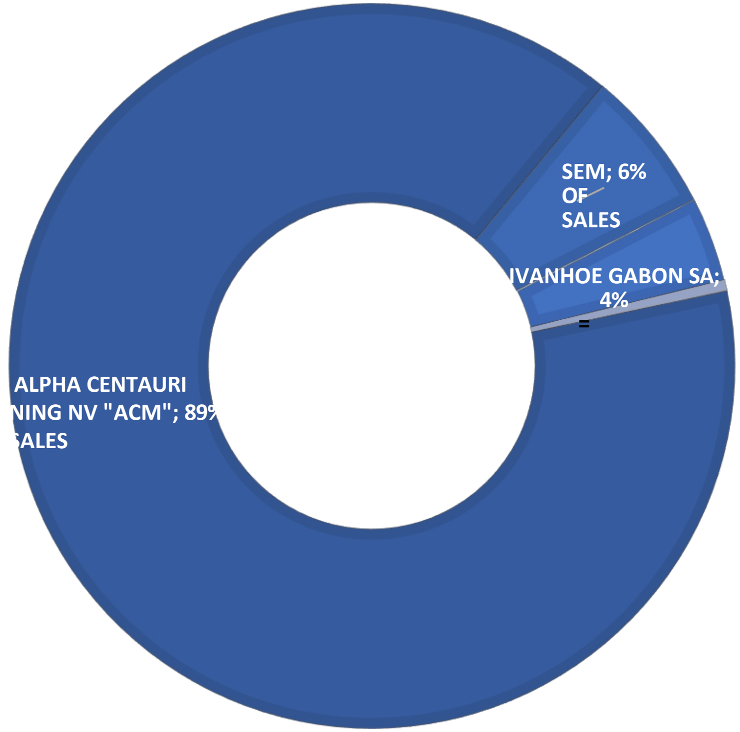
Based on data provided by Customs, and after adjustment, Gold exports for 2022 are as follows:

Table 61: gold exports in (2022)

Company	Net weight in Kg	Value in FCFA	Percentage
Alpha Centauri Mining SA "ACM	1 305	41 811 165 868	89%
SEM	94	3 261 600 020	6%
Ivanhoe Gabon SA	55	1 880 856 405	4%
Louetsi Minerals	7	236 810 081	1%
-	**1 461**	**47 190 432 374**	100%

Source: DGDDI.

Figure 39: gold exports in 2022



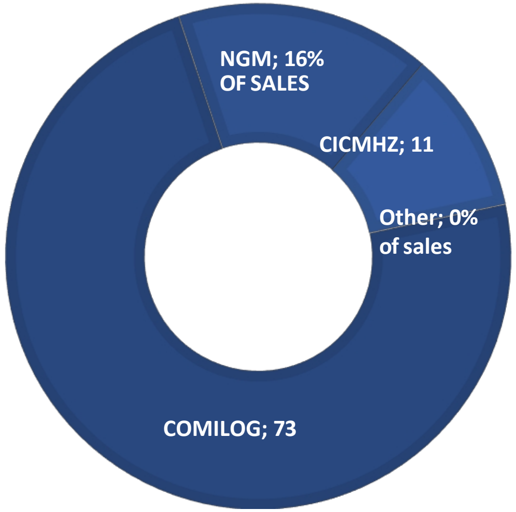
Based on the data provided by Customs, and after adjustment, manganese exports for 2022 are as follows:

Table 62: manganese exports in (2022)

Company	Net weight (Tons)	Value in FCFA
COMILOG	7 482 865	205 079 950 331
Nouvelle Gabon Mining SA "NOGA	1 671 292	99 029 206 271
Cie Industrielle Et Commerciale Mines Huazhou	1 063 966	98 000 848 000
Reminac Gabon SA	0,56	462 127
Ministere Des Mines	0,01	80 000
Africa Mining Development	0,20	50 000
Nouvelle Gabon Mining SA	0,68	23 390
Intertek International Gabon SARL	0,21	22 781
Intertek Gabon	0,07	12 304
Mitra Sk Gabon Suarl	0,00	5 543
Scan Gabon	0,00	2 771
Services Plus	0,49	656
	10 218 126	**402 110 664 174**

Source: DGDDI.

Figure 40: Manganese exports in 2022



The reconciliation of data on mineral exports declared by the mining companies included in the reconciliation scope with the data declared by customs is as follows:

Table 63: Reconciliation results for COMILOG export data

Companies	Product type	Unit	Company			DGMG			Difference (g)= (c)-(f)	Difference in value
			Initial quantity (a)	Adjustment (b)	Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Quantity final (f)= (d)+(e)		
SEM	OR	Kg	94	-	94	-	94	94	94	- - -
ACM	OR	Kg	-	-	-	1 305	-	1 305	(1 305)	41 811 165 868
	OR	**Kg**	**94**	**-**	**94**	**1 305**	**94**	**1 399**	**(1 211)**	**41 811 165 868**
COMILOG	Manganese	Tons	7 177 916	-	7 177 916	7 482 865	-	7 482 865	(304 949)	-
NGM	Manganese	Tons	-	-	-	1 671 292	-	1 671 292	(1 671 292)	99 029 206 271
CICMHZ	Manganese	Tons	1 161 299	-	1 161 299	1 063 966	1	1 063 967	97 333	8 965 257 122
	Manganese	**Tons**	**8 339 215**	**-**	**8 339 215**	**10 218 123**	**1**	**10 218 124**	**(1 878 909)**	**107 994 463 393**
			7 178 010	**-**	**7 178 010**	**9 154 158**	**94**	**9 154 252**		**149 805 629 261**

Source: EITI data

4.2.14 Sub-national payments and transfers

During the EITI reporting process, none of the reporting entities reported data on sub-national payments or transfers on the declaration form.

4.2.15 Declaration of loans and guarantees granted

Requirement 2.6 of the 2019 EITI Standard states "Where the government or state-owned enterprises have provided loans or guarantees to mining, oil and gas companies operating in the country, details of these transactions shall be disclosed".

During the EITI reporting process, none of the reporting entities reported data on loans and guarantees received or granted on the declaration form.

4.2.16 Quasi-budgetary expenditure (EITI Requirement 6.2)

Requirement 6.2 of the EITI standard stipulates that: "Where state involvement in the extractive industries generates significant revenue payments, EITI implementing countries must provide for disclosure by SOEs of their quasi-fiscal expenditures. The multi-stakeholder group is required to develop a reporting process to achieve a level of transparency similar to that which exists for other payments and revenue streams, and to include subsidiaries of SOEs as well as joint ventures.

During the EITI reporting process, none of the reporting entities provided data on quasi-budgetary expenditure on the declaration form.

4.3 Collection and distribution of revenues from the extractive sector

The difficulties encountered in the effectiveness of development aid have led to the emergence of a new public management model promoted by international institutions. As a result, Gabon's institutional landscape has undergone significant changes over the last twenty (20) years, with a marked accentuation of profound transformations between 2011 and 2022. These changes have affected (i) the institutional and organizational framework of government services, (ii) management rules, notably the introduction of the LOLFEB, (iii) modifications made to each sectoral administration, (iv) the day-to-day implementation of public action through the gradual introduction of new methods and multiple management tools with a view to achieving public performance.

Since 2008, Gabon has put in place various legal, institutional and administrative measures to promote a new framework and approach to public management based on a culture of results, even if this culture manifests itself differently within each sectoral administration. In this sense, the paradigm shift in the governance of public affairs, as stipulated by the PSGE, aims to transform the Gabonese Public Administration into a more efficient and relevant entity by 2025. Unfortunately, the progress made between 2000 and 2020 has not been fully exploited, as the low effectiveness of these reforms is reflected in the recurrent dysfunctions observed within certain public and parapublic administrations.

Gabon has made significant progress in modernizing its public management. Over and above the specific details of the progress made, these reforms have introduced significant changes to improve the efficiency of the administration at the service of citizens. However, despite these successes, a number of obstacles remain, sometimes hindering the establishment of fully efficient public management. Reforms undertaken in areas including (1) the civil service, (2) budget management, (3) the promotion of good governance, (4) management control, (5) good governance and the fight against corruption, and (6) the evaluation of public policies.

Reform 1: Civil service reform

The changes relate to the audit of the civil service, the implementation of the new remuneration and performance appraisal system, as well as the delegated management centers (DCRH), the upgrading of pensions, the validation of performance appraisal tools in the civil service, the training of trainers in conducting performance appraisal interviews in public administration and personalized public services, and the revision of the law governing the general status of the civil service.

Reform 2: Budget reform

These changes have involved the modernization of Gabon's financial rules and procedures, notably through the introduction of a new results-based budgeting system, the switch from cash-based accounting to accruals-based accounting, the introduction of material accounting, and the introduction of the Treasury Single Account. All these innovations, as well as others not yet implemented, were made possible by the modernization of the legislative and regulatory framework brought about by the LOLFEB and the law on transparency and good governance in public finance management.

With the aim of optimizing public spending and strengthening budget reform, work is underway on public investment management, with support from the AfDB and the World Bank. These efforts are aimed at improving the planning, programming, budgeting and execution of commitment authorizations (AE) and payment credits (CP). The mobilization of domestic resources is also a priority, with measures aimed at broadening the tax base, controlling tax exemptions, and modernizing working tools to consolidate public finances.

Reform 3: Promoting good governance

Initiatives include the creation of the Conseil National de la Bonne Gouvernance (National Council for Good Governance), the setting up of a State recourse mechanism, the establishment of a legal framework for economic and financial governance, and the creation of a Ministry dedicated to the Promotion of Good Governance.

Reform 4: Management control

The aim was to overcome the practical constraints of the LOLFEB, in particular by analyzing the performance of activities to optimize their management and promote dialogue between the different levels of responsibility.

Reform 5: Good governance and the fight against corruption

Actions taken have included joining the APRM and EITI, establishing laws to combat illicit enrichment, ratifying the United Nations Convention Against Corruption, creating the ANIF, ratifying the African Union Convention on Preventing and Combating Corruption, and implementing other measures to fight corruption.

Reform 6: Evaluation of public policies

Various diagnostic studies have been carried out to improve understanding of the intervention framework, such as the UNICEF-funded report on the state of public policy evaluation in Gabon, the UNDP-funded report on public policy evaluation in Gabon and the Information System, and the Ouagadougou FIFE report.

4.3.1 Budgeting process (EITI Requirement 5.1)

The adoption of the new harmonized public finance framework within the CEMAC countries in 2011, in particular directive n'01/11-UEAC-190-CM-22 led to the repeal of organic law 31/2010 and gave rise to the adoption of the new organic law N°020/2014 of May 21, 2015 relating to finance laws and budget execution (LOLFEB). The transition to budgeting by objectives of programs since January 1, 2015 has been a major turning point in public finance management in Gabon, with the main budgetary and accounting implications;

- Deconcentration of the authorizing function and deconcentration of the accounting function ;
- Sharing the accounting function between the authorizing officer and the accountant ;
- The adoption of a new Mission budget architecture ;
- The use of new budget documents: the Projet Annuel de Performance (PAP) and its Rapport Annuel de Performance (RAP);
- Presentation of credits by Title ;
- Execution of budget appropriations in terms of Commitment Authorizations (CA) and Payment Credits (PC);
- The emergence of new budget execution players (RPROG, RBOP, RUO);
- The need for management dialogue between the authorizing officer and the accounting officer; and
- The introduction of greater management freedom and the development of the *"to give an account*.[34]

In accordance with article 10 of organic law no. 020/2014 of May 21, 2015 on finance laws and budget execution (LOLFEB), the purpose of finance laws is to determine the resources and expenses of the State, define the conditions for budgetary and financial balance, adopt the State budget and report on the execution of the State budget.

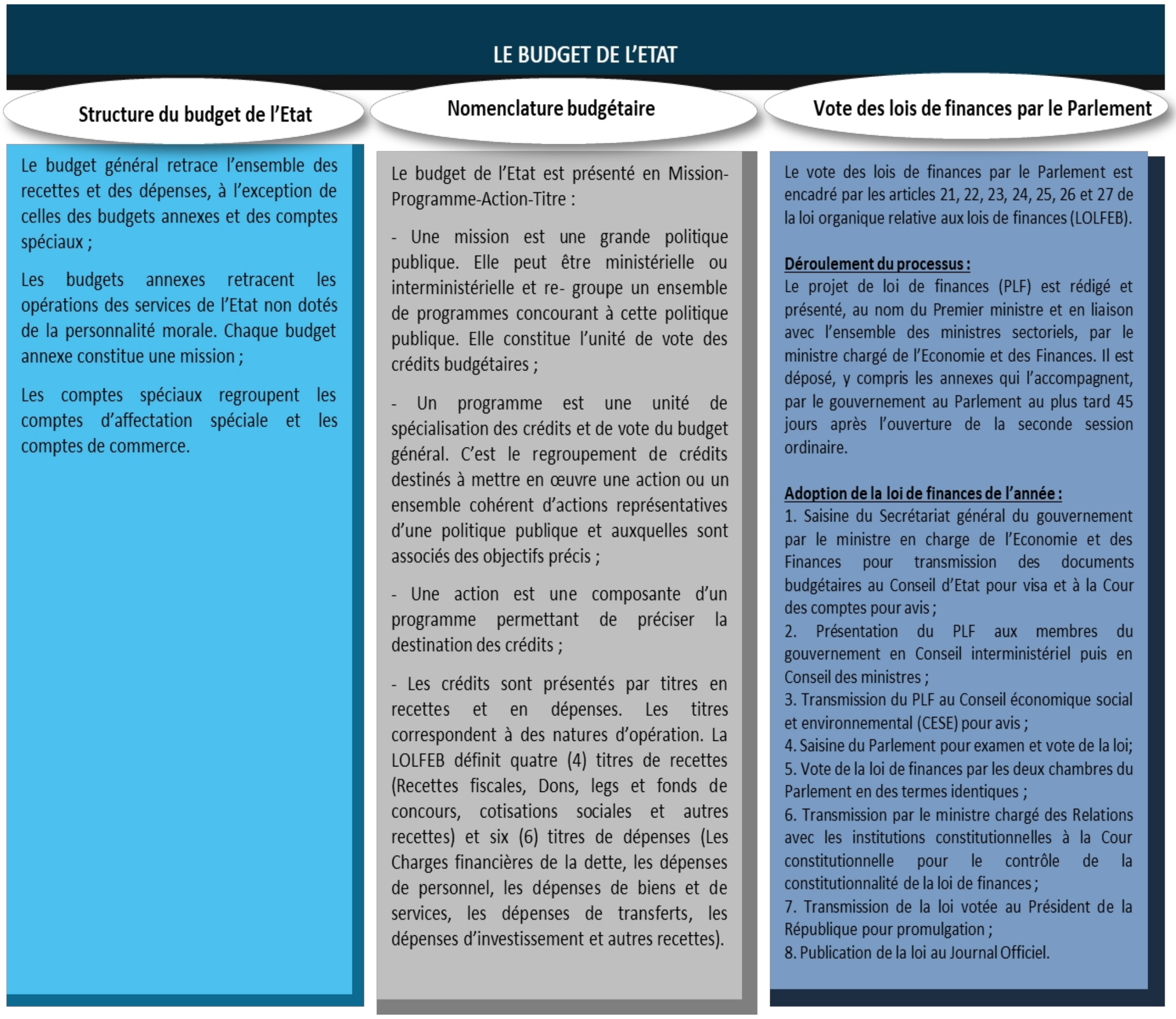
The following have the status of Finance Acts: the Finance Act for the year, the Supplementary or Amending Finance Act and the Settlement Act.

Table 64: Preparation of finance bills

Steps	Descriptions
Finance bill preparation process	• The initial finance bill is drawn up in accordance with decree 0078/PR/MEP/MBCP, and focuses mainly on • Macroeconomic and budgetary framework ; • Preparation of the macroeconomic and budgetary framework document (DOCAMAB), and organization of the budgetary orientation debate (DOB); • The scoping letter ; • Budget conferences and arbitration phase ; • Finalization of the Finance Bill and budget documents • The Loi de finances rectificative (amended finance act) records changes in resources and expenditure during the course of the year, compared with the budgetary provisions set out in the last finance act. • The Settlement Act (article 17 of the LOLFEB) establishes the final amount of the State's resources and expenses, and the resulting budgetary and accounting results. It describes cash transactions and ratifies regulatory transactions that have affected budget execution.

[34]h ttp://www.tresorpublic.ga/reformes/reforme-budgetaire/

The composition of the State budget is as follows:



Source : https://www.budget.gouv.ga/object.getObject.do?id=1478&object=file&mime=file-mime

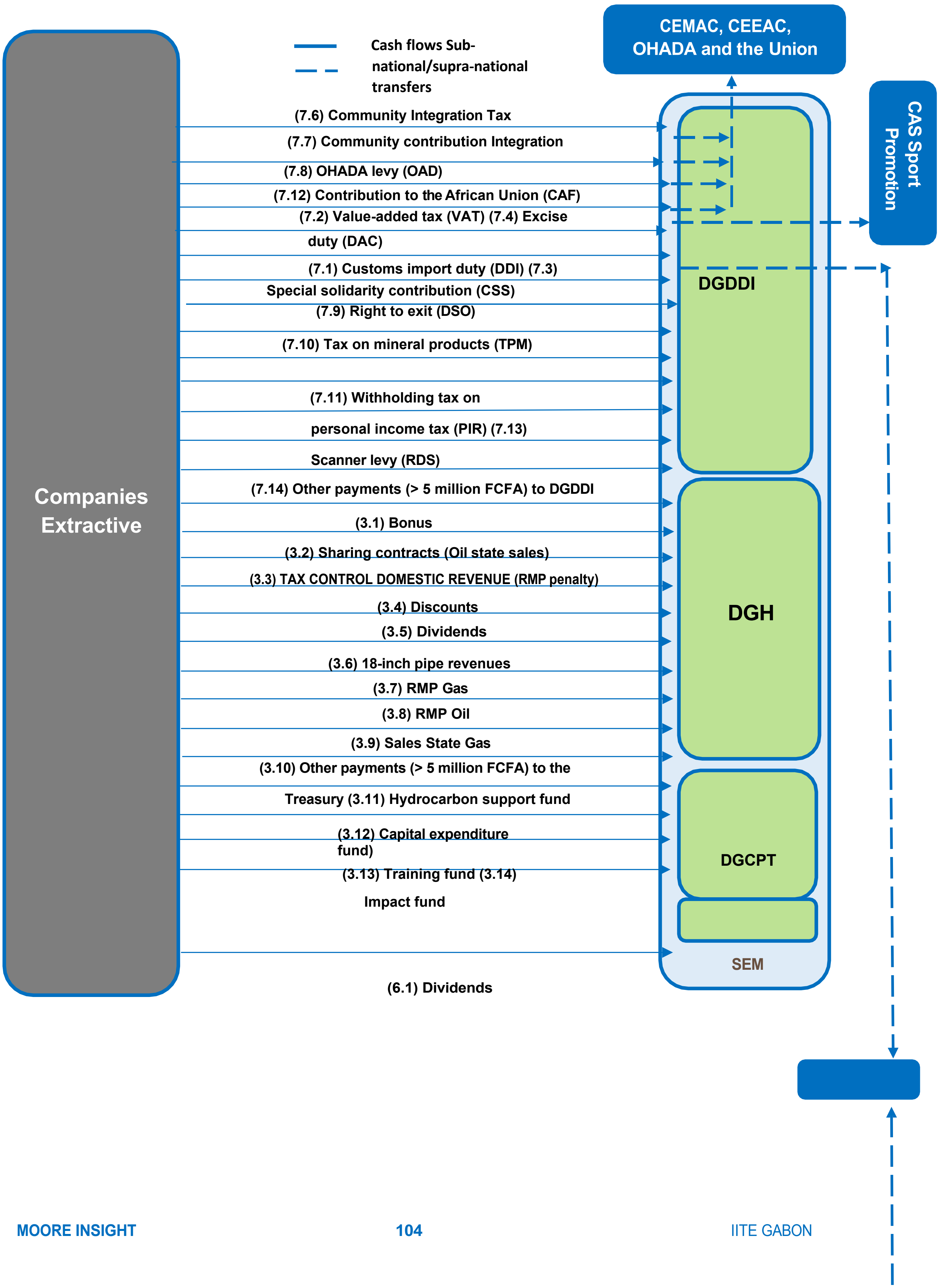
4.3.2 Revenue collection (EITI Requirement 5.2)

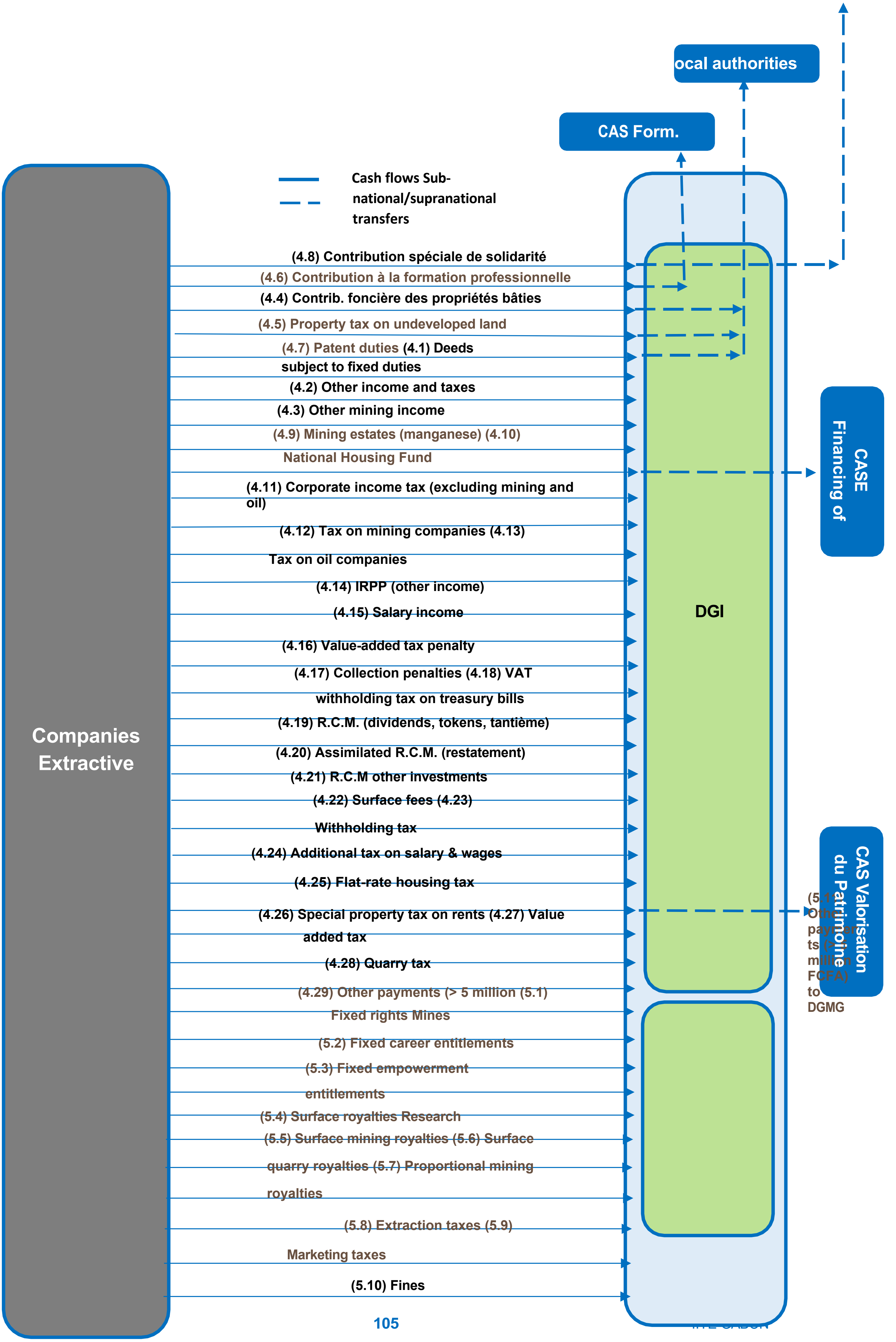
Under the government's budget revenue collection system, all payments due by companies for their extractive activities are made in cash and deposited in a single account at the Treasury.

These payments are settled by several government bodies, mainly the DGI and DGDDI for ordinary taxes, and the DGMG and DGH for specific payments.

The flow chart for payments from the extractive sector can be presented as follows:

Figure 41: Diagram of payment flows from the extractive sector





ocal authorities
CAS Form.
Cash flows Sub-national/supranational transfers
(4.8) Contribution spéciale de solidarité
(4.6) Contribution à la formation professionnelle
(4.4) Contrib. foncière des propriétés bâties
(4.5) Property tax on undeveloped land
(4.7) Patent duties (4.1) Deeds subject to fixed duties
(4.2) Other income and taxes
(4.3) Other mining income
(4.9) Mining estates (manganese) (4.10) National Housing Fund
(4.11) Corporate income tax (excluding mining and oil)
(4.12) Tax on mining companies (4.13) Tax on oil companies
(4.14) IRPP (other income)
(4.15) Salary income
(4.16) Value-added tax penalty
(4.17) Collection penalties (4.18) VAT withholding tax on treasury bills
(4.19) R.C.M. (dividends, tokens, tantième)
(4.20) Assimilated R.C.M. (restatement)
(4.21) R.C.M other investments
(4.22) Surface fees (4.23) Withholding tax
(4.24) Additional tax on salary & wages
(4.25) Flat-rate housing tax
(4.26) Special property tax on rents (4.27) Value added tax
(4.28) Quarry tax
(4.29) Other payments (> 5 million (5.1) Fixed rights Mines
(5.2) Fixed career entitlements
(5.3) Fixed empowerment entitlements
(5.4) Surface royalties Research
(5.5) Surface mining royalties (5.6) Surface quarry royalties (5.7) Proportional mining royalties
(5.8) Extraction taxes (5.9) Marketing taxes
(5.10) Fines
Companies Extractive
DGI
CASE Financing of
CAS Valorisation du Patrimoine
(5.1 Other payments (> million FCFA) to DGMG

DGMG

4.3.3 Income allocation (EITI Requirement 5.3)

Revenues are allocated as part of the budgetary process. The government draws up the budget taking into consideration various parameters relating to sectoral policy, development priorities, the budget deficit and restrictions on state expenditure. In accordance with Article 50 of the new Organic Law N°020/2014 of May 21, 2015, certain revenues can be directly earmarked for specific expenditure, notably when there is a real economic link between a given revenue and the expenditure it finances, or when the donor wishes to earmark funding for a specific purpose. These allocations take the form of annexed budgets, special accounts or specific procedures within the general budget, an annexed budget or a special account.

General budget

Revenues from the extraction or recovery of natural resources by public administrations are paid into a single Treasury account. Consequently, the use of mining and oil revenues cannot be traced back to public expenditure or investment, nor to cost centers or projects.

Ancillary budgets

They report on the operations of unincorporated government departments resulting from their activities in the production of goods or the provision of services giving rise to the payment of fees, when these operations are principally carried out by these departments.

Special accounts

There are two types of special accounts:

- In accordance with the provisions of a Finance Act, earmarked accounts report on budget transactions financed by specific revenues which, by their very nature, are directly related to the expenditure concerned.
- The trade accounts report on industrial and commercial transactions carried out on an ancillary basis by unincorporated government departments.

Special assignment procedures

They include assistance funds, product allocations and credit adjustments.

Fonds Gabonais d'Investissements Stratégiques (FGIS) : The Fonds Gabonais d'Investissement Stratégique (FGIS) was created by decree N°005/2012/PR and is the exclusive manager of the Future Generations Fund, known as the Fonds Souverain de la République Gabonaise (FSRG). The statutes of the FGIS were approved by decree n°0237/PR/2021 of September 15, 2021, approving the statutes of the Fonds Gabonais d'Investissements Stratégiques.

The Future Generations Fund (FSRG) was established by law n°09/98 of July 16, 1998, amended by law n°020/2005 of January 3, 2006 and order n°018/PR/2021 of September 13, 2021.

The mission of the Fonds Gabonais d'Investissement Stratégique is to mobilize national resources from its portfolio and oil production for the benefit of Gabon's infrastructure, economic structure and social sectors, while ensuring the judicious management of funds.

Table 65: FSRG objectives

The objective of this Fund is to manage 10% of annual revenues from Gabon's pertolier sector for the population's current and future investment in an efficient and effective manner.	• ensure that 10% of oil revenues do not lead to volatility in public spending;
	• ensure that revenues from natural resources do not lead to a loss of economic competitiveness;
	• equitable transfer of oil revenues from one generation to the next and
	• using revenues from the oil sector to finance national development priorities, including any initiatives aimed at building an inclusive green economy. •

The minimum capital of the FSRG is provided by :

- a share of the annual amount of the Provision pour Investissement Diversifié and the Provision pour Investissement dans les Hydrocarbures payable by oil companies;

- a share of dividends paid by companies in respect of holdings held by the State;

- all financial income generated by the Fonds Souverain de la République Gabonaise ;

- the entirety of the State's share of the remuneration of the escrowed savings as part of the provisions for restoring oil and mining sites;

- 50% of additional budget revenues corresponding to an overrun in the basic assumptions of the annual Finance Act ;

- donations and bequests.

The shares of the above resources are set by the Finance Act. Once the

minimum capital has been reached, the FSRG is replenished each year by

:

- 25% of investment income;

- a share of all additional budget revenues corresponding to an overrun in the basic assumptions of the annual Finance Act;

- a share of the remuneration of the escrowed savings in connection with provisions for the restoration of oil and mining sites.

The shares of the above resources are set by the Finance Act.

For 2022, article 42 of law n°019/2022 of August 8, 2022, amending the finance law for 2022, provided for the allocation of a quarter of the 2022 budget surplus to the Sovereign Fund of the Gabonese Republic.

Article 15 of Law no. 031/2021 of March 23, 2022 on the Finance Act 2022, provided:

- 25% of the annual amount of the Provision for Diversified Investment and the Provision for Investment in Hydrocarbons owed by oil companies;

- 35% of dividends paid by companies in respect of holdings held by the State ;

- 20% of capital gains generated on FSRG asset disposals.

A commission met in 2022 to determine the annual share of the Provision pour Investissement Diversifié (PID) and the Provision pour Investissement dans les Hydrocarbures (PIH) to be paid to FGIS. According to data communicated by FGIS, this amount was set at 4,364,436,103 FCFA for the year 2022, and was effectively cashed by the fund in 2023. These amounts are broken down by company as follows:

Table 66: Value of FGIS cash receipts in 2023 from PID & PIH in 2022

Details	Amount
Maurel et Prom PID/PIH 2022	872 589 126
Total Energy PID/PIH 2022	557 901 924
Vaalco PID/PIH 2022	691 517 074
Assala Gabon PID/PIH 2022	2 242 427 979
Total PID/PIH	**4 364 436 103**

Source: FGIS

Since November 2022, FGIS has also been the exclusive agent in charge of marketing carbon credits belonging to the Gabonese Republic.

Through the FSRG, FGIS manages several subsidiaries operating in various key sectors of the Gabonese economy, with the aim of helping to improve living conditions for local populations:

- Gabon Power Company (GPC) is the FGIS investment vehicle dedicated to energy and water production infrastructure. The five (5) projects currently being carried out by Gabon Power Company (GPC) under FGIS are :

- Dibwangui hydroelectric power plant: The Dibwangui hydroelectric power plant, in partnership with Eranove and located in the Ngounié province, has an installed capacity of 15 MW.

- KKinguélé Aval hydroelectric power station: With Meridium, the Kinguele Aval hydroelectric power station in Estuaire will have an installed capacity of 34.5 MW. Commissioning is scheduled for the end of 2024, with annual energy production of 205 GWh.

- Ngoulmendjim hydroelectric power plant: The installed capacity of the Ngoulmendjim hydroelectric power plant, in partnership with Eranove and located in the Estuaire province, is 83 MW.

- Owendo thermal power station: The 117.4 MW natural gas-fired power station, co-owned by Wärtsila, is scheduled for commissioning in mid-2023.

- Ntoum 7 water treatment plant: The Ntoum 7 water treatment plant will have a production capacity of 140,000 m3 per day.

- Okoumé Capital: Okoumé Capital is a FCFA 20 billion private equity company, specializing in corporate financing in Gabon and the development of high-growth SMEs as well as local and international start-ups. Okoumé Capital's mission is to create and develop a network of competitive, innovative, profitable, job-creating and responsible SMEs, characterized by increased market share at national and international level. To reinforce its economic financing activities, Okoumé Capital has created the Compagnie Gabonaise de Garantie, which will intervene directly with banks to grant guaranteed loans to companies.

- The urban development company Façade Maritime du Champ Triomphal (FMCT) is the promoter driving and coordinating the development and requalification of the seafront of Libreville's main avenue: Le Champ Triomphal. Its action consists in the sustainable planning and development of the Baie des Rois as a new environmentally-friendly district.

- Regional Infrastructure Supranational Entity (RISE Gabon) is an investment fund for the development of infrastructure in Gabon, born of a partnership between the Republic of Gabon and the Gabonese government.

Islamic Development Bank. With capital of $60 million, RISE Gabon is investing to structure a pipeline of infrastructure projects designed to improve the competitiveness of key sectors of the Gabonese economy and attract private capital.

- Société Commerciale Gabonaise de Réassurance (SCG-Ré): SCG-Ré's corporate purpose is to manage, on behalf of the Gabonese State, the legal cession and underwriting of reinsurance operations, whether conventional or facultative, for all or certain categories of insurance.

- The mission of Luxury Green Resorts (LGR) is to contribute to the development of the tourism sector, to enhance the value of National Parks and to promote employment while respecting the criteria of sustainable development and profitability.

- SETEG is a Gabonese company specializing in electrification and drinking water supply. Through SETEG, FGIS contributes to the provision of goods and services in the water, electricity and telecommunications sectors for the greatest number of Gabonese people.

- Handling Partner Gabon (HPG) has been operating at Libreville's Léon Mba International Airport since 2007. The company combines passenger handling, ramp handling and operations for its airline customers as well as for one-off clients. It contributes to Gabon's attractiveness as an international business destination.

- The Office Pharmaceutique National (OPN) is the purchasing office for public medicines and other health products. Its mission is to prioritize the supply of public health structures and monopolize all hospital drugs. Following the adoption of government reforms in 2020, the FGIS took over management of the OPN and injected 5 billion CFA francs to rebalance the OPN and ensure universal access to medicines, particularly for the most disadvantaged.

FGIS financial situation

FGIS has confirmed that it has not received any payments from extractive companies or transfers from the state budget during 2022.

FGIS has not communicated the financial statements for 2022.

Assistance funds

For the mining sector, the second chapter of the Mining Code introduces 2 types of funds;

- Fonds d'appui au secteur minier (mining sector support fund): financial resources derived from mining revenues and allocated to the Ministry in charge of Mines, in particular for carrying out sectoral studies, developing and promoting mining potential, providing technical assistance to artisanal miners, strengthening the technical capacities of the administration in charge of mines, carrying out controls and audits of operators by the administration in charge of mines, analyzing the economic models of mining operations or projects, and conducting negotiations on mining agreements. This fund is made up of a 5% levy[35] on proportional mining royalties, surface royalties, fixed fees and extraction taxes. Information on the balance and receipts for the year is not available.
- local community development fund: financial resources derived from mining revenues and allocated in particular to the development of socio-economic projects benefiting local communities in the region where mining sites are located. This fund is made up of a 20% levy[36] on the proportional mining royalty, surface royalty and fixed fees, and 15% on the extraction tax. Information on the balance and collections for the year is not available.

[35] Articles 57 and 58 of the Mining Code
[36] Articles 57 and 58 of the Mining Code

For the hydrocarbon sector, Article 212 of the Hydrocarbon Code 2019 provides for 5 funds that the Petroleum Contractor contributes annually, during the term of the hydrocarbon contract, including:

- the local community development fund (FDCL);
- the hydrocarbon support fund; created to advance petroleum research and promotion.[37]
- the hydrocarbon administration equipment fund ;
- the training fund; The Contractor is required to participate in the capacity building of the Hydrocarbons Administration by contributing to the financing of the continuing education and training of the agents of the said Service. This contribution may also be used to train other Gabonese employees in the Hydrocarbons sector designated by the said Administration.[38]
- the fund to mitigate the environmental impact of oil activities.

<u>The FDCL</u>

This fund has been set up under both the mining and hydrocarbons codes. The FDCL rate for the oil sector is set by the CEPP, and for mining companies by articles 57 and 58 of the mining code, with an annual contribution of 20% on proportional mining royalties, surface royalties and fixed duties, and 15% on the extraction tax.

This fund is managed by the DGH for oil companies and the DGMG for mining companies. Furthermore, we have noted that the two codes do not explicitly state that payments from this fund must be made to the Treasury.

Based on the EITI data collected, for companies in the oil sector, there are no direct payments to the State under this fund. Expenditure is incurred directly by extractive companies, which build up a provision each year for the rates and amounts set out in the CEPP.

For companies in the mining sector, and on the basis of EITI data collected, all mining companies pay this contribution to the Caisse des Dépôts et de Consignation (CDC) at Treasury level, with the exception of COMILOG, which instead of disbursing these amounts, sets aside a provision and, at the request of the Ministry of Mines, makes direct expenditures on projects, as presented in Appendix 11.

The table below details FDCL flows by company for the 2 sectors:

Table 67: FDCL situation in FCFA in 2022

Company	FDCL allocation for fiscal 2022	Disbursements in respect of FDCL in 2022	FDCL balance at 12/31/2022 at the company
Perenco Oil & Gas	1 157 546 253	2 111 998 754	2 965 960 395
Maurel Et Prom	-	521 243 839	904 447 564
Totalenergie EP GABON	-	4 363 266	-
Assala Gabon Energy	623 846 000	1 292 872 199	-
Vaalco Gabon SA	155 961 500	215 131 852	-
Total	**1 937 353 753**	**4 145 609 910**	**3 870 407 959**

Source: Declaration forms

Details of FDCL receipts are provided in Appendix 10 of this report.

<u>Other assistance funds</u> :

These funds are managed by the DGH for the hydrocarbons sector and by the DGMG for the mining sector.

[37] Article 26.2 CEPP Type
[38] Article 26.2 CEPP Type

Based on the EITI data collected, these contributions are paid directly to the Treasury. The table below details receipts as declared by the DGCPT:

Table 68: Contribution payments to the DGCPT in FCFA in 2022

Company	Fund for support for hydrocarbons	Fund equipment	Training funds	Environmental Impact Fund	Total
Perenco Oil & Gas	1 258 881 975	1 166 282 801	781 758 906	3 889 688	3 210 813 370
Assala Gabon Energy	672 125 255	776 678 077	890 192 565	343 530 688	2 682 526 585
Maurel Et Prom	133 463 174	92 133 279	-	-	225 596 453
Addax Petroleum Oil & Gas Gabon INC	86 934 282	28 639 505	28 639 505	-	144 213 292
Stream Oil	2 427 732	-	-	-	2 427 732
Total	**2 153 832 418**	**2 063 733 662**	**1 700 590 976**	**347 420 376**	**6 265 577 432**

Source: DGCPT

PID & PIH

Oil companies are required to contribute financially to the diversification of the Gabonese economy through provisions entitled provision pour Investissements diversifies (PID) and provision pour Investissements dans les Hydrocarbures (PIH). The first chapter of the Hydrocarbons Code defines the PID as a financial contribution adapted to the diversification objectives of the Gabonese economy, and the PIH as a contribution adapted to the development objectives of the Hydrocarbons industry within the Gabonese economy.

The PID and PIH are set up at the start of hydrocarbon production. The rates for PID and PIH are based on a percentage of the Contractor's sales, and are set at 1% for PID and 2% for PIH .[39]

The procedures for calculating, settling and building up these provisions are defined in the hydrocarbon contracts. The Contractor and the Gabonese State define the list of sectors of activity and investments eligible for PID & PIH financing.

The State must propose to the Contractor management and operating procedures for the Fonds PID/PIH that guarantee the Contractor or its representatives effective participation in defining the general policy for investments eligible for financing by the Fonds PID/PIH and effective prior and subsequent control of the financial execution of projects financed by the Fonds PID/PIH.[40]

On the basis of the EITI data collected, the PID & PIH set up and the expenditure made under these provisions are detailed in the table below by company:

Table 69: PID & PIH situation in FCFA in 2022

	Endowment for Fiscal 2022			Expenditure in 2022		Balance Provision at 12/31/2022	
	PID	PIH	Other	PID	PIH	PID	PIH
Perenco Oil & Gas	256 594 098	486 463 258	-	236 280 425	124 030 566	607 876 166	1 296 935 908
Maurel Et Prom	2 232 130 034	2 232 130 034	343 115 300	577 535 737	577 535 737	4 848 104 401	4 848 104 401
Totalenergie EP GABON	2 906 919 610	6 587 418 242	-	4 180 612 445	3 342 287 204	11 314 008 453	6 385 905 634
Assala Gabon Energy	4 497 562 564	5 175 913 378	-	1 123 387 053	-	-	-
Vaalco Gabon SA	1 645 879 801	-	337 082 709	-	3 794 921 864	-	-
Bw Energy Gabon SA	852 088 118	960 865 324	-	-	-	-	-
Total	**12 391 174 225**	**15 442 790 236**	**680 198 009**	**6 117 815 660**	**7 838 775 371**	**16 769 989 021**	**12 530 945 943**

Source: Declaration forms

Details of expenditure on PID & PIH are given in appendix 11.

[39] Article 7 Hydrocarbons Code

[40] Article 27.3 of the standard CEEP

4.4 Contribution of the extractive sector to the economy in 2022 (EITI Requirement 6.3)

4.4.1 Contribution to government revenue

According to the BEAC Annual Report[41] , the contribution of the extractive sector to government revenues in 2022 will be 68%, as follows:

Table 70: Contribution of the extractive sector to government revenue in 2022

Indicators	(In billions of FCFA)	Weight %
State revenues	2 306	
Revenue from the extractive sector Revenue from the mining sector extractive	1 570	68%

Source: BEAC Annual Report 2022 - page 131: B11. Table of Financial Operations of CEMAC States

4.4.2 Contribution to Gross Domestic Product (GDP)

According to data provided by the Direction Générale de l'Economie of the Ministère de l'Economie et la Relance, the contribution of the extractive sector to budget revenues in 2022 will be 30.25%, as follows:

Table 71: Contribution of the extractive sector to GDP in 2022

Indicators (in billions of FCFA)	2022	Contribution
Nominal * GDP	**13 143,7**	
Extractive sector revenues	**3 976,6**	**30,25%**
Crude oil	***3 600,7***	**27,39%**
Mines	***375,9***	***2,86%***

Source: DGEPF data: table on page 112 GDP growth by demand from 2020 to 2022

4.4.3 Contribution to exports

According to the BEAC Annual Report[42] , the extractive sector will account for 95% of the country's exports in 2022:

Table 72: Contribution of the extractive sector to the country's exports in 2022

Indicators	2021 (In billions of FCFA)	Weight
Total exports from Gabon	**10 421,60**	
Crude oil	5 752,80	55%
Manganese	4 127,20	40%
Gold	52,40	1%
Total extractive sector contribution	**9 932,40**	**95%**
Exports of other products	**489,20**	**5%**

Source: BEAC Annual Report 2022 (page 146 B16. Gabon's main exports (FOB)

4.4.4 Contribution to employment

According to the "Tableau de bord de l'économie gabonaise 2022", the percentage of the working population employed in the oil sector is 2.27%, and in the mining sector 1.43%, giving an overall contribution of 3.70%.

[41] h ttps://www.beac.int/wp-content/uploads/2023/10/Rapport-annuel-BEAC-2022.pdf

[42] h ttps://www.beac.int/wp-content/uploads/2023/10/Rapport-annuel-BEAC-2022.pdf

Table 73: Contribution of the extractive sector to employment

Order	Branch of activity	2021	Contribution
1	Hydrocarbons sector	4 209	2,27%
2	Mining sector	2 646	1,43%
Contribution of the extractive sector		**6 855**	**3,70%**
Employment Total		**185 027**	

Source: DGEPF -Evolution of employment in the modern sector - Page 128
Source: DGEPF -Evolution of employment by sector of activity - Page 130

A breakdown of the workforce by company and gender is presented in Appendix 14 of this report.

4.5 Beneficial ownership (EITI Requirement 2.5)

4.5.1 General overview

The risk of corruption is a major global concern, compromising sustainable development, democracy and exacerbating socio-economic inequalities. It constitutes a significant obstacle to the achievement of sustainable development goals, and affects all levels of society, be they nations, regions or communities. In Gabon, the fight against corruption is of crucial importance in mitigating its harmful effects in the administrative, economic, political and social spheres. This fight focuses on raising awareness, building institutional capacity and working with all stakeholders in line with international standards.

Gabon has strengthened its anti-corruption initiatives since 2003 by establishing specialized institutions. Despite these efforts, the progress made is not reflected in Transparency International's Corruption Perception Index (CPI) ranking, as shown by Gabon's stable position in this ranking between 2004 and 2019.

2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
31	32	32	35	34	37	34	35	3,0	2,8	2,9	3,1	3,3	3,0	2,9	3,3

Anti-corruption efforts in Gabon are based on several international conventions, such as the United Nations Convention against Corruption and the African Union Convention on Preventing and Combating Corruption. On the legal front, the country has adopted laws such as Law n°041/2020, extending the scope of the fight against corruption to the private sector. The PrECIS concept, developed as part of the National Strategy to Combat Corruption and Money Laundering (DSLCCBC 2012-2022), focuses on prevention, education, incentives for ethical behavior, and the repression of corrupt acts. Gabon is also participating in a pilot project to measure illicit financial flows in Africa, supported by organizations such as UNCTAD and the UNECA. A recent study on fraudulent declarations in international trade revealed significant illicit practices, mainly in the oil, forestry and mining sectors. As part of its future efforts, Gabon plans to carry out a national diagnostic on the fight against corruption for the period 2023-2030, aimed at strengthening prevention and detection mechanisms.

4.5.2 Legal framework for real property in Gabon

We noted the absence of a public register of beneficial owners of companies operating in the extractive sector in Gabon, as well as the lack of a clear definition of the notion of control and beneficial owner in the country's mining and petroleum laws. EITI Gabon has not yet implemented a plan for EITI Requirement 2.5.

In Gabon, bodies such as the Ministry of Good Governance and the National Commission for the Fight against Illicit Enrichment are responsible for combating illicit financial flows. In addition, the Agence Nationale d'Investigation Financière (National Financial Investigation Agency) monitors financial flows in relation to financial institutions, in accordance with the regulations in force in Central Africa.

4.5.3 Disclosure of beneficial ownership information as part of the EITI report covering the year 2022

The EITI 2019 standard requires countries and companies to publicly disclose information on the beneficial ownership of extractive companies. This obligation concerns companies involved in the oil, gas or mining sectors, and includes the identity of beneficial owners, their degree of participation and the modalities of control. Countries facing obstacles to implementation may request an adaptation of this requirement.

Gabon does not have a beneficial ownership disclosure policy. The GMP has decided to include beneficial ownership information in the declarations of government entities and extractive companies. Required information includes the name, nationality, country of residence, politically exposed persons and contact details of beneficial owners.

In the absence of a binding legal framework, Gabon plans to comply with EITI requirement 2.5 by seeking an adapted implementation. This could involve partial disclosure of the required information and taking into account ongoing reforms. This approach will be incorporated into the Gabon EITI GMP work plan.

4.5.4 Data collection for the EITI 2022 report

Given the absence of a legal framework relating to beneficial ownership, and with reference to the GMP's decision to adopt the normative definition for collecting data on beneficial ownership within the extractive companies included in the conciliation perimeter. The data collected within this framework can be summarized as follows:

Table 74: Data collected on real property

Real estate data		Number	% of number of companies
Companies required to disclose real property data	Number of companies reporting comprehensive data on real estate	2	11%
	Number of companies reporting incomplete data on real estate	2	11%
	Number of companies that did not report data on real estate	8	44%
Companies are not obliged to disclose data on real property	State-owned company in the extractive sector	2	11%
	Listed companies	4	22%
Total		**18**	**100%**

Source: Declaration forms

Details by company are given in Appendix 2.

4.6 Management and monitoring of the environmental impact of the extractive sector (EITI Requirement 6.4)

4.6.1 General overview

The progress made by Gabon over the last ten years is internationally recognized, particularly in terms of forest conservation, environmental protection, sustainable development, the fight against climate change and gender equality. The country has set a target of creating 187 million carbon credits over the period 2010-2018, certified by the UN REDD+ mechanism. With 88% forest cover, Gabon is the 2nd most forested country in the world, storing around 18.9 billion tonnes of CO_2 in its forests.

Gabon has achieved satisfactory rankings in environmental protection and sustainable development, with specific policies in place. On the climate front, the country has drawn up various reports and plans in line with international standards. It is committed to remaining carbon-neutral and maintaining its net removals at 100 million tCO2eq per year. By 2030, gross emissions from the forestry sector are expected to reach 30.4 million tCO2eq, with measures to reduce emissions from the energy and agriculture sectors.

Gabon has ratified several international treaties to promote gender equality, peace and security, thus strengthening its framework for intervention. Further efforts are needed to achieve the shared prosperity set out in the Emerging Gabon Strategic Plan. Actions are recommended to strengthen environmental protection, sustainable development, the climate agenda and the forest carbon market, with an emphasis on stakeholder inclusiveness and transparency.

Specific measures are proposed to build capacity, such as the development of REDD+ strategies, offset mechanisms and training in international certification standards. The "One Forest Summit" resulted in the "Libreville Plan", which includes payment mechanisms for environmental services, the production of high-quality carbon credits and initiatives to protect carbon and biodiversity reserves. With regard to gender equality, actions are recommended to integrate this approach into national policies to combat climate change, and to enhance the role of women.

4.6.2 Legal framework

In Gabon, environmental protection and climate change are governed by the texts and provisions set out below:

- Loi n° 016/2001 portant Code forestier en République Gabonaise (Version consolidée du code forestier de juin 2014) ;
- Decree n°000539/PR/MEFEPEPN of July 15, 2005 regulating environmental impact studies;
- Arrêté n°002/PM/MEPNRT du 14 avril 2006 fixant les modalités de délivrance de l'agrément pour la réalisation des études d 'impact sur l'environnement ;
- Decree n°000519/PR/MEPNV of July 11, 2008 creating and organizing the National Authority for the Clean Development Mechanism;
- Ordinance n°020/PR/2013 of February 28, 2013 on sustainable development in the Gabonese Republic;
- Law n°02/2014 of August 1, 2014 on the orientation of sustainable development;
- Loi n°007/2014 du 1er août 2014 relative à la protection de l'environnement en République Gabonaise;
- Decree n°00212/MEPPDD of July 21, 2017 establishing and organizing the Commission Nationale d'Affectation des Terres; and
- Ordinance n°019/2021 of September 13, 2021 on climate change.

4.6.3 Institutional framework

The Ministry of the Environment was first set up in Gabon in the 1970s in response to national political awareness of the need to preserve natural ecosystems.[43]

In 1985, the Direction Générale de l'Environnement et de la Protection de la Nature (DGEPN) was formally established as the administrative and technical entity serving this important Ministry, alongside the Centre National Anti-Pollution, which was dissolved in 2020.

[43] https://www.environnement-gabon.com/about/presentation%20generale.php

The DGEPN is a Directorate General of the Ministry of Water, Forests, Sea and the Environment, responsible for the Climate Plan and the Land Allocation Plan.

Its missions are set out in Decree n°00182/PR/MEFMEPPAT of July 12, 2021 reorganizing the General Directorate for the Environment and Nature Protection, and repealing Decree 913/PR/MEPN of May 29, 1985.

It is organized around five departments, as well as decentralized and support services, which work together to protect, sustainably develop and improve quality of life in the regions.

Since then, the DGEPN has contributed to the adoption of 2 environmental codes, namely law 19/93 and law 007/2014, which are still in force.

4.6.4 Environmental impact assessment

The specific provisions applicable to environmental protection in the Gabonese Republic are set out in Law No. 007/2014 of 31/07/2014 on environmental protection, as well as in the provisions of Article 47 of the Constitution.

Article 6 of Law N° 007/2014 of 31/07/2014 defines the impact study as the initial study that aims to assess the environmental consequences of a project in order to know and limit its negative impacts or enhance its positive impacts. It forms part of a regulatory application process and is the most appropriate tool to enable public authorities to assess the merits of the application for authorization.

An environmental impact assessment is carried out prior to any project that is likely to harm the environment, and must be submitted to the Ministry in charge of the environment for review, in accordance with current legislation. [44] After review by an impact assessment committee at the Ministry of the Environment, authorization is granted .[45]

Environmental impact assessment procedure

Environmental impact studies are regulated by Decree N°000539/PR/MEFEPEPN of 15/07/2005[46] . A procedural manual[47] has been drawn up by the Ministry of the Environment and Nature Protection. It supports this decree, regulating Environmental Impact Studies, and can be summarized as follows:

Table 75: Environmental impact study procedure

Phase	Procedure
1. Submission of project notice	At this stage, the promoter submits general information about his project to the Direction Générale de l'Environnement et de la Protection de la Nature (D.G.E.P.N). The project notice must contain: - name and contact details of promoter ; - PROJECT TITLE ; - objectives and rationale; - SITE LOCATION ; - description of the project and its alternatives ; - environmental components and main constraints to project implementation ; - main impacts ; - timetable ; - legal status ; - nature and volume of planned activities ; - location and description of permanent installations ; - technical and financial capabilities ;

[44] Article 30 law N° 007/2014 of 31/07/2014
[45] Article 33 law N° 007/2014 of 31/07/2014
[46] https://journal-officiel.ga/7423-000539-pr-mefepepn-/
[47] https://faolex.fao.org/docs/pdf/Gab175563.pdf

Phase	Procedure
	- further information
2.preliminary project assessment	As soon as notice of the project is received, the Comité Interministériel des Etudes d'impacts is set up. A visit to the project site, organized by the promoter and at his expense, is then initiated (article 2 of decree 539). The Committee then has a period of one month from receipt of the project's notice to reach a decision and issue the developer with a technical approval form. There are two possible cases: - EIA required: the developer is obliged to carry out an environmental impact assessment. - EIA not required: the proponent is required to prepare a notice of impact on impact statement. The Notice on environmental environmental impact assessment procedure.
3. drafting and validation of terms of reference references	Before carrying out the EIA, the developer is required to draw up the terms of reference for the future study, which are to serve as the basis for the scoping study, and to submit them to the Direction Générale de l'Environnement et de la Protection de la Nature for validation.
4. Completion of the E.I.E. and public consultations	The developer or his agent carries out the environmental impact study in accordance with the framework (or scoping study) validated by the Direction Générale de l'Environnement. He is required to organize public consultations in order to gather the public's opinion on the study carried out. The minutes of these consultations must be appended to the project document. EIA report.
5. Submission of E.I.E. report	In accordance with article 5 of decree 539 regulating E.I.E. in Gabon, the promoter is required to send the Minister of the Environment fifteen (15) copies of the impact study report on the environment.
6. Committee opinion	Once the copies of the EIA have been submitted, the developer publishes a press release in a local newspaper for three days, inviting consultation of the study submitted to the environmental authorities. The Comité Interministériel des Etudes d'Impacts then proceeds to a examines the impact study report and the minutes of public consultations, then issues a reasoned technical opinion on the study.
7. Competent authority's decision	Within the framework of legislation on classified installations, and following technical advice from the interministerial committee for impact studies, the competent authority issues an authorization order or a declaration receipt. in other cases, a certificate of conformity is issued by the authority in accordance with article 5, paragraph 2 of decree 539 regulating E.I.E. in Gabon. An unfavorable opinion may lead to further studies or outright rejection of the application. request for authorization.
8. Implementation of project	The promoter who has obtained his authorization, approval or can implement its project.
9. Monitoring and follow-up	Monitoring and follow-up consist in implementing the environmental and social management plan (ESMP). This includes observing and measuring, over a given period, the nature, intensity and evolution of impacts, particularly those presenting risks. This task is the responsibility of both the promoter and the DGEPN. A monitoring program is agreed by both parties.

Source: EIA procedure manual

The EIA is a study assessing the direct or indirect impact of a project on the ecological balance, quality of life and living environment of people living in the project area and adjacent areas[48] . The components of an environmental impact assessment (EIA) are as follows:

Table 76: EIA components

[48] Article 2 decree N°000539/PR/MEFEPEPN of 15/07/2005

Element	Description
1. Project definition	The project definition aims to identify the promoter, specify the legal and institutional framework and present it in detail: - Developer - Legal and institutional framework. - Detailed presentation of the project. It must also include the expansion plan and the conditions for reclaiming the site after operation. This first phase of the study includes two types of plans: - - a site plan (minimum scale 1:2500) of the area surrounding the facility, showing buildings and their use, public roads, water points, and ecological and cultural sites; - a map of the site (minimum scale 1:2500) of the area surrounding the facility, showing buildings and their use, public roads, water points, and ecological and cultural sites - an overall plan on a scale of at least 1/200, showing the proposed layout of the facility and, up to a distance of at least 35 meters, the use of surrounding buildings and land. - a map on a scale of 1:10,000 or, failing that, 1:20,000, showing the location of the proposed facility.
2. Analysis of the initial state of the site and its environment	It consists of describing the initial state of the site, focusing on the Valued Ecosystem Components (VECs) and environmental processes, as well as their interactions and interconnections: - Natural environment: geographical aspect of the site, geological and hydrogeological data, fauna and flora, landscape, meteorological data and identification of existing nuisances, - Human environment: The developer must analyze demographics, housing (type, density, morphology), economic activities (industrial, craft, etc.), protected areas, etc. and the epidemiological situation
3. Impact analysis	This is an analysis of the project's direct and indirect, positive and negative, temporary and permanent consequences on the environment. The proponent must analyze the following parameters: - Impacts on the natural environment: The assessment of impacts on the natural environment highlights the changes that the project may bring about in the components of the physical environment (soil and subsoil, surface and groundwater, air, landscape, etc.) and the biological environment (flora and fauna). - impacts on the human environment: land (impacts on land use and land rights) and socio-economic organization (impacts on the health and safety of local communities). populations, economic development and lifestyle)
4. Analysis of project variants	The aim of this stage is to demonstrate that the project variant selected by the promoter is the best option in technical, economic and environmental terms. This stage includes the following elements: - identification of relevant project variants in relation to the receiving environment ; - description of variants in relation to project constraints ; - comparative analysis of variants; and - justification for the chosen variant.

Element	Description
5. Mitigation and compensation measures	This is the set of means envisaged to prevent, reduce, compensate for or eliminate the negative impacts of the project on the environment. The main mitigation measures will concern : - protection of natural resources (water, fauna, flora, etc.); - effluent management (liquid and gaseous); - the management of pollution (light emissions olfactory emissions...) ; - waste management ; - controlling social impacts; - compensation ; - others.
6. Environmental and social management plan	The environmental and social management plan is the consolidation of the measures identified during the study preparation process. It identifies impacts, mitigation measures, performance or objectively verifiable indicators for resolving environmental problems, responsibilities and costs for each measure. It is essential to monitor and follow up the implementation of this environmental and social management plan during project execution. Indeed, the mitigation or compensation measures recommended during the EIA process require monitoring and follow-up to assess their effectiveness, and to define, where necessary, the measures to be implemented. alternative measures.
7. Appendices	The appendices include the following documents: - main legal bases ; - terms of reference for the environmental impact study ; - maps and drawings ; - laboratory results ; - minutes of public consultation sessions ; - detailed inventory methods and results ; - bibliographical references; and - other documents deemed useful for understanding the project as a whole.

Source: EIA procedure manual

Articles 78, 117 and 121 of the Mining Code stipulate that any application for a quarrying authorization or permit, a small-scale mining permit or a large-scale mining permit must include an environmental and social impact assessment validated in accordance with the provisions of current legislation.

For the hydrocarbons sector, Article 171 of the Code simply states that the provisions of current legislation on quality, hygiene, health, safety, security and the environment apply to the hydrocarbons sector, particularly with regard to impact studies and environmental and social management plans.

For the year 2022, the DGMG has provided us with a list of environmental and social impact studies to be carried out in the mining sector in 2022;

Table 77: Environmental and social impact assessments carried out in the mining sector in 2022

COMPANY	PROJECT TITLE	START EMENT	PROVINCE	EIES/P GHG availa ble (s)	PERIO DE	EIES Validated (s)	CERTIFI CATE OF CONFRM ITE available at DRM
ALPHA CENTAURI MINING (ACM)	Project to mine alluvial and eluvial deposits in the Mboumi gold district near Ndjolé	Abanga-Bigné	Middle Ogooué	YES	Apr-22	YES	NO

ALPHA CENTAURI MINING (ACM)	Small-scale gold mining project at Ntsénkélé	Ivindo	Ogooué-Ivindo	YES	Dec-22	Current process	
CIMAF	Clay quarrying project at Village Bakota (Commune d'Owendo)	Komo-Mondah	Estuary	YES	july-22	YES	NO

COMPANY	PROJECT TITLE	START EMENT	PROVINCE	EIES/PGHG disponible (s)	PERIO (s)	EIES DEValidée	CERTIFICATE OF CONFRMITE available at
COMPAGNIE MINIERE DE L'OGOOUE (COMILOG)	Mouanda metallurgical complex	-	Upper Ogooué	YES	2022	Current process	
GLOBAL MINE DEVELOPPEMENT (GMD)	EKATA small-scale gold mining project	Zadié	Ogooué-Ivindo	YES	oct-22 YES		NO
NEW GABON MINING	Environmental Impact Assessment and Social relative à la mise en conformité réglementaire de l'exploitation minière sur le site de BINIOMI, Franceville		Haut-22 Ogooué	YES	may-	Current process	
	Environmental and Social Impact Assessment for the environmental compliance of the Lastourville storage terminal		Haut-Ogooué	YES	May-22		
	Environmental Impact Assessment and Social aspects of the environmental compliance of the BENGUIA storage terminal		Top-Ogooué	OUI	June-22		
	Environmental and Social Impact Assessment of the Okondja manganese mining site (LEBAYE): compliance of facilities		Upper Ogooué	YES	June-22		
	YINHE MINING project small-scale gold mine at LESSOKA	Lolo-Bouenguidi	Ogooué-Lolo	YES	2022	Current process	

Source: DGMG

For the hydrocarbons sector, the DGH has confirmed that between March 2022 and March 2023, 13 studies have been validated and 25 studies are being processed. Details were not provided.

Environmental impact monitoring

An environmental impact assessment report and an environmental and social management plan are now required by law. Article 85 of the Mining Code stipulates that "Under penalty of nullity, the activity reports submitted quarterly by the holder of a temporary operating permit or a permanent quarrying permit must highlight the impact on the environment and the measures taken to optimize management of the impact of the operation. Failure to comply with this obligation exposes the author to the penalties laid down for failure to submit reports.

For the hydrocarbons sector, the CEPP standard contract, in article 24.1.(v), stipulates that a quarterly report on quality, hygiene, health, safety, security and the environment (QHSSSE) must be sent to the State, via the Hydrocarbons Administration, the DGH.

In addition to these quarterly reports, an Environmental and Social Management Plan (ESMP) must be drawn up and regularly updated by holders of mining and oil permits and titles, in accordance with Articles 164 of the Mining Code and 170 of the Hydrocarbons Code. These reports and plans must be forwarded either to the DGH for the hydrocarbons sector, or to the DGMG for the mining sector, as well as to the Minister in charge of Mines, the Minister of the Environment and the local authorities concerned.

Article 8 of Decree N°000539/PR/MEFEPEPN of 15/07/2005 stipulates that "The promoter holding an authorization from an administrative authority is required to submit to the Minister of the Environment an annual report on the implementation and monitoring of its environmental management plan. This report must include all necessary information on the project's environmental management and protection measures".

4.6.5 Environmental expenses

As part of the preparation of this report, companies were asked to disclose information on the amount of environmental expenditure; 4 categories of expenditure were identified: site rehabilitation fund, environmental impact fund, payments to the Agence Nationale des Parcs Nationaux du Gabon (ANPN) and other mandatory and voluntary environmental expenditure.

Site rehabilitation fund

For the hydrocarbons sector

The site rehabilitation fund is defined as a financial endowment set up and paid by the contractor and intended to meet expenses relating to site rehabilitation operations and managed jointly by the contractor and the State.[49]

The fund is domiciled in Gabon in an account with the Banque des États de l'Afrique Centrale or a Gabonese credit institution chosen by agreement between the parties and subject to supervision by the Commission Bancaire de l'Afrique Centrale. It may not be seized and is used exclusively for its intended purpose.[50]

For the mining sector

Every holder of a mining permit or title is required to implement rehabilitation measures and define a plan for monitoring and supervising the quality of rehabilitation of the mining site, in accordance with the closure plan51.

Mining companies are authorized to set aside a provision for the rehabilitation of mining sites. The provision referred to in the above paragraph is domiciled in a local bank accredited to international standards, for the purpose of covering the provision for rehabilitation. This provision may be used by the holder of a mining permit or title at any time, for the sole purpose of fulfilling the obligation to rehabilitate mining sites. The procedures for setting up this provision, its rate and its ceiling, which are not subject to a time limit, are specified in the mining agreement.[52]

Based on the EITI data collected, the balance of this fund at 31/12/2022, broken down by oil company, is as follows:

Table 78: Site rehabilitation funds by company at 12/31/2022

Company	Allocation for the year 2022	Expenditure amounts in 2022	Balance Provision at 31/12/2022
Perenco Oil & Gas	-	340 235 627	280 458 037 532
Totalenergie EP GABON	2 056 008 695	2 521 284 838	187 230 927 815
Vaalco Gabon SA	2 366 996 405	4 109 897 448	24 135 178 461
Bw Energy Gabon SA	8 350 105 363	-	14 838 889 542
Total	**12 773 110 463**	**6 971 417 913**	**506 663 033 350**

Source ; Declaration forms
*USD amounts have been valued at 623.846

Environmental Impact Fund

Article 212 of the Hydrocarbons Code establishes a special fund to mitigate the impact of oil activities on the environment. Receipts declared by the DGCPT under this fund are detailed in the following table:

Table 79: Environmental impact fund revenue

[49] Article 9 hydrocarbons code
[50] Article 176 of the Hydrocarbons Code
[51] Article 153 mining code
[52] Article 156 mining code

Company	Value in FCFA
Perenco Oil & Gas	3 889 688
Assala Gabon Energy	343 530 688
Total	**347 420 376**

Source: DGCPT

Payments to the National Parks Agency

The Agence Nationale des Parcs Nationaux is a public scientific and environmental establishment, abbreviated to ANPN, hereinafter referred to as the Agency. It has legal personality and administrative and financial autonomy. Its head office is in Libreville.

Article 47 of law n°003/2007 of August 27, 2007, relating to national parks, specifies that "the Agency's resources are made up of:

- own resources or revenue from park activities;
- income from its services;
- government grants and subsidies;
- transfers under trust agreements
- the proceeds of taxes or levies allocated to it;
- the proceeds of fines and confiscations allocated by the State and distributed according to a key defined by regulation; and
- grants, donations and bequests of any kind.

According to the EITI data collected for this report, payments to the ANPN by extractive companies in 2022 break down as follows:

Table 80: Payments to the National Parks Agency

Company	Mandatory environmental expenditure	Environmental expenditurea the volunteers	Total
Perenco Oil & Gas Gabon	340 247 100		340 247 100

Source : Declaration form

Details of these expenses are given in Appendix 12.

Other mandatory and voluntary environmental expenditure.

As part of the preparation of this report, extractive companies were asked to disclose information on the amount of mandatory and voluntary environmental expenditure as at 31/12/2022. The data collected is as follows:

Table 81: Mandatory and voluntary environmental expenditure

Company	Amount in FCFA
Perenco Oil & Gas	62 384 600

Source : Declaration form

Details of these expenses are given in Appendix 12.

4.7 Audit practices and quality assurance in Gabon (EITI Requirement 4.9)

4.7.1 Mining companies

Under Article 702 of the Uniform Act on Commercial Company Law and the Economic Interest Grouping of the Organization for the Harmonization of Business Law in Africa (OHADA), public limited companies must appoint a statutory auditor and a deputy. Publicly traded companies must have at least two Statutory Auditors and two alternates.

For limited liability companies, the appointment of a statutory auditor is compulsory if certain thresholds are reached: balance sheet total in excess of 125 million FCFA, sales in excess of 250 million FCFA, and permanent headcount in excess of 50.

Title 2 of Gabon's General Tax Code gives the DGI the right to control taxation. In the hydrocarbons sector, oil operations require specific accounting and the filing of a corporate income tax return by the contractor, in accordance with the conditions of ordinary law.

The State may examine and verify accounting documents every calendar year by the competent departments of the Ministries of the Economy and Hydrocarbons, as an exception to the provisions of ordinary law. In the mining sector, the services of the Ministry of Mines have the power to reclassify or reassess apparent realities such as legal disguises, undervalued declarations, fraud, loss of tax revenue or manipulation of tax documents.

4.7.2 State-owned enterprise

In addition to the obligations to certify accounts laid down in the OHADA Uniform Act on the law governing commercial companies and economic interest groups, the accounts of state-owned companies are audited and certified by the Cour des Comptes, which must send its certification report to Parliament and the President of the Republic[53] . For 2022, GOC has submitted its financial statements for the year 2022, while SEM has submitted the auditor's report without the financial statements.

4.7.3 State accounts

The Cour des Comptes is the body responsible for the judicial control of the budgetary and accounting operations of the State's public administrations. It is the State's highest court for the control of public finances, established by article 77 of the 1991 Constitution. Its organization, operation and composition are defined by the current organic law.

The Cour des Comptes is responsible for auditing public finances, and advising and informing the government and Parliament. Each year, it submits a report on the previous year's performance and related accounts. More in-depth audits may be carried out at the request of Parliament.

The communications of the Cour des Comptes include various reports such as the report to the President of the Republic, the report on the execution of the Finance Acts, and the report on the certification of the State's accounts, among others. Publication of these reports is not prohibited by current legislation, and the Cour des Comptes has the power to decide whether or not to publish them. Each judicial year, a report is submitted to the President of the Republic, including observations on audits carried out during the previous year.

4.7.4 Adoption of International Standards on Auditing in Gabon

In compliance with Requirement 4.9 of the 2019 EITI Standard, the data reported by reporting entities must be prepared on the basis of accounts audited in accordance with international auditing standards. In this regard, a workshop was organized in partnership between the Ministry of Economy, Forecasting, Development Programming and the United Nations Development Programme (UNDP) from December 10 to 21, 2019 at the Institute of Economy and Finance in Libreville. The workshop devoted to risk management, auditing and internal control was conducted as part of the PACLEI- Commission Nationale de Lutte contre l'Enrichissement Illicite (CNLCEI) and Agence Nationale d'Investigation Financière (ANIF) project.

[53] http://www.tresorpublic.ga/wp-content/uploads/2020/03/LOI-ORGANIQUE-N%C2%B011-94-FIXANT-LORGANISATION-LA-COMPOSITION-THE-COMPETENCES-THE-FUNCTIONING-AND-THE-RULES-DE-PROCEDURE-DE-LA-COUR-DES-COMPTES.pdf

A report was produced from this workshop and circulated as a working document. The report includes a chapter dealing with governance issues, specifically the internal control reference frameworks and the INTOSAI guidelines on internal control standards, and the control context and environment. The chapter cites the three internal control reference frameworks: The Internal Control - Integrated Framework, also known as the COSO Report or simply COSO (Committee of Sponsoring Organisation of the Treadway Commission), of American origin; The Internal Control Guidance for Directors on the Combined Code known as COCO 4, of Canadian origin; The Turnbull Guidance or Turnbull 5, which is of British origin.

It is noted that the legal framework for auditing is incomplete, as the auditing standards applicable in Gabon have not been defined. In addition, a memorandum of understanding between the INSTOSAI Development Initiative (IDI) and the Gabonese Court of Accounts relating to the implementation of the program on the independence of supreme audit institutions was signed in Libreville by the First President of the Court of Accounts on September 27, 2017.

In a presentation by the first President of the Chamber to the Court of Auditors, of the approach to be used of principles and standards, the fundamental principles are the International Standards of Supreme Audit Institutions (ISSAI) establish the organizational prerequisites for the proper functioning and professional conduct of SAIs, including the generally recognized professional principles that underpin effective and independent auditing of public sector finances.

- Auditing standards :
- ➢ISSAI 100: Fundamentals of Government Auditing outlines the fundamental principles of government auditing and defines
  the authority of the ISSAIs by setting out the fundamental principles that apply to all public finance audit missions, whatever their form or context.
- ➢ISSAI 200: Principles of financial auditing supplements the fundamental principles set out in ISSAI 100, with particular reference to the specific context of audits of financial statements.
  financial statements by setting out key principles relating to the audit of individual or consolidated financial statements, or of specific elements of financial statements. - In the context of our work, the certification of declaration forms will focus on 4 specific aspects
- ➢ISSAI 400: the principles of compliance auditing is based on the fundamental principles of ISSAI 100 while developing them to suit the specific context of compliance auditing.
  standards. ISSAI 400 therefore forms the basis of the standards for conformity audits.

Control guidelines for financial audits

- ❖ ISSAI 2200 to 2899
- ✓ Planning (ISSAI 2300) :
  - Getting to know you
  - Risks of material misstatement
  - Internal Control System (Risk of Non-Control)
- ✓ Review Report :
  - Field work
  - Collecting evidence (ISSAI 2500)
  - Analytical audit procedures (ISSAI 2520)
- ✓ Opinion: Opinion/Conclusion (ISA 700, ISRS 4400, ISAE 3000)

5 SCOPE OF THE ITIE GABON 2022 REPORT

Information concerning the sectors covered, reporting limitations, materiality threshold, payment flows, government entities and extractive companies, acceptable margin of error, reliability and assurance of data submitted by reporting entities is presented in the table below.

Features	Information
Sectors covered	Hydrocarbon and mining sectors subject to disclosure of revenue and other contextual information
Reporting limitations	- Lack of TINs in permit lists provided by DGMG - Non-availability of exhaustive list of extractive sector revenues - Shortcomings in the list of revenues from the extractive sector in 2022 submitted by the DGCPT - The lists of revenues collected by the DGI and DGDDI do not include payment flows from certain companies operating in the extractive sector in Gabon in 2022, and part of the revenues from the extractive sector confirmed by the DGDDI is not disaggregated by payment flow. - The list of transfers of mining and oil revenues during 2022 to various State entities, communes, local authorities and specific funds has not been communicated by the DGCPT. - For the list of revenues submitted by the DGDDI, there are NIFs without company names, and also for the same NIF the company name is different. - The information provided by the DGDDI on exports contained inconsistencies in terms of unit (Kg instead of bbl), valuation and destination of crude oil shipments. - DGH has declared a state oil share of 6,688,304 barrels for 2022 without 2022 PCOs. - The state of the State's direct and indirect holdings in extractive companies during 2022 is not available. - Lack of data or documented monitoring of the artisanal mining sector and on a small scale in Gabon.
Materiality threshold	Total preliminary revenues reported: 1,326,013.97 million F.CFA Cumulative number of companies in the oil sector: 13 for a cumulative % of 99.15%. Cumulative number of mining sector companies: 5 for a cumulative % of 98.12% Materiality threshold: 66 million. The unilateral declaration is effective for companies not included in the reconciliation scope.
Payment flows	See section 5.1.2
Government entities and extractive companies	**<u>Government entities</u>** See section 5.1.3 **<u>Mining companies (18)</u>** See section 5.1.1
Features	**Information**

Acceptable margin of error	It concerns reconciliation differences (after adjustments) between payments from extractive companies' declarations and revenues from government declarations. Amount above which collection of supporting documents is required (unresolved discrepancies): 5 million FCFA
Reliability and assurance of data submitted by reporting entities	**Mining companies** The declaration form must (i) bear the signature of a senior manager or a person authorized to bind the company and (ii) be certified by an external auditor (who may be the statutory auditor). **Public administrations and government bodies** The declaration form must (i) bear the signature of a senior official or authorized person of the declaring public entity and (ii) the Cour des Comptes is responsible for certifying the declaration forms.

5.1 Reconciliation scope

5.1.1 Scope of extractive companies

The reconciliation scope for 2022 can be summarized as follows:

- Thirteen (13) companies in the hydrocarbons sector;
- one (1) Trader ;
- five (5) mining companies; and
- two (2) mineral transport companies. **a- Oil**

sector (EITI Requirement 4.1)

The Gabon EITI GMP has agreed to include the following in the 2022 scope of approach for the oil sector:

- all companies with operator or associate status in an exploration or exploitation permit in 2022 and which have made payments in excess of the materiality threshold of **10 billion FCFA** ;
- all companies with production in 2022 as declared by DGH; and
- all companies included in the scope of the EITI 2021 report.

This scope makes it possible to achieve a **99.15%** reconciliation **of** hydrocarbon revenues by 2022.

On this basis, 13 oil companies have been included in the scope of combination for 2022. These companies are presented as follows:

Table 82: Oil company scope for 2022

N°	NIF	Company	Quality
1	730280E	Gabon Oil Company GOC	Operator / State-owned company
2	774715A	Perenco Oil & Gas	Operator
3	783618A	Maurel Et Prom	Operator
4	790335E	Totalenergie EP GABON	Operator
5	790299M	Assala Gabon Energy	Operator
6	798380H	Tullow Oil Gabon	Operator
7	737161K	Vaalco Gabon SA	Operator
8	799010H	Addax	Operator
9	795099U	Assala Upstream	Associate
10	745484F	Bw Energy Gabon SA	Operator
11	796081C	Oranje Nassau	Associate

N°	NIF	Company	Quality
12	787663E	Stream Oil	Operator
13	784052Y	Sino Gabon	Associate

Source: 2022 scoping report data.

Furthermore, in application of EITI Requirement 4.1.d, revenues from other oil companies not included in the 2022 reconciliation scope and whose individual contribution is less than **FCFA 10 billion** and which have not been included in the reconciliation scope, are included in the 2022 EITI Report through a unilateral declaration by the public authorities.

b- Sale of state share of oil (EITI Requirement 4.2)

GOC has confirmed that it has signed a long-term contract with Swiss broker **Vitol** for the export of Gabonese oil.

The Gabon EITI GMP has agreed to include Vitol in the fiscal year 2022 reconciliation scope for disclosure of the product volumes it acquires and the amounts it pays to the GOC in accordance with EITI Requirement 4.2.d.

c- Mining sector (EITI Requirement 4.1)

The Gabon EITI GMP has agreed to include in the scope of reconciliation for fiscal year 2022 :

- all companies with an operating permit or a mining research permit in 2022 that have made payments in excess of the materiality threshold of **FCFA 500 million**. and
- the state-owned mining company Société Equatoriale des Mines (SEM).

This perimeter makes it possible to achieve a reconciliation of 98.12% of mining sector revenues for the year 2022. On this basis, 5 mining companies have been included in the reconciliation perimeter for 2022. These companies are presented as follows:

Table 83: Perimeter of mining companies for 2022

N°	NIF	Name
1	790240V	COMILOG
2	732999A	Nouvelle Gabon Mining SA
3	742876X	Alpha Centauri Mining SA
4	784553L	CICMHZ
5	779575R	Societe Equatoriale Des Mines

Source: 2022 scoping report data.

Furthermore, in application of EITI Requirement 4.1.d, revenues from other oil companies not included in the 2022 reconciliation scope and whose individual contribution is less than **FCFA 500 million**, are taken into account in the 2022 EITI Report through a unilateral declaration by the administrations.

A list of these unilaterally declared companies is provided in Appendix 4 of this report.

d- Transport revenues (EITI Requirement 4.4)

Based on information obtained during meetings with stakeholders during the 2022 scoping process:

- there are no state-owned enterprises or public entities that specifically collect revenues from the transport of minerals or hydrocarbons within the meaning of requirement 4.4 of the EITI 2019 standard;
- two private companies are partly involved in transporting minerals.

The Gabon EITI GMP has agreed to include these two private companies in the 2022 EITI reporting scope:

Table 84: Scope of transport companies for the 2022 scoping report

N°	NIF	Company
1	784960	Transgabonais operating company (SETRAG)
2		The Gabon Special Economic Zone (GSEZ) SA

Source: 2022 scoping report data.

5.1.2 Scope of payment flows

The Gabon EITI GMP has agreed to include in the 2022 reconciliation scope :

- all payment flows in excess of **FCFA 5 million** declared by companies as other "significant payments" in the EITI 2022 report. We recommend that the threshold for reporting financial flows should not exceed the materiality threshold divided by the number of companies included in the reconciliation scope, i.e. 5%;
- all payment flows identified among the revenues declared by public administrations during the scoping phase.
- all payment flows retained in the previous fiscal year's EITI Report; and
- all taxes and royalties stipulated by the Hydrocarbon Code and the Mining Code. On this

basis, the following flows are included in the reconciliation scope:

Payment in kind flows

Table 85: Scope of payment in kind flows

N°	Type of flow in kind	Company Extractive	Entities government
Shares of state crude oil (barrels) collected by Gabon Oil Company (GOC)			
1	State share of oil (*)	✓	✓
2	State share of gas	✓	✓
3	Other production sampling	✓	✓

Source: 2022 scoping report data.

(*) Not including the associated GCO share

Legal provisions

Table 86: Scope of legal provisions

N°	Type of legal provisions	Company Extractive	Entities government
Legal provisions			
1	PID (Allocation 2022)	✓	✓
2	PIH (Allocation 2022)	✓	✓
3	FDCL (Allocation 2022)	✓	✓
4	Site restoration (RES)		
5	Other provisions (Allocation 2022)	✓	✓

Source: 2022 scoping report data.

Cash payment flows

Table 87: Scope of cash payment flows

N°	Type of cash flow	Company Extractive	Entities government
Public Accounting and Treasury Department (DGCPT)			
1	Hydrocarbon support fund	✓	✓
2	Equipment fund	✓	✓
3	Training funds	✓	✓
4	Environmental Impact Fund	✓	✓
5	Bonus	✓	✓
6	State revenue tax control (RMP penalty)	✓	✓
7	Discounts	✓	✓
8	Dividends	✓	✓
9	18-inch pipe revenues	✓	✓
10	RMP Gas	✓	✓
11	RMP Oil	✓	✓
12	RMP Mines	✓	✓
13	Fixed Fees	✓	✓
14	Fines	✓	✓
15	Other payments (> 5 million FCFA) to the Treasury	✓	✓
16	Dividends	✓	✓
Caisse des Dépôts et des Consignations (CDC)			
1	FDCL paid to CDC	✓	✓
2	Other payments to CDC	✓	✓
Société Équatoriale des Mines (SEM)			
1	Dividends	✓	✓
General Directorate of Customs and Excise (DGDDI)			
1	Contribution for the African Union (CAF)	✓	✓
2	Community Integration Contribution (CCI)	✓	✓
3	Special solidarity contribution (CSS)	✓	✓
4	Excise duty (DAC)	✓	✓
5	Import duty (DDI)	✓	✓
6	Right of exit (DSO)	✓	✓
7	Log export duty	✓	✓
8	INC	✓	✓
9	INT	✓	✓
10	OHADA levy (OAD)	✓	✓
11	IT fees (RI)	✓	✓
12	Temporary surcharge	✓	✓
13	TAB	✓	✓
14	Community Integration Tax (TCI)	✓	✓
15	Tax on mineral products (TPM)	✓	✓
16	Specific tax (TSP)	✓	✓
17	Value-added tax (VAT)	✓	✓
18	Withholding tax on personal income tax (PIR)	✓	✓

N°	Type of cash flow	Company Extractive	Entities government
19	Scanner fee (RDS)	✓	✓
20	Pinality	✓	✓
21	Other payments (> 5 million FCFA) to DGDDI	✓	✓
General Directorate of Taxes (DGI)			
1	Deed subject to fixed duties	✓	✓
2	Other income and taxes	✓	✓
3	Other mining products	✓	✓
4	Property tax on built-up properties	✓	✓
5	Property tax on undeveloped land	✓	✓
6	Contribution to professional training	✓	✓
7	Patent contribution	✓	✓
8	Special national solidarity contribution	✓	✓
9	Mining domains (manganese)	✓	✓
10	National Housing Fund	✓	✓
11	Corporate income tax excluding mining and oil	✓	✓
12	Tax on mining companies	✓	✓
13	Tax on oil companies	✓	✓
14	IRPP (other income)	✓	✓
15	Salary income	✓	✓
16	Value-added tax penalty	✓	✓
17	Collection penalties	✓	✓
18	R.C.M (dividend, tokens, tantième)	✓	✓
19	R.C.M assimilated (recovery)	✓	✓
20	R.C.M other investments	✓	✓
21	Withholding tax	✓	✓
22	Additional tax on salary & wages	✓	✓
23	Flat-rate housing tax	✓	✓
24	Special real estate tax on rents	✓	✓
25	Value added tax	✓	✓
26	Withholding tax on treasury	✓	✓
27	Domestic sales tax T.M	✓	✓
28	Quarry tax	✓	✓
29	Penalties domains>300.000 f	✓	✓
30	Contribution from licenses	✓	✓
31	Surface fees	✓	✓
Expenses for provisions			
1	SID expenses	✓	
2	Expenditure on PIH	✓	
3	FDCL expenses	✓	
4	Expenses incurred on other legal provisions	✓	
Environmental expenses			
1	Mandatory environmental expenditure	✓	
2	Voluntary environmental expenditure	✓	
Social expenses			
1	Compulsory social expenditure	✓	
2	Voluntary social spending	✓	
Sub-national payments			
1	Other payments to other government agencies	✓	
Infrastructure provisions and barter agreements			
1	Total commitment budget / work		✓
2	Work paid from 01/01/2022 to 12/31/2022		✓
3	Cumulative value of work paid for up to 12/31/2022		✓

Source: 2022 scoping report data.

5.1.3 General government scope

The Gabon EITI GMP agreed to retain the list of government entities responsible for collecting revenues from the extractive sector as follows;

Table 88: Perimeter of collecting bodies for 2022

Collecting bodies/State-owned companies	Sector Hydrocarbons	Sector Mining
Public Accounting and Treasury Department (DGCPT)	✓	✓
Direction Générale des Impôts	✓	✓
Directorate General of Customs and Excise (DGDDI)	✓	✓
Directorate General of Hydrocarbons (DGH)	✓	
Directorate General of Mines and Geology (DGMG)		✓
Caisse des Dépôts et des Consignations (CDC)	✓	✓
Gabonese Strategic Investment Fund (FGIS)	✓	✓
Gabon Oil Company (GOC)	✓	
Société Équatoriale des Mines (SEM)		✓

Source: 2022 scoping report data.

In addition to reporting the payments and receipts indicated above, reporting entities will be required to disclose other non-revenue information in accordance with EITI requirements, as summarized below:

Table 89: Other non-revenue information to be disclosed

Non-revenue information	Exigenc e	Entrepris e Extractiv e	Government entity
Gabon's legal and tax framework	2.1		✓
Licensing and contracting in the extractive sector gabonais	2.2		✓
Register of permits and contracts in the mining and quarrying sectors in Gabon	2.3		✓
Gabonese government policy on contract disclosure and permits	2.4	✓	✓
Beneficial ownership of companies operating in Gabon	2.5	✓	✓
Gabonese state participation in the extractive sector	2.6	✓	✓
An overview of the Gabonese extractive sector, including all the major exploration activities in the country	3.1		✓
Country production data	3.2	✓	✓
Export data	3.3	✓	✓
Allocation and distribution of revenues from the Gabon's extractive sector	5.1		✓
Sub-national transfers	5.2		✓
Environmental impact	6.3		✓
The extractive sector's contribution to the Gabonese economy	6.3	✓	✓
Oil costs	4.10	✓	✓

Source: 2022 scoping report data

A detailed list of non-tax information to be included is presented in section 5.2 of this report.

5.1.4 Scope of SOEs in the extractive sector

The two state-owned companies, Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM), which operate in the oil and mining sectors respectively, were selected without regard to any materiality threshold. The two companies were selected for their qualities as extractive companies as well as government entities.

5.2 Scope of other contextual information

5.2.1 Legal framework and tax regime (EITI Requirement 2.1)

Requirement 2.1 of the EITI 2019 standard states that: "EITI implementing countries should provide a description of the legal and fiscal framework applicable to the extractive industries. The information provided should include a brief description of the applicable tax regime, including the level of tax endowments where applicable, relevant laws and regulations, the different types of contracts and licenses that govern oil, gas and mineral exploration and exploitation activities, and explanations of the roles and responsibilities of relevant government entities. If the government undertakes reforms, the multi-stakeholder group is invited to ensure that these are well documented."

To comply with this requirement, GMP has decided to include a description of the legal framework and tax regime that governed the extractive sector during fiscal 2022, detailing the following information:

- a summary description of the fiscal regime governing the oil, gas and mining sectors in fiscal 2022, together with documentation of any ongoing reforms;

- the level of fiscal devolution in Gabon for the oil, gas and mining sectors;

- an overview of the laws and regulations governing the mining, oil and gas sectors in force in fiscal 20221 ;

- a description of the different types of contracts and licenses governing the exploration and exploitation of oil, gas and minerals; and

- the institutional framework detailing the roles and responsibilities of the relevant government bodies governing the extractive sectors.

In order to comply with this requirement, the GMP also decided that the Gabon EITI Report for fiscal year 2022 should include references to publicly available information on the legal framework and fiscal regime governing the extractive industries on the websites of the government entities concerned.

5.2.2 Production (Requirement 3.2 of the 2019 EITI Standard)

According to Requirement 3.2 of the 2019 EITI Standard: "EITI implementing countries shall disclose production data in a timely manner, including production volumes and value by raw material. Such data may be disaggregated by region, company or project and include the sources of production data and the methods of calculating such production volumes and values."

To comply with this requirement, GMP has decided that extractive companies and government entities will report production data by product, volume and value, disaggregated by region/area through the reporting process of government entities and extractive companies included in the reporting scope for the year 2022.

The GMP decided that this EITI report should refer to the production data systematically published by government entities involved in the extractive sector, as well as by the Gabonese Bureau of Statistics.

5.2.3 Export (Requirement 3.3 of the 2019 EITI Standard)

Requirement 3.3 of the 2019 EITI Standard states that "EITI implementing countries shall disclose export data in a timely manner, including export volumes and values by commodity. This data may be disaggregated by region, company or project and include the sources of export data and methods of calculating export volumes and values."

In order to comply with this requirement, GMP has decided that export data by product and volume, value and disaggregated by destination in fiscal 2022 be included through the reporting process of government entities and extractive companies included in the reporting scope.

The GMP also decided that this Gabon EITI report should include references to export data publicly available on the websites of government entities involved in the extractive sector, as well as on that of the Gabonese Bureau of Statistics.

5.2.4 Sale of state production shares or other income received in kind (Requirement 4.2 of the 2019 EITI Standard)

According to Requirement 4.2 of the 2019 EITI Standard: "Where the proceeds from the sale of the State's production shares in oil, gas and/or mineral resources or other revenues received by the State in kind are significant, the government and state-owned enterprises are required to disclose the volumes received and resold by the State (or by other entities acting on its behalf), the revenues derived from such sales, as well as revenues transferred to the State from the proceeds of oil, gas and mineral sales. Where applicable, this information should include all payments linked to swap agreements (in foreign currency or in kind) or to loans guaranteed by resources. Published data should be disaggregated by acquiring organization individually, and include a level of detail consistent with the declaration of other payments and income flows (4.7). After consultation with acquiring organizations, multi-stakeholder groups should consider whether data should be broken down by individual sale, product type and price".

To comply with this requirement, the GMP has decided that extractive companies, state-owned enterprises and government entities must report data on the state's share of production for the year 2022. These data are to be disaggregated by substance, volume and extractive company.

The GMP has decided that state-owned enterprises and government entities should report on volumes marketed, as well as on revenues derived from the marketing of the state's share of production. These data are to be disaggregated by substance, purchaser and selling price.

5.2.5 Licenses and contracts (Requirement 2.2)

Requirement 2.2 of the 2019 EITI Standard states that: "EITI implementing countries are required to disclose the following information relating to all licensing, contracts and transfers that took place during the fiscal year covered by the most recent EITI disclosures, including for companies whose payments are below the adopted materiality threshold°:

- A description of the licensing or transfer process;
- The technical and financial criteria used;
- Information on the beneficiaries of the licenses granted or transferred, specifying, where applicable, the members of the consortium;
- Any significant deviations from the applicable legal and regulatory framework governing the granting and transfer of licenses.

In cases where government entities can select different methods of awarding contracts or licenses (e.g. tendering or direct negotiations), the description of the licensing process should include an explanation of the rules determining the procedure to be followed and the reasons why a specific procedure has been chosen. Any gaps in the information available to the general public should be clearly highlighted."

To comply with this requirement, GMP has decided to include the following information for mining and petroleum licenses as well as mining and petroleum contracts awarded in fiscal 2022 through unilateral disclosure by government entities:

- a description of the process for awarding the license/contract transferred or awarded in fiscal 2022;

- the technical and financial criteria used for the transfer or award of these licenses/contracts in fiscal year 2022;

- information on the beneficiaries of licenses/contracts transferred or awarded during fiscal 2022; and

- any significant deviation from the applicable legal framework in force during fiscal 2022.

5.2.6 License register (EITI Requirement 2.3)

Requirement 2.3 of the EITI 2019 standard states that: "EITI implementing countries are required to maintain a public registry or land registry system containing the following up-to-date and complete information about each license granted to companies within the scope of EITI implementation°:

- Licensee(s) ;
- Where they are compiled, the coordinates of the area concerned; where they are not compiled, the government is asked to ensure that the area and extent covered by the license are made public, and that the coordinates can be obtained from the relevant administration without restriction or unjustified expense. Disclosures must include details of how to access these coordinates, as well as information on any costs involved. The government must also indicate what it plans to do to make the information in the license register available electronically and free of charge, and the timetable for doing so;
- The date of application and granting of the license, as well as its duration;
- In the case of operating licenses, the raw materials produced.

It would be appropriate for the license register or cadastre to contain information on licenses held by all companies, individuals or groups, including those outside the scope of EITI implementation (e.g. whose payments are below the agreed materiality threshold). Any significant legal or practical obstacles to full disclosure should also be mentioned and explained, and the government's plans for overcoming these obstacles and the timetable for doing so should be presented.

Where such registers or cadastres do not exist or are incomplete, any shortcomings in the information made available to the public must be disclosed and the efforts needed to improve these systems documented".

In order to comply with this requirement, the GMP has decided that the register of active permits relating to fiscal year 2022 will be disclosed in the first EITI report by the government entities, namely the Direction Générale des Hydrocarbures (DGH) and the Direction Générale des Mines et de la Géologie (DGMG).

5.2.7 Government policy on disclosure of contracts and licenses (EITI Requirement 2.4)

Requirement 2.4 of the 2019 EITI Standard states that, "It is essential that the government's policy on the disclosure of licensing contracts setting out the terms and conditions for the exploration and exploitation of oil, gas or minerals is documented."

To comply with this requirement, GMP has decided to include government policy on the disclosure of contracts and licenses governing the mining, oil and gas sectors through disclosure by government entities, namely the Direction Générale des Hydrocarbures (DGH) and the Direction Générale des Mines et de la Géologie (DGMG).

5.2.8 Beneficial ownership (EITI Requirement 2.5)

Requirement 2.5 of the 2019 EITI Standard states that: "From January 1, 2020, it is required that EITI implementing countries request and that companies publicly disclose beneficial ownership information. This obligation applies to companies that apply for, or have a direct interest in, oil, gas or mining licenses or contracts, production or exploration, and the information must include the identity of their beneficial owners, their degree of participation and the manner in which such participation or control is exercised. Any significant gaps or deficiencies in the reporting of beneficial ownership information should be reported, including the names of entities that have failed to submit all or part of the beneficial ownership information. If a country faces significant legal difficulties or practical obstacles to implementing this requirement by January 1, 2020, it may make a request for adapted implementation in accordance with Article 1 of Section 4 of the EITI Board Procedures on Monitoring EITI Implementation."

To comply with this requirement, GMP has decided that beneficial ownership information should be included in the reporting process of government entities and extractive companies included in the reporting scope.

GMP has also decided to include the following information on the beneficial ownership of companies operating in the oil and gas sector through the declaration of extractive companies included in the reporting scope:

- the name of the beneficial owner ;

- the nationality of the beneficial owner

- the country of residence of the beneficial owner ;

- the identification of any politically exposed person who is a beneficial owner; and

- national identity numbers, dates of birth, home or office addresses, and contact details of beneficial owners.

Given the absence of a legal framework requiring disclosure of beneficial ownership in Gabon, the Gabon EITI GMP has decided to consider implementing EITI requirement 2.5 by :

- agreeing that it faces exceptional circumstances that require deviation from the implementation of EITI requirement 2.5 on beneficial ownership;

- seeking a tailored implementation of EITI requirement 2.5 by disclosing only part of the required information. The request may include the status of any ongoing reforms to beneficial ownership disclosure; and

- Reflect the request for adapted implementation of EITI requirement 2.5 in the Gabon EITI GMP work plan.

5.2.9 Infrastructure supplies and barter agreements (Requirement 4.3 of the 2019 EITI Standard)

Article 4.3 of the EITI 2019 standard requires the multi-stakeholder group to verify the existence of agreements or series of agreements and conventions relating to the provision of goods and services, including loans, grants or infrastructure works, in exchange for concessions for the exploration or exploitation of oil, gas or minerals, or for the physical delivery of such raw materials. The multi-stakeholder group must be able to understand in detail the contractual terms, the parties involved, the resources committed by the state, the value of the financial and economic flows in return (such as infrastructure works), and the significance of these agreements compared with conventional contracts. If these agreements are deemed significant, the multi-stakeholder group must ensure that the EITI reports them with the same level of detail and breakdown as other payments and revenues. It is also required to establish a procedure to ensure the quality of data and information, in line with Requirement 4.9. To comply with this requirement, the

GMP has chosen to integrate information on infrastructure supplies and barter agreements into the Gabon EITI report through a unilateral declaration by extractive companies.

Table 90: Data requested on infrastructure supplies and barter agreements

Designation	
Description of project / work	
Project location / Work	
Commitments	Total commitment budget / work
	Work paid from 01/01/2022 to 12/31/2022
	Cumulative value of work paid for up to 12/31/2022
Legal framework of the transaction (Ref. of the agreement, decree, etc.)	

Source: 2022 scoping report data.

5.2.10 Revenue from transport (Requirement 4.4 of the EITI 2019 standard)

Requirement 4.4 of the EITI 2019 standard states that when it comes to significant revenues from the transportation of oil, gas or minerals, it is the responsibility of governments and state-owned enterprises to disclose them. The data disclosed must be as detailed and exhaustive as those concerning other payments and revenue streams (4.7). The multi-stakeholder group is encouraged to put in place a procedure to address the issue of quality and quality assurance of transmission revenue data and information, in line with Requirement 4.9.

EITI implementing countries are invited to disclose :

- The most important contracts relating to transport, detailing the product, the transport routes, the companies or public entities involved, in particular state-owned companies operating in the transport sector;

- Definitions of taxes, tariffs and other transport-related payments, and how they are calculated;

- Tariffs and volumes of raw materials transported ;

- Revenues received by public entities and state-owned enterprises linked to the transportation of oil, gas and minerals.

To comply with Requirement 4.4, GMP has chosen to include information on transport agreements in force in 2022 in the Gabon EITI report, through a unilateral declaration by transport companies, including SETRAG.

5.2.11 State participation in extractive industries (EITI Requirement 2.6)

Requirement 2.6 of the 2019 EITI standard states that: "Where state involvement in extractive industries generates significant revenues, EITI implementing countries must provide the following information:

i. An explanation of the role of SOEs in the sector, and of the rules and practices that govern the financial relationship between the government and SOEs, namely the rules and practices governing transfers of funds between the SOE and the government itself, retained earnings, reinvestment and third-party financing. Also covered are transfers, retained earnings, reinvestment and third-party financing relating to joint venture operations and involving subsidiaries of state-owned enterprises.

ii. Disclosure by the government and state-owned enterprises of their level of participation in mining, oil and gas companies operating in these particular sectors of national industry, including companies owned by subsidiaries of state-owned enterprises or through joint ventures, as well as any changes in their level of participation during the reporting period."

In order to comply with this requirement, the GMP has decided that information on the state's participation in the extractive sector during the 2022 financial year should be included through unilateral disclosure by the government entities, namely Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM). This information on state participation should include:

- an explanation of the role of GOC and SEM in the oil and mining sectors;

- the rules and practices in force concerning financial relations between the GOC/SEM and other government entities, including transfers of funds between the GOC/SEM and other government entities; and

- their level of participation in oil and mining companies operating in Gabon, including those held by subsidiaries and joint ventures, and any changes in the level of participation during the reference period.

5.2.12 Distribution of revenues from extractive industries (EITI Requirement 5.1)

Requirement5.1 of the 2019 EITI standard states that: "EITI implementing countries must publish a description of the distribution of revenues from the extractive industries.

Countries implementing the EITI will indicate which revenues from extractive industries, in cash and/or in kind, are included in the state budget. Where revenues are not recorded in the state budget as such, their allocation should be explained and links provided to the relevant financial reports (e.g. those of sovereign or development funds, sub-national governments, state-owned enterprises or other off-budget entities)."

To comply with this requirement, the GMP has decided that a description of the distribution of revenues from extractive companies through unilateral disclosure by government entities, namely DGCPT and FGIS, be included in the Gabon EITI report for the year 2022.

5.2.13 An overview of the extractive industries, including any significant exploration activities (EITI Requirement 3.1)

In accordance with Requirement 3.1 of the 2019 EITI Standard, EITI implementing countries will disclose an overview of the extractive industries, including any significant exploration activity.

In order to comply with this requirement, GMP decided to include an overview of the extractive industries, including significant exploration activities, in the first EITI report, through unilateral disclosure by the relevant government entities, namely DGH, GOC, DGMG, SEM, Ministère des Finances et de la Planification du Développement (MFPD).

Insofar as EITI disclosure requirements can be met by referring to systematically published information, the GMP has decided that Gabon's EITI report for 2022 should refer to publicly available information on the websites of the relevant government entities listed above.

5.2.14 Sub-national payments (Requirement 4.6 of the 2019 EITI Standard)

The EITI 2019 standard stipulates that the multi-stakeholder group must assess whether direct company payments to sub-national state entities are significant in the context of agreed financial and economic flows. If so, the multi-stakeholder group is responsible for ensuring the disclosure of company payments to sub-national state entities, as well as their receipt. It must put in place a procedure to address the issue of quality and quality assurance of information relating to sub-national payments, in line with Requirement 4.9. To comply with this requirement, GMP has decided to integrate information on payments to sub-national state entities into the Gabon EITI Report by including a unilateral declaration from extractive companies. These payment flows can be summarized as follows:

Table 91: Data requested for sub-national payments

Designation	Paid to
Other payments to other government agencies	Specify the beneficiary government entity

Source: 2022 scoping report data.

5.2.15 Sub-national transfers (Requirement 5.2 of the 2019 EITI Standard)

The EITI 2019 standard states that:

a) Where transfers between state entities, both national and sub-national, are linked to revenues generated by extractive companies and are mandated by the national constitution, law or other revenue-sharing mechanisms, the multi-stakeholder group will ensure that significant transfers are disclosed. EITI implementing countries will be required to disclose the revenue sharing formula, if one exists, as well as any discrepancies between the amount of transfers calculated according to the revenue sharing formula and the amount actually transferred between the central government and each sub-national entity concerned. The group is encouraged to adopt a procedure to address the quality and quality assurance of information on sub-national transfers, in accordance with Requirement 4.9. If there are constitutional obstacles or significant practical difficulties to the participation of sub-national government entities, the multi-stakeholder group may request adapted implementation in accordance with Article 1 of the EITI Board Procedures for Monitoring EITI Implementation.

b) The multi-stakeholder group is encouraged to ensure that all discretionary or ad significant transfers are also disclosed, ensuring that a data quality and quality assurance procedure is in place, in line with Requirement 4.9.

c) The multi-stakeholder group may also, if it wishes, include in its disclosures elements concerning the management of extractive revenues earmarked for certain programs or investments at sub-national level, as well as information on actual payments made.

GMP has decided to include information on direct sub-national transfers through unilateral disclosure by DGCPT.

5.2.16 Social and environmental expenditure (Requirement 6.1 of the 2019 EITI Standard)

(i) Compulsory social spending

EITI Requirement 6.1.a states that: "If significant social expenditure by companies is mandated by law or by a contract with the state relating to extractive investment, EITI implementing countries must disclose it."

In order to comply with this requirement, the GMP has decided to include data on mandatory social spending (in cash and in kind) in the scope of the Gabon EITI report through a unilateral declaration by extractive companies. These payment flows can be summarized as follows:

Table 92: List of social expenditures included in the Gabon EITI reporting scope

Voluntary social spending
Compulsory social spending (in cash)
Compulsory social expenses (in kind)

Source: 2022 scoping report data.

In addition, companies operating in Gabon's hydrocarbons sector are contractually responsible for :

- A contribution to the Provision for Diversified Investment (PID) mechanism up to an agreed percentage of the contractor's sales from the exploitation area, reduced by the amount of the proportional mining royalty and the share of Profit Oil accruing to the contractor.

the State. The amount of the Provision pour Investissement Diversifié (PID) is allocated to financing investments or settling financial commitments adapted to the diversification objectives of the national economy; and

- a contribution to the Provision pour Investissement en Hydrocarbures (PIH) mechanism, up to an agreed percentage of the contractor's sales relating to the exploitation zone, reduced by the amount of the proportional mining royalty and the State's share of Profit Oil. The amount of the Provision pour Investissement en Hydrocarbures is allocated to financing investments or settling financial commitments in line with the development objectives of the hydrocarbon industry.

In order to comply with this requirement, the GMP has decided to include contributions to PID and PIH in the scope of the Gabon EITI report through a unilateral declaration by the oil companies as follows:

Table 93: List of legal provisions included in the Gabon EITI reporting scope

Legal provisions
PID (Allocation 2022)
PIH (Allocation 2022)

Source: 2022 scoping report data.

(ii) Voluntary social spending

EITI condition 6.1.d states that GMP is encouraged to develop a reporting process where it agrees that discretionary social spending and transfers are significant.

To comply with this requirement, the GMP has decided to include data on voluntary social spending in the scope of the Gabon EITI report through a unilateral declaration by extractive companies. These payment flows can be summarized as follows:

Table 94: List of social expenditures included in the Gabon EITI reporting scope

Voluntary social spending
Voluntary social spending (in cash)
Voluntary social expenses (in kind)

Source: 2022 scoping report data.

(iii) Mandatory environmental expenditure (EITI Requirement 6.1.b)

Requirement 6.1 b stipulates that: "If the law, regulation or contract governing extractive investment requires companies to make significant payments to the state relating to the environment, these payments must be disclosed.

Companies operating in the oil and gas sector in Gabon are contractually obliged to contribute to the Fonds Pour l'Atténuation des Impacts de l'Activité Pétrolière sur l'Environnement. Payments will be made in accordance with DGH instructions into an account opened by the State at the Public Treasury, the Caisse de Dépôts et Consignations or any other financial institution established in Gabon and of which the State remains the holder."

To comply with this requirement, GMP has decided to disclose environmental expenditure through a unilateral declaration by extractive companies.

(iv) Environmental expenditure (EITI Requirement 6.1.d)

EITI requirement 6.1.d states that "GMP is encouraged to develop a reporting process where it agrees that voluntary environmental expenditures and transfers are significant."

In order to comply with this requirement, GMP has decided to include data on voluntary environmental expenditure in the Gabon EITI report through a unilateral declaration by extractive companies.

These payment flows can be summarized as follows:

Table 95: Environmental expenditure included in the Gabon EITI reporting perimeter

Designation
Mandatory environmental expenditure
Voluntary environmental expenditure

Source: 2022 scoping report data.

5.2.17 Contribution of the extractive industries to the economy (EITI Requirement 6.3)

Criterion 6.3 of the 2019 EITI Standard states that: "EITI implementing countries should disclose, where available, information on the contribution of the extractive industries to the economy for the fiscal year covered by the EITI implementation. This information should cover :

- The size of the extractive industries, in absolute terms and as a percentage of gross domestic product (GDP), as well as an estimate of informal sector activity, including but not limited to artisanal and small-scale mining.

- Total government revenue generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments), in absolute terms and as a percentage of total government revenue.

- Extractive industry exports, in absolute terms and as a percentage of total exports.

- The number of people employed in the extractive industries, in absolute terms and as a percentage of the total workforce. Information should be disaggregated by gender and, if possible, by company and occupational level.

- Key regions/areas where production is concentrated."

To comply with this requirement, GMP has decided to include the following macroeconomic information for fiscal 2022 through unilateral disclosure by government entities:

- the size of the mining and oil sectors in absolute terms and as a percentage of GDP;

- an estimate of informal sector activity in the mining sector, including artisanal and small-scale mining;

- total public revenues generated by the oil and mining sectors in absolute terms and as a percentage of total public revenues ;

- exports from the oil and mining sectors in absolute terms and as a percentage of total exports ;

- employment in the extractive industries in absolute terms and as a percentage of total employment, disaggregated by gender and by company and occupational level where available and

- key regions/zones where production is concentrated for the oil and mining sectors.

In order to comply with this requirement, the GMP has also decided to include in this Gabon EITI report references to macroeconomic information systematically disclosed by relevant government entities, namely the DGDDI, DGH, DGMG as well as the Gabonese Bureau of Statistics.

GMP has also decided to include data on production, exports and employment through disclosure by extractive companies included in the reporting scope.

5.2.18 Oil costs

Companies operating in the hydrocarbon sector in Gabon are required to keep an account of oil costs in accordance with contractual stipulations, just as they are required to keep accounts in compliance with current regulations.

The petroleum costs account must therefore record all expenses incurred in petroleum operations, including payments for geology, geophysics, drilling, well equipment and production testing, as well as all revenues received. This account should show :

- exploration expenditure to discover Hydrocarbons ;
- appraisal expenses to determine whether the discovered Deposit is commercially exploitable and to determine its limits;
- development costs, including the costs of laying platforms and pipelines and all other operations carried out with a view to producing, transporting, processing and storing Hydrocarbons at the loading terminal;
- operating expenses related to the design, management and execution of works directly or indirectly related to the operation and maintenance of Hydrocarbon production, processing, storage and transportation facilities

Companies operating in the hydrocarbon sector in Gabon are entitled to recover the oil costs they have incurred by deducting a portion of net production, in accordance with the following principle "Last-in, first-out" basis. In this sense, the balance of oil costs not recovered in 2020 is added to the amount of oil costs for calendar year 2022. Whatever the volume of oil costs deferred, recovery is always capped at an agreed rate of net production achieved in the calendar year in question.

The DGH has the right to carry out examinations, verifications and checks on oil costs within two (02) years of the end of the exploration phases or within the same two (02) years of the end of the calendar year during the development and production periods. The operator receives from the DGH a communication of the conclusions and results of the examinations, controls and verifications carried out.

To comply with this requirement, the GMP decided that oil costs should be included through the declaration of companies and the DGH. The GMP also decided that the DGH declaration should be accompanied by communications documenting the conclusions and results of the reviews, controls and verifications carried out on the 2022 oil costs.

5.2.19 Quasi-budgetary expenditure (EITI Requirement 6.2)

Requirement 6.2 of the EITI standard stipulates that: "Where state involvement in the extractive industries generates significant revenue payments, EITI implementing countries must provide for disclosure by SOEs of their quasi-fiscal expenditures. The multi-stakeholder group is required to develop a reporting process to achieve a level of transparency similar to that which exists for other payments and revenue streams, and to include subsidiaries of SOEs as well as joint ventures.

Quasi-fiscal expenditures include arrangements whereby SOEs incur social expenditures, such as the financing of social services, public infrastructure, fuel subsidies or national debt, etc., outside the national budgetary process. EITI implementing countries and multi-stakeholder groups could consider taking into account the definition of quasi-fiscal expenditure adopted by the IMF in determining whether to categorize an expenditure as quasi-fiscal."

In order to comply with this requirement, GMP has decided to include information on quasi-fiscal expenditures in fiscal 2022 through a unilateral disclosure from Gabon Oil Company (GOC) and Société Equatorial des Mines (SEM), two 100%-owned state-owned enterprises.
%. Information on quasi-fiscal expenditure should include arrangements whereby the GOC and SEM undertake public social expenditure such as payments for social services, public infrastructure, fuel or national debt subsidies, etc. outside the national budget process.

5.2.20 Other payment flows (EITI Requirement 4.1.c)

EITI condition 4.1.c stipulates that: "Certain revenue streams or gains may be excluded only to the extent that they are not applicable, or if the multi-stakeholder group agrees that their omission will have no material impact on the completeness of government and company disclosures".

To avoid any omission of significant payment flows and to comply with this requirement, GMP has decided to add a separate line entitled "Other significant payments" to the reporting template so that government entities can report any such payments.

5.2.21 Fiscal year of Gabon EITI Report (EITI Requirement 4.8)

Requirement 4.8 of the 2019 EITI Standard states, "It is the responsibility of EITI implementing countries to publish information on a regular and timely basis, in accordance with the EITI Standard and the agreed work plan (1.5). The multi-stakeholder group will have to define the accounting period corresponding to the EITI disclosures it is required to make. The data must not relate to financial years prior to the last two completed financial years.

Gabon's EITI report, the subject of this study, covers the fiscal year 2022, from January 1 to December 31, 2022.

5.2.22 Level of disaggregation (EITI Requirement 4.7)

With regard to the level of disaggregation to be applied to the data, we recommend that reporting forms and figures be submitted :

- by company ;
- per public authority or entity for each company included in the 2022 reconciliation scope;
- by tax and by type of payment flow as detailed in the declaration form; and
- by project (oil, mining).

We propose to adopt the normative definition of
A "project" is defined as "operational activities that are governed by a single contract, license, lease, concession or other agreement of a similar legal nature, defining the basis for payment obligations to the State. However, if there is a multiplicity of closely interrelated contracts, the multi-stakeholder group will clearly identify and document those cases where a single project is involved."

5.3 Data quality and quality assurance of disclosures (Requirement 4.9)

In order to comply with Requirement 4.9 of the 2019 EITI Standard to ensure that data submitted by reporting entities is credible, GMP has adopted the following approach:

Mining companies

For extractive companies required to appoint a statutory auditor (CAC), the declaration form must :

- bear the signature of a senior manager or a person authorized to bind the company and
- be certified by an external auditor (who may be the statutory auditor).

Public administrations and collecting bodies

The declaration form must bear the signature of the senior manager or an authorized person of the declaring public entity.

The Cour des Comptes will be responsible for certifying the figures and producing a letter of affirmation certifying the conformity of deferred income to revenue collected and recorded in the audited state accounts.

Data on real estate

The declaration of beneficial ownership must be signed by a senior manager or a person authorized to bind the company. This person will certify that the data declared is accurate.

5.4 Acceptable margin of error

The GMP has decided that the acceptable margin of error for reconciliation discrepancies (after adjustments), between payments from extractive companies' declarations and revenues from government declarations, be set by the GMP at 5% of total extractive revenues estimated at 1,326,013,965,039 FCFA as declared by government.

For the purposes of reconciling payment flows, GMP has decided to set the threshold at **66 million FCFA**, above which a discrepancy requires the collection of the necessary supporting documents from the reporting parties, in order to be able to analyze and adjust it.

In addition, for the purposes of reconciling payment flows, GMP has decided to set the threshold at 5 million FCFA, above which a discrepancy requires the collection of the necessary supporting documents from the reporting parties in order to analyze and adjust it.

6 RESULTS OF RECONCILIATION WORK

6.1 Reconciliation of payment-in-kind flows (Gabonese state's share of production)

The tables below summarize the differences between the quantities declared by the oil companies and those declared by the DGH. Reconciliations of payment-in-kind flows are as follows:

Table 96: Reconciliation of payment-in-kind flows in bbl (for companies included in the scope of reconciliation)

State share of oil			Companies	DGH		Difference	
No.	Companies	Unit	Quantity	Quantity	Value	Quantity	%
1	Gabon Oil Company	BBL	76 325	96 250	5 997 726 835	(19 925)	54%
2	Perenco Oil & Gas	BBL	27 897	27 897	1 738 374 914	-	0%
3	Maurel Et Prom	BBL	603 946	593 188	36 963 974 600	10 758	(29%)
4	Totalenergie EP GABON	BBL	467 985	467 985	29 162 014 656	-	0%
5	Assala Gabon Energy	BBL	4 543 834	4 543 834	283 144 685 071	-	0%
6	Tullow Oil Gabon	BBL	-	-	-	-	0%
7	Vaalco Gabon SA	BBL	526 730	526 730	32 822 676 944	-	0%
8	Addax Petroleum Oil & Gas Gabon INC	BBL	-	-	-	-	0%
9	Assala Upstream	BBL	-	-	-	-	0%
10	Bw Energy Gabon SA	BBL	464 554	464 554	28 948 238 880	-	0%
11	Oranje Nassau	BBL	-	-	-	-	0%
12	Stream Oil	BBL	3 467	3 467	216 042 794	-	0%
13	Sino Gabon SA	BBL	-	27 800	1 732 330 452	(27 800)	75%
			6 714 738	**6 751 705**	**420 726 065 146**	**(36 967)**	**0,5%**

Source: EITI data

*The quantity was valued at the average annual Gabonese Gross Basket price of 99.99 USD, i.e. 62,314.045 FCFA as communicated by the DGH (See appendix 8).

6.2 Cash payment flows

We present below the detailed results of our reconciliation work, as well as the discrepancies found between the amounts paid by extractive companies and the amounts received by the various public administrations.

These tables include consolidated figures based on the declarations of each extractive company and the declarations of public authorities, adjustments made by us on the basis of reconciliation work and residual unreconciled differences.

6.2.1 Reconciliation of payment flows by company

The reconciliation of payment flows by company is as follows:

Table 97: Reconciliation of cash payment flows by extractive company (for companies included in the scope of reconciliation)

IN FCFA

No	Company	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
1	Gabon Oil Company	435 856 379 524	427 584 654 230	8 271 725 294	(378 019 390 029)	(369 768 274 855)	(8 251 115 174)	57 836 989 495	57 816 379 375	20 610 120
2	Perenco Oil & Gas	404 691 468 744	417 861 283 061	(13 169 814 317)	(11 744 517 085)	(20 496 554 656)	8 752 037 571	392 946 951 659	397 364 728 405	(4 417 776 746)
3	Maurel Et Prom	43 505 629 127	42 306 976 660	1 198 652 467	(166 020 000)	-	(166 020 000)	43 339 609 127	42 306 976 660	1 032 632 467
4	Totalenergie EP GABON	153 867 766 212	152 597 931 954	1 269 834 258	(1 776 440 208)	-	(1 776 440 208)	152 091 326 004	152 597 931 954	(506 605 950)
5	Assala Gabon Energy	115 589 488 549	95 729 095 642	19 860 392 907	(19 891 385 120)	-	(19 891 385 120)	95 698 103 429	95 729 095 642	(30 992 213)
6	Tullow Oil Gabon	88 560 885 311	84 898 597 950	3 662 287 361	(1 691 282 847)	1 970 811 240	(3 662 094 087)	86 869 602 464	86 869 409 190	193 274
7	Vaalco Gabon SA	63 952 936 522	66 219 362 670	(2 266 426 148)	2 189 654 851	-	2 189 654 851	66 142 591 373	66 219 362 670	(76 771 297)
8	Addax Petroleum Oil & Gas Gabon	21 934 723 993	23 473 201 052	(1 538 477 059)	(1 282 110 179)	(3 001 060 991)	1 718 950 812	20 652 613 814	20 472 140 061	180 473 753
9	Assala Upstream	35 559 525 649	35 284 480 379	275 045 270	(275 245 270)	-	(275 245 270)	35 284 280 379	35 284 480 379	(200 000)
10	Bw Energy Gabon SA	18 594 703 529	24 337 643 029	(5 742 939 500)	4 078 806 523	-	4 078 806 523	22 673 510 052	24 337 643 029	(1 664 132 977)
11	ORANJE NASSAU	5 518 136 841	18 963 875 532	(13 445 738 691)	13 445 841 002	-	13 445 841 002	18 963 977 843	18 963 875 532	102 311
12	STREAM OIL	546 258 465	606 069 512	(59 811 047)	24 701 846	(155 205 959)	179 907 805	570 960 311	450 863 553	120 096 758
13	Sino Gabon SA	994 775 580	1 063 051 726	(68 276 146)	(14 938 061)	-	(14 938 061)	979 837 519	1 063 051 726	(83 214 207)

No	Company	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
14	COMILOG	61 570 205 880	69 331 320 532	(7 761 114 652)	332 409 409	47 041 549	285 367 860	61 902 615 289	69 378 362 081	(7 475 746 792)
15	New Gabon Mining	-	1 864 322 087	(1 864 322 087)	-	-	-	-	1 864 322 087	(1 864 322 087)
16	Alpha Centauri Mining	-	1 137 817 165	(1 137 817 165)	-	-	-	-	1 137 817 165	(1 137 817 165)
17	CICMHZ	6 517 396 647	3 691 784 513	2 825 612 134	(2 219 897 267)	539 064 471	(2 758 961 738)	4 297 499 380	4 230 848 984	66 650 396
18	Company Equatorial Des Mines	17 732 344 597	762 222 224	16 970 122 373	(16 873 686 036)	-	(16 873 686 036)	858 658 561	762 222 224	96 436 337
	Total	**1 474 992 625 170**	**1 467 713 689 918**	**7 278 935 252**	**(413 883 498 471)**	**(390 864 179 201)**	**(23 019 319 270)**	**1 061 109 126 699**	**1 076 849 510 717**	**(15 740 384 018)**

Source: EITI data

6.2.2 Reconciliation of payment flows by type

The reconciliation of payment flows by type of flow is as follows:

Table 98: Reconciliation by type of payment flow in FCFA

N°	Type of payment	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
Payment flows in nature		**721 650 800 461**	**429 607 027 711**	**292 043 772 750**	**(230 959 567 805)**	**(8 880 962 565)**	**(222 078 605 240)**	**490 691 232 656**	**420 726 065 146**	**69 965 167 510**
1 State oil shares Crude (Barrels)		**656 213 322 738**	**429 607 027 711**	**226 606 295 027**	**(230 959 567 805)**	**(8 880 962 565)**	**(222 078 605 240)**	**425 253 754 933**	**420 726 065 146**	**4 527 689 787**
1.1	State share of oil	656 212 703 391	429 607 027 711	226 605 675 680	(230 958 948 458)	(8 880 962 565)	(222 077 985 893)	425 253 754 933	420 726 065 146	4 527 689 787
1.2	State share of gas	619 347	-	619 347	(619 347)	-	(619 347)	-	-	-
1.3	Other production	-	-	-	-	-	-	-	-	-
1.4	Production share of the GOC	-	-	-	-	-	-	-	-	-
Payment flows in cash		**1 474 992 625 170**	**1 468 238 682 968**	**6 753 942 202**	**(413 883 498 472)**	**(391 389 172 251)**	**(22 494 326 221)**	**1 061 109 126 698**	**1 076 849 510 717**	**(15 740 384 019)**
3 Direction Générale de de Public Accounting and Treasury Department (DGCPT)		**1 029 692 677 372**	**1 023 976 645 374**	**5 716 031 998**	**(389 273 273 681)**	**(384 815 636 154)**	**(4 457 637 527)**	**640 419 403 691**	**639 161 009 220**	**1 258 394 471**
3.1	Support fund for hydrocarbons	3 415 117 392	2 473 199 988	941 917 404	(388 201 391)	(319 367 570)	(68 833 821)	3 026 916 001	2 153 832 418	873 083 583
3.2	Equipment fund	2 456 647 286	1 906 767 122	549 880 164	60 741 878	156 966 540	(96 224 662)	2 517 389 164	2 063 733 662	453 655 502
3.3	Training funds	2 957 767 849	1 520 683 173	1 437 084 676	149 087 949	179 907 803	(30 819 854)	3 106 855 798	1 700 590 976	1 406 264 822
3.4	Impact funds environmental	436 692 200	277 992 867	158 699 333	(15 180 762)	69 427 509	(84 608 271)	421 511 438	347 420 376	74 091 062
3.5	Bonus	37 830 760 000	37 252 708 560	578 051 440	(603 486 000)	-	(603 486 000)	37 227 274 000	37 252 708 560	(25 434 560)
3.6	Tax inspection state revenues (RMP penalty)	64 301 205	-	64 301 205	(4 282 509)	-	(4 282 509)	60 018 696	-	60 018 696
3.7	Discounts	14 994 875 006	16 948 273 840	(1 953 398 834)	1 660 515 866	-	1 660 515 866	16 655 390 872	16 948 273 840	(292 882 968)
3.8	Dividends	89 087 621 756	88 456 013 212	631 608 544	(8 503 959)	3 000 000 000	(3 008 503 959)	89 079 117 797	91 456 013 212	(2 376 895 415)
3.9	Pipe revenues 18 inches	456 436 687	-	456 436 687	-	456 436 687	(456 436 687)	456 436 687	456 436 687	-
3.10	RMP Gas	1 220 098 140	8 530 186 907	(7 310 088 767)	214 785 634	(7 095 303 133)	7 310 088 767	1 434 883 774	1 434 883 774	-

3.11 RMP Oil	479 074 689 707	493 927 142 964	(14 852 453 257)	(719 919 311)	(16 421 379 239)	15 701 459 928	478 354 770 396	477 505 763 725	849 006 671

N°	Type of payment	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
3.12	RMP Mines	5 781 023 014	-	5 781 023 014	-	5 595 166 307	(5 595 166 307)	5 781 023 014	5 595 166 307	185 856 707
3.13	Fixed Fees	27 025 000	-	27 025 000	(1 125 000)	12 750 000	(13 875 000)	25 900 000	12 750 000	13 150 000
3.14	Fines	1 075 058 119	39 567 725	1 035 490 394	(1 035 775 694)	-	(1 035 775 694)	39 282 425	39 567 725	(285 300)
3.15	Other Payments (> 5 million FCFA) to French Treasury	390 814 564 011	372 644 109 016	18 170 454 995	(388 581 930 382)	(370 450 241 058)	(18 131 689 324)	2 232 633 629	2 193 867 958	38 765 671
4	**Caisse des Dépôts et des Consignations (CDC)**	**26 588 238**	**-**	**26 588 238**	**-**	**-**	**-**	**26 588 238**	**-**	**26 588 238**
4.1	FDCL paid to Caisse des Dépôts et des Consignations (CDC)	16 623 980	-	16 623 980	-	-	-	16 623 980	-	16 623 980
4.2	Fonds d'appui au mining sector	9 964 258	-	9 964 258	-	-	-	9 964 258	-	9 964 258
4.3	Other Payments to CDC	-	-	-	-	-	-	-	-	-
4.4	Liability fund civil industrial	-	-	-	-	-	-	-	-	-
5	**Société Équatoriale des Mining (SEM)**	**33 340 354 440**	**16 882 894 500**	**16 457 459 940**	**(16 882 894 500)**	**-**	**(16 882 894 500)**	**16 457 459 940**	**16 882 894 500**	**(425 434 560)**
5.1	Dividends	33 340 354 440	16 882 894 500	16 457 459 940	(16 882 894 500)	-	(16 882 894 500)	16 457 459 940	16 882 894 500	(425 434 560)
6	**General Directorate of Customs and Duties Indirects (DGDDI)**	**10 497 400 179**	**29 631 218 462**	**(19 133 818 283)**	**5 653 649 919**	**539 064 471**	**5 114 585 448**	**16 151 050 098**	**30 170 282 933**	**(14 019 232 835)**
6.1	Contribution for African Union (CAF)	7 134	78 451 973	(78 444 839)	95 398	-	95 398	102 532	78 451 973	(78 349 441)
6.2	Contribution Community Integration (CCI)	14 265	163 287 929	(163 273 664)	190 795	-	190 795	205 060	163 287 929	(163 082 869)
6.3	Special contribution de solidarité (CSS)	8 126	50 957 426	(50 949 300)	-	-	-	8 126	50 957 426	(50 949 300)
6.4	Excise duty (DAC)	-	53 158 110	(53 158 110)	-	-	-	-	53 158 110	(53 158 110)
6.5	Import duty (DDI)	6 277 059 944	23 238 795 969	(16 961 736 025)	5 740 710 672	-	5 740 710 672	12 017 770 616	23 238 795 969	(11 221 025 353)
6.6	Right of exit (DSO)	3 968 827 991	2 900 000 000	1 068 827 991	(84 020 491)	984 807 500	(1 068 827 991)	3 884 807 500	3 884 807 500	-
6.7	Right of exit from logs	-	-	-	-	-	-	-	-	-
6.8	INC	-	-	-	-	-	-	-	-	-
6.9	INT	-	-	-	-	-	-	-	-	-

N°	Type of payment	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
6.10	OHADA levy (OAD)	1 787	20 414 059	(20 412 272)	23 850	-	23 850	25 637	20 414 059	(20 388 422)
6.11	Royalty IT (IR)	10 316 344	1 333 860 459	(1 323 544 115)	722 493	1 101 000	(378 507)	11 038 837	1 334 961 459	(1 323 922 622)
6.12	Temporary surcharge	-	-	-	-	-	-	-	-	-
6.13	TAB	-	-	-	-	-	-	-	-	-
6.14	Community tax Integration (TCI)	-	-	-	-	-	-	-	-	-
6.15	Product tax minerals (TPM)	29 818 334	-	29 818 334	(4 201 025)	25 617 309	(29 818 334)	25 617 309	25 617 309	-
6.16	Specific tax (TSP)	-	2 816 640	(2 816 640)	-	-	-	-	2 816 640	(2 816 640)
6.17	Value Added Tax Added value (VAT)	146 254	874 773 182	(874 626 928)	-	-	-	146 254	874 773 182	(874 626 928)
6.18	Withholding tax on personal income tax (PIR)	-	-	-	-	-	-	-	-	-
6.19	Scanner fee (RDS)	-	3 640 614	(3 640 614)	128 227	-	128 227	128 227	3 640 614	(3 512 387)
6.20	Pinality	211 200 000	194 833 320	16 366 680	-	-	-	211 200 000	194 833 320	16 366 680
6.21	Other payments (> 5 million FCFA) to the DGDDI	-	716 228 781	(716 228 781)	-	(472 461 338)	472 461 338	-	243 767 443	(243 767 443)
7	**Direction Générale des Taxes (DGI)**	**393 096 324 311**	**397 222 931 582**	**(4 126 607 271)**	**(5 041 699 580)**	**(6 587 607 518)**	**1 545 907 938**	**388 054 624 731**	**390 635 324 064**	**(2 580 699 333)**
7.1	Deed subject to duty fixed	-	-	-	-	-	-	-	-	-
7.2	Other products and taxes	6 864 258	610 165 000	(603 300 742)	4 125 000	(606 040 000)	610 165 000	10 989 258	4 125 000	6 864 258
7.3	Other mining products	-	6 390 289 208	(6 390 289 208)	8 250 000	(5 607 916 307)	5 616 166 307	8 250 000	782 372 901	(774 122 901)
7.4	Land tax for built-up properties	200 963 557	557 368 210	(356 404 653)	356 228 183	-	356 228 183	557 191 740	557 368 210	(176 470)
7.5	Land tax for undeveloped property	7 126 142	7 126 142	-	-	-	-	7 126 142	7 126 142	-
7.6	Contribution to the professional training	224 205 504	146 277 121	77 928 383	(102 542 917)	-	(102 542 917)	121 662 587	146 277 121	(24 614 534)
7.7	Contribution of patents	12 240 350	3 949 950	8 290 400	214 950	-	214 950	12 455 300	3 949 950	8 505 350
7.8	Special contribution national solidarity	5 145 153	5 145 154	(1)	-	-	-	5 145 153	5 145 154	(1)

7.9	Mining domains (manganese)	-	-	-	-	-	-	-	-	-

N°	Type of payment	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
7.10	Fonds national de habitat	840 305 948	979 657 572	(139 351 624)	46 853 291	-	46 853 291	887 159 239	979 657 572	(92 498 333)
7.11	Corporate income tax excluding mining and oil	41 533 533 727	33 323 294 610	8 210 239 117	(8 335 952 972)	-	(8 335 952 972)	33 197 580 755	33 323 294 610	(125 713 855)
7.12	Corporate income tax mining	24 885 643 762	24 885 643 761	1	-	-	-	24 885 643 762	24 885 643 761	1
7.13	Corporate income tax oil companies	243 920 298 336	263 035 344 247	(19 115 045 911)	21 049 257 151	1 970 811 240	19 078 445 911	264 969 555 487	265 006 155 487	(36 600 000)
7.14	IRPP (other income)	5 524 714 734	6 263 589 030	(738 874 296)	694 685 747	-	694 685 747	6 219 400 481	6 263 589 030	(44 188 549)
7.15	Salary income	20 752 445 621	26 741 703 473	(5 989 257 852)	5 336 407 425	-	5 336 407 425	26 088 853 046	26 741 703 473	(652 850 427)
7.16	Penalty tax on added value	7 362 350	7 362 352	(2)	-	-	-	7 362 350	7 362 352	(2)
7.17	Penalties for cover	54 659 412	247 062 382	(192 402 970)	192 387 970	-	192 387 970	247 047 382	247 062 382	(15 000)
7.18	R.C.M (dividend, tokens, tantième)	4 286 393 335	3 354 414 209	931 979 126	(3 931 979 129)	(3 000 000 000)	(931 979 129)	354 414 206	354 414 209	(3)
7.19	R.C.M assimilated (turnaround)	-	8 181 818	(8 181 818)	8 181 818	-	8 181 818	8 181 818	8 181 818	-
7.20	Other R.C.M. shareholdings	-	4 979 555 687	(4 979 555 687)	4 122 009 892	-	4 122 009 892	4 122 009 892	4 979 555 687	(857 545 795)
7.21	Withholding tax	21 581 491 006	15 511 564 070	6 069 926 936	(5 992 096 318)	-	(5 992 096 318)	15 589 394 688	15 511 564 070	77 830 618
7.22	Additional tax on salary & wages	7 261 466 368	7 616 119 390	(354 653 022)	339 156 696	-	339 156 696	7 600 623 064	7 616 119 390	(15 496 326)
7.23	Flat-rate tax on home	5 638 968	5 638 968	-	-	-	-	5 638 968	5 638 968	-
7.24	Special real estate tax on rents	289 632 786	77 523 388	212 109 398	(137 146 053)	47 041 549	(184 187 602)	152 486 733	124 564 937	27 921 796
7.25	Value tax added	19 763 765 257	746 675 079	19 017 090 178	(19 017 090 178)	-	(19 017 090 178)	746 675 079	746 675 079	-
7.26	Withholding tax on treasury	-	-	-	-	-	-	-	-	-
7.27	Sales tax domestic sales T.M	-	-	-	-	-	-	-	-	-
7.28	Quarry tax	9 775 000	20 792 640	(11 017 640)	(4 125 000)	-	(4 125 000)	5 650 000	20 792 640	(15 142 640)
7.29	Penalties estates>300,000 f	8 973 741	-	8 973 741	(8 973 741)	-	(8 973 741)	-	-	-
7.30	Contribution of licenses	102 311	-	102 311	4 282 509	-	4 282 509	4 384 820	-	4 384 820

7.31	Royalty superficiary	1 913 576 685	1 698 488 121	215 088 564	326 166 097	608 496 000	(282 329 903)	2 239 742 782	2 306 984 121	(67 241 339)

N°	Type of payment	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
8	**Other administrations**	**8 339 280 630**	**-**	**8 339 280 630**	**(8 339 280 630)**	**-**	**(8 339 280 630)**	**-**	**-**	**-**
8.1	Other significant payments to the State > €5 million FCFA	8 339 280 630	-	8 339 280 630	(8 339 280 630)	-	(8 339 280 630)	-	-	-
Total Payments in cash		**1 474 992 625 170**	**1 467 713 689 918**	**7 278 935 252**	**(413 883 498 471)**	**(390 864 179 201)**	**(23 019 319 270)**	**1 061 109 126 699**	**1 076 849 510 717**	**(15 740 384 018)**

Source: EITI data

6.3 Adjustments to declarations

6.3.1 For extractive companies

The adjustments made to oil company declarations can be summarized as follows:

Table 99: Adjustment of company declarations

Adjustments to corporate returns	Amount (FCFA)
Taxes outside the scope of reconciliation (a)	(395 960 835 369)
Unreported taxes paid (b)	21 472 261 137
Unpaid deferred taxes (c)	(19 725 216 773)
Reporting error (amount and detail) (d)	(17 178 348 925)
Exchange differences (e)	(2 356 486 156)
Taxes paid outside the reconciliation period (f)	(123 012 784)
Double declared amount (g)	(11 859 601)
Total	**(413 883 498 472)**

Source: EITI data

(a) Taxes outside the conciliation perimeter

These adjustments relate to taxes paid by the companies during the reconciliation period, but which are outside the scope of reconciliation and which are mainly :

- sales of the State's share of oil in kind by GOC for a value of 369,768,274,855 FCFA transferred to DCPT,
- 2,155,932,018 FCFA for the commercialization of the State's oil-in-kind share in the MBOUMBA permit; and
- 6,095,183,156 FCFA for voluntary social payments. These

same adjustments break down by company as follows:

Table 100: Adjustments to taxes paid outside the scope of reconciliation

Company	Taxes outside the reconciliation
Gabon Oil Company	(378 019 390 029)
Perenco Oil & Gas	(13 325 199 745)
CICMHZ	(1 950 036 633)
Addax Petroleum Oil & Gas Gabon Inc.	(1 312 296 693)
Totalenergie EP GABON	(1 172 954 208)
Total	**(395 960 835 369)**

Source: EITI data

The 13,325,199,745 FCFA adjustment to payments outside the PERENCO OIL & GAS reconciliation scope relates mainly to the retrocession of gas for 7,095,303,133 FCFA, payments to CNSSS and CNAMGS for 3,723,035,035 FCFA, the sale of the partner State's share of Gas to GOC for 1,664,005,749 FCFA, and per-diem payments to State employees for 842,855,828 FCFA.

The FCFA 1,950,036,633 adjustment to payments outside the CICMHZ reconciliation scope relates mainly to payments to GSEZ and the Office de la Marine Marchande.

Adjustments to payments outside the ADDAX and Total Energies reconciliations for 1,312,296,693 FCFA and 1,172,954,208 FCFA respectively relate mainly to payments of
CNSSS and CNAMGS for 1,307,696,693 FCFA and 1,172,954,208 FCFA respectively.

(b) Taxes paid but not reported

These adjustments relate to taxes paid by extractive companies during the reconciliation period, but which were omitted from their returns. They mainly concern the tax on undeclared oil companies by ORANJE NASSAU for 13,487,891,234 FCFA, with customs duties for BW Energie and VAALCO Gabon amounting to 3,845,547,000 FCFA and 1,885,990,971 FCFA respectively. Finally, payments of 1,469,363,310 FCFA made by PERENCO OIL & GAS to DGCPT for equipment destined for CEPP KOWE for DGH have also been omitted. The adjustments are detailed by company as follows:

Table 101: Adjustments to unreported taxes paid

Company	Taxes paid no carried forward
Oranje Nassau	13 487 891 234
Bw Energy Gabon SA	4 158 221 338
Vaalco Gabon SA	2 189 654 851
Perenco Oil & Gas	1 580 682 660
Addax Petroleum Oil & Gas Gabon INC	30 186 514
Societe Equatoriale Des Mines	10 333 464
COMILOG	8 350 000
Stream Oil	6 941 076
Total	**21 472 261 137**

Source: EITI data

These adjustments break down by type of payment as follows:

No.	Type of payment	Taxes paid not carried forward
3	**Public Accounting and Treasury Department (DGCPT)**	**2 027 025 070**
3.11	RMP Oil	6 941 076
3.14	Fines	23 643 334
3.15	Other payments (> 5 million FCFA) to the Treasury	1 996 440 660
6	**General Directorate of Customs and Indirect Duties (DGDDI)**	**5 741 871 435**
6.1	Contribution for the African Union (CAF)	95 398
6.2	Community Integration Contribution (CCI)	190 795
6.5	Import duty (DDI)	5 740 710 672
6.10	OHADA levy (OAD)	23 850
6.11	IT fees (RI)	722 493
6.19	Scanner fee (RDS)	128 227
7	**General Tax Directorate (DGI)**	**13 703 364 632**
7.11	Corporate income tax excluding mining and oil	5 492 004
7.13	Tax on oil companies	13 487 891 234
7.14	IRPP (other income)	82 182 334
7.18	R.C.M (dividend, tokens, tantième)	112 905 880
7.25	Value added tax	6 543 180
7.31	Surface fees	8 350 000
		21 472 261 137

Source: EITI data

(c) Unpaid deferred taxes

These adjustments relate to taxes reported by extractive companies but not paid to government entities. They correspond mainly to deductible VAT paid to suppliers and reported by ASSALA Gabon under VAT payable to the DGI. These adjustments break down by company as follows:

Table 102: Adjustments to unpaid taxes reported

Company	Unpaid deferred taxes
Assala Gabon Energy	(19 541 335 770)
Assala Upstream	(2 682 637)
CICMHZ	(181 198 366)
Total	**(19 725 216 773)**

Source: EITI data

(d) Reporting error

Dividends received by Société Équatoriale des Mines (SEM) were mainly declared on the extractive companies' form, rather than on that of the government entity responsible for collecting these payments. These flows break down as follows:

Table 103: Reporting error adjustments

Company	Reporting error (amount and details)
Societe Equatoriale Des Mines	(16 882 894 500)
Assala Gabon Energy	(554 486 813)
COMILOG	324 059 409
Bw Energy Gabon SA	(79 414 815)
Stream Oil	14 828 546
CICMHZ	(440 752)
	(17 178 348 925)

Source: EITI data

(e) Exchange rate differences

Exchange rate differences between dollar-denominated payments declared by extractive companies and receipts from public entities declared in FCFA are detailed by company as follows:

Table 104: Adjustments to taxes paid but not deferred

Company	Exchange difference
Tullow Oil Gabon	(1 680 548 246)
Totalenergie EP GABON	(603 486 000)
Assala Upstream	(272 562 633)
Assala Gabon Energy	204 437 463
Oranje Nassau	(7 258 964)
Stream Oil	2 932 224
	(2 356 486 156)

Source: EITI data

(f) Taxes paid outside the reconciliation period

Cash flows reported by extractive companies, excluding the reconciliation period, break down as follows:

Table 105: Adjustments to taxes paid outside the reconciliation period

Company	Taxes paid out of period of reconciliation
CICMHZ	(88 221 516)
Oranje Nassau	(34 791 268)
Total	**(123 012 784)**

Source: EITI data

(g) Double declared amount

The payments to the DGI were declared in duplicate by TULLOW OIL GABON, which reported both the receipts and the related transfers.

Table 106: Adjustments to double-reported amounts

Company	Double amount declared
Tullow Oil Gabon	(10 734 601)
Societe Equatoriale Des Mines	(1 125 000)
Total	**(11 859 601)**

Source: EITI data

6.3.2 For government bodies

The adjustments made to the declarations of government entities can be summarized as follows :

Table 107: Adjustment of government entity declarations

Adjustments to State declarations	Amount (FCFA)
Taxes outside the scope of reconciliation (a)	(377 018 783 947)
Double declared amount (b)	(13 401 251 523)
Tax deferred by the State on another NIF (c)	(2 968 840 546)
Taxes not reported by the State (d)	2 524 696 815
Total	**(390 864 179 201)**

Source: EITI data

(a) Taxes outside the scope of reconciliation

These adjustments concern a total amount received by the DGCPT in respect of sales of the State's share of oil in kind by GABON OIL COMPANY and STREAM OIL, as well as the retrocession of gas in the amount of 7,095,303,133 FCFA by PERENCO OIL & GAS. These adjustments break down as follows by company:

Table 108: Adjustment of government entity declarations

Company	Taxes outside the scope of reconciliation
Gabon Oil Company	(369 768 274 855)
Perenco Oil & Gas	(7 095 303 133)
Stream Oil	(155 205 959)
Total	**(377 018 783 947)**

Source: EITI data

(b) Double declared amount

These adjustments relate to an RMP oil receipt declared twice by the DGCPT on behalf of PERENCO OIL & GAS in the amount of 13,401,251,523 FCFA.

(c) Tax deferred by the State to another NIF

On the one hand, these are payments made by the DGCPT for RMP oil on behalf of ADDAX PETROLEUM OIL & GAS GABON INC (NIF: 799010H), whereas these payments should actually be made to ADDAX PETROLEUM AWOUN (NIF: 039 565 M). On the other hand, these are payments declared by CICMHZ as payments to the DGDDI, but for which the receipts are in the name of GSEZ. The adjustments are detailed as follows, by company and by tax:

Table 109: Taxes deferred by the State to another NIF

Company	RMP Oil	Right of exit (DSO)	Product tax minerals (TPM)	Tax deferred by the State on another NIF
Addax Petroleum Oil & Gas Gabon INC	(3 001 060 991)			(3 001 060 991)
CICMHZ		30 686 138	1 534 307	32 220 445
	(3 001 060 991)	**30 686 138**	**1 534 307**	**(2 968 840 546)**

Source: EITI data

(d) Taxes not collected by the State

Payment flows made by extractive companies but omitted from the declarations of government entities have been adjusted on the basis of supporting documents provided by the extractive companies and/or confirmations obtained from government entities. The adjustments are detailed as follows, by company and by tax:

Table 110: Adjustments to taxes not reported by the State, by company

Company	Corporate income tax oil companies	Customs duties paid at the DGDDI	Special real estate tax on rents	Taxes not deferred by the State
Tullow Oil Gabon	1 970 811 240			1 970 811 240
COMILOG			47 041 549	47 041 549
CICMHZ		506 844 026		506 844 026
	1 970 811 240	**506 844 026**	**47 041 549**	**2 524 696 815**

Source: EITI data

6.4 Final unreconciled differences

6.4.1 Unmatched differences by origin

Following the adjustments made, the final residual differences after reconciliation work on payment flows amounted to (15,740,384,018) FCFA, broken down as follows:

Table 111: Unmatched deviations by origin

Nature of variance	Total payments (FCFA)
Customs declaration not recognized by the company (a)	(13 765 129 484)
Declaration forms not submitted by the Company (b)	(3 002 139 252)
Taxes not deferred by the State (c)	2 923 018 973
Differences arising from details submitted by one party but not confirmed by the other (d)	(1 654 074 856)
Receipt deferred by the extractive company and not confirmed by the State (e)	896 088 618
Receipt deferred by the State and not confirmed by the extractive company (f)	(836 273 915)
Taxes not deferred by the Extractive Company (g)	(329 400 308)
FD not submitted by public entity (h)	28 113 238
Not significant < 1,000,000 FCFA (i)	(587 032)
Total	**(15 740 384 018)**

Source: EITI data

(a) Customs declaration not recognized by the company

Unconfirmed payments by extractive companies, although reported by the DGDDI, break down by company as follows:

Table 112: Differences resulting from customs receipts not recognized by the company

Company	Customs declaration not recognized by the company
COMILOG	(7 052 316 594)
Perenco Oil & Gas	(4 738 251 499)
Bw Energy Gabon SA	(1 929 002 616)
Sino Gabon SA	(45 558 775)
Total	**(13 765 129 484)**

Source: EITI data

(b) Declaration forms not submitted by the Company

The declaration forms not submitted by the mining companies NOUVELLE GABON MINING SA (NGM) and ALPHA CENTAURI MINING SA (ACM) resulted in discrepancies, detailed by declaring government entity as follows:

Table 113: FDs not submitted by the Company

Company	NEW GABON MINING SA	ALPHA CENTAURI MINING SA	FD not submitted by the Company
General Directorate of Taxes (DGI)	(1 425 795 435)	(1 137 717 165)	(2 563 512 600)
Société Équatoriale des Mines (SEM)	(425 434 560)	-	(425 434 560)
Public Accounting and Treasury Department (DGCPT)	(11 572 000)	(100 000)	(11 672 000)
Directorate General of Customs and Excise (DGDDI)	(1 520 092)	-	(1 520 092)
Total	**(1 864 322 087)**	**(1 137 817 165)**	**(3 002 139 252)**

Source: EITI data

(c) Taxes not collected by the State

Taxes not deferred by government entities, although reported by extractive companies, are detailed by company and by flow as follows:

Table 114: Variances resulting from taxes not reported by the State

Company	Taxes not deferred by the State	Training funds	Support fund to hydrocarbons	Fund equipment	Other
TotalEnergie EP GABON	1 430 797 663	514 672 950	565 211 338	304 124 925	46 788 450
Perenco Oil & Gas	364 270 353	437 068 023	(111 747 897)	11 647 615	27 302 612
Bw energy gabon SA	264 720 715	93 576 600	171 144 115	-	-
SINO GABON SA	220 261 873	44 949 600	74 918 997	7 380 915	93 012 361
Addax Petroleum Oil & Gas Gabon	218 430 707	96 379 425	24 094 857	96 379 425	1 577 000
Maurel Et Prom	196 048 110	188 257 760	-	-	7 790 350
Societe Equatoriale Des Mines	96 613 283		-	-	96 613 283
Stream Oil	94 081 392	31 360 464	31 360 464	31 360 464	-

Company	Taxes not deferred by the State	Training funds	Support fund to hydrocarbons	Fund equipment	Other
Gabon Oil Company	37 794 877	-	37 794 877	-	-
Total	**2 923 018 973**	**1 406 264 822**	**792 776 751**	**450 893 344**	**273 084 056**

Source: EITI data

(d) Differences arising from details submitted by one party but not confirmed by the other

Differences arising from details submitted by one of the parties and not confirmed by the other are detailed by payment flow and by company in the table below as follows:

Table 115: Differences resulting from details submitted by one party but not confirmed by the other

Company	Total	Dividends	RMP Oil	Surface fees	Customs duties paid to DGDDI	Other payments
TotalEnergie EP GABON	(2 366 722 688)	(2 376 895 415)	-	-	-	10 172 727
Maurel Et Prom	819 061 464		824 936 246	1 091 899	(6 966 681)	-
COMILOG	99 030 941	-	-	-	-	99 030 941
Vaalco Gabon Sa	(75 871 298)	-	-	-	(75 871 298)	-
CICMHZ	(56 176 276)	-	-	-	(56 176 276)	-
Addax Petroleum Oil & Gas Gabon INC	(37 956 981)	-	-	-	(84 617 051)	46 660 070
Societe Equatoriale Des Mines	(25 434 560)	-	-	-		(25 434 560)
Assala Gabon Energy	(11 142 517)	-	-	-	(11 142 517)	-
Stream Oil	1 137 059	-	-	-	-	1 137 059
Total	**(1 654 074 856)**	**(2 376 895 415)**	**824 936 246**	**1 091 899**	**(234 773 823)**	**131 566 237**

Source: EITI data

(e) Receipt deferred by the extractive company but not confirmed by the State

The receipts reported by extractive companies, although not declared by government entities, are broken down by company and by flow as follows:

Table 116: Variances resulting from receipts reported by extractive companies and not confirmed by the State

Company	Total	Additional tax on salary & wages	Income on salaries	Surface fees	RMP Mines	Other
TotalEnergie EP GABON	430 183 810	41 061 211	144 794 983	159 973 505	-	84 354 111
COMILOG	162 196 035	125 583 740	-	-	-	36 612 295
CICMHZ	123 075 654	-	-	-	96 107 682	26 967 972
Maurel Et Prom	122 613 986	6 340 000	33 205 000	-	-	83 068 986
Sino Gabon SA	33 948 708	5 800 718	-	-	-	28 147 990
Stream Oil	24 070 425	-	-	-	-	24 070 425
Total	**896 088 618**	**178 785 669**	**177 999 983**	**159 973 505**	**96 107 682**	**283 221 779**

Source: EITI data

(f) Quittance deferred by the State not confirmed by the extractive company

Releases not reported by extractive companies, although declared by government entities, are broken down by company and by flow as follows:

Table 117: Variances resulting from receipts reported by the State but not confirmed by extractive companies

Company	Total	Salary income	R.C.M other investments	Other flows
COMILOG	(667 764 535)	(421 780 660)	(245 983 875)	
Maurel Et Prom	(106 439 623)			(106 439 623)
Perenco Oil & Gas	(43 790 000)			(43 790 000)
Gabon Oil Company	(17 154 757)			(17 154 757)
Societe Equatoriale Des Mines	(1 125 000)			(1 125 000)
Total	**(836 273 915)**	**(421 780 660)**	**(245 983 875)**	**(168 509 380)**

Source: EITI data

(g) Taxes not deferred by the Extractive Company

Taxes not deferred by extractive companies, although reported by government entities, are detailed by company and by flow as follows:

Table 118: Differences resulting from taxes not reported by extractive companies

Company	Total	Discounts	Tax on Careers	Other
Sino Gabon SA	(292 882 968)	(292 882 968)		
Assala Gabon Energy	(19 849 700)			(19 849 700)
COMILOG	(16 667 640)		(16 667 640)	
Total	**(329 400 308)**	**(292 882 968)**	**(16 667 640)**	**(19 849 700)**

Source: EITI data

(h) Declaration forms not submitted by the public entity

Declaration forms not submitted by the Caisse de Dépôt et de Consignation (CDC) are detailed by declaring company as follows:

Table 119: FD not submitted by public entity

Company	FD not submitted by public entity
Maurel Et Prom	1 525 000
COMILOG	250 000
Societe Equatoriale Des Mines	26 338 238
Total	**28 113 238**

Source: EITI data

(i) Not significant < 1 000 000 FCFA

Residual differences of less than FCFA 1,000,000 are detailed by company as follows:

Table 120: Non-significant differences by tax

Company	Not significant < 1 000 000 FCFA
Sino Gabon Sa	1 016 955
Vaalco Gabon Sa	(899 999)
Totalenergie EP GABON	(864 735)
Stream Oil	807 882
COMILOG	(474 999)
Company	Not significant < 1 000 000 FCFA

CICMHZ	(248 982)
Assala Upstream	(200 000)
Tullow Oil Gabon	193 274
Maurel Et Prom	(176 470)
Bw Energy Gabon SA	148 924
Oranje Nassau	102 311
Societe Equatoriale Des Mines	44 376
Gabon Oil Company	(30 000)
Perenco Oil & Gas	(5 600)
Addax Petroleum Oil & Gas Gabon Inc.	27
Assala Gabon Energy	4
	(587 032)

Source: EITI data

6.4.2 Final variances by extractive company

Table 121: Unmatched differences by extractive company

In FCFA

No.	Company	Non-reconciled differences	Customs declaration not recognized by the company	FD not submitted by the Company	Taxes not deferred by the State	Differences arising from details submitted by one party but not confirmed by the other	Receipt deferred by the extractive company but not confirmed by the State	Quittance deferred by the State not confirmed by the extractive company	Taxes not deferred by the Extractive Company	FD not submitted by public entity	Not significant < 1 000 000 FCFA
1	Gabon Oil Company	20 610 120	-	-	37 794 877	-	-	(17 154 757)	-	-	(30 000)
2	Perenco Oil & Gas	(4 417 776 746)	(4 738 251 499)	-	364 270 353	-	-	(43 790 000)	-	-	(5 600)
3	Maurel Et Prom	1 032 632 467	-	-	196 048 110	819 061 464	122 613 986	(106 439 623)	-	1 525 000	(176 470)
4	Totalenergie EP GABON	(506 605 950)	-	-	1 430 797 663	(2 366 722 688)	430 183 810	-	-	-	(864 735)
5	Assala Gabon Energy	(30 992 213)	-	-	-	(11 142 517)	-	-	(19 849 700)	-	4
6	Tullow Oil Gabon	193 274	-	-	-	-	-	-	-	-	193 274
7	Vaalco Gabon SA	(76 771 297)	-	-	-	(75 871 298)	-	-	-	-	(899 999)
8	Addax Petroleum Oil & Gas Gabon INC	180 473 753	-	-	218 430 707	(37 956 981)	-	-	-	-	27
9	Assala Upstream	(200 000)	-	-	-	-	-	-	-	-	(200 000)
10	Bw Energy Gabon SA	(1 664 132 977)	(1 929 002 616)	-	264 720 715	-	-	-	-	-	148 924
11	Oranje Nassau	102 311	-	-	-	-	-	-	-	-	102 311
12	Stream Oil	120 096 758	-	-	94 081 392	1 137 059	24 070 425	-	-	-	807 882
13	Sino Gabon SA	(83 214 207)	(45 558 775)	-	220 261 873	-	33 948 708	-	(292 882 968)	-	1 016 955
14	COMILOG	(7 475 746 792)	(7 052 316 594)	-	-	99 030 941	162 196 035	(667 764 535)	(16 667 640)	250 000	(474 999)
15	Nouvelle Gabon Mining SA	(1 864 322 087)	-	(1 864 322 087)	-	-	-	-	-	-	-
16	Alpha Centauri Mining SA	(1 137 817 165)	-	(1 137 817 165)	-	-	-	-	-	-	-
17	CICMHZ	66 650 396	-	-	-	(56 176 276)	123 075 654	-	-	-	(248 982)
18	Societe Equatoriale Des Mines	96 436 337	-	-	96 613 283	(25 434 560)	-	(1 125 000)	-	26 338 238	44 376
	Total	**(15 740 384 018)**	**(13 765 129 484)**	**(3 002 139 252)**	**2 923 018 973**	**(1 654 074 856)**	**896 088 618**	**(836 273 915)**	**(329 400 308)**	**28 113 238**	**(587 032)**

Source: EITI data

6.4.3 Final differences by type of tax

Table 122: Unmatched differences by revenue stream

In FCFA

No.	Payment fraud	Non-reconciled differences	Customs declaration not recognized by the company	FD not submitted by the Company	Taxes not deferred by the State	Differences arising from details submitted by a party and not confirmed by the other	Receipt reported by the extractive company not confirmed by the State	Quittance deferred by the State not confirmed by the extractive company	Taxes not deferred by the Extractive Company	FD not submitted by public entity	Not significant < 1 000 000 FCFA
		(15 740 384 018)	**(13 765 129 484)**	**(3 002 139 252)**	**2 923 018 973**	**(1 654 074 856)**	**896 088 618**	**(836 273 915)**	**(329 400 308)**	**28 113 238**	**(587 032)**
3 Direction Générale de de la Public and Treasury Accounting (DGCPT)		**1 258 394 471**	**-**	**(11 672 000)**	**2 904 081 856**	**(1 421 529 991)**	**216 397 093**	**(113 629 623)**	**(312 732 668)**	**-**	**(2 520 196)**
3.1	Support fund for hydrocarbons	873 083 583	-	-	792 776 751	-	80 306 828	-	-	-	4
3.2	Equipment fund	453 655 502	-	-	450 893 344	-	2 762 158	-	-	-	-
3.3	Training funds	1° 406 264 822	-	-	1 406 264 822	-	-	-	-	-	-
3.4	Impact funds environmental	74 091 062	-	-	74 091 062	-	-	-	-	-	-
3.5	Bonus	(25 434 560)	-	-	-	(25 434 560)	-	-	-	-	-
3.6	State revenue tax control (RMP penalty)	60 018 696	-	-	60 018 696	-	-	-	-	-	-
3.7	Discounts	(292 882 968)	-	-	-	-	-	-	(292 882 968)	-	-
3.8	Dividends	(2 376 895 415)	-	-	-	(2 376 895 415)	-	-	-	-	-
3.9	Pipe revenues 18 inches	-	-	-	-	-	-	-	-	-	-
3.10	RMP Gas	-	-	-	-	-	-	-	-	-	-
3.11	RMP Oil	849 006 671	-	-	-	824 936 246	24 070 425	-	-	-	-
3.12	RMP Mines	185 856 707	-	-	89 749 025	-	96 107 682	-	-	-	-
3.13	Fixed Fees	13 150 000	-	-	-	-	13 150 000	-	-	-	-
3.14	Fines	(285 300)	-	(72 000)	-	-	-	-	-	-	(213 300)
3.15	Other payments (> 5 million FCFA) to the Treasury	38 765 671	-	(11 600 000)	30 288 156	155 863 738	-	(113 629 623)	(19 849 700)	-	(2 306 900)
4 Caisse des Dépôts et des Consignations (CDC)		**26 588 238**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**26 588 238**	**-**
4.1	FDCL paid to Caisse des Dépôts et des Consignations (CDC)	16 623 980	-	-	-	-	-	-	-	16 623 980	-

No.	Payment fraud	Non-reconciled differences	Customs declaration not recognized by the company	FD not submitted by the Company	Taxes not deferred by the State	Differences arising from details submitted by a party and not confirmed by the other	Receipt reported by the extractive company not confirmed by the State	Quittance deferred by the State not confirmed by the extractive company	Taxes not deferred by the Extractive Company	FD not submitted by public entity	Not significant < 1 000 000 FCFA
4.2	Fonds d'appui au mining sector	9 964 258	-	-	-	-	-	-	-	9 964 258	-
4.3	Other Payments to CDC	-	-	-	-	-	-	-	-	-	-
4.4	Liability fund civil industrial	-	-	-	-	-	-	-	-	-	-
5 Société Équatoriale des Mining (SEM)		**(425 434 560)**	**-**	**(425 434 560)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5.1	Dividends	(425 434 560)	-	(425 434 560)	-	-	-	-	-	-	-
6 Direction Générale des Customs and Excise (DGDDI)		**(14 019 232 835)**	**(13 765 129 484)**	**(1 520 092)**	**-**	**(234 773 823)**	**-**	**(17 154 757)**	**-**	**-**	**(654 679)**
6.1	Contribution for African Union (CAF)	(78 349 441)	(59 496 248)	(3 333)	-	(18 303 649)	-	(11 909)	-	-	(16 348)
6.2	Community contribution Integration (CCI)	(163 082 869)	(119 889 244)	(6 662)	-	(37 088 030)	-	(23 817)	-	-	(32 692)
6.3	Special contribution de solidarité (CSS)	(50 949 300)	(43 718 779)	(18 529)	-	(6 314 516)	-	(77 403)	-	-	(21 500)
6.4	Excise duty (DAC)	(53 158 110)	(52 424 409)	-	-	(733 701)	-	-	-	-	-
6.5	Import duty (DDI)	(11 221 025 353)	(11 871 763 523)	(187 748)	-	349 747 985	-	(13 417 179)	-	-	(176 114)
6.6	Right of exit (DSO)	-	-	-	-	-	-	-	-	-	-
6.7	Right of exit from logs	-	-	-	-	-	-	-	-	-	-
6.8	INC	-	-	-	-	-	-	-	-	-	-
6.9	INT	-	-	-	-	-	-	-	-	-	-
6.10	OHADA levy (OAD)	(20 388 422)	(14 987 833)	(838)	-	(4 637 310)	-	(2 978)	-	-	(4 089)
6.11	Royalty IT (IR)	(1 323 922 622)	(872 412 375)	(969 534)	-	(401 917 888)	-	(2 228 243)	-	-	(16 959)
6.12	Temporary surcharge	-	-	-	-	-	-	-	-	-	-
6.13	TAB	-	-	-	-	-	-	-	-	-	-
6.14	Community tax Integration (TCI)	-	-	-	-	-	-	-	-	-	-
6.15	Product tax minerals (TPM)	-	-	-	-	-	-	-	-	-	-

6.16	Specific tax (TSP)	(2 816 640)	(2 816 640)	-	-	-	-	-	-	-	-

No.	Payment fraud	Non-reconciled differences	Customs declaration not recognized by the company	FD not submitted by the Company	Taxes not deferred by the State	Differences arising from details submitted by a party and not confirmed by the other	Receipt reported by the extractive company not confirmed by the State	Quittance deferred by the State not confirmed by the extractive company	Taxes not deferred by the Extractive Company	FD not submitted by public entity	Not significant < 1 000 000 FCFA
6.17	Value Added Tax Added value (VAT)	(874 626 928)	(745 808 683)	(333 448)	-	(112 336 832)	-	(1 393 228)	-	-	(386 977)
6.18	Withholding tax on personal income tax (PIR)	-	-	-	-	-	-	-	-	-	-
6.19	Scanner fee (RDS)	(3 512 387)	(2 321 676)	-	-	(1 189 882)	-	-	-	-	-
6.20	Pinality	16 366 680	20 609 926	-	-	(2 000 000)	-	-	-	-	-
6.21	Other Payments (> 5 million FCFA) to the DGDDI	(243 767 443)	(100 000)	-	-	-	-	-	-	-	-
7 Direction Générale des Taxes (DGI)		**(2 580 699 332)**	**-**	**(2 563 512 600)**	**18 937 117**	**2 228 958**	**679 691 525**	**(705 489 535)**	**(16 667 640)**	**1 525 000**	**2 587 843**
7.1	Deed subject to duty fixed	-	-	-	-	-	-	-	-	-	-
7.2	Other income and taxes	6 864 258	-	-	6 864 258	-	-	-	-	-	-
7.3	Other mining products	(774 122 901)	-	(772 997 901)	-	-	-	(1 125 000)	-	-	-
7.4	Land tax for built-up properties	(176 470)	-	-	-	-	-	-	-	-	(176 470)
7.5	Land tax for undeveloped property	-	-	-	-	-	-	-	-	-	-
7.6	Contribution to the professional training	(24 614 534)	-	(24 660 174)	-	-	-	-	-	-	45 640
7.7	Contribution of patents	8 505 350	-	(85 000)	7 790 350	-	-	-	-	-	800 000
7.8	Special contribution national solidarity	(1)	-	-	-	-	-	-	-	-	(1)
7.9	Mining domains (manganese)	-	-	-	-	-	-	-	-	-	-
7.10	Fonds national de habitat	(92 498 333)	-	(99 694 779)	-	-	6 734 666	-	-	-	461 780
7.11	Corporate income tax excluding mining and oil	(125 713 855)	-	(125 287 666)	-	-	-	-	-	-	(426 189)
7.12	Corporate income tax mining	1	-	-	-	-	-	-	-	-	1
7.13	Corporate income tax oil companies	(36 600 000)	-	-	-	-	-	(36 600 000)	-	-	-
7.14	IRPP (other income)	(44 188 549)	-	(92 585 182)	-	(2 536 572)	51 610 285	-	-	-	(677 080)
7.15	Salary income	(652 850 427)	-	(412 743 381)	-	3 673 631	177 999 983	(421 780 660)	-	-	-

No.	Payment fraud	Non-reconciled differences	Customs declaration not recognized by the company	FD not submitted by the Company	Taxes not deferred by the State	Differences arising from details submitted by a party and not confirmed by the other	Receipt reported by the extractive company not confirmed by the State	Quittance deferred by the State not confirmed by the extractive company	Taxes not deferred by the Extractive Company	FD not submitted by public entity	Not significant < 1 000 000 FCFA
7.16	Penalty tax on added value	(2)	-	(2)	-	-	-	-	-	-	-
7.17	Penalties for cover	(15 000)	-	-	-	-	-	-	-	-	(15 000)
7.18	R.C.M (dividend, tokens, tantième)	(3)	-	-	-	-	-	-	-	-	(3)
7.19	R.C.M assimilated (turnaround)	-	-	-	-	-	-	-	-	-	-
7.20	Other R.C.M. shareholdings	(857 545 795)	-	(611 561 920)	-	-	-	(245 983 875)	-	-	-
7.21	Withholding tax	77 830 618	-	-	-	-	77 619 445	-	-	-	211 173
7.22	Additional processing tax &. salary	(15 496 326)	-	(194 814 127)	-	-	178 785 669	-	-	-	532 132
7.23	Flat-rate tax on home	-	-	-	-	-	-	-	-	-	-
7.24	Special real estate tax on rents	27 921 796	-	-	-	-	26 967 972	-	-	-	953 824
7.25	Value tax added	-	-	-	-	-	-	-	-	-	-
7.26	Withholding tax on treasury	-	-	-	-	-	-	-	-	-	-
7.27	Sales tax domestic sales T.M	-	-	-	-	-	-	-	-	-	-
7.28	Quarry tax	(15 142 640)	-	-	-	-	-	-	(16 667 640)	1 525 000	-
7.29	Penalties estates>300,000 f	-	-	-	-	-	-	-	-	-	-
7.30	Contribution of licenses	4 384 820	-	-	4 282 509	-	-	-	-	-	102 311
7.31	Surface fees	(67 241 339)	-	(229 082 468)	-	1 091 899	159 973 505	-	-	-	775 725
8	**Other administrations**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
8.1	Other significant payments to the State> €5 million FCFA	-	-	-	-	-	-	-	-	-	-
Total Payments in cash		**(15 740 384 018)**	**(13 765 129 484)**	**(3 002 139 252)**	**2 923 018 973**	**(1 654 074 856)**	**896 088 618**	**(836 273 915)**	**(329 400 308)**	**28 113 238**	**(587 032)**

Source: EITI data

7 ANALYSIS OF GABON'S EXTRACTIVE SECTOR REVENUES

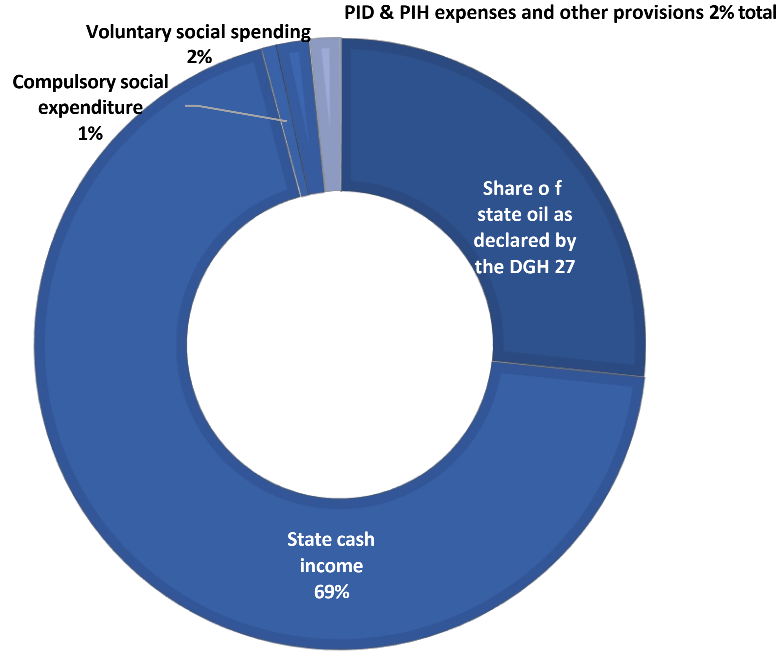
Total state revenues generated by the extractive sector represent 96% of total extractive sector revenues. 72% of state revenues are in cash and 28% are in kind, representing the share of state oil declared by the DGH. Unilateral payments by companies account for 4% of extractive sector revenues. The breakdown of revenues generated by the extractive sector by revenue category is shown in the table below:

Table 123: Revenues generated by the extractive sector in 2022 by revenue category

Section	Quantity	Amount FCFA	% revenue of the State	% of total extractive sector
State share of oil as declared by DGH*.	6 751 705	420 726 065 146	28%	27%
Cash income state **		1 091 409 614 186	72%	70%
Sub-total revenues of the State		1 512 135 679 332	100%	96%
Social expenses mandatory		12 566 800 934		1%
Social expenses volunteers		26 599 237 709		2%
PID & PIH expenses and other provisions		18 102 200 941		1%
Expenses environmental requirements		84 677 925		0%
Environmental expenses volunteers		865 783 350		0%
Sub-total unilateral declarations of extractive companies		58 218 700 860		4%
Total revenues from the extractive sector		1 570 354 380 192		100%

(*) The quantity was valued at the Official Transfer Price (OTP) of the average annual Gabonese Gross Basket of 99.985 USD and 62,314.04504 FCFA as communicated by the DGH. (**) The average annual exchange rate is 623.846, as communicated by the DGEPF in the Economic Outlook for 2022 (page 38).

Figure 42: Breakdown of revenues generated by the extractive sector by revenue category



Income from cash payments by extractive companies accounts for 69% of revenues generated by the extractive sector, followed by the State's share of hydrocarbon production with 27%, and expenses declared unilaterally by extractive companies with 4%.

7.1 Contribution by sector

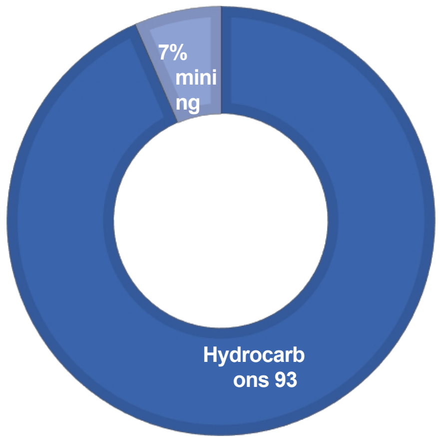
Analysis of total revenues by sector indicates a total revenue improvement of 764.6 billion FCFA in 2022, or 93.21% of 2021 revenues. The hydrocarbons sector contributed 93% of total extractive revenues in 2022. The table below shows the contribution o f each sector:

Table 124: Contribution by sector to extractive sector revenues in billions of FCFA

Sector	2021	2022	% Change 2021-2022	% total payment
Hydrocarbons	735,1	1 467,3	99,62%	93%
Mining	77,7	103,0	32,62%	7%
Total	**812,8**	**1 570,4**	**93,21%**	**100%**

Source: EITI data

Figure 43: Contribution by sector to extractive sector revenues



An initial analysis indicates that the variation is mainly due to the improvement in the Official Transfer Price (OTP) of the average Gabonese basket, which has risen from 69.83 USD (or 38,724.18 FCFA) in 2021 to 99.99 USD in 2022 (or 62,314.045 FCFA). This increase of USD 30.16 per barrel, representing an improvement of 43%, has had a significant impact on the valuation of the State's share of oil and the RMP oil, calculated on the basis of the PCO.

Another important finding relates to the variation in the average USD/FCFA exchange rate, which has risen from 554.6 in 2021 to 623.846 in 2022, representing a 12% depreciation of the CFA franc. The impact of this depreciation was positive on the State's FCFA revenues.

It should also be pointed out that these fluctuations are taking place against an international backdrop marked by a post-pandemic economic recovery and geopolitical tensions, particularly in Eastern Europe, which have contributed to rising commodity prices, including oil. These factors have accentuated market volatility and influenced exchange rates, while at the same time increasing global demand for oil, which has boosted prices.

7.2 Contribution by extractive entity

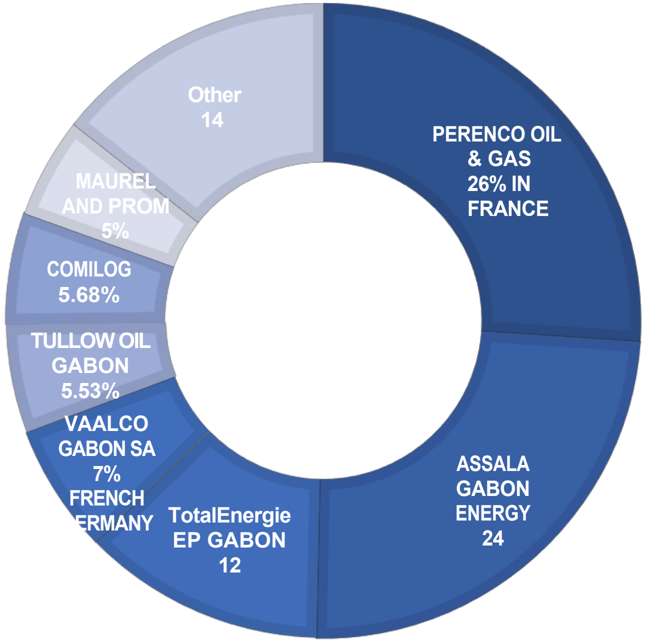
Analysis of total revenues by company shows that PERENCO OIL & GAS and ASSALA GABON ENERGY together contributed around 50% of extractive revenues. The table below shows the contribution of each company:

Table 125: Contribution by company in billions of CFA francs

Company	2021	2022	Change 2021-2022	% on total payment
Perenco Oil & Gas	136,61	409,27	272,66	26,06%
Assala Gabon Energy	149,49	381,29	231,80	24,28%
Totalenergie EP GABON	94,20	194,03	99,83	12,36%
Vaalco Gabon SA	37,43	103,05	65,62	6,56%
Tullow Oil Gabon	37,55	86,87	49,32	5,53%
Comilog	61,09	89,17	28,08	5,68%
Maurel Et Prom	167,84	80,95	(86,89)	5,15%
Other	128,56	225,72	97,16	14,37%
Total	**812,76**	**1 570,35**	**757,59**	**100%**

Source: EITI data

Figure 44: Contribution by company



In terms of year-on-year variation, we noted that the three oil companies PERENCO OIL & GAS, ASSALA GABON ENERGY and TotalEnergies EP GABON together contributed to an increase in revenues of 604.3 billion FCFA, or 80% of the total variation. MAUREL ET PROM, on the other hand, reported a year-on-year decrease in payments of FCFA 86.89 billion, mainly due to the exceptional bonus payment of FCFA 56.6 billion in 2021.

7.3 Contribution by cash flow

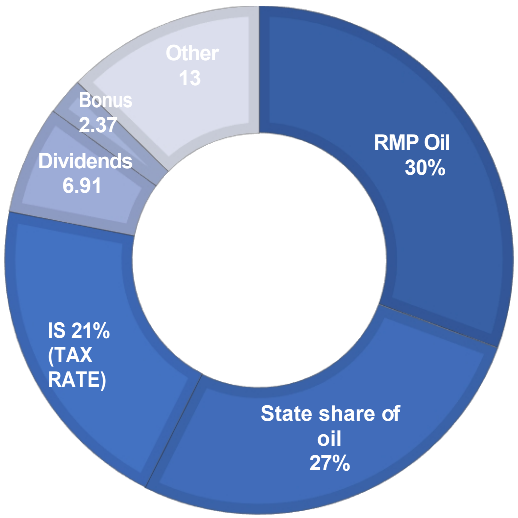
Analysis of total revenues by payment stream shows that five (5) streams contributed approximately 82% of total extractive revenues in fiscal 2022. The table below shows the contribution of each payment stream:

Table 126: contribution by payment flow in billions of FCFA

Payment flow	2021	2022	Variation 2021-2022	% on total payment
RMP Oil	269,21	480,51	211,29	30,60%
State share of oil	224,18	420,73	196,54	26,79%
IS	75,78	324,67	248,90	20,68%
Dividends	6,13	108,47	102,34	6,91%
Bonus	84,17	37,25	(46,92)	2,37%
Other	153,29	198,73	45,44	12,65%
Total	**812,76**	**1 570,35**	**757,59**	**100%**

Source: EITI data

Figure 45: contribution by payment flow



Compared with the previous year, the change in payment flows is explained by :

- a significant increase in the RMP Oil and the State's Share of Oil: mainly due to the 43% increase in the Official Transfer Price (PCO) of the average Gabonese basket, from USD 69.83 in 2021 to USD 99.99 in 2022. Indeed, both the RMP Oil and the State Share of Oil are determined on the basis of the OSP. In addition, the depreciation of the FCFA against the US dollar has also played a role in increasing the amount of these two flows. Finally, the 4% improvement in production also contributed to this increase in revenues. The combination of these three factors resulted in a significant increase in revenues from these two flows, reaching FCFA 211.29 billion and FCFA 196.54 billion respectively, representing increases of 78% and 88%.

- The combined increase in corporate income tax and dividends of FCFA 351.23 billion, or 429%, is due to the increase in taxable profits of extractive companies in 2021. In fact, profits made in 2021 served as the basis for calculating and paying corporate income tax and dividends disbursed in 2022. The increase in earnings in 2021 was boosted by the rise in oil prices compared with 2020, when prices rebounded from the fall observed due to the COVID-19 pandemic. The Official Transfer Price (OTP) of the average Gabonese basket rose from USD 38.63 in 2020 to USD 69.83 in 2021, significantly improving sector revenues.

- the decrease in bonuses, which can be explained by the exceptional payment of a bonus of 56.6 billion FCFA in 2021 by Maurel & Prom. In addition, no permits were granted in 2022, which could have led to a bonus payment.

7.4 Contribution by public authority

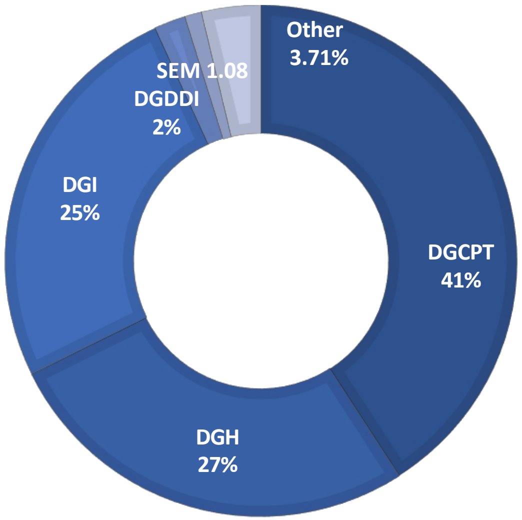
In fiscal 2022, DGCPT, DGH and DGI collected approximately 92.80% of total extractive revenues in fiscal 2022 as shown in the table below:

Table 127: Contribution by public administration in billions of FCFA

Public administration	2021	2022	Change 2021-2022	% on total payment
DGCPT	385,50	642,29	257	40,90%
DGH	224,18	420,73	197	26,79%
DGI	136,82	400,72	264	25,52%
DGDDI	34,79	31,51	-3	2,01%
SEM	3,40	16,88	13	1,08%
Other	28,08	58,22	30	3,71%
Total	**812,76**	**1 570,35**	**757,59**	**100%**

Source: EITI data

Figure 46: contribution by public administration



As presented above, we see a significant improvement in revenues for the Direction Générale de la Comptabilité Publique et du Trésor (DGCPT), with an increase of 257 billion FCFA, or 67% compared with 2021. This increase is mainly due to RMP oil, which has risen by 78%. Similarly, the Direction Générale des Hydrocarbures (DGH) recorded an increase in revenues collected of FCFA 197 billion, or 88%, supported by an equivalent increase of 88% for the Part de l'huile de l'État.

As for the Direction Générale des Impôts (DGI), revenues rose by FCFA 264 billion, or 193%, which can be attributed to an increase in flows from corporate income tax and dividends.

7.5 Unilateral disclosure

7.5.1 Unilateral disclosure by the government

In accordance with EITI Standard Requirement 4.1.d, government entities are required to provide aggregated information on the amount of total revenues received from each of the payment streams agreed as part of the EITI Report, including revenues that are below the agreed materiality threshold.

Government entities have been invited to unilaterally disclose aggregate revenue streams collected from extractive entities that have not been included in the scope of application. These unilateral disclosures can be summarized as follows:

Table 128: Payments declared unilaterally by government entities

Government agency	Declaration unilateral 2022
General Directorate of Taxes (DGI)	10 089 233 871
Public Accounting and Treasury Department (DGCPT)	3 132 215 580
Directorate General of Customs and Excise (DGDDI)	1 338 654 018
Total	**14 560 103 469**

SOURCE: ITIE DATA

Details of payments declared unilaterally by government entities are shown in Appendix 14 of this report.

7.5.2 Unilateral disclosure by companies

After adjustment, payments deferred unilaterally by extractive companies for social and environmental expenses and for PID & PIH amounted to 58,218,700,860 FCFA. The extractive companies' unilateral declarations break down as follows:

Table 129: Payments declared unilaterally by extractive companies

Company	Initial declarations received	Adjustments	Amounts after adjustments
Compulsory social expenditure			
Gabon Oil Company	508 794 761	(508 794 761)	-
Maurel Et Prom	1 429 368 693	(1 429 368 693)	-
Totalenergie EP GABON	2 714 863 628	2 027 364 125	4 742 227 753
Assala Gabon Energy	2 445 544 619	(2 445 544 619)	-
Addax Petroleum Oil & Gas Gabon INC	1 218 214 213		1 218 214 213
Stream Oil	22 625 506	(22 625 506)	-
Sino Gabon SA	274 452 685		274 452 685
COMILOG		6 224 144 019	6 224 144 019
Company	Initial declarations received	Adjustments	Amounts after adjustments

CICMHZ	67 549 150	(22 625 506)	44 923 644
Societe Equatoriale Des Mines	344 484 328	(281 645 708)	62 838 620
Sub-total compulsory social expenditure	**9 025 897 583**	**3 540 903 351**	**12 566 800 934**
Voluntary social spending			
Perenco Oil & Gas Gabon	7 636 251 534		7 636 251 534
Gabon Oil Company		6 095 183 156	6 095 183 156
Addax Petroleum Oil & Gas Gabon Inc.	2 923 825		2 923 825
Bw Energy Gabon SA	108 089 394		108 089 394
COMILOG	12 752 489 800	-	12 752 489 800
Societe Equatoriale Des Mines	7 583 000	(3 283 000)	4 300 000
Sub-total voluntary social spending	**20 507 337 553**	**6 091 900 156**	**26 599 237 709**
PID & PIH expenses and other provisions			
PERENCO OIL & GAS GABON	2 472 309 745		2 472 309 745
Maurel Et Prom	1 676 315 313		1 676 315 313
Totalenergie EP GABON	7 527 262 915		7 527 262 915
Assala Gabon Energy	2 416 259 252		2 416 259 252
Vaalco Gabon SA	4 010 053 716		4 010 053 716
Sub-total PID & PIH and other expenditure provisions	**18 102 200 941**	**-**	**18 102 200 941**
Mandatory environmental expenditure			
Perenco Oil & Gas Gabon	62 384 600		62 384 600
CICMHZ	22 293 325		22 293 325
Sub-total environmental expenditure mandatory	**84 677 925**	**-**	**84 677 925**
Voluntary environmental expenditure			
BW ENERGY GABON SA	52 829 000	-	52 829 000
COMILOG	812 954 350		812 954 350
Sub-total environmental expenditure volunteers	**865 783 350**	**-**	**865 783 350**
Total			**58 218 700 860**

Source: EITI data

Details of payments declared unilaterally by extractive companies are given in Appendix 14 of this report.

8 RECOMMENDATIONS

The EITI standard requires that measures be put in place to build on lessons learned in order to improve the impact of EITI implementation on natural resource governance, and to review recommendations arising from such implementation. EITI requirement 7.3 calls for the Multi-stakeholder Group to take action based on lessons learned, to identify, understand and address the causes of gaps and missing information, while taking into account the recommendations arising from EITI implementation. As a result, the Multipartite Group could consider adopting recommendations aimed at strengthening government systems and natural resource governance.

In order to improve the EITI reporting process in Gabon, we present the following 2022 recommendations as well as the follow-up to subsequent recommendations:

8.1 Strengthening the commitment of focal points

Description :

We have made adjustments in the order of FCFA 413 billion and FCFA -billion to the declarations of companies and administrations, representing respectively 38% and 36% of total revenues in the reconciliation scope.

The amount of these adjustments reflects the quality of the initial declarations, which would benefit from improvement. It has been found that the hierarchical superiors of reporting entities are often the ones who attend training meetings, and not the focal points who are responsible for filling in the declaration forms,

This entails the risk of reporting instructions not being properly relayed to the focal points, resulting in errors or omissions when filling in reporting forms, despite the fact that these instructions would have been discussed at meetings and training sessions. This compromises the quality of the data initially submitted.

The involvement of line managers, while beneficial for decision-making at reporting entity level, can lead to gaps in the transmission of practical information when they are not accompanied by the focal points.

Recommended actions:

We recommend that the Gabon EITI GMP :

1- In addition to line managers, include focal points in meetings and training sessions, and organize training sessions exclusively for them in order to strengthen their technical capabilities and their understanding of specific EITI requirements; and

2- Communication: Establish clear and regular communication mechanisms between line managers and focal points to ensure the rapid circulation and quality of information and instructions.

Implementing these recommendations will ensure that focal points are well informed and trained, in order to improve the quality and reliability of data submitted upstream before reconciliation.

This will also contribute to a better understanding of EITI requirements among companies and government entities, thereby strengthening transparency and accountability in the extractive sector.

Priority: High

Institutions concerned: Government entities, companies extractive

8.2 Greater transparency of oil transport revenues

Description :

EITI Requirement 4.4.b states that "EITI implementing countries are invited to disclose :

i. The most important contracts in the field of transport, describing°: the product; the transport route(s) and the companies or public entities involved, in particular state-owned companies involved in the transport sector;

ii. Definitions of taxes, tariffs or other payments relating to transport and their method of calculation;

iii. Tariffs and volumes of raw materials transported".

In the absence of access to the contracts detailing the terms of oil transport, as well as details of the terms and conditions of transport, definitions of taxes and tariffs, and volumes transported, this information has not been disclosed.

Recommended actions:

We recommend that the Gabon EITI GMP draw up a disclosure plan for the most important contracts in the transport sector, and coordinate with the DGH, GOC and DGCPT to ensure disclosure:

1- detailed oil and gas transportation revenues by project, company, government entity and revenue stream
2- description of crude oil transport arrangements: A full description of transport arrangements must be provided, including the products transported by grade, the transport routes used, and the companies and government entities involved, including state-owned enterprises involved in the transport sector.
3- Definition and calculation of taxes and tariffs: Definitions of taxes, tariffs or other transport-related payments must be disclosed.
4- Disclosure of tariff rates and volumes transported: Tariff rates and volumes of raw materials transported must be disclosed to enable a better assessment of the revenues generated.

Priority: High

Institutions concerned : DGH and DGCPT

8.3 Managing revenues from oil transport

Description :	Recommended actions:
We have identified that certain revenues from oil transport have been collected by the DGCPT for the use of state infrastructure by oil companies, as detailed in section 4.1.11. According to the documentation reviewed, the State currently owns the 10-inch pipeline used to evacuate SINO GABON's oil. The terms agreed between the State and the parties involved require the State to collect a share equivalent to 75% of the transportation tariff. However, no collection of this share has been identified for either 2021 or 2022. Failure to collect this quota could indicate shortcomings in the management of revenues from the extractive industries, as well as a risk of revenue shortfalls for the State.	It is recommended to strengthen mechanisms for monitoring, verifying and tracking payments of arrears due to the State for oil transport, ensuring transparency in the collection and use of these revenues from natural resources. Such monitoring could include independent audits of these transport agreements, the implementation of plans to improve information systems within the stakeholders of the agreements in question to ensure effective and responsible management of extractive revenues.
	Priority: High
	Institutions concerned : DGH, GOC, SINO GABON, DGCPT

8.4 Improving transparency in Gabon's raw materials trade

Description :

EITI Requirement 4.2.a requires the government, state-owned enterprises and entities acting on behalf of the state to disclose the volumes received and resold, broken down by purchasing company, and the revenues transferred to the state from the proceeds of these sales.

However, data on the GOC's share of production as a partner in the various permits has not been provided.

In addition, the Gabon EITI GMP has included the purchasing company Vitol in the reporting scope so that it can disclose the volumes of products it acquires and the amounts it pays to the SOE for its oil purchases in accordance with EITI Requirement 4.2.c. However, Vitol's focal point contact has not been made available, making it impossible for the company to receive and submit its reporting form.

EITI Requirement 4.2.b encourages SOEs to describe the selection process for client companies, the technical and financial criteria used to make the selection, to produce the list of selected client companies, and to indicate any significant deviations from the legal and regulatory framework in force governing the client company selection process and the sales contracts concluded. However, the selection process for the Vitol purchasing company and the terms and duration of the contract concluded with this company are not disclosed.

Recommended actions:

We recommend that the Gabon EITI GMP implement a plan to:

1- regular, detailed disclosure of oil, gas and mineral sales data, including terms of sale, pricing mechanisms and buyer identities.
2- disclosure of the buyer selection process with pre-qualification criteria the results of selection processes; and
3- disclose sales contracts with the acquiring company, including, where applicable, payments linked to swap agreements or asset-backed loans.

Priority: High

Institutions involved: DGH, GOC, and Vitol

8.5 Compliance with regulations and implementation of the site rehabilitation fund

Description :

Article 176 of the 2019 Hydrocarbons Code stipulates that: "The site rehabilitation fund is domiciled in Gabon in an account with the Bank of Central African States or a Gabonese credit institution chosen by agreement between the parties and subject to the supervision of the Central African Banking Commission. It may not be seized and is used exclusively for its intended purpose".

However, no oil company, with the exception of VAALCO Gabon SA, has reported setting up a bank account for this site rehabilitation fund.

Some companies have confirmed that accounting provisions are being set aside for the site rehabilitation fund as described in section 4.6.5.

Furthermore, Article 178 stipulates that "Other terms and conditions for implementing the provisions of this title shall be laid down by regulation and in hydrocarbon contracts. However, no regulatory text has yet been published to specify the implementation terms and provisions.

Recommended actions:

We recommend that the Gabon EITI GMP coordinate with relevant government agencies and oil companies to:

- ensure the rapid publication of the regulatory texts needed to specify how the site rehabilitation fund is to be implemented; and
- ensure that the obligation to domiciliate allocations to the specific fund at BEAC is observed.

Priority: High

Institutions involved: Ministry of Oil and Gas, DGH, Société Pétrolière, BEAC.

8.6 Improved identification of extractive revenues

Description :

Some extractive revenues from taxes liquidated by the Direction Générale des Impôts (DGI), the Direction Générale des Hydrocarbures (DGH) or the Direction Générale des Mines et de la Géologie (DGMG) are cashed by the Direction Générale de la Comptabilité Publique et du Trésor (DGCPT) without identifying the nature of the payment. In fact, these payments totalling 20,183,781,517 FCFA, representing 1.3% of extractive cash receipts, are held in suspense accounts within the DGCPT as follows:

Nature	Amount in FCFA
Other income and taxes	610 165 000
Other Mining Products	6 390 289 208
Other oil revenues	1 925 799 997
Petroleum Audit Fund	70 323 557
Recipe to share	1 083 312 939
Income to be carried forward (budget)	97 206 165
Non-tax revenue: Mining	estate7
125,000	
Deferred income (Budget)	524 993 050
Revenue Judicial Agent	300 000
Revenue Forest Sea Environment	500 000
Gas revenue	8 530 186 907
Revenues to be allocated (Budget)	402 512 344
Regie De Recettes De La DGMM	541 067 350
Grand	**total20**
183,781,517	

In addition, the management of exchange rate differences poses additional challenges in terms of the traceability of payment flows. For example, TotalEnergie EP GABON paid dividends of USD 81,259,472.3 in US dollars, which the DGCPT received in FCFA without documenting the equivalent amounts in the original currency.

Gaps in the identification of extractive revenues can lead to an underestimation or misallocation of budgetary flows. Such shortcomings affect the State's ability to adequately finance its national priorities. Furthermore, inefficient management of tax and extractive data can compromise the credibility and transparency of the budgetary process.

Recommended actions :

We recommend :

1- set up a robust integrated information system that enables the traceability of revenues from their liquidation to their collection by the DGCPT. This system should be able to reliably store and manage information relating to the specific types of taxes collected;

2- automate as far as possible the processes for recording and classifying extractive revenues in order to reduce human error and improve data accuracy; provide ongoing training for DGCPT staff and other departments involved in t h e

3- effective use o f integrated information systems; and

4- integrate into the integrated information system mechanisms for managing exchange rate variations for foreign currency receipts. This includes setting up specific modules for tracking foreign currency payments and converting them into FCFA at current exchange rates.

Priority: High

Institutions concerned: DGH, DGI, DGMG and DGCPT.

8.7 Adopt regulations defining payment flows not defined by the hydrocarbons code

Description :

We have identified three payment streams specific to the hydrocarbon sector that are not defined by the Hydrocarbon Code. Revenues for 2022 under these streams are detailed as follows:

Flow of payment	Principle	Collection 2022 in FCFA
Discounts	The valuation, at the Official Transfer Price (OTP), of the share of the crude oil production transferred to the refinery (SOGARA) by the Contractor is subject to a discount, the rate of which is defined in each Contract.	16 948 273 840
Retrocession gas	State's share of Perenco Oil & Gas billings to Title to gas sales to SEEG	7 095 303 133
Pipe revenues 18 inches	State share of Perenco Oil & Gas billings for management of this pipeline	456 436 687

Source: EITI data

Recommended actions :

We recommend that the Gabon EITI GMP coordinates with the Ministry of Oil and Gas to implement the following reforms necessary to adopt regulations defining these flows, specifying their nature, rate and budget allocation, in order to strengthen the monitoring of extractive revenues by the DGH and DGCPT.

Priority: High

Institutions involved: Ministry of Oil and Gas, GMP, DGH, DGCPT.

8.8 Insufficient information in the oil and mining cadastre

Description :	**Recommended actions:**
According to Requirement 2.3 of the EITI Standard, the cadastre must contain the following up-to-date and complete information for each license granted to companies°: i. licensees;. ii. coordinates of the license area when compiled ; iii. the date of application, the date of award and the duration of the license; and. iv. in the case of production licenses, the raw materials produced. The oil and mining registers provided respectively by the Direction Générale des Hydrocarbures (DGH) and the Direction Générale des Mines et de la Géologie (DGMG) do not contain the precise coordinates of license areas as required by Requirement 2.3 of the EITI 2019 standard. Although the DGH and DGMG have provided maps showing blocks and deposits, the lack of precise coordinates does not allow direct correlation between these maps and the official registers.	To fully comply with Requirement 2.3 of the EITI standard, the Direction Générale des Hydrocarbures (DGH) and the Direction Générale des Mines et de la Géologie (DGMG) are recommended to: 1- update oil and mining registers to include precise geographical coordinates of license areas, in line with EITI specifications. 2- develop a computerized interactive registry system on an online platform that enables stakeholders to easily access and process block and deposit information, directly linked to geographic coordinates.
	Priority: High
	Institutions concerned: DGH and DGMG.

8.9 Improve production data quality

Description :	Recommended actions:
We reconciled hydrocarbon and mineral production data reported by oil and mining companies with those reported by the DGH and DGMG. Residual unreconciled differences were found, as detailed in section 4.1.14 and section 4.2.12. These differences call into question the quality of production data, and present a risk of lost revenue for the State.	We recommend that DGH and DGMG undertake more frequent in-depth audits with extractive companies. We recommend that DGH and DGMG systematically finalize production-related data at the end of the year, in collaboration with the extractive companies, to ensure the consistency of future declarations.
	Priority: Medium
	Institutions concerned : DGH, DGMG

8.10 Improving the quality of export data

Description :	Recommended actions:
We reconciled hydrocarbon export data reported by oil companies with those reported by the DGH and the DGDDI. Residual unreconciled discrepancies were found, as detailed in section 4.1.15. We have reconciled the data on mineral exports reported by mining companies with those reported by the DGMG. Residual unreconciled differences were found, as detailed in Section 4.2.13. These differences call into question the quality of export data as required by Requirement 3.3.	We recommend that the DGDDI, DGH and DGMG undertake more frequent in-depth audits of extractive product exports. We recommend that the DGDDI, DGH and DGMG systematically compile export data for products from the extractive sector at the end of each year, to ensure the consistency of future declarations. **Priority:** Medium **Institutions concerned:** DGDDI, DGMG and DGH.

APPENDICES

Appendix 1: Profile of extractive companies that submitted a declaration form

Company	Creation date	Place of creation	Tax ID	CAPITAL	Main activity	Secondary activity	Contact address
Gabon Oil Company	24/08/2011	Nc	730280E	561 970 151 424 FCFA	Hydrocarbon extraction	Nc	1586 avenue Paul Moukambi BP: 635 Libreville Gabon
Perenco Oil & Gas Gabon	01/01/2011	Libreville	774 715 A	10,046,500,000 FCFA	EXPLORATION AND HYDROCARBON PRODUCTION	N/a	PORT-GENTIL
Maurel & Prom	27/06/1905	Nc	783618A	Nc	Research and exploitation of hydrocarbons	Nc	Zone portuaire OPRAG BP 2862-Nice
Totalenergie EP GABON	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Assala Gabon Energy	Nc	Gabon	Nc	2,8620,000 USD	Nc	Nc	Immeuble DSR Rue Roger Buttin BP: 146 Port-Gentil
Tullow Oil Gabon	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Vaalco Gabon Sa	12/08/2014	Port Gentil	737161 k	22,627,110,000 FCFA	Exploration, drilling and development of production from deposits of hydrocarbons.	N/a	BP 1335 Tel 01-55-33-24
Addax Petroleum Oil & Gas Gabon Inc.	Nc	Gabon	799 010H	55 000 000 FCFA	Pétrole (Oil)	Rental of pipeline, gas sales...	PORT-GENTIL
Assala Upstream	Nc	Gabon	Nc	43,462,277 USD	Nc	Nc	Nc
Bw Energy Gabon SA	02/02/2018	Libreville Gabon	Nc	10 000 000 FCFA	Nc	Nc	Nc
Oranje Nassau	Nc	Gabon	Nc	378,750,000 FCFA	Nc	Nc	705 Boulevard de Mer Building DUMEZ B.P. 2326 LIBREVILLE
Stream Oil Limited	Nc	REPUBLIC OF SEYCHELLES	Nc	203,476 FCFA	Nc	Nc	Nc
Sino Gabon Sa	Nc	PORT-GENTIL	202 001 001 329 U	10 000 000 FCFA	Oil sales	Nc	452 PORT-GENTIL / GABON
Compagnie Miniere De L'ogooue	25/09/1953	Franceville	790240V	40,811,592,500 FCFA	Extraction of raw manganese	Plant metalworking	BP27/28 Moanda Gabon

Company	Creation date	Place of creation	Tax ID	CAPITAL	Main activity	Secondary activity	Contact address
						Manganese (MnO and SiMn)	
New Gabon Mining SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Alpha Centauri Mining SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc
CICMHZ	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Societe Equatoriale Des Mines	24/08/2011	Libreville	779575 R	1,000,000,000 FCFA	Nc	Nc	Boulevard du bord de mer old governorate 23801 Libreville

Appendix 2: Capital structure and beneficial ownership of extractive companies that have submitted a declaration form

Company	Shareholder	Holdings at 12/31/2022	Nationality of Entity/Person	Publicly traded (yes/no)	Stock exchange	Property information real
GOC	Gabonese State	100,00%	N/A	N/a	N/a	N/a
Perenco Oil & Gas Gabon	PERENCO PETROLEUM Limited	99.5352%	CAYMAN	No	N/a	Nc
	PERENCO OROVINYARE SA company	0.1981%	Gabonese	No	N/a	Nc
	PERENCO KOWE SA	0.2648%	Gabonese	No	N/a	Nc
	Minority	0.0020%	French	No	N/a	Nc
Maurel & Prom	MAUREL ET PROM WEST AFRICA	100,00%	BELGE	Nc	Nc	Nc
Totalenergie EP GABON	TotalEnergies SE	58,28%	French	Yes	Nc	N/a
	Gabonese Republic	25,00%	N/a	No	N/a	N/a
	Public	16,72%	Nc	N/a	N/a	Nc
Assala Gabon Energy	Carlyle	75,00%	American	Yes	NASDAQ	N/a
	Gabonese State	25,00%	N/a	N/a	N/a	N/a
Tullow Oil Gabon	Tullow oil PLC	100,00%	British	Yes	Stock exchange London	N/a
Vaalco Gabon SA	Vaalco Energy, Inc.	100,00%	American	Yes	NY & London	N/a
Addax Petroleum Oil & Gas Gabon INC	Addax Petroleum Mauritius Limited	100,00%	Mauritian	No	N/a	Nc
Assala Upstream	Carlyle	100,00%	American	Yes	NASDAQ	N/a
Bw Energy Gabon SA	BW Energy Dussafu BV	Nc	Dutch	No	N/a	Nc
Oranje Nassau	ONE-Dyas Kowe Lt	100,00%	BAHAMAS	No	N/a	Yes
Stream Oil	STREAM OIL LIMITED	100,00%	SEYCHELLES	No	N/a	Nc
Sino Gabon	SOOGL	100,00%	GABON	No	N/a	Nc
COMILOG	SOGAFEERRO	0,14%	Gabonese	No	N/a	Nc
	Gabonese State	28,94%	Gabonese	N/a	N/a	N/a
	PRIVATE INDIVIDUALS	0,17%	Nc	No	N/a	Nc
	ERAMET SA	63,71%	French	Yes	EURONEXT PARIS	N/a

Company	Shareholder	Holdings at 12/31/2022	Nationality of Entity/Person	Publicly traded (yes/no)	Stock exchange	Property information real
	SOCIETE CARLO TASSARA FRANCE	7,04%	French	No	N/a	Nc
Nouvelle Gabon Mining SA	Nc	Nc	Nc	Nc	Nc	Nc
Alpha Centauri Mining SA	Nc	Nc	Nc	Nc	Nc	Nc
CICMHZ	Huazhou Mining Investment Limited	94.998%	British Virgin Islands	No	Nc	Yes
	Million Link (China) Investment Limited	5.000%	Hong Kong	No	Nc	Nc
	Lin Ping	0.001%	Chinese	Nc	Nc	Nc
	Fan Xiang	0.001%	Chinese	Nc	Nc	Nc
SEM	Gabonese State	100%	N/a	N/a	N/a	N/a

Appendix 3: Reliability of declarations

N°	Company	Declaration forms		
		Excel form	Signed by management	Certified by an auditor
1	Gabon Oil Company GOC	Yes	No	No
2	Perenco Oil & Gas	Yes	Yes	Yes
3	Maurel Et Prom	Yes	Yes	Yes
4	TotalEnergie EP GABON	Yes	Yes	Yes
5	Assala Gabon Energy	Yes	No	No
6	Tullow Oil Gabon	Yes	Yes	Yes
7	Vaalco Gabon SA	Yes	Yes	Yes
8	ADDAX	Yes	Yes	Yes
9	Assala upstream	Yes	No	No
10	Bw Energy Gabon SA	Yes	Yes	No
11	Oranje Nassau	Yes	Yes	N/a
12	Stream Oil	Yes	No	No
13	Sino Gabon	Yes	Yes	Yes
14	COMILOG	Yes	No	No
15	Societe Equatoriale Des Mines	Yes	No	No
16	CICMHZ	Yes	No	No
17	Nouvelle Gabon Mining SA	No	No	No
18	Alpha Centauri Mining SA	No	No	No

Appendix 4: Hydrocarbon permits to December 31, 2022

Companies	Company address	RCCM	NIF	Number	Permit name	Permit type	Nature of resources extracted	from permits	Date allocation	Due date	Area (Ha)
Addax	BP 452 Port Gentil	2003B442	799 010 H	1	Dinonga	Production	Hydrocarbons	G5-120	11/03/2014	10/03/2024	4 579
				2	Irondu	Production	Hydrocarbons	G5-119	11/03/2014	10/03/2024	7 993
				1	Bende II	Production	Hydrocarbons	G5-89	29/10/2021	28/10/2046	7 275
				2	Rabi K II	Production	Hydrocarbons	G5-40	01/01/2003	01/01/2023	12 906
				3	Toucan II	Production	Hydrocarbons	G5-141	07/01/2003	10/01/2023	3 437
				4	Koula Damier	Production	Hydrocarbons	G5-109	01/08/2008	31/07/2023	10 900
Assala 5 299 M	BP 146 Port Gentil	2008B0430790		5	Robin	Production	Hydrocarbons	G5-117	30/08/2013	07/01/2026	2 994
											19 549
				6	Atora II	Production	Hydrocarbons	G5-22	28/10/2019	27/10/2025	115 238
				7	Ozigo II	Exploration		G4-259	28/10/2019	27/10/2025	108 843
				8	Mutamba Iroru II	Exploration		G4-257	28/10/2019	27/10/2025	150 586
				9	Nziembou	Exploration		G4-258	29/08/1967	28/08/2046	4 716
				10	Gamba Ivinga	Production	Hydrocarbons	G5-25	01/12/1997		402 200
Anadarko	Libreville			1	Agali	Exploration		G4-192	14/07/2014	13/07/2024	85 050
BW Energy 484 F 1	BP 23771 Libreville	2018B21328745			AEDE Ruche	Production	Hydrocarbons	G5-127	10/09/2007		596 960
CNOOC	BP 85 Libreville		749 011 M	1	BC9	Exploration		G4-224	10/09/2007		758 000
				2	BCD 10	Exploration		G4-225	23/12/2012		20 956
ENI	BP 20364 Libreville			1	D3	Exploration		G4-228	23/12/2012	22/12/2022	72 476
				2	D4	Exploration		G4-229	19/02/2012	19/02/2022	12 840
				1	Remboué II	Exploration		G5-115	21/09/2016	20/09/2026	4 484
				2	Mboga II	Production	Hydrocarbons	G5-135	11/03/2014	01/08/2021	548 060
Maurel&Prom 618 A 1	BP 2862 Port Gentil	2010B600783			Ezanga	Exploration		G4-244			

Companies	Company address	RCCM	NIF	Number	Permit name	Permit type	Type of extracted resources	Number permit	Date allocation	Due date	Area (Ha)
				2	AEDE Mabounda	Production	Hydrocarbons	G5-133	29/09/2015	28/09/2025	640
				3	AEDE Niembi	Production	Hydrocarbons	G5-134	14/09/2015	13/09/2025	384
				4	AEDE Ombg	Production	Hydrocarbons	G5-130	13/05/2014	12/05/2024	675
				5	AEDE Omgw	Production	Hydrocarbons	G5-129	13/05/2014	12/05/2024	950
				6	AEDE Omoc	Production	Hydrocarbons	G5-132	13/05/2014	12/05/2024	1 717
				7	AEDE OmocN	Production	Hydrocarbons	G5-131	13/05/2014	12/05/2024	1 706
				8	AEDE Omko	Production	Hydrocarbons	G5-128	13/05/2014	12/05/2024	2 075
				9	AEDE Onal	Production	Hydrocarbons	G5-98	07/08/2013	06/08/2023	4 580
				10	Kari II	Exploration		G4-226	04/11/2021	03/11/2029	150 459
				11	Nyanga Mayombe II	Exploration		G4-212	04/11/2021	03/11/2029	283 108
				12	AEE Banio	Production	Hydrocarbons	G5-110	12/03/2010		7 278
				1	Eagle	Production	Hydrocarbons	G5-70	26/11/1996	31/12/2041	2 450
				2	Assewe	Production	Hydrocarbons	G5-71	26/11/1996	31/12/2041	1 050
				3	Avocette D.	Production	Hydrocarbons	G5-111	01/01/2011	31/12/2041	4 610
				4	Barber shop	Production	Hydrocarbons	G6-24	02/07/1974	31/12/2041	7 400
				5	Batanga	Production	Hydrocarbons	G6-11	05/05/1964	31/12/2041	159,5
POGG	BP 780 Port Gentil	2011B11466	774 715 A	6	Breme Marin	Production	Hydrocarbons	G5-65	12/12/1994	31/12/2041	5 700
				7	Coucal	Production	Hydrocarbons	G5-46	01/01/2011	31/12/2041	2 650
				8	DE8	Exploration		G4-238	13/12/2011	31/12/2041	248 600
				9	Echira	Production	Hydrocarbons	G5-43	11/12/1990	31/12/2041	7 644
				10	Eov	Production	Hydrocarbons	G5-92	16/02/2004	31/12/2041	10 452
				11	Ganga	Production	Hydrocarbons	G5-72	26/11/1996	31/12/2041	18 950

Companies	Company address	RCCM	NIF	Number	Permit name	Permit type	Type of extracted resources	Number permit	Date allocation	Due date	Area (Ha)
				12	Girelle	Production	Hydrocarbons	G6-22	02/07/1974	31/12/2041	5 200
				13	Gombe Sud	Production	Hydrocarbons	G5-41	21/08/1989	31/12/2041	10 400
				14	Grondin M	Production	Hydrocarbons	G6-21	28/08/1972	31/12/2041	28 795
				15	Hylia II	Production	Hydrocarbons	G5-113	01/01/2012	31/12/2041	3 524
				16	Igongo	Production	Hydrocarbons	G5-128	03/02/2015	31/12/2041	11 800
				17	Tchatamba Marin	Production	Hydrocarbons	G5-70	27/01/1998	31/12/2041	3 000
				18	Tchatamba Sud	Production	Hydrocarbons	G5-82	27/08/1999	31/12/2041	3 225
				19	Tchatamba West	Production	Hydrocarbons	G5-83	17/11/2000	31/12/2041	2 500
				20	Dab	Production	Hydrocarbons	G5-79	26/11/1996	31/12/2041	5 400
				21	Loche East	Production	Hydrocarbons	G5-107	15/01/2009	31/12/2041	7 100
				22	Malembé	Production	Hydrocarbons	G5-84	23/02/1993	31/12/2041	28 483
				23	Mbya Marin	Production	Hydrocarbons	G5-33	26/11/1979	31/12/2041	20 175
				24	Moba	Production	Hydrocarbons	G5-126	16/04/2014	31/12/2041	5 658
				25	Mono	Exploration		G4-241	21/12/2012	31/12/2041	71 150
				26	Moukouti	Production	Hydrocarbons	G5-73	26/11/1996	31/12/2041	2 492
				27	Mpolunie	Production	Hydrocarbons	G5-74	26/11/1996	31/12/2041	1 750
				28	Mwengui	Production	Hydrocarbons	G5-71	10/01/1997	31/12/2041	9 450
				29	Niungo	Production	Hydrocarbons	G5-75	08/11/1996	31/12/2041	4 600
				30	Nkouene	Exploration		G4-242	21/12/2012	31/12/2041	57 323
				31	Oba	Production	Hydrocarbons	G5-97	21/03/2006	31/12/2041	4 380
				32	Obando	Production	Hydrocarbons	DE4-6	23/03/1986	31/12/2041	9 696

33	Ogendjo East-West	Production	Hydrocarbons	DE-2	17/02/1982	31/12/2041	45 350

Companies	Company address	RCCM	NIF	Number	Permit name	Permit type	Type of extracted resources	Number permit	Date allocation	Due date	Area (Ha)
				34	Olende	Production	Hydrocarbons	G5-76	26/11/1996	31/12/2041	7 400
				35	Ozangue	Production	Hydrocarbons	G5-94	29/09/2005	31/12/2041	4 550
				36	Pageau	Production	Hydrocarbons	G6-23	02/07/1974	31/12/2041	4 550
				37	Pelican East	Production	Hydrocarbons	G5-49	13/11/1990	31/12/2041	257
				38	Rembo Kotto	Production	Hydrocarbons	G5-77	26/11/1996	31/12/2041	3 880
				39	Simba	Production	Hydrocarbons	G5-137	26/11/1996	31/12/2041	31 501
				40	Turnix	Production	Hydrocarbons	G5-78	26/11/1996	31/12/2041	1 800
				41	Sardines	Production	Hydrocarbons	G5-136	28/06/2016	27/06/2026	1 228
				42	Lapwing	Production	Hydrocarbons	G5-48	13/11/1990	31/12/2041	1 030
				43	Mbega	Production	Hydrocarbons	G6-6		31/12/2041	3 060
				44	Ozouri	Production	Hydrocarbons	C-14		31/12/2041	2 508
				1	AEE Etame	Production	Hydrocarbons	G5-88	17/07/2001	16/07/2028	9 444
Vaalco	BP 1335 Port Gentil	2014 B 1487	737 161 K	2	Ebouri	Production	Hydrocarbons	G5-98	20/06/2006	19/06/2028	1 486
				3	Avouma	Production	Hydrocarbons	G5-95	25/03/2005	24/03/2028	7 781
				1	Ayol	Production	Hydrocarbons	G5-36	01/08/1981	01/08/2021	3 640
				2	Monkfish M	Production	Hydrocarbons	G5-90	01/01/2003	01/01/2023	29 600
				3	C Lopez Clairette	Production	Hydrocarbons	G6-5	31/08/1960	30/08/2035	9 504
				4	Large Eel	Production	Hydrocarbons	G6-16	08/02/1968	07/02/2043	38 050
TotalEnergies EP	BP 525 Port Gentil	2000B 00011	790 335 E	5	Mandji Techengue NE	Production	Hydrocarbons	G5-55	07/01/1993	06/11/2013	509
				6	Ntchengue	Production	Hydrocarbons	G6-9	24/01/1963	23/01/2038	1 690
				7	Ntchengue O.	Production	Hydrocarbons	G6-14	08/02/1968	07/02§2043	1 200
				8	POG Ocean	Production	Hydrocarbons	G6-15	03/10/1968	02/10/2043	1 300
				9	Torpedo	Production	Hydrocarbons	G6-17	18/04/1969	17/04/2044	5 600

Companies	Company address	RCCM	NIF	Number	Permit name	Permit type	Type of extracted resources	Number permit	Date allocation	Due date	Area (Ha)
Oil India	BP. 23134 Libreville	2006 E 00111	786 131 E		Shakthi II	Exploration		G4-245	04/12/2014		376 125
PEGSA	BP 780 Port Gentil	201368B	754 182 K	1	Ezila	Exploration		G4-260	14/02/2020	13/02/2028	195 354
				2	Onembe	Exploration		G4-261	14/02/2020	13/02/2028	145 726
				3	Evaro	Exploration		G4-262	14/02/2020	13/02/2028	175 014
Stream Oil	BP 56 Port Gentil	2012B0947	787 663 E	1	Ablette	Exploration		G5-100			4 294
				2	Dorée Marine	Production	Hydrocarbons	G5-101			1 650
				3	Pomarin	Exploration		G5-102			2 200
				4	Mokabou	Exploration		G5-103			1 320
				5	Mayonami Vera	Exploration		G5-104			7 200
Petronas	BP 10664 Libreville	RG-LBV-2015B17293	740 402 B	1	Aboune	Exploration		G4-256	02/08/2019	01/02/2023	248 558
				2	Yitu	Exploration		G4-255	02/08/2019	01/02/2023	188 291

Appendix 5: Mining sector permits to December 31, 2022

Careers

N°	Operator	Number of ATMs	No. of ATM	Location	Department	Province	Area (km2)	Substance	Allocation renewal	Validity	Deadline	Act
1	Africa Mining Group	1	G1-976	Engongoue Kouamé	Komo Kango	Estuary	1	Sand	09/03/2021	3 years	08/03/2024	114/MPGM/SG/DGMG/DLMEM/SPM
2	Assala Gabon	11	G8-902	Mporaloko	Etimboué	Ogooué Maritime	0,007	Sand	18/12/2020	3 years	17/12/2023	082/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-903	Ex Camp Colas	Etimboué	Ogooué Maritime	0,24	Laterite	18/12/2020	3 years	17/12/2023	083/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-904	Moukendou	Etimboué	Ogooué Maritime	0,14	Laterite	18/12/2020	3 years	17/12/2023	081/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-905	Moabatsango	Etimboué	Ogooué Maritime	0,75	Laterite	18/12/2020	3 years	17/12/2023	080/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-906	Rabi 70	Etimboué	Ogooué Maritime	0,092	Sand	18/12/2020	3 years	17/12/2023	079/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-907	Rabi 34	Etimboué	Ogooué Maritime	0,062	Sand	18/12/2020	3 years	17/12/2023	078/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-908	Boukosso	Ndougou	Ogooué Maritime	1,26	Laterite	18/12/2020	3 years	17/12/2023	077/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-909	Volunteers	Ndougou	Ogooué Maritime	0,28	Laterite	18/12/2020	3 years	17/12/2023	076/MPGM/SG/DGMG/DLMEM
2	Assala Gabon		G8-435	Diga	Ndougou	Ogooué Maritime	0,44	Laterite	12/08/2022	3 years	11/08/2025	062/MM/SG/DGMG/DLMEM/SPM
2	Assala Gabon		G8-905	Moambatsango	Ndougou	Ogooué Maritime	1,046	Laterite	12/08/2022	3 years	11/08/2025	063/MM/SG/DGMG/DLMEM/SPM
2	Assala Gabon		G8-459	South quarry	Ndougou	Ogooué Maritime	0,02	Laterite	12/08/2022	3 years	11/08/2025	064/MM/SG/DGMG/DLMEM/SPM

N°	Operator	Number of ATMs	No. of ATM	Location	Department	Province	Area (km2)	Substance	Allocation renewal	Validity	Deadline	Act
3	Ciments De Africa (Cimaf)	1	G1-802	Meba	Komo Mondah	Estuary	9,2	Limestone	25/02/2021	3 years	24/02/2024	108/MPGM/SG/DGMG/DLMEM/SPM
3	Ciment Du Gabon (Cimgabon)	1	C6-20	Ntoum	Komo Mondah	Estuary	1,99	Limestone	20/10/1979	75 years old	19/10/2054	990/MMERH/DGMG
4	COLAS GABON	2	G1-24	Aten Makora	Komo Kango	Estuary	0,91	Granite	03/02/2022	5 years	02/02/2027	361/PR/MM/SG/DGMG/DLMEM/SPM
5	COMILOG	3	G2-488	Old Colas	Lebombi-Léyou	Top Ogooué	0,89	Laterite	03/11/2022	6 months	02/05/2023	005/MM/SG/DGMG/DLMEM/SPM
5	COMILOG		G2-18	Mvengué	Mpassa	Top Ogooué	1,04	Quartz	27/09/2022	3 years	26/09/2025	087/MM/SG/DGMG/DLMEM/SPM
5	COMILOG		G7-83	Lastourville	Mouloundou	Ogooué Lolo	2,106	Dolomite	27/09/2022	3 years	26/09/2025	086/MM/SG/DGMG/DLMEM/SPM
6	BOARD DPTL OF DJOURI-AGNILI	1	G2-994	Ekalla 1	Djouri-Agnili	Haut Ogooué	0,096	Sand	09/03/2021	3 years	08/03/2024	115/MPGM/SG/DGMG/DLMEM/SPM
7	EFTB	5	G1-58	Mbilangone	Komo Ocean	Estuary	4,67	Granite	18/12/2020	3 years	17/12/2023	065/MPGM/SG/DGMG/DLMEM
7	EFTB		G1-90	Chinchua	Komo Ocean	Estuary	1,63	Granite	18/12/2020	3 years	17/12/2023	066/MPGM/SG/DGMG/DLMEM
7	EFTB		G2-951	Nguiassono	Lebombi-Léyou	Top Ogooué	0,096	Sandstone	20/07/2020	3 years	19/07/2023	20/MPGHM/SG/DGMG/DLMEM
7	EFTB		G1-417	Meba	Komo Mondah	Estuary	1,22	Limestone	04/02/2022	3 years	03/02/2025	003/MPGM/SG/DGMG/DLMEM
7	EFTB		G1-160	Andok	Komo Kango	Estuary	4,104	Granite	08/11/2022	4 years	07/11/2025	92/MM/SG/DGMG/DLMEM
8	EXCA BTP	1	G1-300	Meba	Komo Mondah	Estuary	0,79	Laterite	20/07/2020	3 years	19/07/2023	22/MPGHM/SG/DGMG/DLMEM
9	Ferreira Gabon	1	G9-15	Nkol Endome	Woleu	Woleu Ntem	0,45	Granite	26/04/2023	3 years	25/04/2026	133/MMG/SG/DGMG/DLMEM/SPM
10	Genie Military	3	G1-962	Makora	Komo Kango	Estuary	0,78	Granite	18/12/2020	3 years	17/12/2023	085/MPGHM/SG/DGMG/DLMEM
10	Genie Military		G1-102	Poundzabanga-Bambouchine	Komo Mondah	Estuary	5,252	Sand	04/02/2021	3 years	03/02/2024	098/MPGM/SG/DGMG/DLMEM
10	Genie Military		G1-987	Ayémé Plain	Komo Mondah	Estuary	0,12	Laterite	04/02/2021	3 years	03/02/2024	099/MPGM/SG/DGMG/DLMEM

N°	Operator	Number of ATMs	No. of ATM	Location	Department	Province	Area (km2)	Substance	Allocation renewal	Validity	Deadline	Act
11	Mak-Services Construction	1	G2-461	Obana-Mpala	Djouri-Agnili	Haut Ogooué	0,103	Sand	15/11/2022	3 years	14/11/2025	096/MM/SG/DGMG/DLMEM/SPM
12	Maurel & Prom	2	G3-105	Koumou Nzaou	Ogooué and Lakes	Medium Ogooué	0,34	Laterite	18/12/2020	3 years	17/12/2023	075/MPGM/SG/DGMG/DLMEM
12	Maurel & Prom		G3-412	Koumou Nzaou	Ogooué and Lakes	Medium Ogooué	0,8	Sand	15/12/2021	3 years	14/12/2024	162/MPGM/SG/DGMG/DLMEM
13	REMINAC	1	G2-450	Baniaka	Ogooué Letili	Top Ogooué	1,5	Laterite	30/12/2022	3 years	29/12/2025	116/MM/SG/DGMG/DLMEM/SPM
14	Reborn Lengounda Btp	1	G1-90	Komo River	Komo-Mondah	Estuary	3,77	Sand	27/12/2022	3 years	26/12/2025	117/MM/SG/DGMG/DLMEM/SPM
15	Routier Professionnel	1	G1-996	Andok-Foula	Komo Kango	Estuary	1,3	Granite	26/07/2021	3 years	25/07/2024	146/MPGM/SG/DGMG/DLMEM
16	SARL Sabliere Endougou	1	G8-182	Endougou	Bendjé	Ogooué Maritime	6,77	Sand	18/12/2020	3 years	17/12/2023	92/MPGM/SG/DGMG/DLMEM/SPM
17	Company Construction And Consulting Services	1	G1-900	Essassa	Komo Mondah	Estuary	0,23	Laterite	16/10/2019	3 years	15/10/2022	115/MM/SG/DGMG/DLMEM/SPM
18	Societe De Transport Et D'exploitation Des Carrieres (SOTEC)	1	G2-438	Mvengué	Mpassa	Haut Ogooué	1,73	Sandstone	02/06/2022	3 years	01/06/2025	27/MM/SG/DGMG/DLMEM
19	Societe Des Granulats Du Gabon (SGG)	1	G1-155	Makora	Komo Kango	Estuary	0,34	Granite	09/03/2021	3 years	08/03/2024	120/MPGM/SG/DGMG/DLMEM/SPM
20	Societe Des Mines Et Carrieres Du Gabon (SMCG)	1	G1-155 B	Komo	Komo Kango	Estuary	1,03	Sand	09/03/2021	3 years	08/03/2024	118/MPGM/SG/DGMG/DLMEM

N°	Operator	Number of ATMs	No. of ATM	Location	Department	Province	Area (km2)	Substance	Allocation renewal	Validity	Deadline	Act
21	Societe D'exploitation De Sable And Others Materials (SESAM)	1	G1-211	Kango	Komo Kango	Estuary	9,87	Sand	03/08/2021	3 years	02/08/2024	743/MPGM/SG/DGMG/DLMEM
22	Societe D'exploitation Du Transgabonais (SETRAG)	3	G6-128	Ogooué Upstream	Lopé	Ogooué Ivindo	4,07	Sand	15/09/2021	3 years	14/09/2024	152/MPGM/SG/DGMG/DLMEM
22	Societe D'exploitation Du Transgabonais (SETRAG)		G6-129	Ogooué Aval	Lopé	Ogooué Ivindo	0,79	Sand	15/09/2021	3 years	14/09/2024	153/MPGM/SG/DGMG/DLMEM
22	Company D'exploitation Du Transgabonais (SETRAG)		G6-130	Mount Casque	Lopé	Ogooué Ivindo	10,16	Granite	22/02/2023	3 years	21/02/2026	118/MM/SG/DGMG/DLMEM
23	Company Equatorial Mines (SEM)	1	G1-800	Mebong 2	Komo Mondah	Estuary	1,9	Granite	14/09/2022	3 years	13/09/2025	082/MM/SG/DGMG/DLMEM/SPM
24	Company Gabonese Metal	1	G1-737	Makora	Komo Kango	Estuary	1,21	Granite	24/09/2020	3 years	23/09/2023	035/MPGM/SG/DGMG/DLMEM/SPM
25	Company Gabonaise Des Materiaux Et Des Services (SOGAMAT)	1	G1-714	Abanga	Komo	Estuary	1,57	Sand	20/07/2020	3 years	19/07/2023	21/MPGHM/SG/DGMG/DLMEM
26	SGTP-MINES	2	G2-805	Ngangolo	Lebombi-Léyou	Top Ogooué	0,81	Sandstone	09/03/2021	3 years	08/03/2024	111/MPGM/SG/DGMG/DLMEM

N°	Operator	Number of ATMs	No. of ATM	Location	Department	Province	Area (km2)	Substance	Allocation renewal	Validity	Deadline	Act
26	SGTP-MINES		G2-418	Bakamba	Lekoko	Top Ogooué	0,2205	Granite	30/12/2021	3 years	29/12/2024	165/MPGM/SG/DGMG/DLMEM
27	Company Generale Des Mines (SGM)	3	G1-141	Paid	Komo Ocean	Estuary	9,77	Granite	09/03/2021	3 years	08/03/2024	122/MPGM/SG/DGMG/DLMEM
27	Company Generale Des Mines (SGM)		G1-202	Komo	Komo Kango	Estuary	7,585	Sand	02/02/2021	3 years	01/02/2024	96/MPGM/SG/DGMG/DLMEM
27	Societe Generale Des Mines (SGM)		G8-811	Azo-Mitongo	Bendjé	Ogooué Maritime	10	Sand	02/02/2021	3 years	01/02/2024	97/MPGM/SG/DGMG/DLMEM
28	SOCOBA EDTP	1	G2-954	Benguia	Mpassa	Top Ogooué	1,07	Sandstone	24/08/2020	3 years	23/08/2023	29/MPGM/SG/DGMG/DLMEM
29	VAT MAKALA	1	G2-498	Makala	Lebombi-Léyou	Top Ogooué	0,13	Sand	23/12/2022	2 years	22/12/2024	115/MM/SG/DGMG/DLMEM/SPM
30	Vienna Mining	1	G1-992	Makora	Komo Kango	Estuary	3,67	Granite	04/03/2021	3 years	03/03/2024	109/MPGM/SG/DGMG/DLMEM
31	XIANG WEI GABON	4	G1-48	Komo	Komo Kango	Estuary	6,54	Sand	25/04/2023	3 years	24/04/2026	134/MMG/SG/DGMG/DLMEM/SPM
31	XIANG WEI GABON		G1-88	Komo	Komo Kango	Estuary	1,635	Sand	25/04/2023	3 years	24/04/2026	130/MMG/SG/DGMG/DLMEM/SPM
31	XIANG WEI GABON		G1-121	Mbilangone	Komo Ocean	Estuary	7,89	Granite	25/04/2023	3 years	24/04/2026	131/MMG/SG/DGMG/DLMEM/SPM
31	XIANG WEI GABON		G1-154	Komo	Komo Kango	Estuary	1	Sand	27/01/2021	3 years	26/01/2024	95/MPGM/SG/DGMG/DLMEM
32	XIN XING GABON	1	G1-810	Komo	Komo Kango	Estuary	1	Sand	17/02/2021	3 years	16/02/2024	104/MPGM/SG/DGMG/DLMEM
32		**61**					**139,4845**					

Mining exploration permits

N°	COMPANY	NUMBER OF PERMITS	PERMIT NO.	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	ALLOCATION DATE	EXPIRATION DATE	DATE RENEW 1	DATE RENEW 2	TITLE NO.	AGREEMENT	
1	A+ Mining	1	G9-984	Mitzic Nord	Okano	Woleu Ntem	1385	Gold	09/03/2021	08/03/2024			113/MPGHM/SG/DGMG/DLMEM	NO	
2	Active Gold Invest	2	G9-489	Minkébé West	Okano	Woleu Ntem	90	Gold	15/11/2022	14/11/2025			095/MM/SG/DGMG/DLMEM/SPM	NO	
2	Active Gold Invest		G9-491	Minkébé NW	Okano	Woleu Ntem	99,69	Gold	06/12/2022	05/12/2025			110/MM/SG/DGMG/DLMEM/SPM	NO	
3	Africa Mining Development (AMD)	2	G2-958	Ambinda	Sébé Brikolo	Haut Ogooué	1207	Manganese	03/11/2020	02/11/2023			049/MPGM/SG/DGMG/DLMEM	NO	
3	Africa Mining Development (AMD)		G7-983	Lastourville	Mouloundou	Ogooué Lolo	187	Manganese	18/12/2020	17/12/2023			070/MPGM/SG/DGMG/DLMEM	NO	
4	Afrique Resources SA	1	G9-485	Ntem	Haut-Ntem	Woleu Ntem	1155,58	Iron, Gold, Cu, Ag					084/MM/SG/DGMG/DLMEM/SPM	NO	
5	AGIL Gabon	1	G4-600	Onoye	Ogoulou	Ngounié	1251,24	Gold	28/04/2017	20/12/2025	21/12/2022		113/MM/SG/DGMG/DLMEM/SPM	NO	
6	AKM Kango Minerals	1	G1-962	Crystal Mts	Komo Kango	Estuary	407	Iron	11/02/2021	10/02/2024			100/MPGM/SG/DGMG/DLMEM	NO	
7	Alpha Centauri Mining (ACM)	3	G3-916	Mboumi	Abanga Bigné	Medium Ogooué	803,05	Gold	20/03/2020	13/03/2026	14/03/2023		127/MMG/SG/DGMG	NO	
7	Alpha Centauri Mining (ACM)		G6-408	Ntsenkélé	Ivindo	Ogooué Ivindo	1040	Gold	02/08/2021	01/08/2024			147/MPGM/SG/DGMG/DLMEM	NO	
7	Alpha Centauri Mining (ACM)		G9-428	Minkébé	Haut-Ntem	Woleu Ntem	668	Gold	24/03/2022	23/03/2025			001/MM/SG/DGMG/DLMEM	NO	
8	Armada Exploration	2	G5-150	Malounga	Mougoutsi	Nyanga	1230	Metals from base	02/07/2015	28/11/2025	10/07/2019	29/11/2022	104/MM/SG/DGMG/DLMEM	YES	05/11/2021
8	Armada Exploration		G5-555	Mayombe	Mougoutsi	Nyanga	1495	Base metals and Metals precious	25/04/2018	13/02/2025	14/02/2022		012/MPGM/SG/DGMG/DLMEM	YES	05/11/2021
9	Athalie Resources	1	G7-961	Dienga	Mouloundou	Ogooué Lolo	1218	Gold	18/12/2020	17/12/2023			086/MPGM/SG/DGMG/DLMEM	NO	
10	Azingo Gabon	1	G9-590	Bitam	Ntem	Woleu Ntem	1463	Iron, Gold, Copper	03/04/2016	09/06/2025	18/12/2020	10/06/2022	30/MM/SG/DGMG/DLMEM	NO	
11	COMILOG	2	G2-414	Ngouoni	Lékabi Lewolo	Top Ogooué	92	Manganese	04/02/2022	03/02/2025			011/MPGM/SG/DGMG/DLMEM	NO	
11	COMILOG		G7-413	Ngouadi	Mouloundou	Ogooué Lolo	1434,95	Now, Manganese	23/12/2021	22/12/2024			164/MPGM/SG/DGMG/DLMEM	NO	
12	Company Miniere De Fusion Langsheng	1	G7-973	Ndangui Est	Mouloundou	Ogooué Lolo	243	Gold	09/03/2021	08/03/2024			119/MPGM/SG/DGMG/DLMEM	NO	

N°	COMPANY	NUMBER OF PERMITS	PERMIT NO.	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	ALLOCATION DATE	EXPIRATION DATE	DATE RENEW 1	DATE RENEW 2	TITLE NO.	AGREEMENT	
13	CONETRA	1	G7-427	Lassio	Mouloundou	Ogooué Lolo	506	Gold	12/04/2022	11/04/2025			008/MM/SG/DGMG/DLMEM	NO	
14	Craton Del Congo ExploracionES	1	G9-580	Minvoul	Haut Ntem	Woleu Ntem	1363,72	Gold	30/04/2015	03/02/2025	04/02/2022		004/MPGM/SG/DGMG/DLMEM	NO	
15	ELIE Resources Mining	2	G6-409	Bokoué	Zadié	Ogooué Ivindo	96,92	Gold	15/11/2022	14/11/2025			100/MM/SG/DGMG/DLMEM/SPM	NO	
15	ELIE Resources Mining		G6-497	Leased	Zadié	Ogooué Ivindo	99,11	Gold	06/12/2022	05/12/2025			109/MM/SG/DGMG/DLMEM/SPM	NO	
16	EMIGA	2	G9-439	Nkang	Woleu	Woleu Ntem	99,71	Gold	10/06/2022	09/06/2025			033/MM/SG/DGMG/DLMEM	NO	
17	Global Mine Developpement (GMD)	3	G1-989	Kango	Komo-Kango	Estuary	1265	Gold	11/02/2021	10/02/2024			101/MPGM/SG/DGMG/DLMEM	NO	
17	Global Mine Developpement (GMD)		G9-990	Mitzic	Okano	Woleu Ntem	863,36	Gold	11/02/2021	10/02/2024			102/MPGM/SG/DGMG/DLMEM	NO	
17	Global Mine Developpement (GMD)		G6-991	Ekata	Zadié	Ogooué Ivindo	300	Gold	11/02/2021	10/02/2024			103/MPGM/SG/DGMG/DLMEM	NO	
18	Havillah Mining	1	G5-694	Milingui	Mougoutsi	Nyanga	996	Iron	21/11/2017	13/11/2025	14/11/2022		094/MM/SG/DGMG/DLMEM	NO	
19	HONG DA	3	G3-416	Ndjolé	Abanga Bigné	Medium Ogooué	1464,45	Manganese	04/02/2022	03/02/2025			005/MPGM/SG/DGMG/DLMEM	NO	
19	HONG DA		G7-452	Lopé	Offoué Onoye	Ogooué Lolo	99	Gold	12/08/2022	11/08/2025			060/MM/SG/DGMG/DLMEM/SPM	NO	
19	HONG DA		G4-453	Baposso	Boumi Louetsi	Ngounié	97,54	Gold	12/08/2022	11/08/2025			061/MM/SG/DGMG/DLMEM/SPM	NO	
20	Intrenational Mining Trade	2	G2-474	Lékoudou	Lékoko	Top Ogooué	100	Gold	29/08/2022	28/08/2025			075/MM/SG/DGMG	NO	
20	Intrenational Mining Trade		G2-475	Mbili	Lékoko	Top Ogooué	97,82	Gold	29/08/2022	28/08/2025			076/MM/SG/DGMG	NO	
21	IVINDO IRON	3	G6-465	Bélinga 1	Ivindo	Ogooué Ivindo	1494,45	Iron	18/08/2022	17/08/2025			065/MM/SG/DGMG	YES	19/08/2022
21	IVINDO IRON		G6-466	Bélinga 2	Ivindo	Ogooué Ivindo	1475,26	Iron	18/08/2022	17/08/2025			066/MM/SG/DGMG	YES	19/08/2022
21	IVINDO IRON		G6-467	Bélinga 3	Ivindo	Ogooué Ivindo	1434,22	Iron	18/08/2022	17/08/2025			067/MM/SG/DGMG	YES	19/08/2022
22	Jade Fountain	2	G3-745	Ndjolé	Abanga Bigné	Medium Ogooué	1146	Manganese	21/11/2021	20/11/2024			00160/MPGM/SG/DGMG/DLMEM	NO	
22	Jade Fountain		G3-746	Alembé	Abanga Bigné	Medium Ogooué	1238	Manganese	21/11/2021	20/11/2024			00159/MPGM/SG/DGMG/DLMEM	NO	
23	Jungle Storm	3	G1-970	Kango Bloc K	Komo-Kango	Estuary	1194,18	Minerals heavy	09/03/2021	08/03/2024			125/MPGM/SG/DGMG/DLMEM/SPM	NO	
23	Jungle Storm		G1-971	Kango Block N	Noya	Estuary	1470,18	Minerals heavy	09/03/2021	08/03/2024			126/MPGM/SG/DGMG/DLMEM/SPM	NO	
23	Jungle Storm		G1-972	Kango Bloc M	Komo-Mondah	Estuary	742,43	Minerals heavy	09/03/2021	08/03/2024			124/MPGM/SG/DGMG/DLMEM/SPM	NO	

N°	COMPANY	NUMBER OF PERMITS	PERMIT NO.	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	ALLOCATION DATE	EXPIRATION DATE	DATE RENEW 1	DATE RENEW 2	TITLE NO.	AGREEMENT
24	KIMIN GABON	1	G2-511	Bakoumba	Lékoko	Top Ogooué	1029	Iron	26/01/2012	20/06/2026	06/02/2015	21/06/2022	038/MM/SG/DGMG/DLMEM	NO
25	KUN MINING	1	G6-988	Ngolo	Lopé	Ogooué Ivindo	374,16	Gold	09/03/2021	08/03/2024			117/MPGM/SG/DGMG/DLMEM	NO
26	Ingola Gold	1	G4-410	Louambitsi North	Louetsi Bibaka	Ngounié	100	Gold	13/10/2022	12/10/2025			090/MM/SG/DGMG/DLMEM	NO
27	Louetsi Minerals	1	G4-589	Moukouagna	Louetsi Bibaka	Ngounié	515,2	Gold	16/06/2021	15/06/2024			135/MPGM/SG/DGMG/DLMEM	NO
28	Mayumba Potash	1	G5-595	Mayumba	Lower Banio	Nyanga	1238	Potash	23/02/2016	03/02/2025	04/02/2022		006/MPGM/SG/DGMG/DLMEM	YES 29/11/2016
29	Milingui Iron & Steel Corporation	2	G6-420	Bakwaka	Zadié	Ogooué Ivindo	1134,3	Gold	12/04/2022	11/04/2025			004/MM/SG/DGMG/DLMEM/SPM	NO
29	Milingui Iron & Steel Corporation		G2-426	Loula	Sébé Brikolo	Top Ogooué	1222,39	Gold	12/04/2022	11/04/2025			003/MM/SG/DGMG/DLMEM	NO
30	MONT M'BILAN MINING CO (3MC)	2	G9-400	Ekouk-Ville	Woleu	Woleu Ntem	1452,89	Gold	16/06/2021	15/06/2024			138/MPGM/SG/DGMG/DLMEM	NO
30	Mount M'bilan Mining Co (3MC)		G9-434	Minvoul-Est	Haut Ntem	Woleu Ntem	810,32	Gold	09/05/2022	08/05/2025			014/MM/SG/DGMG/DLMEM	NO
31	Mourne Mining	1	G3-953	Ndjolé	Abanga Bigné	Medium Ogooué	155	Manganese	07/09/2020	06/09/2023			032/MPGM/SG/DGMG/DLMEM	NO
32	New Gabon Mining (NGM)	1	G2-708	Mn Mounana	Lebombi Leyou	Top Ogooué	524,08	Manganese	27/09/2021	26/09/2024	27/09/2021		155/MPGM/SG/DGMG/DLMEM	NO
33	Poli Mining	3	G3-470	Ngolo	Abanga Bigné	Medium Ogooué	98,5	Gold	29/08/2022	28/08/2025			072/MM/SG/DGMG	NO
33	Poli Mining		G6-471	Bouniandjé	Ivindo	Ogooué Ivindo	99,09	Gold	29/08/2022	28/08/2025			073/MM/SG/DGMG	NO
33	Poli Mining		G2-472	Lékoko	Lékoko	Top Ogooué	99,43	Gold	29/08/2022	28/08/2025			074/MM/SG/DGMG	NO
34	Reminac Gabon	3	G2-537	Baniaka	Ogooué Létili	Top Ogooué	774	Iron	26/09/2012	01/08/2022	03/08/2016	02/08/2019	0053/MIM/SG/DGMG/DEPM/SAEJF	NO
34	Reminac Gabon		G7-535	Mafoungui	Mouloundou	Ogooué Lolo	789	Iron	07/02/2013	08/03/2024	22/02/2016	09/03/2021	116/MPGM/SG/DGMG/DLMEM	NO
34	Reminac Gabon		G2-572	Baniaka West	Ogooué Létili	Top Ogooué	107	Iron	18/12/2020	17/12/2023			72/MPGM/SG/DGMG/DLMEM	NO
35	SALOR	2	G6-401	Ovan-Ntsenkélé	Mvoung	Ogooué Ivindo	614,73	Gold	16/06/2021	15/06/2024			133/MPGM/SG/DGMG/DLMEM	NO
35	SALOR		G6-402	Koumameyong-Ekarlong	Mvoung	Ogooué Ivindo	1251,8	Gold	16/06/2021	15/06/2024			132/MPGM/SG/DGMG/DLMEM	NO
36	Select Exploration	2	G4-569	Kroussou	Ndolou	Ngounié	1496	Metals from base	02/07/2015	21/11/2024	18/07/2018	22/11/2021	158/MPGM/SG/DGMG/DLMEM	YES 10/02/2020
36	Select Exploration		G4-456	Keri	Ndolou	Ngounié	1377	Metals from base	29/08/2022	28/08/2025			077/MM/SG/DGMG/DLMEM	NO
37	Societe Des Mines Du Gabon (SOMIGA)	1	G9-441	Doua Est	Woleu	Woleu Ntem	99,13	Gold	10/06/2022	09/06/2025			071/MM/SG/DGMG	NO

38	Societe Des Mines Et Carrieres Du Gabon (SMCG)	2	G7-690	Longo	Mouloundou	Ogooué Lolo	342	Gold	30/11/2017	17/12/2023	18/12/2020		071/MPGM/SG/DGMG/DLMEM	NO
38	Societe Des Mines Et Carrieres Du Gabon (SMCG)		G2-457	Mvengué	La Mpassa	Haut Ogooué	818	Mn	29/08/2022	28/08/2025			078/MM/SG/DGMG/DLMEM	NO

N°	COMPANY	NUMBER OF PERMITS	PERMIT NO.	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	ALLOCATION DATE	EXPIRATION DATE	DATE RENEW 1	DATE RENEW 2	TITLE NO.	AGREEMENT
39	Company Equatoriale Des Mines (SEM)	2	G4-429	Koumba	Tsamba Maghotsi	Ngounié	160,1	Gold	15/04/2022	14/04/2025			009/MM/SG/DGMG/DLMEM	NO
39	Societe Equatoriale Des Mining (SEM)		G9-479	Konossoville	Woleu	Woleu Ntem	1444,58	Gold	07/09/2022	06/09/2025			079/MM/SG/DGMG/DLMEM	NO
40	Societe Gabonaise Operating and Marketing Miniere (SOGMEC)	1	G3-980	Nombakélé	Ogooué and lakes	Moyen Ogooué	179	Manganese	09/03/2021	08/03/2024			112/MPGM/SG/DGMG/DLMEM/SPM	NO
41	Societe Gabonaise Des Mines (SGM)	1	G9-986	Upstream Ivindo	Haut Ntem	Woleu Ntem	259,14	Gold	09/03/2021	08/03/2024			121/MPGM/SG/DGMG/DLMEM	NO
42	Societe Miniere D'Exploration, D'Exploitation Et De Trading (SMEET)	1	G4-481	Yéno	Ogoulou	Ngounié	90,37	Gold	13/10/2022	12/10/2025			091/MM/SG/DGMG/DLMEM/SPM	NO
43	Societe Miniere De L'ogooue Du Gabon (SOMILOG)	1	G4-975	Moukabou	Ogoulou	Ngounié	1232	Gold	18/12/2020	17/12/2023			73/MPGM/SG/DGMG/DLMEM	NO
44	Societe Perle Gabonese (SPG)	2	G1-468	Abanga	High Abanga	Estuary	97,21	Gold	29/08/2022	28/08/2025			070/MM/SG/DGMG	NO
44	Societe Perle Gabonese (SPG)		G2-469	Dioumou	Ogooué Létili	Top Ogooué	93,43	Gold	29/08/2022	28/08/2025			071/MM/SG/DGMG	NO
45	Societe Valorisation Des Produits Des Mines (SVPM)	2	G2-446	Léyouomi	Sébé Brikolo	Haut Ogooué	99,24	Gold	10/06/2022	09/06/2025			036/MM/SG/DGMG/DLMEM	NO
45	Company Valorisation Des Produits Des Mines (SVPM)		G6-447	Mekambo North	Zadié	Ogooué Ivindo	97,42	Gold	10/06/2022	09/06/2025			037/MM/SG/DGMG/DLMEM	NO
46	Sos Engineering & Mining (SOSEM)	1	G1-494	Nkan	Komo Mondah	Estuary	200	Gold	14/12/2022	13/12/2025			112/MPGM/SG/DGMG/DLMEM	NO
47	YINHE MINING	3	G6-954	Obiga	Lopé	Ogooué Ivindo	606	Gold	21/10/2020	20/10/2023			042/MPGM/SG/DGMG/DLMEM/SPM	NO
47	YINHE MINING		G6-955	Kouyé	Lopé	Ogooué Ivindo	499	Gold	21/10/2020	20/10/2023			043/MPGM/SG/DGMG/DLMEM/SPM	NO

47	YINHE MINING		G6-956	Lessoka	Lopé	Ogooué Ivindo	729	Gold	21/10/2020	20/10/2023	044/MPGM/SG/DGMG/DLMEM/SPM	NO
47		78					55 420,37					

Mining permits

N°	COMPANY	NUMBER OF PERMIT	PERMIT NO.	DENOMINATION	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	MINE TYPE	ALLOCATION DATE	VALIDITY	EXPIRATION DATE	TITLE NO.	MINING AGREEMENT
1	AGIL GABON	3	G4-915	Onoye	Onoye	Ogoulou	Ngounié	48,45	Gold	Small scale	18/03/2020	5 years	17/03/2025	745/MPGM/SG/DGMG/DLMEM	NO
1	AGIL GABON		G4-499	Onoye Sud	Onoye	Ogoulou	Ngounié	39,26	Gold	Small scale	21/12/2022	5 years	20/12/2027	114/MM/SG/DGMG/DLMEM/SPM	NO
1	AGIL GABON		G9-914	Biboulou	Mitzic	Okano	Woleu Ntem	16,96	Gold	Small scale	17/03/2020	5 years	16/03/2025	008/MPGHM/SG/DGMG	NO
2	ACM OPERATIONS	11	G3-943	Mandjibe	Ndjolé	Abanga Bigné	Medium Ogooué	46,15	Gold	Small scale	08/12/2020	5 years	07/12/2025	060/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
2	ACM OPERATIONS		G3-944	Mbinguie	Ndjolé	Abanga Bigné	Medium Ogooué	49,94	Gold	Small scale	08/12/2020	5 years	07/12/2025	059/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
2	ACM OPERATIONS		G3-945	Mimbagnia	Ndjolé	Abanga Bigné	Medium Ogooué	49,66	Gold	Small scale	08/12/2020	5 years	07/12/2025	058/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
2	ACM OPERATIONS		G3-946	Minboundji	Ndjolé	Abanga Bigné	Medium Ogooué	44,08	Gold	Small scale	08/12/2020	5 years	07/12/2025	057/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
2	ACM OPERATIONS		G3-947	Mvouebe	Ndjolé	Abanga Bigné	Medium Ogooué	39,95	Gold	Small scale	08/12/2020	5 years	07/12/2025	056/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
2	ACM OPERATIONS		G3-948	Ndoumaba	Ndjolé	Abanga Bigné	Medium Ogooué	46,44	Gold	Small scale	08/12/2020	5 years	07/12/2025	055/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
2	ACM OPERATIONS		G3-949	Ouobo	Ndjolé	Abanga Bigné	Medium Ogooué	41,95	Gold	Small scale	08/12/2020	5 years	07/12/2025	054/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
2	ACM OPERATIONS		G6-430	Eyekara	Ntsenkélé	Ivindo	Ogooué Ivindo	33,86	Gold	Small scale	26/04/2022	5 years	25/04/2027	013/MM/SG/DGMG/DLMEM	NO
2	ACM OPERATIONS		G6-431	Mowe	Ntsenkélé	Ivindo	Ogooué Ivindo	33,83	Gold	Small scale	26/04/2022	5 years	25/04/2027	012/MM/SG/DGMG/DLMEM	NO
2	ACM OPERATIONS		G6-436	Dzile	Ntsenkélé	Ivindo	Ogooué Ivindo	44,23	Gold	Small scale	10/08/2022	5 years	09/08/2027	058/MM/SG/DGMG/DLMEM	NO
2	ACM OPERATIONS		G6-437	Minkouma	Ntsenkélé	Ivindo	Ogooué Ivindo	44,57	Gold	Small scale	20/05/2022	5 years	19/05/2027	023/MM/SG/DGMG/DLMEM	NO
3	COMPAGNIE DES MINES D'URANIUM DE FRANCEVILLE (COMUF)	1	G6-19	Concession	Mounana	Lebombi Léyou	Haut Ogooué	1150	U	Concession	06/03/1971	75 years old	05/03/2046	116/PR/MCM/DGM	YES 06/12/1991
4	COMPANIE INDUSTRIELLE ET COMMERCIALE DES MINES DE HUAZHOU (CICMHZ)	1	G3-223	Manganese Bembélé	Ndjolé	Abanga Bigné	Moyen Ogooué	20,63	Mn	Large scale	06/12/2022	5 years	05/12/2027	295/PR/MM/SG/DGMG/DLMEM	YES 02/26/2021
5	COMPAGNIE MINIERE DE	1	C13	Comilog Concession	Moanda	Lebombi Léyou	Top Ogooué	427,66	Mn	Concession	26/01/1957	75 years old	25/01/2032	381/M	YES 11/10/2004

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	OGOOUE (COMILOG)														
6	CRATON DEL CONGO EXPLORACIONES	2	G9-432	Ndaboro	Minvoul	Haut-Ntem	Woleu Ntem	49,53	Gold	Small scale	19/04/2022	5 years	18/04/2027	10/MM/SG/DGMG /DLMEM	NO
6	CRATON DEL CONGO EXPLORACIONES		G9-433	Sinai	Minvoul	Haut-Ntem	Woleu Ntem	49,75	Gold	Small scale	19/04/2022	5 years	18/04/2027	11/MM/SG/DGMG /DLMEM	NO
7	GLOBAL MINE DEVELOPPEMENT (GMD)	1	G9-404	Or Mitzic	Mitzic	Okano	Woleu Ntem	49,64	Gold	Small scale	31/01/2022	5 years	30/01/2027	001/MPGM/SG/DGMG/DLMEM	NO
8	IVANHOE GABON	2	G7-710	Gold Loubou Ndangui	Ndangui	Mouloundou	Ogooué Lolo	49,4	Gold	Small scale	28/07/2020	5 years	27/07/2025	025/MPGHM/SG/DGMG/DLMEM	NO
8	IVANHOE GABON		G7-939	Lobi-Lobi gold	Ndangui	Mouloundou	Ogooué Lolo	48,9	Gold	Small scale	16/07/2020	5 years	15/07/2025	024/MPGHM/SG/DGMG/DLMEM	NO
9	LOUETSI MINERALS	1	G4-957	Malinga Gold	Malinga	Praise Bibaka	Ngounié	50	Gold	Small scale	03/11/2020	5 years	02/11/2025	048/MPGM/SG/DGMG/DLMEM	NO
10	MANAGEM GABON	1	G4-911	Etéké	Etéké	Ogoulou	Ngounié	810	Gold	Grande scale	27/04/2022	10 years	26/04/2032	113/PR/MM/SG/DGMG/DLMEM	NO
11	MYANING	3	G3-415	Mandjibé Sud	Mandjibé	Ogooué and Lakes	Medium Ogooué	42,39	Gold	Small scale	23/12/2021	5 years	22/12/2026	163/MPGM/SG/DGMG/DLMEM	NO
11	MYANING		G3-959	Lalitie	Lalitie	Ogooué and Lakes	Medium Ogooué	44,2	Gold	Small scale	03/11/2020	5 years	02/11/2025	050/MPGM/SG/DGMG/DLMEM	NO
11	MYANING		G3-960	Mandjibé	Mandjibé	Ogooué and Lakes	Medium Ogooué	49,13	Gold	Small scale	03/11/2020	5 years	02/11/2025	051/MPGM/SG/DGMG/DLMEM	NO
12	NEW GABON MINING (NGM)	3	G2-403	Manganese Mounana	Mounana	Lebombi Léyou	Haut Ogooué	12,3	Mn	Large scale	09/12/2021	20 years	08/12/2041	255/PR/MPGM/SG /DGMG/DLMEM	NO
12	NEW GABON MINING (NGM)		G2-567	Manganese Franceville	Franceville	M'passa	Haut Ogooué	835	Mn	Concession	27/05/2014	25 years old	26/05/2039	199/PR/MMIT/CAB/SG/DGPEM/DCMAE/SCM	YES 15/11/2013
12	NEW GABON MINING (NGM)		G2-584A	Lebaye	Okondja	Sébé Brikolo	Haut Ogooué	747	Mn	Large scale	11/10/2019	20 years	10/10/2039	194/PR/MMERH/SG/DGEM/DPEM	YES 03/01/2020
13	INVESTMENT SERVICES AND COMPANY (PIC)	1	G7-913	Logs	Ndangui	Mulundu	Ogooué Lolo	50	Gold	Small scale	17/03/2020	5 years	16/03/2025	007/MPGHM/SG/DGMG	NO

14	SOCIETE DES MINES ET CARRIERES DU GABON (SMCG)	1	G7-950	Or Longo	Longo	Mulundu	Ogooué Lolo	49,414	Gold	Small scale	20/07/2020	5 years	19/07/2025	023/MPGHM/SG/ DGMG/DLMEM	NO

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15	SOCIETE EQUATORIALE DES MINES (SEM)	4	G9-981	Minkie	Minkie	Woleu	Woleu Ntem	50	Gold	Small scale	18/12/2020	5 years	17/12/2025	069/MPGM/SG/DGMG/DLMEM	NO
15	COMPANY EQUATORIALE DES MINES (SEM)		G9-982	Mebaga	Mebaga	Okano	Woleu Ntem	50	Gold	Small scale	18/12/2020	5 years	17/12/2025	068/MPGM/SG/DGMG/DLMEM	NO
15	SOCIETE EQUATORIALE DES MINES (SEM)		G9-424	Mebaga-Est	Mebaga	Okano	Woleu Ntem	50	Gold	Small scale	06/04/2022	5 years	05/04/2027	002/MM/SG/DGMG/DLMEM	NO
15	SOCIETE EQUATORIALE DES MINES (SEM)		G2-700	Mbaniaka	Mbaniaka	Obooué Létili	Haut Ogooué	49,8	Gold	Small scale	17/03/2020	5 years	16/03/2025	021/MM/SG/DGMG/DLMEM	NO
16	SOCIETE MINIERE DE L'ONOYE (SMO)	2	G4-940	Massima	Massima	Ogoulou	Ngounié	25	Gold	Small scale	10/11/2020	5 years	09/11/2025	052/MPGM/SG/DGMG/DLMEM	NO
16	COMPANY MINIERE DE L'ONOYE (SMO)		G4-941	Migoto	Migoto	Ogoulou	Ngounié	44	Gold	Small scale	10/11/2020	5 years	09/11/2025	053/MPGM/SG/DGMG/DLMEM	NO
16		**38**						**5 383,074**							

Appendix 6: Reconciliation results for hydrocarbon production data

No.	COMPANY	Product type	Unit	Permits	Fields	Company Initial quantity (a)	Adjustment (b)	Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	Difference (g)= (c)-(f)
1	GOC	Rabi Light	bbl	MBOGA II NO. G5-135	Mboumba	46 306	34 742	256 538	256 521	-	256 521	17
		Mandji	bbl	MBOGA II N°G5-135	Mboumba	175 490						
		Sub total				**221 796**	**34 742**	**256 538**	**256 521**	**-**	**256 521**	**17**
2	Perenco Oil & Gas Gabon	Mandji	bbl	Aséwé	Aséwé	14 508	-	14 508		(73 775)	14 508	-
		Oguendjo	bbl	Aséwé	Aséwé	5 542	-	5 542	88 283	5 542	5 542	-
		Rabi Light	bbl	Aséwé	Aséwé	68 375	-	68 375		68 375	68 375	-
		Oguendjo	bbl	Avocet	Avocet	134 016	-	134 016	-	134 016	134 016	-
		Rabi Light	bbl	Avocet	Avocet	998 194	-	998 194	1 134 417	(136 223)	998 194	-
		Mandji	bbl	Barber shop	Barber shop	650 577	-	650 577	649 349	1 228	650 577	-
		Mandji	bbl	Batanga	Batanga	440	-	440		440	440	-
		Oguendjo	bbl	Batanga	Batanga	8 167	-	8 167	37 697	(29 530)	8 167	-
		Rabi Light	bbl	Batanga	Batanga	29 074	-	29 074		29 074	29 074	-
		Mandji	bbl	Breme	Breme	8 522	-	8 522		8 522	8 522	-
		Oguendjo	bbl	Breme	Breme	33 427	-	33 427	194 129	(160 702)	33 427	-
		Rabi Light	bbl	Breme	Breme	152 305	-	152 305		152 305	152 305	-
		Oguendjo	bbl	Coucal	Coucal	31 388	-	31 388	271 067	(239 679)	31 388	-

No. of Product	COMPANY	Type	Unit	Permits	Fields	Company: Initial quantity (a)	Adjustment (b)	Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	Différence (g)= (c)-(f)
		Rabi Light	bbl	Coucal	Coucal	239 011	-	239 011		239 011	239 011	-
		Oguendjo	bbl	Echira	Echira	117 426	-	117 426		(994 892)	117 426	-
		Rabi Light bblEchira		Echira993	461	-	993 461 Rabi		1 112 318	993 461	993 461	-
		blend	bbl	Echira	Echira	-	-	-		-	-	-
		Mandji	bbl	Ganga	Ganga	575 063	-	575 063		575 063	575 063	-
		Oguendjo	bbl	Ganga	Ganga	408 624	-	408 624		408 624	408 624	-
		Rabi Light	bbl	Ganga		Ganga5 060 431	-	5 060		4315 060	4315 060 431	-
		Rabi blend	bbl	Ganga	Ganga	-	-	-	6 052 260	(6 052 260)	-	-
		Mandji	bbl	Grondin Mandaros	012 220	Gonelle1	-	1 012	2201 010	9121	3081 012 220	-
		Mandji	bbl	Grondin Mandaros		Grondin1	-	1 587	2161 583	7963	4201 587 216	-
		Mandji	bbl	Grondin Mandaros	587 216		-	1 321	6831 319	8811	8021 321 683	-
					s1 321,683	Mandaro						
		Mandji	bbl	Hylia	Hylia	451 040	-	451 040	450 235	805	451 040	-
		Oguendjo	bbl	Tchatamba	Kuwait	494 180	-	494 180	4 029 539	(3 535 359)	494 180	-
		Rabi Light	bbl	Tchatamba		Kuwait3 531 197	-	3 531		1973 531	1973 531 197	-
		Mandji	bbl	Dab	Dab	828 214	-	828 214	957 996	(129 782)	828 214	-
		Oguendjo	bbl	Dab	Dab	130 927	-	130 927		130 927	130 927	-

Mandji	bbl	Loche East	Loche East	338 556	-	338 556	-	338 556	338 556	-
Oguendjo	bbl	Loche East	Loche	East40 643	-	40 643	378 174	(337 531)	40 643	-

of . t	COMPANY	NoType Produc	Unit	Permits	Fields	Company						Différence (g)= (c)-(f)
						Initial quantity (a)	Adjustment (b)	Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	
		Lucina	bbl	Malembe	Lucina	354 071	-	354 071	105 652	248 419	354 071	-
		Lucina	bbl	Malembe	Lucina	-	-		248 420	(248 420)	-	-
		Lucina	bbl	M'bya	M'	bya1 488 095	-	1 488	0951 488 099	(4)	1 488 095	-
		Oguendjo	bbl	Moba		Moba7 977	-	7 977	31 603	(23 626)	7 977	-
		Rabi Light bbl		Moba		Moba23 582	-	23		58223	58223 582	-
		Oguendjo	bbl	Moukouti		Moukouti31 730	-	31		73031	73031 730	-
		Rabi Light bbl		Moukouti	Moukouti	282 475	-	282 475		282 475	282 475	-
		Rabi blend	bbl	Moukouti	Moukouti	-	-	-	304 542	(304 542)	-	-
		Mandji	bbl	M'polunie	M'	polunie17 188	-	17 188		-17	18817 188	-
		Oguendjo	bbl	M'polunie	M'	polunie4 028	-	4	02821 144	(17 116)	4 028	-
		Lucina	bbl	M'Wengui	M'Wengui	199 764	-	199 764	199 764	0	199 764	-
		Oguendjo	bbl	Niungo		Niungo85 816	-	85		81685	81685 816	-
		Rabi Light bbl		Niungo	Niungo	639 584	-	639 584		639 584	639 584	-
		Rabi blend	bbl	Niungo	Niungo	-	-	-	726 324	(726 324)	-	-
		Mandji	bbl	Oba	Oba	6 187	-	6 187	-	6 187	6 187	-
		Oguendjo	bbl	Oba	Oba	263 796	-	263	7961 617 222	(1 353 426)	263 796	-
		Rabi Light bbl		Oba		Oba1 346 113	-	1 346 113		-1 346	1131 346 113	-
		Mandji	bbl	Obando	Obando	529 468	-	529 468	-	529 468	529 468	-

No.	COMPANY	Product type	Unit	Permits	Fields	Company						
						Initial quantity (a)	Adjustment (b)	Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	Différence (g)= (c)-(f)
		Oguendjo	bbl	Obando	Obando	16 151	-	16 151	545 449	(529 298)	16 151	-
		Mandji	bbl	Gombe	Gombe	1 150 425	-	1 150 425	-	1 150 425	1 150 425	-
		Oguendjo	bbl	Gombe	Gombe	197 773	-	197 773	1 345 166	(1 147 393)	197 773	-
		Mandji	bbl	Oguendjo	Oguendjo	39 921	-	39 921	-	39 921	39 921	-
		Oguendjo	bbl	Oguendjo	Oguendjo	84 442	-	84 442	325 006	(240 564)	84 442	-
		Rabi Light	bbl	Oguendjo	Oguendjo	200 481	-	200 481	-	200 481	200 481	-
		Mandji	bbl	Olende	Olende	716 905	-	716 905	852 096	(135 191)	716 905	-
		Oguendjo	bbl	Olende	Olende	168 720	-	168 720	53 610	115 110	168 720	-
		Rabi Light	bbl	Olende	Olende	21 532	-	21 532	-	21 532	21 532	-
		Mandji	bbl	EOV	ORO	3 412	-	3 412		(114 975)	3 412	-
		Oguendjo	bbl	EOV	ORO	26 018	-	26 018	118 387	26 018	26 018	-
		Rabi Light	bbl	EOV	ORO	88 814	-	88 814		88 814	88 814	-
		Mandji	bbl	Ozangue	Ozangue	342	-	342	-	342	342	-
		Oguendjo	bbl	Ozangue	Ozangue	1 226	-	1 226	14 468	(13 242)	1 226	-
		Rabi Light	bbl	Ozangue	Ozangue	12 878	-	12 878	-	12 878	12 878	-
		Mandji	bbl	Pelican East	Pelican East	13 083	-	13 083	14 236	(1 153)	13 083	-
		Oguendjo	bbl	Pelican East	Pelican East	1 166	-	1 166	-	1 166	1 166	-
		Mandji	bbl	Rembo Kotto	Rembo Kotto	79 139	-	79 139	-	79 139	79 139	-
		Oguendjo	bbl	Rembo Kotto	Rembo Kotto	46 373	-	46 373	373 899	(327 526)	46 373	-

No.	COMPANY	Product type	Unit	Permits	Fields	Initial quantity (a)	Adjustment (b)	Company Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	Différence (g)= (c)-(f)
		Rabi Light	bbl	Rembo Kotto	Rembo Kotto	249 732	-	249 732	-	249 732	249 732	-
		Oguendjo	bbl	Simba	Simba	411 649	-	411 649	3 628 929	(3 217 280)	411 649	-
		Rabi Light	bbl	Simba	Simba	3 213 205	-	3 213 205		3 213 205	3 213 205	-
		Mandji	bbl	Turnix	Turnix	355 038	-	355 038	-	355 038	355 038	-
		Oguendjo	bbl	Turnix	Turnix	63 617	-	63 617	418 134	(354 517)	63 617	-
		Mandji	bbl	Lapwing	Lapwing	25 343	-	25 343	227 944	(202 601)	25 343	-
		Oguendjo	bbl	Lapwing	Lapwing	71 498	-	71 498		71 498	71 498	-
		Rabi Light	bbl	Lapwing	Lapwing	130 919	-	130 919		130 919	130 919	-
				Subtotal		**31 934 104**	**-**	**31 934 104**	**31 930 147**	**3 957**	**31 934 104**	**-**
		Rabi Light	bbl	Ezanga N°G4-246	Mabounda		(6 441 201)	241 247	239 161	2 086	241 247	-
		Rabi Light	bbl	Ezanga N°G4-246	Niembi		80 695	80 695	80 111	584	80 695	-
		Rabi Light	bbl	Ezanga N°G4-246	Gwedidi		722 638	722 638	722 987	(349)	722 638	-
3	MAUREL & PROM	Rabi Light	bbl	Ezanga N°G4-246	Morocco	6 682 448	133 226	133 226	130 522	2 704	133 226	-
		Rabi Light	bbl	Ezanga N°G4-246	Morocco north		1 823 773	1 823 773	1 780 601	43 172	1 823 773	-
		Rabi Light	bbl	Ezanga N°G4-246	Mbigou		106 363	106 363	102 577	3 786	106 363	-
		Rabi Light	bbl	Ezanga N°G4-246	Omko		551 895	551 895	538 547	13 348	551 895	-
		Rabi Light	bbl	Ezanga N°G4-246	Onal		3 022 611	3 022 611	3 029 514	(6 903)	3 022 611	-
		Sub total				**6 682 448**	**-**	**6 682 448**	**6 624 020**	**58 428**	**6 682 448**	**-**
4	TotalEnergies EP	Mandji	bbl	Anglerfish	Ballista Marine	5 732 897	(5 604 422)	128 475	128 475	-	128 475	-

No.	COMPANY	Product type	Unit	Permits	Fields	Initial quantity (a)	Adjustment (b)	Company Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	Différence (g)= (c)-(f)
		Mandji	bbl	Anglerfish	Anglerfish Marine		289 770	289 770	289 770	-	289 770	-
		Mandji	bbl	Anglerfish	North anglerfish		585 148	585 148	585 148	-	585 148	-
		Mandji	bbl	Anglerfish	Merou Sardine		147 439	147 439	147 439	-	147 439	-
		Mandji	bbl	Mandji Island	Eel N.D.		614 868	614 868	614 868	-	614 868	-
		Mandji	bbl	Mandji Island	Port-Gentil Ocean		15 201	15 201	15 201	-	15 201	-
		Mandji	bbl	Mandji Island	Tchengue		132 581	132 581	132 581	-	132 581	-
		Mandji	bbl	Large Eel	Large Eel		200 867	200 867	200 867	-	200 867	-
		Mandji	bbl	Large Eel	Eel		1 398 557	1 398 557	1 398 557	-	1 398 557	-
		Mandji	bbl	Torpedo	Marine Torpedo		1 852 925	1 852 925	1 852 925	-	1 852 925	-
		Mandji	bbl	Torpedo	Northeast torpedo		367 066	367 066	367 066	-	367 066	-
		Subtotal				**5 732 897**	**(0)**	**5 732 897**	**5 732 897**	**-**	**5 732 897**	**-**
5	Assala Gabon	Rabi Light	bbl	Atora	Atora	1 511 644	-	1 511 644	1 511 622	22	1 511 644	-
		Rabi blend	bbl	Toucan II G5-141	Toucan II	3 657 051	(163 156)	3 493 894	3 657 003	(163 109)	3 493 894	-
		Rabi blend	bbl	Robin II G5-117	Robin	-	163 156	163 156		163 156	163 156	-
		Rabi blend	bbl	Gamba/Ivinga	Gamba/Ivinga	2 643 001	-	2 643 001	2 633 317	9 684	2 643 001	-
		Rabi blend	bbl	Bende-Mbassou-Totou G5-139	Bende-Mbassou-Totou	142 777	-	142 777	157 718	(14 941)	142 777	-
		Rabi blend	bbl	Rabi II G5-40	Rabi	8 444 486	-	8 444 486	8 458 969	(14 483)	8 444 486	-

Rabi blend	bbl	Awoun G4-193	Koula Damier	2 248 214	-	2 248 214	2 076 698	171 516	2 248 214	-

No.	COMPANY	Product type	Unit	Permits	Fields	Company						
						Initial quantity (a)	Adjustment (b)	Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	Différence (g)= (c)-(f)
		Sub total				**18 647 173**	**0**	**18 647 173**	**18 495 327**	**151 846**	**18 647 173**	**-**
		Etame	bbl	Etame Marin G4-160	Nc				1 569 804			
		Etame	bbl	Marine Vane G4-160	Etame				2 284 924			
6	VAALCO	Etame	bbl	Etame Marin G4-160	Avouma	5 377 288	429 963	5 807 251	697 033	38 053	5 807 251	-
		Etame	bbl	Marine Vane G4-160	Ebouri				343 627			
		Etame	bbl	Marine Vane G4-160	seent platforme				873 810			
		Sub total				**5 377 288**	**429 963**	**5 807 251**	**5 769 198**	**38 053**	**5 807 251**	**-**
7	Addax	Rabi light	bbl	Dinonga Irondu	Obangué	786 545	-	786 545	800 796	9 211	810 007	(23 462)
		Rabi light	bbl	Dinonga Irondu	Tsiengui	2 388 530	-	2 388 530	1 850 910	20 397	1 871 307	517 224
		Sub total				**3 175 075**	**-**	**3 175 075**	**2 651 706**	**29 608**	**2 681 313**	**493 762**
8	BWE	Dussafu	bbl	Dussafu Marin G4-209	Dussafu Marin	3 862 480	6 534	3 869 014	3 869 014	-	3 869 014	-
		Sub total				**3 862 480**	**6 534**	**3 869 014**	**3 869 014**	**-**	**3 869 014**	**-**
9	Stream Oil	Mandji	bbl	Owali	Dorée Marine	91 240	-	91 240	91 884	(163)	91 721	(481)
		Sub total				**91 240**	**-**	**91 240**	**91 884**	**(163)**	**91 721**	**(481)**
10	Sino Gabon	Rabi light	bbl	SALSICH	Akondo	556 944	-	556 944	258 153	(34 944)	223 209	333 735
		Sub total				**556 944**	**-**	**556 944**	**258 153**	**(34 944)**	**223 209**	**333 735**
		Total				**76 281 445**	**471 239**	**76 752 684**	**75 678 867**	**246 784**	**75 925 651**	**827 033**

Appendix 7: Reconciliation results for hydrocarbon export data

			Companies			DGH					
Companies	Product type	Unit	Initial quantity (a)	Adjustment (b)	Final quantity (c)= (a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)= (d)+(e)	Value in USD	Value in FCFA	Difference (g)= (c)-(f)
GOC	Dussafu	bbl	647 926	-	647 926	647 926	-	647 926	81 100 897	50 355 628 309	-
	Etame	bbl	572 354	-	572 354	572 354	-	572 354	44 650 480	27 660 883 213	-
	Lucina	bbl	320 159	-	320 159	320 159	-	320 159	27 783 398	18 406 556 755	-
	Mandji	bbl	2 580 958	-	2 580 958	2 580 959	-	2 580 959	253 389 962	161 605 530 749	(1)
	Rabi Blend	bbl	3 964 573	-	3 964 573	3 964 574	-	3 964 574	399 703 333	255 654 225 992	(1)
	Rabi light	bbl	3 243 013	-	3 243 013	3 243 015	-	3 243 015	345 170 887	213 851 139 852	(2)
	-	**-**	**11 328 983**	**-**	**11 328 983**	**11 328 986**	**-**	**11 328 986**	**1 151 798 958**	**727 533 964 870**	**(3)**
Perenco	Lucina	bbl	1 542 827	-	1 542 827	1 542 827	-	1 542 827	165 912 319	102 558 390 329	-
	Mandji	bbl	8 609 211	-	8 609 211	8 156 590	-	8 156 590	793 968 091	495 990 864 964	452 621
	Oguendjo	bbl	2 883 338	-	2 883 338	3 874 947	-	3 874 947	400 189 998	244 753 917 389	(991 609)
	Rabi light	bbl	7 965 027	-	7 965 027	7 063 593	901 434	7 965 027	659 466 239	422 351 661 746	0
	-	**-**	**21 000 403**	**-**	**21 000 403**	**20 637 957**	**901 434**	**21 539 391**	**2 019 536 648**	**1 265 654 834 427**	**(538 988)**
Maurel & Prom	Rabi light	bbl	3 760 686	-	3 760 686	3 760 686	-	3 760 686	350 274 635	215 290 932 926	(0)
	-	**-**	**3 760 686**	**-**	**3 760 686**	**3 760 686**	**-**	**3 760 686**	**350 274 635**	**215 290 932 926**	**(0)**
Total	Mandji	bbl	4 550 154	-	4 550 154	4 550 154	-	4 550 154	440 335 048	274 416 328 418	0
	-	**-**	**4 550 154**	**-**	**4 550 154**	**4 550 154**	**-**	**4 550 154**	**440 335 048**	**274 416 328 418**	**0**

Companies	Product type	Unit	Companies			DGH					
			Initial quantity (a)	Adjustment (b)	Final quantity (c)=(a)+(B)	Initial quantity (d)	Adjustment (e)	Final quantity (f)=(d)+(e)	Value in USD	Value in FCFA	Difference (g)= (c)-(f)
Vaalco	Etame	bbl	5 705 438	(572 354)	5 133 084	5 133 084	-	5 133 084	549 931 270	341 931 116 518	0
	-	-	**5 705 438**	**(572 354)**	**5 133 084**	**5 133 084**	-	**5 133 084**	**549 931 270**	**341 931 116 518**	**0**
BWE	Dussafu	bbl	2 130 550	-	2 130 550	2 313 402	(182 852)	2 130 550	233 187 595	143 640 653 471	-
	-	-	**2 130 550**	-	**2 130 550**	**2 313 402**	**(182 852)**	**2 130 550**	**233 187 595**	**143 640 653 471**	-
Addax	Rabi light	bbl		-	-	1 993 568	-	1 993 568	204 803 877	126 875 592 070	(1 993 568)
	-	-	-	-	-	**1 993 568**	-	**1 993 568**	**204 803 877**	**126 875 592 070**	**(1 993 568)**
Assala	Rabi Blend	bbl	12 973 118	-	12 973 118	12 973 118	-	12 973 118	1 335 974 998	827 507 543 038	-
	-	-	**12 973 118**	-	**12 973 118**	**12 973 118**	-	**12 973 118**	**1 335 974 998**	**827 507 543 038**	-
Orange Nassau/ One DyasGOC	Oguendjo	bbl		-	-	75 000	-	75 000	8 205 000	5 082 981 090	(75 000)
	Rabi light	bbl		-	-	1 263 434	(901 434)	362 000	146 027 391	90 628 198 089	(362 000)
	-	-	-	-	-	**1 338 434**	**(901 434)**	**437 000**	**154 232 391**	**95 711 179 179**	**(437 000)**
Tullow	Rabi light	bbl	2 805 800	-	2 805 800	2 805 800	-	2 805 800	282 080 269	175 639 065 563	-
	-	-	**2 805 800**	-	**2 805 800**	**2 805 800**	-	**2 805 800**	**282 080 269**	**175 639 065 563**	-
			64 255 131	**(572 354)**	**63 682 777**	**66 835 188**	**(182 852)**	**66 652 336**	**6 722 155 689**	**4 194 201 210 480**	**(2 969 559)**
Panoro	Dussafu	bbl		-	-	647 111	182 852	829 963	60 556 647	40 431 432 860	
						647 111	**182 852**	**829 963**	**60 556 647**	**40 431 432 860**	-
	-	-	**64 255 131**	**(572 354)**	**63 682 777**	**67 482 299**	-	**67 482 299**	**6 782 712 336**	**4 234 632 643 340**	**(2 969 559)**

Appendix 8: Official transfer price (PCO) for hydrocarbons in 2022

Month	PCO in USD	USD/FCFA exchange rate	PCO in FCFA
janv-22	86,48	579,78	50 139
Feb-22	98,44	578,38	56 936
march-22	118,98	595,32	70 831
Apr-22	104,24	606,43	63 214
May-22	111,72	620,14	69 282
June-22	123,18	620,90	76 483
july-22	112,59	644,50	72 564
august-22	101,05	647,73	65 453
sept-22	90,06	662,50	59 665
oct-22	90,09	667,66	60 150
nov-22	87,32	643,30	56 173
Dec-22	75,67	619,50	46 877
Average	99,99	623,85	62 314,05

Appendix 9: Mandatory social payments

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Cash payments Amount FCFA	Cash payments Amount USD	Payments in kind (in the form of projects) Project costs incurred during 2021 in FCFA	Legal framework of the transaction (Ref. of the agreement, decree, etc.)
GOC	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Perenco Oil & Gas Gabon	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Maurel &	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Totalenergie	CIRMI	Franceville	Nc	Nc	2 714 863 628	4 351 817	Nc	Nc
EP GABON	Refurbishment route SEEG-CHR Ntchengue	Port Gentil	Nc		Nc2 027 364	1253 249 783	Nc	Agreement
	Subtotal TotalEnergie EP GABON				**4 742 227 753**	**7 601 600**	**-**	
Assala Gabon	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Tullow Oil Gabon	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Vaalco Gabon	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Addax Petroleum Oil & Gas Gabon INC	Health auxiliaries	OMENGO / TSIKA	28/01/ 2022	DRILL-WATT/FDXCL DW-2021-11#23 NEXT WORK START-UP ADVANCE part 1 of 50% _ DI715180827	246 915 000	Nc	246 915 000	Nc
	Health auxiliaries	OMENGO / TSIKA	28/01/ 2022	GEB/ FDCL _ 01/AC/ADDAX/MPGM/GEB/21 _ PERIOD 2021 CONSTRUCTION OF THE APARTMENT A _ part 1 of 50%_DI715180826	43 736 327	Nc	43 736 327	Nc
	Health auxiliaries	NDOLOU	11/04/ 2022	MATSOUPA AIME C. for CDN/Sal. Personnel Auxiliary year 2022 canton DOUREMBOU DOUBANGA_032/MI/PNG/DND/CDN from/03/21/2022	10 800 000	Nc	10 800 000	Nc
	Health auxiliaries	FOUGAMOU	17/05/ 2022	DRILL-WATT/ 2022 MARCH WORKS REALISATION DE FORAGE A FOUG Deposit 1 of 50%_ DI715181598	215 000 000	Nc	215 000 000	Nc
	Health auxiliaries	OMENGO / TSIKA	31/05/ 2022	GEB/ CONSTRUCTION OF THE NURSE'S ACCOMMODATION _Down payment 2/3 of	26 626 409	Nc	26 626 409	Nc

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Cash payments	Cash payments	Payments in kind (in the form of projects)	Legal framework of the transaction (Ref. of the agreement, decree, etc.)
					Amount FCFA	Amount USD	Project costs incurred during 2021 in FCFA	
				30% _02/AC-ADDAX/MPGM/GEB/21_ DI715181802				
	Health auxiliaries	MOUILA	Nc	GEB/ REHABILITATION WORK MOUILA COMMON SCHOOL CLASSES HALLS_06/FP/ADDAX/MPGM/GEB/22_DI715182540(Acompt 1 50%)	9 113 628	Nc	9 113 628	Nc
	Health auxiliaries	MANDJI	11/08/2022	GEB/RESTORATION WORK CLASSES&HOUSING LYCEE THEODORE KWAOU MANDJI_03-05-04-02-01/FP/ADDAX_DI715182539(Acompt 1 50%)	190 531 234	Nc	190 531 234	Nc
	Health	auxiliariesFOUGAMOU	02/08/2022	EGHPS/SPORTS ARENA CONSTRUCTION OF FOUGAMOU IN L040/SGOGL/2022_DI715182602(Acompt 1 50%)	60 804 758	Nc	60 804 758	Nc
	Health auxiliaries	OMENGO / TSIKA	04/10/2022	GEB/CONSTRUCTION OF THE LODGING NURSE_03/AC/ADDAX/MPGM/GEB/05/21(Solde 3/3 soit reliquat 20%)_ DI715182683	17 750 940	Nc	17 750 940	Nc
	Health auxiliaries	MANDJI	30/11/2022	GEB/TRAVAUX DE REHABILITATION CLASSES&HOUSING LYCEE THEODORE KWAOU MANDJI_01/DAC/ADDAX_DI715183545(Av 2 30%)	114 318 740	Nc	114 318 740	Nc
	Health auxiliaries	MOUILA	Nc	GEB/WORKS TO REHABILITATE ROOMS FOR CLASSES ECOLE COMMUNALE MOUILA_06/FP/ADDAX/MPGM/GEB/22_DI715183546(Av2 30%)	5 468 177	Nc	5 468 177	Nc
	Health auxiliaries	FOUGAMOU	11/11/2022	DRILL-WATT/ 2022 Nov WORKS DE REALISATION DE FORAGE A FOUG Av 2 de 30%_ DI715183484	129,000,000	Nc	129 000 000	Nc
	Auxiliary MATSOUKA de santé SOLAR PANEL ELECTRIFICATION		2022 148 149 000	DRILL-WATT/ 2022 Nov WORKS MATSOUKA,OMENGO,TSIKA_ Av 2 of 30%_ The DI715183695	12/13/ VILLAGE	Nc	148 149 000	Nc
	Subtotal ADDAX PETROLEUM OIL & GAS				**1 218 214 213**	**-**	**1 218 214 213**	

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Cash payments	Cash payments	Payments in kind (in the form of projects)	Legal framework of the transaction (Ref. of the agreement, decree, etc.)
					Amount FCFA	Amount USD	Project costs incurred during 2021 in FCFA	
Sino Gabon SA	DRILL WAITT	Mpembe	09/02/2022	Construction of a borehole in the village of Mpembe 50%.	39 457 000	Nc	Nc	Nc
	DRILL WAITT	Mpembe	12/07/2022	Construction of a borehole in the village of Mpembe 50%.	39 457 000	Nc	Nc	Nc
	EGHPS	Port-Gentil	02/08/2022	Rehabilitation of the plateau at the blaNc stadium in Port-Gentil	37 313 053	Nc	Nc	Nc
	EGHPS	Port-Gentil	02/08/2022	Rehabilitation of the Matiti stadium plateau in Port-Gentil	42 345 095	Nc	Nc	Nc
	ENERASOL	Villages Gongoue, Mpembe, Iguendja	09/02/2022	Solar household electrical works Gongoué, Mpembe, Iguendja	37 422 000	Nc	Nc	Nc
	ENERASOL	Villages Gongoue, Mpembe, Iguendja	31/08/2022	Solar household electrical works Gongoué, Mpembe, Iguendja	11 191 000	Nc	Nc	Nc
	OKE	ServiceVillages Gongoue, Mpembe	09/02/2022	Rehabilitation work on the dispensary, nurses' quarters and footbridges at Gongoue and Mpembe	41 723 152	Nc	Nc	Nc
	OKE	ServiceVillages Gongoue	12/04/2022	Rehabilitation of dispensary Gongoue_Additional work	25 033 891	Nc	Nc	Nc
	SOGAM Equip	Sogam Equip	31/05/2022	Purchase of motor pumps	510 494	Nc	Nc	Nc
	Subtotal SINO GABON				**274 452 685**	**-**	**-**	
COMILOG	Nc	Nc	Nc	Marcel ABEKE Hospital	2 643 554 534	Nc	Nc	Nc
	Nc	Nc	Nc	Public school	2 085 280 366	Nc	Nc	Nc
	Nc	Nc	Nc	Lycée Henry Sylvoz	1 495 309 119	Nc	Nc	Nc
	Subtotal COMILOG				**6 224 144 019**	**-**	**-**	
CICMHZ	Populations of Ndjolé	Ndjolé	Nc	purchase of a bus	Nc	44 923 644	Nc	Nc
Company Equatorial Des Mines	GAIA GABON SERVICES	LIBREVILLE	19/06/2022	CREATION OF DRILLING GAIA GABON SERVICES	5 835 372	Nc	Nc	Nc
	GAIA GABON SERVICES	LIBREVILLE	19/06/2022	CREATION OF DRILLING GAIA GABON SERVICES	6 880 372	Nc	Nc	Nc
				SUPERGROS	LIBREVILLE	2022		
	COMMITTEE ORGANIZATION TYEZE	OYEM	20/07/2022	SUPPORT FOR THE CUP ORGANIZING COMMITTEE DU CANTON TYEZE	500 000	Nc	Nc	Nc
	SUPERGROS	LIBREVILLE	01/07/2022		899 600	Nc	Nc	Nc
			01/07/		470 593	Nc	Nc	Nc

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Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Cash payments Amount FCFA	Cash payments Amount USD	Payments in kind (in the form of projects) Project costs incurred during 2021 in FCFA	Legal framework of the transaction (Ref. of the agreement, decree, etc.)
	SUPERGROS	LIBREVILLE	01/07/2022	PURCHASE LIVE FOR RSE CARAVAN DONATION	390 500	Nc	Nc	Nc
	S.A.N LES SURGELES BESSIEUX	LIBREVILLE	05/07/2022	DONS DE VIVRE ACTION RSE PCA 11/07/2022	685 000	Nc	Nc	Nc
	CSR CARAVANE	LIBREVILLE	06/07/2022	FOOD DONATIONS/RSE CARAVAN/ PCA-67-07-22	1 047 500	Nc	Nc	Nc
	ESTABLISHMENT KONOSSOVILLE/ MBABO/ AKOK	LIBREVILLE	18/10/2022	School fees for local children WOLEU, KONOSSOVILLE school	740 525	Nc	Nc	Nc
	PRESTIGE ECLAT	LIBREVILLE	31/08/2022	INSTALLATION OF A HYDRO-ELECTRIC PUMP	6 900 000	Nc	Nc	Nc
	GAIA GABON SERVICES	LIBREVILLE	16/12/2022	IMPROVEMENT WORK AND EQUIPMENT DRILLING SITE MINKIE	7 034 158	Nc	Nc	Nc
	MARTIAL	LIBREVILLE	04/07/2022	PURCHASE OF SUPPLIES FOR DRILLING DAY	5 000	Nc	Nc	Nc
	CSR CARAVAN	OYEM/KONOSSOVILLE	01/07/2022	PERDIEMS FOR 09 PEOPLE FOR THE CSR CARAVAN	550 000	Nc	Nc	Nc
	ANKOUSSOU SERVICES	LIBREVILLE	07/03/2022	SUPPLY OF SOLAR LAMPS AND POLES	30 100 000	Nc	Nc	Nc
	Subtotal SOCIETE EQUATORIALE DES MINES				**62 038 620**	**-**	**-**	
Total					**12 521 077 290**	**52 525 244**	**1 218 214 213**	

Appendix 10: Voluntary social payments

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Payments in kind projects) – Project cost incurred during 2021 in FCFA	Cash payments in (in the form of – Amount FCFA
GOC	N/a	N/a	N/a	CSR: Libreville waterfront development project	5 099 196 164	N/a
	N/a	N/a	N/a	CSR: Project to supply CHUL maternity unit equipment	995 986 992	N/a
	Sub-total GOC				**6 095 183 156**	
	REPUBLIC GABONAISE	PROJECT E	02/25/2022	ESTUAIR BRIDGE LIBREVILLE PEDESTRIA N PROJECT	Nc	41 852 976
	REPUBLIC GABONAISE	ESTUAIR E	25/02/2022	BRIDGE LIBREVILLE PEDESTRIA N PROJECT	Nc	182 893 945
	REPUBLIC GABONAISE	ESTUAIR E	19/05/2022	BRIDGE LIBREVILLE PEDESTRIA N PROJECT	Nc	249 155 992
	REPUBLIC GABONAISE	ESTUAIR E	08/06/2022	BRIDGE LIBREVILLE PEDESTRIA N PROJECT	Nc	17 936 990
	REPUBLIC GABONAISE	ESTUAIR E	09/08/2022	BRIDGE PEDESTRIA N TRAFFIC	Nc	113 900 607
				IN LIBREVILLE	Nc	15 000 000
	GABONESE REPUBLIC	ANPN	08/02/2022	RedevaNce right 2nd passage	Nc	462 680 100
Perenco Oil & Gas Gabon	REPUBLIC GABONAISE	ANPN	23/12/2022	Agreement fiN/aNcement	Nc	60 000 000
	GABONESE REPUBLIC	IPG	05/04/2022	Call for funds 2021	Nc	6 281 300
	REPUBLIC GABONAISE	UCAC-ICAM	26/01/2022	School fees students	Nc	2 500 000
	REPUBLIC GABONAISE	UCAC-ICAM	07/27/2022	School fees students	Nc	355 800 626
	REPUBLIC GABONAISE	Communaute	Nc	Aid to communities	Nc	55 662 476
	REPUBLIC GABONAISE	Communaute	Nc	Support infrastructures school	Nc	25 795 985
	REPUBLIC GABONAISE	ENVIRONMENT NEMENT	Nc	Pollution control AVOCETTE	Nc	19 750 000
	REPUBLIC GABONAISE	ENVIRON NEMENT	Nc	Bioremediation OBA	Nc	994 807 624
	REPUBLIC GABONAISE	ENVIRON NEMENT	Nc	Bioremediation of polluted soil in Batan	Nc	2 859 039 815
	REPUBLIC GABONAISE	ENVIRON NEMENT	Nc	Sea pollution control Point	Nc	29 047 043
	REPUBLIC	ENVIRON	Nc	Waste treatment		

GABONAISE	NEMENT	contaminated soil ONc/ONS

Company	Identity Beneficiary (Name, position)	Region du bénéficiaire area	Description	Date	Payments in cash Amount FCFA	Payments in kind (in the form of a project) Project cost incurred during 2021 in FCFA
	REPUBLIC	NMENT	ONN and ONs	Nc	Nc	442 997 515
	REPUBLIC GABONAISE	ENVIRONNEMENT	Projects environmental Echira	Nc	Nc	444 152
	REPUBLIC GABONAISE	ENVIRONNEMENT	Projects environmental Ganga	Nc	521	Nc11 312
	REPUBLIC GABONAISE	ENVIRONNEMENT	Projects environmental MOBA	Nc	Nc	211 450 043
	REPUBLIC GABONAISE	ENVIRONNEMENT	Projects environmental OBA	Nc	Nc	262 808 024
	REPUBLIC GABONAISE	ENVIRONNEMENT	Projects environmental Olende	Nc	Nc	108 785 907
	REPUBLIC GABONAISE	ABOUT NEMENT	MPOLUNIE HSE Environment	Nc	Nc	719 199 688
	REPUBLIC GABONAISE	ENVIRONNEMENT	Projects environmental Rembo kotto	Nc	705	Nc55 527
	REPUBLIC GABONAISE	ENVIRONNEMENT	Projects environmental on OZOURI	Nc	094	Nc49 567
	GABONESE REPUBLIC	ONE/PN PE	temporary workers and professioNal contracts for young gaboN/aiNs	Nc	Nc	282 053 610
	Subtotal PERENCO OIL & GAS GABON				**-**	**7 636 251 536**
Addax Petroleum Oil & Gas Gabon INC	Orphanage	PORT-GENTIL 2	Value Type of product Funds transfer Details payment CIS-REFECTION WORK MISSION NISSI INVOICE 0200.	19/10/202 PROJECT	2 923 825	8252 923
BW Energy Gabon SA	USTM sponsoring	Mouanda	Nc	14/07/1905	-	-
	Help for students	Mayumba	Nc Mayumba	14/07/1905	-	-
	BAC Community	Mayumba	Nc	14/07/1905	-	-
	Search shrimp Min Nc Peche	Mayumba		14/07/1905	-	-
	Floor lamp 2LA	Mayumba	Nc	14/07/1905	108 089 394	-
	Subtotal BWE				**108 089 394**	**-**
COMILOG	Paving of internal roadways Cité	Lekolo 2: South runway works				

Moanda			
Nc	Nc	-	522 300 000

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Payments in cash	Payments in kind (as a project)
					Amount FCFA	Project cost incurred during 2021 in FCFA
	Work additional Alanga market	Alanga	Nc	Nc	-	5 300 000
	Rehabilitation of the bakoumba	Bakoumba	Nc	Nc	-	145 870 000
	Bringing borehole into compliance Market d'Alanga	Alanga	Nc	Nc	-	9 000 000
	Magnima borehole installation	Magnima	Nc	Nc	-	82 200 000
	Seeding Project Eucalyptus	Moanda	Nc	Nc	-	3 102 000
	EMF warranty	Moanda	Nc	Nc	-	754 000 000
	Tray construction sportsman Lekolo 2	Moanda	Nc	Nc	-	100 000 000
	Fighting malaria	Moanda	Nc	Nc	-	8 400 000
	APD study Lane paving	Moanda	Nc	Nc	-	87 500 000
	Design study sports arenas		Nc	Nc	-	28 500 000
	Samu Social grant	Moanda	Nc	Nc	-	250 000
	Work Complementary Axis 7	Moanda	Nc	Nc	-	300 000 000
	Rehabilitation of the Mounana	Mounana	Nc	Nc	-	149 000 000
	Track paving secondary axes 5,3,7	Moanda	Nc	Nc	-	650 000 000
	Manufacture of pavers for internal streets Mingoungou	Moanda	Nc	Nc	-	142 800 000
	External roads in Mingoungou housing estate	Moanda	Nc	Nc	-	1 236 400 000
	Work on layering eucalyptus project	Moanda	Nc	Nc	-	3 000 000
	JFD grant		Nc	Nc	-	80 000 000

	Soil survey and field mission	Moanda	Nc	Nc	-	43 140 000
	Construction of honey house toilets Djoutou	Djoutou	Nc	Nc	-	2 500 000

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Payments in cash	Payments in kind (as a project)
					Amount FCFA	Project cost incurred during 2021 in FCFA
	Consumption miscellaneous millery Djoutou	Djoutou	Nc	Nc	-	100 000
	Engineering Works Civil Guichet unique	Moanda	Nc	Nc	-	1 079 400 000
	Various services Guichet Unique	Moanda	Nc	Nc	-	14 600 000
	City paving Mingoungou: Internal roads	Moanda	Nc	Nc	-	604 200 000
	Installation of Yéyé boreholes	Yéyé	Nc	Nc	-	51 300 000
	Geotechnical engineering one-stop shop	Moanda	Nc	Nc	-	31 000 000
	Buy net shading and irrigation	Moanda	Nc	Nc	-	106 428 000
	Hospital equipment departmental	Moanda	Nc	Nc	-	811 000 000
	Manufacture of honeybee hives	Djoutou	Nc	Nc	-	8 000 000
	Purchasing and equipping farm equipment eucalyptus project	Moanda	Nc	Nc	-	47 532 000
	Installation of Nguiassono wells Dispensary	Nguiassono	Nc	Nc	-	45 000 000
	Construction of Djoutou honey factory	Djoutou	Nc	Nc	-	52 200 000
	Installation of lampposts along the railroad		Nc	Nc	-	62 400 000
	Buying eucalyptus seeds	Moanda	Nc	Nc	-	7 915 800
	Track paving secondary axes 5,3,7	Moanda	Nc	Nc	-	653 200 000
	Building work Alanga Market	Alanga	Nc	Nc	-	124 800 000

Environmental and Social Impact Assessment of the project Eucalyptus	Moanda	Nc	Nc	-	32 500 000
Supplies of pavers	Moanda	Nc	Nc	-	455 000 000
Buy 3 vehicles Seed capital	Moanda	Nc	Nc	-	59 200 000

Identity Company Description (Name, position)	Region Beneficiary area	du ci	Date	Payments in cash	Payments in kind (in the form of a project) Project cost Amount FCFA incurred during 2021 in FCFA
FSBO subsidy	Librevill e	Nc	Nc	-	200 000
Assistance technique a la construction of the Nc honey factory	Djoutou		Nc	-	5 000 000
Djoutou Supplies lateriel/materiaux Guichet	Moanda	NcNc	-		658 941 000 Unique
Consumption SEEG Djoutou	Djoutou	Nc	Nc	-	300 000
Contribution of funds to the reorganization of the Chamber of Commerce of Gabon	Librevill e	Nc	Nc		-60 000 000
Equipment of neurosurgery of the CHU d'Owendo	Owendo	Nc	Nc	-	156 300 000
Work Masonry honey factory Djoutou	Djoutou	Nc	Nc		-2 600 000
Reprofiling of the unpaved roads in Mounana, Moanda and Bakoumba	Mounana /Moanda /Bakou mba	Nc	Nc		-41 500 000
Conception du fund model	Moanda	NcNc	-		15,000,000 seed capital
Installation eucalyptus nursery project	Moanda	Nc	Nc		-2 203 000
Road works / Rental drilling	Moanda	Nc	Nc	-	2 895 008 000
Djoutou installation Djoutou		Nc	Nc	-	44 500 000
Cement works municipal (development Moanda of tracks access)	Moanda	Nc	Nc	-	5 000 000
Transport laterite cité	Iekolo 2				
GHT				222 -	12 752 489 800
AGENCY LEADERS	LIBREVILLE		20/05/2022	ACTION RSE ET LEADERS AGENCY SPONSORSHIP	200 000

Moanda Nc	Nc	-	266 900 000
	Subtotal COMILOG		
Societe Equatoriale Des Mines			

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Payments in cash	Payments in kind (as a project)
					Amount FCFA	Project cost incurred during 2021 in FCFA
	MECENAT	Nc	30/04/2022	04 ECO3232609 SPONSORSHIP COSTS MISSION DG	2 000 000	
	RED CROSS	LIBREVILLE	10/03/2022	03 ORA3947888 PURCHASE OF SANITATION EQUIPMENT RED CROSS ASSISTANCE	600 000	
	ROTARY ASSOCIATION	LIBREVILLE	02/08/2022	08 PCA-42-08-2022 ACT° RSE (AIDE FINANCIERE A L'ASSOCIAT°) ROTARY)	100 000	
	SECURITY AGENT	LIBREVILLE	14/09/2022	09 PCA-75-09-2022 SLE AID/FINANCIAL AID COMPATRIOTE AGENTS SECURIETE	100 000	
	CENTRAL PRISON	LIBREVILLE	13/12/2022	12 BGFI8222319 CONTRIBUT° SEM ARBRE DE NOEL LBV CENTRAL PRISON	1 300 000	
	Subtotal EQUATORIAL SOCIETY DES MINES				**4 300 000**	
				Total		**26 599 237 709**

Appendix 11: Payments from PID & PIH and other provisioned funds

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework for transaction (Ref. of the agreement, order, decree...) etc.)	Comment
Perenco Oil & Gas Gabon	PID	587 561 869	256 594 098	607 876 166							
	PID				Refurbishment of buildings I LYCEE PAUL INDJENDJET GONDJOUT	Libreville	143 065 836	70 831 144	229 028 783		Joint Management Committee meeting of 18 october 2021
	PID				Renovation work on buildings M LYCEE PAUL INDJENDJET GONDJOUT	Libreville	319 530 028	158 197 639	158 197 639		
	PID				Work control mission expenses	Port-Gentil	7 251 642	7 251 642	236 280 425		MPG Mail
	PIH	934 502 593	486 463 258	1 296 935 908			-	-	-		
	PIH				Renovation work on buildings F LYCEE PAUL INDJENDJET GONDJOUT	Libreville	221 224 993	109 527 395	109 527 332		Joint Management Committee meeting of 18 october 2021
	PIH				Control mission expenses	Port-Gentil	14 503 280	14 503 172	124 030 612		MPG Mail
	FDCL	2 965 960 395	1 157 546 253	2 011 508 455			-	-	-		

FDCL	DRILL-WATT	Port-Gentil	-	151 597 323	151 597 323	Nc
FDCL	SPACE FOR GIANTS	Nc	-	1 551 804 523	1 703 401 846	Nc

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
	FDCL				NDINGA EGST	Nc	-	52 722 311	1 756 124 157		Nc
	FDCL				SETRAF	Nc	-	103 138 999	1 859 263 156		Nc
	FDCL				COMPANIES SERVING THE CONSTRUCTION INDUSTRY	Nc	-	77 085 887	1 936 349 043		Nc
	FDCL				NENGUE SIKA 2/BTP	Nc	-	110 764 874	2 047 113 917		Nc
	FDCL				SOFAMS	Nc	-	64 884 838	2 111 998 754		Nc
	Subtotal PERENCO OIL & GAS GABON						**705 575 780**	**2 472 309 746**	**12 422 912 987**		
	PID	5 120 501	3 578 015	7 771 316			Nc				Nc
	PID				Barrier construction University OMAR BONGO	LIBREVILLE	Nc	357 001 039		CEPP	Nc
	PID				Securing and lighting the main UOB barrier façade	LIBREVILLE	Nc	220 534 698		CEPP	Nc
Maurel & Prom	PIH	5 120 501	3 578 015	7 771 316			Nc				Nc
	PIH				Barrier construction Univertité OMAR BONGO	LIBREVILLE	Nc	357 001 039		CEPP	Nc
	PIH				Securing and lighting the main UOB barrier façade	LIBREVILLE	Nc	220 534 698		CEPP	Nc
	FDCL	1 449 793	550 000	1 047 349			Nc				Nc

FDCL	Local jobs	MOYEN-OGOOUE	Nc	15 801 056	CEPP	Nc

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
	FDCL				Jobs premises	MOYEN-OGOOUE	Nc	14 856 526		CEPP	Nc
	FDCL				Jobs premises	MOYEN-OGOOUE	Nc	12 357 086		CEPP	Nc
	FDCL				Local jobs	MOYEN-OGOOUE	Nc	14 410 603		CEPP	Nc
	FDCL				Local jobs	MOYEN-OGOOUE	Nc	26 670 908		CEPP	Nc
	FDCL				Local jobs	MOYEN-OGOOUE	Nc	13 852 353		CEPP	Nc
	FDCL				Local jobs	MOYEN-OGOOUE	Nc	31 365 064		CEPP	Nc
	FDCL				Jobs premises	MOYEN-OGOOUE	Nc	17 456 418		CEPP	Nc
	FDCL				Local jobs	MOYEN-OGOOUE	Nc	12 714 286		CEPP	Nc
	FDCL				Construction infrastructures (schools, clinics)	MOYEN-OGOOUE	Nc	713 466		CEPP	Nc
	FDCL				Infrastructure construction (schools, dispensaries)	MOYEN-OGOOUE	Nc	9 076 166		CEPP	Nc
	FDCL				Infrastructure construction (schools, dispensaries)	MOYEN-OGOOUE	Nc	6 821 349		CEPP	Nc
	FDCL				Infrastructure construction (schools, dispensaries)	MOYEN-OGOOUE	Nc	11 778 050		CEPP	Nc
	FDCL				Electric fence construction / pachyderms	GABON	Nc	321 579 076		CEPP	Nc

FDCL	Local jobs	MOYEN-OGOOUE	Nc	11 791 432	CEPP	Nc

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
	Subtotal MAUREL & PROM						**-**	**1 676 315 313**	**-**		
TotalEnergie EP GABON	PID	14 569 510	3 566 390	18 135 900							The amount of the net of reversals related to executed works .
	PID				IGAD		Nc	262 791 871		Nc	
	PID				CSP POG	Port Gentil	Nc	797 061 858		Nc	
	PID				CSP Construction a home	Port Gentil	Nc	31 232 813		Nc	
	PID				Construction of school building hearing impairments	Port Gentil	Nc	85 798 676		Nc	
	PID				Construction of Maison de l'Artisanat	Ntoum	Nc	5 722 564		Nc	
	PID				Gabon Green		Nc	254 135 540		Nc	
	PID				ACCOMPAGNEMENT PECHEURS DE LAMBARENE	Lambaréné	Nc	488 278		Nc	
	PID				Rehabilitation of 4 dispensaries in POG	Port Gentil	Nc	7 914 266		Nc	
	PID				Territorial diagnostic study		Nc	20 602 963		Nc	
					Socio-economic interest projects Nc		Nc	2 714 863 616			
	PIH	9 961 465	274 884	10 236 349							
	PIH				HIGHER EDUCATION SCHOLARSHIPS		Nc	4 697 248		Nc	

PIH	Support for the Lycée	Libreville	Nc	358 583 649	Nc

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
	PIH				National Léon MBA LVH + EPC POG : tutoring	Port Gentil	Nc	218 714 543		Nc	
	PIH				Renovation of sanitary facilities nts in Pog	Port Gentil	Nc	25 844 411		Nc	
	PIH				Rehabilitation of the physical sciences laboratory of the Lycée LJAA	Port Gentil	Nc	7 595 207		Nc	
	PIH				Renovation of the Lycée's physical science laboratory Raponda Walker	Port Gentil	Nc	7 595 200		Nc	
	PIH				Refurbishment of sports facilities at 4 secondary schools by Pog	Port Gentil	Nc	2 531 742		Nc	

PIH	Construction of 3 on-call housing units at Lycée Bantsantsa	Port Gentil	Nc	2 531 742	Nc

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
	PIH				INSTITUT DU PETROLE ET DU GAZ	Port Gentil	Nc	45 385 096		Nc	
	PIH				Blue Gabon		Nc	178 377 379		Nc	
	PIH				PROTECTION DE LA COTE CAP LOPEZ	Port Gentil	Nc	1 088 661		Nc	
	PIH				SEEG- CHR road rehabilitation Ntchengue	Port Gentil	Nc	2 027 202 443		Nc	
	PIH				Creation of a sports trail on the POG seafront	Port Gentil	Nc	57 693		Nc	
	PIH				Operating expenses		Nc	462 082 189		Nc	
	FDCL				Hotel Stay		Nc	1 265 022			
	FDCL				Perdiems: Preparatory mission of the Quadripartite Commissions of the permits operated by TEEPG			3 098 244			
	Subtotal TotalEnergie EP GABON						-	7 527 262 914	-	-	
	PID				Fire department: Maintenance and upkeep of fire department equipment/Exercy 2022	Libreville	-	52 200 000	Nc	Nc	
	PID				Construction of new MayoN/ami landing stage and Mougagara	Gamba	-	418 806 848	Nc	Nc	

PID	Support at Lycée Roger	Gamba	-	82 835 285	Nc	Nc

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
					Gouteyron de Gamba: assumption of teacher attractiveness allowances and payment of titles of transport						
	PID				Smithsonian Project 2022	Protected areas around production	-	381 992 420	Nc	Nc	
	PID				Project to acquire a MayoN/ami	Gamba	-	114 000 000	Nc	Nc	
	PID				Biodiversity management project in the Gamba protected area complex - support for the NGO Ibonga	Gamba	-	73 552 500	Nc	Nc	
	FDCL				Completion of construction work on the Gendarmerie	OZIGO	-	19 197 020	-	FDCL quadripartite committee minutes	
	FDCL				Rehabilitation of the existing pump or	AWOUN	-	16 010 000	-	FDCL quadripartite committee minutes	

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
					Installation one (1) water well						
	FDCL				Construction of a sports arena at the Lycée public of Mandji	AWOUN	-	54 503 655	-	FDCL quadripartite committee minutes	
	FDCL				Drilling of a well and provision of a water pump potable	RABI	-	36 560 000	-	FDCL quadripartite committee minutes	
	FDCL				Completion of construction work on the Gendarmerie	OZIGO	-	31 678 250	-	FDCL quadripartite committee minutes	
	FDCL				Cabinet de Work control	Awoun-Rabi - Ozogo	-	675 000	-	FDCL quadripartite committee minutes	
	FDCL				Renovation of the School Director	AWOUN	-	7 601 334	-	FDCL quadripartite committee minutes	
	FDCL				Split endowment for the administrative offices of the Mairie and the Conseil Départemental of Ndolou-. Mandji	AWOUN	-	15 007 688	-	FDCL quadripartite committee minutes	

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
	FDCL				Refurbishment of la Case d'écoute	AWOUN	-	12 862 800	-	FDCL quadripartite committee minutes	
	FDCL				Drilling of a well and provision of a pump drinking water	RABI	-	22 155 360	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment village school	AWOUN	-	10 143 000	-	FDCL quadripartite committee minutes	
	FDCL				Drilling of a well and provision of pumps for supply drinking water	AWOUN	-	43 930 000	-	FDCL quadripartite committee minutes	
	FDCL				Gate construction rear of the Lycée	AWOUN	-	8 166 975	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment of the the school	AWOUN	-	12 668 890	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment of school + latrine	OZIGO	-	8 184 450	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment of the dispensary (building and toilets)	OZIGO	-	15 021 765	-	FDCL quadripartite committee minutes	

FDCL	Refurbishment and commissioning the	AWOUN	-	13 529 000	- FDCL quadripartite committee minutes

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
					dispensary the village						
	FDCL				Drilling of a well and provision of pumps for supply drinking water	AWOUN	-	26 358 000	-	FDCL quadripartite committee minutes	
	FDCL				Drilling of a well and provision of a pump drinking water	RABI	-	22 155 360	-	FDCL quadripartite committee minutes	
	FDCL				Retrofitting of existing pump (pump to human motricity)	AWOUN	-	32 540 000	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment of the school and equipment for the Headmaster's office + latrine	AWOUN	-	35 578 000	-	FDCL quadripartite committee minutes	
	FDCL				Construction of 2 additional classrooms Lycée public de Mandji	AWOUN	-	22 109 733	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment and		-	20 749 929	-		

equipment of the	OZIGO	FDCL quadripartite committee minutes

Company Nature	Balance at 01/01/2022	Allocation for 2022	Balance 31/12/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenses incurred to 12/31/2021	Legal framework for the transaction (Ref, Order, decree, etc.)	Comment
				function Sub-Prefect						
FDCL				Drilling of a well and provision of pumps for water supply potable	AWOUN	-	17 160 300	-	FDCL quadripartite committee minutes	
FDCL				Construction tray sporting Public high school of Mandji	AWOUN	-	89 940 025	-	Minutes of the quadripartite FDCL	
FDCL				Rehabilitation of housing for the nurse	AWOUN	-	8 881 480	-	Minutes of the quadripartite FDCL	
FDCL				Rehabilitation of housing for the nurse	AWOUN	-	5 382 177	-	Minutes of the quadripartite FDCL	
FDCL				Rehabilitation of the pump existing (pump to motricity human)	AWOUN	-	19 719 240	-	Minutes of the quadripartite FDCL	
FDCL				Refurbishment school village and housing Director	AWOUN	-	16 578 000	-	Minutes of the quadripartite FDCL	
FDCL				Refurbishment and equipment residence of function	AWOUN	-	35 504 860	-	Minutes of the quadripartite	

	Prefect					FDCL
FDCL	Securing the building	AWOUN	-	5 915 118	-	Minutes of the quadripartite
						FDCL

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
					of the Prefecture (installation of security grilles, replacement of doors and windows, and system electric)						
	FDCL				Refurbishment of existing pump or installation of a (1) water drilling	AWOUN	-	22 155 360	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment of existing pump or installation of a (1) water drilling	AWOUN	-	9 702 060	-	FDCL quadripartite committee minutes	
	FDCL				Split endowment for the administrative offices of the Mairie and the Conseil Départemental of Ndolou-. Mandji	AWOUN	-	11 544 375	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment of La Case d'écoute	AWOUN	-	21 438 000	-	FDCL quadripartite committee minutes	

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
	FDCL				Renovation of the Headmaster's accommodation (2 homes)	OZIGO	-	19 811 950	-	FDCL quadripartite committee minutes	
	FDCL				Renovation of the Director	AWOUN	-	2 189 250	-	FDCL quadripartite committee minutes	
	FDCL				Construction of a barrier around the Prefect	AWOUN	-	26 165 768	-	FDCL quadripartite committee minutes	
	FDCL				TOPOGRAPHIC ROAD SURVEY DE GAMBA	GAMBA	-	35 700 000	-	FDCL quadripartite committee minutes	
	FDCL				Cabinet de Controle des works	Awoun-Rabi - Ozogo	-	8 287 050	-	FDCL quadripartite committee minutes	
	FDCL				Construction of 2 additional classrooms Lycée public de Mandji	AWOUN	-	36 849 556	-	FDCL quadripartite committee minutes	
	FDCL				Rehabilitation of manager's apartment	AWOUN	-	1 326 686	-	FDCL quadripartite committee minutes	
	FDCL				Drilling of a well and provision of a water pump potable	OZIGO	-	22 155 360	-	FDCL quadripartite committee minutes	

FDCL	Refurbishment and equipment	OZIGO	-	34 583 214	-	FDCL quadripartite committee minutes

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
					of the functional residenCe of the Sub-Prefect						
	FDCL				Refurbishment and commissioning of the dispensary the village	AWOUN	-	8 117 400	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment and commissioning of the dispensary the village	AWOUN	-	10 183 134	-	Minutes of the quadripartite FDCL	
	FDCL				Refurbishment of existing pump or installation of a (1) water drilling	AWOUN	-	36 560 000	-	FDCL quadripartite committee minutes	
	FDCL				Renovation of village	AWOUN	-	16 905 000	-	FDCL quadripartite committee minutes	
	FDCL				Drilling of a well and provision of a pump drinking water	RABI	-	36 560 000	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment of the school and equipment for the Headmaster's office + latrine	AWOUN	-	21 560 268	-	FDCL quadripartite committee minutes	

FDCL	Refurbishment village school and	AWOUN	-	27 630 000	- FDCL quadripartite committee minutes

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
					housing Director						
	FDCL				Refurbishment and equipping of the Prefect	AWOUN	-	21 515 945	-	Minutes of the quadripartite FDCL	
	FDCL				Securing the Prefecture building (installation of security grilles, replacement of doors and windows, etc.) electrical system)	AWOUN	-	9 858 531	-	FDCL quadripartite committee minutes	
	FDCL				Refurbishment and commissioning village dispensary	AWOUN	-	16 971 890	-	FDCL quadripartite committee minutes	
	FDCL				Cabinet de Controle des works	Awoun-Rabi - Ozogo	-	13 000 000	-	FDCL quadripartite committee minutes	
	FDCL				Construction of a barrier around the Prefect	AWOUN	-	4 900 185	-	FDCL quadripartite committee minutes	
	FDCL				School refurbishment + latrine	OZIGO	-	13 640 750	-	FDCL quadripartite committee minutes	

FDCL	Refurbishing the dispensary	OZIGO	-	25 036 275	-	FDCL quadripartite committee minutes

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
					(building and toilets)						
	FDCL				Renovation of the Headmaster's accommodation (2 homes)	OZIGO	-	11 887 170	-	Minutes of the quadripartite FDCL	
	FDCL				Construction of a barrier around the Prefect	AWOUN	-	43 609 613	-	FDCL quadripartite committee minutes	
	FDCL				Drilling of a well and provision of a water pump potable	OZIGO	-	36 560 000	-	FDCL quadripartite committee minutes	
	Subtotal ASSALA GABON ENERGY						**-**	**2 416 259 252**	**-**		
	PIH				work on construction of the Gendarmes' accommodation in Fougamou	FOUGAMOU	-	237 305 894	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
Vaalco Gabon SA	PIH				AN/analysis of roofing estimate USTM	FRANcEVILLE	-	15 000 000	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	

PIH	Expert appraisal of work to be carried out MOABI	MOABI	-	4 292 500	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
	PIH				Supply and installation of 300 school streetlamps for city lighting by MOABI	MOABI	-	318 490 887	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Mission de contrôle des dotations et disaissements PID/PIH au titre de l'exercice 2019,2020 et 2021	PORT GENTIL	-	13 720 000	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Perdiems Visit FraNceville	FRANcEVILLE	-	1 375 588	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Perdiems project visit FOUGAMOU	FOUGAMOU	-	1 347 850	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Perdiems visit MOABI Project	MOABI	-	1 163 500	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Project to build 3 water stations potable MOABI	MOABI	-	247 435 860	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	

PIH	LTNOB inspection/rehabilitation regulations	LIBREVILLE	-	27 000 000	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
	PIH				Rehabilitation of the Moabi Gendarmerie Brigade Revetement Mureaux et Paint	LIBREVILLE	-	10 360 769	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Rehabilitation lycée Paul Indjendjet Gondjout	LIBREVILLE	-	18 000 000	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Rehabilitation university UOB Amphitheatre e and Library	LIBREVILLE	-	25 000 000	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				rehabilitation Université UOB pavilions	LIBREVILLE	-	28 000 000	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Rehbilitation of the Catholic school Saint Kisito of Moabi	MOABI	-	189 703 039	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Renovation of the Dispensary by YOMBI	MOABI	-	53 326 358	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Rehabilitation work on the flat roofs of the USTM	FRANcEVILLE	-	326 601 450	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	

PIH	Construction of 02 twin housing units in Chad	-	24 519 442	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
	PIH				Construction of JUMELA housing		-	85 818 050	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Construction work on the gendarmes in Fougamou	FOUGAMOU	-	67 801 684	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Construction of the Manager's apartment in KESSSI		-	56 304 996	-	CEPP - Commission Paritaire de PID/PIH management	
	PIH				Rehabilitation work at the university of health sciences - restaurant university	LIBREVILLE	-	317 794 671	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Rehabilitation work on the flat roofs of USTM	FRANcEVILLE	-	648 181 100	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Rehabilitation work on L'Ustm's terasse roofs payment of start-up costs to the company AFCO	FRANcEVILLE	-	126 532 131	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	

PIH	Building rehabilitation work	LIBREVILLE	-	58 868 076	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Transaction legal framework (Agreement ref, Order, decree, etc.)	Comment
	PIH				LABO ECO APPLIQUÉS Rehabilitation work on the socrate building at the university OMAR BONGO	LIBREVILLE	-	9 714 006	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Work to rehabilitate the roof of the USTM	FRANcEVILLE	-	451 888 425	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Rehbilitation of l'ampitheatre l'USS	LIBREVILLE	-	103 506 788	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	PIH				Work Mayumba roads	MAYUMBA	-	325 868 800	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	FDCL				AMBULANcE MEDICAL ASSISTANcE	MAYUMBA	-	64 021 004	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	FDCL				MARKET CONSTRUCTION	MAYUMBA	-	21 664 500	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	FDCL				CAR RENTAL VERIFICATION PROJECTS	MAYUMBA	-	11 139 009	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	
	FDCL				PERDIEMS VERIFICATION OF PROJECTS	MAYUMBA	-	118 307 339	-	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)	

Subtotal VAALCO GABON SA	-	4 010 053 716	-	-

Company	Nature	Balance at 01/01/2022	Allocation for 2022	Balance at 12/31/2022	Description of project / work	Location of project / work	Total commitment budget / work	Value of work disbursed from 01/01/2022 to 31/12/2022	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Agreement ref, Order, decree, etc.)	Comment
Total							705 575 780	18 102 200 941	12 422 912 987	-	-

Appendix 12: Environmental payments

Company	Identity of Beneficiary (Name, position)	Region beneficiary	Date	Description	Payments in cash Amount FCFA	Payments in kind (in the form of project) Project costs incurred during 2022 in FCFA	Mandatory or voluntary	Legal ref / contractual
Perenco Oil & Gas Gabon	ANPN	Nc	Nc	Maintenance fund Parks N/atioN/aux	15 596 150	-	Nc	Nc
	ANPN	Nc	Nc	Maintenance fund Parks N/atioN/aux	15 596 150	-	Nc	Nc
	ANPN	Nc	Nc	Maintenance fund Parks N/atioN/aux	15 596 150	-	Nc	Nc
	ANPN	Nc	Nc	Maintenance fund Parks N/atioN/aux	15 596 150	-	Nc	Nc
	Subtotal PERENCO OIL & GAS GABON				62 384 600	-		
BW Energy Gabon SA	Solidaris Consulting	POG	01/10/2022	environmental monitoring and observation marine mammals during installation of the Mabomo - Adolo pipeline	7 240 000	-	Volunteer	
	Solidaris Consulting	POG	24 to 30/08/22	BOST training for 7 marine mammal observers	4 543 000	-	Volunteer	
	Solidaris Consulting	POG	10 to 10/24/22	environmental monitoring and observation marine mammals during the installation of the Mabomo Platform	6 230 000	-	Volunteer	
	Solidaris Consulting	POG	09/28/22 to 09/10/22	Environmental monitoring and marine mammal observation during t h e dedris survey Mabomo	7 016 000	-	Volunteer	
	1 BWE employee	POG	14/07/1905	Environmental assessment training	-	2 300 000	Volunteer	
	Management general fishing	MYB	May to August 2022	Support for shrimp research	-	18 500 000	Volunteer	
	Parts preN/antes	LBV /POG / MYB	August 2022	Stakeholder engagement	-	7 000 000	Volunteer	

	Subtotal BWE					25 029 000	27 800 000	
COMILOG	Nc	Nc	Nc	SITE START-UP AND SHUTDOWN	Nc	320 000	DDD Expenditure Environmental
	Nc	Nc	Nc	HYDROCARBON WASTE RECONDITIONING WORK	Nc	3 080 000	DDD Environmental expenditure
	Nc	Nc	Nc	WATERING TRUCK RENTALS AS PER MKF QUOTE NO. 0064-08-2021	Nc	34 735 000	DDD Environmental expenditure
	Nc	Nc	Nc	Order: 414566 /Line: 2 |Type: Standard |Invoice: ENV00326-2022 |Supplier Name: GABON TECHNIQUE PLUS |Description: CDE 414566_PRPRESTATION DE COLLECTE, LE TRANSPORT AND FIRE.	Nc	1 337 220	DDD Environmental expenditure
	Nc	Nc	Nc	WASTE COLLECTION, TRANSPORT AND DISPOSAL SERVICES.	Nc	736 351	DDD Environmental expenditure
	Nc	Nc	Nc	SOILED RAGS	Nc	7 429 000	DDD Environmental expenditure
	Nc	Nc	Nc	WAS CUP FILLED WITH GREASE	Nc	153 859	DDD Environmental expenditure
	Nc	Nc	Nc	WASTE COLLECTION, TRANSPORT AND DISPOSAL SERVICES.	Nc	15 836	DDD Environmental expenditure
	Nc	Nc	Nc	WASTE COLLECTION, TRANSPORT AND DISPOSAL SERVICES.	Nc	1 442 790	DDD Environmental expenditure
	Nc	Nc	Nc	AIR FILTERS AND RUBBER SEALS COMBINED	Nc	8 993 000	DDD Environmental expenditure
	Nc	Nc	Nc	ARCHIVE BOXES	Nc	1 963 500	DDD Expenditure Environmental
	Nc	Nc	Nc	WATERING TRUCK RENTALS AS PER MKF QUOTE N°0092/11/2021	Nc	18 925 000	DDD Environmental expenditure
	Nc	Nc	Nc	COLLECTION, TRANSPORTATION AND WASTE FIRE.	Nc	22 644	DDD Expenditure Environmental
	Nc	Nc	Nc	WASTE COLLECTION, TRANSPORT AND DISPOSAL SERVICES.	Nc	353 430	DDD Environmental expenditure
	Nc	Nc	Nc	CUBIT BIN	Nc	125 800	DDD Expenditure Environmental
	Nc	Nc	Nc	BUNKERED SAND DRUMS	Nc	4 090 838	DDD Environmental expenditure
	Nc	Nc	Nc	CUBITAINER FILLED WITH DIRTY WATER	Nc	195 500	DDD Environmental expenditure

Nc	Nc	Nc	LARGE AND SMALL OIL FILTERS COMBINED	Nc	8 015 500	DDD Environmental expenditure

Nc	Nc	Nc	GREASE-FILLED DRUMS	Nc	87 975	DDD Expenditure Environmental
Nc	Nc	Nc	WASTE COLLECTION, TRANSPORT AND DISPOSAL SERVICES.	Nc	35 190	DDD Environmental expenditure
Nc	Nc	Nc	Order: /Line: |Type: Standard |Invoice: COMO162-2021 |Supplier Name: ZAATOUR SERVICES |Description: SERVICE SUPPLY TRANSPORT IN DECEMBER 2021	Nc	325 000	DDD Environmental expenditure
Nc	Nc	Nc	WASTE COLLECTION, TRANSPORT AND DISPOSAL SERVICES.	Nc	27 695	DDD Environmental expenditure
Nc	Nc	Nc	WASTE COLLECTION, TRANSPORT AND DISPOSAL SERVICES.	Nc	1 618 739	DDD Environmental expenditure
Nc	Nc	Nc	Customs freight on order 402698 line 5 receipt 502269 account 638410 Project 000000 8.4% rate	Nc	169 709	DDD Environmental expenditure
Nc	Nc	Nc	Import freight on order 402698 line 5 receipt 502269 account 638410 Project 000000 12% rate	Nc	242 442	DDD Environmental expenditure
Nc	Nc	Nc	Import freight on order 402698 line 6 receipt 502269 account 638410 Project 000000 12% rate	Nc	203 084	DDD Environmental expenditure
Nc	Nc	Nc	Customs freight on order 402698 line 6 receipt 502269 account 638410 Project 000000 8.4% rate	Nc	142 159	DDD Environmental expenditure
Nc	Nc	Nc	Customs freight on order 402698 line 4 receipt 502269 account 638410 Project 000000 8.4% rate	Nc	419 442	DDD Environmental expenditure
Nc	Nc	Nc	Import freight on order 402698 line 4 receipt 502269 account 638410 Project 000000 12% rate	Nc	599 203	DDD Environmental expenditure
Nc	Nc	Nc	RECONDITIONING AND TRANSFER OF HAZARDOUS WASTE ACCORDING TO SPS QUOTE N°MG -21-336 REVISION 1 PHASE 1	Nc	86 503 850	DDD Environmental expenditure
Nc	Nc	Nc	WATERING TRUCK RENTAL AS PER MKF QUOTE NO. 00103/11/2021	Nc	24 945 000	DDD Environmental expenditure
Nc	Nc	Nc	RENTAL OF WATERING TRUCKS AS PER MKF QUOTATION NO. 00110/12/2021	Nc	22 170 000	DDD Environmental expenditure
Nc	Nc	Nc	DA 201967 - CLEANING AND CUTTING OF SCRAP METAL FROM CMM PROJECT AS PER QUOTATION N°154/EFAMG/2021	Nc	8 197 239	DDD Environmental expenditure

Nc	Nc	Nc	WASTE QUOTATION COMILOG MOANDA/UPDATED QUOTATION NO. 0203GTPE-022 DATED 03/03/2022	Nc	68 952 188	DDD Environmental expenditure
Nc	Nc	Nc	Environmental investigation-A200 / A210 / A220 / A230 following Environmental liabilities valuation project-phase-2.	Nc	6 557 314	DDD Environmental expenditure
Nc	Nc	Nc	bottling logistics, laboratory & analysis according to Liability valuation project environmental-phase-2.	Nc	2 315 504	DDD Environmental expenditure
Nc	Nc	Nc	Mobilization-project delivery-Survey following Environmental Liabilities Assessment Project - phase-2	Nc	480 800	DDD Environmental expenditure
Nc	Nc	Nc	Geotechnical drilling services as per project valuation of environmental liabilities-phase-2.	Nc	4 027 450	DDD Expenditure Environmental
Nc	Nc	Nc	Geotechnical drilling services in accordance with the Environmental Liabilities Assessment Project-phase-2.	Nc	1	DDD Environmental expenditure
Nc	Nc	Nc	Investigation report - 270 following Project valuation of environmental liabilities-phase-2.	Nc	1 116 554	DDD Expenditure Environmental
Nc	Nc	Nc	WATERING TRUCK RENTALS AS PER MKF QUOTE NO. 0011/02/2022	Nc	23 120 000	DDD Environmental expenditure
Nc	Nc	Nc	recharge card/mission expenses to 06/24/2022 babongui mandouckou paule	Nc	25 000	DDD Expenditure Environmental
Nc	Nc	Nc	CHARACTERIZATION OF THE MASSAYOULOU RIVER: PROJECT MANAGER SUPERVISION.	Nc	7 000 000	DDD Environmental expenditure
Nc	Nc	Nc	CHARACTERIZATION OF THE MASSAYOULOU RIVER: WATER AND SOIL SAMPLING.	Nc	2 290 000	DDD Environmental expenditure
Nc	Nc	Nc	CHARACTERIZATION OF THE MASSAYOULOU RIVER: TRANSPORT OF ENGINEERING PERSONNEL ENVIRONMENT.	Nc	2 500 000	DDD Environmental expenditure
Nc	Nc	Nc	Order: /Line: |Type: Standard |Invoice: 29/07/2022 |Supplier Name: RESTAURENT COEUR OUVERT |Description: CMM canteen meals On-site work on call	Nc	3 500	DDD Environmental expenditure
Nc	Nc	Nc	WATERING TRUCK RENTAL AS PER MKF QUOTE N°006/02/2022	Nc	30 200 000	DDD Environmental expenditure
Nc	Nc	Nc	PROVISION OF PERSONNEL FOR WASTE PACKAGING AND POTTING AS PER AGC N°30/KG/22	Nc	1 510 000	DDD Environmental expenditure
Nc	Nc	Nc	RENTAL OF A MANISCOPIC FOR LOADING HYDROCARBON WASTE	Nc	1 750 000	DDD Environmental expenditure

			IN TC PARK B6 AND PETROL STATION_SELON AGC QUOTE N°31/KG/22			
Nc	Nc	Nc	WASTE QUOTATION COMILOG MOANDA/UPDATED QUOTATION NO. 0203GTPE-022 DATED 03/03/2022	Nc	114 920 313	DDD Environmental expenditure
Nc	Nc	Nc	RENTAL OF THE FOLLOWING WATERING TRUCK MKF QUOTE N°0017/02/2022 DATED 04/04/2022 - MARCH 2022 PERIOD	Nc	32 780 000	DDD Environmental expenditure
Nc	Nc	Nc	RENTAL OF A WATERING TRUCK AS PER MKF QUOTE NO. 0023/05/2022 DATED 03/06/2022 - MAY 2022 PERIOD	Nc	15 945 000	DDD Environmental expenditure
Nc	Nc	Nc	RECONDITIONING AND TRANSFER OF HAZARDOUS WASTE ACCORDING TO SPS QUOTE N°MG -21-336 REVISION 1 PHASE 1	Nc	115 338 466	DDD Environmental expenditure
Nc	Nc	Nc	RENTAL OF THE FOLLOWING WATERING TRUCK MKF QUOTE NO. 0020/04/2022 DATED 05/12/2022 - APRIL 2022 PERIOD	Nc	15 280 000	DDD Environmental expenditure
Nc	Nc	Nc	ADDITIONAL WORK RENTAL OF A MANISCOPIC AS PER AGC N°35/KG/22 DATED 17/05/2022	Nc	1 050 000	DDD Environmental expenditure
Nc	Nc	Nc	CLEANING OF THE MAKIMA RIVER INCLUDING CLEANING OF THE BANKS ACCORDING TO QUOTE NO. 051 /NS/06/2022 FROM NOE SERVICES DATED 28/06/2022	Nc	7 827 000	DDD Environmental expenditure
Nc	Nc	Nc	WASTE QUOTATION COMILOG MOANDA/UPDATED QUOTATION NO. 0203GTPE-022 DATED 03/03/2022	Nc	45 968 125	DDD Environmental expenditure
Nc	Nc	Nc	CIM ENVIRONMENTAL AND SOCIAL IMPACT STUDY FOLLOWING FINANCIAL PROPOSALS	Nc	11 094 092	DDD Environmental expenditure
Nc	Nc	Nc	Order: 418310 /Line: 1 |Type: Standard |Invoice: 01.11GTPEN-022 |Supplier Name: GABON TECHNIQUE PLUS |Description: COTATION	Nc	(1)	DDD Environmental expenditure
			WASTE COMILOG MOANDA/UPDATED ESTIMATE AS PER ESTIMATE NO. 0203GTPE-022 DATED 03/03/2022			

Nc	Nc	Nc	Order: 424409 /Line: 1 |Type: Standard |Invoice: 0124/08/2022 |Supplier name: TERRE ENVIRONNEMENT AMENAGEMENT |Description: CIM ENVIRONMENTAL AND SOCIAL IMPACT STUDY FOLLOWING FINANCIAL PROPOSALS	Nc	(1)	DDD Environmental expenditure

	Nc	Nc	Nc	TEMPORARY ELECTRICAL INSTALLATION WORK ON THE STATION'S DRAINAGE PUMPS OWENDO DFIP	Nc	3 896 050	DDD Environmental expenditure	
	Nc	Nc	Nc	WATERING TRUCK RENTALS AS PER MKF QUOTE NO. 0041/09/2022 DATED 05/09/2022	Nc	25 675 000	DDD Environmental expenditure	
	Nc	Nc	Nc	WATERING TRUCK RENTALS AS QUOTED MKF N° 0037/09/2022 DATED 05/09/2022	Nc	33 710 000	DDD Expenditure Environmental	
	Subtotal COMILOG				-	**812 954 350**		
CICMHZ	Nc	TEREA	2022/2/22	TEREA --accompaniment, surveillance and control of dike construction work	9 029 715	Nc	Nc	Nc
	Nc	TEREA	2022/6/1	TEREA--suuivi PGES contract number：2021-055-G（2），bill :0093/05/2022	4 550 000	Nc	Nc	2021-055-G (2)
	Nc	TEREA	2022/10/7	TEREA --EIE-extention of Ndjolé quay	2 693 800	Nc	Nc	Nc
	Nc	TEREA	2022/11/3	TEREA -- support, supervision and control of dike construction work	6 019 810	Nc	Nc	Nc
	Subtotal CICMHZ				**22 293 325**	-		
				Total	**109 706 925**	**840 754 350**		

Appendix 13: Extractive sector workforce 2022

Company	Subcontractors	Nationals workforce				Number of non-nationals			TOTAL
		Men	Women			Men	Women		
	Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals	
GOC	GOC	-	44	-	-	-	-	-	123
Perenco Oil & Gas Gabon	PERENCO OIL & GAS GABON	-	75	-	162	-	4	-	747
	PROVISTAFF	7	-	2	-	-	-	-	9
	ONE /PNPE	30	-	12	-	-	-	-	42
	IOTA	-	-	-	-	9	-	-	9
Total subcontractors		37	-	14	-	9	-	-	60
GENERAL TOTAL		37	75	14	162	9	4	-	807
Maurel & Prom	MAURL AND PROM GABON SA	-	39	-	26	-	1	-	317
TotalEnergie EP GABON	TotalEnergies EP Gabon	11	67	7	22	1	4	1	261
Assala Gabon Energy	ASSALA GABON ENERGY	47	92	33	65	-	-	-	583
Tullow Oil Gabon	TULLOW OIL GABON SA	-	4	-	-	-	-	-	5
Vaalco Gabon SA	VAALCO Gabon SA	-	16	-	7	-	1	-	85
	IOTA	4	-	-	-	26	-	-	30
	WTO	1	-	-	-	14	-	-	15
	LOO ENGENEERING	10	-	-	-	25	-	-	35
Total subcontractors		15	-	-	-	65	-	-	80

Company	Subcontractors	Nationals workforce				Number of non-nationals			TOTAL
		Men	Women			Men		Women	
	Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals	
GENERAL TOTAL		15	16	-	7	65	1	-	165
Addax Petroleum Oil & Gas Gabon INC	ADDAX PETROLEUM OIL & GAS GABON INC	12	46	1	-	23	-	-	271
Assala Upstream	ASSALA UPSTREAM	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
BW Energy Gabon SA	BW ENERGY GABON SA	12	13	-	9	32	-	1	-
Oranje Nassau	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Stream Oil Limited	STREAM OIL	14	-	-	-	1	-	-	15
Sino Gabon SA	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Compagnie Miniere De The ogooue	COMILOG			2 031					2 031
	JFK COMPANY			27				20	47
	GRACIA.COM GABON			2				1	3
	SOALGI			6				2	8
	E.G.L.C.E (COMPANY GABONAISE DE LOCATION DE TRUCKS AND EQUIPMENT)			59				22	81
	ENERGIES SERVICES AC			99				1	100
	Mayi decor			4				1	5
	EAFBTP			6				-	6
	Gabonese Electricity Automation Instrumentation			61				2	63

Company	SubcontractorsNationals workforce					Number of non-nationals			TOTAL
		Men	Women			Men	Women		
	Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals	
	Technologie Gabonaise(TG)			20				2	22
	EMMA-SERVICES			12				3	15
	METHIA services			-				-	-
	Moanda			8				1	9
	EBN CONCEPTION			12				-	12
	GREEN BUILDING			32				-	32
	SATRAM			68				2	70
	SOCIETTE ELECTRICITY AND INDUSTRIAL MAINTENANCE (S.E.M.I)			12				-	12
	SOGAI			20				3	23
	ADF FINAL TOUCH			44				-	44
	EREBAT			4				-	4
	Inter Beton			11				1	12
	MG TELECOM & SERVICES			3				2	5
	SOCIETE ALTOGOVEENNE DES TRAVAUX			32				7	39
	La Gabonaise des Travaux et Bâtiments			73				18	91
	Hydro-log Gabon			8				-	8

Company	Subcontractors Nationals workforce				Number of non-nationals				TOTAL
	Men		Women		Men		Women		
Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals		
MIKA SERVICES			66				3		69
Les 3MBTP SARL			19				3		22
EGTM			44				2		46
Tractafric Equipment			184				6		190
SOCIETE GABONAISE DES TRAVAUX BATI-BETON			3				-		3
CONSTRUCTION BTP SARL			85				40		125
EBPS (Enterprise Building and Services Services)			4				-		4
ELECTRICITY AND INDUSTRIAL SERVICE SERVICE			22				1		23
SGTP			276				9		285
RMP SERVICES PRO			116				1		117
Company of Construction MEMI (ECM)			1				-		1
ACS			5				-		5
TRANS FORM' ; Code: T.F			79				4		83
creates jobs			13				-		13
SARL			4				1		5

NSTPA&F	5	-	5

Company	SubcontractorsNationals workforce				Number of non-nationals				TOTAL
		Men	Women		Men		Women		
	Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals	
	SNL			11				-	11
	Société des Hautes Technologies			7				-	7
	Société Anonyme (S.A.)			13				1	14
	Gabonaise d'Electricité automatisme Instrumentation			60				2	62
	TRANS IVOIRE BTP			36				4	40
	EREBAT			4				-	4
	Construction and transport			21				18	39
	EREBAT			4				18	22
	Gabonese Samba Heart			19				18	37
	d'Electricité automation Instrumentation			60				2	62
	JB ENGINEERING			13				-	13
	Zaatour Services			4				1	5
	SARL/ INFRA-TP			23				3	26
	Maxi Bat			-				-	-
	S.P.G.P.S. MOUNGUIRI			8				-	8
	EMTC			3				-	3

Company	SubcontractorsNationals workforce				Number of non-nationals	TOTAL
	Men	Women		Men	Women	
Name	contractual	Permanent	contractual Permanents	contractuels Permanents	contractuals	
Le Sard			55		-	55
Total Marketing			20		6	26
EGACOM			3		1	4
FRIEDLANDER			30		5	35
Lekedi BTP			30		28	58
InterBéton			6		-	6
MOUVONDI Services			42		-	42
PA Consulting			8		-	8
PPE			6		-	6
DMG LOGISTIQUES & SERVICES			5		-	5
Kouya Okama Company			6		3	9
Gédéon Service			30		-	30
Unité 3L des			37		-	37
Pavés SOCOBA-			143		4	147
EDTPL						
SOGAFRIC			30		-	30
SOGAI			25		3	28
SESI			87		1	88
FA-BAT NEW FORM			6		-	6

GERED SONI SERVICE	-	-	-

Company	SubcontractorsNationals workforce				Number of non-nationals		TOTAL
		Men	Women		Men	Women	
	Name	contractual	Permanent	contractual Permanents	contractuels Permanents	contractuals	
	TIG GABON			98		2	100
	CODALEC			12		2	14
	BOART LONGYEAR			2		10	12
	DELTA PRO			4		-	4
	BBM			171		3	174
	Everything for nature			50		9	59
	TotalEnergies Marketing Gabon			133		4	137
	Sogea Satom			7		5	12
	SGS			400		-	400
	OBIE Construction			12		-	12
	DIAWARA COMPANY ABDOU			-		3	3
	MAINTENANCE GROUP INSTALLATION FIRE-FIGHTING EQUIPMENT			5		-	5
	ETABLISSEMENT GABONAIS DE TUYAUTERIE ET SOUDURE			9		1	10
	BETHEL MINING INDUSTRY			-		15	15
	KOKOU JOINERY			16		1	17
	ECNP-GABON			-		15	15

Company	Subcontractors	Nationals workforce				Number of non-nationals			TOTAL
		Men		Women		Men		Women	
	Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals	
	ELEC CONCEPTION			3				-	3
	SO AL GI			5				2	7
	EMEKA COMPANY			-				2	2
	CONSTRUCTION MEMI VISION			15				-	15
	IT MORE			2				-	2
	ETS KONDE			4				1	5
	G.E.A.I COMPANY			50				-	50
	DIAGOURAGA AND FOFANA			-				15	15
	MULTI TRAVAUX BATIMENT			17				-	17
	ETABLISSEMENT ROBERT			10				-	10
	XFLAT PLUS			1				2	3
	HSE-GABON CONSULTING AND SERVICES			7				-	7
	GABON RESSOURCES MANAGEMENT LTD			9				-	9
	Gabon Public Health			2				-	2
	COMPANY S.T.C			-				-	-
	MAYI DECOR			-				-	-
	Bel Service			2				4	6

Company	Subcontractors	Nationals workforce				Number of non-nationals			TOTAL
		Men		Women		Men		Women	
	Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals	
	MENUISERIE GENERALE MG2TB			-				-	-
	Sud Béton			15				-	15
	Etablissement Joël & Frères (EJEF Services)			11				-	11
	GABON MECA			171				1	172
	Individual company			-				-	-
	Topo+ Engineering Gabon			5				-	5
	all-inclusive services			3				-	3
	KJD CONSULTING			3				-	3
	Enzoservices			12				-	12
	Globex BTP			3				-	3
	claver services			4				1	5
	MAK SERVICES CONSTRUCTION			25				3	28
	Sole proprietorship			6				-	6
	SMEIG			7				-	7
	Bakary Dao et frere			2				-	2
	Idam'S services			15				2	17
	OKENNT SERVICES			27				-	27

Company	SubcontractorsNationals workforce					Number of non-nationals			TOTAL
		Men	Women			Men		Women	
	Name	contractual	Permanent	contractual	Permanents	contractuels	Permanents	contractuals	
	Maintenance Installation Fire Equipment Group			10				-	10
	JIV SERVICES			3				-	3
	2ERCTI			5				-	5
Total subcontractors				14 070				379	14 449
GENERAL TOTAL									16 480
New Gabon Mining SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Alpha Centauri Mining SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
CICMHZ	CICMHZ	8	60	14	3	3	6	9	103
Societe Equatoriale Des Mines	SOCIETE EQUATORIAL DES MINES	45	-	-	-	1	-	-	46

Appendix 14: Unilateral declarations by government bodies

By company

N°	NIF	Name	DGI	DGDDI	DGCPT	Total
1	740402B	PC GABON UPSTREAM SA	3 935 466 608	57 763 933	-	3 993 230 541
2	784727L	SINOPEC OVERSEAS OIL & GAS LIMITED	110 498	-	-	110 498
3	744566M	PETROFOR GABON	912 092 854	221 105 781	129 854 589	1 263 053 224
4	786131E	SOCIETE OIL INDIA LIMITED -PROJECT GABON	172 676 959	1 798 712	-	174 475 671
5	770458R	ENI GABON	165 193 126	-	-	165 193 126
6	741119F	PERENCO OROVINYARE SA	119 452 499	56 882 366	-	176 334 865
7	780245V	ANADARKO GABON COMPANY	19 429 532	-	-	19 429 532
8	783817K	MAUREL AND PROM	12 063 886	244 876	-	12 308 762
9	739969U	CNRI (GABON) SCS	4 839 881	-	-	4 839 881
10	749011C	CNOOC AFRICA HOLDING LTD	2 997 040	-	-	2 997 040
11	039565M	ADDAX PETROLEUM AWOUN.	-	-	3 001 060 991	3 001 060 991
Company sub-total oil			5 344 322 883	337 795 668	3 130 915 580	8 813 034 131
11	790977W	SOCIETE COLAS GABON	878 169 494	434 944 837	-	1 313 114 331
12	791114F	SOCIETE CIMENTS DU GABON	168 119 069	-	-	168 119 069
13	787427K	ENTREP. MATERIAL SUPPLIES ET TRAVAUX BAT	113 652 976	-	-	113 652 976
14	790241N	CIE DES MINES D'URANIUM DE FRANCEVILLE	92 428 552	2 435 313	1 300 000	96 163 865
15	790194A	SOCOBA EDTPL	389 250	75 256 311	-	75 645 561
16	786656X	SOCIETE MANAGEM GABON SA	73 473 669	-	-	73 473 669
17	772287K	IVANHOE GABON SA	52 562 052	-	-	52 562 052
18	773345Z	ARMADA SARL	30 964 330	3 251 543	-	34 215 873
19	046668M	AMD	1 853 300	25 585 861	-	27 439 161
20	042747V	LOUETSI MINERALS	16 509 330	783 261	-	17 292 591

N°	NIF	Name	DGI	DGDDI	DGCPT	Total
21	32594C	CRATON DEL CONGO EXPLORACIONES	22 425 520	-	-	22 425 520
22	745628B	GLOBAL MINE DEVELOPPEMENT	16 208 576	2 742 411	-	18 950 987
23	778332T	CIMAF GABON SA	2 857 490 717	11 135 297	-	2 868 626 014
24	772521Y	AZINGO GABON	7 917 434	-	-	7 917 434
25	73714F	PROFESSIONAL DRIVER	4 995 900	-	-	4 995 900
26	746971R	SGTP MINES	96 707 435	3 657 311	-	100 364 746
27	62583X	A+ MINING	2 181 375	-	-	2 181 375
28	43123G	AGIL GABON	200 000	-	-	200 000
29	055515F	ACTIVE GOLD INVEST	-	-	-	-
30	48077T	AFRICA MINING GROUP	-	-	-	-
31	076888N	AFRIQUE RESOURCES SA	2 208 000	-	-	2 208 000
32	734352A	AKM KANGO MINERALS	12 593 935	-	-	12 593 935
33	039868E	CONETRA	-	-	-	-
34	202101011899M	ELIE RESOURCES MINING	-	-	-	-
35	202201004840N	EMIGA	-	-	-	-
36	039703P	FERREIRA GABON	3 568 327	-	-	3 568 327
37	49367A	HONG DA	2 394 997	-	-	2 394 997
38	202101007639D	INGOLA GOLD	-	-	-	-
39	48787V	INTRENATIONAL MINING TRADE	-	-	-	-
40	202201008712A	IVINDO IRON	-	-	-	-
41	049927F	JUNGLE STORM	23 917 502	20 523 825	-	44 441 327
42	771891Y	KIMIN GABON	7 952 484	-	-	7 952 484
43	202101002292R	MAK-SERVICES CONSTRUCTION	12 211 431	-	-	12 211 431
44	784737U	MAUREL & PROM	10 484 151	173 673	-	10 657 824
45	786656X	MAYUMBA POTASH	-	-	-	-
46	030430H	MILINGUI IRON & STEEL CORPORATION	-	-	-	-
47	039627C	MYANING	-	-	-	-
48	779237T	REMINAC GABON	54 426 952	34 833 123	-	89 260 075

N°	NIF	Name	DGI	DGDDI	DGCPT	Total
49	046971M	RENAISSANCE LENGOUNDA BTP	-	33 963 678	-	33 963 678
50	49199R	SALOR	340 000	-	-	340 000
51	202201006324W	SOCIETE DE TRANSPORT ET D'EXPLOITATION DES QUARES (SOTEC)	3 732 700	-	-	3 732 700
52	048977F	SOCIETE DES GRANULATS DU GABON (SGG)	81 200	452 525	-	533 725
53	202101001622M	SOCIETE DES MINES DU GABON (SOMIGA)	-	-	-	-
54	43784R	SOCIETE DES MINES ET CARRIERS DU GABON (SMCG)	4 739 500	-	-	4 739 500
55	040880H	SOCIETE GABONAISE DE METAL	-	11 023 692	-	11 023 692
56	032146Y	SOCIETE GABONAISE DES MATERIAUX AND SERVICES (SOGAMAT)	-	-	-	-
57	775228T	SOCIETE GABONAISE DES MINES (SGM)	45 691 560	-	-	45 691 560
58	036635P	SOCIETE MINIERE DE L'ONOYE (SMO)	166 400	-	-	166 400
59	202201009955W	SOCIETE MINIERE D'EXPLORATION, D'EXPLOITATION ET DE TRADING (SMEET)	85 000	-	-	85 000
60	045795C	SOCIETE PERLE GABONAISE (SPG)	1 950 000	340 095 689	-	342 045 689
61	202201002684W	SOCIETE VALORISATION DES MINING PRODUCTS (SVPM)	170 000	-	-	170 000
62	040445E	SOS ENGINEERING & MINING (SOSEM)	-	-	-	-
63	395267H	VIENNA MINING	-	-	-	-
64	772001A	XIANG WEI GABON	89 859 080	-	-	89 859 080
65	046202C	XIN XING GABON	-	-	-	-
66	49419N	YINHE MINING	-	-	-	-
67	Not supplied by DGMG	ATHALIE RESSOURCES	-	-	-	-
68	Not supplied by DGMG	COMPAGNIE MINIERE DE FUSION LANGSHENG	-	-	-	-
69	Not supplied by DGMG	DJOURI-AGNILI DPTL COUNCIL	-	-	-	-
70	Not supplied by DGMG	MILITARY ENGINEERING	-	-	-	-

N°	NIF	Name	DGI	DGDDI	DGCPT	Total
71	Not supplied by DGMG	HAVILLAH MINING	-	-	-	-
72	746125	JADE FOUNTAIN	16 529 781	-	-	16 529 781
73	Not supplied by DGMG	KUN MINING	-	-	-	-
74	Not supplied by DGMG	MONT M'BILAN MINING CO (3MC)	-	-	-	-
75	Not supplied by DGMG	MOURNE MINING	-	-	-	-
76	Not supplied by DGMG	POLI MINING	-	-	-	-
77	Not supplied by DGMG	INVESTMENTS AND COMPANY (PIC)	-	-	-	-
78	Not supplied by DGMG	SARL SABLIERE ENDOUGOU	-	-	-	-
79	738389	SELECT EXPLORATION	15 559 009	-	-	15 559 009
80	Not supplied by DGMG	SOCIETE CONSTRUCTION ET CONSULTING SERVICES	-	-	-	-
81	Not supplied by DGMG	SOCIETE D'EXPLOITATION DE SABLE AND OTHER MATERIALS (SESAM)	-	-	-	-
82	Not provided by DGMG	SOCIETE GABONAISE D'EXPLOITATION ET DE COMMERCIALISATION MINIERE (SOGMEC)	-	-	-	-
83	Not supplied by DGMG	SOCIETE MINIERE DE L'OGOOUE DU GABON (SOMILOG)	-	-	-	-
84	Not supplied by DGMG	VAT MAKALA	-	-	-	-
Sub-total mining company			4 744 910 988	1 000 858 350	1 300 000	5 747 069 338
Total			**10 089 233 871**	**1 338 654 018**	**3 132 215 580**	**14 560 103 469**

By Tax

N°	Type of payment	Unilateral extractive company
3 Public Accounting and Treasury Department (DGCPT)		**3 132 215 580**
3.1	Hydrocarbon support fund	-
3.2	Equipment fund	-
3.3	Training funds	-
3.4	Environmental Impact Fund	-
3.5	Bonus	-
3.6	State revenue tax control (RMP penalty)	-
3.7	Discounts	-
3.8	Dividends	131 154 589
3.9	18-inch pipe revenues	-
3.10	RMP Gas	-
3.11	RMP Oil	3 001 060 991
3.12	RMP Mines	-
3.13	Fixed Fees	-
3.14	Fines	-
3.15	Other payments (> 5 million FCFA) to the Treasury	-
4 Caisse des Dépôts et des Consignations (CDC)		**-**
4.1	FDCL paid to Caisse des Dépôts et des Consignations (CDC)	-
4.2	Mining sector support fund	-
4.3	Other payments to CDC	-
4.4	Industrial liability fund	-
5 Société Équatoriale des Mines (SEM)		**-**
5.1	Dividends	
6 General Directorate of Customs and Indirect Duties (DGDDI)		**1 338 654 018**
6.1	Contribution for the African Union (CAF)	13 007 997
6.2	Community Integration Contribution (CCI)	23 395 965

N°	Type of payment	Unilateral extractive company
6.3	Special solidarity contribution (CSS)	45 151 416
6.4	Excise duty (DAC)	-
6.5	Import duty (DDI)	699 994 164
6.6	Right of exit (DSO)	-
6.7	Log export duty	-
6.8	INC	-
6.9	INT	-
6.10	OHADA levy (OAD)	2 924 817
6.11	IT fees (RI)	46 957 876
6.12	Temporary surcharge	-
6.13	TAB	-
6.14	Community Integration Tax (TCI)	-
6.15	Tax on mineral products (TPM)	-
6.16	Specific tax (TSP)	-
6.17	Value-added tax (VAT)	499 109 623
6.18	Withholding tax on personal income tax (PIR)	-
6.19	Scanner fee (RDS)	8 112 160
6.20	Pinality	
6.21	Other payments (> 5 million FCFA) to DGDDI	
7 General Tax Directorate (DGI)		**10 089 233 871**
7.1	Deed subject to fixed duties	3 000 000
7.2	Other income and taxes	187 875 908
7.3	Other mining products	33 703 400
7.4	Property tax on built-up properties	13 782 216
7.5	Property tax on undeveloped land	3 260 001
7.6	Contribution to professional training	21 152 027
7.7	Patent contribution	11 134 079
7.8	Special national solidarity contribution	234 244 216
7.9	Mining domains (manganese)	11 250 000

N°	Type of payment	Unilateral extractive company
7.10	National Housing Fund	83 676 733
7.11	Corporate income tax excluding mining and oil	1 452 041 983
7.12	Tax on mining companies	3 652 180
7.13	Tax on oil companies	1 401 480
7.14	IRPP (other income)	249 685 773
7.15	Salary income	803 023 767
7.16	Value added tax penalty	2 999 901
7.17	Collection penalties	410 851 136
7.18	R.C.M (dividends, tokens, tantième)	131 154 589
7.19	R.C.M assimilated (recovery)	4 914 020
7.20	R.C.M other investments	340 880 034
7.21	Withholding tax	3 324 492 772
7.22	Additional tax on salary & wages	239 477 136
7.23	Flat-rate housing tax	-
7.24	Special real estate tax on rents	26 784 541
7.25	Value added tax	1 903 590 232
7.26	Withholding tax on treasury	-
7.27	Domestic sales tax T.M	-
7.28	Quarry tax	313 675 582
7.29	Penalties domains>300.000 f	7 500 000
7.30	Contribution from licenses	170 000
7.31	Surface fees	269 860 165
8 Other administrations		
8.1	Other significant payments to the State > 5 million FCFA	
Total Cash payments		**14 560 103 469**

Appendix 15: CEPP "standard" model

See attached document

Appendix 16: "Standard" CEPP model for deep and ultra-deep offshore zones

See attached document

Appendix 17: Mining research agreement

See attached document

Appendix 18: Standard small-scale mining agreement

See attached document

Appendix 19: Action Plan for the Disclosure of Oil, Gas and Mining Contracts

See attached document

Appendix 20: Terms of reference for the twelfth (12th) tender for Gabon's maritime sedimentary basin

See attached document

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