

## The Netherlands Extractive Industries Transparency Initiative (NL-EITI)

### Report 2021

## Context Description & Reconciliation of Payment Streams



*Photo: Marcel te Buck*

### December 2022

The context description has been prepared by the national coordinator in collaboration with the multi-stakeholder group. The reconciliation of payments streams has been prepared by an independent auditor, EnerTEAM, in collaboration with the multi-stakeholder group responsible for the implementation of the EITI in the Netherlands (the NL-EITI MSG). This report has been prepared according to the EITI standard 2019 and is published with the aim of informing.

# Contents

## Context Description

1.	Transparency in mineral extraction in the Netherlands and the international EITI organisation..	5
1.1	NL-EITI: Transparency initiative for mineral extraction in the Netherlands.....	5
1.2	EITI Standard: requirements for implementation and the international EITI organisation.....	6
1.3	NL-EITI report: payment streams from companies to government made transparent.....	6
1.4	International meetings in June and October 2022.....	7
2.	Licence awarding and the role and position of Energie Beheer Nederland.....	8
2.1	Legal framework.....	8
2.2	Licence awarding.....	8
2.3	Position and role of Energie Beheer Nederland (EBN).....	8
2.4	Participation in oil and gas extraction projects.....	9
3.	Groningen gas field: soil movement and the parliamentary inquiry.....	11
3.1	Soil movement in the Groningen gas field.....	11
3.2	Parliamentary inquiry.....	13
4.	Dutch energy system, dependency on imports and gas storage.....	14
4.1	The Dutch energy system.....	14
4.2	Dependency on Russian gas.....	15
4.3	Underground gas storage.....	16
4.4	Strategic gas stocks.....	16
5.	Energy transition.....	17
5.1	European Union.....	17
5.2	Coalition agreement.....	17
5.3	Cabinet investments in clean energy and climate neutrality.....	17
5.4	Renewable energy in the electricity mix.....	18
5.5	Hydrogen.....	18
5.6	Raw materials transition.....	18

## Reconciliation of Payment Streams

6.	Revenues and reconciliation of extractive companies in 2021.....	20
6.1	Approach and methodology of the reconciliation exercise in 2021.....	20
6.1.1	Materiality analysis.....	20
6.1.2	Payment flows.....	22
6.1.3	Government agencies.....	24
6.1.4	Project level reporting.....	24
6.1.5	Data reliability and credibility.....	26
6.1.6	Reconciliation methodology.....	26

6.2	Reconciliation of reported payments to the government in 2021.....	27
6.2.1	Results of the reconciliation work.....	27
6.2.2	Payments by company .....	28
6.2.3	Payments by revenue stream.....	29
6.2.4	Project level reporting.....	29
6.2.5	EBN receipts from hydrocarbons sales and payments by EBN for costs and capex.....	30
6.2.6	Social payments .....	32
6.2.7	Environmental payments .....	32
6.2.8	Payments to Water Boards.....	32
6.2.9	Analysis of reported revenues.....	33
6.3	National budget.....	34
7.	Follow-up on the corrective actions and recommendations from validation .....	35
	Appendixes .....	40
	Appendix 1.....	41
	List of E&P companies not included in the reconciliation scope .....	42
	Appendix 2 .....	43
	Cash flow reconciliation by company .....	44
	Appendix 3 .....	45
	Cash flows reconciliation by revenue stream.....	46
	Appendix 4 .....	47
	4.1 - Breakdown of Surface Rental reported by companies and by project.....	48
	4.2 - Breakdown of Cijns (Royalty) reported by companies and by project.....	54
	4.3 - Breakdown of Retributions reported by companies and by project .....	55
	Appendix 5 .....	61
	Breakdown of taxes and levies to Water Boards by company and by project .....	62
	Appendix 6.....	63
	Licence Register.....	64
	Appendix 7 .....	85
	UBO information .....	86
	List of tables.....	90

## Context Description

### Reader's guide context description

The purpose of this description is to provide a context for the fifth report of reconciliation of payment streams, which is attached. The description starts with an explanation of the organisation of NL-EITI, the approach followed in preparing the NL-EITI report and the international organisation behind the EITI Standard. The next section discusses soil movements in and the parliamentary inquiry into the Groningen gas field. What follows is an outline description of the Dutch energy system, the increased dependency on imported gas and gas storage facilities in the Netherlands. The final element of the context description is a consideration of the energy transition, including the policy proposals from the EU and the Netherlands, developments in the field of hydrogen and the importance of a raw materials transition. This is followed by the fifth NL-EITI report, with the reconciliation of payment streams for 2021.

# 1. Transparency in mineral extraction in the Netherlands and the international EITI organisation

## 1.1 NL-EITI: Transparency initiative for mineral extraction in the Netherlands

NL-EITI is the Dutch transparency initiative for mineral extraction. EITI stands for the Extractive Industries Transparency Initiative. According to the Van Dale dictionary, a mineral is a valuable substance extracted from the Earth. For the Netherlands, this refers to the extraction of natural gas, oil and salt. On behalf of the Netherlands, a national multistakeholder group is responsible for implementing the global EITI Standard. The multistakeholder group (MSG) consists of representatives of government, industry and civil society organisations. All decisions are taken by consensus.



The Dutch government has been actively involved with the Extractive Industries Transparency Initiative (EITI) since its inception in 2002. Since 2011, the Netherlands has been represented in the international EITI organisation as a donor country. In 2018, the Netherlands also became member of this global initiative. There were more than 50 member countries at the start of 2022. Membership implies application of the EITI Standard. The first NL-EITI report dealt with the year 2017. The purpose of Dutch implementation is: *‘to make factual information available about mineral extraction in the Netherlands and the revenue from mineral extraction for the extractive industries and the Dutch government. The NL-EITI thereby wishes to contribute to the social dialogue on the importance of the extractive industries for Dutch society.’*

The international EITI organisation assessed the Netherlands in 2021 on the implementation of the EITI Standard. The prevalidation was positive, but the final judgement was less so. This came as a surprise for the MSG NL-EITI. A number of elements played a role. The 2018 report which was the subject of the assessment, was based on the EITI Standard for 2016. The overall assessment, however, was made on the basis of the tighter EITI Standard for 2019. Moreover, this is the first assessment of the NL-EITI. In addition, the tone of the assessment decision was unhelpful and as a result of the COVID-19 situation, all contacts were remote. The international EITI Secretariat also recognises these three latter points. For its part, the MSG NL-EITI also recognises that the contribution to social dialogue is still at a very early stage. Furthermore, in certain cases, the Dutch situation requires a better explanation in terms of transparency.

The MSG NL-EITI is at a crossroads, and is considering whether the scope can be broadened, in order to make a better contribution to the social dialogue. In 2022, the NL-EITI will be examining the possibility of developing into a debating platform for the Dutch energy system. An energy system includes the entire energy value chain; in other words, everything that is needed to deliver energy from generation to use. It also includes the minerals and raw materials that have to be introduced into the system. Over and above the existing level of reconciliation, this can be achieved by specifically gathering and/or providing access to relevant payment stream data. In that connection, the focus can be broadened to payment streams from the government to the energy system. That information can then be used to promote and/or facilitate debate.

## **1.2 EITI Standard: requirements for implementation and the international EITI organisation**

The central idea behind the EITI Standard is that a country's natural resources – its minerals – belong to its citizens. One EITI principle is that an insight into the government's long-term revenue and expenditure can support social dialogue and contribute to arriving at appropriate and realistic choices for sustainable development. The MSG wishes to contribute to this goal, with its annual NL-EITI report.

The EITI Standard consists of two chapters. Chapter one breaks down into a number of elements starting with the twelve EITI principles. This is followed by the seven EITI requirements for countries implementing the EITI Standard, including the Netherlands. These requirements are then further broken down into sub requirements. Any reference to the Standard generally refers to this section. Another element is how a country is assessed on the implementation of the EITI Standard. This is known as the validation process. A description is also provided of the expectations on the representatives of the companies and the civil society organisations in the MSG. Finally, the open data policy is set out.

Chapter two contains the Articles of Association of the international EITI organisation. The international EITI association consists of three bodies: the members, the Board and the Secretariat. The members are made up of three elements: the countries, the companies and civil society organisations. The countries are made up of the donor countries and the countries implementing the Standard. Every three years, an international conference is organised to elect the Board. The Board consists of a chair, nine board members for the countries, six for the companies and five for the civil society organisations. All decisions are taken by consensus. The Board appoints an executive director for the International Secretariat, who is also secretary of the Board. The International Secretariat is responsible for carrying out all the necessary tasks. The EITI association has an annual budget of around seven million euros. As a donor country, the Netherlands pays an annual contribution of 250,000 dollars. The international organisation employs around 30 FTE, and is based in Norway.

## **1.3 NL-EITI report: payment streams from companies to government made transparent**

The annual NL-EITI report provides an insight into the payment streams from companies from the natural gas, oil and salt sector, to the government. This report provides a transparent picture of the payment streams for 2021. The companies take part on a voluntary basis and in 2021 there were 20 participating companies. The payment streams are: corporation tax, state profit share, surface rental, production charges, state share, dividends, state participation, payments made for share of costs, levies on salt mining and water authority taxes and levies. The payment stream data from the registration of the companies is compared with the government's registration. The comparison is made to determine whether they are in agreement or reconciliation. The reconciliation is carried out by an independent accountant. This process also includes identifying and resolving any discrepancies. In 2021, total extraction from the Dutch gas fields amounted to 20.6 billion cubic metres. That represents around half of the annual consumption in the Netherlands. In 2021, the extraction of oil amounted to 0.885 million standard cubic metres and for salt 6.1 million tonnes.

One new item in the report is transparency about the owner or the person with actual final authority, also known as the ultimate beneficial owner (UBO). This is elaborated in requirement 2.5 of the EITI Standard. With a private limited liability company (bv) or public limited company (nv) these are: persons with more than 25% of the shares, persons with more than 25% of the voting rights, and persons who have actual authority over the company. On 27 March 2022, all the organisations had to have registered their UBO. In other words, they had to have entered their owners or persons with authority in the UBO register with the Chamber of Commerce. The UBO register is required in accordance with European rules. The aim of the register is to prevent financial and economic crime, such as money laundering, fraud, tax evasion and terrorism financing.

#### **1.4 International meetings in June and October 2022**

For the first time in a long time, face-to-face international meetings could be organised, in Brussels. The meeting in June 2022 was started with a theme meeting in collaboration with the European Union and Belgium, and the international EITI organisation. A panel discussion was held about the international challenge of scarce minerals. What are the possibilities and probabilities for energy security? As a result of the energy transition, the demand for minerals such as cobalt, copper, lithium and nickel is increasing. How does this tie in with the EU strategy, and how can the EITI Standard play a role in promoting corporate social responsibility and transparency throughout the supply chain? Angola was also admitted as an EITI member. The Articles of Association were adapted to practice: 'An international multistakeholder initiative with...companies and financial institutions involved in the energy and mineral sector...'. The 'energy sector' was added to the Articles of Association alongside the minerals sector. The meeting of members also approved an extension of the term of office of the international board. Because of the COVID-19 period, the three-year term was extended by one year, through to the summer of 2023.

In October 2022, the country coordinators were able to meet again, for the first time, in Oslo. More than 40 countries were represented and exchanged experiences. In some countries, the energy transition is already well underway while in other countries the primary theme is access to the energy network. There are also countries in which transparency requirements are helping to build something positive, while there are other countries where the transparency requirements tend to be little more than a bureaucratic shell. Many coordinators indicated that for the time being, they have no wish to further tighten up the existing EITI Standard from 2019. Many countries also needed more time to implement the new requirements. A further subject that tied in with this theme was an independent investigation into the functioning of the international EITI Standard. The outcome was that the EITI Standard is in fact most effective at national level. One of the recommendations issued was to partially make the EITI Standard modular. This proposal was supported by many of those present. The question in terms of elaboration is what should be kept generic for all countries and what should be made specific to individual countries?

## 2. Licence awarding and the role and position of Energie Beheer Nederland

### 2.1 Legal framework

The legal framework for the Dutch mining industry is set out in:

- the Mining Act;
- the Mining Decree; and
- the Mining Regulations.

The Mining Act is a Dutch act that came into force on 1 January 2003 and that replaced the 1810 Mining Act, the 1903 Mining Act, the Mineral Resources Exploration Act and the Continental Shelf Mining Act. The Mining Act integrated all these Acts into a single Act, that applies to both the Dutch territory (onshore) and the Dutch section of the continental shelf (offshore). The Mining Act contains the rules for research into and the exploration and extraction of minerals and geothermal energy, the storage of minerals and all mining-related activities. The Mining Act focuses on minerals, namely natural gas, oil and salt, in as much as these activities take place at a depth of more than 100 metres below the surface of the Earth, and geothermal energy in as far as these activities take place at a depth of more than 500 metres below the surface of the Earth.

In addition to the legal framework of the Mining Act, the industry is also governed by other legislation and orders in council, such as implementation measures in the field of the spatial planning, the environment, nature, water and external safety.

### 2.2 Licence awarding

For the exploration and extraction of minerals and geothermal energy or the storage of substances, a range of different licences are required. The first step towards actually undertaking these activities is the application for an exploration licence, an extraction licence or a storage licence, pursuant to the Mining Act.

The Minister of Economic Affairs and Climate Policy is the competent authority in respect of the above. These licences have the character of a concession: they give the licence holder the exclusive right to carry out a particular activity in a particular area. The exploration licence, for example, grants the licence holder the exclusive right to conduct exploration activities in a particular area. The extraction licence gives the licence holder the exclusive right to carry out extraction activities in a particular area.

The Minister of Economic Affairs and Climate Policy represents the State in all activities relating to the exploration and extraction of minerals and geothermal energy and the storage of minerals and substances. In other words, the Minister is the competent authority. Parties must apply for exploration, production and storage licences from the Minister. The Minister will grant a licence if the relevant legal conditions are satisfied. The Minister can refuse to grant a licence, or change or revoke an existing licence, but only on the basis of grounds set out in the Mining Act.

### 2.3 Position and role of Energie Beheer Nederland (EBN)

Pursuant to the Mining Act, EBN is responsible for the public interest, for the planned management and effective exploration and extraction of Dutch oil and natural gas resources. The Dutch State is the sole (100%) shareholder in this private limited company. The shares are managed by the Ministry of Economic Affairs and Climate Policy. The State Mines, the predecessor to EBN, was set the task almost 60 years ago of representing the economic and social interests of the Dutch State, participating in the Gas Building in the exploration and extraction of oil and natural gas in the Dutch subsurface. The EBN also advises the Minister of Economic Affairs and Climate Policy on aspects of the energy policy.

Today, EBN also employs its knowledge, skills and capital in accelerating the energy transition, for example in relation to the use of geothermal energy and the storage of CO<sub>2</sub>. EBN is a participant in gas storage facilities and is investigating other forms of energy storage, as well as developments in the field of hydrogen and green gas.

EBN is run as a private enterprise, with an independent Board, Board of Supervisory Directors and financial autonomy. All income generated, including from the sale of the government share in production, is reported in the annual reports. The Dutch government receives dividends on the basis of the booked profits following taxation.

## 2.4 Participation in oil and gas extraction projects.

EBN is involved as a non-executive partner in almost all oil and gas extraction projects in the Netherlands. The organisation's interest in projects of this kind generally amounts to 40%. Compulsory participation by EBN in extraction activities for hydrocarbons has been laid down in the Mining Act since 1963, unless a special exemption is issued by the Minister. At the request of the holder of an exploration licence and approval from the Minister, EBN also participates in exploration activities.

The licence holder (and any co-licence holders) of an exploration or extraction licence, enters into a cooperation agreement (an OvS) with EBN. This OvS forms the contractual basis for conducting mining activities, for their joint account.

The OvS between EBN and the licence holder(s) is a private agreement. The primary objective of the OvS is to settle all issues relating to operational and financial cooperation between EBN and the licence holder(s). The model text for an OvS is available on the website of NL-EITI. The Mining Act specifies that EBN acquires ownership of its share, normally 40%, of all extracted gas and oil (hydrocarbons). The most important elements of these agreements are undertakings relating to:

- appointment of the operator (operational executive) and the execution of the tasks;
- authority within the cooperative venture;
- the budget cycle, such as multiyear plans and annual plans;
- the method of financing and guarantees;
- insurance;
- liabilities;
- periodic reports;
- bookkeeping procedures;
- the method of dealing with drilling proposals;
- the property rights to mining structures;
- the property rights to hydrocarbons;
- the selling method for hydrocarbons;
- the decommissioning of mining structures.

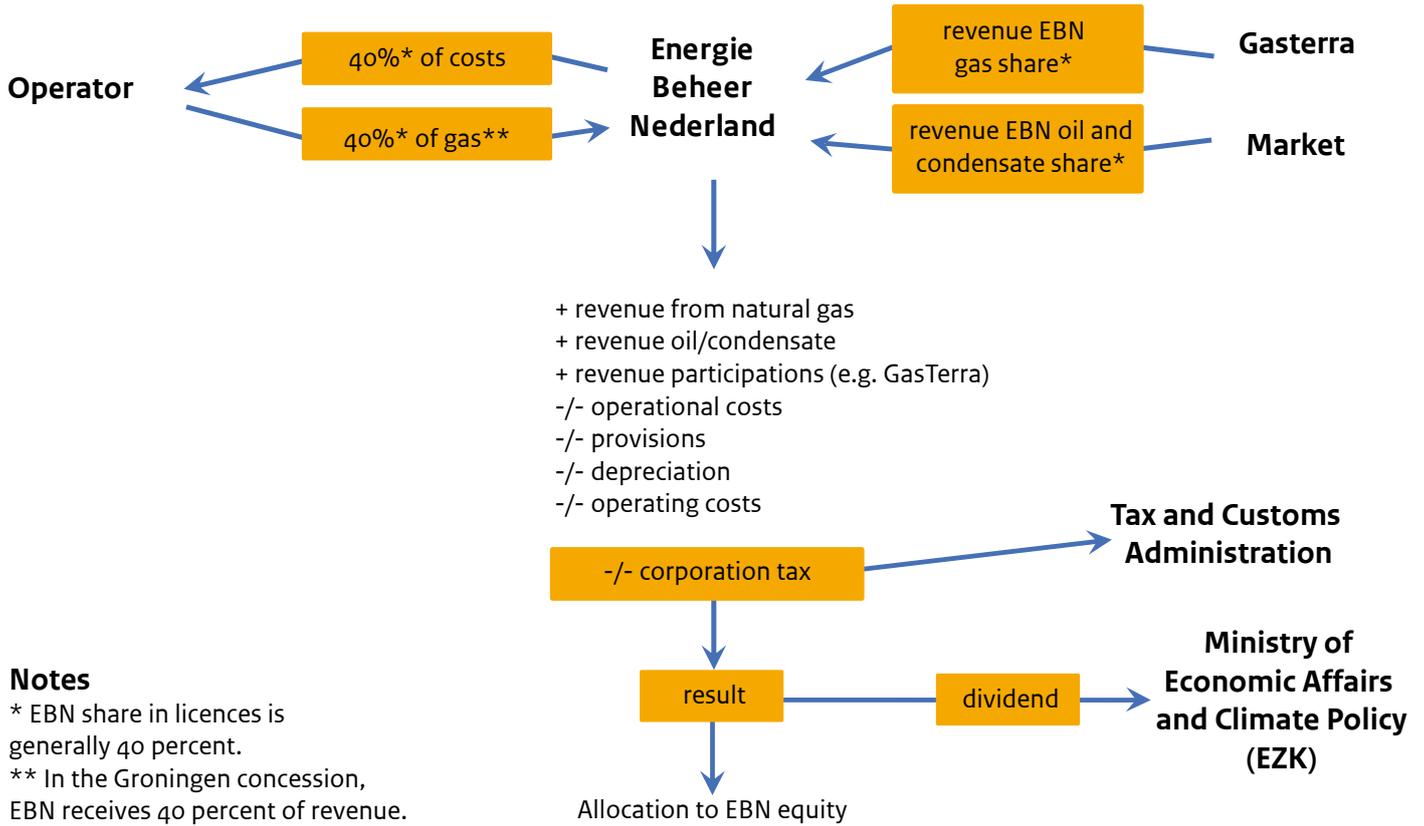
Together with an approved work programme and budget, the OvS forms the basis for the charging on of expenditure and costs by the operator to EBN, and any other co-licence holders. The Accounting Procedure (appendix to the OvS) contains all the agreements about which expenditure and costs can be charged to the joint account.

Each month, EBN pays its share of the expenditure and costs to the operator, from the joint account. EBN finances its own investments. To this end, EBN borrows funds from external lenders or finances its investments from incoming cashflow. EBN receives no grant or other contributions from the government for participating in oil and gas extraction. However, for eligible projects, use is made of fiscal schemes such as the Energy Investment Allowance (EIA).

The NL-EITI reconciliation report contains an overview of the revenue received by EBN from the sale of hydrocarbons, payments for pipelines and gas storage, and payments for operating costs, capital investments and decommissioning costs. The report also contains an overview of incoming and outgoing payment streams from and to the Ministry of Economic Affairs and Climate Policy, the Tax and Customs Administration, operators, Gasterra and other clients.

## Diagrammatic overview of the payment streams from and to EBN

The overview below provides a diagrammatic representation of how EBN participates in the licences for oil and gas extraction, and the various related payment streams.



### Notes

\* EBN share in licences is generally 40 percent.

\*\* In the Groningen concession, EBN receives 40 percent of revenue.

### 3. Groningen gas field: soil movement and the parliamentary inquiry

#### 3.1 Soil movement in the Groningen gas field

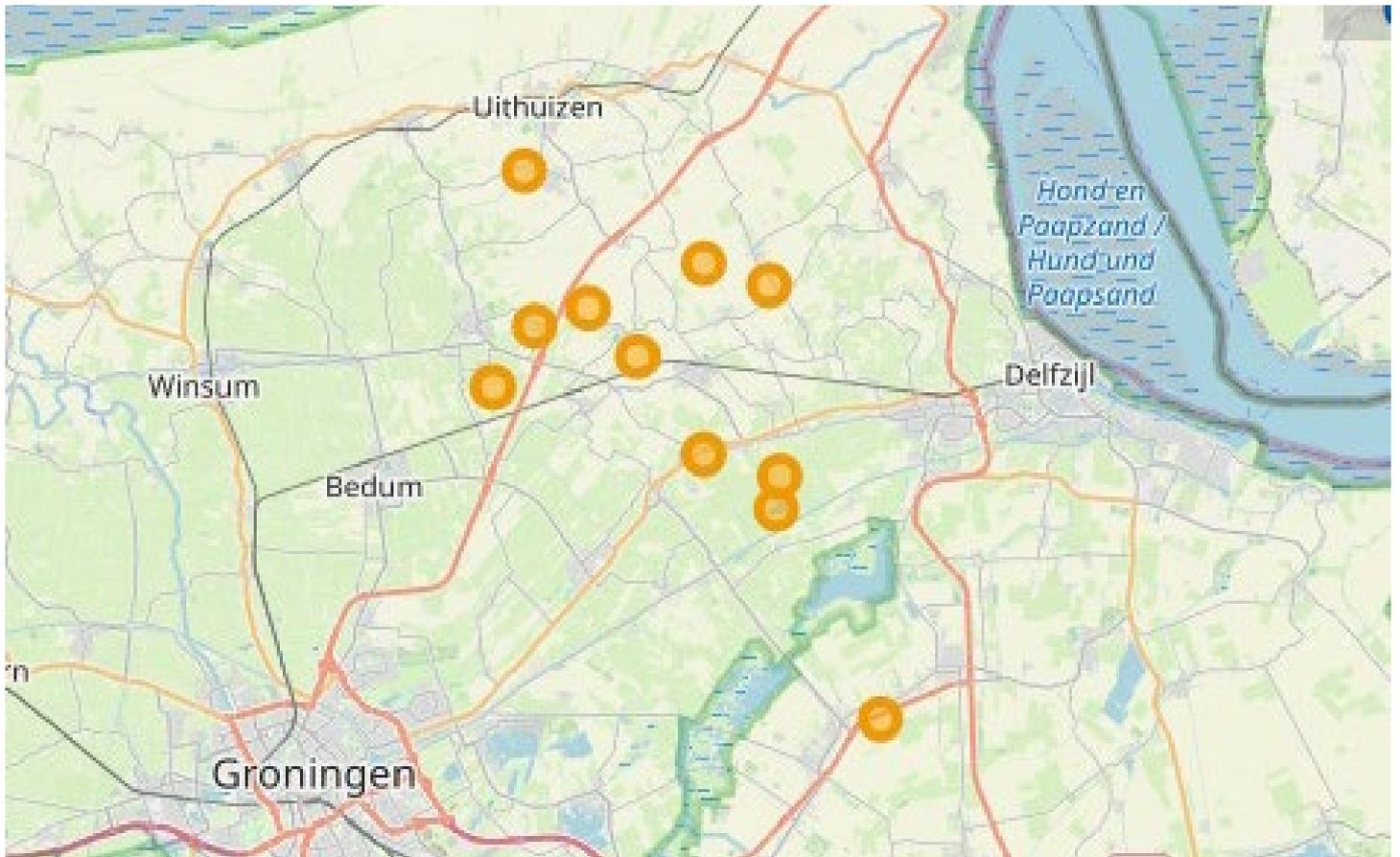
Gas extraction in Groningen started in 1963. For years, the Netherlands has benefited from the enormous Slochteren gas bubble - one of the largest natural gas reserves in the world. However, it became clear in 2012 that gas extraction could result in more powerful earthquakes in Groningen than was previously estimated, with serious consequences for the safety of the residents of Groningen. In 2018, the decision was taken to fully halt gas extraction. The operating principle for extraction since 2018 has been to not extract more from the Groningen gas field than was necessary for security of supply.

The supporting arguments from the Explanatory Memorandum for this decision were that...*'gas extraction from the Groningen gas field is caused by soil movement. This soil movement consists of soil subsidence and soil vibration or earthquakes. The gas in the subsurface is present in porous rockstrata. Soil subsidence occurs when the pressure in the pores of the reservoir rock is reduced, because the gas is removed, resulting in compacting of the rock strata. As a consequence, the soil subsides. Compaction of the reservoir rock can also cause movement between the rock strata. This movement can manifest itself in the form of earthquakes (seismic threat). Reducing the annual extraction level will ensure that the pace at which the gas-bearing rock is compressed also falls. This in turn will reduce the rate of soil subsidence'* (House of Representatives, session year 2017–2018, 34 957, no. 3).



Source: Netherlands Government Gazette 2017, 28922

The map below shows the earthquakes between 2006 and 2021 with a magnitude of 3.0 or higher, on the Richter scale. The earthquakes take place at an average depth of 3 kilometres. This is relatively shallow for earthquakes, which generally occur at a depth of 20 kilometres or more.



Source: Seismic & Acoustic Data Portal KNMI

Date	Location	Magnitude
8-8-2006	Westeremden	3.5
30-10-2008	Loppersum	3.2
27-6-2011	Garrelsw eer	3.2
16-8-2012	Huizinge	3.6
7-2-2013	Zandeweer	3.2
2-7-2013	Garrelsw eer	3.0
13-2-2014	't Zandt	3.0
30-9-2015	Hellum	3.1
8-1-2018	Zeerijp	3.4
22-5-2019	Westerw ijtwerd	3.4
16-11-2021	Garrelsw eer	3.2

### **3.2 Parliamentary inquiry**

The parliamentary inquiry committee into natural gas extraction in Groningen, installed on 9 February 2021, is responsible for investigating the decision making on natural gas extraction, earthquakes, damage claim settlement and reinforcement.

The aim of this inquiry committee is truth finding and acquiring an explanatory insight into the decision making on natural gas extraction, damage claim settlement and reinforcement in Groningen. This will make it possible to arrive at a judgement on the entire period and to learn lessons, as a contribution to the future prospects for Groningen, and future policy development.

Immediately following its installation, the inquiry committee started gathering written information and documents from 47 affected stakeholders. On the basis of these more than six hundred thousand documents, the committee is conducting a file and factual investigation. In January, February and March 2022, the committee held one hundred closed preliminary hearings with experts and witnesses, in order to obtain additional information and to assess the initial findings. The Members of Parliament paid a working visit to the earthquake area in Groningen on Monday 25 and Tuesday 26 April.

At the end of June 2022, the inquiry committee started its public hearings. These were planned for the period between Monday 27 June and Friday 1 July, and between Monday 29 August and Friday 14 October. The public hearings were held in the Inquiry Chamber of the House of Representatives. The inquiry committee is expected to present its investigation report to the House of Representatives in February 2023.

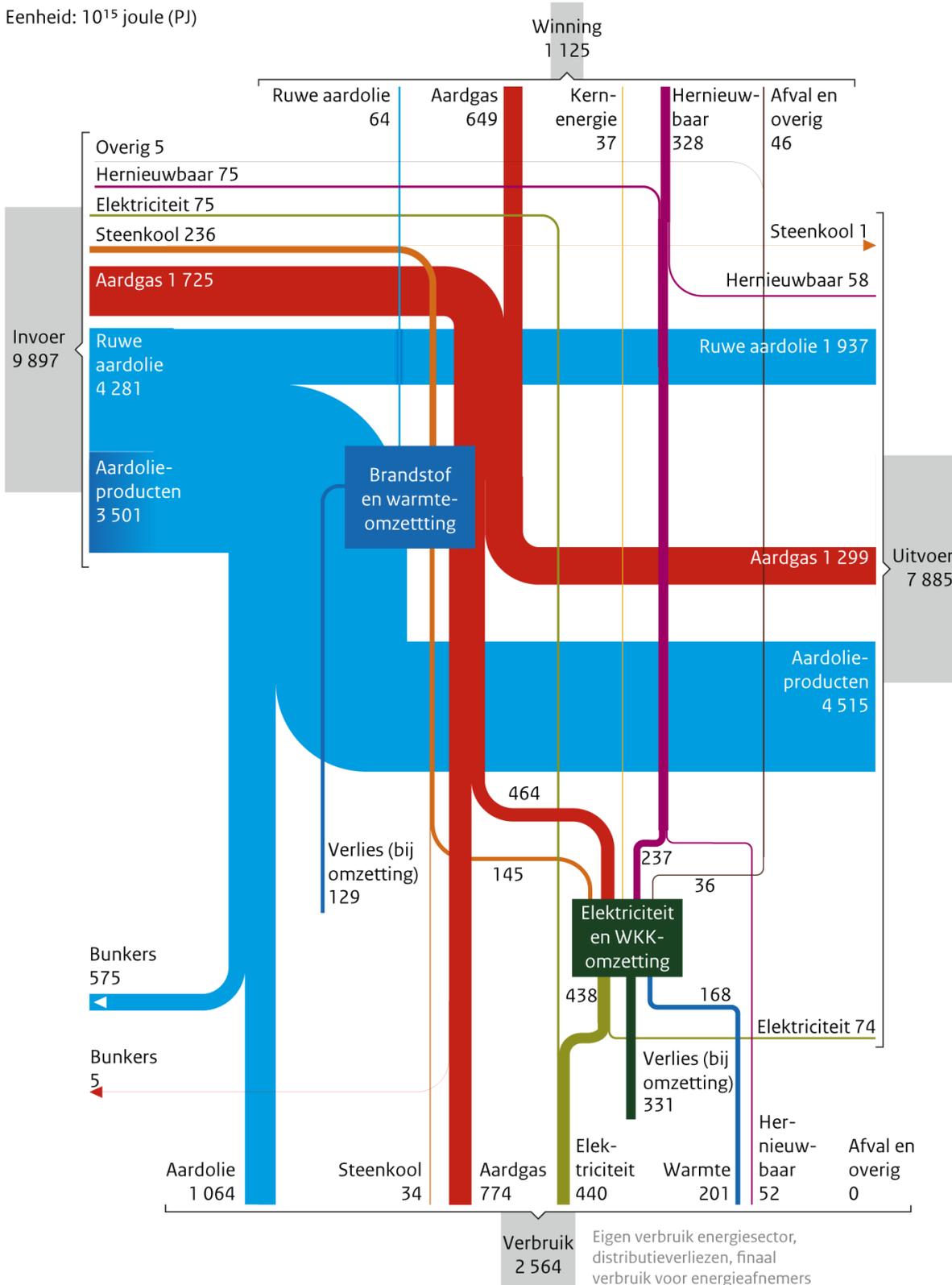
## 4. Dutch energy system, dependency on imports and gas storage

### 4.1 The Dutch energy system

Natural gas and oil play an important role in the Dutch energy system. The figure below shows the extraction, import, export and consumption in 2021. In terms of extraction, natural gas represents the lion's share, followed by renewable energy. The Netherlands is also responsible for a large volume of oil and natural gas transit. The share of oil and natural gas in consumption amounts to approximately 80%. In other words, these minerals occupy a large share of the energy flows within the energy system.

#### Energiestromen, 2021

Eenheid:  $10^{15}$  joule (PJ)



Bron: CBS

CBS/sep22  
www.clo.nl/nlo20123

## 4.2 Dependency on Russian gas

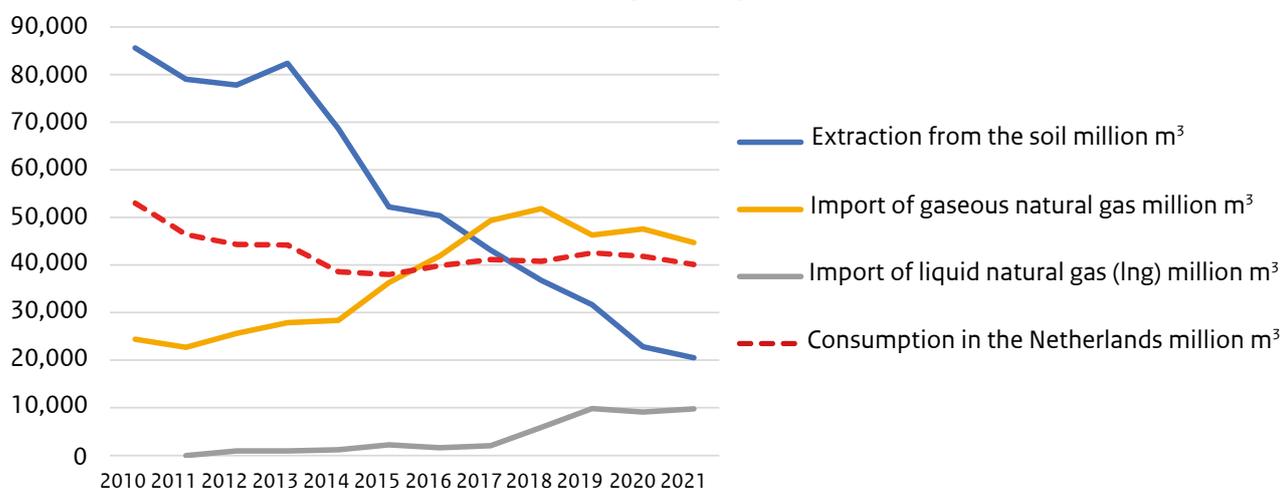
Before 2018, the Netherlands was a net exporter of natural gas. However, due to extraction restrictions in Groningen, the Netherlands has become dependent on foreign gas. The import balance for gas in 2021, at 13.4 billion cubic metres, was considerably lower than in 2020 (18.8 billion cubic metres). The lower import balance in 2021 was related to the high gas price and the shortage of available natural gas on the European market. The import balance is the sum of the total import less the total export of natural gas.

Due to the presence of relatively large gas storage facilities in the Netherlands, and the seasonal demand for gas at home and abroad, the import balance is subject to a strong seasonal pattern. In the summer, the storage facilities are filled with gas from the Netherlands and abroad, and in the winter, gas demand is satisfied with deliveries from the storage facilities and from own extraction. Unlike in 2020, at the start and end of 2021, the Netherlands was still a net exporter of natural gas.

In response to earthquake risks, the Netherlands has reduced extraction from the Groningen gas field. As a consequence, to fill its gas stocks, the Netherlands has become dependent on foreign suppliers. The most important gas exporter to the Netherlands and Europe is Russia. Because there is no alternative for Russian gas, even small delivery discrepancies can lead to price rises. In 2019, Russia supplied 200 billion cubic metres of natural gas to Europe. A 15 billion cubic metre reduction in 2021 soon led to price rises in Europe. In 2021, the gas price increased sixfold, from 20 euros to 130 euros per megawatt hour, in December. This price is based on the Dutch TTF trading post. This refers to the wholesale price for the supply over the coming months. In 2022, due to the war in Ukraine and support to Ukraine by the Netherlands and Europe, prices continued to rise. In June, the supply of gas to the Netherlands (GasTerra) was halted by the Russian Gazprom. The Netherlands is dependent for around 15% of its gas needs on Russian gas. The TTF gas price subsequently peaked in August 2022 at 350 euros, and since September 2022 has been around 200 euros per megawatt hour. By the end of October, the TTF gas price fell further, to around 100 euros per megawatt hour.

### Extraction, import and consumption 2010-2021

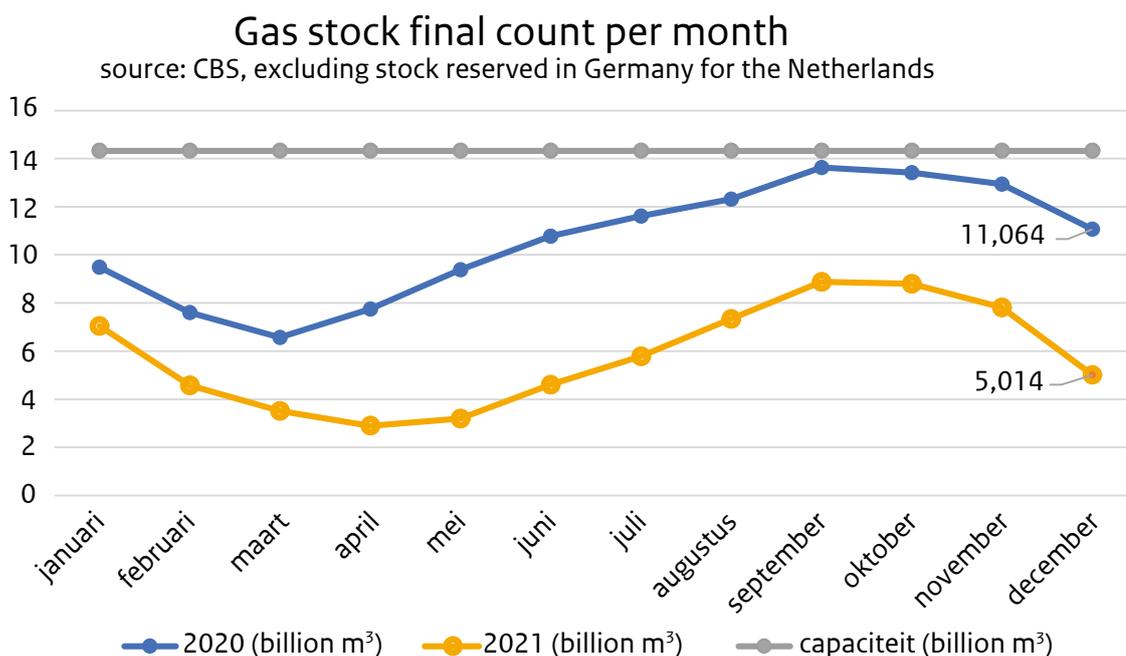
source: CBS, 2020 and 2021 figures not yet definitive



In 2021, a total of 20.6 billion cubic metres were extracted from the Dutch gas fields. Due to the downturn in extraction, the dependency on imported natural gas has increased. In 2017, more natural gas was imported than consumed, for the first time. In 2018, more was consumed than extracted, for the first time. The import of liquid gas is not able to compensate for this situation in the short term, because terminals are needed for supplying the liquid gas to the gas pipelines.

### 4.3 Underground gas storage

The shortages on the natural gas market are also reflected in the buffer capacity of the Dutch subsurface storage facilities. At the end of 2021, this capacity was clearly lower than in 2020. At the end of 2020, the buffer capacity was 11 billion cubic metres, compared with a far lower 5 billion cubic metres at the end of 2021.



The primary purpose of subsurface storage is to cover peak consumption in the winter and in that way to prevent major differences in the gas price between summer and winter; it also prevents immediate shortages occurring if gas imports stagnate or other disruptions occur in the supply. With a low buffer capacity, a cold winter can result in high price rises and in exceptional cases, a threat to the security of supply. Normally speaking, the gas storage facilities are almost completely filled before the start of the winter, but this was not the case for the first time in years, in 2021.

### 4.4 Strategic gas stocks

In the report by the Netherlands Court of Audit, Focus on strategic stocks, published in September 2022, the question was raised whether the Netherlands should also maintain strategic gas stocks.

Since the 1990s, there has been a demand for buffer capacity. One major cause is the reduced pressure in the Groningen gas field, as a consequence of the reduced volume of reserves. This has made it more difficult to produce gas flexibly, according to demand. In order to still flexibly meet demand, gas storage facilities were commissioned in Norg and Grijpskerk, in 1997. Other gas storage facilities were later added, in Zuidwending, Alkmaar and Bergermeer. In particular during the winter, these storage facilities meet much of the gas demand from the Netherlands and other European countries. In 2022, these five storage facilities offer total maximum storage capacity of 14 billion cubic metres, around 35% of total annual gas consumption in the Netherlands.

The national government maintains no strategic gas stocks, and the Minister for Climate and Energy has no plans to do so. The stocks that are available in the Netherlands are referred to by the Minister as operational stocks, that meet a large proportion of the winter demand for gas. This gas is sold to the highest bidder in the Netherlands or abroad, and is not reserved for users in the Netherlands. EU legislation in fact specifies that strategic stocks may not be restricted to the country in which they are held. Since the middle of this year, the national government has provided financial support to ensure that the gas storage facilities are filled, because there were insufficient financial stimuli for market parties to fill the storage facilities. A number of other countries within the EU do have a strategic gas stock.

## 5. Energy transition

The energy transition refers to the switch to a renewable energy supply. This transition has been initiated in order to tackle climate change. The reduced availability of fossil fuels and the dependency on international energy supply also play a role.

### 5.1 European Union

On 14 July 2021, under the title *Fit for 55*, the European Commission presented a package of policy proposals for aligning European climate policy with the targets laid down in the European Climate Act. The package contains changes for almost all key pillars of European energy policy. In a series of different proposals, new or stricter obligations are presented. The Netherlands will be required to formulate a policy that ensures these obligations are met. The Netherlands faces a number of serious binding challenges as a result of an obligation to achieve an additional reduction of around 15 megatons, by 2030, in the built environment, mobility, agriculture and light industry, a target for green hydrogen consumption and targets for energy saving and renewable energy. This will be further added to in 2022, with the plan REPowerEU, the aim of which is to make the EU independent of Russian fossil fuels before 2030, in the light of the Russian invasion of Ukraine.

### 5.2 Coalition agreement

In the Coalition Agreement Looking out for each other, looking ahead to the future, established in December 2021, among others the new government made the following undertakings in respect of the energy transition:

- Establishing a climate and transition fund of €35 billion for the next 10 years. This will be used to install the necessary energy infrastructure (electricity, heat, hydrogen and CO<sub>2</sub>), to implement green industry policy and to improve sustainability of mobility and the built environment.
- Promoting the supply of renewable energy sources by focusing on additional offshore wind, rooftop solar, geothermal energy, green gas and aquathermal energy. At the same time, the production and import of hydrogen will be scaled up.
- In the energy mix, nuclear energy could supplement solar, wind and geothermal energy, and could be deployed for the production of hydrogen. This will also make the Netherlands less dependent on gas imports.
- Investigating the possibilities of scaling down the financial incentives for fossil fuels, and subsequently wherever possible, terminating financial incentives for these fuel types. As far as possible, this will be carried out in collaboration with other countries, in connection with our establishment climate.
- Realising targets over and above the climate agreement means that the space for CO<sub>2</sub> storage (CCS) will be increased.

### 5.3 Cabinet investments in clean energy and climate neutrality

The Cabinet wishes to do more in order to achieve the climate goals for 2030 (55% less CO<sub>2</sub> emissions) and 2050 (climate neutral). The Netherlands also wishes to become less dependent on gas from Russia, without facing shortages.

In order to meet these targets, in September 2022, the Cabinet took the following measures:

- a. The establishment of and investment in the Climate Fund. Via this fund, the Cabinet can arrange the necessary spending in order to achieve the climate goals. For example investing in greener industry, sustainability or the construction of new nuclear power plants. €35 billion will be available for this purpose over the next 10 years.
- b. Additional wind farms on the North Sea. The Cabinet will designate 3 new areas for offshore wind farms. Together with the 2 previously designated areas, this amounts to a total of 5 new wind farms. These 5 wind farms will generate an additional 10.7 gigawatts of wind energy, by 2030. Twice as much as the combined annual consumption of all Dutch households. This will bring the total capacity of wind energy to 21 gigawatts, by 2030. This in turn will make offshore wind energy the largest source of electricity in the Netherlands, in 2030. The Cabinet has allocated €1.69 billion from the Climate Fund, for this project. The money will among others be spent on ensuring shipping safety and strengthening and protecting the North Sea ecosystem.
- c. From 2023 onwards, more companies must meet the energy saving obligation. Above all large energy consumers. Including companies participating in the European system for emission trading (EU-ETS). The energy saving obligation requires companies to take all possible energy saving measures with a payback time of 5 years or less. The Cabinet will also be tightening up supervision on compliance.

## 5.4 Renewable energy in the electricity mix

In 2021, the production of electricity fell by 2.2 billion kWh, compared with the previous year, to 117.9 billion kWh. Electricity production from renewable sources rose by 22 percent (7 billion kWh) while electricity production from fossil sources fell by 11 percent. In 2021, 33 percent (39.1 billion kWh) of total electricity production came from renewable sources. In 2020, the share of renewable electricity was just 27 percent.

For example, production from solar sources rose by 30 percent to 11.4 billion kWh, from wind by 17 percent to 17.9 billion kWh, and from biomass by 23 percent to 9.7 billion kWh.

The increase in electricity production from renewable sources relates directly to the increased capacity for solar production (from 11.0 GW in 2020 to 14.3 GW in 2021) and wind (from 6.6 GW in 2020 to 7.8 GW in 2021).

## 5.5 Hydrogen

On Wednesday 9 July 2021, the National Hydrogen Programme was presented to the State Secretary for Economic Affairs and Climate Policy. The aim of the programme is to ensure the contribution of hydrogen to the energy transition and to guarantee realisation of the climate goals in 2030, and beyond. This undertaking is a consequence of the Climate Agreement.

In one specific project, in September 2021, Gasunie was successful in safely injecting hydrogen into the subsurface at the Zuidwending location. This result represents an important next step in the development of hydrogen as part of the future energy mix. The large-scale subsurface storage of hydrogen is an indispensable element of that future energy mix. Following further successful completion, Gasunie will continue to develop storage facilities in salt caverns, the first of which could be fully up and running by 2026.

Another specific project is GZI Next in Emmen, where work is underway on increased sustainability. Green hydrogen plays a key role in this project. It is one of the building blocks of the green energy hub GZI Next. Companies including Gasunie, NAM, Shell and Engie are working together in Emmen, with the Province of Drenthe, the Municipality of Emmen and educational institutions, on a green hydrogen chain, from production through to the transport and consumption of green hydrogen.

## 5.6 Raw materials transition

Accelerating the energy transition will result in growing demand for minerals and other raw materials. In particular, this concerns scarce resources such as cobalt, copper, nickel and lithium. In its report *Evenwichtig sturen op de grondstoffententitie en de energietransitie voor brede welvaart* (balanced management of the raw materials transition and energy transition for broad prosperity) published in September 2022, the SER identifies four focal points for more balanced management of the energy and raw materials transition:

- Focus on (international) supply chains with a longer time horizon.
- Introduce a Cabinet-wide policy on the raw materials transition and an adequate implementation structure.
- Set independent, concrete, realistic and accountable targets for the raw materials transition.
- Also present a coherent package of instruments for the raw materials transition.

Consulted sources: [cbs.nl](https://www.cbs.nl), [clo.nl](https://www.clo.nl), [economie.rabobank.com](https://www.economie.rabobank.com), [fd.nl](https://www.fd.nl), [hystock.nl](https://www.hystock.nl), [gasunie.nl](https://www.gasunie.nl), [pbl.nl](https://www.pbl.nl), [klimaatakkoord.nl](https://www.klimaatakkoord.nl), [knmi.nl](https://www.knmi.nl), [mijnraad.nl](https://www.mijnraad.nl), [nlog.nl](https://www.nlog.nl), [rekenkamer.nl](https://www.rekenkamer.nl), [rijksoverheid.nl](https://www.rijksoverheid.nl), [ser.nl](https://www.ser.nl), [sodm.nl](https://www.sodm.nl).

## Reconciliation of Payment Streams

### Reader's guide reconciliation of payment streams

First of all, the approach and methodology of the reconciliation of payment flows for 2021 is explained. The results of the reconciliation exercise are then presented as a total, per government agency, per company and per payment flow. The reported outcomes for the year 2021 are then compared with those for 2020 and 2019 and provided with context. Finally, it is shown how corrective actions and recommendations from the validation, specifically for the independent administrator, have been addressed. This is followed by a number of appendices with specified information about the reconciliation.

## 6. Revenues and reconciliation of extractive companies in 2021

### 6.1 Approach and methodology of the reconciliation exercise in 2021

#### 6.1.1 Materiality analysis

The EITI Standard defines materiality as follows: “Payments and revenues are considered material if their omission or misstatement could significantly affect the comprehensiveness of the EITI Report”. The NL-EITI MSG decided to implement a threshold by application of the “Decree on Disclosing Payments to Government Entities (*Besluit rapportage van betalingen aan overheden*) of 10 November 2015” and the 2013 EU Accounting Directive<sup>1</sup>. The materiality threshold for the reconciliation scope is set at 100,000 euro and should be applied to each payment type at a company or a fiscal unity<sup>2</sup> level.

This means that if the company or the fiscal unity pays more than 100,000 euro or receives more than 100,000 euro by way of repayment, in relation to any of the individual payment streams that will be included in the published EITI report, it should include all the payments or repayments of that type made in the year notwithstanding any individual payment may fall below that threshold.

Following the reconciliation exercise, the Independent Administrator (IA)<sup>3</sup> calculated the coverage rate for all companies included in the reconciliation scope as compared to the total payments received by the government from the entire extractive sector. The total payments reported for the in-scope companies represents 98% of the total payments of the entire sector (please refer to [Table 5](#)). Therefore, the IA concludes that the reconciliation is sufficiently representative for the extractive sector. The EITI report covered all important operators and all significant revenues identified and generated by the extractive sector in The Netherlands.

### Exploration and Production companies

#### Element NL members

Element NL was launched on 16 May 2022, the successor to the NOGEPA industry association.

Element NL is an association representing currently the interests of 12 companies holding licences to explore for and produce gas. Element NL is part of the NL-EITI MSG and is involved on behalf of its members in the EITI process. The Element NL members are the following companies (groups):

---

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

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

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

Table 1 – List of Element NL members included in the reconciliation scope 2021

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

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

Source: Enerteam

### Non-Element NL members

The NL-EITI MSG decided to include Energie Beheer Nederland (EBN) and the two (2) gas transport companies NGT (Noordgastransport B.V.) and NOGAT B.V. (Northern Offshore Gas Transport) in the reconciliation scope since 2020. Furthermore, Discover exploration, Jetex Petroleum Ltd and ExxonMobil Producing Netherlands were also included in the reconciliation scope 2021. With regards to the salt companies Frisia Zout B.V. and Nedmag B.V. were included in the reconciliation scope 2021.

Table 2 – List of non-Element NL members and salt companies included in the reconciliation scope 2021

No..	Company	In scope
<b>State-Owned Enterprise</b>		
1	Energie Beheer Nederland (EBN)	✓
<b>Oil &amp; Gas Transportation</b>		
2	NGT (Noordgastransport B.V.)	✓
3	NOGAT BV (Northern Offshore Gas Transport)	✓
<b>E&amp;P companies</b>		
4	Jetex Petroleum Ltd	✓
5	ExxonMobil Producing Netherlands	✓
6	Discover exploration	✓
<b>Salt companies</b>		
7	Frisia Zout B.V.	✓
8	Nedmag B.V.	✓

Source: Enerteam

### 6.1.2 Payment flows

In preparation for The Netherlands' fifth EITI report, the multi-stakeholder group (the NL-EITI MSG) considered which revenue streams should be included within the scope of the reconciliation. The Independent Administrator (IA) has carried out a preliminary analysis for the purpose of reviewing the scope of the reconciliation exercise for the year ended 31 December 2021. This preliminary analysis covers the oil & gas extraction and salt sector in The Netherlands.

Following the review of the taxation system for mining activities in The Netherlands, the table below presents a summary of the taxes and payments made to the Dutch government by E&P and salt companies.

Table 3 – Description of payment streams payable by E&P and salt companies to the Dutch government

Revenue stream	Paid to	Definition	In scope
Corporate Income Tax (CIT)	NTCA	Pursuant to the 1969 Corporation Tax Act, all joint stock companies (NVs), limited liability companies (BVs) and comparable legal entities established in the Netherlands are subject to corporate income tax for their entire profits. Legal entities established outside of The Netherlands, are subject to corporate income tax for the profits that arise from activities in The Netherlands. The CIT rate is 20% on the first 200,000 euro in profit, and 25% on profits exceeding 200,000 euro.	✓
SPS - Profit share (Winsttaandeel)	NTCA	Profit Share is a mining levy foreseen in section 5.1.1 of the Mining Act and charged to the holder a production licence. The rate of the Profit Share is 50% calculated on the basis of the result of the profit and loss account of the production licence.	✓
Surface rental (Oppervlakterecht)	NTCA	Surface Rental is a mining levy foreseen in section 5.1.1 of the Mining Act. It is charged annually to the holder of an offshore exploration licence or a production licence. The levy is calculated and paid on the basis of the surface area of the licence.	✓
Royalties (Cijns)	NTCA	Cijns is a mining levy foreseen in section 5.1.1 of the Mining Act. It is charged to the holder of a production licence. Theoretically Cijns applies to both production licences offshore and onshore, but for offshore licences there is a 0% rate. Cijns is calculated and paid on the basis of the turnover in the year on which the tax is levied.	✓
SA - State Share (Staatsaandeel) <i>NAM specific</i>	EZK	State Share is based on a private agreement between the Dutch government, Shell, ExxonMobil and NAM. It is charged at a rate of 10% on the profits made with certain pre-1965 concessions.	✓
Dividends <i>EBN specific</i>	EZK	As a state-owned enterprise, EBN pays dividends on the profits realised and following decision of the board of directors.	✓
Retributions (Retributies)	EZK/ SodM	Retributions are introduced by Article 133 of the Mining Act. The retribution is a payment for services to Oil & Gas companies. At EZK it concerns payments for work in the context of licensing, transfer of permits, approval of extraction plans and similar services. SodM charges mining companies for the performance of its supervisory duties with these companies under the Mining Act.	✓
State Participation (Receipts by EBN related to sales of hydrocarbons)	EBN	The Dutch government is usually involved in all oil and gas projects in the Netherlands. Its interest in these activities is either 40 or 50%. EBN, 100% State Owned Enterprise, acts on behalf of the Dutch Government as a joint holder of a licence or as a financial beneficiary. State Participation represents the EBN share of the hydrocarbons sold to the operators, GasTerra or other customers.	✓

Revenue stream	Paid to	Definition	In scope
Reimbursement of EBN costs share	EBN	Cash out relating to reimbursement of EBN to operators for EBN's share in the cost of oil and gas licences	✓
Levies on the extraction of salt	EZK	These are levies attached to the quantities produced. It is paid by the salt companies to EZK.	✓
Taxes and levies to Water Boards	Water Board	Dutch Water Authorities collect various levies, including water-system, purification and pollution levies. The levies to be paid by a company will depend on its individual situation. NL-EITI MSG decided that taxes and levies to Water Boards will be unilaterally disclosed by the in-scope companies.	✓

Source: EnerTEAM

### Environmental taxes

The Netherlands has a number of environmental taxes, which are levied on the basis of the Environmental Taxes Act ('Wet belastingen op milieugrondslag'). The purpose of these levies is to tax the use and consumption of energy and environmentally damaging goods and services. The payment relevant to the E&P companies is the energy tax (including the surcharge for renewable energy "ODE"), which is levied on the supply of gas or electricity to consumers. The rate is set at a decreasing amount per cubic metre (gas) or kilowatt hour (electricity).

In general, the energy tax and ODE are not paid to the government by the E&P companies themselves, but by the energy companies – the suppliers of gas and electricity. These companies then pass the energy tax on in the prices of gas and electricity. In the case the E&P companies supply gas and/or electricity to customers themselves, the energy tax and ODE are also passed on in the prices to the customers. Therefore, the energy tax and ODE are not included in the reconciliation.

However, in case of self-generation of electricity for use at the location where it is generated, the user must pay the energy tax and ODE himself. This is occasionally the case with E&P companies and salt extraction companies. In that case the E&P and salt companies are the actual taxpayers. Due to a large number of exceptions to the above, payments of energy tax and ODE by E&P companies and salt companies to the government are not material and are therefore excluded from the reconciliation scope.

### Social payments

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

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

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

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

There are no mandatory social payments foreseen in the Mining Act. This was confirmed by the different stakeholders during the preliminary analysis carried out by the IA.

However, several companies undertake voluntary social activities in The Netherlands. As a result, companies were requested to report their social projects. These payments are detailed further below in [section 6.2.6](#).

### 6.1.3 Government agencies

The Government Agencies required to report for 2021 NL-EITI were:

NTCA	Netherlands Tax and Customs Administration ('NTCA')
EZK	Ministry of Economic Affairs and Climate Policy

Also, EBN has been required to report for the NL-EITI report 2021 as part of the Dutch government. EBN is to be considered a state-owned enterprise (SOE) according to the definition foreseen at Requirement 2.6 of the EITI Standard. The profits of EBN are an – indirect – income for the Dutch government as it is the sole shareholder of the company.

### 6.1.4 Project level reporting

It is required that the EITI data is presented by individual company, government entity and revenue stream. Furthermore, the NL-EITI MSG has decided to implement the content and scope of the project reporting concept by the application of the legal regulation “Decree on Disclosing Payments to Government Entities (*Besluit rapportage van betalingen aan overheden*) of 10 November 2015” and the EU Directive 2013/34/EU. According to these regulations, “A project should be defined as the operational activities that are governed by a single contract, licence, lease, concession or similar legal agreements and form the basis for payment liabilities to a government. Nonetheless, if multiple such agreements are substantially interconnected, this should be considered a project”.

Moreover, the EU Directive 2013/34/EU stipulates that “Undertakings active in the extractive industry or the logging of primary forests should not be required to disaggregate and allocate payments on a project basis where payments are made in respect of obligations imposed on the undertakings at the entity level rather than the project level. For instance, if an undertaking has more than one project in a host country, and that country’s government levies corporate income taxes on the undertaking with respect to the undertaking’s income in the country as a whole, and not with respect to a particular project or operation within the country, the undertaking would be permitted to disclose the resulting income tax payment or payments without specifying a particular project associated with the payment”.

Therefore, all payment flows included in the reconciliation scope 2021 will be disaggregated by project except for the following:

- Corporate Income Tax (CIT), Profit share (SPS), State Share (SA) and Additional Payment (AB): These taxes are paid at entity level and not at project level and therefore cannot be disclosed by project.
- Dividends: The dividends paid by EBN to EZK are calculated on the basis of the annual profit and cannot therefore be disclosed by project.
- State participation and reimbursements of EBN cost share: The revenues from the hydrocarbons sales received from GasTerra, the operators and other customers as well as the reimbursements of EBN costs share to the operators cannot be disclosed by project. In fact, this information is not actually available through the information system of EBN. However, for the receipts and reimbursements made with NAM, it was agreed that the following level of disaggregation will be disclosed by EBN and NAM and will be used for the reconciliation:
  - Groningen: Receipts related to EBN's share in the gas revenues from the Groningen field;
  - pre-1965 licences (Schoonebeek): Receipts related to oil, condensate, sulfur, other hydrocarbons revenues or revenues from underground storages.; and
  - post 1965 licences: Receipts related to oil, condensate, sulfur, other hydrocarbons revenues or revenues from underground storages.

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

Table 4 – List of payment streams to be disclosed by project

Payment flow	Paid to	Disclosed at project level
Corporate Income Tax (CIT)	NTCA	✗
SPS - Profit share ('Winstaandeel')	NTCA	✗
Surface rental ('Oppervlakterecht')	NTCA	✓
Royalties ('Cijns')	NTCA	✓
SA - State Share ('Staatsaandeel')	EZK	✗
Dividends	EZK	✗
Retributions ('Retributies')	EZK/SodM	✓
State Participation ('Staatsdeelneming')	EBN	✗
Reimbursement of EBN costs share	EBN	✗
Levies on the extraction of salt	EZK	✓
Taxes and levies to Water Boards	Water Board	✓

Source: EnerTEAM

### **6.1.5 Data reliability and credibility**

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

In the Netherlands all medium-sized and large entities are required to appoint a registered auditor or accounting consultant to certify the financial statements (article 393-1 of the Netherlands Civil Code). The financial statements are generally prepared according to the international standards (IFRS). The auditors must apply the international standards on auditing.

With regard to the Government agencies, the Central Government Audit Service (Auditdienst Rijk- ADR) is the independent internal auditor of the central government and the Audit Authority in the Netherlands for the European Commission. The statutory task of the Central Government Audit Service follows from the Accountability Act 2016. This stipulates that the ADR publishes reports on the departmental annual reports of all ministers. The legal task includes:

- provide assurance on the financial statements in the departmental annual report (audit);
- conducting research into budget management, financial management and material management.

Previous years reconciliation reports showed that differences between entity and government reporting are not material which provides additional assurance on the data reliability.

On the basis of the above, the IA concluded that the final assessment of the overall comprehensiveness and reliability of reconciled financial data from companies and Government agencies is satisfactory.

### **6.1.6 Reconciliation methodology**

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

The reconciliation procedures carried out were not designed to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result the IA does not express any assurance on the transactions beyond the explicit statements set out in this report. Had the IA performed additional procedures other matters might have come to the IA's attention that would have been reported.

The reconciliation process consisted of the following steps:

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

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

## 6.2 Reconciliation of reported payments to the government in 2021

The total receipts from extractive and salt companies as reported by NTCA and EZK amounted to 259.66 million euro in 2021. The receipts from the companies included in the reconciliation scope amount to 256.34 million euro while the receipts from the other companies amount to 3.32 million euro. The analysis of the reported revenues from in-scope companies is presented in [section 6.2.9 of this report \(Table 12\)](#).

Table 5 – Total Government receipts from the E&P and salt companies

					Million EUR
		Payments from in-scope companies	Payments from other companies	Total payments	Reconciliation coverage (% in absolute value)
	<b>NTCA</b>	<b>250.78</b>	<b>4.20</b>	<b>254.98</b>	<b>98%</b>
1	Corporate Income Tax (CIT)	232.03	(1.88)	230.15	
2	Profit Share	(46.81)	5.46	(41.35)	
3	Surface Rental	24.16	<b>0.61</b>	<b>24.77</b>	
4	Cijns (Royalty)	<b>41.40</b>	0.01	41.41	
	<b>EZK</b>	<b>5.55</b>	<b>(0.88)</b>	<b>4.67</b>	<b>86%</b>
5	SA - State Share (NAM specific)	1.85	0.00	1.85	
6	Surface rental (NAM specific)	0.00	0.00	0.00	
7	Cijns (Royalty) (NAM specific)	0.00	0.00	0.00	
8	Dividends	2.79	<b>0.00</b>	<b>2.79</b>	
9	Retributions (Retributies)	<b>0.91</b>	(0.88)	0.03	
	<b>SoDM</b>	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>	<b>100%</b>
10	Retributions (Retributies)	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>	
	<b>Total</b>	<b>256.34</b>	<b>3.32</b>	<b>259.66</b>	<b>98%</b>

Source: Enerteam

### 6.2.1 Results of the reconciliation work

Reporting templates were received from all 20 companies (or group of companies) and 2 government agencies. The table below presents aggregated cash flows as declared by the reporting entities. A company by-company overview is presented in [Appendix 2](#).

- the companies initially reported payments of 263.64 million euro to the government. The payments reported by the companies were 12.11 million euro higher than the payments reported by the government.
- out of these discrepancies, (7.30) million euro is explained discrepancies from companies, while (4.81) million euro is explained discrepancies from the government.

Table 6 – Results of the reconciliation work

		Resolved discrepancies		Million EUR
Aggregated payments	Initial reporting	Companies	Government	Adjusted reporting
Companies	263.64	(7.30)	-	256.34
Government	251.53	-	4.81	256.34
<b>Discrepancy</b>	<b>12.11</b>	<b>(7.30)</b>	<b>(4.81)</b>	<b>-</b>

Source: Enerteam

All resolved discrepancies have been discussed and approved by the concerned reporting entities.

## 6.2.2 Payments by company

The detailed results of the reconciliation exercise per company are presented in the following table with post-reconciliation differences noted between amounts reported as paid by in-scope extractive companies and amounts reported as received by Government agencies.

Table 7 – Results of the reconciliation exercise per company

				Million EUR
No.	Company	Extractive companies	Government	Difference
<b>E&amp;P companies</b>		<b>255.52</b>	<b>255.52</b>	-
1	Hansa Hydrocarbons	0.00	0.00	-
2	Wintershall	22.23	22.23	-
3	Spirit Energy	0.06	0.06	-
4	NAM	64.21	64.21	-
5	ONE-Dyas	1.97	1.97	-
6	RockRose Energy	(0.79)	(0.79)	-
7	TAQA	(2.38)	(2.38)	-
8	TOTAL	(11.09)	(11.09)	-
9	Dana Petroleum	0.24	0.24	-
10	Vermilion Energy	1.79	1.79	-
11	Neptune Energy	(6.13)	(6.13)	-
12	Petrogas	1.09	1.09	-
13	Kistos	0.75	0.75	-
14	Jetex Petroleum	0.11	0.11	-
15	NGT	9.71	9.71	-
16	NOGAT	9.02	9.02	-
17	EBN	154.72	154.72	-
18	ExxonMobil	10.01	10.01	-
<b>Salt companies</b>		<b>0.82</b>	<b>0.82</b>	-
19	Nedmag	0.81	0.81	-
20	Frisia Zout	0.01	0.01	-
<b>Total payments</b>		<b>256.34</b>	<b>256.34</b>	-

Source: Enerteam

The table including consolidated figures per company based on the reporting templates prepared by each extractive company and Government agency and adjustments made by the IA following the reconciliation work is presented in [Appendix 2](#).

### 6.2.3 Payments by revenue stream

The detailed results of the reconciliation exercise per revenue stream are presented in the following table.

Table 8 – Results of the reconciliation exercise per revenue stream

				Million EUR
No.	Revenue stream	Extractive companies	Government	Differences
<b>NTCA</b>		<b>256.33</b>	<b>256.33</b>	-
	<b>NTCA</b>	<b>250.78</b>	<b>250.78</b>	-
1	Corporate Income Tax (CIT)	232.03	232.03	-
2	Profit Share	(46.81)	(46.81)	-
3	Surface Rental	24.16	24.16	-
4	Cijns (Royalty)	41.40	41.40	-
<b>EZK</b>		<b>5.54</b>	<b>5.54</b>	-
5	SA - State Share (NAM specific)	1.85	1.85	-
6	Surface rental (NAM specific)	0.00	0.00	-
7	Cijns (Royalty) (NAM specific)	0.00	0.00	-
8	Dividends	2.79	2.79	-
9	Retributions (Retributies)	0.90	0.90	-
<b>SodM</b>		<b>0.01</b>	<b>0.01</b>	-
10	Retributions (Retributies)	0.01	0.01	-
<b>Salt companies</b>		<b>0.01</b>	<b>0.01</b>	-
<b>EZK</b>		<b>0.01</b>	<b>0.01</b>	-
11	Retributions (Retributies)	0.01	0.01	-
<b>Total payments</b>		<b>256.34</b>	<b>256.34</b>	-

Source: Enerteam

The table including consolidated figures per revenue stream based on the reporting templates prepared by each extractive company and Government agency and adjustments made following the reconciliation work is presented in [Appendix 3](#).

### 6.2.4 Project level reporting

In-scope companies were requested to disclose the payments detailed by project when the taxes are levied by project. The payments detailed by project represent 100% of the total payments required to be detailed by project:

Table 9 – Payments by project reported by the E&P companies

						Million EUR
Nr.		Required to be disclosed by project	Payments from in-scope companies	Payments disclosed by project by in-scope companies		%
<b>NTCA</b>			<b>65.56</b>	<b>65.56</b>		<b>100%</b>
1	Surface Rental	✓	24.16	24.16		100%
2	Cijns (Royalty)	✓	41.40	41.40		100%
<b>EZK</b>			<b>0.91</b>	<b>0.91</b>		<b>100%</b>
3	Retributions (Retributies)	✓	0.91	0.91		100%
<b>SodM</b>			<b>0.01</b>	<b>0.01</b>		<b>100%</b>
4	Retributions (Retributies)	✓	0.01	0.01		100%
<b>Total payments</b>			<b>66.48</b>	<b>66.48</b>		<b>100%</b>

Source: Enerteam

The Government agencies were also requested to disclose the payments detailed by project when the taxes are levied by project. All the payments reported by the Government agencies were disaggregated by project when required.

The breakdown of the payments reported by the companies by individual payment stream, by company and by project is presented in [Appendix 4.1 to 4.3](#).

### 6.2.5 EBN receipts from hydrocarbons sales and payments by EBN for costs and capex

As a non-operating partner, EBN is involved in nearly all oil and gas projects in The Netherlands. Its interest in these activities is 40 or 50%.

EBN is playing a double role in the oil & gas sector:

- as a state-owned enterprise (SOE), EBN is managing the interests of the Dutch State in the oil & gas projects; and
- as a company, undertaking its business and paying taxes to the government. It also pays dividends on the profits realised.

Although EBN is an SOE, it is run like a private corporation with an independent management and a financial autonomy. All revenues collected, including the sales of the government share in the production, are incorporated in its financial statements. The Dutch government receives dividends out of the profits after taxation.

In order to not double count the revenue generated by the Dutch State in the oil & gas projects, only payments made by EBN to NTCA and EZK were considered as direct revenues from the sector as presented in [Section 6.2.3](#). Revenues received by EBN from E&P companies for its participation in the different oil & gas projects and payments made by EBN to the operators for its share in the operating and capitalised expenses are detailed separately in this section for information purposes and not considered as additional revenues/charges for the government.

According to data obtained from EBN, the revenues received from the state participation in the different oil & gas projects and the payments to operators for costs and capex in 2021, broken down by operator, are as follows.

Table 10 – EBN receipts from hydrocarbons sales, pipeline fees and gas storage fees and payments for costs and capex in 2021

Million EUR					
No.		Receipts by EBN related to sales of hydrocarbons	Payments by EBN related to costs and capex in licences	Net Cash	Reconciled
1	Hansa Hydrocarbons	0.00	0.00	0.00	✓
2	Wintershall Noordzee (BASF)	6.74	57.44	(50.70)	✓
3	Spirit Energy	1.89	1.92	(0.03)	✗
4	NAM	884.48	417.91	466.57	✓
	<i>Groningen</i>	675.44	239.89	435.55	✓
	<i>Pre-1965 licences (Schoonebeek)</i>	47.37	134.50	(87.13)	✓
	<i>Post 1965 licences</i>	161.67	43.52	118.15	✓
5	ONE-Dyas	0.00	35.48	(35.48)	✓
6	RockRose Energy	0.00	0.00	0.00	✓
7	TAQA Energy	30.45	10.05	20.40	✓
8	Total E&P Nederland	0.00	60.95	(60.95)	✓
9	Dana Petroleum Netherlands	7.63	32.03	(24.40)	✓
10	Vermilion Energy Netherlands	0.00	20.26	(20.26)	✗
11	Neptune Energy Netherlands	0.00	98.83	(98.83)	✓
12	Petrogas E&P Netherlands	0.00	30.09	(30.09)	✗

					Million EUR
No.		Receipts by EBN related to sales of hydrocarbons	Payments by EBN related to costs and capex in licences	Net Cash	Reconciled
13	Kistos	1.35	16.30	(14.95)	X
14	Jetex Petroleum	0.00	0.15	(0.15)	✓
15	ExxonMobil Producing Netherlands	0.00	0.00	0.00	✓
16	GasTerra	1,825.61	92.53	1.733.08	na
17	Other customers of EBN	41.69	0.78	40.91	na
	<b>Total</b>	<b>2,799.84</b>	<b>874.72</b>	<b>1.925.12</b>	

Source: Enerteam

Some payments received from and made to the operators have not been reconciled because the Independent Administrator did not receive the answers to the queries with regard to the discrepancies at the time of the production of this report.

Furthermore, the receipts relating to hydrocarbons sales to GasTerra and other EBN customers were unilaterally disclosed by EBN.

As shown in the table below, the receipts collected by EBN from the hydrocarbons sales, pipeline fees and gas storage fees reached 2,799.84 million euro in 2021 while the disbursements for costs and capex, dividends and CIT reached together 1,029.44 million euro making a net cash surplus of 1,770.40 million euro. Part of the net cash surplus was allocated as follows: 1,132 million euro is attributable to earthquake-related costs.

Table 11 – Summary of EBN transactions in 2021

					Million EUR
		Cash in	Cash out	Net Cash	
<b>Receipts</b>					
Receipts from sales of hydrocarbons	GasTerra, operators and other customers	2,799.84		2,799.84	
<b>Payments</b>					
Payments for costs and capex in licences	Operators		874.72	(874.72)	
Dividends	EZK		2.79	(2.79)	
Corporate Income Tax (CIT)	NTCA		151.93	(151.93)	
<b>Total</b>		<b>2,799.84</b>	<b>1,029.44</b>	<b>1,770.40</b>	

Source: Enerteam

### **6.2.6 Social payments**

Although there are no mandatory social payments in the Netherlands, almost all E&P companies carried out voluntary social payments in 2021. However, no voluntary social payments were made above the materiality threshold of €100k in 2021.

### **6.2.7 Environmental payments**

The total payments for energy tax amounted to 1,276,409 euro in 2021 while payments for surcharge for renewable energy (ODE) amounted to 1,888,324 euro.

### **6.2.8 Payments to Water Boards**

The NL-EITI MSG decided to include unilateral disclosure from the in-scope companies with regards to the taxes and levies paid to Water Boards.

The total taxes and levies paid to Water Boards amount to 3,855,470 euro in 2021. The breakdown by company and by project is presented in [Appendix 5](#).

## 6.2.9 Analysis of reported revenues

We present in the table below the analysis of the 2021 reported revenues from E&P companies comparing to the previous year.

Table 12 – Evolution of reported revenues

Million EUR							
	2021	2020	2019	Variation 21-20 amount	Variation 21-20 %	Variation 20-19 amount	Variation 20-19 %
<b>E&amp;P companies</b>	<b>255.52</b>	<b>159.90</b>	<b>1.014.11</b>	<b>95.62</b>	<b>60%</b>	<b>(854.21)</b>	<b>-84%</b>
NTCA				<b>130.73</b>	<b>110%</b>	<b>(447.37)</b>	<b>-79%</b>
1 Corporate Income Tax (CIT)	231.22	87.25	438.76	143.97	165%	(351.51)	-80%
2 Profit Share	(46.81)	(130.79)	91.13	83.98	-64%	(221.92)	-244%
3 Surface Rental	24.16	29.02	25.39	(4.86)	-17%	3.63	14%
4 Cijns (Royalty)	41.40	133.76	11.33	(92.36)	-69%	122.43	1081%
EZK	<b>5.54</b>	<b>39.34</b>	<b>445.53</b>	<b>(33.80)</b>	<b>-86%</b>	<b>(406.19)</b>	<b>-91%</b>
5 Profit Share (NAM specific)	0.00	0.00	175.00	0.00	100%	(175.00)	-100%
6 SA - State Share (NAM specific)	1.85	2.60	9.49	(0.75)	-29%	(6.89)	-73%
7 Surface rental	0.00	0.00	2.39	0.00	100%	(2.39)	-100%
8 Cijns (Royalty) (NAM specific)	0.00	0.00	115.94	0.00	100%	(115.94)	-100%
9 Dividends	2.79	35.91	141.82	(33.12)	-92%	(105.91)	-75%
10 Retributions (Retributies)	0.90	0.83	0.89	0.07	8%	(0.06)	-7%
SoDM	<b>0.01</b>	<b>1.32</b>	<b>1.97</b>	<b>(1.31)</b>	<b>-99%</b>	<b>(0.65)</b>	<b>-33%</b>
11 Retributions (Retributies)	0.01	1.32	1.97	(1.31)	-99%	(0.65)	-33%
<b>Salt companies</b>	<b>0.82</b>	<b>5.40</b>	<b>2.35</b>	<b>(4.58)</b>	<b>-85%</b>	<b>3.05</b>	<b>130%</b>
NTCA	<b>0.81</b>	<b>5.40</b>	<b>2.35</b>	<b>(4.59)</b>	<b>-85%</b>	<b>3.05</b>	<b>130%</b>
13 Corporate Income Tax (CIT)	0.81	5.40	2.35	(4.59)	-85%	3.05	130%
EZK	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>100%</b>	<b>0.00</b>	<b>100%</b>
13 Retributions (Retributies)	0.01	0.00	0.00	0.01	100%	0.00	100%
<b>Total payments</b>	<b>256.34</b>	<b>165.30</b>	<b>1,016.46</b>	<b>91.04</b>	<b>55%</b>	<b>(851.16)</b>	<b>-84%</b>

Source: Enerteam

The variations between 2020 et 2019 were essentially due to the COVID-19 pandemic which caused less assessments issued during 2020. In addition, some NAM specific payments such as Profit Share and Cijns are no longer applicable starting from 2019. The payments made for these taxes during 2019 are relating to 2018.

The main variations between 2021 and 2020 are:

- CIT (E&P companies): The increase of payments during 2021 is mainly due to the fact that there were less assessments issued during 2020 due to the Covid pandemic. It is also worth noting that the tax payments made during 2020 were affected by the larger number of reimbursements made by NTCA to the companies caused by the losses carried forward from previous years. The gas production during 2017 and 2018 decreased significantly and the CIT assessment for those years has been issued during 2020.
- Profit Share: The reasons mentioned above for CIT also applies for State Profit Share. However, the Profit Share reflects only results from gas production which, as mentioned above has decreased during the years before 2020. As a result, the negative amounts during 2020 and 2021 were caused by the reimbursements made to companies due to the reduction of Profit Share final assessments comparing to preliminary assessments made and paid during the year.
- Cijns: The decrease of Cijns payments is mainly due to the fact that as of 2020 the gas production from the Groningen field has been largely reduced which is reflected in the amount paid by NAM during 2021 (from EUR 131 million in 2020 to EUR 40 million in 2021).
- Dividends: EBN realised a loss during 2020 and thus there were no dividends to be distributed during 2021.

### **6.3 National budget**

In the Netherlands. All revenues from the mining activities are recorded in the national budget. The revenues are recorded according to Article 5 of the budget of the Ministry of Economic Affairs and Climate Policy. Afterwards. The revenues flow into the State treasury. For more information. Please see: <https://www.rijksfinancien.nl/memorie-van-toelichting/2021/OWB>

In the Netherlands. There is no transfer of funds to other governmental authorities than the State.

## 7. Follow-up on the corrective actions and recommendations from validation

Corrective actions and recommendations	Comments	Actions to be taken	By/Status
<p><b>Corrective action 13</b> In accordance with Requirement 2.3.b.iii, the Netherlands should ensure that dates of application and of expiry are public disclosed and accessible for each active licence in the mining, oil and gas sector.</p>	<p>The MSG will consult TNO (entity in charge of the NLOG website) to study the feasibility of upgrading the NLOG website and include additional data to comply with Requirement 2.3 related to information to be disclosed in the cadastre register. In the meantime, the MSG will collect and publish separately through NL-EITI website and/or the EITI report the missing information.</p>	<p>1. Study with the competent structure, the feasibility of upgrading the cadastre platform to allow the visualization of data on the date of the request, the date of granting and the duration of each permit through the NLOG website and data centre and document any obstacles related to the non-disclosure of such information.</p>	<p>1. MSG + EITI Secretariat + mining cadastre structure</p>
		<p>2. Alternatively, and for the companies included in the reconciliation scope, request the detailed information about the active licences in the reporting template. Prepare a separate cadastre to be added to the NL-EITI website for active licences.</p>	<p>2. IA. Details of licences were requested from companies in the reporting template and a new annex for the licence register was added to the reconciliation report.</p>

Corrective actions and recommendations	Comments	Actions to be taken	By/Status
<p><b>Corrective action 14</b> In accordance with Requirement 2.5 and to prepare for the second phase of Validation of Requirement 2.5 from Yesnuary 2022 onwards, the Netherlands is required to ensure that the beneficial ownership of all companies holding or applying for a mining, oil and gas licence is comprehensively and reliably disclosed as of Yesnuary 2022.</p> <p>In the meantime, in accordance with Requirement 2.5.c, the Netherlands is required to ensure that the MSG publishes an assessment of the comprehensiveness and reliability of beneficial ownership disclosures of all companies holding or applying for a mining or oil and gas licence to date. Publicly listed companies, including wholly owned subsidiaries of companies listed on stock exchanges, are required to disclose the name of the stock exchange, and include a link to the stock exchange filings where they are listed, in accordance with Requirement 2.5.f.iii. Lastly, the Netherlands is also required to ensure that legal ownership data is available either through NL-EITI reporting or through systematic disclosures, in accordance with Requirement 2.5.g.</p>	<p>As the regulation relating to BO will come into force in March 2022, the MSG will, with the assistance of the competent authority (Chamber of Commerce), monitor the implementation of the new regulation with regard to mining and Oil &amp; Gas companies. In addition, for the preparation of the 2021 NL-EITI Report onwards, the companies included in the reconciliation exercise will be requested to provide their BO information along with their financial data as part of the reporting process. The BO information will be collected and published on the NL-EITI website and/or the EITI Report until the MSG ensures that mining and O&amp;G companies has fully adhered to the BO applicable regulation and declared their BO data through the official channels.</p>	<ol style="list-style-type: none"> <li>1. Review the UBO legislation applicable in the Netherlands and compare it with the EITI requirement 2.5. Assess the compliance of the UBO Decree with the EITI Standard requirements and definition.</li> <li>2. Check with the Chamber of Commerce how the UBO information is collected and how it is publicly available.</li> <li>3. Undertake an assessment of implementation of BO in the Netherlands as per requirement 2.5.c</li> <li>4. Request BO information from companies included in the reconciliation scope. Prepare a separate table to be added to the NL-EITI website for BO.</li> <li>5. Request authorisation from companies that their BO information will be publicly available through NL-EITI website.</li> <li>6. Provide awareness-raising and capacity-building actions for companies during the transitional phase of the application of the new law relating to UBO registry.</li> </ol>	<p><b>1. 2. 3. 4. IA</b> A separate note on Beneficial Ownership will be prepared by the IA for MSG review. This note will be published on the NL-EITI website and/or in the EITI Report.</p> <p><b>5. MSG/ EITI Secretariat</b> (in progress)</p> <p><b>6. EITI Secretariat/ MSG</b> (in progress)</p>

Corrective actions and recommendations	Comments	Actions to be taken	By/Status
<p><b>Corrective action 17</b>            In accordance with Requirement 4.1.a, the Netherlands should ensure that its materiality decisions related to selecting companies and revenue streams for reconciliation are clearly documented and followed in practice. In accordance with Requirement 4.1.c, the MSG should ensure that the materiality of payments from each non-reporting entity and the nature of discrepancies are clearly assessed to inform an IA's overall assessment of the comprehensiveness of reconciliation. In accordance with Requirement 4.1.d, unless there are significant practical barriers, the government is additionally required to provide full disclosure of material revenues from non-material companies, disaggregated by revenue stream. To further improve the usefulness of EITI implementation in the Netherlands, the MSG may wish to consider cross referencing companies' publication of Payments to Governments Reports mandated by the country's implementation of the EU Accounting and Transparency Directives to provide assurances that all companies making material payments to government have been included in the scope of annual EITI reporting. This step could provide additional value in assessing the degree to which extractive companies in the Netherlands adhere to their legal payments to government reporting obligations.</p>	<p>Section 5.1.1 in the 2018 EITI Report present the materiality analysis and the coverage of the EITI reconciliation exercise. As the NL-EITI adopted a voluntary approach to involve extractive companies in the EITI process, a lot of effort has been put by the NL-EITI Secretariat to invite companies to participate and report their revenues. This has resulted in additional companies participating in the process and improving the coverage rate of the reconciliation exercise. EITI reports 2019 and 2020 provide a clearer assessment of the comprehensiveness of the revenues generated by the EI. The coverage rate for the O&amp;G sector reached 99% (2019) and 98% (2020). NL-EITI Secretariat, will continue its effort to involve more companies in the Salt sector.</p>	<p>The validation report is not accurate with regard to the comprehensiveness of the EITI Report. Section 5.1.1 in the 2018 EITI Report present the materiality analysis and the coverage of the EITI reconciliation exercise.</p> <p><b>1.</b> The sections relating to data comprehensiveness and coverage in the EITI Report should be reworded in order to show that all revenues generated by the extractive sector were covered in the report.</p> <p><b>2.</b> Information from NTCA and EZK will be collected in order to provide a full picture of the revenues generated by the sector in terms of revenue streams and compare it to the financial data collected from in-scope companies.</p>	<p><b>1. IA</b>            For the comprehensiveness of the data and coverage. Please refer to <a href="#">section 6.1.1</a> and <a href="#">section 6.2 (Table 5)</a> in the Reconciliation report.</p> <p><b>2. IA.</b>            All revenue streams from the extractive sector paid to NTCA and EZK were included. Please refer to <a href="#">section 6.2 (Table 5)</a> in the Reconciliation report.</p>

Corrective actions and recommendations	Comments	Actions to be taken	By/Status
<p><b>Corrective action 21</b> In accordance with Requirement 4.9.a, the EITI requires an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards. In accordance with requirement 4.9.b.iii and the standard Terms of Reference for the Independent Administrator agreed by the EITI Board, the MSG and Independent Administrator should:</p> <ul style="list-style-type: none"> <li>• examine the audit and assurance procedures in companies and government entities participating in the EITI reporting process, and based on this examination, agree what information participating companies and government entities are required to provide to the Independent Administrator in order to assure the credibility of the data in accordance with Requirement 4.9. The Independent Administrator should exercise judgement and apply appropriate international professional standards in developing a procedure that provide a sufficient basis for a comprehensive and reliable EITI Report. The Independent Administrator should employ his/her professional judgement to determine the extent to which reliance can be placed on the existing controls and audit frameworks of the companies and governments. The Independent Administrator's inception report should document the options considered and the rationale for the assurances to be provided.</li> </ul>	<p>The data quality has been significantly improved in the 2019 and 2020 EITI reports by:</p> <ul style="list-style-type: none"> <li>• introducing a reporting template from all government entities.</li> <li>• describing the assurance procedures approved by the MSG for EITI report data reliability.</li> <li>• including an assessment of whether all companies and government entities within the agreed scope of the EITI reporting process provided the requested information.</li> </ul> <p>Additional inputs relating to data quality will be provided in future reports to show that data published in the EITI report are comprehensive and reliable.</p>	<p>The data quality has been significantly improved in the 2019 and 2020 EITI reports by:</p> <ul style="list-style-type: none"> <li>• introducing a reporting template from all government entities.</li> <li>• describing the assurance procedures approved by the MSG for EITI report data reliability.</li> <li>• including an assessment of whether all companies and government entities within the agreed scope of the EITI reporting process provided the requested information.</li> </ul>	
		<p>1. The EITI report should include a section on the audit and assurance practices in the Netherlands for companies and government entities.</p>	<p>1. IA. Audit practices for companies are mentioned in section 6.1.5 in the reconciliation report.</p>

Corrective actions and recommendations	Comments	Actions to be taken	By/Status
<ul style="list-style-type: none"> <li>• ensure that the Independent Administrator provides an assessment of comprehensiveness and reliability of the (financial) data presented, including an informative summary of the work performed by the Independent Administrator and the limitations of the assessment provided.</li> <li>• ensure that the Independent Administrator provides an assessment of whether all companies and government entities within the agreed scope of the EITI reporting process provided the requested information. Any gaps or weaknesses in reporting to the Independent Administrator must be disclosed in the EITI Report, including naming any entities that failed to comply with the agreed procedures, and an assessment of whether this is likely to have had material impact on the comprehensiveness and reliability of the report.</li> </ul>		<p>2. The inception report should include the rationale behind the selected procedures for data assurance.</p>	<p>2. IA</p>
		<p>3. The EITI report should include an assessment from the IA on the comprehensiveness and reliability of the data in the EITI report.</p>	<p>3. IA For comprehensiveness of the data, please refer to <a href="#">section 6.1.1</a> and <a href="#">section 6.2 (Table 5)</a>.</p>
		<p>4. The EITI report should include an assessment of whether all companies and government entities within the agreed scope of the EITI reporting process provided the requested information. Any gaps or weaknesses in reporting to the Independent Administrator must be disclosed in the EITI Report, including naming any entities that failed to comply with the agreed procedures, and an assessment of whether this is likely to have had material impact on the comprehensiveness and reliability of the report</p>	<p>4. IA Information on the reporting process is provided in <a href="#">section 6.2.1</a> of the reconciliation report.</p>

# Appendixes

[Appendix 1: List of E&P companies not included in the reconciliation scope](#)

[Appendix 2: Cash flow reconciliation by company](#)

[Appendix 3: Cash flows reconciliation by revenue stream](#)

[Appendix 4.1: Breakdown of Surface Rental reported by companies and by project](#)

[Appendix 4.2: Breakdown of Cijns \(Royalty\) reported by companies and by project](#)

[Appendix 4.3: Breakdown of Retributions reported by companies and by project](#)

[Appendix 5: Breakdown of Taxes and Levies to Water Boards by company and by project](#)

[Appendix 6: Licences register](#)

[Appendix 7: UBO information](#)

## Appendix 1

## List of E&P companies not included in the reconciliation scope

N°	Company Name
1	Delta Hydrocarbons B.V.
2	Dutch Gas Development B.V.
3	AU Energy
4	Mercuria Hydrocarbons B.V.
5	XTO Netherlands Ltd.
6	Faroe Petroleum (UK) Ltd. (called now DNO North Sea (UK) Limited)
7	Gas Plus Netherlands B.V.
8	Gas-Union GmbH
9	Gazprom International UK Ltd.
10	Hague and London Oil BV
11	HALO Exploration & Production Netherlands B.V.
12	Tullow Netherlands Holding Cooperatieve UA
13	Parkmead (E&P) Ltd.
14	Petro Ventures (Netherlands) B.V.
15	Rosewood Exploration Ltd
16	SGPO Van Dyke B.V.
17	SHV Holdings NV

Source: NTCA

## Appendix 2

## Cash flow reconciliation by company

Million EUR										
No.	Company	Templates originally lodged			Adjustments			Final amounts		
		Company (a)	Govt (b)	Diff. (a-b)	Company (d)	Govt (e)	Diff. (d-e)	Company (f) (a+d)	Govt (g) (b+e)	Final diff (f-g)
<b>E&amp;P companies</b>		<b>262.83</b>	<b>250.71</b>	<b>12.12</b>	<b>(7.31)</b>	<b>4.81</b>	<b>(12.12)</b>	<b>255.52</b>	<b>255.52</b>	<b>-</b>
1	Hansa Hydrocarbons	-	-	-	-	-	-	-	-	-
2	Wintershall	22.22	22.23	(0.01)	0.01	-	0.01	22.23	22.23	-
3	Spirit Energy	0.06	0.06	-	-	-	-	0.06	0.06	-
4	NAM	70.82	64.21	6.61	(6.61)	(0.01)	(6.61)	64.21	64.21	-
5	ONE-Dyas	1.87	1.75	0.12	0.10	0.22	(0.12)	1.97	1.97	-
6	RockRose Energy	(0.79)	(0.79)	-	-	-	-	(0.79)	(0.79)	-
7	TAQA	(2.49)	(2.38)	(0.10)	0.10	-	0.10	(2.38)	(2.38)	-
8	TOTAL	(11.18)	(11.09)	(0.09)	0.09	-	0.09	(11.09)	(11.09)	-
9	Dana Petroleum	0.15	0.46	(0.31)	0.09	(0.22)	0.31	0.24	0.24	-
10	Vermilion Energy	5.71	1.79	3.92	(3.92)	-	(3.92)	1.79	1.79	-
11	Neptune Energy	(6.13)	(6.13)	-	-	-	-	(6.13)	(6.13)	-
12	Petrogas	1.09	1.09	-	-	-	-	1.09	1.09	-
13	Kistos	0.73	0.75	(0.02)	0.02	-	0.02	0.75	0.75	-
14	Jetex Petroleum	0.10	0.11	(0.01)	0.01	-	0.01	0.11	0.11	-
15	NGT	9.71	8.83	0.88	-	0.88	(0.88)	9.71	9.71	-
16	NOGAT	9.03	8.21	0.82	-	0.82	(0.82)	9.02	9.02	-
17	EBN	151.93	154.72	(2.79)	2.79	-	2.79	154.72	154.72	-
18	ExxonMobil	10.01	6.89	3.12	-	3.12	(3.12)	10.01	10.01	-
<b>Salt companies</b>		<b>0.81</b>	<b>0.82</b>	<b>(0.01)</b>	<b>0.01</b>	<b>-</b>	<b>0.01</b>	<b>0.82</b>	<b>0.82</b>	<b>-</b>
19	Nedmag	0.81	0.81	-	-	-	-	0.81	0.81	-
20	Frizia Zout	-	0.01	(0.01)	0.01	-	0.01	0.01	0.01	-
<b>Total</b>		<b>263.64</b>	<b>251.53</b>	<b>12.11</b>	<b>(7.30)</b>	<b>4.81</b>	<b>(12.11)</b>	<b>256.34</b>	<b>256.34</b>	<b>-</b>

Source: Enerteam

## Appendix 3

## Cash flows reconciliation by revenue stream

Million EUR										
N°	Description of payment	Templates originally lodged			Adjustments			Final amounts		
		Company (a)	Govt (b)	Diff. (a-b)	Company (d)	Govt (e)	Diff. (d-e)	Diff. (d-e)	Govt (g) (b+e)	Final diff. (f-g)
	<b>NTCA</b>	<b>261.14</b>	<b>245.97</b>	<b>15.17</b>	<b>(10.36)</b>	<b>4.81</b>	<b>(15.17)</b>	<b>250.78</b>	<b>250.78</b>	<b>-</b>
1	Corporate Income Tax (CIT)	242.59	230.33	12.26	(10.56)	1.70	(12.26)	232.03	232.03	-
2	Profit Share	(47.04)	(49.93)	2.88	0.23	3.12	(2.88)	(46.81)	(46.81)	-
3	Surface Rental	24.19	24.16	0.03	(0.03)	-	(0.03)	24.16	24.16	-
4	Cijns (Royalty)	41.40	41.41	(0.01)	-	(0.01)	0.01	41.40	41.40	-
	<b>EZK</b>	<b>2.49</b>	<b>5.55</b>	<b>(3.06)</b>	<b>3.06</b>	<b>-</b>	<b>3.06</b>	<b>5.55</b>	<b>5.55</b>	<b>-</b>
5	Profit Share (NAM specific)	-	-	-	-	-	-	-	-	-
7	SA - State Share (NAM specific)	1.85	1.85	-	-	-	-	1.85	1.85	-
7	Surface rental (NAM specific)	-	-	-	-	-	-	-	-	-
8	Cijns (Royalty) (NAM specific)	-	-	-	-	-	-	-	-	-
9	Dividends	-	2.79	(2.79)	2.79	-	2.79	2.79	2.79	-
10	Retributions (Retributies)	0.64	0.91	(0.27)	0.27	-	0.27	0.91	0.91	-
<b>12</b>	<b>SoDM</b>	<b>0.01</b>	<b>0.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.01</b>	<b>0.01</b>	<b>-</b>
11	Retributions (Retributies)	0.01	0.01	-	-	-	-	0.01	0.01	-
	<b>Total</b>	<b>263.64</b>	<b>251.53</b>	<b>12.11</b>	<b>(7.30)</b>	<b>4.81</b>	<b>(12.11)</b>	<b>256.34</b>	<b>256.34</b>	<b>-</b>

Source: Enerteam

## Appendix 4

#### 4.1 - Breakdown of Surface Rental reported by companies and by project

Company/Fiscal Unity	Gov. Agency	License/Field Number	Date	Net Payment (EUR)
Dana Petroleum (Holdings) BV, Dana Petroleum Netherlands BV	NTCA	Fo2a	3/29/2021	260,336.00
Dana Petroleum (Holdings) BV, Dana Petroleum Netherlands BV	NTCA	Fo3c	3/29/2021	245,920.00
Dana Petroleum (Holdings) BV, Dana Petroleum Netherlands BV	NTCA	P10a	3/29/2021	4,240.00
Dana Petroleum (Holdings) BV, Dana Petroleum Netherlands BV	NTCA	P10b	3/29/2021	83,952.00
Dana Petroleum (Holdings) BV, Dana Petroleum Netherlands BV	NTCA	P11b	3/29/2021	178,080.00
Jetex Petroleum Ltd	NTCA	P10c	3/18/2021	70,218.00
Jetex Petroleum Ltd	NTCA	Po8b	3/25/2021	29,328.00
Kistos	NTCA	Akkrum 11	NC	5,088.00
Kistos	NTCA	Donkerbroek	NC	18,656.00
Kistos	NTCA	Donkerbroek-West	NC	848.00
Kistos	NTCA	M10a & M11	NC	92,432.00
Kistos	NTCA	Q8, Q10b & Q11	NC	213,192.00
Kistos	NTCA	Q7 & Q10a	NC	399,408.00
NAM	NTCA	Beijerland	NC	118,720.00
NAM	NTCA	Botlek III	NC	193,344.00
NAM	NTCA	De Marne	NC	5,088.00
NAM	NTCA	Drenthe IIb	NC	1,595,088.00
NAM	NTCA	F17c	NC	15,264.00
NAM	NTCA	Groningen	NC	2,518,560.00
NAM	NTCA	G7, G10, G11 & G13a	NC	304,278.00
NAM	NTCA	Hardenberg	NC	136,528.00
NAM	NTCA	J9	NC	10,188.00
NAM	NTCA	K14a	NC	105,152.00
NAM	NTCA	K15	NC	349,376.00
NAM	NTCA	K7	NC	345,984.00
NAM	NTCA	K8 & K11a	NC	368,880.00
NAM	NTCA	L9	NC	346,832.00
NAM	NTCA	L13	NC	350,224.00
NAM	NTCA	L2	NC	344,288.00

Company/Fiscal Unity	Gov. Agency	License/Field Number	Date	Net Payment (EUR)
NAM	NTCA	M9a	NC	180,624.00
NAM	NTCA	Middelie	NC	801,360.00
NAM	NTCA	Noord-Friesland	NC	1,350,016.00
NAM	NTCA	N7a	NC	119,568.00
NAM	NTCA	K17a	NC	168,752.00
NAM	NTCA	B17, F1, B16b, E3a, E6a & F2b	NC	385,212.00
NAM	NTCA	F4a	NC	68,526.00
NAM	NTCA	Tietjerksteradeel III	NC	142,464.00
NAM	NTCA	Twenthe	NC	233,200.00
NAM	NTCA	K18a	NC	30,528.00
Neptune energy	NTCA	D15a & D15b	4/1/2021	56,816.00
Neptune energy	NTCA	D18a	4/1/2021	49,184.00
Neptune energy	NTCA	E17a,E17b	4/1/2021	96,672.00
Neptune energy	NTCA	E16a	4/1/2021	24,592.00
Neptune energy	NTCA	E15c	4/1/2021	94,976.00
Neptune energy	NTCA	F3b	4/1/2021	37,312.00
Neptune energy	NTCA	G16a	4/1/2021	111,936.00
Neptune energy	NTCA	G17a	4/1/2021	40,704.00
Neptune energy	NTCA	G17c & G17d	4/1/2021	110,240.00
Neptune energy	NTCA	G14 & G17b	4/1/2021	373,968.00
Neptune energy	NTCA	G13b	4/1/2021	4,512.00
Neptune energy	NTCA	K1c	4/1/2021	232,352.00
Neptune energy	NTCA	K3a	4/1/2021	70,384.00
Neptune energy	NTCA	K9a & K9b	4/1/2021	75,472.00
Neptune energy	NTCA	K2b	4/1/2021	93,280.00
Neptune energy	NTCA	L10 & L11a	4/1/2021	423,152.00
Neptune energy	NTCA	L3.	4/1/2021	114,492.00
Neptune energy	NTCA	L12a	4/1/2021	100,912.00
Neptune energy	NTCA	L12b & L15b	4/1/2021	78,016.00
Neptune energy	NTCA	L15c	4/1/2021	3,392.00
Neptune energy	NTCA	L4c	4/1/2021	10,176.00

Company/Fiscal Unity	Gov. Agency	License/Field Number	Date	Net Payment (EUR)
Neptune energy	NTCA	L5a	4/1/2021	138,224.00
Neptune energy	NTCA	N7b	4/1/2021	73,776.00
Neptune energy	NTCA	Q13a	4/1/2021	25,440.00
Neptune energy	NTCA	F05	4/1/2021	112,236.00
Neptune energy	NTCA	E7	4/1/2021	112,800.00
Neptune energy	NTCA	L1c	4/1/2021	10,176.00
Neptune energy	NTCA	K9c & K9d	4/1/2021	124,656.00
Neptune energy	NTCA	K12a	4/1/2021	226,416.00
Neptune energy	NTCA	K3c	4/1/2021	27,136.00
ONE-Dyas BV	NTCA	Botlek-Maas	3/30/2021	2,544.00
ONE-Dyas BV	NTCA	Botlek Maasmond	3/30/2021	2,544.00
ONE-Dyas BV	NTCA	F6c/d	3/30/2021	36,378.00
ONE-Dyas BV	NTCA	G18	3/30/2021	228,664.00
ONE-Dyas BV	NTCA	H16	3/30/2021	40,752.00
ONE-Dyas BV	NTCA	L11c	3/30/2021	5,936.00
ONE-Dyas BV	NTCA	L11d	3/30/2021	145,008.00
ONE-Dyas BV	NTCA	L11b	3/30/2021	39,008.00
ONE-Dyas BV	NTCA	M4a	3/30/2021	102,608.00
ONE-Dyas BV	NTCA	N1	3/30/2021	122,256.00
ONE-Dyas BV	NTCA	N7c	3/30/2021	72,928.00
ONE-Dyas BV	NTCA	N4, N5 & N8	3/30/2021	363,792.00
ONE-Dyas BV	NTCA	P18b	3/30/2021	31,376.00
ONE-Dyas BV	NTCA	P11 a	3/30/2021	4,240.00
ONE-Dyas BV	NTCA	P18d	3/30/2021	1,696.00
ONE-Dyas BV	NTCA	Q16a	3/30/2021	22,896.00
ONE-Dyas BV	NTCA	M3a & M3b	3/30/2021	73,580.00
ONE-Dyas BV	NTCA	M1a & M1c	3/30/2021	45,792.00
ONE-Dyas BV	NTCA	M7a	3/30/2021	53,424.00
ONE-Dyas BV	NTCA	M2a & M2b	3/30/2021	52,576.00
ONE-Dyas BV	NTCA	G17e	3/30/2021	160,272.00
ONE-Dyas BV	NTCA	Q16c-diep	3/30/2021	17,808.00

Company/Fiscal Unity	Gov. Agency	License/Field Number	Date	Net Payment (EUR)
ONE-Dyas BV	NTCA	S3b	3/30/2021	18,048.00
ONE-Dyas BV	NTCA	S3a	3/30/2021	1,696.00
ONE-Dyas BV	NTCA	T1	3/30/2021	848.00
ONE-Dyas BV	NTCA	F6b/deel	3/30/2021	220,480.00
Petrogas	NTCA	A12a	3/29/2021	165,360.00
Petrogas	NTCA	A18a	3/29/2021	194,192.00
Petrogas	NTCA	A12b & B10a	3/29/2021	66,144.00
Petrogas	NTCA	A18c	3/29/2021	39,856.00
Petrogas	NTCA	A12d	3/29/2021	27,984.00
Petrogas	NTCA	A15a	3/29/2021	56,816.00
Petrogas	NTCA	B16a	3/29/2021	56,816.00
Petrogas	NTCA	B10c & B13a	3/29/2021	213,696.00
Petrogas	NTCA	P8a.	3/29/2021	22,048.00
Petrogas	NTCA	P9a, P9b & P9d	3/29/2021	76,320.00
Petrogas	NTCA	P9c, P9e & P9f	3/29/2021	85,648.00
Petrogas	NTCA	Q1a-ondiep en Q1b-ondiep	3/29/2021	35,616.00
Petrogas	NTCA	Q2c	3/29/2021	27,136.00
Spirit Energy	NTCA	J3b & J6a	3/30/2021	39,627.00
TAQA	NTCA	P18a	3/25/2021	89,040.00
TAQA	NTCA	P18c	3/25/2021	5,088.00
TAQA	NTCA	P15c, P15g, P15h, P15i & P15j	3/25/2021	27,984.00
TAQA	NTCA	P15a, P15b, P15d, P15e & P15f	3/25/2021	100,912.00
TAQA	NTCA	Bergen II	3/25/2021	187,408.00
TAQA	NTCA	Bergermeer	3/25/2021	16,112.00
TAQA	NTCA	Alkmaar	3/25/2021	10,176.00
Total Energies	NTCA	F15a	4/30/2021	44,096.00
Total Energies	NTCA	F6a	4/30/2021	6,784.00
Total Energies	NTCA	J3a	4/30/2021	25,440.00
Total Energies	NTCA	K1a	4/30/2021	33,072.00
Total Energies	NTCA	K3b	4/30/2021	5,936.00
Total Energies	NTCA	K4a	4/30/2021	177,232.00

Company/Fiscal Unity	Gov. Agency	License/Field Number	Date	Net Payment (EUR)
Total Energies	NTCA	K4b & K5a	4/30/2021	193,344.00
Total Energies	NTCA	K2c	4/30/2021	34,768.00
Total Energies	NTCA	L1a	4/30/2021	25,440.00
Total Energies	NTCA	L1d	4/30/2021	5,936.00
Total Energies	NTCA	L1e	4/30/2021	10,176.00
Total Energies	NTCA	L1f	4/30/2021	14,416.00
Total Energies	NTCA	L4a & L4b	4/30/2021	118,720.00
Total Energies	NTCA	K5b & K5c	4/30/2021	114,480.00
Total Energies	NTCA	K6a, K6b, L7a, L7b & L7c	4/30/2021	357,008.00
Vermilion	NTCA	Andel Va	3/30/2021	51,728.00
Vermilion	NTCA	Andel Vb	3/30/2021	119,568.00
Vermilion	NTCA	Drenthe IV	3/30/2021	5,936.00
Vermilion	NTCA	Drenthe IIa	3/30/2021	5,936.00
Vermilion	NTCA	Drenthe IIIa	3/30/2021	848.00
Vermilion	NTCA	Drenthe V	3/30/2021	21,200.00
Vermilion	NTCA	Drenthe VI	3/30/2021	306,976.00
Vermilion	NTCA	Gorredijk	3/30/2021	532,544.00
Vermilion	NTCA	Leeuwarden	3/30/2021	364,640.00
Vermilion	NTCA	Marknesse	3/30/2021	15,264.00
Vermilion	NTCA	Oosterend	3/30/2021	57,664.00
Vermilion	NTCA	Papekop	3/30/2021	29,680.00
Vermilion	NTCA	Slootdorp	3/30/2021	101,760.00
Vermilion	NTCA	Steenwijk	3/30/2021	83,104.00
Vermilion	NTCA	Tietjerksteradeel II	3/30/2021	212,000.00
Vermilion	NTCA	Waalwijk	3/30/2021	85,648.00
Vermilion	NTCA	Zuidwal	3/30/2021	62,752.00
Vermilion	NTCA	Zuid-Friesland III	3/30/2021	88,192.00
Wintershall	NTCA	D12a	3/12/2021	181,472.00
Wintershall	NTCA	D12b	3/12/2021	34,768.00
Wintershall	NTCA	F10	3/12/2021	226,966.00
Wintershall	NTCA	F11a	3/12/2021	33,960.00

Company/Fiscal Unity	Gov. Agency	License/Field Number	Date	Net Payment (EUR)
Wintershall	NTCA	F16a & F16b	3/12/2021	15,264.00
Wintershall	NTCA	F18-diep.	3/12/2021	26,288.00
Wintershall	NTCA	F17a-diep	3/12/2021	327,328.00
Wintershall	NTCA	L6b	3/12/2021	50,880.00
Wintershall	NTCA	L16a	3/12/2021	201,824.00
Wintershall	NTCA	L5b	3/12/2021	200,976.00
Wintershall	NTCA	L5c	3/12/2021	6,784.00
Wintershall	NTCA	L6a	3/12/2021	281,536.00
Wintershall	NTCA	P12a	3/12/2021	81,408.00
Wintershall	NTCA	Q1c-diep	3/12/2021	118,720.00
Wintershall	NTCA	E18a.	3/12/2021	848.00
Wintershall	NTCA	L8a & L8c	3/12/2021	37,312.00
Wintershall	NTCA	L8b, L8d & L8e	3/12/2021	58,512.00
Wintershall	NTCA	P6a	3/12/2021	121,264.00
Wintershall	NTCA	Q4a	3/12/2021	35,616.00
Wintershall	NTCA	Q5d	3/12/2021	16,960.00
Wintershall	NTCA	K18b	3/12/2021	131,440.00
				<b>24,156,685.00</b>

NC: Not communicated

Source: Enerteam

#### 4.2 - Breakdown of Cijns (Royalty) reported by companies and by project

Company/Fiscal Unity	Gov. Agency	License/Field Number	Date	Payment (EUR)	Repayment (EUR)	Net Payment (EUR)
NAM	NTCA	Groningen	January 2021		472.00	(472.00)
NAM	NTCA	Groningen	15/04/2021	38,545,321.00		38,545,321.00
NAM	NTCA	Middelie	15/04/2021	375,901.00		375,901.00
NAM	NTCA	Noord-Friesland	15/04/2021	1,496,326.00		1,496,326.00
Vermilion energy	NTCA	Drenthe VI	30/03/2021	322,061.00		322,061.00
ExxonMobil	NTCA	Noord-Friesland	29/03/2021	661,089.00		661,089.00
<b>Total</b>						<b>41,400,226.00</b>

Source: Enerteam

### 4.3 - Breakdown of Retributions reported by companies and by project

#### Retribution to EZK

Company/Fiscal Unity	Gov. Agency	Licence Number	Field name	Date	Net Payment (EUR)
Wintershall Noordzee	EZK	14.012.333	E18a	2/20/2021	4,300.00
Wintershall Noordzee	EZK	14.012.332	Q5d	2/20/2021	4,300.00
Wintershall Noordzee	EZK	14.012.331	L8b	2/20/2021	4,300.00
Wintershall Noordzee	EZK	14.012.338	F16	2/20/2021	4,300.00
Wintershall Noordzee	EZK	14.012.336	E15a	2/20/2021	5,200.00
Wintershall Noordzee	EZK	14.012.337	P6D	2/20/2021	4,300.00
Wintershall Noordzee	EZK	14.012.335	F13a	2/20/2021	5,200.00
Wintershall Noordzee	EZK	14.012.334	L8a	2/20/2021	4,300.00
Wintershall Noordzee	EZK	14.012.458-6162321	F11	5/14/2021	4,300.00
Wintershall Noordzee	EZK	14.012.460-6162321	F18	5/14/2021	4,300.00
Wintershall Noordzee	EZK	14.012.459-6162321	Q4	5/14/2021	4,300.00
Wintershall Noordzee	EZK	14.012.461-6162321	F10	5/14/2021	4,300.00
Wintershall Noordzee	EZK	14.012.684	D12	11/25/2021	4,300.00
Wintershall Noordzee	EZK	14.012.542	P09-B01	5/6/2021	4,300.00
Wintershall Noordzee	EZK	14.012.307	Q01-diep	1/21/2021	4,300.00
Spirit Energy	EZK		F3a	3/2/2021	5,200.00
Spirit Energy	EZK		B18a	3/2/2021	5,200.00
NAM	EZK		100% NAM Lic-Cost Studies		4,300.00
NAM	EZK		Ameland Oost		2,019.60
NAM	EZK		Anjum		60,826.00
NAM	EZK		BliYes-Ferwerderadeel		2,289.00
NAM	EZK		Coevorden W/Cen		10,957.00
NAM	EZK		Emmen Desulpharstn		5,538.00
NAM	EZK		Emmen		2,297.00
NAM	EZK		Faan		17,960.00
NAM	EZK		Gaag		5,453.00
NAM	EZK		Grijpkerk Plt		15,946.00

Company/Fiscal Unity	Gov. Agency	Licence Number	Field name	Date	Net Payment (EUR)
NAM	EZK		Gron Gastransportnet		5,903.00
NAM	EZK		K14-FA-1		4,300.00
NAM	EZK		Kollumerland		2,289.00
NAM	EZK		Leens		2,117.00
NAM	EZK		Moddergat		2,252.17
NAM	EZK		Munnekezijl		9,243.00
NAM	EZK		N Friesland		4,587.00
NAM	EZK		Oosterhesselen		5,507.00
NAM	EZK		Oude pekela		5,510.00
NAM	EZK		Rammelbeek		2,255.00
NAM	EZK		Rotterdam		9,228.00
NAM	EZK		Saaks East/Feerw		17,960.00
NAM	EZK		Sappemeer		2,281.00
NAM	EZK		Schoonebeek gas		2,337.00
NAM	EZK		Schoonebeek-olie		8,521.87
NAM	EZK		Schoonebeek-olie SGDA		29,327.00
NAM	EZK		Sebaldeburen		2,249.00
NAM	EZK		Spijkenisse Cluster		6,974.27
NAM	EZK		Twenthe Lic-Cost		2,301.00
NAM	EZK		Vries		11,297.00
NAM	EZK		Warffum		13,879.00
NAM	EZK		Witten/Witterdiep		2,250.00
NAM	EZK		Zoetermeer		3,600.00
NAM	EZK		Zuiderveen		2,281.00
NAM	EZK		(K08&K11)		4,300.00
ONE-Dyas	EZK			12/8/2020	4,300.00
ONE-Dyas	EZK			12/8/2020	5,200.00
ONE-Dyas	EZK			12/8/2020	4,300.00
ONE-Dyas	EZK			12/15/2020	18,384.00
ONE-Dyas	EZK			12/15/2020	1,920.00
ONE-Dyas	EZK			12/16/2020	5,200.00

Company/Fiscal Unity	Gov. Agency	Licence Number	Field name	Date	Net Payment (EUR)
ONE-Dyas	EZK			12/16/2020	2,020.00
ONE-Dyas	EZK			12/17/2020	2,211.00
ONE-Dyas	EZK			12/24/2020	4,300.00
ONE-Dyas	EZK			12/29/2020	5,200.00
ONE-Dyas	EZK			12/29/2020	2,020.00
ONE-Dyas	EZK			1/21/2021	4,300.00
ONE-Dyas	EZK			1/21/2021	4,300.00
ONE-Dyas	EZK			1/21/2021	4,300.00
ONE-Dyas	EZK			1/21/2021	4,300.00
ONE-Dyas	EZK			1/21/2021	4,300.00
ONE-Dyas	EZK			1/21/2021	4,300.00
ONE-Dyas	EZK			3/9/2021	1,920.00
ONE-Dyas	EZK			3/30/2021	1,920.00
ONE-Dyas	EZK			4/6/2021	4,300.00
ONE-Dyas	EZK			4/14/2021	2,023.00
ONE-Dyas	EZK			4/14/2021	2,217.00
ONE-Dyas	EZK			7/7/2021	1,920.00
ONE-Dyas	EZK			11/29/2021	1,920.00
ONE-Dyas	EZK			11/29/2021	1,920.00
Taqa Onshore B.V.	EZK			12/5/2020	8,020.00
TAQA Offshore B.V.	EZK			3/16/2021	4,300.00
TAQA Offshore B.V.	EZK			3/16/2021	4,300.00
TAQA Energy B.V.	EZK			8/18/2021	10,500.00
TAQA Energy B.V.	EZK			8/30/2021	5,542.00
Total Energies	EZK			2/9/2021	4,300.00
Total Energies	EZK			2/9/2021	5,200.00
Total Energies	EZK			2/9/2021	5,200.00
Total Energies	EZK			2/9/2021	5,200.00
Total Energies	EZK			2/9/2021	4,300.00
Total Energies	EZK			2/9/2021	4,300.00

Company/Fiscal Unity	Gov. Agency	Licence Number	Field name	Date	Net Payment (EUR)
Total Energies	EZK			3/10/2021	4,300.00
Total Energies	EZK			3/10/2021	4,300.00
Total Energies	EZK			3/10/2021	4,300.00
Total Energies	EZK			3/10/2021	4,300.00
Total Energies	EZK			3/10/2021	4,300.00
Total Energies	EZK			3/10/2021	4,300.00
Total Energies	EZK			4/14/2021	8,600.00
Total Energies	EZK			5/26/2021	4,300.00
Total Energies	EZK			5/26/2021	5,200.00
Total Energies	EZK			6/15/2021	5,200.00
Total Energies	EZK			6/15/2021	5,200.00
Total Energies	EZK			6/15/2021	5,200.00
Vermilion Energy	EZK		OOSTEREND	2/1/2021	4,300.00
Vermilion Energy	EZK		WAALWIJK	2/1/2021	4,300.00
Vermilion Energy	EZK		SLOOTDORP	2/1/2021	4,300.00
Vermilion Energy	EZK		LEEWARDEN OOST	2/1/2021	4,300.00
Vermilion Energy	EZK		ANDEL VA	2/1/2021	4,300.00
Vermilion Energy	EZK		PAPEKOP	2/1/2021	4,300.00
Vermilion Energy	EZK		WAALWIJK	3/1/2021	4,300.00
Vermilion Energy	EZK		GORREDIJK	3/1/2021	4,300.00
Vermilion Energy	EZK		LEEWARDEN OOST	3/1/2021	5,300.00
Vermilion Energy	EZK		LEEWARDEN OOST	3/1/2021	8,634.00
Vermilion Energy	EZK		LEEWARDEN OOST	4/1/2021	2,443.00
Vermilion Energy	EZK		UTRECHT	4/1/2021	4,300.00
Vermilion Energy	EZK		GORREDIJK	4/1/2021	2,352.00
Vermilion Energy	EZK		ENGELEN	4/1/2021	4,300.00
Vermilion Energy	EZK		OOSTERWOLDE	4/1/2021	4,300.00
Vermilion Energy	EZK		ZUIDWAL	5/1/2021	5,303.00
Vermilion Energy	EZK		HARLINGEN TREATMENT CENTER	5/1/2021	5,392.00
Vermilion Energy	EZK		VINKEGA	5/1/2021	38,200.00

Company/Fiscal Unity	Gov. Agency	Licence Number	Field name	Date	Net Payment (EUR)
Vermilion Energy	EZK		KOOTSTERTILLE	7/1/2021	2,236.00
Vermilion Energy	EZK		LEEWARDEN OOST	7/1/2021	8,604.00
Vermilion Energy	EZK		STEENWIJK	7/1/2021	18,384.00
Vermilion Energy	EZK		OOSTEREND	8/1/2021	18,384.00
Vermilion Energy	EZK		LEEWARDEN OOST	1/1/2021	2,472.00
Vermilion Energy	EZK		OOSTEREND	11/1/2021	2,322.00
Vermilion Energy	EZK		NIJENSLEEK	12/1/2021	2,280.00
Vermilion Energy	EZK		STEENWIJK	11/1/2021	2,218.00
Vermilion Energy	EZK		STEENWIJK	12/1/2021	2,515.00
Neptune Energy	EZK		G16b	12/17/2020	5,200.00
Neptune Energy	EZK		G16a	12/24/2020	4,300.00
Neptune Energy	EZK		K03c	12/24/2020	4,300.00
Neptune Energy	EZK		K09a & K09b	12/29/2020	4,300.00
Neptune Energy	EZK		K09c	12/29/2020	4,300.00
Neptune Energy	EZK		G17a & G17e	1/27/2021	8,600.00
Neptune Energy	EZK		E15c	1/27/2021	4,300.00
Neptune Energy	EZK		E15-1	1/27/2021	1,920.00
Neptune Energy	EZK		L10 & L11a	1/27/2021	4,300.00
Neptune Energy	EZK		K12	1/27/2021	4,300.00
Neptune Energy	EZK		D15a & D15b	1/27/2021	4,300.00
Neptune Energy	EZK		L03	3/30/2021	4,300.00
Neptune Energy	EZK		K9ab-A4	3/30/2021	1,920.00
Neptune Energy	EZK		K01c	4/13/2021	4,300.00
Neptune Energy	EZK		Q13a	7/7/2021	5,200.00
Neptune Energy	EZK		F05-6	10/26/2021	1,920.00
Neptune Energy	EZK		E16a	10/26/2021	4,300.00
Neptune Energy	EZK		E17a & E17b	10/26/2021	4,300.00
Neptune Energy	EZK		D15a & D15b	10/26/2021	4,300.00
Neptune Energy	EZK		E16a, E17a & E17b	10/28/2021	5,200.00
Petrogas	EZK		P/8	8/20/2021	2,730.15
Petrogas	EZK		P/8	8/20/2021	546.03

Company/Fiscal Unity	Gov. Agency	Licence Number	Field name	Date	Net Payment (EUR)
Petrogas	EZK		P/8	8/20/2021	1,023.82
Petrogas	EZK		A12	4/9/2021	5,200.00
Petrogas	EZK		A12	4/9/2021	5,200.00
Petrogas	EZK		P/8	6/25/2021	1,920.00
Petrogas	EZK		Q1	8/20/2021	4,300.00
Petrogas	EZK		Q1	2/19/2021	1,920.00
Kistos	EZK			12/7/2021	8,020.00
Kistos	EZK			1/5/2022	1,920.00
Kistos	EZK			1/5/2022	1,920.00
Kistos	EZK			1/5/2022	8,123.00
Jetex Petroleum	EZK			7/13/2021	4,300.00
Jetex Petroleum	EZK			7/13/2021	4,300.00
Frisia zout	EZK			5/11/2021	10,500.00
<b>Total</b>					<b>908,813.91</b>

Source: Enerteam

### Retribution to SodM

Company/Fiscal Unity	Gov. Agency	Licence Number	Field name	Date	Payment (EUR)	Repayment (EUR)	Net Payment (EUR)
Spirit Energy	SodM	NC	NC	1/8/2021	11,178.00		11,178.00
NGT	SodM	NC	NC	2/4/2021	1,020.00		1,020.00
<b>Total</b>							<b>12,198.00</b>

NC: Not communicated

Source: Enerteam

## Appendix 5

## Breakdown of taxes and levies to Water Boards by company and by project

Company/Fiscal Unity	Gov. Agency	Field name	Date	Net Payment (EUR)
Wintershall	Water Board	F18	09/06/2021	16,533.00
Wintershall	Water Board	F18	09/06/2021	6,946.00
Wintershall	Water Board	F18	09/06/2021	14,274.00
Wintershall	Water Board	P2a	22/03/2021	20,468.00
Wintershall	Water Board	P2a	22/03/2021	14,191.00
Wintershall	Water Board	P2a	22/03/2021	9,655.00
NAM	Water Board			311,736.00
Vermilion energy	Water Board	KOOTSTERTILLE	21/01/2021	9,544.51
Vermilion energy	Water Board	LEEWARDEN OOST	01/04/2021	8,572.08
Vermilion energy	Water Board	GENERAL AND ADMIN - NETHERLANDS	01/06/2021	1,319.50
Vermilion energy	Water Board	KOOTSTERTILLE	01/04/2021	39,187.45
Vermilion energy	Water Board	KOOTSTERTILLE	01/07/2021	472.50
Vermilion energy	Water Board	GENERAL AND ADMIN - NETHERLANDS	01/09/2021	304.50
Vermilion energy	Water Board	KOOTSTERTILLE	01/11/2021	50,346.30
Vermilion energy	Water Board	STEENWIJK	01/06/2021	3,104.54
Vermilion energy	Water Board	STEENWIJK	01/11/2021	8,909.85
Vermilion energy	Water Board	STEENWIJK	01/12/2021	363.25
Nedmag	Water Board	NC	09/02/2021	55,996.30
Nedmag	Water Board	NC	30/03/2021	101,826.88
Nedmag	Water Board	NC	21/12/2021	3,085,500.00
Nedmag	Water Board	NC	28/12/2021	96,219.61
<b>Total</b>				<b>3,855,470.27</b>

NC: Not communicated

Source: Enerteam

## Appendix 6

## Licence Register

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Nederlandse Aardolie Maatschappij B.V. (NAM)	A18b	A18b	Expired	16/12/1992	Expired	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Nederlandse Aardolie Maatschappij B.V. (NAM)	ANDEL II	ANDEL II	Expired	04/12/2000	Expired	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	ANDEL IV	AND4	Relinquished	10/06/2006	Relinquished	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Nederlandse Aardolie Maatschappij B.V. (NAM)	B16b, B17, E03a, E06a, F01 & F02b	B16b	10/10/2017	23/07/2020	09/09/2025	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	BAARLO	BAARLO	Relinquished	19/04/1979	Relinquished	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Nederlandse Aardolie Maatschappij B.V. (NAM)	BEIJERLAND	BLND	01/09/1994	11/12/1996	14/02/2027	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	BOTLEK	A12d	25/08/1987	03/07/1991	01/09/2013	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	BOTLEK II	BOTLEK II	01/09/2013	04/03/2014	01/12/2018	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	BOTLEK III	BOTLEK III	01/12/2018	10/07/2019	01/02/2027	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	DE MARNE	MARN	19/03/1993	05/09/1994	04/10/2034	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	DRENTHE	DREN	09/05/1963	04/11/1968	No expiry date	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Nederlandse Aardolie Maatschappij B.V. (NAM)	DRENTHE II	DRENTHE II	Drenthe Licence split into Drenthe II, Drenthe III and Drenthe IV. All producing fields lie in Drenthe Iib	18/07/2007	Drenthe Licence split into Drenthe II, Drenthe III and Drenthe IV. All producing fields lie in Drenthe Iib	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	DRENTHE Iib	DRENTHE Iib	09/05/1963	17/03/2012	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	Fo3	Fo3	Divested in 2008	19/07/1982	Divested in 2008	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	Fo4a	Fo4a	29/10/2021	23/07/2020	03/09/2025	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	29 October 2021, split the of Fo4a-oud exploration permit into Fo4a and Fo4b (now operated by Neptune)
Nederlandse Aardolie Maatschappij B.V. (NAM)	Fo4a	Fo4a-1	Not found	24/02/2022	Not found	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	Fo6b	Fo6b-1	Expired	20/11/2002	Expired	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Nederlandse Aardolie Maatschappij B.V. (NAM)	F17c	F17c	13/03/1995	16/10/1996	04/12/2024	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Nederlandse Aardolie Maatschappij B.V. (NAM)	G07, G10, G11 & G13a	G07-1	Relinquished	03/07/2019	Relinquished	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Nederlandse Aardolie Maatschappij B.V. (NAM)	GRONINGEN	GRON	01/07/1961	30/05/1963	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	HARDENBERG	HBG	20/03/1987	19/07/1990	19/08/2035	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	IJSSELMEER	IJSS	Relinquished	02/06/1986	Relinquished	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Nederlandse Aardolie Maatschappij B.V. (NAM)	J09	J09	15/01/2013	11/04/2014	31/12/2022	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	K07	K 7	01/03/1978	24/06/1981	01/01/2031	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Nederlandse Aardolie Maatschappij B.V. (NAM)	K08 & K11a	K 8 & K11	25/04/1975	04/10/1977	01/01/2031	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Nederlandse Aardolie Maatschappij B.V. (NAM)	K14a	K14	20/03/1973	03/01/1975	01/01/2031	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Nederlandse Aardolie Maatschappij B.V. (NAM)	K15	K15	28/04/1975	04/10/1977	01/01/2031	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Nederlandse Aardolie Maatschappij B.V. (NAM)	K17a	K17	01/03/1978	05/01/1989	19/01/2029	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	K18a	K18a	14/08/1981	15/03/2007	09/05/2023	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	Lo2	L 2	30/01/1990	08/03/1991	15/03/2031	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	Lo9	Lo9	07/06/1988	18/09/2010	09/05/2035	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Nederlandse Aardolie Maatschappij B.V. (NAM)	Loga	L 9a	07/06/1988	20/03/1995	09/05/2035	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Combined into single Log licence
Nederlandse Aardolie Maatschappij B.V. (NAM)	Logb	Logb	06/05/1993	20/03/1995	09/05/2035	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Combined into single Log licence
Nederlandse Aardolie Maatschappij B.V. (NAM)	L12a	L12a	Divested licences (including all fields) removed	16/01/1990	Divested licences (including all fields) removed	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	L12b & L15b	L12b & L15b	Divested licences (including all fields) removed	16/01/1990	Divested licences (including all fields) removed	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	L13	L13	28/04/1975	04/10/1977	01/01/2031	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Nederlandse Aardolie Maatschappij B.V. (NAM)	Moga	Moga	24/02/1983	15/03/1990	10/04/2030	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	MARKER-WAARD	MKWD	Relinquished	20/04/1989	Relinquished	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Nederlandse Aardolie Maatschappij B.V. (NAM)	MIDDELIE	MIDL	03/08/1964	01/05/1969	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	No7a	No7a	16/04/1991	23/12/2003	10/03/2034	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	NOORD-FRIESLAND	NDFR	13/05/1963	17/02/1969	00/01/1900	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Nederlandse Aardolie Maatschappij B.V. (NAM)	RIJSWIJK	RYSW	29/12/1953	03/01/1955	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	ROSSUM-DE LUTTE	RODL	01/12/1959	12/05/1961	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	SCHAGEN	SCHG	Relinquished	08/10/1996	Relinquished	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Nederlandse Aardolie Maatschappij B.V. (NAM)	SCHOONEBEEK	SCHO	10/07/1945	02/05/1948	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	TIETJERK-STERADEEL	TIDL	13/05/1963	17/02/1969	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Nederlandse Aardolie Maatschappij B.V. (NAM)	TIETJERK-STERADEEL III	TIETJERK-STERADEEL III	13/05/1963	25/01/2018	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	TUBBERGEN	TUBG	08/10/1951	11/03/1953	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	TWENTHE	TWEN	27/11/1972	27/01/1977	No expiry date!	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Nederlandse Aardolie Maatschappij B.V. (NAM)	ZUID-FRIESLAND II	ZFRI	Expired	17/01/1979	Expired	Nederlandse Aardolie Maatschappij B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Nedmag B.V.	VEENDAM	Vndm	NC	15/07/1980	No expiry date!	Nedmag B.V.	Rock salt	Production licence	Final (in effect)
Jetex Petroleum Ltd	Po8b	Po4, Po7 en Po8b	NC	07/10/2016	16/07/1905	Jetex Petroleum Ltd	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Jetex Petroleum Ltd	P10c	P10c	NC	21/07/2016	16/07/1905	Jetex Petroleum Ltd	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Neptune	B18b	B18b	NC	21/04/2005	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Neptune	D15a	D15	30/01/1991	03/07/1996	06/09/2021	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Neptune	D18a	D18a-e	NC	25/05/1979	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Neptune	D18a	D18a-p	08/07/1997	29/08/2012	09/10/2032	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	E07	D09-1	23/07/2014	04/09/2015	17/10/2023	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Neptune	E09	E09-1	NC	22/04/2009	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	E10	A12d	NC	16/01/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	E11	E11-1	NC	22/04/2009	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	E12	E12	NC	22/04/2009	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	E13	E13	NC	08/08/2007	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Split
Neptune	E13b	E13b	NC	22/12/2007	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	E14	E14	NC	15/01/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	E15c	E15c	19/01/2007	22/04/2008	31/12/2023	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Neptune	E16a	E16a-1	09/01/2007	29/06/2007	09/08/2021	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Neptune	E16b	E16b	NC	29/06/2007	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Neptune	E17a & E17b	E17a & E17b-e	NC	16/12/1992	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Neptune	E17a & E17b	E17a & E17b-p	19/12/2003	28/06/2007	08/08/2021	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Neptune	E17c	E17c	NC	22/02/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Neptune	E18b	E18b	NC	11/01/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	F03b	F03b	NC	15/04/2020	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	F03b	F3b	05/04/2007	13/12/2007	09/09/2022	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Neptune	F04b	F04b	NC	24/02/2022	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
Neptune	F05	F05	02/11/2015	25/09/2019	06/11/2023	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
Neptune	G10	G10	NC	17/06/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	G11	G11	NC	17/06/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	G13	G13	NC	17/06/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	G13b	G13-1	15/12/2016	03/07/2019	14/08/2022	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
Neptune	G14	G14	NC	02/11/2004	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Combined
Neptune	G14 & G17b	G14 & G17b	10/03/2004	15/12/2006	01/01/2036	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Neptune	G16a	G16a	06/05/2004	12/12/1991	06/01/2032	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	G16b	G16b	NC	11/10/2003	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Neptune	G17a	G17a	09/09/2005	19/07/2006	14/12/2026	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Neptune	G17a	G17a-1	NC	28/12/2020	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	G17b	G17b	NC	19/07/2006	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Combined
Neptune	G17c & G17d	G17cd	07/01/2000	08/08/2000	10/11/2025	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Neptune	K01c	K01c	09/11/2010	22/11/2011	30/06/2021	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Neptune	K02b	K2b-A	11/11/2003	20/01/2004	24/08/2023	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	K03a	K03a	07/12/1987	26/06/1998	24/08/2023	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	K03c	K03c	30/03/2005	26/11/2005	01/01/2026	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Neptune	K09a & K09b	K9a & K9b	15/03/1983	07/07/1986	11/08/2026	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	K09c & K09d	K9c	03/01/1986	24/11/1987	18/12/2027	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	K12a	K12	12/05/1977	13/01/1983	18/02/2023	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	L01c	L01c	27/02/2014	17/01/2020	15/03/2031	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	L03	L03-1	14/01/2015	13/05/2016	01/07/2024	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Neptune	L04c	L04c	16/06/1993	21/12/1993	07/01/2034	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	L05a	L5a	06/04/1989	12/03/1991	15/03/2031	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	L07d	L07d	NC	17/02/2021	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	L10 & L11a	L10 - L11a	18/02/1970	05/01/1971	01/01/2025	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Neptune	L12a	L12a-1	01/03/1978	25/09/2008	14/03/2030	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	L12b & L15b	L12b & L15b-1	29/01/1990	06/08/2008	12/03/2030	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	L15c	L15c	18/12/1980	24/08/1990	07/09/2030	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	No7	No7	NC	09/06/1992	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Neptune	N07b	N07b	16/04/1991	23/12/2003	10/03/2034	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Neptune	N07b	N07b-1	NC	14/02/2015	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Neptune	Q13a	Q13a	22/12/2004	28/11/2006	28/12/2021	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Neptune	Q13b	Q13b-1	NC	01/05/2015	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Neptune	Q13b-diep	Q13b-diep-1	NC	27/03/2015	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Combined
Neptune	Q13b-ondiep	Q13b-ondiep	NC	23/12/2008	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Combined
Neptune	Q16b & Q16c-ondiep	Q16b-ondiep	NC	17/02/2009	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Neptune	SCHIER-MONNIKOOG-NOORD	SCHN	NC	05/06/2013	NC	Neptune Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Spirit Energy	A15a	A15a-e	NC	12/01/1999	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Spirit Energy	B18a	B18a	NC	11/09/1985	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Spirit Energy	E01	E01	NC	22/11/2011	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Spirit Energy	E02	E02	NC	22/11/2011	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Spirit Energy	E04	E04	NC	22/11/2011	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Spirit Energy	E05	E05	NC	22/11/2011	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Spirit Energy	F03a	A12d	NC	13/12/2007	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Spirit Energy	J03b & J06a	J3b and J6	NC	05/11/1992	NC	Spirit Energy Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Dana Petroleum Netherlands B.V.	F02a	F02a	24/08/1982	23/08/2022	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	In effect; extension request in progress
Dana Petroleum Netherlands B.V.	F03c	F03c	15/04/2020	09/09/2022	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	In effect; extension request in progress
Dana Petroleum Netherlands B.V.	F13b	F13b-1	21/09/2010	n/a	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Dana Petroleum Netherlands B.V.	P08c	P08c	06/01/2007	n/a	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Dana Petroleum Netherlands B.V.	P10	P10	12/01/1999	n/a	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Split
Dana Petroleum Netherlands B.V.	P10a (non unitised)	P10a	31/05/2005	01/01/2028	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	In effect
Dana Petroleum Netherlands B.V.	P11b/P10a (gegroepeerd)	P11b/P10a	28/08/2006	Based on P&A and decommissioning	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	In effect, until future P&A and decommissioning
Dana Petroleum Netherlands B.V.	P10b	P10b	25/02/2005	n/a	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Dana Petroleum Netherlands B.V.	P10b (non unitised)	P10b	07/04/2009	01/01/2028	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	In effect
Dana Petroleum Netherlands B.V.	P11b (non unitised)	P11b	03/04/2004	01/01/2028	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	In effect
Dana Petroleum Netherlands B.V.	P11c	P11c	01/07/2004	n/a	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Dana Petroleum Netherlands B.V.	P14a	P14a	29/04/1992	n/a	NC	Dana Petroleum Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
TotalEnergies EP Nederland B.V.	F06a	F06a	20/05/1982	19/07/1982	08/09/2022	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TotalEnergies EP Nederland B.V.	F12	F12	19/07/2001	17/09/2001	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
TotalEnergies EP Nederland B.V.	F12	F12-2	19/09/2014	18/11/2014	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
TotalEnergies EP Nederland B.V.	F15a	F15a	07/01/1991	08/03/1991	05/05/2031	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TotalEnergies EP Nederland B.V.	F15d	F15d	29/02/1992	29/04/1992	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
TotalEnergies EP Nederland B.V.	J03a	J3a	02/10/1995	01/12/1995	11/01/2036	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TotalEnergies EP Nederland B.V.	K01a	A12d	12/12/1996	10/02/1997	09/02/2022	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
TotalEnergies EP Nederland B.V.	K01b & K02a	K01b & K02a	21/04/2009	20/06/2009	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
TotalEnergies EP Nederland B.V.	K02c	K02c	22/11/2003	21/01/2004	31/12/2036	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
TotalEnergies EP Nederland B.V.	K03b	K03b	20/11/2000	19/01/2001	20/06/2033	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
TotalEnergies EP Nederland B.V.	K03d	K03d	16/01/1999	17/03/1999	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
TotalEnergies EP Nederland B.V.	K04a	K4a	05/09/1993	04/11/1993	28/12/2033	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TotalEnergies EP Nederland B.V.	K04b & K05a	K4b & K5a	28/02/1993	29/04/1993	31/05/2033	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TotalEnergies EP Nederland B.V.	K05b & K05c	K5b	17/08/1996	16/10/1996	31/12/2023	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
TotalEnergies EP Nederland B.V.	K06a, K06b, L07a, L07b & L07c	K06a, K06b, L07a, L07b & L07c	19/12/2020	17/02/2021	20/06/2033	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TotalEnergies EP Nederland B.V.	K06a, K06b, L07a, L07b & L07c	K6 & L7	07/04/1975	06/06/1975	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
TotalEnergies EP Nederland B.V.	L01a	L1a	04/05/1996	03/07/1996	31/12/2023	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
TotalEnergies EP Nederland B.V.	L01d	L01d	17/08/1996	16/10/1996	31/12/2023	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
TotalEnergies EP Nederland B.V.	L01e	L01e	17/08/1996	16/10/1996	31/12/2027	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
TotalEnergies EP Nederland B.V.	Lo1f	Lo1f	04/10/2002	03/12/2002	31/12/2032	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TotalEnergies EP Nederland B.V.	Lo3	Lo3	12/08/2006	11/10/2006	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
TotalEnergies EP Nederland B.V.	Lo4a & Lo4b	L4a	25/09/1981	24/11/1981	20/06/2033	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
TotalEnergies EP Nederland B.V.	LEMMER-MARKNESSE	LMMN	23/11/1997	22/01/1998	Not applicable	TotalEnergies EP Nederland B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	L11c	L11c	NC	23/11/2010	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	No4	No4	NC	14/03/2015	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	No5	No5	NC	14/03/2015	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	No8	No8	NC	14/03/2015	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	P11a	P11a-1	NC	22/06/2012	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	P18b	P18b-1	NC	24/03/2012	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	P18d	P18d	NC	24/03/2012	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	Q16b & Q16c-diep	Q16b-diep	NC	17/02/2009	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	To1	To1	NC	24/11/2011	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
ONE-Dyas B.V.	Fo6b	ET/ EM/9057737	11/06/2008	07/04/2009	31/12/2024	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
ONE-Dyas B.V.	H16	DGETM- EM/12098472	10/10/2011	18/09/2012	31/12/2022	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
ONE-Dyas B.V.	Moza & Mo2b	ETM/ EM/11163047	23/12/2010	22/11/2011	03/01/2023	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
ONE-Dyas B.V.	Mo3b	DGETM- EM/12098473	10/10/2011	18/09/2012	31/12/2022	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
ONE-Dyas B.V.	Mo4a	ETM/ EM/10119345	25/11/2009	21/09/2010	03/01/2023	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
ONE-Dyas B.V.	Mo7a	E/EP/MA/ 00076739	28/01/1999	19/01/2001	31/12/2035	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
ONE-Dyas B.V.	No1	DGETM- EM/12098478	10/10/2011	18/09/2012	31/12/2022	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
ONE-Dyas B.V.	BOTLEK MAASMOND	DGKE-W /19142913	07/05/2019	10/07/2019	20/07/2026	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	BOTLEK-MAAS	DGETM- EM/14022843	07/11/2013	04/03/2014	20/07/2026	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	Fo6c & Fo6d	DGKE-WO/ 19226470	14/09/2017	18/10/2019	22/11/2023	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
ONE-Dyas B.V.	L11b	384/III/5762/ EAM/MW	19/02/1981	29/05/1984	N/A	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	L11c	DGETM- EO/16100252	11/11/2015	21/12/2018	25/08/2029	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	L11d	DGKE-WO/ 19004915	28/08/2018	21/12/2018	25/08/2029	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	Mo1a & Mo1c	ET/ EM/7074856	08/09/2006	28/06/2007	26/06/2022	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	No4, No5 & No8	DGKE- WO/19137629	20/07/2018	25/07/2019	06/11/1949	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	No7c	DGETM- EM/15007992	13/02/2014	14/02/2015	10/03/2034	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	P11a	DGETM- EO/15123415	24/11/2014	23/09/2015	04/11/2025	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	P18b	DGETM- EO/17057357	09/12/2015	14/07/2017	25/08/1930	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	P18d	DGETM- EM/12080956	20/12/2011	20/09/2012	31/10/2027	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	Q16a	E/EOG/MW/ 93017109	04/07/1991	17/11/1992	N/A	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	Q16c-diep	DGETM- EM/12080886	20/12/2011	20/09/2012	31/10/2027	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
ONE-Dyas B.V.	S03a	DGETM-EM/12080974	20/12/2011	20/09/2012	31/10/2027	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	To1	DGETM-EM/12080925	20/12/2011	20/09/2012	31/10/2027	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
ONE-Dyas B.V.	F09a	F09-1	NC	22/11/2011	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	F12	F12-1	NC	17/02/2010	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	F15b & F15c	A12d	NC	17/02/2010	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	G17e	G17e	NC	28/12/2020	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
ONE-Dyas B.V.	G18	G18	NC	18/09/2012	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	Lo6d	Lo6d	NC	07/03/2003	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
ONE-Dyas B.V.	L12c	L12c	NC	06/08/2008	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
ONE-Dyas B.V.	L12d	L12d	NC	25/09/2008	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
ONE-Dyas B.V.	L15d	L15d	NC	06/08/2008	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
ONE-Dyas B.V.	L16b	L16b	NC	02/02/2006	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	Q10b	Q10b	NC	06/08/2008	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	Q13b-diep	Q13b-diep	NC	23/12/2008	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	S03b	S03b	NC	07/09/2016	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
ONE-Dyas B.V.	L11c	L11c-1	NC	14/07/2016	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split in L11c and L11d (see above)
ONE-Dyas B.V.	P18b	P18b	NC	24/11/2011	NC	ONE-Dyas B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Split in P18b and P18d (see above)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Wintershall Noordzee B.V.	D12a	D12a	NC	03/07/1996	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Wintershall Noordzee B.V.	D12b	D12b-1	NC	25/02/2011	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Wintershall Noordzee B.V.	D12b	D12b-2	NC	03/06/2017	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	D18b	D18b	NC	26/01/2008	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	E03	E03	NC	22/11/2011	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	E15a	E15a	NC	09/09/2002	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	E15b	A12d	NC	20/02/2008	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	E18a	E18a	NC	09/09/2002	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	F01	F01	NC	22/11/2011	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	F10	F10	NC	17/12/2014	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Wintershall Noordzee B.V.	F11a	F11-1	NC	17/12/2014	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Wintershall Noordzee B.V.	F13a	F13a	NC	09/09/2002	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	F13b	F13b	NC	15/11/2002	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	F14-diep	F14-diep	NC	30/12/2009	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Combined
Wintershall Noordzee B.V.	F14-ondiep	F14-1	NC	17/12/2014	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Combined
Wintershall Noordzee B.V.	F14a	F14-2	NC	10/04/2015	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Wintershall Noordzee B.V.	F16a & F16b	F16-E	NC	09/09/2002	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Wintershall Noordzee B.V.	F17a	F17a	NC	15/07/2005	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Split
Wintershall Noordzee B.V.	F17a-diep	F17a-diep	NC	30/12/2009	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Wintershall Noordzee B.V.	F17a-diep	F17a-diep-1	NC	14/05/2016	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	F18b-diep	F18-diep	NC	30/12/2009	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Wintershall Noordzee B.V.	K01b	K01b	NC	15/04/2005	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	K02a	K02a	NC	20/01/2004	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	K03e	K03e	NC	22/04/2009	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Wintershall Noordzee B.V.	K10a	K10a	NC	31/12/1982	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	K10b & K10c	K10b & K10c	NC	12/03/1993	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	K13	K13	NC	16/09/1973	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	K18a & K18b	K18a+b	NC	16/03/1983	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Wintershall Noordzee B.V.	K18b	K18b	NC	15/03/2007	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	L01b-diep	L01b-diep	NC	30/12/2009	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	L05b	L5b	NC	28/06/2003	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	L05c	L5c	NC	16/10/1996	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Wintershall Noordzee B.V.	L06a	L06a	NC	22/08/2003	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Wintershall Noordzee B.V.	L06a	L06a-1	NC	24/11/2010	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Wintershall Noordzee B.V.	Lo6b	Lo6b	NC	01/07/2003	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	Lo8a & Lo8c	L8a	NC	19/07/1988	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	Lo8b, Lo8d & Lo8e	L8b	NC	16/04/1993	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	L16a	L16a	NC	27/04/1984	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	Po3	Po3	NC	14/10/2008	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	Po5	Po5	NC	11/10/2006	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	Po6a	P6	NC	10/03/1982	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Wintershall Noordzee B.V.	Po8	Po8	NC	06/01/2007	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Split
Wintershall Noordzee B.V.	Po8b	Po8b	NC	06/01/2007	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Wintershall Noordzee B.V.	P11a	P11a	NC	11/05/1992	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Wintershall Noordzee B.V.	P12a	P12	NC	05/02/1990	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Wintershall Noordzee B.V.	Q01c-diep	Q01-diep	NC	23/12/2017	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Wintershall Noordzee B.V.	Q04a	Q4	NC	23/11/1999	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Wintershall Noordzee B.V.	Q05d	Q5	NC	19/01/2001	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Expired
Wintershall Noordzee B.V.	Q08	Q08	NC	20/08/1986	NC	Wintershall Noordzee B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
TAQA Onshore B.V.	BERGEN II	BERG II	23/12/2006	23/12/2006	irrevocable	TAQA Onshore B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TAQA Onshore B.V.	BERGERMEER	BGM	23/12/2006	23/12/2006	irrevocable	TAQA Onshore B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
TAQA Onshore B.V.	P15a, P15b, P15d, P15e & P15f	P15a & P15b	29/05/1984	29/05/1984	irrevocable	TAQA Offshore B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TAQA Onshore B.V.	P15c, P15g, P15h, P15i & P15j	P15c	12/03/1992	12/03/1992	irrevocable	TAQA Offshore B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TAQA Onshore B.V.	P18a	P18a	17/03/1992	17/03/1992	irrevocable	TAQA Offshore B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
TAQA Onshore B.V.	P18c	P18c	29/04/1992	29/04/1992	irrevocable	TAQA Offshore B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	AKKRUM	AKKRUM opv	NC	14/03/2013	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended (Production licence applied)
Vermilion Energy Netherlands B.V.	ANDEL V	ANDEL V	NC	06/07/2011	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Vermilion Energy Netherlands B.V.	ANDEL Va	ANDEL Va	NC	05/08/2015	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	ANDEL Vb	ANDEL Vb	NC	05/08/2015	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	DRENTHE IIIa	DRENTHE IIIa	NC	17/03/2012	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	DRENTHE IIIb	DRENTHE IIIb	NC	17/03/2012	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Vermilion Energy Netherlands B.V.	DRENTHE IIa	A12d	NC	17/03/2012	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	DRENTHE IV	Dr IV	NC	18/07/2007	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	DRENTHE V	DRENTHE V	NC	20/06/2015	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	DRENTHE VI	DRENTHE VI	NC	20/06/2015	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	ENGELEN	ENGELEN	NC	14/10/2009	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	FOLLEGA	FOLLEGA	NC	15/06/2010	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Vermilion Energy Netherlands B.V.	GORREDIJK	GORR	NC	10/07/1989	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Vermilion Energy Netherlands B.V.	HEMELUM	HEMELUM	NC	17/01/2012	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	IJSSELMUIDEN	IJSSELMUID-EN	NC	17/01/2014	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	LEEWARDEN	LEWN	NC	17/02/1969	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	LEMSTERLAND	LEMSTER- LAND	NC	15/06/2010	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	MARKNESSE	MARKNESSE	NC	26/01/2010	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	OOSTEREND	OSTD	NC	23/03/1985	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	OOSTERWOLDE	OOSTERWOL- DE	NC	20/04/2007	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	OPMEER	Opmeer	NC	19/12/2012	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	PAPEKOP	PPKP	NC	08/06/2006	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	SCHAGEN	SCHAGEN	NC	20/06/2009	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	SLOOTDORP	SLDP	NC	01/05/1969	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	STEENWIJK	STWK	NC	05/09/1994	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	TIETJERK- STERADEEL II	TIETJERK- STERADEEL II	NC	25/01/2018	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Vermilion Energy Netherlands B.V.	UTRECHT	UTR	NC	26/04/2007	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Vermilion Energy Netherlands B.V.	WAALWIJK	WLWK	NC	17/07/1989	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Vermilion Energy Netherlands B.V.	ZUID- FRIESLAND III	ZUID- FRIESLAND III	NC	09/03/2010	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Vermilion Energy Netherlands B.V.	ZUIDWAL	ZDWL	NC	28/08/1984	NC	Vermilion Energy Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	A12a	A12a	NC	01/07/2005	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	A12b & B10a	A12b & B10a-e	NC	16/04/2005	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Petrogas E&P Netherlands B.V.	A12b & B10a	A12b & B10a-p	NC	03/02/2022	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	A12d	A12d	NC	01/07/2005	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	A15a	A15a-p	NC	27/12/2011	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	A18a	A18a	NC	01/07/2005	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	A18c	A18c	NC	01/07/2005	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	B10c & B13a	B10c & B13a	NC	01/07/2005	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	B16a	B16a-e	NC	07/04/1987	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended (Production licence applied)
Petrogas E&P Netherlands B.V.	B17a	B17a-e	NC	07/04/1987	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Petrogas E&P Netherlands B.V.	Po1a	Po1	NC	28/06/2007	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Petrogas E&P Netherlands B.V.	Po2a	Po2a	NC	22/02/2008	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Petrogas E&P Netherlands B.V.	Po8a	Po8a	NC	21/10/2006	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Withdrawn
Petrogas E&P Netherlands B.V.	Po8a	Po8a-1	NC	07/12/2018	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Petrogas E&P Netherlands B.V.	Po9a	Pgab	NC	29/06/1993	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	Po9c	Pgc	NC	29/06/1993	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)

Entity	Licence name	Licence code	Date of application	Date issued	Date of expiry	Operator	Product	Licence type	Status
Petrogas E&P Netherlands B.V.	Q01	Q1	NC	09/06/1980	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Split
Petrogas E&P Netherlands B.V.	Q01a-ondiep & Q01b-ondiep	Q01-ondiep	NC	23/12/2017	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Petrogas E&P Netherlands B.V.	Q02c	Q2	NC	22/12/1993	NC	Petrogas E&P Netherlands B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Kistos	AKKRUM 11	AKKRUM 11	NC	26/07/2012	NC	Kistos NL1 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Kistos	DONKER-BROEK	DKBR	NC	20/03/1995	NC	Kistos NL1 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Extended
Kistos	DONKER-BROEK-WEST	DONKER-BROEK-WEST	NC	16/03/2011	NC	Kistos NL1 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Kistos	M10a & M11	M10 & M11	NC	28/07/2007	NC	Kistos NL1 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Extended
Kistos	OOSTERWOLDE	OSTW	NC	07/12/2006	NC	Kistos NL1 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Relinquished
Kistos	Q02a	Q02a-e	NC	14/08/2001	NC	Kistos NL1 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Relinquished
Kistos	Q07	A12d	NC	16/01/2008	NC	Kistos NL2 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Kistos	Q07 & Q10a	Q07 & Q10a	NC	14/07/2017	NC	Kistos NL2 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Production licence	Final (in effect)
Kistos	Q08, Q10b & Q11	Q08-1	NC	29/09/2018	NC	Kistos NL2 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Final (in effect)
Kistos	Q10a	Q10a	NC	06/08/2008	NC	Kistos NL2 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Kistos	TERSCHELLING-NOORD	TERSCHELLING-NOORD	NC	30/07/2013	NC	Kistos NL1 B.V.	Hydrocarbons (Gas, Oil, Condensate)	Exploration licence	Expired
Frisia Zout B.V.	BARRADEEL	BRDL	NC	25/10/1994	NC	Frisia Zout B.V.	Rock salt	Production licence	Final (in effect)
Frisia Zout B.V.	BARRADEEL II	BRDL-II	NC	26/04/2002	NC	Frisia Zout B.V.	Rock salt	Production licence	Final (in effect)
Frisia Zout B.V.	HAVENMOND	BARRADEEL-HAVENMOND	NC	03/01/2012	NC	Frisia Zout B.V.	Rock salt	Production licence	Final (in effect)

## Appendix 7

## UBO information

Entity/Group	UBO registered	UBO declaration received	Name	Address	Country	Nationality	Date of birth	Registration Date	Starting date	Nature of interest/control	Comment
RockRose	Yes: 34319421	Yes	Francesco Mazzagatti	-	Italy	Italian	6/3/1986	21/2/2022	27/9/2020	Shareholder	
Nederlandse Aardolie Maatschappij B.V.	Yes: 04008869	Yes	Izaak Maarten	-	-	-	-	-	27/9/2020	Senior manager	
			Johan Atema						27/9/2020	Holder of actual control	
Nedmag Holding BV	Yes: 02322491	Yes	Lambertus Hendrik Roelof Jan Bruning		Netherlands	Dutch	1/3/1969	23/11/2020	27/9/2020	Senior manager	
Jetex Petroleum ltd	Not registered	No	-	-	-	-	-	-	-	-	
Neptune Energy Netherlands B.V.	Yes:27113806	No	-	-	-	-	-	-	-	-	
ExxonMobil Producing Netherlands B.V.	N/A	-	-	-	-	-	-	-	-	-	Not required (Subsidiary of a public listed company) <a href="https://www.nasdaq.com/market-activity/stocks/xom">https://www.nasdaq.com/market-activity/stocks/xom</a>
Spirit Energy Nederland B.V.	Yes: 34081068	Yes	Neil Yesmes Mc Culloch	82 Beaconsfield Place Aberdeen AB15 4AJ United Kingdom	United Kingdom	British	1/10/1970	30/3/2022	27/9/2020	Senior manager	
			Yescobus Sebastianus Maria Van Rhijn	Agneshove 14 2215HT Voorhout Netherlands	Netherlands	Dutch	9/12/1974	30/3/2022	27/9/2020	Senior manager	

Entity/Group	UBO registered	UBO declaration received	Name	Address	Country	Nationality	Date of birth	Registration Date	Starting date	Nature of interest/control	Comment
Discover Exploration	Not registered	No	-	-	-	-	-	-	-	-	o active persons with significant control. The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.
Noordgastransport B.V.	Yes: 27083890	No	-	-	-	-	-	-	-	-	
NOGAT B.V.	Yes:34070055	No	-	-	-	-	-	-	-	-	
Dana Petroleum Netherlands BV	Yes: 27120679	Yes	Bert Abbas	-	Netherlands	Dutch	1/6/1958	4/5/2021	27/9/2020	Senior manager	
			Bert Eiko Van Dalen	-	Netherlands	Dutch	1/1/1973	4/5/2021	27/9/2020	Senior manager	
			Laura Anne Hutchison	-	United Kingdom	British	1/12/1980	4/5/2021	27/9/2020	Senior manager	
			Jongwoo Kim	-	United Kingdom	South Korean	1/10/1964	4/5/2021	27/9/2020	Senior manager	
TotalEnergies EP Nederland BV	N/A	-	-	-	-	-	-	-	-	Not required (Subsidiary of a public listed company) CAC40: <a href="https://totalenergies.com/investors/share-information/totalenergies-share-price-paris">https://totalenergies.com/investors/share-information/totalenergies-share-price-paris</a>	

Entity/Group	UBO registered	UBO declaration received	Name	Address	Country	Nationality	Date of birth	Registration Date	Starting date	Nature of interest/control	Comment
ONE-Dyas B.V.	Yes: 33211110	Yes	Christiaan Hendrik de Ruyter van Steveninck	-	-	-	-	-	Before 27/09/2020	Senior manager	
			Alexander Thijs Israël	-	-	-	-	-	Before 27/09/2020	Senior manager	
			Adrian Christiaan van der Weijden	-	-	-	-	-	-	Senior manager	
Kistos	Yes: 37117836	No	-	-	-	-	-	-	-	-	
Wintershall Noordzee BV	Yes: 27100034	Yes	Jone Hess	-	-	-	-	-	1/1/2021	Senior manager	
			Kirill Vladimirovich Silkin Vladimirovich Silkin	-	-	-	-	-	Before 27/09/2020	Senior manager	
TAQA Energy B.V.			Mohammed Abdulla Falah Yesber Al Ahbabi	-	United Arab Emirates	Citizen of the United Arab Emirates	1/10/1981	17/6/2022	27/9/2020	Senior manager	
			Vivek Gambhir	-	United Arab Emirates	British	1/11/1963	17/6/2022	27/9/2020	Senior manager	
			Arend Sylvester Zwanepo	-	Netherlands	Dutch	1/6/1960	17/6/2022	27/9/2020	Senior manager	
Frisia Zout B.V.	N/A	-	-	-	-	-	-	-	-	-	Not required (Subsidiary of a public listed company) <a href="https://www.boerse-frankfurt.de/equity/k-s-aktiengesellschaft">https://www.boerse-frankfurt.de/equity/k-s-aktiengesellschaft</a>

Entity/Group	UBO registered	UBO declaration received	Name	Address	Country	Nationality	Date of birth	Registration Date	Starting date	Nature of interest/control	Comment
Vermilion Energy Netherlands	N/A	-	-	-	-	-	-	-	-	-	Not required (Subsidiary of a public listed company) <a href="https://www.nasdaq.com/market-activity/stocks/vet">https://www.nasdaq.com/market-activity/stocks/vet</a>
Petrogas E&P Netherlands B.V.	Yes: 27114238	Yes	Mohamed Ali Mohamed al Barwani	903 Building no 2298 way no 2631 NEAR E-02942 SEEB, MUDHEFEIRA Oman	Oman	Oman	30/10/1951	3/3/2022	27/9/2020	27/9/2020	
EBN B.V.	N/A	-	-	-	-	-	-	-	-	-	100% State owned enterprise

## List of tables

Table 1: List of Element NL members included in the reconciliation scope 2021

Table 2: List of non-Element NL members and salt companies included in the reconciliation scope 2021

Table 3: Description of payment streams payable by E&P and salt companies to the Dutch government

Table 4: List of payment streams to be disclosed by project

Table 5: Total Government receipts from the E&P and salt companies

Table 6: Results of the reconciliation work

Table 7: Results of the reconciliation exercise per company

Table 8: Results of the reconciliation exercise per revenue stream

Table 9: Payments by project reported by the E&P companies

Table 10: EBN receipts from hydrocarbons sales, pipeline fees and gas storage fees and payments for costs and capex in 2021

Table 11: Summary of EBN transactions in 2021

Table 12 – Evolution of reported revenues

Rijksdienst voor Ondernemend Nederland  
Prinses Beatrixlaan 2 | 2595 AL Den Haag  
Postbus 93144 | 2509 AC Den Haag  
T: 088 042 42 42  
[www.eiti.nl](http://www.eiti.nl)