



Natural Resources
Transparency Commission

Inception Report for 2021

December 2023



This report has been prepared at the request of the Multi-Stakeholder Group (MSG) in charge of the implementation of the Extractive Industries Transparency Initiative in Iraq. The opinions expressed in the report are those of the Independent Administrator and the report has been approved by the MSG. This report has been prepared exclusively for use by the NRTC and must not be used by other parties, nor for any purposes other than those for which it is intended.

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LIST OF ABBREVIATIONS

b/d	Barrel per day
BGC	Basra Gas Company
BO	Beneficial ownership
BOC	Basra Oil Company
BOD	Board of Directors
BOTI	Baghdad Oil Training Institute
CBI	Central Bank of Iraq
EDPSC	Exploration, Development and Production Service Contract
FBSA	Federal Board of Supreme Audit
FY	Financial Year
GFC	Gas Filling Company
IDC	Iraqi Drilling Company
IMF	International Monetary Fund
INOC	Iraqi National Oil Company
IOB	International Oil buyers
IOTC	Iraqi Oil Tankers Company
IPC	Iraq Petroleum Company
IPR	Initial Production Rate
KOTI	Kirkuk Oil Training Institute
KRG	Kurdish Regional Government
MdOC	Midland Oil Company
MNR	Ministry of Natural Resources
MOC	Missan Oil Company
MoE	Ministry of Environment
MoF	Ministry of Finance
MoIM	Ministry of Industry and Minerals
MoO	Ministry of Oil
MoP	Ministry of Planning
MRC	Midland Refineries Company
MSE	Mandatory Social Expenditures
MSG	Multi-Stakeholder Group
NGC	North Gas Company
NRTC	Natural Resources Transparency Commission
NOC	North Oil Company
NRC	North Refineries Company
OEC	Oil Exploration Company

OPC	Oil Pipelines Company
OPDC	Oil Products Distribution Company
OPEC	Organization of the Petroleum Exporting Countries
OTI	Oil Training Institute, Baiji
PCLD	Petroleum Contracts and Licensing Department
PEP	Politically exposed Person
PPT	Plateau Production Target
PRDC	Petroleum Research and Development Center
RFB	Remuneration Fee Bid
SCOP	State company for Oil Projects
SGC	South Gas Company
SOMO	Oil Marketing Company
SRC	South Refineries Company
TQOC	Thi-Qar Oil Company
VSE	Voluntary Social Expenditures

INTRODUCTION

Extractive Industries Transparency Initiative (EITI)

Background

The Extractive Industries Transparency Initiative (EITI) was first announced at the World Summit on Sustainable Development in Johannesburg in 2002 (the Earth Summit 2002) and was officially launched in London in 2003.¹

It is a global standard to promote open and accountable management of natural resources. It seeks to strengthen government and company systems, inform public debates, and enhance trust. In each implementing country, it is supported by a coalition of governments, companies operating in the extractive sector and civil society organisations working together.

Evolving normative framework (2003-2023)

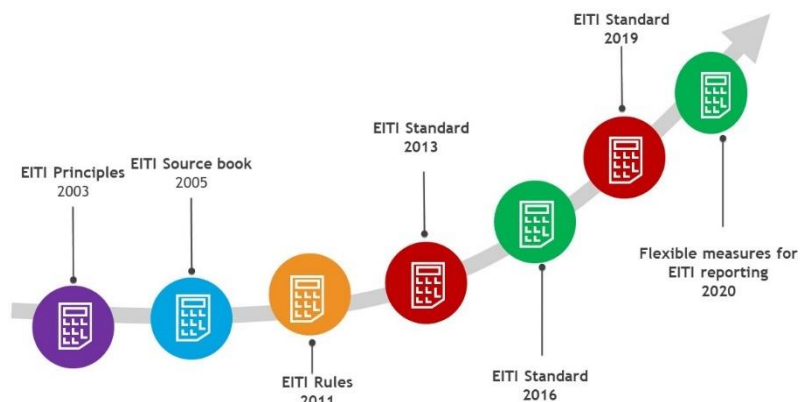
From 1 January 2025 onwards, EITI reports should be prepared based on the 2023 EITI Standard (here in after referred to as the “[The EITI Standard](#)”). This is the seventh version of the Standard since the EITI Principles were declared in 2003. Please see Figure 1 below.

The EITI Standard encourages countries to make use of existing reporting systems for EITI data collection and to make the results transparent at source. The 2019 EITI Standard introduced new aspects on environmental, social, and gender impacts. It also broke ground on the disclosure of the identity of the real owners - the ‘beneficial owners’ - of the companies that have obtained rights to extract oil, gas and minerals starting from 2020. The EITI Standard sets out the requirements which countries need to meet to be recognised, first as EITI Candidates and subsequently as EITI Compliant countries.

Recognising the challenges associated with the COVID-19 pandemic, the EITI Board issued new measures to provide flexibility in EITI implementation and

reporting scheduled for publication in 2021 and 2022.²

FIGURE 1: EVOLVING NORMATIVE FRAMEWORK (2003-2023)



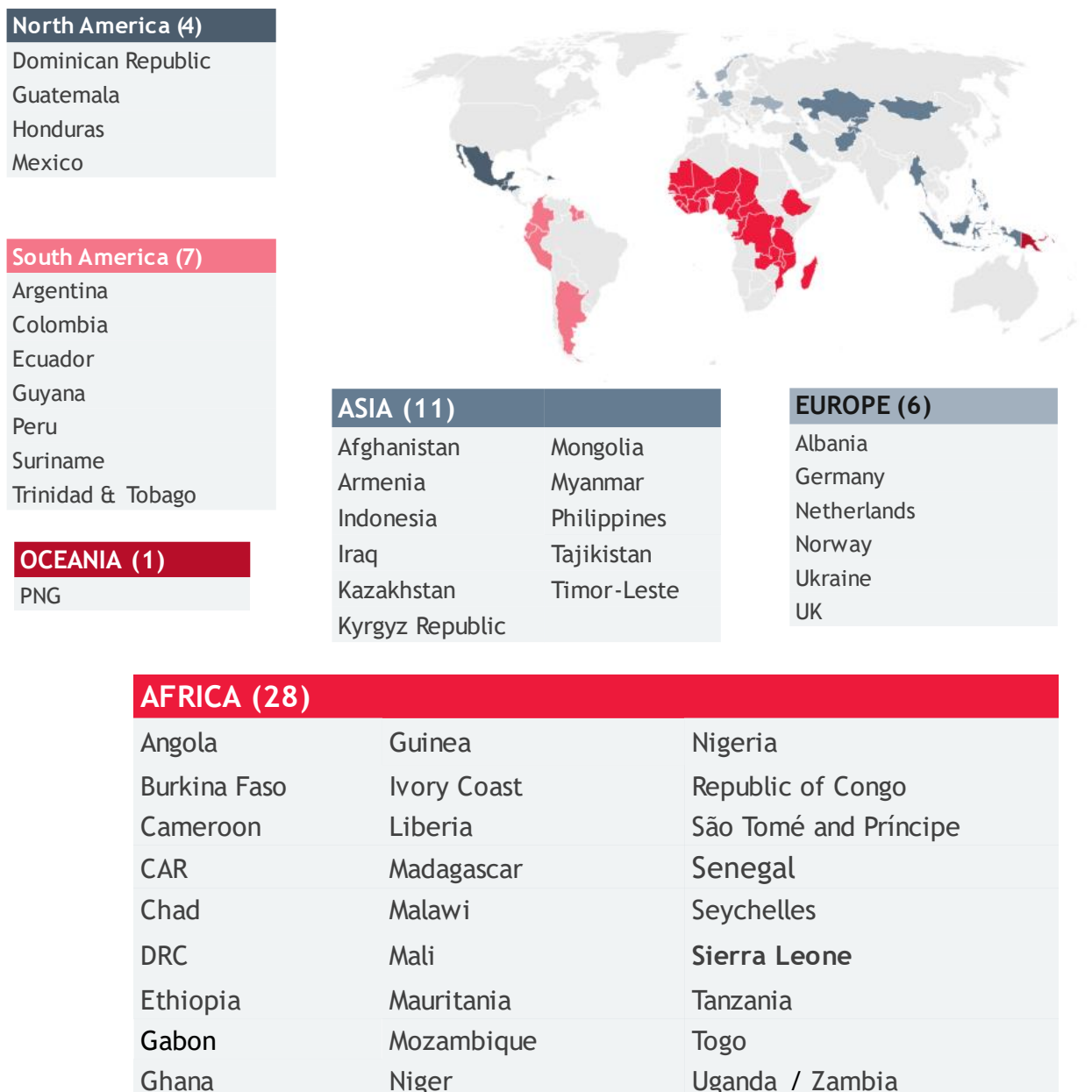
¹ For more information on the EITI, please visit their website [here](#).

² For more information on these measures, please see [here](#).

EITI Implementing countries

EITI is currently being implemented in 57 countries in Africa, Asia, Europe, America and Oceania. Please see Figure 2 below.

FIGURE 2: MAP OF EITI IMPLEMENTING COUNTRIES



Independent evaluation of EITI

The EITI International Secretariat published in November 2022 an [independent evaluation of EITI](#). It builds on efforts to strengthen the EITI's approach to documenting, communicating and learning from the results of implementation, in line with recommendations from a 2020 review of international best practice in results measurement and impact evaluation.

The study raised some key findings relating to:

- informing the energy transition;
- supporting open data;
- informing investment decisions;
- strengthening revenue mobilisation;
- addressing corruption risks; and
- measuring impact.

EITI in Iraq³

The Government of Iraq first announced its intention to join the EITI programme in March 2009 to promote transparency and accountability in the management of its mineral resources. The country formed its first multi-stakeholder group (MSG) in September 2010. Iraq became an EITI Candidate in February 2010, and it became a compliant country in December 2012.

The MSG is responsible for developing policies and programmes that align with the EITI Standard and reflect national priorities, oversee the EITI reporting process, approve work plans and effectively undertake outreach activities on necessary information that emanate from the EITI Process.

The MSG provides oversight of the EITI process and comprises full members and their alternates from several government ministries, departments and agencies, mining companies, and civil society organisations. The MSG has reviewed its own internal governance for better oversight of the EITI implementation.

The NRTC is responsible for the implementation of planned and approved activities designed by the MSG's work plan and the EITI Standard. Headed by a National Coordinator, the Secretariat lacks key professional staff drawn from several professional backgrounds required for the day-to-day operations of the Secretariat.

The EITI process in Iraq covers two sectors: oil & gas and mining. To date eleven (11) EITI Independent Administrator reports have been published covering the years from 1 January 2009 to 31 December 2020 as detailed in the table below:

TABLE 1: LIST OF EITI REPORTS

N°	Year	Publication date	N°	Year	Publication date
1	2009	December 2011	7	2015	November 2016
2	2010	May 2013	8	2016	December 2018
3	2011	December 2013	9	2017	December 2019
4	2012	December 2014	10	2018	March 2021
5	2013	December 2015	11	2019-2020	July 2022
6	2014	April 2016			

³ For more information on EITI in Iraq, see the website [here](#).

This inception report is produced to inform the MSG members of the data collected from the GAs, SOEs and IOCs during the scoping phase as well as to explain the limitations to the scope and barriers preventing the comprehensive disclosure of the information for the twelfth (12th) EITI Report for Iraq which covers the period from 1 January to 31 December 2021.

The timeline for the EITI process can be presented as follows:

TABLE 2: TIMELINE FOR THE EITI PROCESS

Date	Event
March 2009	Government announces commitment to join the EITI
January 2010	Candidature application is submitted
February 2010	Iraq joined
September 2010	Multi-stakeholder group is formed
November 2011	1 st EITI Report published (Period covered: calendar year 2009 / Sectors covered: Oil, Gas and Mining)
December 2012	Iraq designed EITI compliant country
December 2012	2 nd EITI Report published (Period covered: calendar year 2010 / Sectors covered: Oil, Gas and Mining)
December 2013	3 rd EITI Report published (Period covered: calendar year 2011 / Sectors covered: Oil, Gas and Mining)
December 2014	4 th EITI Report published (Period covered: calendar year 2012 / Sectors covered: Oil, Gas and Mining)
December 2015	5 th EITI Report published (Period covered: calendar year 2013 / Sectors covered: Oil, Gas and Mining)
April 2016	6 th EITI Report published (Period covered: calendar year 2014 / Sectors covered: Oil, Gas and Mining)
December 2016	7 th EITI Report published (Period covered: calendar year 2015 / Sectors covered: Oil, Gas and Mining)
October 2017	1 st validation result: Inadequate progress
December 2018	8 th EITI Report published (Period covered: calendar year 2016 / Sectors covered: Oil, Gas and Mining)
October 2019	2 nd validation result: Meaningful progress
December 2019	9 th EITI Report published (Period covered: calendar year 2017 / Sectors covered: Oil, Gas and Mining)
March 2021	10 th EITI Report published (Period covered: calendar year 2018 / Sectors covered: Oil, Gas and Mining)
July 2022	11 th EITI Report published (Period covered: calendar years 2019 and 2020 / Sectors covered: Oil, Gas and Mining)

EITI Validation

Iraq was found to have made meaningful progress in implementing the 2016 EITI Standard in October 2019, following its second Validation. Iraq has fully addressed 10 of the 22 corrective actions identified in this Validation, with significant improvements across the 12 remaining actions. The next Validation was expected to commence in January 2023.⁴

⁴ <https://eiti.org/countries/iraq>

Key changes to the EITI standard

To enable countries to respond to the most pressing challenges facing natural resource governance today, the 2023 EITI Standard includes several new and refined provisions. EITI Implementing Countries will not be assessed against the 2023 Standard until 2025, but are encouraged to incorporate the new requirements earlier.

These broadly cover four thematic areas:

- **Anti-corruption:** Enhance the ability of countries and companies to use the EITI platform for the identification and management of corruption risks in the natural resource sector.
- **Energy transition:** Supporting disclosure and public debate on the implications of energy transition by highlighting relevant policies, as well as revenues countries can expect from their oil, gas and minerals under different market scenarios.
- **Gender, social and environmental issues:** To help ensure that natural resources are managed in the interests of all citizens, there are stronger provisions to promote greater diversity in decision-making and disclosure, considering gender, social and environmental issues.
- **Revenue collection:** New and refined provisions require more comprehensive and detailed disclosures, which can help countries strengthen their tax base and raise revenues.

For further information about the 2023 EITI Standard, please refer to the summary of changes the EITI International Secretariat prepared in June 2023.⁵

Scope of Work

BDO LLP has been appointed as Independent Administrator for the preparation of the NRTC report for the year 2021.

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

This Report includes five sections as follows:

- Executive Summary.
- Approach and Methodology.
- Contextual Information on the Extractive Sectors.
- Scope of the NRTC Report; and
- Recommendations.

⁵ https://eiti.org/sites/default/files/2023-06/Explainer_EITI%20Standard%202023_%20Summary%20of%20changes.pdf

Our report includes information received up to **30 November 2023**. Any information received after this date has not, therefore, been taken into consideration.

Our work included a general understanding of the extractive sectors in Iraq. We also held meetings with several entities involved in the EITI process to collect relevant information and documentation necessary to achieve the objectives of our work.

1. EXECUTIVE SUMMARY

1.1. Objective of the report

Normally the overall objective of an Inception Report is to agree the scope of the EITI reporting process, including the reporting templates, data collection procedures, and the schedule for publishing the EITI Report. However, we have not proposed a reporting scope or materiality threshold for MSG approval given the non-receipt of revenue statements from GAs (specifically the MoF and SOMO).

1.2. Scope of work

In accordance with the terms of reference for the engagement, we were required to carry out a scoping study ahead of the preparation of the 2021 NRTC Report, including a proposal of:

- taxes and revenues to be included in the scope;
- companies and government agencies to be included in the report;
- a reporting template to be completed by the reporting entities;
- the materiality threshold for receipts and payments by sector;
- assurances to be provided by reporting parties to ensure credibility of the data being reported.

Due to a lack of certain information, mainly from the Ministry of Finance and SOMO, we have included all international oil companies (IOCs) in the reporting process regardless of any materiality threshold.

1.3. Limitations

We set out below the limitations of the scoping phase and the barriers preventing the comprehensive disclosure of all EITI information.

Weaknesses in Government Agencies' and State-Owned Enterprises' submission of requested documents

We submitted a request for documents on WhatsApp and via email in September 2023 to the 12 Government Agencies (GAs). As of the date of this report, three GAs have provided the data.

The same applies to State-Owned Enterprises, where only three out of 17 SOEs have provided the data.

Weaknesses in International Oil Companies' submission of reporting templates

We held an online workshop for International Oil Companies (IOCs) on Thursday 26 October 2023. Eleven companies (holding 16 licensees) attended the event and received the EITI Reporting package (presentation, reporting templates and guidance for their completion). They were given two-weeks to complete the templates.

The EITI Reporting package was also distributed to 15 other companies (holding 20 licensees) on 5 November 2023.

As of the date of this report, 9 out of 36 licensees have completed their reporting templates and provided their audited financial statements.

The detailed progress of the data collection process is shown in Annex 1 to this report.

Overall status for GAs, SOEs and IOCs

40 out of 65 reporting entities have acknowledged receipt of our request (62%), 15 of which have submitted their data (23%).

Entity	Total	RfD				AR				Response			
		Received		Not yet		Received		Not yet		Received		Not yet	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
GAs	12	10	83%	2	17%	8	67%	4	33%	3	25%	9	75%
SOEs	17	16	94%	1	6%	10	59%	7	41%	3	18%	14	82%
IOCs	36	36	100%	0	0%	22	61%	14	39%	9	25%	27	75%
Total	65	62	95%	3	5%	40	62%	25	38%	15	23%	50	77%

Weaknesses in providing requested data from GAs and SOEs

Following several reminders to provide the requested documents needed to prepare the 2021 NRTC report, in total 50 out of 187 documents have been received, representing 27% of the information requested.

The main outstanding documents are the following:

- The Ministry of Finance (MoF) have not provided the revenues from the oil, gas and mining sectors during the 2021.
- The State Oil Marketing Organisation (SOMO) has not provided the revenues (crude oil export revenues, exported oil products revenues...) from the oil and gas sector during 2021 as well as the list and contact details of the international oil companies buying crude oil and companies purchasing petroleum products, exported by SOMO during 2021.
- The Petroleum Contracts and Licensing Department (PCLD) and the State Oil Marketing Organisation (SOMO) have not provided the details of cost recovery and remuneration fees made to IOCs during 2021; and
- The register of licenses including the information required by the EITI Standard for the oil and gas sector has not been provided.

The follow up of the detailed documents is presented in Annex 2 to this report.

The NRTC and the IA team is following up with these reporting entities to provide the outstanding information as soon as possible.

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2. APPROACH AND METHODOLOGY

2.1. Scoping study

To be effective and compliant, the EITI Report should be timely, reliable, comprehensive and comprehensible. Scoping decisions are critical in ensuring that EITI reports meet these requirements. The scoping study involves:

- collating all necessary information related to the management of the extractive sectors in line with MSG's objectives and workplan, and the EITI's requirements (EITI Requirements 2, 3, 4, 5 and 6).
- proposing options for strengthening disclosure of information to ensure accessibility, reliability and complementarity with existing government and company systems (EITI Requirement 7.2.c and the EITI Open data policy).
- identifying the total government revenues from the extractive sectors to document a recommended definition of materiality and coverage (EITI Requirements 4, 4.1.d and 4.1.a).
- suggesting the payments and revenue streams to be reported, including appropriate materiality thresholds and the levels of disaggregation where applicable (EITI Requirements 4.1.a, 4.1.b and 4.7).
- listing the companies, state-owned enterprises and government agencies expected to participate in the report according to a suggested materiality threshold (EITI Requirement 4.1.a).
- identifying additional benefit streams from the extractive sectors that should be disclosed (EITI Requirements 4.2, 4.3, 4.4, 4.5 and 4.6).
- identifying revenue streams that are not recorded in the national budget and explaining the allocation of such off-budget revenues as well as tracking implementation of the International Monetary Fund's Government Finance Statistics (GFS) classifications for extractive revenues.
- considering revenue allocations and expenditure that should be disclosed under EITI Requirements 5 and 6, and to the extent possible, assessing the possibility for unilateral or where possible reconciliation of social expenditure as per EITI Requirements 6.1 a) and b) and other contributions.
- assessing the reliability of available data, including reviewing current auditing practices and the assurances to be provided by the reporting entities (EITI Requirement 4.9).
- identifying any barriers to disclosure of the information requested and propose solutions for addressing them; and
- investigating any other issues as mandated by the MSG.

To conduct the preliminary analysis, the following steps should be performed:

- obtain a good understanding of the extractive resources and sectors of the country;
- review the fiscal regime and other relevant revenue streams applicable to the extractive sector, including in-kind payments, social payments, infrastructure provisions and other bartering agreements;

- consider the current auditing practices for companies and government agencies;
- review existing data from the relevant period to determine significant revenue streams;
- define a materiality threshold for revenue streams to be covered in the EITI Report;
- identify extractive companies which make material payments within the scope of the agreed material revenue streams;
- identify government agencies, including those at sub-national level, which collect material revenues within the scope of the agreed material revenue streams;
- examine the MSG's workplan in order to gain a clear understanding of the objectives and scope of Iraq's EITI implementation;
- review any annual progress reports that have been produced as well as any actions undertaken by the MSG to assess progress made and address recommendations from any previous EITI reporting exercises and validations;
- undertake a review of all past EITI and Validation reports to gain an understanding of the current scope and state of the EITI reporting process in Iraq and assessed areas where further improvement is needed; and
- assess the timeliness, comprehensiveness and reliability of the information received and make recommendations on how publicly available data can be improved or complemented to address the EITI requirements and the MSG's objectives.

We have not been able to carry out a full scoping study, including setting the materiality thresholds for revenues and expenditures, taxes and revenues to be included, and companies and government agencies to be included in the report.

2.2. Data collection

To understand and document the size of the Iraqi Extractive Industry and the commercial practices, tax systems and the payment flows as well as extractive companies and government agencies involved in this sector, we collected data on:

- legislation applicable to the extractive sectors.
- the structure of the extractive sectors in Iraq, its size, and its main stakeholders.
- the statistics and financial indicators of the extractive sectors in terms of production and contribution in the Iraqi revenue performance.
- all changes which occurred during the period with regards to legislation, new contracts or agreements that might impact the extractive sectors; and
- the main conclusions and issues raised in previous NRTC Reports.

2.3. Review of the legal and tax documentation

We examined all relevant legislation applicable to the Iraqi extractive sectors to identify:

- all revenue streams paid by companies operating in mining and oil and gas sectors;
- the basis of calculation of these revenue streams in the extractive sectors;
- the government agencies which collect the revenue streams paid by companies; and

- audit regulations governing extractive companies and government agencies.

2.4. Compilation of statistical data on the extractive sectors

To identify all payment flows as well as relevant entities in the extractive sectors, we are required to perform the following tasks:

- collection of the list of all active licenses during the period;
- collection of all receipts made by the State from companies operating in the extractive sectors;
- reconciliation of the list of licenses for exploitation and exploration with the list of registered companies;
- check the list of companies included within the scope of previous years to ensure comparability between the years;
- consolidation of revenues collected by government agencies, by type of payment flow and by company;
- calculation of the impact of the consolidation results on the materiality analysis; and
- amendment of the reporting template in accordance with the results of the scoping study and the requirement of the EITI Standard.

We were not able to carry out all of these tasks due to non-submission of the requested data by the GAs and SOEs.

3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTORS

The contribution of the extractive sector to the economy

According to macro-economic data received from the Central Bureau of Statistics under the Ministry of Planning, the mining and quarrying sector accounted for IQD 137,895,586 million in 2021, which represented 45.6% of the national GDP at current basic prices, including 45.5% from crude oil and 0.1% related to other types of mining. The contribution of the mining and quarrying sector to GDP had increased by IQD 74,273,561 million (116.7%) compared to the year 2020 and is presented in the table below.

TABLE 3: GDP BY ACTIVITY TYPE, AT BASIC CURRENT PRICES FOR THE YEARS 2020 AND 2021

Sectors	2021		2020		Difference	
	IQD million	%	IQD million	%	IQD million	%
Agriculture, forestry, hunting & fishing	9,970,509	3.3%	13,130,927	6.0%	-3,160,418	-24.1%
Mining and quarrying	137,895,586	45.6%	63,622,026	29.3%	74,273,561	116.7%
- Crude oil	137,596,691	45.5%	63,335,720	29.1%	74,260,972	117.2%
- Other types of mining	298,895	0.1%	286,306	0.1%	12,589	4.4%
Manufacturing industry	6,714,286	2.2%	5,582,242	2.6%	1,132,045	20.3%
Electricity and water	4,828,954	1.6%	5,550,316	2.6%	-721,362	-13.0%
Building and construction	12,380,037	4.1%	11,303,198	5.2%	1,076,839	9.5%
Transport, communications, and storage	30,259,581	10.0%	22,723,494	10.5%	7,536,087	33.2%
Wholesale, retail trade, hotels & others	20,716,394	6.8%	19,635,683	9.0%	1,080,711	5.5%
Finance, insurance, real estate, and business services	19,929,305	6.6%	21,341,141	9.8%	-1,411,836	-6.6%
- Banks and insurance	2,133,271	0.7%	3,747,535	1.7%	-1,614,264	-43.1%
- Ownership of dwellings	17,796,034	5.9%	17,593,606	8.1%	202,428	1.2%
Social and personal services	59,997,261	19.8%	54,524,569	25.1%	5,472,693	10.0%
- General government	47,316,731	15.6%	43,416,416	20.0%	3,900,315	9.0%
- Personal services	12,680,530	4.2%	11,108,153	5.1%	1,572,377	14.2%
Total GDP	302,691,913	100.0%	217,413,594	100.0%	85,278,318	39.2%

Source: Central Bureau of Statistics / Ministry of Planning

The contribution of the mining and quarrying sector to GDP increased in 2021 because of an increase in oil and gas prices (further details are provided in Section 3.1.b below).

The table below shows key figures on the economy and the oil and gas sector in Iraq and neighbouring OPEC countries.

TABLE 4: KEYS FIGURES ON THE ECONOMY AND THE OIL AND GAS SECTOR IN IRAQ AND NEIGHBOURING OPEC COUNTRIES

Figure	Iraq	Kuwait	Saudi Arabia	Iran
Population (million inhabitants)	41	4	35	85
Land area (1,000 sq km)	438	18	2,150	1,648
GDP per capita (\$)	5,047	31,216	23,507	2,707

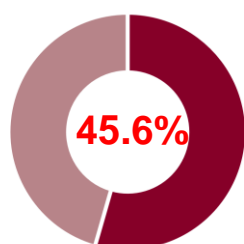
Figure	Iraq	Kuwait	Saudi Arabia	Iran
GDP at market prices (million \$)	207,889	135,352	833,541	230,014
Value of exports (million \$)	86,298	72,386	286,502	58,132
Value of petroleum exports (million \$)	79,788	56,545	202,166	25,313
Current account balance (million \$)	22,319	32,574	44,324	15,004
Proven crude oil reserves (million barrels)	145,019	101,500	267,192	208,600
Proven natural gas reserves (billion cu. m.)	3,714	1,784	8,507	33,988
Crude oil production (1,000 b/d)	3,971	2,415	9,125	2,392
Marketed production of natural gas (million cu. m.)	9,586	12,728	120,485	257,119
Refinery capacity (1,000 b/cd)	1,116	800	3,327	2,202
Output of petroleum products (1,000 b/d)	740	845	2,548	1,673
Oil demand (1,000 b/d)	621	482	2,966	1,777
Crude oil exports (1,000 b/d)	3,440	1,740	6,227	763
Exports of petroleum products (1,000 b/d)	158	604	1,344	333
Natural gas exports (million cu. m.)	-	-	-	18,425

Source: OPEC, Annual Statistical Bulletin 2022, BDO.

The figure below provides a comparison of the extractive sector contribution to the Iraqi economy for the years 2020 and 2021:

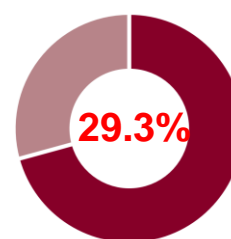
FIGURE 3: EXTRACTIVE SECTOR CONTRIBUTION 2020-2021

Extractive sector contribution to 2021 GDP



■ Mining and Quarrying contribution to GDP
■ Other sectors

Extractive sector contribution to 2020 GDP



■ Mining and Quarrying contribution to GDP
■ Other sectors

3.1. Oil & Gas sector

a. Context of the Oil & Gas sector in Iraq

Iraq has significant reserves of oil and natural gas. With proven crude oil reserves estimated at 145 billion barrels, Iraq is the fourth largest in the world among the Organization of the Petroleum Exporting Countries (OPEC) after Venezuela, Saudi Arabia and Iran.⁶

⁶ OPEC Annual Statistical Bulletin (57th edition)

https://www.opec.org/opec_web/static_files_project/media/downloads/publications/ASB_2022.pdf

TABLE 5: OPEC MEMBERS' PROVEN CRUDE OIL RESERVES

N°	Country	Reserves (m bbl)
1	Venezuela	303,468
2	Saudi Arabia	267,192
3	IR Iran	208,600
4	Iraq	145,019

Source: OPEC Annual Statistical Bulletin 2022

Most of Iraq's major known fields - all of which are onshore - are in production or are under development.⁷

Production

Oil production

Iraq is the second-largest crude oil producer within the OPEC with 4 million barrels daily after Saudi Arabia with 9.1 million barrels daily. Crude exports represent around 90% of the government's revenue. Ravaged by decades of conflict, Iraq's crumbling infrastructure and endemic corruption have obstructed reconstruction efforts.⁸

The data provided by the Petroleum Contracts and Licensing Department (PCLD) shows a total oil production of **1,386,426,020 barrels** in 2021 that are detailed as follows:

TABLE 6: OIL PRODUCTION BY OIL FIELD

Field	Governorate	Total Production (Barrels)	% of total production
Rumaila	Basra	503,481,731	36.32%
West Qurna 1	Basra	182,404,555	13.16%
Zubair	Basra	171,760,022	12.39%
West Qurna 2	Basra	146,022,515	10.53%
Halfaya	Maysan	142,213,694	10.26%
Missan	Maysan	80,650,634	5.82%
Majnoon	Basra	64,240,000	4.63%
Garraf	Thi Qar	33,221,515	2.40%
Ahdeb	Wasit	17,956,867	1.30%
Faihaa	Basra	15,938,661	1.15%
Badra	Wasit	12,857,981	0.93%
Siba	Basra	7,272,383	0.52%
E. Baghdad	Baghdad	6,630,000	0.48%
Qiyarah	Nineveh	1,775,463	0.13%
Total Fields		1,386,426,020	100.00%

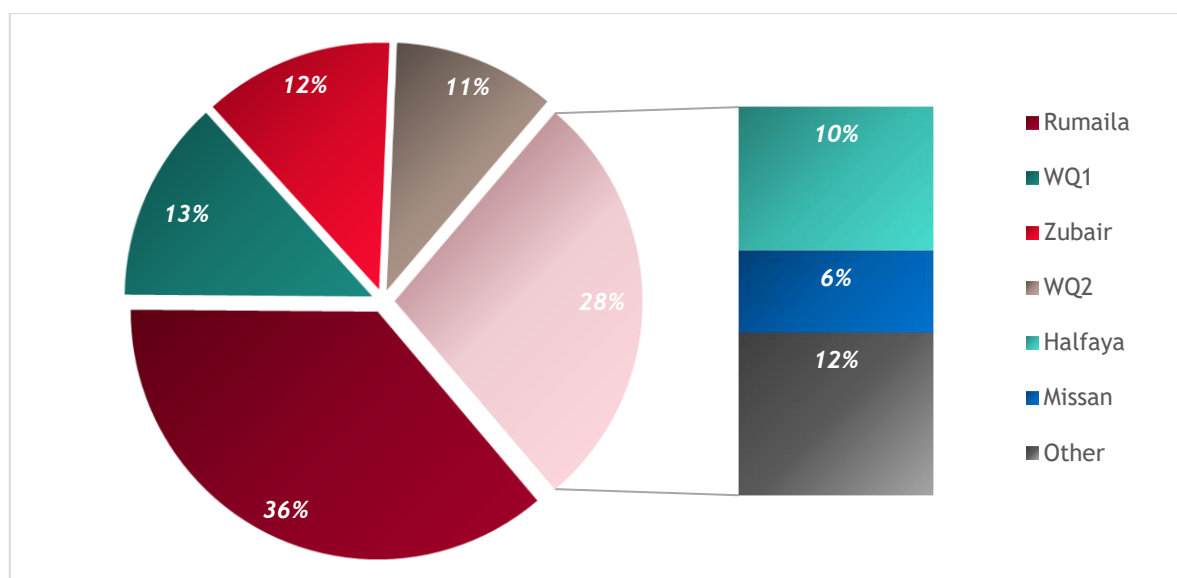
Source: PCLD

As presented above, Rumaila oil field is the major productive field in the country with 36.32% of the overall 2021 oil production.

FIGURE 4: MOST PRODUCTIVE OIL FIELDS IN 2021

⁷ Energy Intelligence, Crude Profiles and Analytics, Iraq country profile (published July 12, 2022); Fitch Solutions, Iraq Oil and Gas Report, Q3 2022, page 7.

⁸ <https://www.dailysabah.com/business/energy/iraq-launches-new-oil-refinery-to-reduce-imports>



The table below presents the oil production by governorate in 2021:

TABLE 7: OIL PRODUCTION BY GOVERNORATE BETWEEN 2019 AND 2021

Governorate	2021*	2020**	2019**
Basra	1,091,119,867	1,000,739,902	1,085,482,873
Maysan	222,864,328	154,553,995	228,970,537
Thi Qar	33,221,515	36,717,559	67,805,172
Wasit	30,814,847	37,914,149	52,486,268
Baghdad	6,630,000	5,733,680	4,210,604
Nineveh	1,775,463	1,640,527	8,789,961
Kirkuk***	-	106,206,991	117,204,351
Salahuddin***	-	75,649	67,652
Diyala***	-	-	16,194
Total	1,386,426,020	1,343,582,452	1,565,033,612

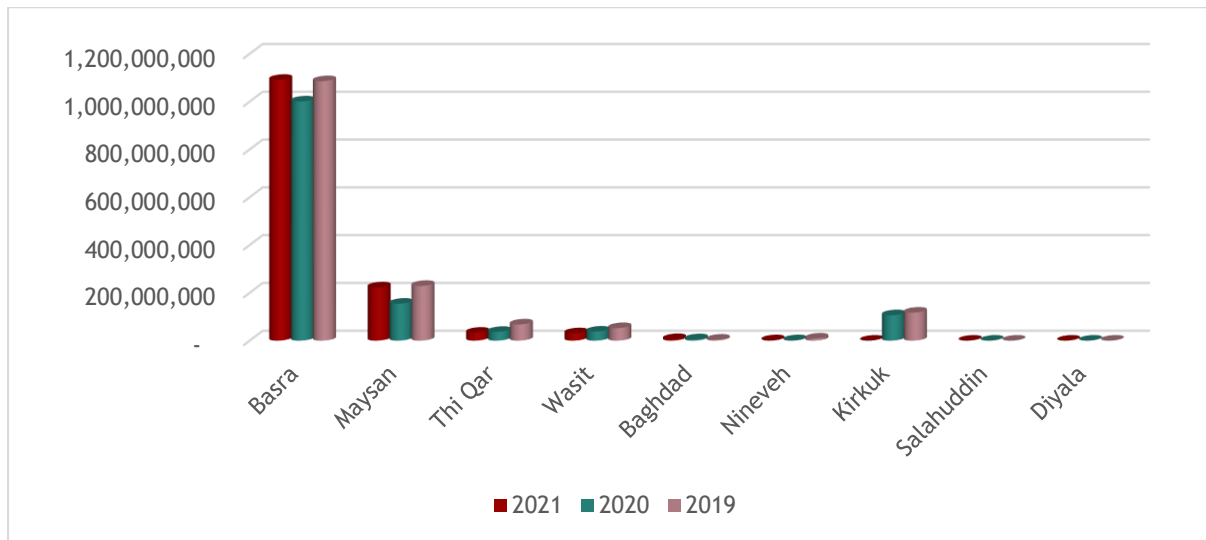
* Source: PCLD

** Source NRTC Report 2019-2020

*** Data not provided for 2021

Basra governorate is responsible for providing 79% of the overall production, followed by Maysan governorate (16%).

FIGURE 5: OIL PRODUCTION BY GOVERNORATE BETWEEN 2019 AND 2021

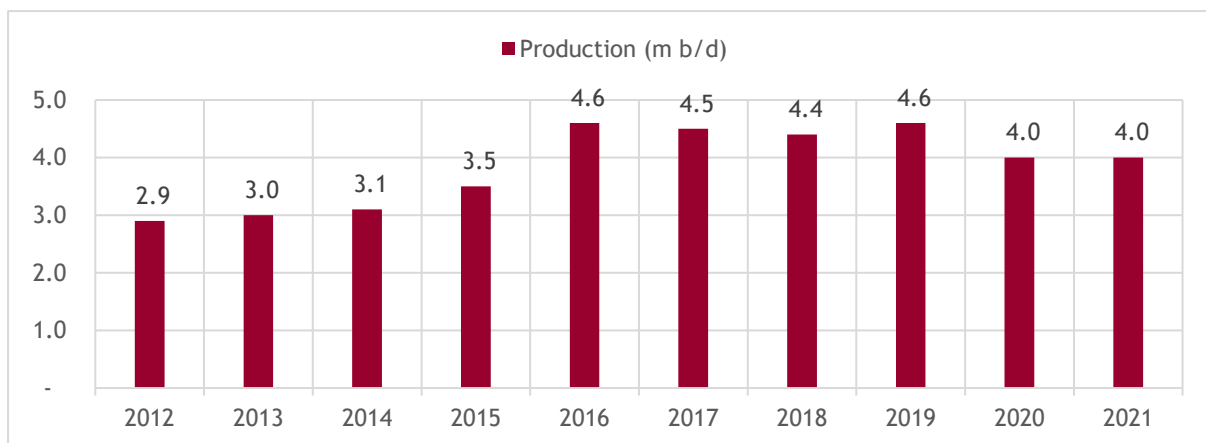


The data provided by the PCLD did not include the oil production in the KRG fields.

According to data provided by OPEC, Iraq’s crude oil production increased by 1.7 million barrels daily (bbl/d) from 2012 to 2019, and averaged 4.6 bbl/d in 2019, an all-time high over a year. In 2020, Iraq’s crude oil output fell to less than 4.0 million bbl/d. Iraq voluntarily reduced its crude oil production in the second quarter of 2020 to comply with the OPEC+ agreement. As OPEC+ members reverse the significant production cuts made in 2020, Iraq’s crude oil production rises to an average of nearly 4.0 million bbl/d in 2021.

The graph below shows the evolution of Iraqi crude oil production (billion \$) from 2012 to 2021:

FIGURE 6: PRODUCTION OF CRUDE OIL 2012-2021



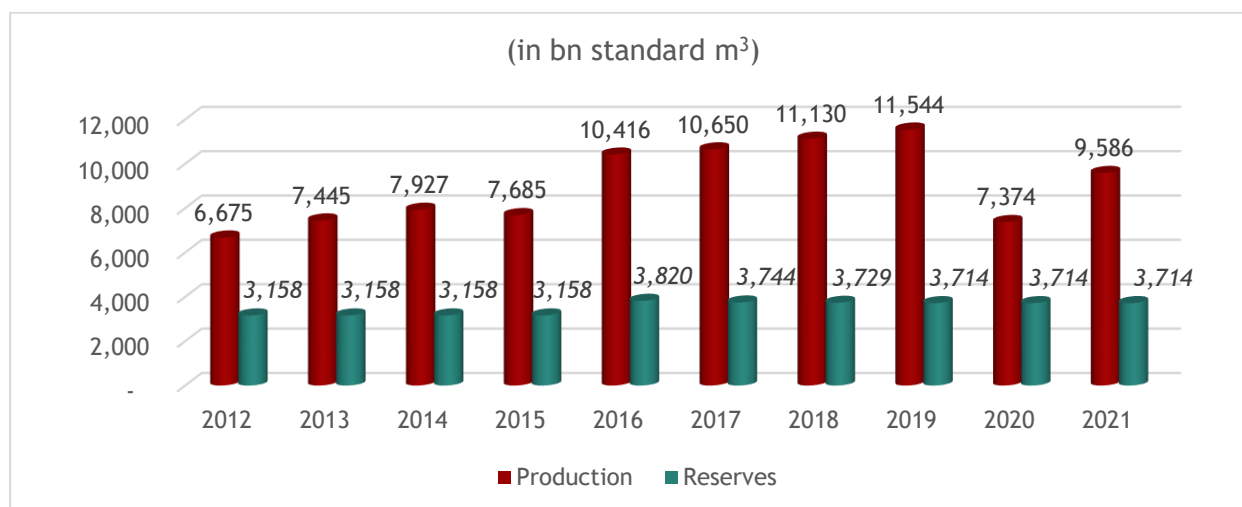
Source: OPEC Annual Statistical Bulletin 2022

Gas production

According to data provided from OPEC, Iraq produced 9,586 bn m³ of gas in 2021, compared to 7,374 bn m³ in 2020, registering thus an increase of 30%. In the other hand, gas reserves remained unchanged at 3,714 bn m³ in 2021.

The graph below presents the total gas production and reserves for the period from 2012 to 2021:

FIGURE 7: GAS PRODUCTION AND RESERVES 2012-2021



Source: OPEC Annual Statistical Bulletin 2022

The PCLD production data show a total gas production in Badra gas field of 1,483,866 BOE during 2021. No other information was provided regarding the production of other gas fields in Iraq.

Export

Crude oil export revenues make up a large part of the Iraqi economy. Iraq's crude oil exports decreased by \$50.4 billion from 2012 to 2016, and averaged \$43.7 billion in 2016, a historic decline driven by lower oil prices. From 2017 to 2019, the crude oil export revenues increased by \$20.3 billion to follow the increases of the average Brent prices.

After falling to \$44.1 billion in 2020 due to COVID-19 pandemic, Iraq's oil export revenues rise to \$79.8 billion in 2021, driven by higher oil prices.

TABLE 8: EVOLUTION OF PRODUCTION AND EXPORT OF PETROLEUM 2012-2021

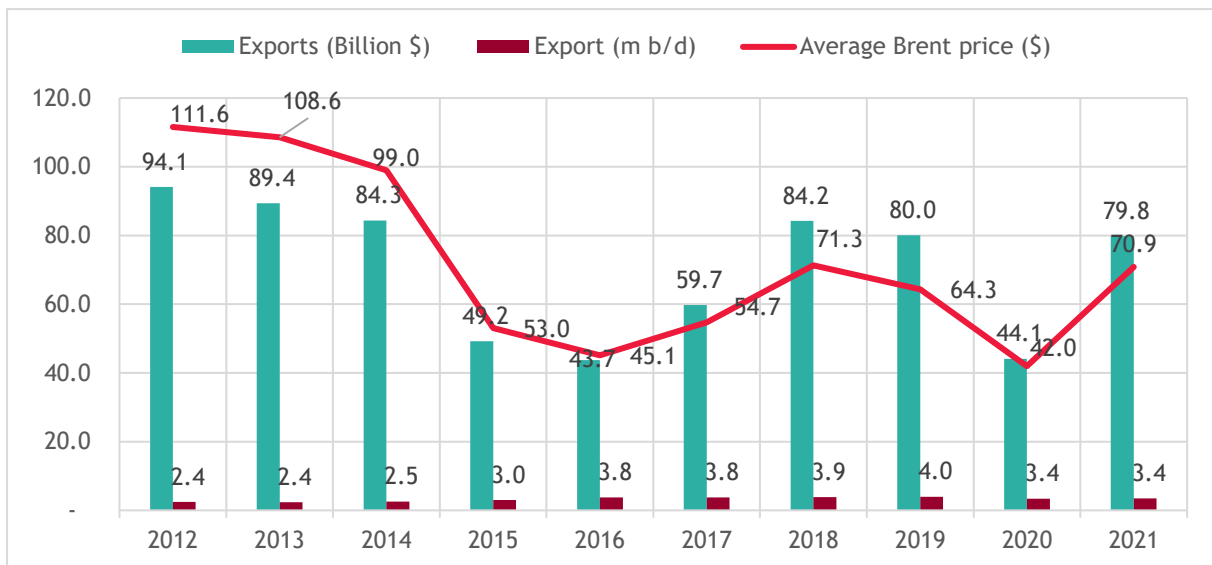
Years	Exports (m b/d)	Exports (Billion \$)	Average Brent price (\$) ⁹
2012	2.4	94.1	111.6
2013	2.4	89.4	108.6
2014	2.5	84.3	99.0
2015	3.0	49.2	53.0
2016	3.8	43.7	45.1
2017	3.8	59.7	54.7
2018	3.9	84.2	71.3
2019	4.0	80.0	64.3
2020	3.4	44.1	42.0
2021	3.4	79.8	70.9

Source: OPEC Annual Statistical Bulletin 2022

⁹ <https://www.macrotrends.net/2480/brent-crude-oil-prices-10-year-daily-chart>

The graph below shows the evolution of Iraqi crude oil exports (million bbl/day) from 2012 to 2021, as well as the evolution of the average Brent price (\$) during this period:

FIGURE 8: EXPORTS OF PETROLEUM 2012-2021



Source: OPEC Annual Statistical Bulletin 2022

Although Iraq is an important exporter of crude oil and one of the most prominent producers in OPEC, it is an importer of petroleum products due to the instability and insecurity that greatly affected the oil refining sector.

The map below shows the current onshore and offshore blocks in Iraq.

FIGURE 9: MAP OF ONSHORE AND OFFSHORE BLOCKS IN IRAQ



b. Legal framework

Current legal framework

Due to the importance of the oil and gas resources for the economy at both national and international levels, Iraq has adopted several laws and regulations organising the sector and determining the rights and obligations.

In this perspective, the Iraqi Constitution of 2005 provides for several aspects in relation to the oil and gas sector as detailed in the table below:

TABLE 9: IRAQI CONSTITUTION PROVISIONS FOR THE OIL & GAS SECTOR

Article	Provision
Article 25	The State shall guarantee the reform of the Iraqi economy in accordance with modern economic principles to insure the full investment of its resources, diversification of its sources, and the encouragement and development of the private sector.
Article 26	The State shall guarantee the encouragement of investment in the various sectors, and this shall be regulated by law.
Article 111	Oil and gas are owned by all the people of Iraq in all the regions and governorates.
Article 112	<p><u>First:</u></p> <p>The federal government, with the producing governorates and regional governments, shall undertake the management of oil and gas extracted from present fields, provided that it distributes its revenues in a fair manner in proportion to the population distribution in all parts of the country, specifying an allotment for a specified period for the damaged regions which were unjustly deprived of them by the former regime, and the regions that were damaged afterwards in a way that ensures balanced development in different areas of the country, and this shall be regulated by a law.</p> <p><u>Second:</u></p> <p>The federal government and the governments of the producing regions and governorates shall together draw up the necessary strategic policies to develop the oil and gas wealth in a manner that achieves the highest benefit for the Iraqi people, adopting the latest techniques of market principles and encouraging investment.</p>

Source: Constitution of the Republic of Iraq of 2005

In addition to the constitution, the oil & gas exploration and production activities in Iraq are governed by the main following legislation:

TABLE 10: OIL & GAS SECTOR LEGAL FRAMEWORK

Law	Year	Description
Organization of Ministry of Oil Law No. 101 (as amended)	1976	According to Article 5 of the Law, the Ministry of Oil (MoO) is responsible for the management of the oil sector, which involves: <ol style="list-style-type: none"> Exploration, drilling and extraction of oil and gas. Refining activities and the production of gas. Transportation and marketing of crude oil and gas and their products. The MoO is also responsible for drafting the initial plans for the various aspects of oil and gas investment activity and supervising their implementation after approval. It is also responsible for supervising the implementation of the sector law and overseeing the implementation of the "Preservation of Hydrocarbon Resources" Law.
Income Tax Law No. 113 (as amended)	1982	Provides for the applicable Corporate Income Tax (CIT) rate for oil and gas companies

Law	Year	Description
Mineral Investment Law No. 91	1988	<p>Under this law, GEOSURV (previously named the 'Iraqi Geological Survey and Mining Company') should:</p> <ol style="list-style-type: none"> supervise the enforcement of the Law. monitor the investment in quarries and mines across the country. compile and classify the information pertaining to those activities for the purposes of promoting. guide and direct investments to guarantee the maintenance of mineral wealth and protecting the environment. <p>According to Article 4 of the Law, the Minister of Industry and Minerals, or his nominee may allocate certain areas of land to private and mixed sector companies for investment in quarries to execute their own projects, either with or without compensation, for a limited period and according to specific conditions including the handling of by-products</p>
Public Companies Law No. 22 (as amended)	1997	<p>This law is applicable to the State-owned enterprises (SOEs) in federal Iraq (including those operating in the mining, oil and gas sectors) that are defined under Article 1 of the law as “a self-funded economic unit which is fully owned by the state, has a legal personality, is financially and economically independent, and operates according to economic bases”.</p>
Investment Law No. 13	2006	<p>This Law aims to encourage Iraqi and foreign private sector investment in Iraq in order to contribute to the economic and social development of the country, expand and diversify its production and service base, and create work opportunities for Iraqi citizens.</p> <p>Article 12 of the Law No. 13 of 2006 provides for the priority in recruitment and employment to be given to Iraqi workers. In addition, investors have the right to employ and use non-Iraqi workers only when it is not possible to employ an Iraqi with the required qualifications and capabilities.</p>
Crude Oil Refining Investment Law No. 64 of 2007, as amended in 2016	2007	<p>The law aims to encourage the private sector participation in the economic development process in the country and the contribution towards the development of Iraq’s industrial base by participating in crude oil refining activities. In fact, the Refining Law offers the following incentives:</p> <ol style="list-style-type: none"> The MoO is obligated to supply crude oil to the refining company at a price equal to the international FOB export price for Iraqi crude less a discount of 5%; provided that the discount will not be less than USD 4 per barrel or more than USD 8 per barrel. The investing company is entitled to determine the prices of its oil products and sell them inside Iraq or export them to foreign markets according to the applicable regulations in the free zones. The investing company may utilize public facilities (such as terminals, export ports and pipelines) in accordance with a contract to be signed between it and the Ministry of Oil and the relevant ministries.
Law No. 27 on the Protection and Improvement of the Environment	2009	<p>The law deals with matters relating to the environment-related matters within mining and Oil & Gas exploration activities. Article 21 of the Law provides for the requirements to be accomplished by the entities in relation to their exploration and extraction activities in the oil and gas sector:</p> <ul style="list-style-type: none"> take necessary measures to limit the dangers and risks resulting from petroleum operations. take necessary measures to protect earth, air, water and underground reservoirs from pollution and destruction. take necessary precautions to dispose of produced salt water through safe environmental methods. prevent spills of oil and refrain from injecting oil into subsurface areas that are used for human and agricultural purposes. provide the Ministry of Environment with information about the causes of any fires, explosions, breakdowns, accidents and leakage of crude oil and gas from wells and pipelines.

Law	Year	Description
The Law of Income Taxation on Foreign Oil Companies Working in Iraq No. 19 of 2010 and its accompanying instructions;	2013	This Law was enacted for the purpose of supporting the national economy, the income generated in Iraq by foreign oil companies and their subcontractors in the field of oil and gas production and extraction is subject to income tax. It therefore imposes the income generated in Iraq for contracts concluded with foreign oil companies contracting to work in Iraq, or their branches or offices, and their subcontractors in the field of oil and gas production and extraction and related industries to CIT at a rate of 35%.
Iraqi National Oil Company Law No. 4	2018	This law provides for the establishment of the Iraqi National Oil Company (INOC) and fixes its mission as well as the composition of its governing bodies and the SOEs within its scope of activities.

Other laws and regulations in relation to the Oil & Gas sector were also enacted such as:

- Oil Production Fees Law No. 9 (as amended) - 1939.
- Law regulating the work of the Ministry of Oil No. 101 - 1967.
- Allocation of Investment Areas for the Iraqi National Oil Company Law No. 97 - 1967.
- Law No. 84 for preservation and protection of Hydrocarbon Endowment - 1985.
- Government Contracts Law No. 87, and its Instructions No. 2 of 2014 (as amended) and its annexes - 2004.
- Oil Products Import and Sale Law No. 9 - 2006.
- Oil Products Anti-Smuggling Law No. 41 - 2008.
- Law No. 37 on Documents Preservation - 2016.
- Law of the General Authority for Oil, Gas and Petrochemicals for the Kurdistan Region of Iraq No. 38 - 2004.
- Oil and Gas Law of the Kurdistan Region No. 22 - 2007.
- Ministry of Natural Resources Law No. 21 of 2008, which provides for the formation of the Ministry of Natural Resources in the Iraqi Kurdistan region and the tasks and powers of the ministry.

The list of the major laws and regulations in relation to the oil and gas sector is available on the NRTC website with the latest update in 2018.¹⁰ In addition, the Iraqi Legislation Base, an online repository portal launched in 2016, includes the full text of the different forms of laws and regulations that were enacted since 1918. It also allows an advanced search by date, kind, number, status and title.¹¹

Legal framework reforms

According to different media sources, a project of a draft Oil and Gas Law is underway and might be achieved by December 2023. These sources confirmed that the new law “proposes an equitable distribution of profits from oil exports among Iraq’s governorates, based on their gross domestic product (GDP). This approach is designed to ensure a fair and equal distribution of the country’s oil wealth across its various regions. Moreover, this law would empower each governorate to independently grant oil concessions and sign contracts for exploration and production.”¹²

This legal reform was not confirmed by Government authorities in Iraq.

¹⁰ <4D6963726F736F667420576F7264202D20C7E1CFD3CAE6D120C7E1DAD1C7DEED20D1DEE32032> (ieiti.org.iq)

¹¹ https://iraql.d.e-sjc-services.iq/main_ld.aspx

¹² [Iraq's Oil and Gas Law: A Potential Turning Point for International Corporations \(bnn.network\)](#)

c. Institutional framework

Institutional framework in Federal Iraq

The table below presents the main Iraqi government agencies involved in the oil and gas sector :

TABLE 11: INSTITUTIONAL FRAMEWORK IN THE OIL & GAS SECTOR

Institution	Description
Ministry of Oil (MoO) ¹³	The MoO is the major Government authority responsible for the management of the oil sector, in particular: <ul style="list-style-type: none"> - Exploration, drilling and extraction of oil and gas; - Refining activities and the production of gas; - Transportation and marketing of crude oil and gas and their products.
Oil Marketing Company (SOMO) ¹⁴	SOMO is an SOE founded in 1998 and is considered as the sole entity that is legally authorized to market Iraqi crude oil and gas to local and global markets along with marketing the surplus oil products to global markets and importing oil products that are necessary to overcome local shortages. <p>SOMO aims to support the national economy in the oil sector through marketing crude oil, oil products and gas to ensure maximizing the country's financial and economic resources.</p> <p>The company's policy is restricted to deal with companies that own refineries in order to achieve the fair value of Iraqi crude oil sales. In this perspective, the company enters into standard unified contracts for the sale at the available quantities of crude oil dedicated for export</p>
Petroleum Contracts and Licenses Directorate (PCLD) ¹⁵	The PCLD was created in 2007 as one of the structures of the MoO and is mandated with: <ul style="list-style-type: none"> - Planning, coordination and follow-up of the stages of oil licensing and contracts - Managing licensing cycles, bidding or tendering sessions, and carrying out negotiations with oil companies in order to enter into contracts for exploration, development and production licenses according to the powers assigned to the Ministry - Follow up on the implementation of contracts concluded in coordination with the competent bodies and other ministry departments
General Commission of Taxes (GCT) ¹⁶	Founded in 1982 by the merger of the General Income Directorate with the General Imports Directorate, the GCT is the Government authority responsible for collecting tax payments by companies and individuals, and aims to: <ul style="list-style-type: none"> - Generating revenues that contribute to financing the state budget; - Commitment to the best application of tax laws in collecting the amounts generated; - Finding new sources of income; - Expanding the tax base to reduce tax evasion; - Achieving economic balance in light of applying the principle of tax justice for all taxpayers and achieving equality in tax assignments; - Deepening the culture of voluntary commitment for taxpayers; - Developing all capabilities and advanced work methods to serve citizens.

It is to be noted that the Law No. 4 of 2018 provided for the establishment of the Iraqi National Oil Company (INOC). The law stated its mission as well as the composition of its governing bodies and the SOEs within its scope of activities.

INOC is mandated with:

- Managing, developing and operating productive fields and discovered and undeveloped fields;

¹³ Organization of Ministry of Oil Law No. 101 (as amended)

¹⁴ [SOMO Oil](#)

¹⁵ [doc-1190-2021_01_31_08_32_04.pdf](#)

¹⁶ [المؤسسة العامة للضرائب - الهيئة نشوء تاريخ \(mof.gov.iq\)](#)

- Concluding exploration, production and export contracts in accordance with state policy and the Constitution;
- Managing the service contracts concluded in licensing rounds in exploration, development and production;
- Managing and operating the main oil pipeline network and export ports;
- Establishing and financing owned companies to carry out their work based on economic, financial and societal feasibility and with the approval of the Council of Ministers.

However, the Federal Supreme Court issued a ruling on 21 September 2022 ordering the cancelation of the Government decision relating to the establishment and leadership of the INOC, claiming that such decision is invalid according to media sources.¹⁷

d. Tax regime

Oil and Gas tax regime

The tax regime for the oil and gas sector is set by:

- The Income Tax Law No. 113 of 1982 (as amended);
- The Taxation Instructions No. 5 of 2011 (as amended); and
- The MoO's model TSC.

The table below shows the main revenue streams payable by oil and gas companies.

TABLE 12: TAXES PAYABLE BY OIL AND GAS COMPANIES

Taxes	Description	Rate	Reference
Corporate Income Tax	Taxes are assessed as a percentage of the net profit as reported in the audited IJAS financial statements, adjusted for any non-deductible expenses and tax-exempt income. In addition, taxable losses should be available to offset against future taxable income up to 50% of the year's taxable income for five consecutive years.	35% on the Contractor's taxable income.	Article 13 § 3 of the Income Tax Law (1982)
Withholding tax	Subcontractors to whom the Oil & Gas Tax Law applies should be subject to withholding tax on their contract payments to be remitted to tax authorities within 30 days of making the payment.	7% of contract's gross amount.	Article 4 (Second) of Instructions No. 5 of 2011 (as amended)
Signature bonus	A pro-rated Participating Interest share of a signature bonus.	A non-defined amount to be paid within 30 days of the Effective Date as signature bonus, to be amortized and recovered over a period of 20 quarters starting from the 9 th quarter.	Articles 4 and 19.2 of the MoO Model TSC
Contribution to the Training, Technology and Scholarship Fund	Contractor shall allocate during the Term an annual amount to the Training, Technology and Scholarship Fund. The Fund payment shall not be recoverable as Petroleum Costs.	- TSC: minimum of US\$ 5,000,000 - DPSC and EDPSC: minimum of US\$ 1,000,000	Article 26.3 of Model TSC, Model DPSC and Model EDPSC

¹⁷ [Iraq's highest court strikes down INOC - Iraq Oil Report](#)

According to the MoO's Model TSC, the basis for the computation of the CIT is the remuneration fees rather than the taxable income:

“23.3: Contractor under this Contract shall be corporate income tax at a rate not to exceed 35% levied on the Remuneration Fee calculated in accordance with Article 19.5. SOC shall secure that the provisions of the relevant Law are consistent with this understanding and afford Contractor such treatment under the Contract and the Law.

23.4 In the event Contractor is subject to any demand to pay other taxes (other than corporate income tax in accordance with Article 23.3) SOC shall bear and pay on behalf of Contractor all such other taxes and shall indemnify and hold Contractor harmless against any and all liabilities relating to the payment of such other taxes.”

e. Types of licenses

The main licenses are granted under the form of service contracts as presented below:

Service contracts

Opted for by the federal Government and are characterized by the retention of the ownership of oil wealth and control of all oil operations by the Government. Under these service contracts, the company behaves as a “Contractor” for the national oil company, which varies by field/exploration block. The national oil company is referred to as a Regional Oil Company (ROC) in the service contracts and is contractually defined as an Iraqi state oil and gas company, exclusively entrusted with and authorized for exploration, appraisal, development and production of the contract area, in accordance with the Law. In addition, the Iraqi Government has the right to acquire a share of the consortium's/company's total participating interest in the oil and gas license, through a state-owed entity referred to as the state partner.¹⁸

The table below presents the different service contracts operated by the Federal Government:

TABLE 13: OIL AND GAS SERVICE CONTRACTS

Type	Duration	Rights conferred
Technical Services Contract (TSC) ¹⁹	20 years, renewable to no more than five additional years	The IOC carries out Petroleum Operations to rehabilitate, to further appraise, and to re-develop the Field for improved production and to carry out enhanced recovery of Petroleum from the Field in order to achieve the production targets: <ul style="list-style-type: none"> - the Improved Production Target being a Net Production Rate of 10% above the Initial Production Rate, to be achieved as soon as possible after the approval date of the Rehabilitation Plan - the Plateau Production Target at the Net Production Rate of a predetermined number of Barrels of Crude Oil and NGL per day for the Plateau Production Period.

¹⁸ NRTC Report 2017

¹⁹ [PFTSC -First Round.doc \(eiti.org\)](#)

Type	Duration	Rights conferred
Development and Production Service Contract (DPSC) ²⁰	20 years, renewable to no more than five additional years	The IOC conducts Petroleum Operations with the intention to achieve an optimal development of the Petroleum resources within the Contract Area in a way that a plateau production target at a predetermined net production rate should be reached.
Exploration, Development and Production Service Contract (EDPSC) ²¹	A total non-expandable period of: - Oil fields: 30 years - Gas fields: 40 years Exploration period should be 5 years with a possibility of extension with two years.	The IOC carries out Petroleum Operations, for and on behalf of ROC, to explore for, study, appraise, develop and produce any Commercial Discovery within the Contract Area. Costs incurred will be recovered in addition to a predetermined remuneration for services offered.

Service contracts are characterised by the recovery of costs incurred by the IOC which is paid a fixed fee called a remuneration fee in application of Article 19 of the model service contracts developed by the MoO.

Recoverable costs

Expenses incurred by the IOC in conducting petroleum operations include petroleum costs and supplementary costs, which are generally recoverable.

- **Petroleum costs:** include recoverable costs and expenditures incurred and payments made by the companies in connection with or in relation to the conduct of petroleum operations.
- **Supplementary costs:** include recoverable costs and expenditures other than petroleum costs. These costs specifically include de-mining costs, financing and building of transportation facilities beyond the transfer point of petroleum production from the contract area, specific works or building of facilities (at the request of the regional oil company) and remediation costs.

Remuneration fees

The remuneration fee is the amount paid to the IOC for the services rendered under the contract and is paid quarterly under the form of a remuneration fee per Barrel of Crude Oil calculated based on the R-factor calculated at the end of the previous year.

The mechanism for calculating cost recovery and remuneration fees applied by the PCLD is summarised as follows:

- A detailed statement of account, listing all petroleum costs and production data is prepared by the contractors (IOCs) and sent to the respective national extractive companies (NOCs) for audit and review.
- A meeting is then conducted at the national oil company sites, which is attended by the representatives of various committees and departments (including Finance Committee, Operational Committees, License Affairs Department, Internal Control and Contract Audit

²⁰ [Development-Production-Service-Contract.pdf \(iraqoilforum.com\)](#)

²¹ [Model Contract - 4BR-English.docx \(eiti.org\)](#)

Department), along with the contractors’ representatives to discuss the petroleum costs, supplementary costs and remuneration fees listed in the statements of account.

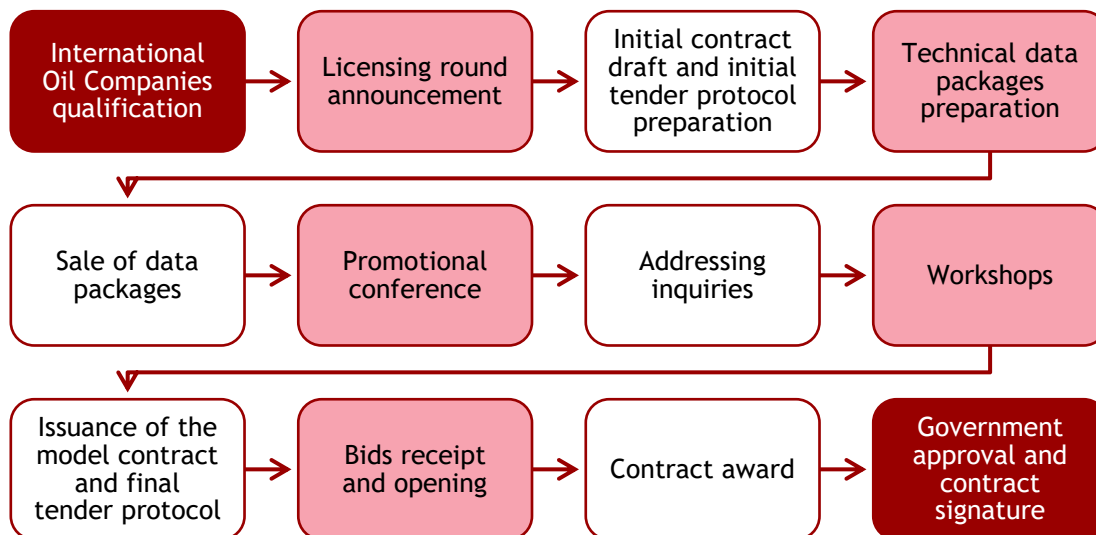
- The related meeting observations are documented and are sent in an official letter to a ministerial committee to review the contractors’ statements of account. Subsequently, a meeting is held by the committee at the MoO site, in the presence of all representatives of the different committees and IOCs mentioned above, to discuss the observations.
- The calculation of contractors’ receivables (cost recovery and remuneration fees) is prepared by the PCLD (Commercial Department), in accordance with the terms of the respective service contracts. The process involves setting percentages for petroleum costs in accordance with a maximum recovery limit after calculating the estimate revenues based on the preliminary oil-selling price announced by SOMO. In addition, remuneration fees are calculated in accordance with the contract terms for each field.
- The minutes of meeting are documented and after the obtaining the Minister’s approval on the minutes, the minutes are sent in an official letter to SOMO. SOMO accordingly settles the quarterly financial obligations (cost recovery and remuneration fees) to the IOCs (contractors) in the form of crude oil (liftings), in shipments determined by SOMO (which could take up to several months).²²

f. License allocation

Awarding process

The figure below shows the main steps in the award process of oil and gas contracts:

FIGURE 10: CONTRACT AWARD PROCESS



Technical and financial criteria

The granting licenses process initiated by the PCLD is launched by the IOC qualification to participate in the licensing round. This step consists of reviewing documents submitted by

²² Source: PCLD.

IOCs and their evaluation based on the following criteria: legal, technical and training, financial, health and environmental standards.

The table below contains the qualification requirements for each criterion:

TABLE 14: IOCS QUALIFICATION REQUIREMENTS

Criteria	Requirements
Legal	<p>The following documents/statements are required from each applicant company:</p> <ul style="list-style-type: none"> - Full company name, type, and address of headquarters. - Articles of Association. - Confirmation from the Registrar of Companies that the company is still operating and has not been liquidated, dissolved or bankrupt. - The coalition contract, where applicable, and the ownership of each coalition partner. - A tax clearance certificate issued by the countries in which the company operates. - Record of previous projects including stalled projects (completed and incomplete) with a description of these projects. - A list of all lawsuits in which the Company has been a party (whether as a defendant or plaintiff) and arbitrations, and the results of such lawsuits and arbitrations. - Original company documents authenticated by the relevant authorities.
Technical & training	<ul style="list-style-type: none"> - The number of exploration and development projects managed by the company as an operator or non-operator. - Whether the company has an exploration or development project or projects in offshore areas (as an operator or as a non-operator). - Total production managed by the company. - The quantity of the company's equivalent oil reserve. - Qualitative assessment of the company's experience with technical challenges matters. - The level of investment in applied extractive research activities. - Number of certificates of appreciation in the field of work or patents. - Courses held by the company for its members and courses organized by the company for the host country under exploration and development contracts. - If the company has an institute or training centre.
Financial	<ul style="list-style-type: none"> - The annual report including the comprehensive financial statements certified and audited by an independent chartered accountant for the previous three years. - The financial level determined by the specialized experts and consulting firms and according to the international classification expert and consulting firms for long-term debt. - Amounts invested in petroleum exploration and development operations. - Total assets of the company. - Net income and trading ratio. - The earnings per ordinary shares achieved.
Health & Environmental	<ul style="list-style-type: none"> - Occupational health, safety, and environmental protection policy documents. - Documents for the applicable international standards ISO (ISO 14001 - 18001). - Documents explaining the company's approved emergency plans and the mechanism for their implementation. - Waste management policy document. - Documents on occupational health and safety applied by the company and its implementation procedures. - Documents explaining the company's approved emergency plans and the mechanism for their implementation. - Number of fatal human accidents resulting from work. - The number of environmental pollution incidents that affect and pollute the air, soil and water.

Source. PCLD

The PCLD has the right to exclude the non-compliant companies that are unable to pass the qualification criteria because their technical competence and financial suitability are not commensurate with the size and nature of the fields included in the licensing round since the qualification stage, and therefore they are not allowed to participate in the licensing round tender.

The same criteria as described above are used when transferring ownership interests in oil and gas licenses between IOCs.

According to the PCLD, the various milestones used in evaluating the above-mentioned criteria are not published, as they are considered confidential information.

Licensing rounds

To date, licenses were approved for the five licensing rounds that were launched between 2008 and 2018. In addition, the MoO announced an offering of 30 projects throughout Iraq to qualified companies in 2023 and these will be offered in two distinct offerings:

- the Fifth (+) Round Offering and
- the Sixth Round Offering.

Below are the details of each licensing round as provided by the PCLD:

First Licensing Round (Producing Oil Fields)

The first petroleum-licensing round was announced by the MoO on 30 June 2008, under which IOCs were invited to bid to develop six oil fields (1 - Rumaila, 2 - Zubair, 3 - West Qurna (first stage), 4 - Missan fields, 5 - Kirkuk, and 6 - Bai Hassan) and two gas fields (1 - Akkas and 2 - Mansuriya). These companies paid the purchase fees for technical service contracts to allow them to participate in bidding. On 30 June 2009, licenses were granted to work in four oil fields (Rumaila, West Qurna (first stage), Zubair and Missan fields).

According to the PCLD, the formula used to select the winning bidder was as follows:

$$\text{Bid score} = (\text{PPT} - \text{IPR}) * (50 - \text{RFB})$$

The Initial Production Rate (IPR) is the baseline production capacity of the field before awarding the field to the company or consortium, which is defined by the MoO. The maximum Remuneration Fee is set in advance by the MoO, as the consortium that achieves the highest bidding points is invited to reach the maximum Remuneration Fee set by the Ministry. In the event of a refusal, the consortium with the second highest score is then invited to do the same. In case of rejection, the field is not granted to any company.

Second Licensing Round (Non-producing Oil Fields)

The tender for the second round of licenses was announced by the Iraqi Government between 11 and 12 December 2009, and included 10 major oil fields, which resulted in the referral of seven fields (1 - Halfaya, 2- Majnoon, 3 - Qaiyarah, 4 - Badra, 5 - Garraf, 6 - Najmah and 7 - West Qurna 2), with three fields not awarded (1 - East Baghdad, 2 - the Eastern Fields and 3 - Middle Furat).

According to the PCLD, the formula used to select the winning bidder was as follows:

$$\text{Total points} = \text{Remuneration Fee Bid (RFB)} + \text{Plateau Production Target (PPT)}$$

$$\text{Total RFB} = 80 * (\text{Lower RFB/Bidder RFB})$$

$$PPT \text{ bid score} = 20 * (\text{Bidder PPT} / \text{Highest PPT bid})$$

Out of the 40 companies, only nine applicants were retained in the pre-qualification phase of the second bidding round.

Third Licensing Round (Gas Field)

Three gas fields were offered and awarded as part of the third licensing round (1 - Akkas, 2 - Siba, and 3 - Mansuriya). According to the PCLD license register, only 21 out of 54 participating companies were retained in the qualification phase of the third bidding round.

According to the PCLD, the formula used to select the winning bidder in this round was as follows:

$$\begin{aligned} \text{Bid score} &= \text{RFB bid score} + \text{PPT bid score} \\ \text{RFB bid score} &= 90 * (\text{Lowest RFB} / \text{Bidder RFB}) \\ \text{PPT bid score} &= 10 * (\text{Bidder PPT} / \text{Highest PPT bid}) \end{aligned}$$

Fourth Licensing Round (Exploration Blocks)

In May 2012, the MoO launched the fourth licensing round, which included 12 exploration blocks throughout the country. The licenses had the purpose of increasing the volume of oil and gas reserves in new areas that were not previously explored and did not have specific levels of hydrocarbons. Accordingly, the only criterion for registering the companies that submitted their bids was Remuneration Fee Bid (RFB) for each barrel of oil, which is the same for all discovered development areas within each exploration contract, as the lower the bid for Remuneration Fee for each barrel of oil, the bidder scored higher points. Only four exploratory blocks were contracted, as no bids were received for the other blocks and bids were not approved by the Iraqi side.

Fifth Licensing Round (Border Fields)

The fifth round of licenses was announced in mid-2017, where 11 fields and boundaries of exploratory blocks were displayed, and the total number of companies eligible to compete for those fields and blocks was 26 companies. The profit-sharing agreements were introduced during that round for the first time compared to the previous licensing rounds where only service contracts were awarded. The implementation of this round began on 26 April 2018, where six (6) licenses were granted out of 11 licenses, as shown below:

TABLE 15: FIFTH LICENSING ROUND AWARDS

Type	Field	Governorate	Winner
Development	Gilabat-Qumar	Diyala	Crescent Petroleum - UAE
Development	Khashim Ahmer-Injana	Diyala	Crescent Petroleum - UAE
Development	Khudher Al-Mai	Basra & Muthanna	Crescent Petroleum - UAE
Development	Huwaiza	Missan	Geo Jade Petroleum - China
Exploration	Nafta Khana	Diyala	Geo Jade Petroleum - China
Exploration	Sindbad	Basra	United Energy Group - Hong Kong
Exploration	Zurbatiya	Wasit & Diyala	Not awarded
Exploration	Shihabi	Missan	Not awarded
Exploration	Fao	Basra	Not awarded
Exploration	Jebel Sanam	Basra	Not awarded

Exploration	Offshore Golf Block	Not awarded
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The two criteria used to calculate the total points for the companies participating in the tender were:

Maximum Remuneration Percentage Bid (MRPB): The maximum remuneration percentage that can be granted to a company, which was determined by the MoO.

Remuneration Percentage Bid (RPB): the remuneration percentage offered by the company where, the bidding companies' RPB should be equal to or lower than the MRPB.

Despite the issuance of Cabinet Resolution No. (21) for the year 2020, which includes the approval of Recommendation No. (4) of the Ministerial Council of Energy Resolution (8 for the year 2020) regarding the approval of contracts for the field tour and border blocks (the fifth round), the Ministry of Oil has decided to postpone the activation of the approval of the Council of Ministers on these contracts due to the nature of supply and demand for crude oil and the commitment to the production quotas imposed by OPEC + to meet the decline in its prices, which may not give an encouraging picture to increase production capacities at the present time. Not before 21 February 2023 that the MoO signed the aforementioned contracts after having been approved by the Council of Ministers during the same month.²³

Fifth (+) and Sixth Licensing Rounds

In May and June 2023, the MoO announced an offering of 30 projects throughout the country to qualified companies. The majority of the areas are offered under long term (30-34 years) profit-sharing based EDPSC, except two areas that are offered under 20-25-year DPSC. The projects will be offered in two distinct offerings: the Fifth (+) Round Offering and the Sixth Round Offering. The Initial Tender Protocol published by the PCLD defines the rules which must be followed by all companies interested in participating in the tender process for the offered projects and will be replaced by a Final Tender Protocol to be published by March 2024.

The table below presents the contract areas for each licensing round:

TABLE 16: FIFTH (+) AND SIXTH LICENSING ROUND CONTRACT AREAS

Licensing round	Form of Contract	Area Name	Approximate Area	Province	Wells
Fifth (+)	EDPC	Zurbatiya	519	Wasit	0
Fifth (+)	EDPC	Shihabi	1428	Wasit/Maysan	0
Fifth (+)	EDPC	FAO	1398	Basra	1
Fifth (+)	EDPC	Jabal Sanam	235	Basra	1
Fifth (+)	EDPC	Arabian Gulf	554	Offshore	0
Fifth (+)	EDPC	Ad Daimah	451	Maysan	1
Fifth (+)	EDPC	Qalat Salah	318	Maysan	1
Fifth (+)	EDPC	Sasan	197	Nineveh	2
Fifth (+)	EDPC	Alan	162	Nineveh	2
Fifth (+)	EDPC	Pulkhana	412	Salah Al Den	8
Fifth (+)	DPC	Middle Furat	1073	Al Najaf/Karbala	6

²³ [Iraq to Offer a Sixth Energy Licensing Round | Iraq Business News \(iraq-businessnews.com\)](https://iraq-businessnews.com)

Licensing round	Form of Contract	Area Name	Approximate Area	Province	Wells
Fifth (+)	DPC	Northern Extension of East Baghdad	231	Baghdad/Salah Al Den	7
Fifth (+)	EDPC	Dhufriyah	369	Wasit	2
Fifth (+)	EDPC	Abu Khema	1810	Al Muthanna	1
Fifth (+)	EDPC	Block 11	8000	Al Najaf/Al Muthanna	1
Fifth (+)	EDPC	Block 7	6000	Al Najaf/ Al Muthanna/ Wasit/ Babylon/ Diwanya	0
Sixth	EDPC	Tel Hajar	7300	Nineveh	3
Sixth	EDPC	Khliesiea	7300	Nineveh/Al Anbar	1
Sixth	EDPC	Anah	7100	Al Anbar	2
Sixth	EDPC	Anbar	8500	Al Anbar	0
Sixth	EDPC	Anz	8521	Al Anbar	0
Sixth	EDPC	Okashat	6665	Al Anbar	0
Sixth	EDPC	North Rutba	6500	Al Anbar	0
Sixth	EDPC	South Rutba	7907	Al Anbar	0
Sixth	EDPC	Tobal	9001	Al Anbar	0
Sixth	EDPC	Waleed	8300	Al Anbar	0
Sixth	EDPC	Qurnain	8500	Najaf	0
Sixth	EDPC	Addan	4400	Al Muthanna	0
Sixth	EDPC	Shaiban	2100	Al Muthanna	0
Sixth	EDPC	Sumer	1700	Al Muthanna	0

Source: PCLD

The terms and conditions of the licensing rounds are detailed as follows:

TABLE 17: TERMS AND CONDITIONS OF LICENSING ROUNDS

N°	Terms & conditions
1	All oil and gas in-place and produced belongs to the people of Iraq.
2	The Contractor funds all exploration, appraisal, development and production activities.
3	The Contractor is entitled to recover Petroleum Costs and to receive Remuneration from any resulting developments.
4	For certain costs categorized as Supplementary Costs, the Contractor is entitled to recover such costs at an accelerated rate and with interest.
5	Petroleum Costs, Supplementary Costs and Remuneration will be paid in export oil unless Iraq elects to pay in cash. Any cash election shall be made in advance of the calendar year for which cash payments have been elected and such cash election shall apply for the entire year.
6	The terms of the Contracts vary according to the level of exploration maturity.
7	The EDPC provides for an Exploration Period from 5 to 9 years and a Development Periods of 25 years.
8	The DPC has a Development Period of 20 years with the potential for a single 5-year extension.
9	Bonus payments are required in the Contracts.
10	The EDPC will require a signature bonus and a further bonus upon the Declaration of Commerciality.
11	The DPC will require a signature bonus and a further bonus following the achievement of the First Commercial Production Date.
12	Bonus payments are not cost recoverable or tax deductible.
13	Petroleum Costs, Supplementary Costs and Remuneration Fees are payable once a sustained level of production has been achieved, which is referred to as the 'First Commercial Production Date'.
14	Royalty of 15% is payable from Deemed Revenues.

N°	Terms & conditions
15	Petroleum Costs are payable from the Net Deemed Revenue (Deemed Revenue less Royalty)
16	Supplementary Costs are payable from Net Deemed Revenue less Petroleum Costs and Remuneration.
17	Remuneration is payable as a (bid) percentage of the Remaining Net Deemed Revenue (Deemed Revenue less Royalty less Petroleum Costs paid).
18	Contractor profits (Remuneration) will be subject to Corporate Income Tax in Iraq.
19	Minimum Work and Expenditure Obligations will vary by Contract Area depending upon the expected minimum requirements for the Contract Area.
20	Contractors will have obligations with respect to the provision of training and technology transfer as well as employment of local personnel and the procurement of local goods and services.
21	Contractors will contribute to an Infrastructure Fund and these contributions will be considered as Petroleum Costs.
22	The Contracts will be in both the Arabic and English languages, in the event of a conflict, the English language version shall prevail.
23	Provisions for resolution of disputes between the parties to the Contracts include potential recourse to independent expert as well as to international arbitration (International Chamber of Commerce rules, seat in Paris or mutually agreed alternate venue, English language).
24	Activities in the Contract Areas will be subject to Iraqi law and the applicable regulations of the Ministry of Oil and must comply with the “best practices” of the international petroleum industry, particularly with regard to health and safety of human resources, public safety, and preservation of the environment and general business ethics.

According to the PCLD, the sole bidding parameter will be the Remuneration Percentage Bid.

The MoO will accept the bid with the lowest Remuneration Percentage Bid for the Contract Area provided that its RPB does not exceed a Maximum Remuneration Percentage Bid (“MRPB”) pre-defined by the Ministry. The MRPB for Contract Areas will not be advised to bidders in advance.²⁴

Contracts outside the licensing rounds

Ahdeb field contract

The contract for the development and production of the field was signed on 4 June 1997 and approved through Law No. 21 of 1997 by the Revolution Command Council at that time. According to the annual report of the Ahdeb Field submitted by Al-Waha Petroleum Company Ltd, the contract for the development and production of the Ahdeb Field was suspended on 1 January 2000 due to the non-application of the development and production contract. On 23 June 2007, the Iraqi and Chinese governments signed a memorandum of understanding expressing the intention to reactivate the development and production contract.

The Iraqi Council of Ministers held in August 2008 approved the signing of a PDSC for the Ahdeb Field between the North Oil Company, the Al-Waha Petroleum Company Ltd and the Oil Marketing Company. On 10 November 2008, a development and production service contract was signed between Al-Waha Petroleum Company Ltd, the Oil Marketing Company (a government partner) and the North Oil Company (the license holder). On 30 June 2010,

²⁴ [Initial Tender Protocol - Iraq Petroleum Licensing Rounds \(iraq-pclld.com\)](http://iraq-pclld.com)

the North Oil Company was changed to Middle Oil Company, an Iraqi oil company, incorporated and operating under the laws of the Republic of Iraq.

On April 25, 2011, the Iraqi parliament passed Law No. 3 of 2011, in which Revolutionary Command Council Law No. 21 of 1997 related to the ratification of the contract for the development and production of the Ahdeb oil field was officially repealed.

East Baghdad field contract

A contract was signed in 2018 with Zehenhua to develop the East Baghdad field - the southern part and it was signed through direct negotiation. According to the PCLD, the East Baghdad field - the southern part had already been offered within the fields of the second round of licenses in 2009, in the absence of any other competitive offer from the eligible companies participating in that round at the time, and later the Japanese company (JABEX) submitted to the Ministry of Oil an offer to develop the field based on a study prepared by that company, and the offer was rejected at first due to the high development cost, which prompted (JABEX) to participate in the Chinese company (Zehenhua) in order to reduce the development costs. Subsequently, JABEX withdrew from the project while negotiations continued with the Chinese company Zehenhua, which culminated in the initialling of the contract on 25 December 2017, and entered into force on 24 May 2018.

Oil & Gas licences awarded in 2021

Gas Growth Integrated Project - TotalEnergies

According to a press release from TotalEnergies, the Iraqi Government and the French company signed in September 2021 a Development and Production Service Contract as part of the Gas Growth Integrated Project (GGIP). The US\$10 billion agreement that was finalised in April 2023 aims to:

- to recover flared gas on three oil fields in order to supply gas to power generation plants,
- to build a seawater treatment plant in order to provide water injection for pressure maintenance to increase regional oil production, as an alternative to the use of fresh water from rivers and aquifers.

The consortium taking part of this agreement split rights as follows:

- TotalEnergies: 45%
- Basrah Oil Company: 30%
- Qatar Energy: 25%

TotalEnergies estimates that it will develop a 1 GW solar power plant to supply electricity to the Basrah regional grid. In agreement with Iraqi authorities, the company will invite the Saudi company ACWA Power to join this solar project.²⁵

Mansuriya gas field - SINOPEC

According to the PCLD, the Government awarded the Mansuriya undeveloped gas field in Diyala province to the Chinese company SINOPEC in April 2021.

²⁵ [Iraq: Agreement between Iraq and TotalEnergies | TotalEnergies.com](#)

The Mansuriya gas field was put up for competition based on the Council of Ministers Resolution No. 270 of 2019, which included the approval of the Ministry of Oil No. 1765 on 17/6/2019 to develop the Mansuriya Gas field in the national effort, with the participation of one of the qualified international companies (51% by the Midland Oil Company and 49% by the international company) and the adoption of the standard contract for the border fields round (the fifth round) according to the principle of profit share.

In the associated gas agreement announced on 29 March 2021, TotalEnergies will establish a central gas complex in Ratawi with the aim of collecting and refining associated gas produced from the Ratawi, West Qurna 2, Majnoun, Tuba and Lahis oil fields.

The agreement involves the construction of complexes and units to treat associated gas, which will be in two phases with a capacity of 600 MMcf/d, according to the oil ministry.

The Government initially planned to launch a licensing round for the Mansuriyah gas field, after it cancelled a contract with a group of companies led by Turkey's state-owned TPAO. Under their initial development plan for the field, commercial production had been due to begin in 2015 and reach 80 MMcf/d that year, but their plans were scuppered by the June 2014 security events.²⁶

The share of interest is detailed as follows:

- SINOPEC: 49%
- Midland Oil Company: 51%.

It is to be noted that the contract still requires obtaining the approval of the Ministerial Energy Committee and the Council of Ministers, after which the final signature is done by the Midland Oil Company, one of the national oil companies, and the Chinese Sinopec Company in order to activate the contract and start development operations.

Transfer of Oil & Gas licenses

The Article 28 of the service contracts model states that the process of transferring ownership in service contracts is carried out through the complete or partial assignment of rights and obligations as follows:

- *"28.1 No Company shall assign its rights or obligations under this Contract, in whole or in part, without the prior written consent of a National Oil Company."*
- *"28.2 In the event that any company wishes to assign any of its shares, rights, privileges, duties or obligations under this contract to a wholly owned or controlled subsidiary, the company shall submit to a national oil company an application for this purpose together with documentary evidence that the said subsidiary is qualified by the Ministry of Oil and that such qualification remains in effect as of the date of the proposed assignment. The National Oil Company will not withhold approval of the referral to a wholly owned and controlled subsidiary if the said subsidiary is qualified by the Ministry of Oil and such qualification shall remain in effect as of the date of the proposed appointment. Notwithstanding the foregoing, unless expressly agreed to in writing by the National Oil Company, such waiver shall not release the Company from its obligations under this Contract, and shall remain*

²⁶ [Sinopec wins contract to develop Iraq's Mansuriyah gas field | S&P Global Commodity Insights \(spglobal.com\)](https://www.spglobal.com/commodityinsights)

jointly liable with the assigned company to ensure the proper execution and compliance with the time specified for this Contract. "

- *"28.3 In the event that any company wishes to assign, in whole or in part, any of its shares, rights, privileges, duties or obligations under this Contract to a third party or an affiliated company which is not wholly owned, the company shall submit to a National Oil Company an application for this purpose and provide detailed evidence of the (recommended) transferee's technical and financial competence (i.e., the transferee must be qualified by the Iraqi Ministry of Oil). The Regional Oil Company shall consider the said application and notify the Company of its approval or otherwise within three (3) months of receipt thereof. Before such assignment becomes effective, the assignee party shall first provide an acceptable guarantee to the National Oil Company as per the form set out in Appendix F, and thereafter the National Oil Company shall, within the limits of the assigned participation share, release the assigning company from its obligations under this contract and any guarantee given to it by the assigning company. "*

The PCLD did not confirm any case of transfer of shares in licensing round contracts during the reporting period.

g. Oil and Gas licences register

The oil and gas sector register is not accessible to the public.

The MoO did not provide us with the license register including the information required by the EITI Standard for the oil and gas sector.

h. Disclosure of the Oil and Gas agreements

Oil and Gas service contracts (SCs) and (PSCs) are not publicly available.

i. State participation

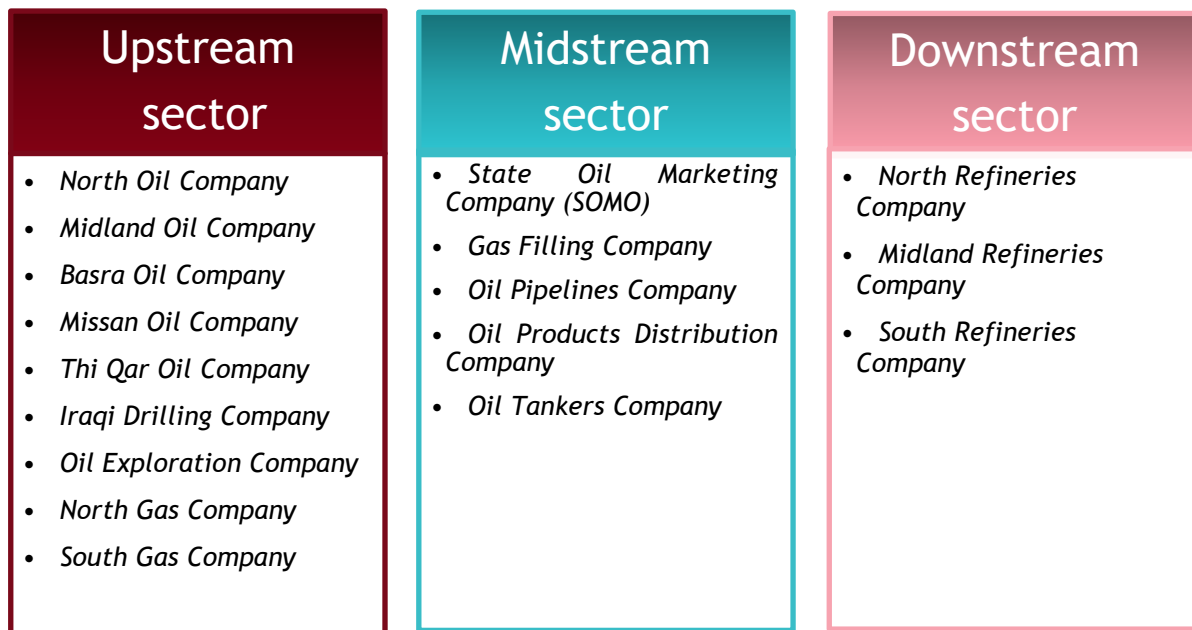
EITI Requirement 2.6 requires the government and state-owned enterprises to disclose their shareholding in oil, gas and mining companies operating within the country, and any changes in the shareholding during the accounting period covered by the NRTC Report.

The MSG has defined state-owned enterprises (SOEs) in accordance with the amended Public Companies' Law No. 22 of 1997, which defines a public company as: *"a self-funded economic unit which is fully owned by the state, has a legal personality, financially and economically independent, and operates according to economic bases"*.

Overview of State participation in the Oil and Gas sector

Iraq has several state companies operating in the oil and gas sector affiliated to the MoO that play crucial roles in the exploration, production, and management of the country's significant hydrocarbon resources.

Fully owned subsidiaries of the MoO, are divided into three categories based on the sectors in which they operate: upstream, midstream, and downstream sectors, as detailed in the figure below:

FIGURE 11: STATE-OWNED ENTERPRISES (SOEs) IN THE OIL AND GAS SECTOR²⁷

The Iraqi parliament enacted the Law of Iraqi National Oil Company (the “Law”) on 5 March 2018 to establish a new form of national oil company as an entity enjoying financial and administrative independence and linked directly to the Council of Ministers; thus, distancing it from the MoO whose role would become focused on planning and follow-up.

According to the Law, Iraqi National Oil Companies (INOC) would take key operational responsibilities from the MoO and would be granted the right to exercise its authority inside and outside Iraq.

The companies transferred to INOC ownership, as per the Law, are:

- Iraqi Oil Exploration Company.
- Iraqi Drilling Company.
- Basra Oil Company.
- North Oil Company.
- Missan Oil Company.
- Midland Oil Company.
- Thi Qar Oil Company.
- State Organisation for Marketing of Oil (SOMO); and
- Iraqi Oil Tankers Company.

²⁷ <https://oil.gov.iq/>

State participation in the oil and gas upstream sector

In federal Iraq, there are nine SOEs in the extractive drilling and production sector (upstream sector).

FIGURE 12: SOES IN THE OIL AND GAS UPSTREAM SECTOR



North Oil Company (NOC)

NOC operates in northern Iraq, including the Kirkuk province. It is responsible for the operation and management of oil fields in this region, such as the Kirkuk oil field.



Midland Oil Company (MdOC)

MdOC operates in central Iraq and is responsible for managing oil fields in the central and midland regions. It plays a key role in oil production and export operations.



Basra Oil Company (BOC)

BOC primarily operates in the Basra province, which is home to some of Iraq's largest oil fields. It is responsible for managing and developing oil fields in the southern region.



Missan Oil Company (MOC)

MOC operates in the Missan province in southern Iraq and is involved in the exploration and production of oil and gas resources in the region.



Thi Qar Oil Company (TOC)

TOC is responsible for oil and gas activities in the Thi Qar province in southern Iraq. It manages the exploration, drilling, and production of hydrocarbons in this area.



Iraqi Drilling Company (IDC)

IDC is responsible for providing drilling and well-related services to the Iraqi oil industry. The company plays a significant role in the exploration and production of oil and natural gas resources in Iraq.



Oil Exploration Company (OEC)

The responsibility entrusted to OEC, is to explore and evaluate oil and gas complexes using the latest available technologies. The company is engaged geology and seismic surveys, research and analyses, and other related services.



North Gas Company (NGC)

NGC is responsible for the extraction, processing, and distribution of natural gas in the northern regions of the country, primarily in the Kurdistan region.



South Gas Company (SGC)

SGC is responsible for the extraction, processing, and distribution of natural gas in the southern regions of the country, particularly in and around Basra province.

North Oil Company (NOC)

Company profile and key activities



The North Oil Company (NOC) is responsible for the exploration, production, and management of oil resources in the northern regions of the country, including the Kirkuk and Mosul areas. NOC plays a crucial role in Iraq's oil industry, as the northern region is home to significant oil fields.

It was established in 1929 under the name Iraq Petroleum Company (IPC), then the name was shifted to North Oil Establishment in 1972 and to North Oil Company in 1987. Its first well was drilled on 30 June 1927 at a depth 400m, and on 14 October 1927 oil flowed from that well within Kirkuk field at a rate of (60,000 - 70,000 b/d).

The geographical area of the company extends to four Iraqi provinces:

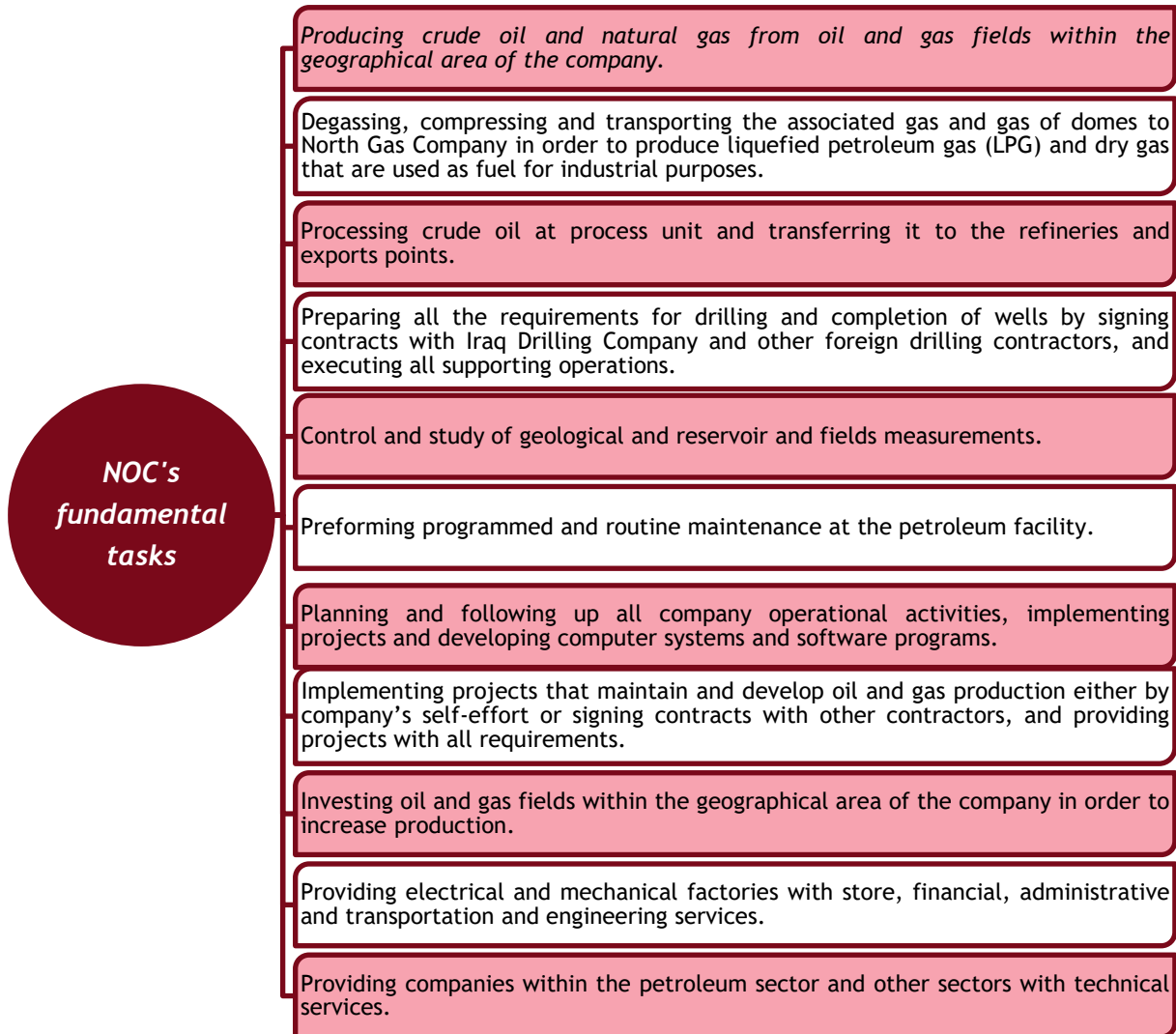
- Kirkuk
- Neinawa
- Salah Al-Deen
- Alanbar

NOC includes over 50 facilities of pump stations, process units, oil field tanks, degassing stations, and many oil wells linked by pipelines nets that are spread over the company's area.

NOC's Key responsibilities and activities in the upstream oil and gas sub-sector, includes:

FIGURE 13: FUNDAMENTAL TASKS OF THE NORTH OIL COMPANY (NOC)²⁸

²⁸ <https://nocoil.gov.iq/fundamental-tasks-of-north-oil-company/>



Organisational structure

The organisational structure of NOC can be found on the company website.²⁹

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

²⁹ <https://nocoil.gov.iq/category/organizational-structure/>

Midland Oil Company (MdOC)

Company profile and key activities



Midland Oil Company (MdOC) was established in 2010 with a share capital of IQD 100 billion.³⁰ It plays a significant role in the exploration, production, and export of crude oil in the centre of the country.

The geographical area of the company extends to eight Iraqi provinces:

- Diyala
- Wasit
- Babel
- Diwaniyah
- Najaf
- Karbala
- Anbar
- Baghdad

There are more than 30 oil and gas fields that are located within the area of operations of the company, in addition to about 160 geological blocks that have not been explored yet.³¹

The company's most important fields developed within licensing round contracts are the East Baghdad field, the Al-Ahdab and Badra field.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

Basra Oil Company (BOC)

Company profile and key activities



Basra Oil Company (BOC) was established in 1964 and is ranked first in Iraq and eighth worldwide in terms of production volumes. It is responsible for the exploration, drilling, production, and development of oil fields in the Basra province of Iraq. Basra is a major oil-producing region in Iraq, and the Basra Oil Company plays a crucial role in managing and operating the oil fields in this area.

BOC is headquartered in Basra, which is a major city in southern Iraq. Basra is strategically located near the Persian Gulf and is home to some of Iraq's most significant oil fields. It manages and operates several large oil fields, including Rumaila (largest oil field discovered in Iraq and is considered the third largest oil field in the world), West Qurna, Majnoon, and others.

³⁰ <https://mdoc.oil.gov.iq/upload/9968458371.pdf>

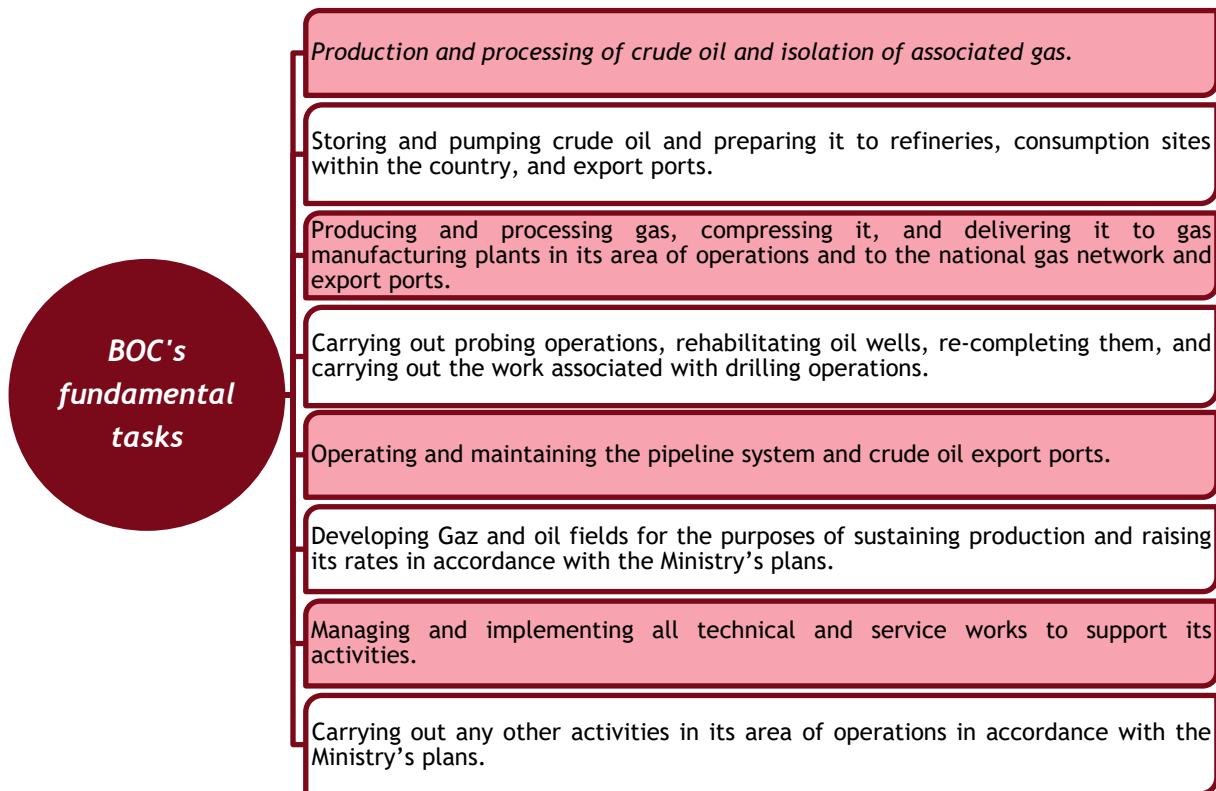
³¹ <https://mdoc.oil.gov.iq/upload/2612815341.pdf>

BOC was established in May 1998 with a share capital of IQD 3 billion.³² BOC was previously known as South Oil Company (SOC), and as of April 2017, SOC's name was changed to Basra Oil Company after it was restructured following the establishment and independence of Thi Qar Oil Company.

BOC's fundamental tasks

BOC's fundamental tasks in the upstream oil and gas sub-sector, includes:

FIGURE 14: FUNDAMENTAL TASKS OF THE BASRA OIL COMPANY (BOC)³³



Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#).

³² <https://boc.oil.gov.iq/index.php?name=Pages&op=page&pid=137>

³³ <https://boc.oil.gov.iq/index.php?name=Pages&op=page&pid=137>

Missan Oil Company (MOC)

Company profile and key activities

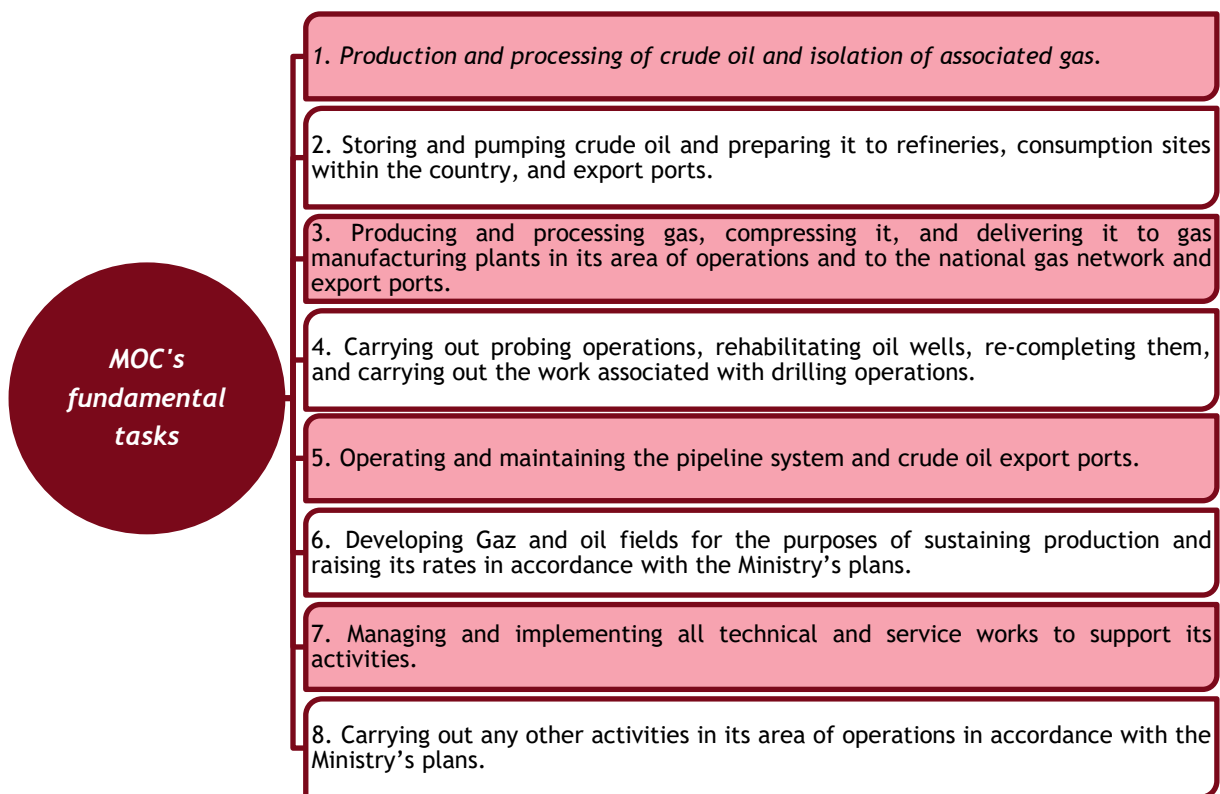


Missan Oil Company (MOC) is one of the south oil companies in Iraq. It was created in 2008, as a spin-off from South Oil Company, to expand oil related activities in Maysan governorate and to set up joint ventures with international companies to develop the province's oil fields.³⁴

The geographical area of Maysan Governorate includes many oil fields, the most prominent of which are the (Al-Amara and Nour) fields. There are also other major fields that are subject to rehabilitation and development through foreign investment efforts, which are the fields of (Halfaya, Bazarkan, Al-Fakka, and Abu Gharb), in addition to other fields and geological structures that have not been developed, namely (Dima, Al-Hawizeh, Al-Rifai, Kamit, Ali Al-Gharbi, Al-Dujaila, and Qalaat Saleh) in addition to several other compositions in different areas.³⁵

Key responsibilities and activities

FIGURE 15: MOC'S KEY RESPONSIBILITIES



Organisational structure

The organisational structure of MOC can be found on the company website.³⁶

³⁴ <https://moc.oil.gov.iq/upload/1358194085.pdf>

³⁵ <https://moc.oil.gov.iq/?page=30>

³⁶ <https://moc.oil.gov.iq/upload/1335079853.jpg>

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company on [here](#) or [here](#).

Thi Qar Oil Company (TOC)

Company profile and key activities



The Thi Qar Oil Company (TOC) is responsible for the exploration, production, and development of oil resources in the Thi Qar Governorate of Iraq. TOC was established in September 2016 with a share capital of IQD 300 billion.³⁷

The Thi Qar Governorate is located in the southern part of Iraq and is known to have substantial oil reserves. TOC operates within this region, focusing on the extraction and production of crude oil.

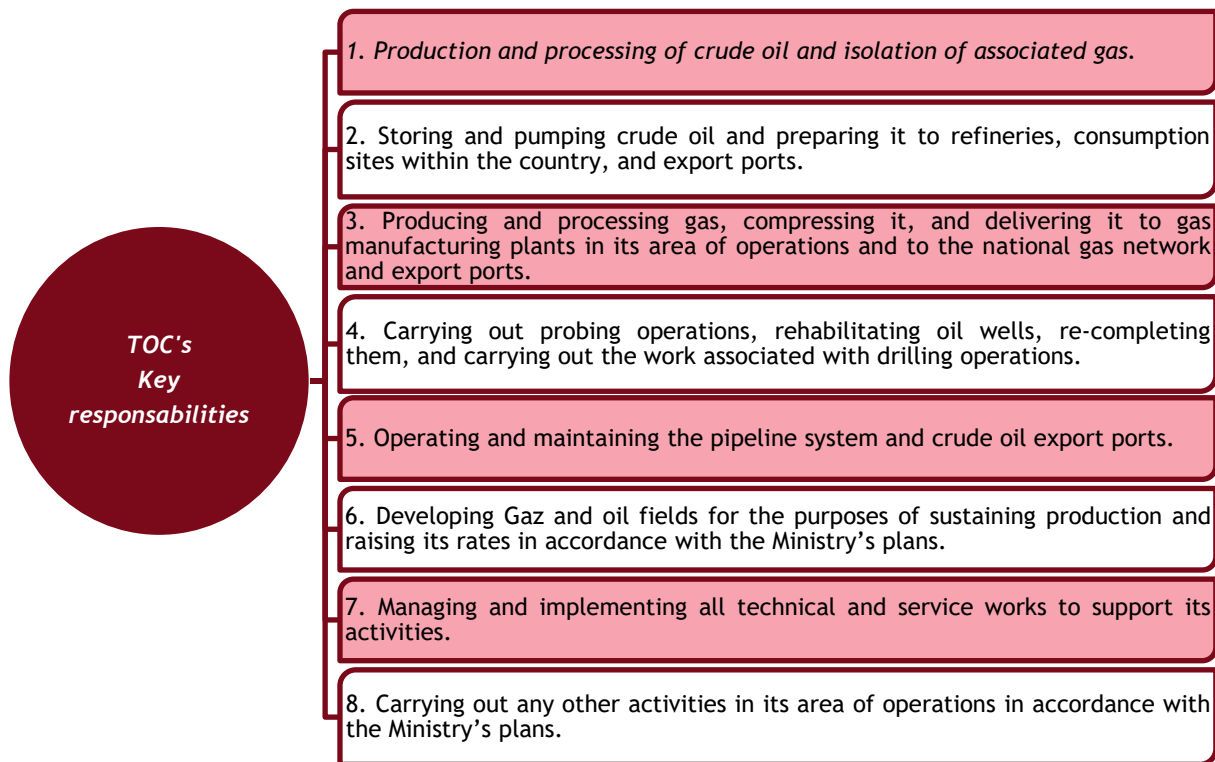
TOC operates the Nasiriyah and Subba fields in the Thi Qar governorate in southern Iraq. Nasiriyah is a large oil field located approximately 200 kilometres to the northwest of Basra. The field is estimated to hold recoverable resources of 4.4 billion barrels and was brought onstream in 2009. Production ramped up steadily to over 70,000 b/d through continuous infill drilling. The facilities have also been expanded, with current field capacity at 100,000 b/d.³⁸

TOC's key responsibilities and activities

FIGURE 16: TOC'S KEY RESPONSIBILITIES AND ACTIVITIES

³⁷ <https://toc.oil.gov.iq/upload/2274698892.pdf>

³⁸ <https://www.woodmac.com/reports/upstream-oil-and-gas-dhi-qar-oil-company-operated-assets-3017153/>



Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

However, the unaudited balance sheet for the year 2021 is published on the company website, [here](#).

For further information, please visit the company website [here](#).

Iraqi Drilling Company (IDC)

Company profile and key activities



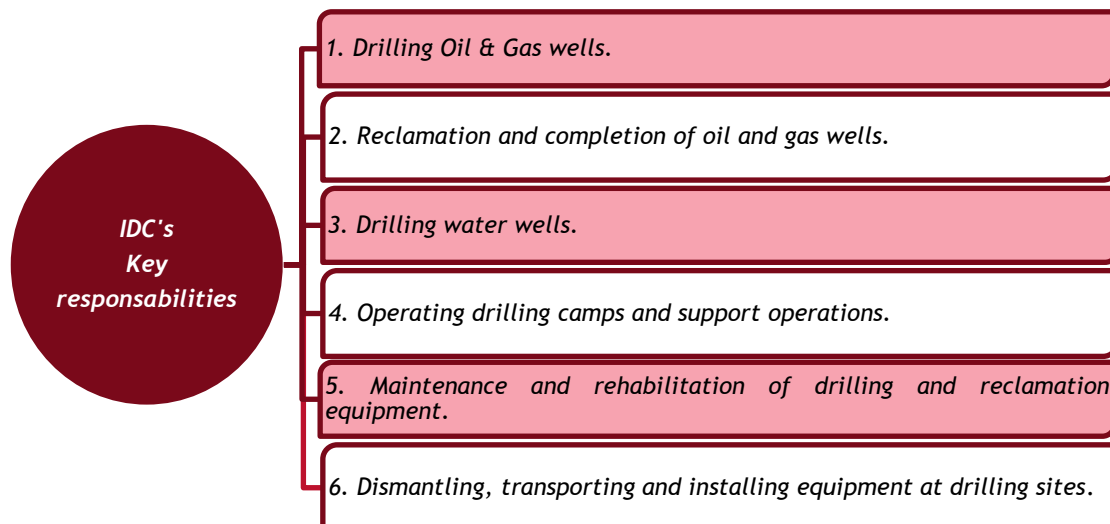
Iraqi Drilling Company (IDC) was established in 1990 and it monopolizes the drilling and reclamation activities in the country after these operations were managed by extraction companies such as the South Oil Company and the North Oil Company.

Since its foundation, the company was able to complete the drilling of 230 wells and thereclamation of 600 wells in the period between 1990 and 2003. Since then, approximately 423 wells have been drilled and more than 1,077 wells have been reclaimed due to the increase in the company's capacity of modern equipment³⁹.

IDC Key responsibilities and activities

The key responsibilities of the company are detailed below:

³⁹ <https://www.idc.gov.iq/>



Organisational structure

The organisational structure of the company is not publicly available.

Financial information

The latest financial statements published are those related to FY 2018. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#) or [here](#).

Oil Exploration Company (OEC)

Company profile and key activities



Oil Exploration Company (OEC) was established in 1987 after suspending the National Oil Company and cancelling all of its related companies. The responsibility of OEC is to explore and evaluate oil and gas accumulations based on the law No. 84 of 1985 about the preservation of hydrocarbon wealth by using the latest technologies with a national technical staff of specialized expertise, especially in the fields of geology, processing and interpretation, field seismic survey and laboratories supported by engineering, legal, financial, administrative and service staff.⁴⁰

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#).

⁴⁰ OEC Website, [here](#).

North Gas Company (NGC)

Company profile and key activities



North Gas Company (NGC) is operating in the natural gas industry. Its main objective is processing crude oil in the northern region in order to produce the dry gas, liquefied gas, natural gasoline and sulfur.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

South Gas Company (SGC)

Company profile and key activities



South Gas Company (SGC) was part of Basra refinery, but it became independent in 1998.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#) or [here](#).

Basra Gas Company (BGC)

Company profile and key activities



Basra Gas Company (BGC) is an Iraqi joint venture established in 2013 as a 25-year incorporated between the Iraqi Government through SGC (51%), Shell (44%) and Mitsubishi (4%) to fulfil Iraq's strategy of energy independence and further investment in its natural gas resources. BGC is one of the largest flare reduction projects in the world and has turned Iraq from a net importer to a net exporter of LPG in record time. BGC is a living example of what good partnerships can bring to Iraq's current and future generations.⁴¹

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please email the company [here](#).

State participation in the oil and gas Midstream sector

State Oil Marketing Company (SOMO)

Company profile and key activities



State Oil Marketing Company (SOMO) was established in 1979 and it considered the most important SOE in Iraq. It is the only entity allowed to sign export contracts for crude oil as well as export/import contracts of oil derivatives.

SOMO works on selling the Iraqi crude oil (light Basra and Kirkuk crude oil) via Basra oil port, Khur Al-Amya port, and Ceyhan port in Türkiye.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

Gas Filling Company (GFC)

Company profile and key activities



Gas Filling Company (GFC) was established in 1991 replacing the State Facility of Gas Filling. It is responsible for running gas factories, filling gas cylinders, gas cylinders manufacturing and their maintenance.

It is also responsible for installing the liquid gas systems for industrial facilities and domestic services. The company owns 52 factories for this purpose.

Organisational structure

GFC includes the following departments:

⁴¹ https://www.shell.iq/en_iq/about-us/projects-and-sites/basrahgascompany.html#

- General manager's office
- Factories Department
- Engineering and Technical Affairs Department
- Operations Department
- Technical Equipment Department
- Administrative Department
- Materials Management Department
- Internal Audit Oversight Department
- Financial Affairs Department
- Department of Studies, Planning and Follow-up
- Inspection and Follow-up Department
- Engineering Inspection Department
- Health, Safety and Environment Department
- Measurement and Calibration Department
- Processing Department
- Legal Department
- Department of Warehouses and Gas Networks
- Automotive Gas Department
- Department of Information and Communications Technology

The organisation structure is available in Arabic on the company website, [here](#).

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

Oil Pipelines Company (OPC)

Company profile and key activities



Oil Pipelines Company (OPC) was established in 1998. It is responsible for transporting all hydrocarbon materials from their production sources areas and storing them in the depots. It is also responsible for operating and providing maintenance for pumping stations, oil products transportation pipelines and dry liquid gas pipelines from their production sources to the filling factories, depots and residential complexes.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

Oil Products Distribution Company (OPDC)

Company profile and key activities



Oil Products Distribution Company (OPDC) was established in 195. It is responsible for the transportation of all types of oil products inside and outside Iraq. It supplies the Iraqi Airlines company with aviation fuel in addition to supplying oil and gas stations with cars fuel.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#) or [here](#).

Iraqi Oil Tankers Company (IOTC)

Company profile and key activities



Iraqi Oil Tankers Company (IOTC) was established in 1972 with seven oil tankers of 35,000 tons each.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

State participation in the oil and gas Downstream sector

Iraq's refining capacity was around one million barrels daily as presented in the table below:

TABLE 18: DAILY REFINING CAPACITY BY REFINERY

Refinery location	Capacity in Thousand Barrels/Day
Baiji	140
Basrah	210
Daura	140
Kirkuk	56
Sainia	30
Najaf	30
Samawa	30
Nasiria	30
Missan	40
Diwania	20
Haditha	16
Qaiarah	14
Kask	20
Kar	160
Bazyan	40
Karbala	na
Bazyan	976

Source: OPEC Annual Statistical Bulletin 2022

North Refineries Company (NRC)

Company profile and key activities



North Refineries Company (NRC) was established in 1980. It is connected to a large group of refineries (e.g., Salah-Aldeen refinery 1, Salah-Aldeen refinery 2, North refinery, Oil lubricates refinery, Hadeetha refinery, Kirkuk refinery, Seniya refinery, Qayara refinery, Kusk refinery, and Al-Jazeera refinery).

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them. The latest available financial information relates to the year 2019.⁴²

For further information, please visit the company website [here](#) or email the company [here](#) or [here](#).

Midland Refineries Company (MRC)

Company profile and key activities



Midland Refineries Company (MRC) was established in 1955 and it has five producing refineries: Aldoorra refinery, Al-Najaf Refinery, Karbala Refinery, Diwaniya refinery and Al-Samawa Refinery.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

South Refineries Company (SRC)

Company profile and key activities



South Refineries Company (SRC) was established in 1969 in Basra and entered into production in 1974. The company produces petroleum products. (e.g. Gasoline, Kerosene, Light gas oil, diesel, Fuel oil, marine fuel oil, LPG, jet fuel, etc.).

Organisational structure

South Refineries Company consist of the following departments:⁴³

TABLE 19: DEPARTMENTS OF THE SRC

N°	Refinery	Description
1	AlShuaiba refinery	a-Two distillation units with capacity of 7000 b/d each. b-Two hydrogenation - distillation units, capacity 29000 b/d. c-Two gasoline reforming units, capacity 8000 b/d.

⁴² <https://nrc.oil.gov.iq/upload/upfile/ar/19.PDF>

⁴³ <https://www.src.gov.iq/en/Departments>

N°	Refinery	Description
		d-Unit for producing liquid gas with capacity is 200 t/d.
2	Department of Lub oil refinery	It was established in 1977 and accomplished in 1982. Production started in 1996 with variety of lub oils. It is considered a major source of our national economy as it meets the needs for lub oil and derivatives, with production capacity of (100000 ton/year) It includes: vacuum distillation unit, deasphalt unit, furfural- treating unit, dewaxing unit, Lub oil hydrogenation blending and filling unit. It produces amount of 110000 ton/year of low permeability asphalt.
3	Thi Qar Refinery division:	This refinery was built in 1980 with two distillation units, capacity 10000 b/d each. It was supplemented with third distillation unit which was operated in 1981 with total capacity of 30,000 b/d. In 1982, Asphalt unit was established with capacity 500 ton/day. This refinery was intended to provide the governorate and areas nearby with petroleum products.
4	Department of Maissan refinery:	It was established in 1999 to supply Maissan governorate and areas nearby with oil products and support total production capacity with 1000 b/d amount. In the beginning of the year 2010 it was expanded to include two additional distillation units with capacity of 1000 b/d for each. It is now located in Bazergan area.

Source: SRC website

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

However, the unaudited balance sheet for the year 2021 is published on the company website, [here](#).

For further information, please visit the company website [here](#) or email the company [here](#).

Karbala Oil Refinery

Iraq inaugurated an oil refinery in the central city of Karbala in April 2023. The refinery is expected to refine 140,000 barrels daily helping to meet local demand for petrol, kerosene, and heating oil while reducing imports. It is the first to be built since the 1980s with such production capacity. Three other refineries across Iraq meet about half of the country's demand for refined products, and the rest is imported.



The refinery's products, including gasoline and kerosene, will meet the highest European standards and specifications (Euro 5). The refinery will produce high-octane gasoline with a degree of 95, with a capacity of 8-9 million litres per day, which can be increased to 12 million litres per day after mixing with naphtha produced at the refinery. (Credit: AFP / Iraqi PM's press office.)

The refinery's production is expected to cover up to 75% of domestic consumption, with the remainder being imported or produced at other local refineries⁴⁴.

Despite its immense oil and gas reserves, Iraq remains dependent on imports to meet energy needs.

Oil training institutes

Kirkuk Oil Training Institute (KOTI)

Institute profile and key activities



Kirkuk Oil Training Institute (KOTI) was established in 1951. It is the first oil-training institute in Iraq and one of the oldest training institutes in the Middle East. The training institute Curriculum consist of theoretical and practical study. It is well equipped with modern classrooms, educational aids, workshops, and labs.⁴⁵

For further information, please email the institute [here](#).

Oil Training Institute, Baiji (OTI)

Institute profile and key activities



Oil Training Institute, Baiji (OTI) was established in 1956. It gives courses in oil, refinery, electricity, and mechanics over two years (70% practical training and 30% theoretical study). The graduate granted diploma in the above-mentioned specializations.⁴⁶

For further information, please email the institute [here](#).

Baghdad Oil Training Institute (BOTI)

Institute profile and key activities



Baghdad Oil Training Institute (BOTI) was established in 1971 with the aim of graduating students (Iraqi and foreign) with a technical diploma level and developing the employees of the oil sector covering all the specialisations.

The institute has advanced trainings materials for students.

For further information, please visit the institute website [here](#) or email the institute [here](#) or [here](#).

⁴⁴ [Karbala Oil Refinery to Begin Production in mid-March | Iraq Business News \(iraq-businessnews.com\)](http://iraq-businessnews.com)

⁴⁵ <http://elearningmoo.com/en/institutes/koti.php>

⁴⁶ <http://elearningmoo.com/en/institutes/baiji.php>

Basra Oil Training Institute

Institute profile and key activities



Basra Oil Training Institute was established in 1994. Its aims to prepare and qualify the mid staff in the petroleum and semi petroleum specialization. It granted technical diploma. It prepares and performs developmental and qualifying training courses for different levels in the petroleum industry.

For further information, please email the institute [here](#).

Other entity

State Company for Oil Projects (SCOP)

Company profile and key activities



State Company for Oil Projects (SCOP) was established in 1964. It is specialised in implementing oil projects in Iraq.

Organisational structure

SCOP has five project departments:

TABLE 20: DEPARTMENTS OF SCOP

N°	Project department	Key achievements	Email address
1	North	<p>Kasak Refinery Rehabilitation Project. Establishing 3 tanks in the Kirkuk refinery and rehabilitating three other tanks.</p> <p>The crude oil pipeline is 14 knots from the strategic line to the Al-Khairat gas station.</p> <p>8-knot dry gas pipe feeding to the Samawa gas station.</p>	north.oper@scop.oil.gov.iq
2	Baghdad	<p>Al-Rafidain Bank Building Caravan works. East Baghdad project. Jerusalem power station. Rusafa warehouse project. Optical cable project.</p>	bagh.oper@scop.oil.gov.iq
3	South	<p>Azmara Unit Project. Gas isolation and compression stations. Rumaila gas investment project. FAO warehouse. Project to lay a 48-knot Zubair 2 FAO pipeline.</p>	south.oper@scop.oil.gov.iq
4	Midland	<p>FAO tanks project. Diwanayah/Najaf pipeline project to deliver gas to the Najaf gas station.</p>	middle.oper@scop.oil.gov.iq

N°	Project department	Key achievements	Email address
		A 24-knot pipeline project to deliver gas to the Diwaniyah power station. Najaf refinery. Dry gas pipeline project to Haidariyah.	
5	Karbala	NA	NA

Source: SCOP website

As for the central departments, SCOP includes the following departments:

- Information and Communications Technology Department.
- Engineering Examination Department.
- Legal Department.
- Internal Control and Auditing Department.
- Purchasing and Exporting Department.
- Contracts Department.
- Performance Follow-up and Quality Management Department; and
- Safety and Environment Department.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

j. Energy transition

In March 2023, the Iraqi Prime Minister (PM) announced a campaign to combat the severe impacts of climate change on the water-scarce country, including by promoting clean and renewable energy. The PM said Iraq was "moving forward to conclude contracts for constructing renewable energy power plants to provide one-third of our electricity demand by 2030."⁴⁷

k. Social and environmental expenditure

Social expenditure consists of all contributions made by extractive entities to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages the 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, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or mandatory and can be made in cash or in kind, depending on individual contracts. This category includes, inter alia infrastructures relating to health or education, road and farming projects related to the promotion of agriculture, as well as grants provided to the population.

⁴⁷ [Iraq Plans to Boost Solar Energy Projects to Reach 2030 Renewable Energy Target - SolarQuarter](#)

Requirement 6.1 states that: ‘Where material payments by companies to the government related to the environment are mandated by law, regulation or contract that governs the extractive investment, such payments must be disclosed.’

The table below provides details of mandatory social expenditures stipulated through legislation or contracts:

TABLE 21: MANDATORY SOCIAL EXPENDITURES

Legislation/contract	Description
Energy Committee Resolution N.139 of 23 December 2013	IOCs are obliged to pay an annual amount of up to USD 5 million per service contract or per each company, spent for projects executed by such companies as social benefits to the areas surrounding fields and exploration blocks in which they operate, in relation to Al-Ahdab Field and first, second and third licensing rounds. According to the resolution, these expenses are to be recorded under the contractors’ recoverable petroleum costs, and are therefore, reimbursed to the contractor.
Forth licensing round	included a clause that oblige contracting companies to allocate an amount equal (10%) of the approved annual budget for infrastructure projects in provinces where the exploration block is located. This would provide funds to erect and develop infrastructure.
Article 11 of the Public Companies Law No. 22 of 1997 (as amended)	SOEs are required to pay 5%, for social projects, of net profit after auditing their accounts by federal board of supreme audit. These amounts are paid directly to the accounts of the Ministry of Oil.

I. Oil & Gas sector in the Kurdistan Region

Overview

The Kurdistan Region is believed to possess around 45 billion barrels of oil in reserves, along with potential 25 billion barrels of unverified reserves. Moreover, the region is believed to hold 200 trillion cubic feet of gas reserves.

Beginning in 2004, the KRG has held talks with international companies to pursue exploration and development in a range of areas within the region, including disputed regions. The KRG Oil and Gas Act has been established, and since its inception, the KRG has forged its own petroleum policies autonomously from the federal government, with the aim of achieving the following objectives:

- Acquiring international investment;
- Expanding the level of oil exploration;
- Expanding the level of oil reserves;
- Expanding both the production and export of oil;
- Building out the region's infrastructure, including any necessary pipes and tanks for export and transportation; and
- Building refineries to increase the area's capability for refining.

Following the referendum in October 2017, some Kirkuk oil fields as well as other crucial infrastructure including airports and border crossings were taken over by Iraq’s central government forces. The North Oil Company (NOC) of Federal Iraq thereafter assumed control of the Avana Dome, Baba Dome, and Bai Hassan oil fields. The oil fields near Kirkuk, namely Qubbet Baba, Jambour, and Khabaza, are still under NOC operation.

Production in northern Iraq (including that from the KRG and Federal Iraq) fell to around half of its pre-referendum level by the end of October 2017. This amounted to nearly 600,000 barrels per day. Due to tiny oil companies boosting output at already-existing sites and bringing numerous smaller fields online in the KRG-controlled area, production in Northern Iraq has largely returned to pre-referendum norms over the past few years. Due to the COVID-19 epidemic and decreased international oil company (IOC) investment in field development and exploration, KRG oil output fell somewhat in 2019 after peaking at over 470,000 barrels per day. In 2021, ExxonMobil revoked its final license in Kurdistan.

The ethnic Kurds and other groups in the region are deeply divided over who has the right to control the reserves. Rystad believes that the oil resources in the KRG-controlled territories held around 3.7 billion barrels as of May 2022, because they include the disputed Kirkuk area resources in addition to unproven reserves, the KRG estimate of 45 billion barrels is probably larger.

The Federal Iraq's Supreme Court rendered a decision in February 2022, declaring that the KRG lacked the jurisdiction to produce or market natural gas and oil, and that any agreements the KRG entered into with foreign oil and gas service businesses were unlawful. The decision is available [here](#).

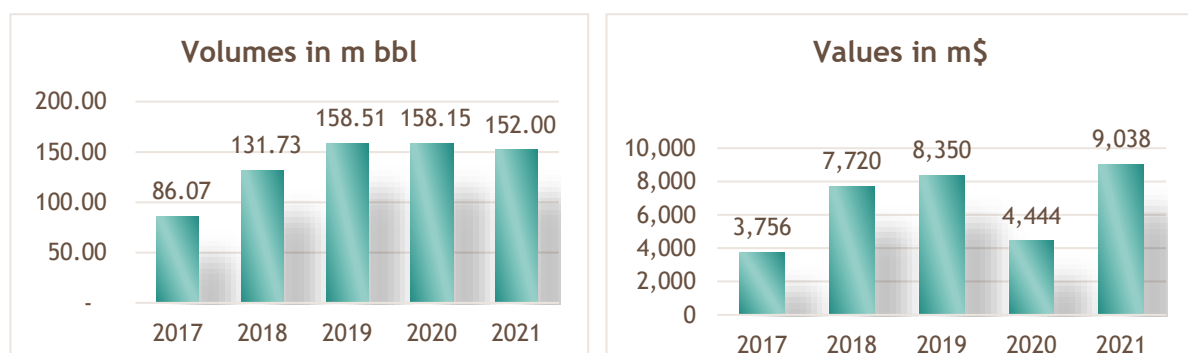
The KRG government disagreed with the decision and argued that it is entitled by the constitution to export Kurdistan's oil. The protracted conflict has resulted in legal pressure from Federal Iraq on a number of Kurdistan-based businesses. If a number of oil corporations choose to permanently suspend their operations in the region in response to the court verdict, this legal dispute may hinder the production of oil and natural gas in Kurdistan. The dispute is ongoing.⁴⁸

Production and exports

The Kurdistan Regional Government's (KRG) Ministry of Natural Resources posts the production sharing contracts (PSCs) it has signed with foreign oil companies on its website.⁴⁹

The following charts show the evolution of KRG net oil lifted between 2017 and 2021. The lowest quantity lifted was 86 million bbl in 2017 while the highest year was 2019 when production reached record levels of 158.51 million bbl.

FIGURE 17: NET OIL LIFTED BY BUYERS IN VOLUME AND VALUE 2017-2021



Source: Deloitte, oil production, export, consumption and revenue

⁴⁸ <https://www.reuters.com/world/middle-east/iraqi-federal-court-deems-kurdish-oil-gas-law-unconstitutional-2022-02-15/>

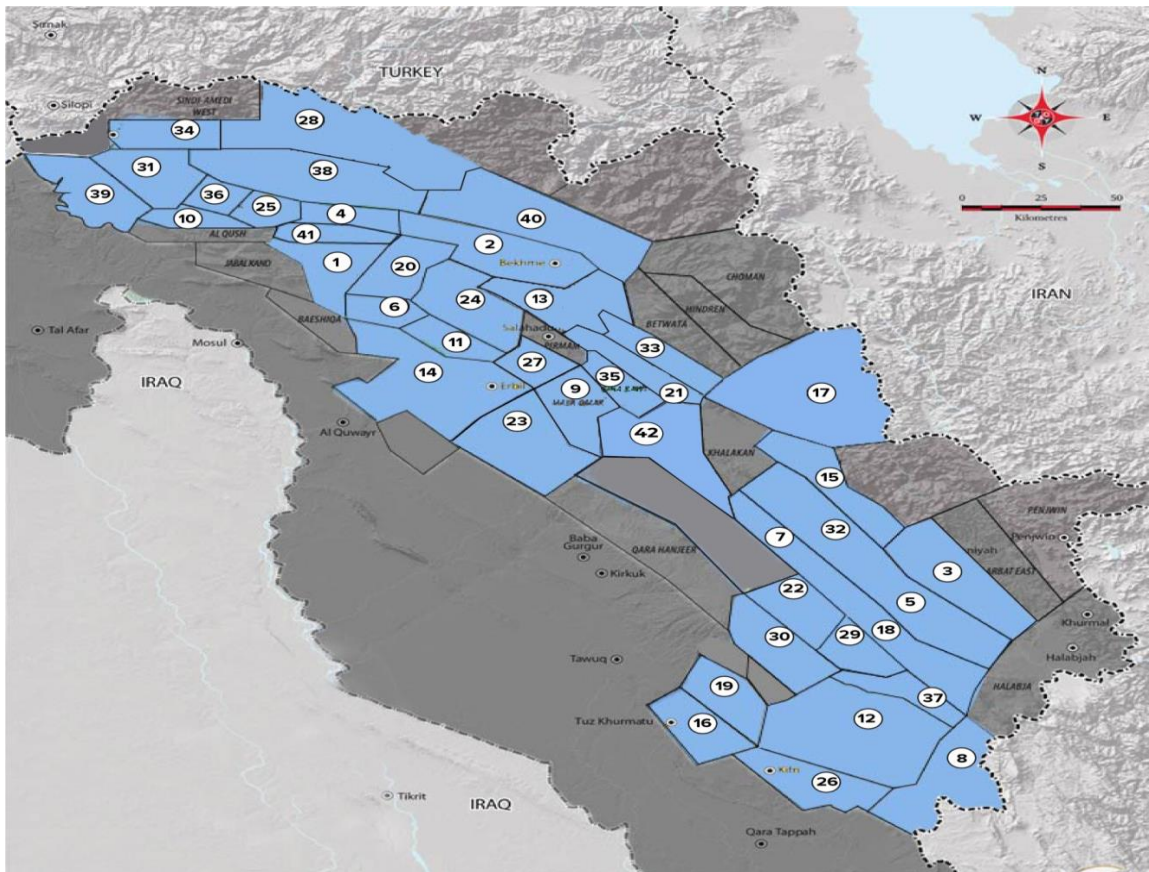
⁴⁹ <https://gov.krd/mnr-en/publications/contracts/>

The increase between 2020 and 2021 amounts to \$4,594 million or 103% while the quantity of net oil lifted decreased by 4%. The overall increase was mainly explained by the increase of oil and gas prices. Average Brent prices were approximately \$42/bbl in 2020 and \$71/bbl in 2021, representing an increase of 69%. The COVID-19 pandemic created uncertainty which impacted demand for oil and led to the significant decrease in oil price during 2020.

We did not find any publicly available information on KRG’s production of crude oil during 2021.

The card below presents the 42 fields related to the PCSs:

FIGURE 18: FIELDS RELATED TO THE PCSS



1. Ain Sifni	2. Akri Bijeel	3. Arbat	4. Atrush	5. Baranan	6. Barda Rash	7. Bazian
8. Chia Surkh	9. Mala Omar	10. Duhok	11. Erbil	12. Garmain	13. Harir	14. Hawler
15. Pramagrun	16. Pulkhana	17. Qala Dze	18. Qara Dagh	19. Taza	20. Rovi	21. Safen
22. Sangaw North	23. Qush Tapa	24. Sarta	25. Sheikh Adi	26. Shakal	27. Shorish	28. Sindi Amedi
29. Sangaw South	30. Topkhana	31. Central Duhok	32. Miran	33. Shakrok	34. Tawke	35. Bina Bawi
36. Ber Bahr	37. Kurdamir	38. Sarsang	39. Sulevani	40. Dinarta	41. Shaikan	42. Taq Taq

Institutional framework

The KRG is supervised by the MNR across the public entities mentioned below according to the Law No. 22 of 2007 approved:⁵⁰

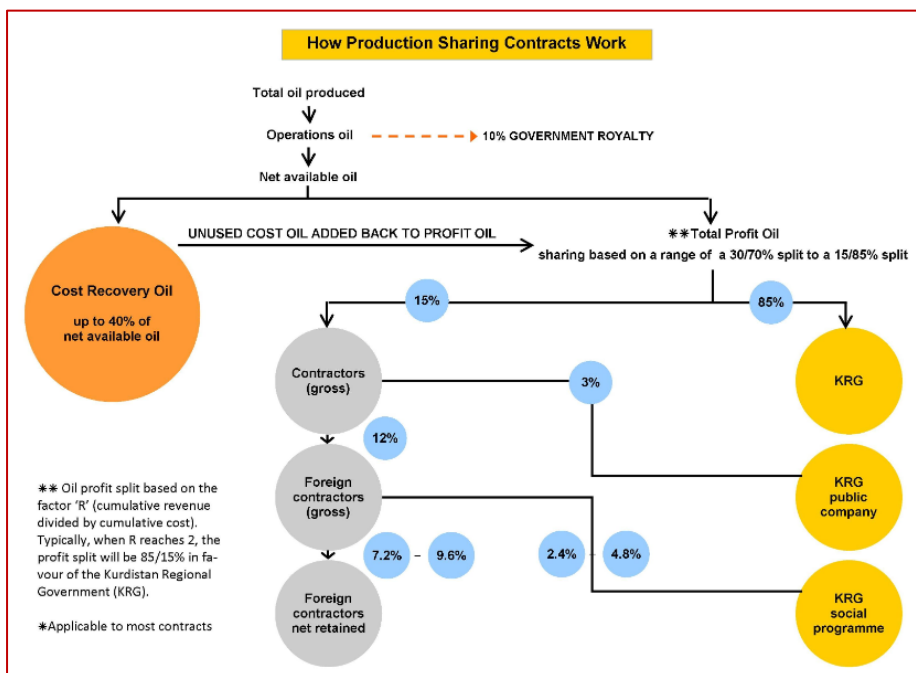
- Kurdistan Exploration and Production Company (KEPCO): Website [here](#)
- Kurdistan National Oil Company (KNOC): Website [here](#)
- Kurdistan Oil Marketing Organization (KOMO); and
- Kurdistan Organization for Downstream Operations (KODO).

The official name of this law is ‘Law No. 5 of 2013’, which is the Law of identifying and obtaining financial dues to the Kurdistan Region of Iraq from Federal Revenue. It serves as the formal foundation for resolving unresolved revenue disputes between the KRG and the Iraqi federal government.

The law lays out a procedure for identifying and then reimbursing the federal government for any unpaid taxes that have been owed to the Kurdistan Region since 2004. It says that the KRG is allowed to sell oil produced in the Region to recoup unpaid debts in the event that the federal government defaults on the payments. It covers some topics like the KRG’s portion of sovereign expenditure revenues owed to the Peshmerga, the region’s security forces, and payments to the region to make up for harm caused by the previous regime.

This Diagram shows how the KRG’s production sharing contracts work:

FIGURE 19: KRG’S PRODUCTION SHARING CONTRACTS



Source: KRG Ministry of Natural resources⁵¹

⁵⁰ https://archive.gov.krd/mnr/mnr.krg.org/images/pdfs/Kurdistan_Oil_and_Gas_Law_English_2007.pdf

⁵¹ <https://archive.gov.krd/mnr/mnr.krg.org/index.php/en/the-ministry/contracts/new-psc.html>

The Regional Council for the Oil & Gas Affairs (RCOGA)

The Regional Council for the Oil & Gas Affairs (RCOGA) was established in application of the “Oil & Gas Law of the Kurdistan Region - Iraq” (Law No. 22 - 2007) and aims to:

- i. Formulate the general principles of petroleum policy, prospect planning and field development, and any modifications to those principles, in the Region;
- ii. Approve petroleum contracts; and
- iii. Limit production levels in the region consistent with the provisions of Article.

The Council is made up of:

- The Prime Minister, as President of the Council;
- The Deputy Prime Minister, as Deputy President of the Council;
- The Minister of Natural Resources, as member of the Council;
- The Minister of Finance and Economy, as member of the Council; and
- The Minister of Planning, as member of the Council.

Considering the importance of the Oil sector in the region’s economy, the Regional Council serves as the highest authority in regulating the sector and strategically supervises the works of the Ministry of National Resources (MNR), helping establish a system of checks and balances that encourages transparency and accountability. Therefore, all major decisions related to the sector need to be reviewed and approved by the Regional Council prior to taking effect, ensuring greater oversight and a more collegial and audited decision-making process.⁵²

Production sharing contracts

These contracts are chosen by the KRG in application of Chapter 10 of Kurdistan’s Oil & Gas Law (Law No. 22 of 2007), ratified by Parliament on August 6th, 2007. The region follows the PSC model to explore and develop its oil and gas sector, with the Law explicitly regulating the parameters of such contracts (Article 37 of the Law). The companies entering into these contracts share risks and rewards by incurring the cost of exploring oil and gas prospects which can only be recovered if reserves are found, and once a minimum of 5,000 barrels of oil are produced daily for a period of 12 months (otherwise operational costs are born solely by the IOC, with no liability on the KRG).

Upon commercial production of oil and gas, certain numbers of barrels are allocated toward the cost recovery (Cost Oil), while the remaining production is shared between the KRG and the IOC contractor.⁵³

The Kurdistan Oil and Gas Law, as well as the signed exploration and production contracts (<https://archive.gov.krd/mnr/mnr.krg.org/index.php/en/the-ministry/contracts/pSCS-signed.html>) that the KRG has awarded, are taken into consideration when creating the Model Production Sharing Contract (PSC) that the KRG has made available.

⁵² [KRG Oil & Gas Sector - Frequently Asked Questions ENG.pdf \(b-cdn.net\)](#)

⁵³ [KRG Oil & Gas Sector - Frequently Asked Questions ENG.pdf \(b-cdn.net\)](#)

3.2. Mining sector

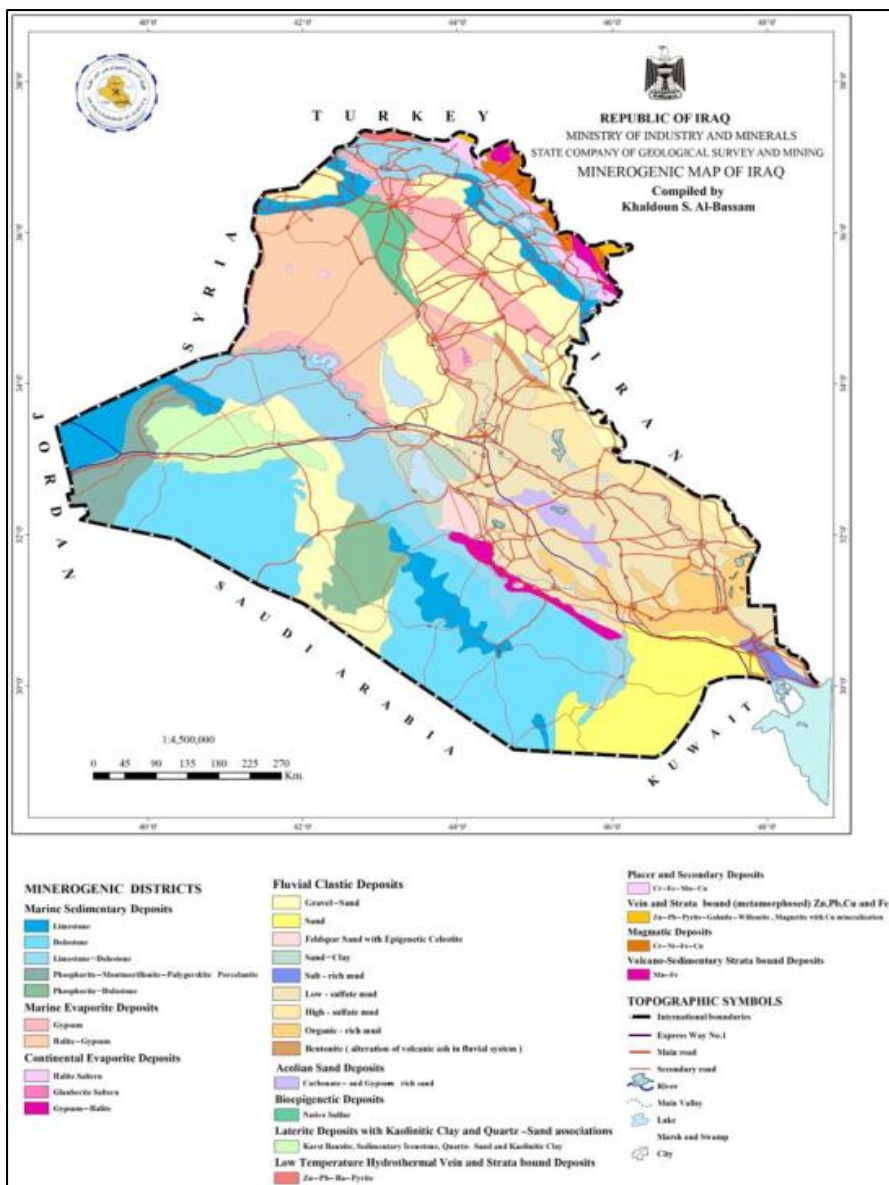
a. General context of the mining sector

As of mid-2014, the ISIS insurgency caused significant damage to most of the company's extractive facilities, including site infrastructure and production lines. Subsequently, security concerns in Iraq resulted in the cessation of exploration, production, and sales.

By virtue of its location and mineral wealth, Iraq will be a competitive regional player in the mining industry, making it an essential basis for industrial growth, responsibly addressing the need of the local market, creating jobs for Iraqis and developing infrastructure and aiding social development in remote areas of Iraq, thereby contributing to its sustainable development.

The map below represents minerals of Iraq and that was prepared by the Geological Survey Commission.

FIGURE 20: GEOLOGY AND MINERAL OCCURRENCE MAP



Source: Geo-surv

Iraq's geological evolution has led to the emergence of favourable conditions for the formation of diverse minerals and industrial rocks.

The majority of Iraq's mineral resources are non-metallic sedimentary types that have developed in various Arabic plate rock formations.

Mineral deposits

According to data provided by the MoIM, the country contains nearby 20,781 m.t. of mineral deposits as detailed by commodity in the table below:

TABLE 22: MINERAL DEPOSITS IN IRAQ

Mineral deposit	Formation	Geographical location	Recorded reserve	Uses
Free Sulfur	Fatha Formation (Middle Miocene)	Nineveh and Salah Al Deen Governorates	About 600 m.t	Phosphatic fertilizers and chemical industries
Phosphates 21%-22% P2O5 (can be increased to 30%)	Akashat Formation (Paleocene), Ratka Formation (Eocene), and Digma Formation	Anbar Governorate	More than 10,000 m.t	Phosphatic fertilizers industry
Sodium chloride (Salt)	Dhiban and Al-Fatha (Middle Miocene) formations and quaternary deposits	Nineveh and Muthanna Governorates	About 50 m.t	Nourishments, textile, and textile industries
Limestone	Several geological formations	Anbar, Al-Diwaniya, Muthanna, Al-Najaf and Karbala Region	About 8,000 m.t	The industry of cement, lime, glass, ceramics, iron, steel & construction
Dolomite	Several geological formations	Anbar and Muthanna Governorates	More than 330 m.t	Production of magnesia, magnetite brick, glass industry, ceramics, iron, steel & construction
Gypsum	Al-Fatha (Middle Miocene)	Nineveh, Kirkuk, Wasit, Salah Al Deen & Anbar Governorates	About 130 m.t	Plaster industry for decoration & cement industry
Quartzite	Nahr Umar & Rutba formations	Western desert Anbar Governorate	About 16 m.t	Silicon industries & acid lining of furnaces
Feldspar bearing sand	Dibdibba formation (Pliocene)	Al-Najaf Al-Ashraf Governorate	7 m.t (ready for investment)	Ceramic industries & filters
Kaolin clays	Ga'ara (Permian), Hussainiat and Amij (Jurassic) formations	Anbar Governorate	1,200 m.t	Cement, Refractories, white cement and historical bricks
Flint clay	Karst deposits north of Al-Hussainiat	Western desert Anbar Governorate	10 m.t	White cement and refractories
Bentonite clay	Digma (late cretaceous) and Akashat (Pliocene) formations	Western desert Anbar Governorate	22 m.t	Drilling muds for oil wells & concrete pillars, animal feed preparation, vegetable oils for paraffin wax,

Mineral deposit	Formation	Geographical location	Recorded reserve	Uses
				mold and plumbing works.
Attapulgit clays	Digma (late cretaceous), Akashat (Pliocene) and Injana (Late Miocene) formations	Western desert Anbar & Nineveh Governorates	0.5 m.t	Salty drilling muds, color bleaching for wax & vegetable oils
Celestite (Strontium Sulphate)	Injana (Late Miocene) and Dibdibba (Paleocene) formations	Al-Najaf Al-Ashraf and Karbala Governorates	0.8 m.t	Raw materials for extraction
Porcellanite Siliceous rocks of low density less than 1 gm/cm ³	Digma (Late Cretaceous) and Akashat (Pliocene) formations	Western desert Anbar Governorate	1.8 m.t	Purification assistants
Bauxite	Karst deposits reserved in carbonate rocks belongs to Jurassic period north of Al Hussainiat formations	Western desert Anbar Governorate	1 m.t	Refractories industry
Sedimentary Iron	Ga'ara (Permian) and Al-Hussainiat (Jurassic) formations	Western desert Anbar Governorate	60 m.t	Resistant cement
Glass sand	Ga'ara Formation (Permocapronian), Al-Husayniyat Formation (Jurassic), Nahr Omar Formation and Rutbah Formation (Cretaceous)	Western desert Anbar Governorate	330 m.t	Glass, ceramics, refractories and plumbing industries
Clubrite Ore	Quaternary deposits	Al-Shara'a Lake / Samarra Salah Al Deen governorate	22 m.t	Production of sodium sulfate for the detergent and glass industry

Source: MoIM

In addition, Iraq contains several other mineral deposits. However, we were not provided with the recorded reserves for these minerals that are presented in the table below:

TABLE 23: OTHER MINERAL DEPOSITS IN IRAQ

Mineral deposit	Formation	Geographical location	Uses
Ancient formations clays	Al-Fatha formation (Middle Miocene) and Angana formation (Late Miocene)	Nineveh, Wasit, Salah Al Deen, Kirkuk and Diyala governorates	Block industry

Mineral deposit	Formation	Geographical location	Uses
Heavy Minerals Sand	Ga'ara (Permocarboniferous) and Amij (Jurassic) formations	Anbar Governorate	Jewelry manufacture Rutile / source for titanium Zircon / source for zirconium Monazite / source for thorium
Sand and Gravel	Dibdibba (Pliocene) formations, and Quarter	Al-Najaf Al Ashraf, Karbala, Salah Al Deen, Kirkuk and Al-Basra	Construction
Recent clays	Al-Fatha (Middle Miocene) and Injana (Late Miocene) formations	Governorates located in the Mesopotamian and Anbar Governorate	Brick & Cement industries
Lead and Zink	Qara Jinni Formation (Triassic), Akre-Bekhma Formation (Late Cretaceous)	Duhok and Al-Sulaymaniyah governorates	Metallic and metallurgical industries
Copper	Basic and suprabasic fire complexes	Al-Sulaymaniyah governorate	Metallic and metallurgical industries
Chrome and Nickel	Basic and suprabasic fire complexes	Al-Sulaymaniyah governorate	Metallic and metallurgical industries
Iron and Manganese	Basic and suprabasic fire complexes	Duhok and Al-Sulaymaniyah governorates	Metallic and metallurgical industries
Baryte	Gyaziri Formation (Permian) Akre-Bakhma Formation (Late Cretaceous)	Duhok governorate	Drilling mud - a filler material in the paper and pharmaceutical industries
Asbestos	-	Al-Sulaymaniyah governorate	Manufacture of asbestos boards and heat-resistant fibres
Marble	Several geological formations	Erbil and Al-Sulaymaniyah governorates	Decor

Source: MoIM

b. Register of licenses

The EITI Standard requires implementing countries to maintain a publicly available register or cadastre system which must be kept up to date with comprehensive information regarding each of the licenses pertaining to companies covered in the EITI Report: i. Name(s) of license holder(s); ii. Coordinates of the licensed area; iii. Date of application, date of award and duration of the license; and iv. In the case of production licenses, the commodity being produced.

The license register received from the Geological Survey Department (Geosurv-Iraq)⁵⁴ of the MoIM shows current license information, and therefore does not necessarily reflect the actual ownership status during 2021. The register includes the following information:

- the identity of the license holder;

⁵⁴ The Iraq Geological Survey is a scientific research organisation that aligns with Iraqi academic institutions conducting research in earth sciences. It is responsible for Federal Government geology and mineral resources and strives to meet sustainable development objectives. Furthermore, it seeks to modernise the national geological and mineral information network and provide scientific services to the state in the earth sciences field, whilst acting as a scientific reference. <http://geosurviraq.iq/>

- the status of the license;
- the date of award;
- the expiry date;
- the commodity produced; and
- the area of the license.

According to this licence register, there were 615 active mineral licences in 2021 detailed by governorate as follows:

TABLE 24: MINING LICENCES BY GOVERNORATE

Governorate	Number of licences
Al-Anbar	184
Baghdad	78
Diyala	68
Wasit	63
Maysan	43
Muthanna	38
Karbala	36
Diwaniya	29
Najaf	22
Thi Qar	14
Salah ad-Din	13
Babil	12
Kirkuk	9
Basra	5
Nineveh	1
Total	615

Source: Geosurv-Iraq

The table below shows a summary of data of prominent minerals according to a study prepared by the Geosurv-Iraq. Clays and Gypsum licences represent 79% of the total mining licences in Iraq:

TABLE 25: MINERALS BY LICENCES

Product	Number of licences
Clays	277
Gypsum	205
Aggregate	61
Gravel	43
Sand	10
Limestone	9
Soil	6
Plaster	4
Total	615

Source: Geosurv-Iraq

The list of active mineral licences in 2021 is detailed in Annex 3 to this report.

c. Disclosure of contracts and licenses in the mining sector

The mining contracts are not accessible to the public.

The MoIM did not provide us with the mining contracts including the information required by the EITI Standard for the mining sector.

d. Exploration activities

Overview

EITI requirement 3.1 states that “Implementing countries should disclose an overview of the extractive industries, including any significant exploration activities.”.

GEOSURV confirms the presence of important investment opportunities in the mining sector, as the country comprises a wide variety of industrial minerals and raw materials all over the Iraqi Territory. The company therefore offers several investment opportunities for minerals and industrial raw materials exploitation such as phosphate, native sulphur, sulphate, silica sand, red clay, etc.⁵⁵

Main investment opportunities in the mining sector

The geological studies conducted by authorities in Iraq show that the country has important mineral deposits that remain unexploited. In fact, the MoIM confirms more than 12,000 m.t of ready-for-investment mineral deposits as presented in the table below:

TABLE 26: MAIN ONGOING MINING PROJECTS

Commodity / Field	Geographical location	Available for investment reserve	Uses
Free Sulfur			
Mishraq Sulfur (Al-Lazaka field)	The right side of the Tigris River, 15 km south of the city of Mosul	23.5 m.t	Phosphatic fertilizers and Sulfuric acid extraction
Mishraq Sulfur (2 and 3)	Southeast of Mosul city at 45 km of Nineveh Governorate, on the left side of the Tigris River	Mishraq 2: 65.8 m.t Mishraq 3: 224 m.t	Phosphatic fertilizers and Sulfuric acid extraction
Phosphate			
Wadi Sawab	Located at 110 km north of Rutba city and 5 km west of Akashat Mines	3,500 m.t C1 category Phosphates 21%-22% P2O5 (can be increased to 30%)	Phosphatic fertilizers and Sulfuric acid extraction
Wadi Al Hirri	Located at 15-20 km north-east of Akashat Mines	195 m.t B Phosphates 21%-22% P2O5 (can be increased to 30%)	Phosphatic fertilizers and Sulfuric acid extraction
Silica sand			
Anbar governorate	Ga'ara at 80 km north of Rutba city, Wadi Al Amij at 30 km north and Ardhma at 18 km of Rutba city	330 million m3 (SiO2<95%-98%)	Glass, cilicone and thermstone industries
Najaf governorate	25 km north-west of Najaf city	12 million m3, expandable	Stained glass and the manufacture of glassware, containers, glass, crystal, panels and fiberglass
Feldspathic sand			

⁵⁵ [GEOSURVIRAQ](#)

Commodity / Field	Geographical location	Available for investment reserve	Uses
Najaf governorate	25 km north-west of Najaf city	7 m.t (20% Feldspar)	Glass, ceramic, abrasive materials, electric insulators, fillers for the plastics, paint, rubber and industries
Limestone suitable for cement			
Anbar governorate	- Wadi Al-Ghadaf - Wadi Sawab - H3	900 m.t 576.21 m.t 778 m.t	Cement manufacturing
Najaf governorate	- South-eastern Najaf city - Khriba and Mouradiya area - Mazloun castle	1,612 m.t	Cement manufacturing
Al-Muthanna governorate	- Al-Salman - Busayya - Umm Rahal - Al-Khudhari	183.09 m.t 188.5 m.t 182 m.t -	Cement manufacturing
Karbala governorate	Rabi'i area	369 m.t	Cement manufacturing
Al-Kadisiyyah governorate	Wadi Al-Mahari, 15 km southwest of Al-Shenafiya area	400 m.t	Cement manufacturing
Bauxite			
Anbar governorate	- Al-Hussainiyat - Amij area	50 m.t 30 m.t	Bricks and red tiles manufacturing
Anbar governorate (Kaolin clay for alumina production)	Northern Al-Hussainiyat	C1 category: 200 m.t C2 category: 500 m.t	Alumina production and Clinker by-product
Ancient clays	- Zurbatiya - Hamrin mountains - Northeastern Kirkuk	20 m.t - -	Red bricks
Carbonates & Sulfates			
Sodium Carbonate - Anbar governorate	- Limestone: 80 km North Ar-Rutbah city - Sodium Chloride: 60 km west Rawa	1,000 m.t 13 m.t	Glass, soap, detergent and paper pulp
Sodium Carbonate - Al-Muthanna governorate	- Limestone: 80 km North Ar-Rutbah city - Sodium Chloride: 60 km Southwest Samawah	50 m.t C1 category 40 m.t	Glass, soap, detergent and paper pulp
Calcium Carbonate - Anbar governorate	Wadi Ghadaf	124 m.t C1 and C2 categories	Paper, dyes, rubber, inks and medicine
Sodium Sulfate - Saladin	35 km northeast Samarra city	more than 20 m.t	Detergent and paper industries
Magnesia refractory bricks			
Al-Muthanna governorate	Al khudhari area	C1 category: 188 m.t C2 category: 277 m.t	Investing in dolomite deposits to produce magnesia for the manufacture of magnesia refractory bricks that are used in lining cement kilns.
Anbar governorate	Wadi Huran, 3.5 km east Ar-Rutbah city	More than 300 m.t	Investing in dolomite deposits to produce magnesia for the manufacture of magnesia refractory bricks that are used in lining cement kilns.
Gypsum			

Commodity / Field	Geographical location	Available for investment reserve	Uses
Gypsum	Nineveh (Tal Afar and Musol) Saladin (Tikrit and Sulaiman Bek) Anbar (Rawa and Hit) Wasit (Zurbatiya)	95 m.t C1 and B categories	Binder for construction Cement industry Solution industry Interior panel partitions

Source: MoIM

e. Legal framework

Current legal framework

The MoIM is the sole governing body responsible for the extraction and marketing of minerals in Iraq and is legally authorised to make decisions in that regard.⁵⁶

The mining sector is regulated by the following main law and regulations:

TABLE 27: MINING SECTOR LEGAL FRAMEWORK

Legislation	Description
Mineral Investment Law No. 91 of 1988 (after amendment) ⁵⁷	Provides that the Iraqi Geological Survey and Mining Company (“the establishment”) is responsible for supervising the enforcement of the Law, and that it is responsible for monitoring the investment in quarries and mines across the country, compiling and classifying the information pertaining to those activities for the purposes of promoting, guiding and directing investments to guarantee the maintenance of mineral wealth and protecting the environment. According to Article 4 of the Law, the Minister of Industry and Minerals, or his nominee may allocate certain areas of land to private and mixed sector companies for investment in quarries to execute their own projects, either with or without compensation, for a limited period and according to specific conditions including the handling of by-products.
Law No. 22 of 1997	Applicable to the State-owned entities (SOEs) in federal Iraq (including those operating in the mining, oil and gas sectors). Article 1 of the law defines a public/state entity as “a self-funded economic unit which is fully owned by the state, has a legal personality, is financially and economically independent, and operates according to economic bases”. The MoIM operates the sector through nine state-owned entities, as follows: <ul style="list-style-type: none"> • The State Company for Mining Industries • The State Company of Fertilizers - Southern Region • The State Company of Fertilizers- Northern Region • Sate Company for Petrochemical Industries • Phosphate Company • Mishraq Sulphur Company • Sate Company for Iron & Steel • Iraq Sate Cement Company • Iraqi Geological Survey and Mining Company (Geosurv-Iraq)
Investment Law No. 13 of 2006	Investment Law No. 13 of 2006 aims to encourage Iraqi and foreign private sector investment in Iraq in order to contribute to the economic and social development of the country, and to expand and diversify its production and service base, all while creating work opportunities for Iraqi citizens. Article 12 of the Iraqi Investment Law No. 13 of 2006 provides that priority in recruitment and employment shall be given to Iraqi workers and goes on to state that investors have the right to employ and use non-Iraqi workers only when it is not possible to employ an Iraqi with the required qualifications and capabilities.

⁵⁶ <https://industry.gov.iq/>

⁵⁷ <https://investpromo.gov.iq/wp-content/uploads/2013/06/Law-for-the-Regulation-of-Mineral-Investments-No.-91-for-1988-after-Amendment-EN.pdf>

Legislation	Description
Protection and Improvement of the Environment Law No. 27 of 2009	<p>Matters relating to the environment within mining, and oil and gas exploration activities are governed by Law No. 27 of 2009 on the Protection and Improvement of the Environment. Article 21 of the Law addresses the activities of the entities involved in the exploration and extraction of oil and natural gas, whereby it requires such entities to:</p> <ul style="list-style-type: none"> take necessary measures to limit the dangers and risks resulting from petroleum operations; take necessary measures to protect earth, air, water and underground reservoirs from pollution and destruction; take necessary precautions to dispose of produced salt water through safe environmental methods; prevent spills of oil and refrain from injecting oil into subsurface areas that are used for human and agricultural purposes; and provide the Ministry of Environment with information about the causes of any fires, explosions, breakdowns, accidents and leakage of crude oil and gas from wells and pipelines.
Iraqi Ministry of Industry and Minerals Law No. 38 of 2011	<p>Defines the ministry's objectives, scope, and structure and explains its role in promoting the country's mineral industry sector.</p> <p>Article 3 of the law states that the MOIM is responsible for increasing the non-oil minerals sector's share of the GDP, organizing and developing industrial and mineral activities, and setting industrial policies and strategies in accordance with the Government's policies.</p>

Following a confirmation received from the MoIM, the raw material used by Iraq Sate Cement Company to produce the cement is imported and not extracted from the Iraqi soil. Therefore, we recommend the MSG to exclude this SOE from the scope of this report.

Legal reforms in mining sector

According to the Ministry of Industry and Minerals, only one reform was carried out in 2021, namely the Quarry Instruction No. 1 of 2021.⁵⁸

As per the article 1 of the new Quarry instruction, lands suitable for investment are classified as quarries according to the type of materials to be invested, and the amount of investment fees is as follows:

TABLE 28: INVESTMENT FEES BY THE NEW REGULATION

Type of quarries	The material invested and the purpose of use	Amount of investment allowance per m ³ in IQD
1. Stone quarries	Limestone and dolomite for construction purposes	500
	Limestone and dolomite for arbitration and payment purposes	1,500
	Marble and its substitutes for construction, arbitration, payment, decoration and industrial purposes	10,000
	Limestone and dolomite for industrial purposes	2,500
	Limestone and dolomite and primary gypsum for decorative purposes	3,000
	Primary gypsum for industrial purposes	1,500
2. Gravel quarries	Crushed gravel for construction purposes	750
	Crushed gravel for arbitration, payment, burial and elevation	1,500
	Crushed gravel for filters purposes	1,500
	Sand for construction purposes	750

⁵⁸ [4637.pdf \(moj.gov.iq\)](#)

Type of quarries	The material invested and the purpose of use	Amount of investment allowance per m ³ in IQD
3. Quarries of sand, dirt and river mixture	Sand for filters purposes	4,000
	Dust container on secondary gypsum for industrial purposes	500
	Soil for burial and elevation purposes	500
	Soil for industrial purposes	400
	Sand suitable for making thermostone	2,000
	Sand suitable for making lime bricks	2,000

Source: Quarry instruction N°1 of 2021

f. Institutional framework

The main government agencies involved in the mining sector in Iraq are set out in the table below:

TABLE 29: INSTITUTIONAL FRAMEWORK

Entity	Functions
Ministry of Industry and Minerals	The sole governing body responsible for the extraction and marketing of minerals in Iraq and is legally authorized to make decisions in that regard.
Iraqi Geological Survey - GEOSURV	Responsible for monitoring investments in quarries and mines throughout the country, and for collecting and classifying information on these activities in order to promote, guide and direct investments in order to ensure the conservation of mineral wealth and the protection of the environment.

g. Tax regime

The main key taxes in Iraq and can be applied to mining extraction sector are the following:

Table 30: Main taxes in Iraq

Taxes Payable	
Corporation tax	<p>An Iraqi resident company is subject to corporation tax on all of its income and capital gains. The corporate tax rate is set for each fiscal year that concludes on 31 December.</p> <ul style="list-style-type: none"> A fixed tax rate of 15% is applied to Limited Liability Companies. A fixed tax rate of 15% is applicable to Private Shareholding Companies. A 15% fixed tax rate applies to Mixed Shareholding Companies. Contracts involving foreign oil companies engaged in the production, extraction, and related industries of oil and gas within Iraq, as well as their branches, offices, and subcontracting parties, are subject to a 35% income tax on income realized within the country. <p>Tax returns have to be submitted by 31 May of the assessment year, at the latest. The tax authorities will raise an assessment based on the information at their disposal if the returned self-assessed position is rejected, and payment of the tax liability is due within 21 days of the assessment date. During a tax year, no quarterly payments are required.</p>
Capital gains tax	Capital gains made by companies are taxed at the appropriate corporation tax rate.
Branch profits tax	After deducting any foreign taxes, foreign branches operating in Iraq are subject to corporation income tax ratios.
Value added tax	Iraq does not have VAT

Taxable Income

Income tax	Income tax is imposed on any money earned in Iraq. Establishing assessable gross income and deducting allowable expenses from it yields corporate taxable income.
Depreciation	While depreciation on real estate and buildings is not deductible, depreciation on machinery and equipment is deductible based on specific ratios.
Inventory	Every inventory item is valued at net realizable value less cost.
Capital gains and losses	The profit subject to corporation tax for the accounting period includes both capital gains and losses.
Dividends	Given that the aforementioned income was previously subject to tax, dividends paid to Iraqi corporations are typically free from corporation tax.
Interest deductions	Generally, business interests paid or incurred during the tax year may be written off by the taxpayer. Interest has to be directly tied to the income that is being discussed.
Losses	With a maximum deduction of 50% of taxable income each year, net operating losses may be carried forward against the same taxable income for five years.
Foreign sourced income	Iraqi companies pay taxes on their worldwide profits, including those from their overseas branches.
Incentives	In some circumstances, the investor may benefit from a five-year tax and customs exemption; this period may be extended to ten years.

Foreign Tax Relief

If the taxes are associated with or related to the business, or if the income is taxed by Iraq, an Iraqi corporation or a foreign corporation operating in Iraq may choose to claim a credit or a deduction for income tax paid to another nation.

Corporate Groups

Iraq does not have any provisions for group taxation or account consolidation for tax purposes.

Related Party Transactions

The tax authorities have the authority to determine whether or not related party transactions are at arm's length, and related party transactions must be reported separately. The assessing officer may refuse to allow a deduction for the excess amount in cases where the prices paid for the purchase of goods or services are exorbitant or unreasonable.

Withholding Tax

Any income that a resident Iraqi pays to a non-resident (non-Iraqi) will be subject to **15%** withholding tax if it includes annual allowances, pension salaries, or other annual payments, as well as interest on debentures, mortgages, loans, deposits, and advances. Note that there is no withholding tax on dividends.

Exchange Control

In Iraq, exchange control regulations do not exist.

Personal Income Tax

Personal Income tax (PIT) on residents:

- 3% is applied to the first IQD 250,000 after exemptions are deducted.
- 5% tax from IQD 250,000 to 500,000 after deducting exemptions.
- 10% is applied to the amount between IQD 500,000 and \$1,000,000 after exemptions are subtracted.
- 15% is applied to any amount over IQD one million after deducting exemptions.

PIT for Non-residents:

- The taxpayer is not eligible for any exemptions; the first IQD 250,000 is subject to a 3% tax.
- There is a 5% tax from IQD 250,000 to 500,000; the taxpayer is not eligible for any exemptions.
- The 10% tax applies to IQD 500,000 to \$1,000,000; the taxpayer is not eligible for any exemptions.
- There are no taxpayer exemptions for amounts over IQD 1,000,000; the taxpayer is subject to 15% of the total amount.

Treaty and Non-Treaty Withholding Tax Rates

Iraq has signed on 2 December 1968 just one tax treaty with Egypt.

Active mining licenses on 31 December 2021

A record of licenses is upheld by the Ministry of Industry and Minerals, (specifically at the Geological Survey Department), but it has not been published on the website.

The list of active mineral licences in 2021 is detailed in Annex 3(b) to this report.

h. Licences allocation

The following is a description of the methodology applied by national mining companies when contracting with private and public companies, in accordance with the Public Companies Law No. 22 of 1997 and based on Article 4 (Part 9) of the Ministry of Industry and Minerals Law No. 38 of 2011 (amended). The presented methodology was officially adopted by decision Ministry on 16 January 2019.

Production sharing contracts announcement

- The public company announces its intention to conclude participation contracts in three approved one-time newspapers and on its official website. It advertises on the bulletin board of the Ministry of Industry and Minerals website and sends a copy to the Ministry of Foreign Affairs.
- Bids will not be opened until a period of no less than 30 days has passed from the date of publication of the advertisement.
- If no bids are received within 30 days, the announcement is considered effective until an acceptable offer is received, and the announcement is removed from the website after the bid is opened or updated to indicate that its purpose has been completed.
- If a single offer is received that is technically and commercially acceptable, the necessary measures will be taken to study and analyse it, and the announcement will be considered effective in the event that offers that do not conform to the standards are received.
- The public company may issue direct invitations if the subject matter of the partnership contract is limited to specific, well-known manufacturing companies, and it has the right to issue a single monopoly invitation if there are monopoly companies.

Tender, deadline and contractual requirements

- Preference will be given to international manufacturing companies specializing in the industrial field. Offers may also be accepted from any other companies, financial or commercial institutions, investors, or venture capitalists that attach their contracting and cooperation documents (authorization, agency, or partnership) with manufacturing companies specialized in the announced field.
- The company must have been established for a period of no less than two years.
- The company submits its documents along with the certificate of incorporation, financial statements (in English for non-Arab companies) for the last two years audited by a chartered accountant's office or an international auditing company, and all documents must be authenticated by the Embassy of the Republic of Iraq in the company's country.
- Submitting a letter of support from reputable banks confirming their financial competence and dealings with a statement of cash deposits for the last financial

year certified by the company's auditor and the Iraqi Council of Certified Auditors for Iraqi Companies and by the Embassy of the Republic of Iraq in the country of non-Iraqi companies.

- The bidding company presents its technical capabilities and its plan to develop existing products or introduce new products.
- Providing statements that include production machines or lines, tools, and preparations for technology transfer and training, with details of the amounts allocated for each item, with emphasis that the machines, lines, tools, and tools are new and from an approved manufacturer.
- The contract is subject to Iraqi laws and legislation to resolve the dispute, if any, and the Iraqi judiciary is the competent person to consider the dispute.
- Submitting a letter of guarantee for at least US\$ 100,000, depending on the nature and cost of the project, to ensure the implementation of general obligations.
- Provisions of Article 14 of the Companies Law No. 2 of 2017 regarding the establishment license and the necessity of opening a registered branch in Iraq upon contracting and duly registering it with the Registrar of Companies within a period of 3 months from the date of signing or a branch of the companies mentioned in Clause 1 above with the contracting companies.

The stage of opening and studying offers and referrals

- Forming a committee in the public company to open offers.
- Forming a committee to study and analyse offers from various specializations (technical, financial, legal, control and investment in the company and the commercial factory concerned with the matter) (the period of study and analysis is two weeks).
- The committee submits its recommendations to the company's general manager for the purpose of requesting that they be presented to the board of directors for approval.
- After the Board of Directors discusses the matter and makes the decision on the initial referral after fulfilling all the requirements mentioned above, the initial referral is issued conditional on completing the requirements mentioned later within a period of one month.
- The public company may conduct negotiations in the event that the offers submitted or the only offer are similar, in a way that contributes to improving the technology and the amount of funds allocated, as well as raising its share in the partnership contract (the period for fulfilling the contracting and negotiation requirements is only one month).
- The duration of the contract shall not be less than 5 years, subject to extension upon the recommendation of the Board of Directors and the approval of the Minister.
- Ensuring the integrity of the company's legal position.

Rehabilitation and operation contracts

These mechanisms are developed in the event of entering into partnership contracts in accordance with the text of Article 15 of the Public Companies Law No. 22 of 1997 and the text of Paragraph (B) of Article 32 of Investment Law No. 13 of 2006 and its amendments and Law No. 50 of 2015. For rehabilitation cases, considering the following:

- Mention the qualification amounts and their details about each paragraph in the second party's offer.
- Providing a power station by the second party during the rehabilitation period, at its own expense, while bearing the costs of operation and maintenance during the project period.
- The second party shall bear the salaries and allowances of the factory employees, according to actual need and by agreement between the two parties.
- The second party bears all production costs, and the responsibility for sales and marketing is shared and agreed upon between the two parties.
- Coordination committees are formed between the two parties to monitor and investigate production and prepare joint monthly reports.
- The duration of the contract shall not be less than 10 years.
- The factories will be re-delivered after the end of the contract period to the first party without compensation, provided that their production capacity is no less than 90% of the design capacity as a result of the rehabilitation process.
- Work according to the attached information form, evaluation criteria and general conditions.

Pre-contract stage

1. Review the list of companies banned in the Ministry of Planning's bulletin.
2. Informing the Iraqi National Intelligence Service regarding contracting or participating with companies, as stated in the letter of the General Secretariat of the Council of Ministers No. 1129 on 10 January 2012, and according to the following mechanism:
 - The National Intelligence Service is approached by the contracting parties directly and through the agency's representatives in those parties in Iraq (and in the absence of representatives, the aforementioned agency shall nominate its representatives for this purpose) regarding contracts for the supply of chemical materials, communications devices, surveillance and photography devices, weapons, and explosive materials, which require approval. The above-mentioned agency must review it before concluding the contract according to the information form to obtain its approval.
 - Contracting and other supply contracts not mentioned in (a) above, which are contracted with Arab and foreign companies, the information will be submitted to the agency later according to the same form, after concluding the contract, and within a period not exceeding 15 days from the date of the contract, and the intelligence service will be responsible for verifying this information and informing those The authorities shall provide any comments, if any, within a period of 15 days from the date of receipt of the request.

Contract signing stage

After completing what was stated above:

- Letters of guarantee are completed, and their issuance is verified before signing the contract.
- The initial contract is prepared and appended to me by the legal, commercial, financial, internal control and investment departments of the public company.
- The priorities are presented to the Board of Directors for the purpose of approval, including the initial contract with the aim of having it signed by both parties and entering into implementation from its date, provided that both the Investment Department and

the Technical Department are provided with a copy of the contract for the purpose of follow-up and presenting the results to the attention of the Minister.

i. State participation in the mining sector

EITI Requirement 2.6 requires the government and state-owned enterprises to disclose their shareholding in oil, gas and mining companies operating within the country, and any changes in the shareholding during the accounting period covered by the NRTC Report.

The MSG has defined state-owned enterprises (SOEs) in accordance with the amended Public Companies' Law no. 22 of 1997, which defines a public company as: *“a self-funded economic unit which is fully owned by the state, has a legal personality, financially and economically independent, and operates according to economic bases”*.

Overview of State participation in the mining sector

The mining sector comprises several companies affiliated to the MIM that play crucial roles in the exploration, production, and management of the country's significant mineral resources. Those state-owned companies can be defined as extractive companies or service companies as presented in the figure below:

FIGURE 21: STATE-OWNED ENTERPRISES (SOEs) IN THE MINING SECTOR⁵⁹



The full list of the SOEs operating in the extractive sectors in Iraq is publicly available on the NRTC website. It also contains a brief description of each entity and its operations.⁶⁰

⁵⁹ <https://oil.gov.iq/>

⁶⁰ doc-881-2019_08_04_12_26_03.docx (live.com)

State participation in the mining sector

In federal Iraq, there are eight 8 SOEs operating in the mining sector.

FIGURE 22: SOES IN THE MINING EXTRACTIVE SECTOR



State Company for Mining Industries (SCMI)

SCMI operates in Baghdad with other locations throughout the country. It participates in minerals' extraction and production.



State Co. For Fertilizer North Area (NORTHASM)

NORTHASM operates in Baghdad and is specialized in producing Urea fertilizer and Ammonia gas.



State Company of Southern Fertilizers (SCF)

SCF primarily operates in the Basra province, and specializes in the production of Urea fertilizer and Ammonia in southern Iraq.



State Company for Petrochemical Industries (SCPI)

SCPI operates in the Basra province in southern Iraq and is emphasized in the production of polyethylene as well as other chemical products.



State Company for Phosphate (SCP)

SCP operates in Western Iraq and is responsible for the extraction of Phosphate and manufacture of Phosphate fertilizers.



Mishraq Sulfur State Company

The company operates in Northern Iraq and is specialised in the extraction and manufacturing of Sulfur products.



State Company for Iron and Steel (SCIS)

SCIS is the only company that is responsible for manufacturing iron, steel and iron pipes.



Iraqi Cement State Co. (ICSC)

ICSC is responsible for production and marketing of Cement, as well as the manufacture of cement packaging.

State Company for Mining Industries (SCMI)

Company profile and key activities



The State Company for Mining Industries (SCMI) is one of the main entities of the Ministry of Industry and Minerals. Established in 1992, the company specializes in chemical and mining industries and has two industrial identities:

- **Chemical production:** The company participates in the production of various types of products such as construction products, polymeric asphalt and cement, and German insulation products that are used in thermal insulation of tanks and pipes.
- **Mining:** The company participates in opening mines, extracting, purifying, concentrating, and marketing mineral ores to beneficiaries. The major product of the company is sand of all kinds, such as silica sand, filter sand, feldspar-bearing sand, flint clay, and kaolin.

The Mineral Extraction Unit is a unit within the company that specializes in extracting and marketing mineral raw materials and semi-finished products.

The company has several locations in Iraq as follows:

- Baghdad: Company headquarters, Metal Extraction Department
- Basra: Al-Thagher Factory and Basra salt pans
- Al-Muthanna: Samawah
- Mosul: Al-Rimah Factory
- Najaf: Najaf Mine
- Nineveh: Al-Rayma Factory
- Anbar: Western Desert Mines and Bentonite Activation Project.⁶¹

Organisational structure

The organisational structure of the SCMI is not publicly available.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please email the company [here](#).

State Company of Fertilizers (SCF)

Company profile and key activities

The State Company of Fertilizers was established in Abu Al-Khasib, Basra Governorate, in 1969 with a share capital of IQD 12,000,000. The company's factory began operating in 1971 with the manufacture of Urea fertilizer and Ammonia.

Since a single fertilizer plant was unable to meet the requirements at that time, it was therefore decided to expand the capacity of the first plant through the requirements of the agricultural industry at the same location by establishing a second factory for the production

⁶¹ FB [page](#).

of urea fertilizers in Abu Al-Khasib with a capital of IQD 32,000,000 with planned daily capacities of 1,300 tons/day for Urea fertilizer and 800 tons/day for Ammonia.

In order to increase the Urea demand for use in agricultural and industrial activities, a decision was made to build a large urea production plant at a cost of IQD 192,000,000 in Khor Al-Zubair and with a total Urea fertilizer production capacity of 3,200 tons/day.⁶²

The two companies (Abu Al-Khasib and Khor Al-Zubair) were merged in 1988 within the State Company of Fertilizers. However, the two companies were divided into two separate companies in 1994:

State Co. For Fertilizer North Area

(NORTHASM)



State Company of Southern Fertilizers

(SCF)



Organisational structure

The organisational structure of the companies is not publicly available.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

State Company for Petrochemical Industries (SCPI)

Company profile and key activities



The SCPI was founded in Khur Al-Zubair - Basra province in 1977 with a purpose of producing raw materials used in the manufacture of plastic materials such as Polyethylene, Polyvinyl Chlorine and other chemical products using natural gas and other petroleum products.

The Basrah petrochemical complex (PC-1) was the first petrochemical facility built in Iraq and is still the only complete petrochemical producing facility in Iraq. The complex consists of six major plants, Ethylene, Caustic/Chlorine, Vinyl Chlorine Monomer (VCM), PVC plant, Low Density polyethylene, and High-Density Polyethylene plant.

SCPI is in the business of manufacturing high-quality, High-density polyethylene (HDPE), Low-density polyethylene (LDPE), Polyvinyl chloride (PVC), Polyethylene Master Batch (coloured and black), Polyvinyl chloride Compounding, Agricultural film, and other chemical products.

⁶² [The State Company of Fertilizers - About Us \(scf.gov.iq\)](http://scf.gov.iq)

Different grades of the aforementioned products are available to satisfy the requirements of most thermoplastic processing techniques including blown film extrusion, cast film extrusion, wire and cable coating, pipe extrusion, injection moulding, blow moulding, and rotational moulding.

In addition, the company also produces other chemical products such as Hydrochloric acid (HCl), Sodium hypochlorite (NaOCl) and Caustic soda.⁶³

Production capacity

The production capacity of the company plants is detailed in the table below:

TABLE 31: PRODUCTION CAPACITY BY PLAN⁶⁴

Plant	Licensor	Capacity / MtpY	Description
Ethylene	Lummus	132,000	This unit is considered to be the fundamental unit in the company is fed by (LNG) gas as a raw material (feed stock) supplied through a pipeline from Rumaila oil fields to produce ethylene gas which is the elementary material needed to produce plastic granules and some other industrial liquids.
High Density Polyethylene	Phillips	30,000	This unit produces different grades of high-density polyethylene granules differs in melt index and density. HDPE granules are food grade used to produce (general purpose bags, thermo-formed dunnage, containers for bottling proudest, gas distribution pipes, potable water pipes, housewares, toys).
Low Density Polyethylene	Equistar	60,000	This unit produces different grades of polyethylene granules differs in melt index and density. LDPE granules are food grade product (general purpose film, carrier bags, heavy duty packaging, agriculture film, blow mouldings, toys, general purpose articles etc...)
Vinyl Chloride Monomer	Stuffer	660,000	This unit react chlorine and Ethylene in special reactors to produce (VCM) and hydrochloric acid. The products of this unit are mainly used to produce PVC.
Poly Vinyl Chloride	Stuffer	60,000	This unit converts vinyl chlorine monomer to PVC powder of different grades like (54,66,71) different in K. value, B-density, volatile. These grades are commonly used for pipes, sheet, conduit, electric wire, coating, package, bottle, injection moulded products, flexible pipes...
Liquid Clorine	Oxytch	42,000	This unit produces liquid chlorine by a process of electrolytic analysis of the brine (salt solution) liquid chlorine packed in cylinders mostly used for the domestic water chlorination. This unit also produces caustic soda for various purposes. Hydrochloric acid and sodium Hypochlorite
Caustic	Zarriba	84,000	

Source: SCPI website

Organisational structure

The organisational structure of the companies is not publicly available.

Financial information

⁶³ [STATE COMPANY FOR PETROCHEMICAL INDUSTRIES \(pchem.gov.iq\)](http://pchem.gov.iq)

⁶⁴ [STATE COMPANY FOR PETROCHEMICAL INDUSTRIES \(pchem.gov.iq\)](http://pchem.gov.iq)

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them. For further information, please visit the company website [here](#).

State Company for Phosphate (SCP)

Company profile and key activities



Founded in 1978, the SCP's main objective is to explore and mine phosphate deposits, as well as produce and transport phosphate ores for the production of phosphate fertilizers, compound fertilizers, and various by-products.

The company is specialized in extracting, crushing, transporting, concentrating and purifying phosphate ores, and manufacturing phosphate fertilizers of various types, intermediate and incidental products, as well as complementary industries necessary for the production of phosphate compounds, developing and expanding existing factories and production lines, and establishing projects and lines complementary to them. Purchasing and importing production requirements and any materials included in its production or need and marketing its production for local purposes or for export.⁶⁵

Organisational structure

The organisational structure of the companies is not publicly available.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company on [here](#).

Mishraq Sulfur State Company

Company profile and key activities



The company was established in 1969 in Nineveh governorate. Sulfur production began around the end of 1971, which is extracted from the Mishraq field using the so-called Frasch method and from depths ranging between 120 and 200 metres.

This method relies on melting sulfur underground using hot water that is injected into the rock layer containing the sulfur using special wells. The molten sulfur is then extracted from the same wells with the help of compressed air.⁶⁶

The company produces the following products:

- Pure sulfur
- Wet aluminium sulphate
- Agricultural sulfur

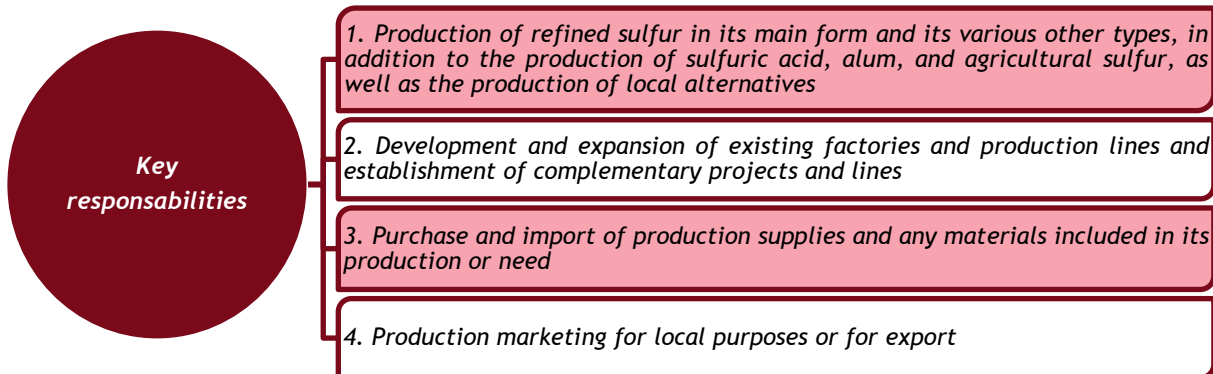
⁶⁵ <https://www.phoco.industry.gov.iq/>

⁶⁶ <https://mishraq.industry.gov.iq/about>

- Sulfuric acid

Key responsibilities and activities

FIGURE 23: MSSC KEY RESPONSIBILITIES



Organisational structure

The organisational structure of the companies is not publicly available. However, the responsibilities of each department of the company are described under 'Sections' field of the company's website.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#).

State Company for Iron and Steel (SCIS)

Company profile and key activities



The State Company for Iron and Steel (SCIS) is one of the companies affiliated with the Ministry of Industry and Minerals. It is one of the public sector companies wholly owned by the state and the only company specialized in Iraq in its diversified production (reinforcement steel, sponge iron and spiral-welded iron pipes - and longitudinally welded iron pipes).

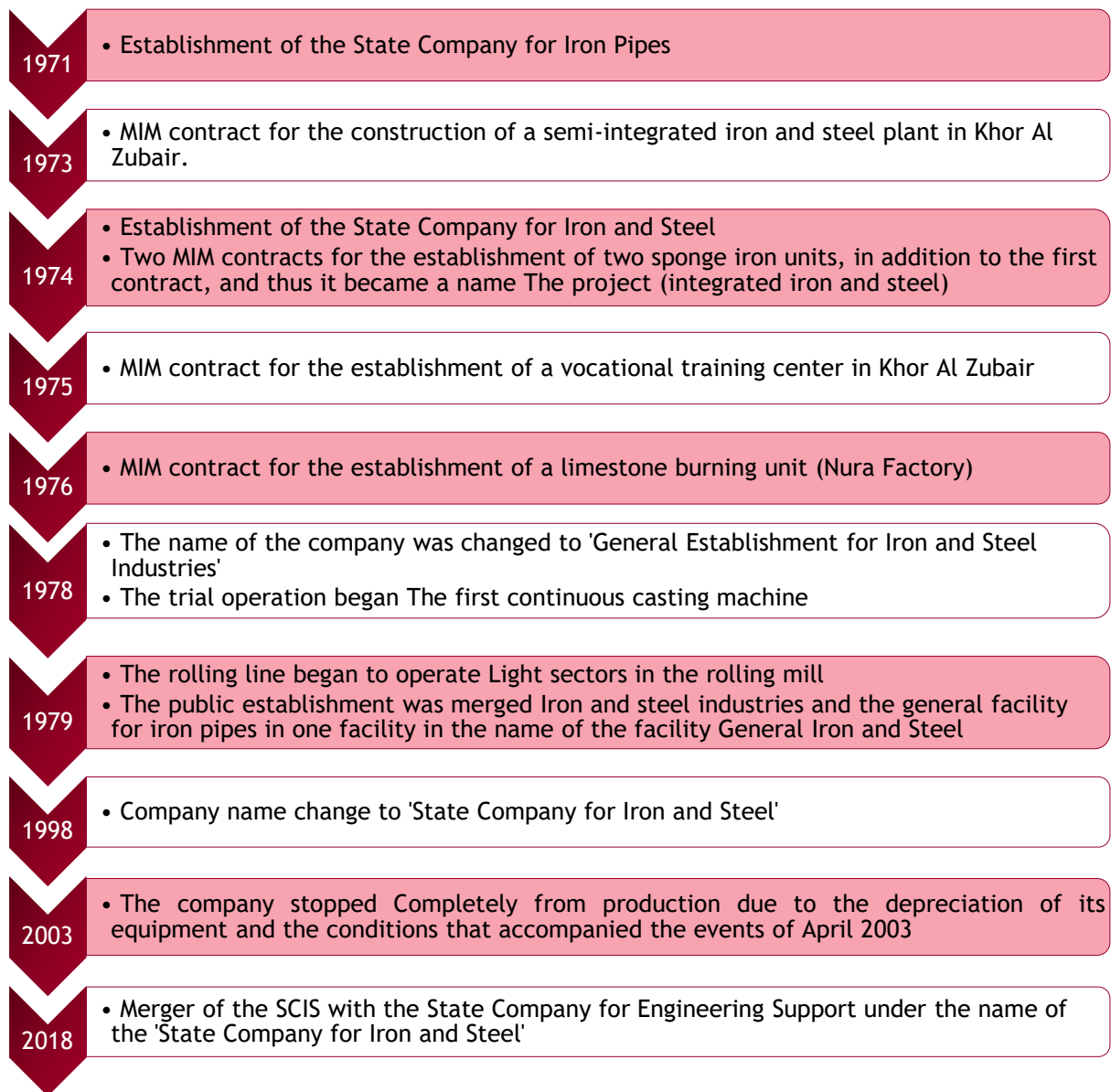
The company is located in Khor Al Zubair, at a distance of 45 km south of the centre of Basra Governorate, close to Umm Qasr, and is located on the tongue of Khor Al-Zubayr, which extends To the Arabian Gulf and at a distance of 7 km from the Khor Al Zubair Industrial Port in which the company owns three specialized berths for its activity by owning specialized equipment for importing Scrap iron and iron ores pellets (Iron Ore - Pellets) and export of the sponge iron product (DRI-Pellets).⁶⁷

The major steps in the company's history are presented in the figure below:

FIGURE 24: MAIN STEPS IN THE SCIS HISTORY⁶⁸

⁶⁷ [STATE COMPANY FOR IRON AND STEEL \(steel-iraq.gov.iq\)](http://steel-iraq.gov.iq)

⁶⁸ [STATE COMPANY FOR IRON AND STEEL \(steel-iraq.gov.iq\)](http://steel-iraq.gov.iq)



Organisational structure

The organisational structure of the SCIS is available in the company's website [here](#).

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#).

Iraqi Cement State Co. (ICSC)

Company profile and key activities



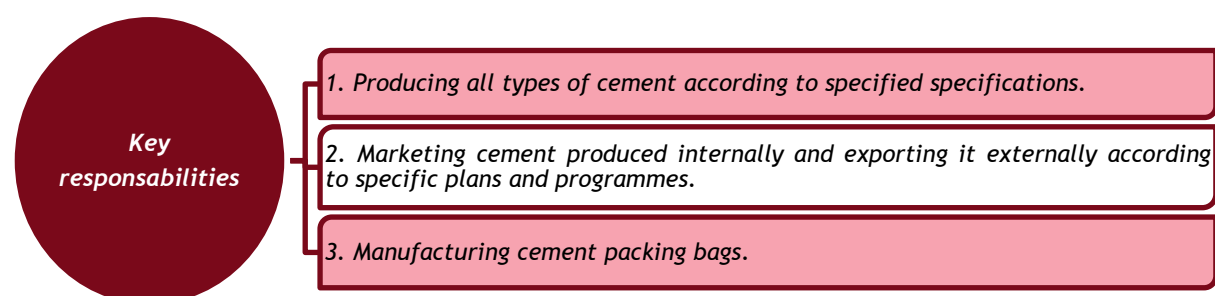
The ICSC was established as a public company in 1964 as a public cement company after the issuance of Public Companies Law No. 22 in 1997. Before that, the Iraqi General Cement Company consisted of three companies:

- the Iraqi Cement Company Limited that was established in 1936,
- the Al-Furat Cement Company that was established in 1957, and
- the United Cement Company that was established in 1958.⁶⁹

Key responsibilities and activities

The company's functions are defined as follows:

FIGURE 25: ICSC KEY RESPONSIBILITIES



Plant sites and production capacity

The production capacity by plant site is detailed in the table below:

TABLE 32: ICSC PRODUCTION CAPACITY BY PLANT SITE⁷⁰

Plant name	Location	Founded	Production start	Product type	Prod lines	Capacity (Ton/year)	Implemented Company	Manufacturing method
Basra Cement Plant	Basra	1974	1974	Ordinary & salt resistant portland cement	2	600,000	F.L.S. Denmark	Grinding station
Karbala Cement Plant	Karbala	1981	1984	Salt resistant portland cement	2	2,000,000	Krupp Polysius - Germany	Dry method
Kufa Cement Plant	Al Najaf	1977	1984	Ordinary portland cement	4	2,000,000	F.L.S. Denmark	Wet method
Babil Cement Plant	Babil	1955	1957	Normal & salt resistant portland cement	2	200,000	Test company	Test method
Al Qaim Cement Plant	Al Anbar	1986	1989	Sulphate resistant cement	1	1,000,000	Eosin Export Romain	Dry method
Al Falluja Cement Plant	Al Anbar	1978	1984	White Cement	3	291,000	1st line: Krauss-Maffei German 2nd & 3rd line: BKMI German	Dry method
Kubaisa Cement Plant	Al Anbar	1981	1983	Ordinary portland cement	2	2,000,000	Kawasaki, Japan	Dry method
Kirkuk Cement Plant	Kirkuk	1981	1984	Ordinary portland cement	2	2,000,000	Kawasaki, Japan	Dry method
Al Muthanna Cement Plant	Muthanna	1984	1985	Salt resistant cement	2	2,000,000	K.H.D. - Germany	Dry method

⁶⁹ <https://icsc.gov.iq/about>

⁷⁰ <https://icsc.gov.iq/plants>

Plant name	Location	Founded	Production start	Product type	Prod lines	Capacity (Ton/year)	Implemented Company	Manufacturing method
Al Najaf Cement Plant	Al Najaf	1975	1975	Ordinary portland cement	1	156,000	ACC India	Wet method
Al Samawah Cement Plant	Samawah	1984	1985	Ordinary & Sulphate resisting portland cement	1	400,000	F.L.S. Denmark	Wet method
Karbala Cement & Noora Plant	Karbala	1981	1984	Hydrated Lime - Hard Quicklime - Soft Quicklime	2	200,000	Polymex Cekop - Poland	Dry method
Alrafidin Cement Plant	Nineveh	1977	1978	Ordinary portland cement	2	1,000,000	Krupp Polysius - Germany	Dry method
Badoush Cement Plant - New	Nineveh	1977	1978	Ordinary portland cement	2	1,000,000	Krupp Polysius - Germany	Dry method
Badoush Cement Plant - Extension	Nineveh	1983	1986	Ordinary portland cement	1	1,000,000	FCB - France IHI Corporation - Japan	Wet method
Al Hadbaa Cement Plant	Nineveh	1963	1973	- Ordinary portland cement - Sulphate resisting cement - Low-alkali - Ultra-soft, low alkali & fast hardening sulphate resisting cement	2	225,000	FCB - France	Wet method
Hammam Al Alaeel Cement Plant - New	Nineveh	1977	1979	Ordinary portland cement	1	400,000	FCB - France	Wet method
Sinjar Cement Plant	Nineveh	1986	1988	Ordinary portland cement	2	2,000,000	UZINE-EXPORT-IMPORT - Romania	Dry method

Organisational structure

The organisational structure of the companies is not publicly available. However, the responsibilities of each department of the company are described under 'Sections' field of the company's website.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

State participation in the mining Midstream sector

Iraq Geological Survey (GEOSURV-Iraq)

Company profile and key activities



GEOSURV-Iraq is one of the facilities of the MoIM and is responsible for conducting geological surveys and mineral exploration, promoting mining projects in the private and public sectors, and conducting inter-impact studies.

GEOSURV is also responsible for implementing the Mineral Investment Law N°91 of 1988 (amended), which provides a variety of investment opportunities including investments in phosphate, free sulfur, sulfate, silica sand, red clay, brick clay, etc.

History

The company’s history is summarised in the figure below:

FIGURE 26: GEOSURV-IRAQ HISTORY⁷¹

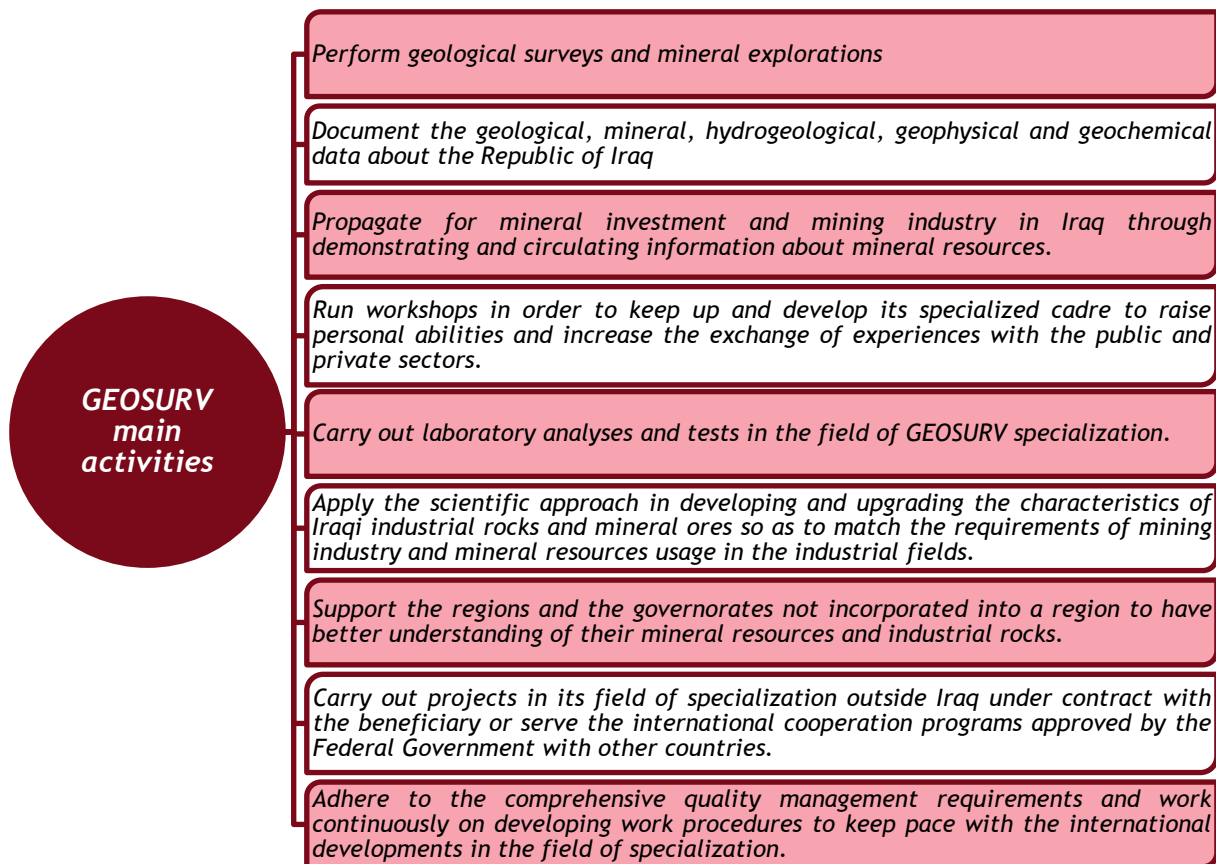


Key responsibilities

The main responsibilities of the company are detailed below:

FIGURE 27: GEOSURV-IRAQ KEY RESPONSIBILITIES

⁷¹ [History \(geosurviraq.iq\)](http://geosurviraq.iq)



Studies

Since its foundation, GEOSURV provided the following studies:

- Consultation studies to select some sites for tunnels, dams, reservoirs and power stations;
- Choosing the location of the nuclear power station;
- Study of soil and foundations for civil and industrial facilities and irrigation projects;
- Study of cavitations, subsidence, and subsidence areas of industrial and civil facilities;
- Selection of sites for sanitary landfilling of industrial waste;
- Study of buried archaeological sites.

Organisational structure

The organisational structure of the companies is not publicly available. However, the responsibilities of each department of the company are described under 'Our departments' field of the company's website.

Financial information

Financial statements are not published on the company website. We have requested a copy of the 2021 audited financial statements but we have yet to receive them.

For further information, please visit the company website [here](#) or email the company [here](#).

j. Infrastructure provisions and barter arrangements

EITI Requirement 4.3 states that it should be considered whether there are any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities.

None of the reporting entities declared any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works, in full or partial exchange for mining exploration or production concessions or physical delivery of such commodities during the data collection phase.

k. Artisanal mining

EITI Requirement 6.3.a requires implementing countries to disclose information about the contribution of informal sector activities, including but not necessarily limited to Artisanal and Small-Scale Mining (ASM).

l. Sub-national payments

EITI Requirement

Pursuant to the EITI Requirement 4.6 Subnational payments, the MSG is **required** to establish whether direct payments, within the scope of the agreed benefit streams, from companies to subnational government entities are material. Where material, the MSG is **required** to ensure that company payments to subnational government entities and the receipt of these payments are disclosed.

The MSG is **required** to agree a procedure to address data quality and assurance of information on subnational payments, in accordance with Requirement 4.9.

Some extractive companies make direct payments to subnational government entities, such as regional governments, municipalities and chiefdoms. Other extractive companies make payments directly to the central government which devices a revenue sharing mechanism that stipulate that a share of revenues collected by the central government is transferred to subnational government entities. While these payments may represent only a portion of revenues at the national level, they are often an important source of income for local governments. Transparency regarding these payments and transfers can be useful in holding local authorities to account.

FIGURE 28: SUBNATIONAL PAYMENTS



EITI implementation has shown strong demand from local communities to increase transparency around the allocation of such revenues, to ensure that revenues contribute to sustainable local development. In several countries, EITI reporting has led to changes in the applicable regulatory framework and helped local communities demand the share of revenues they are entitled to. EITI implementation can also help local governments track, manage, and disclose revenues more efficiently.

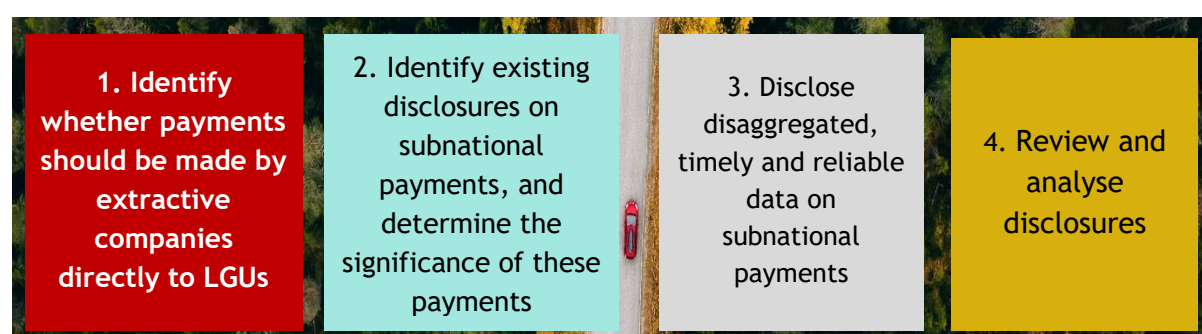
Local government units

According to the International Monetary Fund, subnational governments, also known as local government units (LGUs), are “institutional units whose fiscal, legislative, and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. (...) The scope of their authority is generally much less than that of central government or state governments, and they may, or may not, be entitled to levy taxes on institutional units’ resident in their areas. They are often heavily dependent on grants (transfers) from higher levels of government, and they may also act, to some extent, as agents of central or regional governments.”⁷²

Implementation process

The implementation of EITI Requirement 4.6 goes through the following four phases:

FIGURE 28: IMPLEMENTATION OF EITI REQUIREMENT 4.6



For further information, please refer to the Guidance Note on Subnational payments available [here](#).

Subnational payments in Iraq

There are no substantial payments made by companies to government entities at the subnational level.

m. Sub-national transfers

EITI Requirement 5.2 states that: “Where transfers between national and subnational government agencies are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue sharing mechanism, the MSG is required to ensure that material transfers are disclosed. Implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant subnational entity.”

According to annual budget legislation, financial transfers are allocated locally within the federal general budget for each of the governorates in Iraq and the Kurdistan region. Additionally, the governorates receive allocations from the current and investment budgets. These transfers are of two types:

⁷² Source: IMF (2014), Government Finance Statistics Manual 2014, Paragraph 2.95, available [here](#).

- Petrodollar Allocations; and
- Regions and Governorates' Development Allocations and Transfers (Funds).

n. Social and environmental expenditure

Social expenditure consists of all contributions made by extractive entities to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages the 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, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or mandatory and can be made in cash or in kind, depending on individual contracts. This category includes, inter alia infrastructures relating to health or education, road and farming projects related to the promotion of agriculture, as well as grants provided to the population.

Requirement 6.1 states that: 'Where material payments by companies to the government related to the environment are mandated by law, regulation or contract that governs the extractive investment, such payments must be disclosed.'

Mandatory social expenditure

As per the article 11 of the State Companies Law No. 22 of 1997 (as amended), the only mandatory social expenditure in the mining sector is the 5% payments made by profitable SOEs.

o. Mining sector in the KRG

Iron, chromium, nickel, platinum, gold, copper, barite, and zinc are among the metals that have the highest potential for deposits in a 15-25 km broad mountainous belt that crosses the Kurdistan Region. It's possible that other parts of the Kurdistan Region have abundant supplies of gypsum, limestone, sand, clay, gravel, and evaporates.

In order to obtain or renew a gold workshop licence, the responsible entity is the Ministry of Planning and its divisions, namely the Board of Measurement and Quality Control and Directorate of Measurement and Quality Control.

The documents should be provided to obtain a gold workshop licence are the following:

- Personal Identity to ensure the applicant's (name, address, register and serial number of paperwork documents).
- Certificate of Iraqi Nationality to ensure the applicant's citizenship.
- 4 printed photos.
- Tax Clearance.
- Workplace Agreement.
- Affidavit.
- Labor's Unions Support Letter.
- Bank Support Letter.

- Security Clearance.

Below are the conditions and procedures to follow for obtaining this license:

TABLE 33: CONDITIONS & PROCEDURES FOR OBTAINING MINING LICENSES IN KURDISTAN REGION

Condition	Procedures
<ul style="list-style-type: none"> •The applicant must be Iraqi and over 18 years old and is not employed by KRG. •If a professional only has a workshop license, he should not buy and sell cloth to citizens. •The holder of a workshop license may apply for a license to manufacture printed pounds. •Not a government employee. •The professional must have a business location. •Must have a letter of support from the jewelers union. •The employee must check income tax to ensure that he is not in debt and has paid taxes to the government ▪Collection of occupational and business taxes. •The servant must fill out an undertaking that he or she is in compliance with all textile guidelines. •The attendant must have a security clearance. •The licensee must work at his/her place of employment, except during illness and travel. •Her or his legal representative must be present when applying for the license, but the professional examination must be present in person→>Private power of attorney / General Power of Attorney. •The licensee shall not re-let his license. •The license expires with the annual calendar and must be renewed between 2/1 and 31/5→ Renewal of workshop license. 	<ul style="list-style-type: none"> •Submitting initials and support letters as per gold act no. 112 of the year 1974. •Granting Goldsmith workshop License. •After returning the results of the field inspection committee, he will visit the license room again, in order to prepare a letter to the Income Tax Directorate and the Security Directorate of the Economic Department according to geographical location. •After returning the approval letters by telephone, the employee (professional) will be notified on the day of the jewelry professional examination to appear in order to conduct the jewelry professional examination in theory and practice (practical and theoretical). •After passing the professional examination, the tradesman is sent to the accounting room for the purpose of paying the fees for issuing his license. •Then returns a copy of the fee receipt to the textile license room for the purpose of preparing the license and signing it by the director of the license department. •Then visits the office manager for the final signature on the license and visits the license room again to return his case.

Source: MNR website

3.3. Governance indices

The World Bank published the Worldwide Governance Indicators (WGI) updated in 2023.⁷³ The WGI are produced by Daniel Kaufmann from the Natural Resource Governance Institute (NRGI) and Brookings Institution and Aart Kraay from the World Bank Development Research Group.

Indicators are a research dataset summarising the views on the quality of governance provided by many enterprises, citizen, and expert survey respondents in industrial and developing countries. These data are gathered from several survey institutes, think tanks, non-governmental organisations, international organisations, and private sector firms. The WGI do not reflect the official views of the Natural Resource Governance Institute, the Brookings Institution, the World Bank, its Executive Directors, or the countries they represent.

The following table defines each of the Indices.

TABLE 34: DEFINITION OF THE WB GOVERNANCE INDICATORS

N° Indices	Description
1 Control of Corruption	Reflects perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as "capture" of the state by elites and private interests.

⁷³ <https://www.worldbank.org/content/dam/sites/govindicators/doc/wgidataset.xlsx>

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

Source: World Bank (WB)

Table below shows that Iraq is ranked amongst the lowest nations when it comes to good governance with limited improvement between 2012 and 2021.

TABLE 35: IRAQI'S WGI

N°	Indices	2021			2012		
		Highest country	Iraq	Lowest country	Highest country	Iraq	Lowest country
1	Control of Corruption	Denmark Rank 1 Score = 100	Rank 193 Score = 9	South Sudan Rank 211 Score = 0	Denmark Rank 1 Score = 100	Rank 194 Score = 9	Somalia Rank 212 Score = 0
2	Voice and Accountability	Norway Rank 1 Score = 100	Rank 163 Score = 22	Korea, Dem. Rep. Rank 208 Score = 0	Norway Rank 1 Score = 100	Rank 179 Score = 16	Turkmenistan Rank 214 Score = 0
3	Political Stability - No Violence	Greenland Rank 1 Score = 100	Rank 209 Score = 2	Somalia Rank 213 Score = 0	Greenland Rank 1 Score = 100	Rank 202 Score = 5	Somalia Rank 212 Score = 0
4	Government Effectiveness	Singapore Rank 1 Score = 100	Rank 191 Score = 10	South Sudan Rank 211 Score = 0	Finland Rank 1 Score = 100	Rank 181 Score = 9	Somalia Rank 212 Score = 0
5	Regulatory Quality	Singapore Rank 1 Score = 100	Rank 186 Score = 12	Korea, Dem. Rep. Rank 211 Score = 0	Singapore Rank 1 Score = 100	Rank 186 Score = 12	Korea, Dem. Rep. Rank 212 Score = 0
6	Rule of Law	Finland Rank 1 Score = 100	Rank 204 Score = 3	Venezuela Rank 211 Score = 0	Norway Rank 1 Score = 100	Rank 209 Score = 2	Somalia Rank 214 Score = 0

Source: WB

3.4. Corruption Perceptions Index

The Corruption Perceptions Index (CPI) is an index which ranks countries by their perceived levels of corruption, as determined by expert assessments and opinion surveys. The CPI generally

defines corruption as an "abuse of entrusted power for private gain". The index is published annually by the non-governmental organisation Transparency International (TI) since 1995.

The CPI uses a scale from 0 (highly corrupt) to 100 (very clean).

The 2022 CPI, published in January 2023, ranked Iraq at the 157th place out of 180 countries with a score of 23 out of 100. Denmark, Finland, New Zealand, Norway, Singapore, and Sweden are perceived as the least corrupt nations in the world, ranking consistently high among international financial transparency, while the most apparently corrupt are Somalia (scoring 12), Syria and South Sudan (both scoring 13).

The global average remains unchanged for over a decade at just 43 out of 100. More than two-thirds of countries score below 50, while 26 countries have fallen to their lowest scores yet. Despite concerted efforts and hard-won gains by some, 155 countries have made no significant progress against corruption or have declined since 2012.

The CPI is available on TI website [here](#).

The table below shows limited improvement between 2012 and 2022 although the score remains below 50.

TABLE 36: EVOLUTION OF CPI BETWEEN 2012 AND 2022

Indice	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	CAGR
CPI	18	16	16	16	17	18	18	20	21	23	23	2.48%

3.5. Resource Governance Index

The Resource Governance Index (RGI) assesses how resource-rich countries govern their oil, gas, and mineral wealth. The index composite score is made up of three components:

- value realization;
- revenue management; and
- enabling environment.

These three overarching dimensions of governance consist of 14 subcomponents, which comprise 54 indicators calculated by aggregating 133 questions and external data.

Independent researchers, overseen by the Natural Resource Governance Institute (NRGI), complete a questionnaire to gather primary data on value realization and revenue management. For the third component, the RGI draws on external data from over 20 international organisations.

Iraq's overall weak performance in the 2017 index is a result of a failing enabling environment with a score of 16 of 100 points and rank 81st among 89 assessments. Iraq's performance across the extractive sector value chain ranges between 73 of 100 points in taxation to 33 of 100 points in local impact. The full analysis is available [here](#).

3.6. Beneficial ownership

As of 1 January 2020, the EITI Standard prescribes "that implementing countries request, and companies disclose, beneficial ownership (BO) information for inclusion in the EITI Report. This applies to corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract and should include the

identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. (Requirement 2.5 (c).”

a. Beneficial ownership (BO) road map

According to the EITI Requirement 2.5 (a): It is recommended that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract, including the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. Where possible, beneficial ownership information should be incorporated in existing filings by companies to corporate regulators, stock exchanges or agencies regulating extractive industry licensing. Where this information is already publicly available, the EITI Report should include guidance on how to access this information.

Implementing countries are required to document the government’s policy and MSG’s discussion on disclosure of BO. This should include details of the relevant legal provisions, actual disclosure practices and any reforms that are planned or underway related to BO disclosure.

The Iraqi Road map is available [here](#).

TABLE 37: DEFINITION OF BO AND PEP

Terms	Definition
BO	BO refers to the natural person(s) who ultimately owns or controls a company and/or the natural person on whose behalf a transaction is being conducted. It also includes those persons who exercise ultimate effective control over a legal person or arrangement. Reference to “ultimately owned or controlled” and “ultimate effective control” refer to situations in which ownership/control is exercised through a chain of ownership or by means of control other than direct control.
Threshold	Directly or indirectly (e.g., through a chain of entities) 5% or more of the shares or voting rights of an entity.
PEP	The comprehensive PEP definition below as mentioned in the Anti-Money Laundering Act 2012 has been adopted: “Persons holding prominent public positions domestically or in a foreign country such as heads of state or government, senior politicians at national level, senior government, judicial, military or party officials at national level, or senior executives of state-owned enterprises of national importance, or individuals or undertakings identified as having close family ties or personal or business connections to such persons.”

b. Beneficial ownership reporting

The MSG should assess any existing mechanisms for assuring the reliability of BO information and agree an approach for corporate entities within the scope of EITI Requirement 2.5(c) to assure the accuracy of the BO information they provide. This could include requiring companies to attest the BO declaration form through sign-off by a member of the senior management team or senior legal counsel or submit supporting documentation.

To comply with Requirement 2.5 (C) for collecting information about the BO of the extractive companies operating in Iraq for the 2020/21 EITI report, the MSG agreed to maintain the definition of BO and PEP as adopted by the BO working group.

3.7. Sub-national payments (EITI Requirement 4.6)

a. EITI Requirement

Pursuant to the EITI Requirement 4.6 Subnational payments, the MSG is **required** to establish whether direct payments, within the scope of the agreed benefit streams, from companies to subnational government entities are material. Where material, the MSG is **required** to ensure that company payments to subnational government entities and the receipt of these payments are disclosed.

The MSG is **required** to agree a procedure to address data quality and assurance of information on subnational payments, in accordance with EITI Requirement 4.9.

Some extractive companies make direct payments to sub-national government entities, such as regional governments, municipalities, and chiefdoms. Other extractive companies make payments directly to the central government which devices a revenue sharing mechanism that stipulate that a share of revenues collected by the central government is transferred to subnational government entities. While these payments may represent only a portion of revenues at the national level, they are often an important source of income for local governments. Transparency regarding these payments and transfers can be useful in holding local authorities to account.

FIGURE 29: SUBNATIONAL PAYMENTS



EITI implementation has shown strong demand from local communities to increase transparency around the allocation of such revenues, to ensure that revenues contribute to sustainable local development. In several countries, EITI reporting has led to changes in the applicable regulatory framework and helped local communities demand the share of revenues they are entitled to. EITI implementation can also help local governments track, manage and disclose revenues more efficiently.

b. Local government units

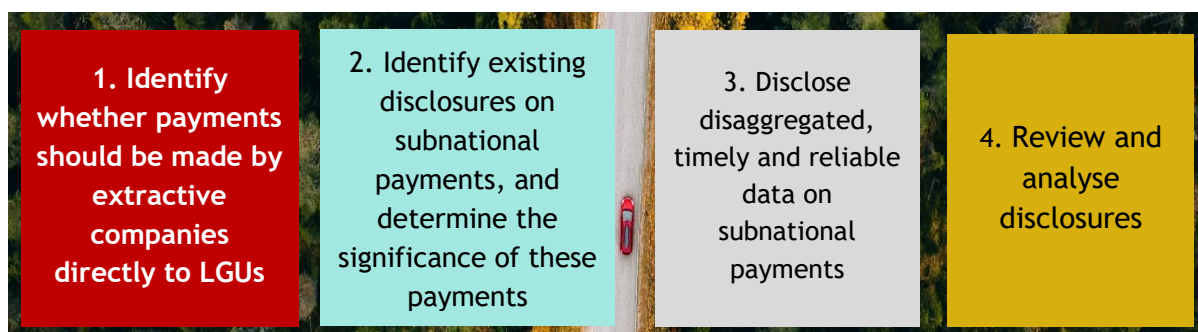
According to the International Monetary Fund, subnational governments, also known as local government units (LGUs), are “institutional units whose fiscal, legislative, and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. The scope of their authority is generally much less than that of central government or state governments, and they may, or may not, be entitled to levy taxes on institutional units’ resident in their areas. They are often heavily dependent on grants

(transfers) from higher levels of government, and they may also act, to some extent, as agents of central or regional governments.”⁷⁴

c. Implementation process

The implementation of EITI Requirement 4.6 go through the following four phases:

FIGURE 30: IMPLEMENTATION OF EITI REQUIREMENT 4.6



For further information, please refer to the Guidance Note on Sub-national payments available [here](#).

d. Sub-national payments in Iraq

We are aware of sub-national payments made by extractive companies operating in Iraq. However, we have asked reporting entities such payments if any.

3.8. Sub-national transfers (EITI Requirement 5.2)

Pursuant to the EITI Requirement 5.2 Sub-national transfers, where transfers between national and sub-national government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue sharing mechanism, the MSG is required to ensure that material transfers are disclosed. Implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant subnational entity.

Further information on subnational transfers is provided in the EITI Guidance note, [here](#).

a. Petrodollar

Petrodollar allocations are calculated as follows:

- 5% of the crude oil revenues produced in the governorate; or
- 5% of the refined oil revenues prepared in the governorate refineries; or
- 5% of the natural gas revenues produced in the governorate.

According to the Law, each governorate has the discretion to select from the revenue producing methods above.

⁷⁴ Source: IMF (2014), Government Finance Statistics Manual 2014, Paragraph 2.95, available [here](#).

The volumes of crude oil produced, refined, and gas produced are provided by the MoO - Technical Directorate, and are verified by the relevant national oil companies.

The disclosed quantities are then sent to the regulatory departments of the related producing governorates, for audit and matching purposes. In case differences are identified, the MoO is contacted to address such differences and to work on reaching final quantities to be reported to the committee formed under the Executive Order No. 9048 of 19 July 2018 for the purpose of validating the petrodollar calculation.

The MoF, the MoO and the Ministry of Planning are informed of the calculations and are provided with statements showing the volumes sold from crude oil, refined oil or gas produced, for each producing governorate and according to the respective revenue producing method selected by the governorates.

b. Governorates' Development Program

The purpose of the Governorate Development Program is to finance the reconstruction projects of all governorates in Iraq, including those within the KRG. The Federal Budget Act determines an amount for the Governorate's Development Program, which is distributed to the governorates in accordance with an estimate of the population of each governorate.

As stipulated in the Federal Budget Act for 2017, the governor in each governorate must submit a development plan for the governorate to the Ministry of Planning 'MoP' (including its districts and sub-districts), approved by the provincial council. The MoP assesses and approves the submitted plans, taking into consideration the most affected areas within the governorate. Once the MoP approves the plan, the allocations are distributed internally by the governorates based on districts and sub-districts' relative population size, after setting aside amounts allocated for strategic projects that benefit more than one area or district, given that strategic projects costs do not exceed 20% of the total GDP allocation to the province/governorate.

According to the MoF, no allocations were made to the KRG governorates during 2016 and 2017, as no plans were submitted by the KRG governorates to the MoP.

4. SCOPE OF THE NRTC REPORT

4.1. Reporting periods

The NRTC process covers two extractive sectors in Iraq: mining and oil & gas. To date eleven EITI Reports have been published covering the period from 1 January 2009 until 31 December 2020.

This inception report relates to the twelfth EITI Report for the year 2021 covering the period from 1 January 31 December 2021.

4.2. Level of disaggregation

Requirement 4.7 of the 2019 EITI Standard states that: ‘It is required that EITI data is disaggregated by individual project, by company, by government agency and by revenue stream’.

We recommend to the MSG agreed that the EITI data be disaggregated by extractive company, by government agency, by revenue stream and by project.

The specific revenue streams to the extractive sector (oil & gas and mining) should be levied and/or imposed based on petroleum licenses and mining agreements and should therefore be disaggregated as such.

4.3. Government Agencies and State-Owned Enterprises

We recommend to the MSG asking 11 government agencies and 17 State-Owned Enterprises to disclose the revenues received from extractive companies, contextual data related the exploration, production, exports, state participation, infrastructure provisions and barter agreements, environmental and social expenditure, and employment as required by the 2019 EITI Standard.

4.4. Extractive Companies

Oil and gas sector

Due to the lack of information mainly from the Ministry of Finance and SOMO, we have included all international oil companies (IOCs) in the reporting process regardless any materiality threshold.

4.5. Other information in line with the EITI Standard

We recommend to the MSG including the following information in the scope of the 2021 NRTC report as required by the EITI Standard:

- Legal framework and fiscal regime (EITI Requirement 2.1).
- Contract and license allocations (EITI Requirement 2.2).
- Register of licenses (EITI Requirement 2.3).
- Government’s policy on disclosure of contracts and licenses (EITI Requirement 2.4).

- Beneficial ownership (EITI Requirement 2.5).
- State participation in the extractive industries (EITI Requirement 2.6).
- An overview of the extractive industries, including any significant exploration activities (EITI Requirement 3.1).
- Production data (EITI Requirement 3.2).
- Export data (EITI Requirement 3.3).
- Infrastructure provisions and barter arrangements (EITI Requirement 4.3)
- Transportation revenues (EITI Requirement 4.4).
- Environmental expenditure by extractive companies (EITI Requirement 6.1).
- Subnational payments (EITI Requirement 4.6).
- Sub-national transfers (EITI Requirement 5.2).
- Social expenditure by extractive companies (EITI Requirement 6.1).
- Quasi-fiscal expenditure (EITI Requirement 6.2).
- Distribution of revenues from the extractive industries (EITI Requirement 5.1); and
- Contribution of the extractive industries to the economy (EITI Requirement 6.3).

4.6. Production

According to EIA figures, Iraq's energy production is estimated to 9.24 quadrillion Btu, the fifth largest in Middle East and fourteenth worldwide.⁷⁵

The following table shows top 20 largest energy producers worldwide:

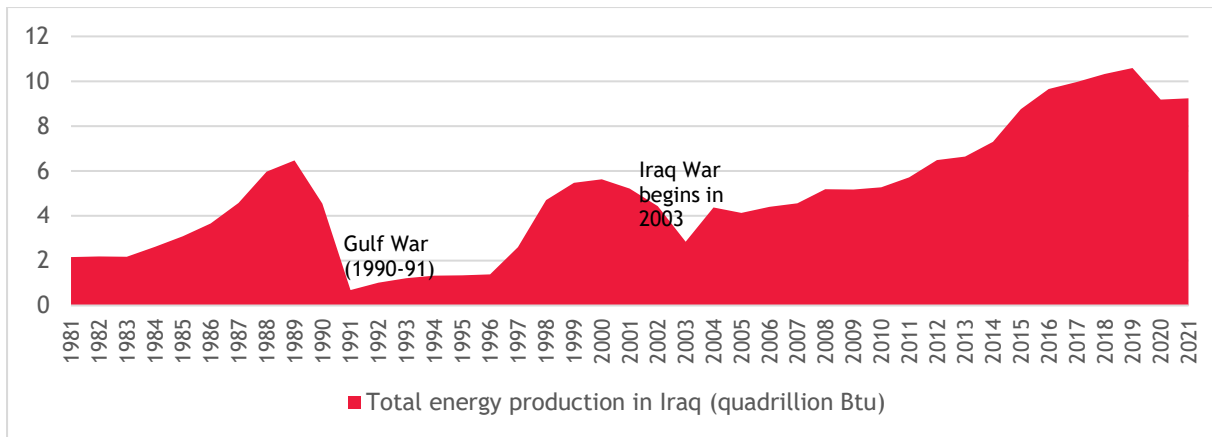
TABLE 38: TOP 20 LARGEST ENERGY PRODUCERS

N°	Country	Energy production 2021 (quadrillion Btu)	N°	Country	Energy production 2021 (quadrillion Btu)
1	China	134.96	11	UAE	10.09
2	USA	98.34	12	Qatar	9.88
3	Russia	64.10	13	Norway	9.70
4	Saudi Arabia	26.59	14	Iraq	9.24
5	Canada	23.41	15	Kazakhstan	7.26
6	India	18.99	16	Algeria	6.66
7	Australia	18.01	17	Kuwait	6.55
8	Iran	16.70	18	Mexico	5.87
9	Indonesia	16.27	19	South Africa	5.30
10	Brazil	11.88	20	Nigeria	5.15

The following chart shows the evolution of Iraq's energy production between 1980 and 2021. The lowest production was 0.69 quadrillion Btu in 1991 due to the Gulf War while the highest year was 2019 when production reached a record level of 10.59 quadrillion Btu.⁷⁶

⁷⁵ <https://www.eia.gov/international/analysis/country/IRQ>

⁷⁶ Chart prepared using Historic figures published by EIA
<https://www.eia.gov/international/rankings/country/IRQ?pa=12&u=0&f=A&v=none&y=01%2F01%2F2021>



The following table displays the petrodollar allocations according to the federal budget (at the time of approval) provided by the Ministry of Planning, noting that the Ministry of Finance did not make any actual transfers from the amounts allocated to the governorates and regions during 2017:

Recommendation to the MSG

In order to comply with EITI Requirement 5.2, we suggest to the MSG adopting the following measures:

Reporting entity	Suggested requirements
MoP	Disclose the budgeted petrodollar allocations to the governorates and regions during for 2021 and 2022.
MoF	Disclose the actual petrodollar allocations made to the governorates and regions in 2021 and 2022.

The IA would investigate any potential discrepancies between the budgeted amounts and the actual transfers.

4.7. Social and environmental expenditures (EITI Requirement 6.1)

Social and environmental expenditures are detailed in section 6.1 of the EITI Standard. Furthermore, the EITI International Secretariat (IS) issued a [guidance note](#) in February 2021 providing further details on how to meet this requirement.

According to the guidance note, social and environmental expenditures - either in-kind or cash - are a form of contribution from companies with the aim of supporting social development or to account for potential environmental impact. In some cases, these social or environmental expenditures are based on legal or contractual obligations. In other cases, companies make voluntary social or environmental contributions.

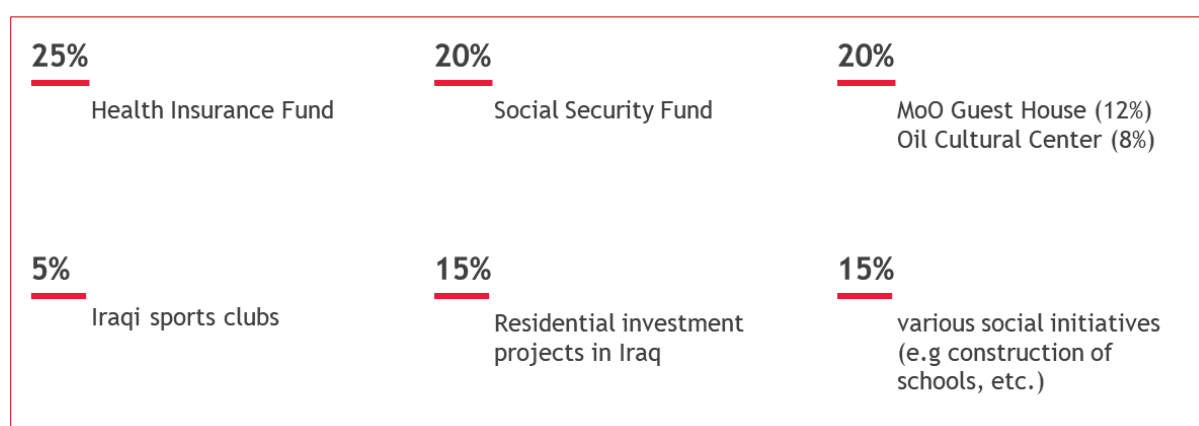
These contributions can be made to central, regional or local governments, communities, non-governmental organisations or other third parties.

a. Mandatory social expenditures

There are two types of mandatory social expenditures (MSE) in Iraq, which are the following:

N°	Mandatory social expenditures	Legal basis
1	IOCs are required to pay an annual amount of up to USD 5 million per service contract, as social benefits to the areas surrounding fields and exploration blocks in which they operate. These expenses are to be recorded under the contractors' recoverable petroleum costs, and are therefore, reimbursed to the contractor. IOCs should liaise with the local governorates and national oil companies when spending the social payments.	Council of Minister's (Energy Committee) Resolution Number 139 of 23 December 2013.
2	SOEs are required to pay 5% of their net profit on social projects according to the allocation in the Figure below.	Article 11 of the Public Companies Law No. 22 of 1997 (as amended).

FIGURE 31: ALLOCATION KEYS OF SOES' MSE



b. Voluntary social expenditures

Voluntary social expenditures (VSE) are social expenditures made at the discretion of the IOCs. These payments are non-recoverable expenditures, which are referred to in the service contracts (Annex C) as “any costs, charges or expenses including donations relating to public relations or enhancement of Contractor’s corporate image and interests”.

c. Environmental expenditures

Recommendation to the MSG

In order to comply with EITI Requirement 6.1, we suggest to the MSG adopting the following data quality assurance measures:

Reporting entity	Suggested requirements
SOEs	<ul style="list-style-type: none"> Disclose the mandatory social expenditures (In-kind / cash) made in 2021 and 2022. Disclose the voluntary social expenditures (In-kind / cash) made in 2021 and 2022.
IOCs	<ul style="list-style-type: none"> Disclose the mandatory social expenditures made in 2021 and 2022. Disclose the voluntary social expenditures (In-kind / cash) made in 2021 and 2022.

4.8. Quasi-fiscal expenditures (EITI Requirement 6.2)

The EITI Standard defines quasi-fiscal expenditures (QFE) as the arrangements whereby SOEs undertake public social expenditure such as payments for social services, public

infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. Implementing countries and MSGs may wish to take the International Monetary Fund (IMF)'s definition of quasi-fiscal expenditures into account when considering whether expenditures are considered quasi-fiscal.

According to the IMF QFE may be conducted by the central bank, public financial institutions, and nonfinancial public enterprises. In contrast to explicit fiscal activities, quasi-fiscal activities are often introduced by simple administrative decision, are not recorded in budgets or budget reporting, and typically escape legislative and public scrutiny. They are introduced by governments to achieve a variety of objectives, such as promoting certain activities, redistributing income or collecting revenue.⁷⁷

The following table presents a listing of different types of quasi-fiscal activities.⁷⁸

TABLE 39: TYPES OF QUASI-FISCAL ACTIVITY

Types of Quasi-Fiscal Activity	
▪	Operations related to the financial system.
▪	Subsidized lending <ul style="list-style-type: none"> Administered lending rates Preferential rediscounting practices Poorly secured and subpar loans Loan guarantees.
▪	Under remunerated reserve requirements
▪	Credit ceilings
▪	Rescue operations
▪	Operations related to the exchange system.
▪	Multiple exchange rates
▪	Import deposits.
▪	Deposits on foreign asset purchases
▪	Exchange rate guarantees
▪	Subsidized exchange risk insurance
▪	Operations related to the commercial enterprise sector.
▪	Charging less than commercial prices
▪	Provision of non-commercial services (e.g., social services)
▪	Pricing for budget revenue purposes
▪	Paying above commercial prices to suppliers

4.9. Data quality and assurance (EITI Requirement 4.9)

a. SOEs

External audit practices

⁷⁷ IMF - Manual on Fiscal Transparency, Section II.70 <https://www.imf.org/external/np/fad/trans/manual/sec02a.htm>

⁷⁸ <https://www.imf.org/external/np/fad/trans/manual/sec02a.htm>

SOEs in federal Iraq maintain and report their accounts in accordance with the Unified Accounting System (UAS). They are audited by the Federal Board of Supreme Audit, in accordance with Law No. 31 of 2011 Law of The Board of Supreme Audit (FBSA) (as amended).

The FBSA undertakes audit programs prepared in accordance with local accounting principles issued by the Council of Auditing and Accounting Standards of the Republic of Iraq. The details are available on the NRTC website, [here](#).

In addition to the audits conducted by the board, the Board of Supreme Audit also provides technical assistance in the fields of accounting, oversight, and administration to SOEs (as per Article 6 of Law No. 31 of 2011).

Internal Controls

Internal controls adopted by SOEs include internal audit and control establishments, which operate in accordance with independently prepared work plans and mechanisms. In conducting their audits, the internal audit functions rely on activity-specific laws and regulations issued by the Council of Auditing and Accounting Standards of the Republic of Iraq. At year-end, financial statements are prepared by the financial departments, after they are audited and validated by the respective internal control functions, and the Internal Control Department at the ministry site. After completing their preparation, in accordance with the requirements of the Federal Board of Supreme Audit, the financial statements are presented to the Board of Supreme Audit to express its opinion on the financial statements.

b. Government Agencies

State offices and governmental entities that deal with the public wealth in taxing, expending, planning, exchanging, trading, or service producing are subjected to the financial control.⁷⁹

Accordingly, the Federal Board of Supreme Audit conducts audit programs on the final accounts of the government agencies.

c. IOCs

IOCs operating in Iraq under licensing rounds contracts are required by the terms of their contracts to establish and maintain a branch office in Iraq and to maintain such office for the term of the contract. Entities registered in Federal Iraq are required to prepare annual financial statements in accordance with Iraqi Uniform Accounting Standards (UAS), which are audited by an external auditor.

In addition to the audited financial statements of the IOCs, special purpose financial statements for each field are prepared in accordance with the terms of the service contracts and are audited by external auditors in accordance with International Standards on Auditing (ISA).

Recommendation to the MSG

⁷⁹ <https://www.fbsa.gov.iq/en/page/scope-of-work>

In order to comply with EITI Requirement 4.9, we suggest to the MSG adopting the following data quality assurance measures:

Reporting entity	Suggested requirements	Suggested alternative requirements
SOEs	<ul style="list-style-type: none"> ▪ Provide a copy of their audited accounts for 2021 and 2022. 	<ul style="list-style-type: none"> ▪ Provide the final accounts signed by the Internal Audit Committee and Board of Directors.
	<ul style="list-style-type: none"> ▪ Provide completed reporting templates stamped and signed by the company representative (senior manager) and the Finance/Tax officer. 	
Government agencies	<ul style="list-style-type: none"> ▪ Provide completed reporting templates stamped and signed by the government agency representative (senior manager) and the Finance/Tax officer. 	
IOCs and IOBs	<ul style="list-style-type: none"> ▪ Provide a copy of their audited financial statements. 	<ul style="list-style-type: none"> ▪ Provide a copy of the special purpose financial statements for the fields, signed by the field external auditor.
	<ul style="list-style-type: none"> ▪ Provide completed reporting templates stamped and signed by the company representative (senior manager) and the Finance/Tax officer. 	

5. RECOMMENDATIONS

This section shows the progress the MSG made towards the implementation of the previous 24 recommendations from both the second validation report⁸⁰ (published in October 2019) and the latest NRTC Report⁸¹ (published in June 2022).

EITI Requirement	Latest validation report (EITI IS)	Previous EITI Report	Total
4.1 Comprehensive disclosure of taxes and revenues	1	4	5
6.1 Social and environmental expenditures by extractive companies	1	2	3
2.6 State participation	1	1	2
4.5 Transactions related to SOEs	1	1	2
1.2 Company engagement	1		1
1.4 Multi-stakeholder group	1		1
1.5 Work plan	1		1
2.4 Contracts		1	1
2.5 Beneficial ownership		1	1
3.3 Exports		1	1
4.7 Level of disaggregation	1		1
4.9 Data quality and assurance	1		1
6.2 Quasi-fiscal expenditures.		1	1
7.1 Public debate	1		1
7.3 Recommendations from EITI implementation	1		1
7.4 Review the outcomes and impact of EITI implementation	1		1
Total	12	12	24

⁸⁰ <https://eiti.org/board-decision/2019-56>

⁸¹ eiti.org/sites/default/files/2023-01/doc-1232-2022_12_15_11_48_01.pdf

ANNEXES

Annex 1: Details of data submission

DETAILS BY GOVERNMENT AGENCY

N°	GA	Sector	Request date	AR	Receipt date
1	Ministry of Industry and Minerals (MoIM) وزارة الصناعة و المعادن	Mining	24/09/2023	30/10/2023	11/09/2023
2	Central Bureau of Statistics / Ministry of Planning وزارة التخطيط الجهاز المركزي للإحصاء	Oil & Gas and Mining	24/09/2023	25/09/2023	25/09/2023
3	Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	Oil & Gas	24/09/2023	06/11/2023	14/11/2023
4	Ministry of Oil (MoO) / Technical Directory الدائرة الفنية	Oil & Gas	24/09/2023	29/10/2023	
5	Ministry of Environment (MoE) وزارة البيئة	Oil & Gas and Mining	24/09/2023	29/10/2023	
6	Ministry of Finance (MoF) وزارة المالية	Oil & Gas and Mining	24/09/2023	30/10/2023	
7	Central Bank of Iraq (CBI) البنك المركزي العراقي	Oil & Gas and Mining	24/09/2023	30/10/2023	
8	Ministry of Electricity وزارة الكهرباء	Oil & Gas and Mining	24/09/2023	30/10/2023	
9	Ministry of Oil (MoO) / Economic and Financial Directory الدائرة الاقتصادية و المالية	Oil & Gas	24/09/2023		
10	Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Oil & Gas and Mining	05/11/2023		
11	Federal Supreme Audit Board (FSAB) ديوان الرقابة المالية الاتحادي	Oil & Gas and Mining			
12	Ministry of Oil (MoO) / Reservoirs and Field Development Department دائرة المكامن و تطوير الحقول	Oil & Gas			

DETAILS BY STATE-OWNED ENTERPRISES

N°	SOE	Sector	Request date	AR	Receipt date
1	Thi-Qar Oil Company (TQOC) شركة نفط ذي قار	Oil & Gas	24/09/2023	30/10/2023	10/10/2023
2	Midland Oil Company (MdOC) شركة نفط الوسط	Oil & Gas	24/09/2023	26/10/2023	26/10/2023
3	North Gas Company (NGC) شركة غاز الشمال	Oil & Gas	24/09/2023	30/10/2023	03/11/2023
4	State Oil Marketing Organisation (SOMO)	Oil & Gas	24/09/2023	30/10/2023	
5	Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Oil & Gas	24/09/2023	30/10/2023	
6	Midland Refineries Company (MRC) شركة مصافي الوسط	Oil & Gas	24/09/2023	30/10/2023	
7	State company for Oil Projects (SCOP) شركة المشاريع النفطية	Oil & Gas	24/09/2023	30/10/2023	
8	South Refineries Company (SRC) شركة مصافي الجنوب	Oil & Gas	30/10/2023	30/10/2023	
9	Missan Oil Company (MOC) شركة نفط ميسان	Oil & Gas	24/09/2023	31/10/2023	
10	North Oil Company (NOC) شركة نفط الشمال	Oil & Gas	24/09/2023	30/10/2023	
11	North Refineries Company	Oil & Gas	24/09/2023		
12	Basra Oil Company (BOC) شركة نفط البصرة	Oil & Gas	24/09/2023		
13	Iraqi Cement State Company (ICSC) الشركة العامة للسمنت العراقية	Mining	24/09/2023		
14	Oil Products Distribution Company (OPDC) شركة توزيع المنتجات النفطية	Oil & Gas	24/09/2023		
15	Iraqi Drilling Company (IDC) شركة الحفر العراقية	Oil & Gas	24/09/2023		
16	South Gas Company (SGC) شركة غاز الجنوب	Oil & Gas	24/09/2023		
17	The State Company for Mining Industries	Mining			

DETAILS BY LICENSEE/IOC

N°	Licensee / IOCs	Licence	Request date	Submission deadline	AR	Receipt date
1	Japex Garraf Ltd	Garraf, Part 2	26/10/2023	20/11/2023	26/10/2023	27/10/2023
2	ITOCHU Oil Exploration (Iraq) B.V.	West Qurna, First Stage, Part 1	26/10/2023	09/11/2023	26/10/2023	08/11/2023
3	Kuwait Energy Basra Limited (KEBL)	Siba, Part 3	26/10/2023	09/11/2023	26/10/2023	15/11/2023
4	Kuwait Energy Basra Limited (KEBL)	Block 9, Part 4	26/10/2023	09/11/2023	26/10/2023	15/11/2023
5	TURKISH PETROLEUM OVERSEAS COMPANY LIMITED (TP BADRA)	Badra, Part 2	05/11/2023	20/11/2023	07/11/2023	20/11/2023
6	TURKISH PETROLEUM OVERSEAS COMPANY LIMITED (TP MISSAN)	Missan Oil Fields, Part 1	05/11/2023	20/11/2023	07/11/2023	20/11/2023
7	TURKISH PETROLEUM OVERSEAS COMPANY LIMITED (TP SIBA)	Siba, Part 3	05/11/2023	20/11/2023	07/11/2023	20/11/2023
8	LUKOIL Overseas Iraq Exploration B.V.	Block 10, Part 4	05/11/2023	20/11/2023	06/11/2023	20/11/2023
9	INPEX South Iraq, Ltd.	Block 10, Part 4	05/11/2023	20/11/2023	22/11/2023	22/11/2023
10	LUKOIL MID - EAST LIMITED	West Qurna, Second Stage, Part 2	05/11/2023	20/11/2023	06/11/2023	
11	PETRONAS CARIGALI IRAQ HOLDING B.V. (PCIHBV)	Halfaya, Part 1	26/10/2023	09/11/2023	26/10/2023	
12	PETRONAS CARIGALI IRAQ HOLDING B.V. (PCIHBV)	Garraf, Part 2	26/10/2023	09/11/2023	26/10/2023	
13	PETRONAS CARIGALI IRAQ HOLDING B.V. (PCIHBV)	Badra, Part 2	26/10/2023	09/11/2023	26/10/2023	
14	BP	Rumaila South 1	26/10/2023	09/11/2023	26/10/2023	
15	CNPC International Ltd		26/10/2023	09/11/2023	26/10/2023	
16	Eni Iraq B.V.	Zubair Part 1	26/10/2023	16/11/2023	26/10/2023	
17	ExxonMobil (ExxonMobil Iraq Limited (EMIL)).	West Qurna, First Stage, Part 1	26/10/2023	30/11/2023	26/10/2023	
18	PETROCHINA IRAQ OPERATIONS	Rumaila South 1	26/10/2023	09/11/2023	26/10/2023	
19	PETROCHINA IRAQ OPERATIONS	West Qurna, First Stage, Part 1	26/10/2023	09/11/2023	26/10/2023	
20	PETROCHINA IRAQ OPERATIONS	Halfaya, Part 1	26/10/2023	09/11/2023	26/10/2023	
21	PETROCHINA IRAQ OPERATIONS	Ahdab	26/10/2023	09/11/2023	26/10/2023	
22	CNOOC Iraq	Missan Oil Fields, Part 1	26/10/2023	30/11/2023	26/10/2023	
23	Bashneft International B.V.	Block 12, Part 4	05/11/2023	20/11/2023		
24	AL WAHA PETROLEUM CO. LTD.	Ahdab	05/11/2023	20/11/2023		
25	CHINA ZHENHUA OIL CO. LTD.	East Baghdad	05/11/2023	20/11/2023		
26	DRAGON OIL (BLOCK 9) LIMITED	Block 9, Part 4	05/11/2023	20/11/2023		
27	GAZPROM NEFT BADRA B.V.	Badra, Part 2	05/11/2023	20/11/2023		
28	Korea Gas Corporation (KOGAS) IRAQ OPERATIONS	Zubair Part 1	05/11/2023	20/11/2023		
29	Korea Gas Corporation (KOGAS) IRAQ OPERATIONS	Badra, Part 2	05/11/2023	20/11/2023		
30	Korea Gas Corporation (KOGAS) IRAQ OPERATIONS	Akkas, Part 3	05/11/2023	20/11/2023		
31	PPL ASIA E&P B.V. IRAQ BRANCH	Block 8, Part 4	05/11/2023	20/11/2023		
32	PT PERTAMINA IRAK	West Qurna, First Stage, Part 1	05/11/2023	20/11/2023		

N°	Licensee / IOCs	Licence	Request date	Submission deadline	AR	Receipt date
33	SONANGOL PESQUISA E PRODUCAO S.A.	Quayyara & Nejma, Part 2	05/11/2023	20/11/2023		
34	THE EGYPTIAN GENERAL PETROLEUM CORPORATION (EGPC)	Block 9, Part 4	05/11/2023	20/11/2023		
35	TOTAL E & P IRAQ.	Halfaya, Part 1	05/11/2023	20/11/2023		
36	United Energy Group (UEG)	Block 9, Part 4	05/11/2023	20/11/2023		

Annex 2: Outstanding documents from government agencies and state-owned enterprises

Entity	Description	Request date
Basra Gas Company (BGC) شركة غاز البصرة	Statement of all revenues related to the export's values of condensers and liquid gas received during 2021. بيان بجميع الإيرادات المتعلقة ببيع التصدير من مكثفات وغاز سائل الواردة خلال 2021	na
Basra Gas Company (BGC) شركة غاز البصرة	Quantities and values of condensate and liquid gas produced by BGC during 2021. كميات وقيم المكثفات والغاز السائل التي أنتجتها شركة غاز البصرة خلال 2021	na
Basra Gas Company (BGC) شركة غاز البصرة	Quantities and values of condensate and liquid gas exported through SOMO during 2021 كميات وقيم المكثفات والغاز السائل المصدرة عبر سومو خلال 2021	na
Basra Gas Company (BGC) شركة غاز البصرة	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	na
Basra Oil Company (BOC) شركة نفط البصرة	Statement of all revenues (cash / in-kind) received during 2021 detailed by tax and by licence holder. بيان بجميع الإيرادات (النقدية / العينية) المستلمة خلال 2021 مفصلة حسب نوع الإيرادات وصاحب الترخيص	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Overview of the Oil sector in the fields operated by BOC, including any significant exploration activities. نظرة عامة على قطاع النفط في الحقول التي تديرها شركة نفط البصرة، بما في ذلك أي أنشطة استكشافية هامة	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Recent map of Oil exploration areas and production of the fields operated by BOC. خريطة حديثة لمناطق التنقيب عن النفط وإنتاج الحقول التي تديرها شركة نفط البصرة	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby BOC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع.	9/24/2023

Entity	Description	Request date
Basra Oil Company (BOC) شركة نفط البصرة	Export data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات التصدير خلال 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة ومنطقة المنشأ وحسب الشركة أو المشروع	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Detail of producing and non-producing reserves for the fields operated by BOC. تفاصيل الاحتياطيّات المنتجة وغير المنتجة للحقول التي تديرها الشركة خلال سنتي 2021	9/24/2023
Basra Oil Company (BOC) شركة نفط البصرة	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
Central Bank of Iraq (CBI) البنك المركزي العراقي	CBI Annual Reports for 2021 التقارير السنوية للبنك المركزي العراقي لـ 2021	9/24/2023
Central Bank of Iraq (CBI) البنك المركزي العراقي	Any statistics/studies on the informal and formal extractive industry (Oil, Gas, Mining Sectors) and contribution to the GDP, total employment, estimated production, estimated exports for 2021. أي إحصاءات/دراسات حول الصناعة الاستخراجية الرسمية وغير الرسمية (قطاعات النفط والغاز والتعدين) ومساهمتها في الناتج المحلي الإجمالي والعمالة والإنتاج المقدر والصادرات المقدرة لـ 2021	9/24/2023
Federal Supreme Audit Board (FSAB) ديوان الرقابة المالية الاتحادي	A description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures and audit reports. وصف للموازنة وعمليات المراجعة في الدولة وروابط للمعلومات المتاحة في الإنترنت حول الميزانية والنققات وتقارير المراجعة	na
Iraqi Cement State Company (ICSC) الشركة العامة للسمنت العراقية	Statement of all taxes paid during 2021 detailed by tax type and by date. بيان بجميع الضرائب المدفوعة خلال 2021 مفصلة حسب نوع الضريبة والتاريخ	9/24/2023
Iraqi Cement State Company (ICSC) الشركة العامة للسمنت العراقية	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع	9/24/2023
Iraqi Cement State Company (ICSC) الشركة العامة للسمنت العراقية	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby ICSC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النققات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية	9/24/2023
Iraqi Cement State Company (ICSC) الشركة العامة للسمنت العراقية	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021 ، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع	9/24/2023
Iraqi Cement State Company (ICSC) الشركة العامة للسمنت العراقية	Sales data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project.	9/24/2023

Entity	Description	Request date
	بيانات المبيعات خلال 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة ومنطقة المنشأ وحسب الشركة أو المشروع.	
Iraqi Cement State Company (ICSC) الشركة العامة للسمنت العراقية	Audited financial statements for 2021 (or the last audit report)	9/24/2023
	البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	
Iraqi Drilling Company (IDC) شركة الحفر العراقية	Statement of all revenues received during 2021 detailed by tax and by licence holder.	9/24/2023
	بيان بجميع الإيرادات المحصلة خلال 2021 مفصلة حسب الضريبة وحسب صاحب الترخيص.	
Iraqi Drilling Company (IDC) شركة الحفر العراقية	Detail of drilling, well workovers and rehabilitation activities carried out by IDC during 2021.	9/24/2023
	تفاصيل أعمال الحفر وصيانة الآبار وإعادة التأهيل التي قامت بها شركة الحفر العالمية خلال 2021 .	
Iraqi Drilling Company (IDC) شركة الحفر العراقية	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021.	9/24/2023
	حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	
Iraqi Drilling Company (IDC) شركة الحفر العراقية	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby IDC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process.	9/24/2023
	تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية	
Iraqi Drilling Company (IDC) شركة الحفر العراقية	IDC annual report for 2021	9/24/2023
	التقرير السنوي للشركة لـ 2021	
Iraqi Drilling Company (IDC) شركة الحفر العراقية	Audited financial statements for 2021 (or the last audit report)	9/24/2023
	البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	
Midland Oil Company (MdOC) شركة نفط الوسط	Statement of all revenues (cash / in-kind) received during 2021 detailed by tax and by licence holder.	9/24/2023
	بيان بجميع الإيرادات (النقدية / العينية) المستلمة خلال 2021 مفصلة حسب الضريبة وحسب صاحب الرخصة	
Midland Oil Company (MdOC) شركة نفط الوسط	Overview of the Oil sector in the fields operated by MdOC, including any significant exploration activities.	9/24/2023
	نظرة عامة على قطاع النفط في الحقول التي تديرها الشركة بما في ذلك أي أنشطة استكشافية مهمة	
Midland Oil Company (MdOC) شركة نفط الوسط	Recent map of Oil exploration areas and production of the fields operated by MdOC.	9/24/2023
	خريطة حديثة لمناطق التنقيب عن النفط وإنتاج الحقول التي تديرها الشركة	
Midland Oil Company (MdOC) شركة نفط الوسط	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021.	9/24/2023
	حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	
Midland Oil Company (MdOC) شركة نفط الوسط	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities.	9/24/2023

Entity	Description	Request date
	أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع	
Midland Oil Company (Mdoc) شركة نفط الوسط	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby Mdoc undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية	9/24/2023
Midland Oil Company (Mdoc) شركة نفط الوسط	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021 ، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع.	9/24/2023
Midland Oil Company (Mdoc) شركة نفط الوسط	Export data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات التصدير خلال 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة ومنطقة المنشأ وحسب الشركة أو المشروع.	9/24/2023
Midland Oil Company (Mdoc) شركة نفط الوسط	Detail of producing and non-producing reserves for the fields operated by Mdoc in 2021 تفاصيل الاحتياطيات المنتجة وغير المنتجة للحقول التي تديرها الشركة خلال سنتي 2021	9/24/2023
Midland Oil Company (Mdoc) شركة نفط الوسط	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
Midland Refineries Company (MRC) شركة مصافي الوسط	Statement of all taxes paid during 2021 detailed by tax type and by date. بيان بجميع الضرائب المدفوعة خلال 2021 مفصلة حسب نوع الضريبة والتاريخ.	9/24/2023
Midland Refineries Company (MRC) شركة مصافي الوسط	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع	9/24/2023
Midland Refineries Company (MRC) شركة مصافي الوسط	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby MRC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية	9/24/2023
Midland Refineries Company (MRC) شركة مصافي الوسط	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021 ، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع	9/24/2023

Entity	Description	Request date
Midland Refineries Company (MRC) شركة مصافي الوسط	Sales data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات المبيعات خلال 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة، حسب الولاية/منطقة المنشأ وحسب الشركة أو المشروع	9/24/2023
Midland Refineries Company (MRC) شركة مصافي الوسط	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
Ministry of Electricity وزارة الكهرباء	Summary of debts as of 31 December 2021 ملخص الديون في 31 ديسمبر 2021	9/24/2023
Ministry of Environment (MoE) وزارة البيئة	List of legal provisions and administrative rules governing environmental impact of extractive activities. قائمة الأحكام القانونية والقواعد الإدارية التي تحكم الأثر البيئي للأنشطة الاستخراجية	9/24/2023
Ministry of Environment (MoE) وزارة البيئة	Recent environmental impact assessments of significant mines and petroleum sites in the country. تقييمات الأثر البيئي الأخيرة للمناجم والمواقع النفطية الهامة في البلاد	9/24/2023
Ministry of Finance (MoF) وزارة المالية	Statement of all revenues received from oil, gas and mining sector during 2021 detailed by tax and by licence holder. بيان بجميع الإيرادات الواردة من قطاع النفط والغاز والتعدين خلال 2021 مفصلة حسب الضريبة وحسب صاحب الترخيص	9/24/2023
Ministry of Finance (MoF) وزارة المالية	Legal framework and fiscal regime governing the extractive industries and any ongoing reform. (a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, and information on the roles and responsibilities of the relevant government agencies) الإطار القانوني والنظام المالي الذي يحكم الصناعات الاستخراجية وأي إصلاحات جارية. (وصف موجز للنظام المالي، بما في ذلك مستوى التفويض المالي، ولمحة عامة عن القوانين واللوائح ذات الصلة، ومعلومات عن أدوار ومسؤوليات الوكالات الحكومية ذات الصلة)	9/24/2023
Ministry of Finance (MoF) وزارة المالية	A description of the country's budget and audit processes and links to the formal available information on budgeting, expenditures and audit reports. وصف لموازنة الدولة وعمليات المراجعة وروابط للمعلومات الرسمية المتاحة حول الميزانية والنققات وتقارير المراجعة	9/24/2023
Ministry of Finance (MoF) وزارة المالية	Details of Subnational transfers (Petrodollar allocation and Development Allocations and Transfers to Regions and Governorates) during 2021 as well as the calculation details. تفاصيل التحويلات المحلية (تخصيص البترودولار وتخصيصات التنمية والتحويلات للأقاليم والمحافظات) خلال 2021 وتفصيل الحساب	9/24/2023
Ministry of Finance (MoF) وزارة المالية	A description of any extractive revenues earmarked for specific programmes or geographic regions. This should include a description of the methods for ensuring accountability and efficiency in their use. وصف لأي إيرادات استخراجية مخصصة لبرامج أو مناطق جغرافية معينة. وينبغي أن يتضمن ذلك وصفاً لأساليب ضمان المساءلة والكفاءة في استخدامها	9/24/2023
Ministry of Finance (MoF) وزارة المالية	Information about the contribution of the extractive industries to the economy in 2021 including: a) The size of the extractive industries in absolute terms and as a percentage of GDP as well as an estimate of informal sector activity, including but not necessarily limited to artisanal and small-scale mining. b) Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees, and other payments) in absolute terms and as a percentage of total government revenues.	9/24/2023

Entity	Description	Request date
	<p>c) Exports from the extractive industries in absolute terms and as a percentage of total exports. d) Employment in the extractive industries in absolute terms and as a percentage of the total employment. e) Key regions/areas where production is concentrated.</p> <p>معلومات حول مساهمة الصناعات الاستخراجية في الاقتصاد في 2021 بما في ذلك: (أ) حجم الصناعات الاستخراجية من حيث القيمة المطلقة وكنسبة مئوية من الناتج المحلي الإجمالي بالإضافة إلى تقدير لنشاط القطاع غير الرسمي، بما في ذلك، على سبيل المثال لا الحصر، التعدين الحرفي والصغير النطاق. (ب) إجمالي الإيرادات الحكومية الناتجة عن الصناعات الاستخراجية (بما في ذلك الضرائب والإتاوات والمكافآت والرسوم والمدفوعات الأخرى) بالقيمة المطلقة وكنسبة مئوية من إجمالي الإيرادات الحكومية. (ج) الصادرات من الصناعات الاستخراجية بالقيمة المطلقة وكنسبة من إجمالي الصادرات. (د) العمالة في الصناعات الاستخراجية بالقيمة المطلقة وكنسبة مئوية من إجمالي العمالة. (هـ) المناطق/المناطق الرئيسية التي يتركز فيها الإنتاج.</p>	
Ministry of Industry and Minerals وزارة الصناعة و المعادن (MoIM)	List of all mining companies holding licences during 2021 including the following information: <ul style="list-style-type: none"> • Coordinates of the licensed Area • licence number • Holder's Taxpayer Identification Number; • Name of the licence holder; • Kind of activity i.e. exploration, production, etc.; • Extracted product • Type of licences held and licence number; • Period of the licences: Application date, award date and expiry date; • Status: active/pending; <p>قائمة بجميع شركات التعدين الحاصلة على تراخيص خلال 2021 متضمنة المعلومات التالية: إحداثيات المنطقة المرخصة * رقم الرخصة * رقم تعريف دافع الضرائب الخاص بالمالك؛ * اسم صاحب الترخيص * نوع النشاط، أي الاستكشاف والإنتاج وما إلى ذلك * المنتج المستخرج * نوع التراخيص ورقم الترخيص * مدة التراخيص: تاريخ تقديم الطلب، تاريخ منح التراخيص، وتاريخ انتهاء الصلاحية * الحالة: نشطة/معلقة *</p>	9/24/2023

Entity	Description	Request date
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Statement of all revenues received from oil, gas and mining sector in 2021 detailed by tax and by licence holder. بيان بجميع الإيرادات الواردة من قطاع النفط والغاز والتعدين لـ 2021 مفصلة حسب الضريبة وحسب صاحب الترخيص	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	List of all oil, gas and mining companies holding licences in KRG during 2021 including the following information (Holder's Taxpayer Identification Number; Name of the holder; Kind of activity i.e. exploration, production, etc.; Type of licences held and licence number; Period of the licences: date applied, granted and expires; Status: active/pending; Area. قائمة بجميع شركات النفط والغاز والتعدين الحاصلة على تراخيص في إقليم كردستان خلال 2021 بما في ذلك المعلومات التالية (رقم تعريف دافع الضرائب للمالك؛ اسم الحائز؛ نوع النشاط أي التنقيب والإنتاج وما إلى ذلك؛ نوع التراخيص المحتفظ بها ورقم الترخيص؛ مدة الترخيص؛ تاريخ التطبيق، منحها وانتهاء صلاحيتها؛ الحالة: نشطة/معلقة؛ المنطقة.	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Detail of producing and non-producing reserves in KRG for the fields operated by National Oil Companies (NOCs) and International Oil Companies (IOCs). تفاصيل الاحتياطات المنتجة وغير المنتجة في حكومة إقليم كردستان للحقول التي تديرها شركات النفط الوطنية وشركات النفط العالمية	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Recent KRG map of oil, gas and mining fields. خريطة حديثة لحكومة إقليم كردستان لحقول النفط والغاز والتعدين	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	KRG oil, gas and minerals production data in 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات إنتاج النفط والغاز والمعادن في حكومة إقليم كردستان في 2021، بما في ذلك إجمالي حجم الإنتاج وقيمة الإنتاج حسب السلعة وحسب الولاية/المنطقة وحسب الشركة أو المشروع	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	KRG oil, gas and minerals export data in 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات صادرات النفط والغاز والمعادن لحكومة إقليم كردستان في 2021، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة، حسب الولاية/المنطقة الأصلية وحسب الشركة أو المشروع	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Extractive companies' shareholding during 2021. مساهمة الشركات الاستخراجية خلال 2021	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	The guidelines detailing the process for awarding contracts/licences in the KRG oil, gas and mining sectors. المبادئ التوجيهية التي توضح بالتفصيل عملية منح العقود/التراخيص في قطاعات النفط والغاز والتعدين في حكومة إقليم كردستان	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	The detail of technical and financial criteria that MNR uses to accept application and to allocate the oil, gas and mineral rights during 2021. تفاصيل المعايير الفنية والمالية التي تستخدمها وزارة الموارد الطبيعية لقبول الطلبات وتخصيص حقوق النفط والغاز والمعادن خلال 2021	11/05/2023
	Copy of the application to be filled in by applicants for an Exploration Licence and a Production Licence.	11/05/2023

Entity	Description	Request date
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	نسخة من الطلب المراد تعبئته من قبل طالبي رخصة الاستكشاف ورخصة الإنتاج	
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Copy of a Production Licences active/valid during 2021 نسخة من رخصة الإنتاج سارية المفعول خلال 2021	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Detail of oil and gas licences transferred during 2021. تفاصيل تراخيص النفط والغاز المنقولة خلال 2021	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	Detail of tendering process launched during 2021 to award oil and gas licences and contracts in KRG with the detail of applicants and the bid criteria, the recipients of the license. تفاصيل عملية المناقصة التي تم إطلاقها خلال 2021 لمنح تراخيص وعقود النفط والغاز في حكومة إقليم كردستان مع تفاصيل المتقدمين ومعايير العطاءات والحاصلين على الترخيص	11/05/2023
Ministry of Natural Resources (MNR) - Kurdistan Regional Government (KRG)	A copy of a Production Sharing Contracts (PSCs). نسخة من عقود مشاركة الإنتاج	11/05/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	List of all oil and gas companies holding licences during 2021 including the following information: <ul style="list-style-type: none"> • Coordinates of the licensed Area • licence number • Holder's Taxpayer Identification Number; • Name of the licence holder; • Kind of activity i.e. exploration, production, etc.; • Extracted product • Type of licences held and licence number; • Period of the licences: Application date, award date and expiry date; • Status: active/pending. <p>قائمة بجميع شركات النفط والغاز الحاصلة على تراخيص خلال 2021 متضمنة المعلومات التالية: إحداثيات المنطقة المرخصة * رقم الرخصة * رقم تعريف دافع الضرائب الخاص بالمالك؛ * اسم صاحب الترخيص * نوع النشاط، أي الاستكشاف والإنتاج وما إلى ذلك * المنتج المستخرج * نوع التراخيص ورقم الترخيص * مدة التراخيص: تاريخ تقديم الطلب، تاريخ منح التراخيص، وتاريخ انتهاء الصلاحية * الحالة: نشطة/معلقة *</p>	9/24/2023

Entity	Description	Request date
Ministry of Oil (MoO) / Reservoirs and Field Development Department دائرة المكامن و تطوير الحقول	Detail of producing and non-producing reserves for the fields operated by National Oil Companies (NOCs) and International Oil Companies (IOCs). تفاصيل الاحتياطيات المنتجة وغير المنتجة للحقول التي تديرها شركات النفط الوطنية وشركات النفط العالمية.	
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Recent map of oil and gas fields. أحدث خريطة لحقول النفط والغاز	
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	Oil and gas companies' shareholding during 2021. تفاصيل ملكية شركات النفط والغاز خلال 2021	9/24/2023
na	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	9/24/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	The guidelines detailing the process for awarding contracts/licences in the oil and gas sector. المبادئ التوجيهية التي توضح بالتفصيل عملية منح العقود/التراخيص في قطاع النفط والغاز	9/24/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	The detail of technical and financial criteria that MoO uses to accept application and to allocate the oil and gas rights during 2021. تفاصيل المعايير الفنية والمالية التي تعتمد عليها وزارة النفط لقبول الطلبات وتخصيص حقوق النفط والغاز خلال 2021	9/24/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	Copy of the application to be filled in by applicants for an Exploration Licence and a Production Licence. نسخة من الاستمارة المطلوب تعبئتها من قبل المتقدمين للحصول على رخصة استكشاف ورخصة إنتاج	9/24/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	Copy of a Production Licences active/valid during 2021. نسخة من رخصة الإنتاج سارية المفعول خلال 2021	9/24/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	Detail of oil and gas licences transferred during 2021. تفاصيل تراخيص النفط والغاز المحالة خلال 2021	9/24/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	Detail of tendering process launched during 2021 to award oil and gas licences and contracts with the detail of applicants and the bid criteria, the recipients of the license. تفاصيل عملية المناقصة التي تم إطلاقها خلال 2021 لمنح تراخيص وعقود النفط والغاز مع تفاصيل المتقدمين ومعايير العطاءات والحاصلين على الترخيص.	9/24/2023
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department (PCLD) دائرة العقود والتراخيص البترولية	A copy of a Production Sharing Contract (PSC). نسخة من عقد مشاركة الإنتاج	9/24/2023
	All laws, regulations and reforms related to the oil and gas sector.	9/24/2023

Entity	Description	Request date
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department دائرة العقود والتراخيص البترولية (PCLD)	كافة القوانين والأنظمة والإصلاحات المتعلقة بقطاع النفط والغاز	
Ministry of Oil (MoO) / Petroleum Contracts and Licensing Department دائرة العقود والتراخيص البترولية (PCLD)	Government's policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas. This should include relevant legal provisions, actual disclosure practices and any reforms that are planned or underway. (an overview of the contracts and licenses that are publicly available). سياسة الحكومة بشأن الإفصاح عن العقود والتراخيص التي تحكم استكشاف واستغلال النفط والغاز. وينبغي أن يشمل ذلك الأحكام القانونية ذات الصلة، وممارسات الإفصاح الفعلية وأي إصلاحات مخطط لها أو جارية. (نظرة عامة على العقود والتراخيص المتوفرة عبر الإنترنت).	9/24/2023
Ministry of Oil (MoO) / Economic and Financial Directory الدائرة الاقتصادية والمالية	Production values from 1 January to 31 December 2021 detailed by commodity (e.g crude oil, etc) and by company/project/region قيم الإنتاج من 1 يناير إلى 31 ديسمبر 2021 مفصلة حسب السلعة (مثل النفط الخام وما إلى ذلك) وحسب الشركة/المشروع/المنطقة	9/24/2023
Ministry of Oil (MoO) / Economic and Financial Directory الدائرة الاقتصادية والمالية	Calculation Mechanism for the Cost and Quantities of Oil and Gas Production. آلية احتساب تكاليف وكميات إنتاج النفط والغاز	9/24/2023
Ministry of Oil (MoO) / Technical Directory الدائرة الفنية	Production volumes from 1 January 2021 to 31 December 2021 detailed by • commodity (e.g crude oil, etc) • month and • company/project/region أحجام الإنتاج من 1 يناير 2021 إلى 31 ديسمبر 2021 مفصلة حسب السلعة (مثل النفط الخام، وما إلى ذلك) * حسب الشهر و * حسب الشركة/المشروع/المنطقة *	9/24/2023
Ministry of Oil (MoO) / Technical Directory الدائرة الفنية	Petroleum products production by refineries and National Gas Companies during 2021 detailed • by commodity • by month and • by company/project/region تفصيل إنتاج المنتجات البترولية من قبل المصافي وشركات الغاز الوطنية خلال 2021 حسب السلعة * حسب الشهر و * حسب الشركة/المشروع/المنطقة *	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Statement of all revenues (cash / in-kind) received during 2021 detailed by tax and by licence holder. بيان بجميع الإيرادات (النقدية / العينية) المستلمة خلال 2021 مفصلة حسب الضريبة وحسب صاحب الرخصة	9/24/2023
	Overview of the Oil sector in the fields operated by MOC, including any significant exploration activities.	9/24/2023

Entity	Description	Request date
Missan Oil Company (MOC) شركة نفط ميسان	نظرة عامة على قطاع النفط في الحقول التي تديرها وزارة النفط، بما في ذلك أي أنشطة استكشافية مهمة	
Missan Oil Company (MOC) شركة نفط ميسان	Recent map of Oil exploration areas and production of the fields operated by MOC. خريطة حديثة لمناطق التنقيب عن النفط وإنتاج الحقول التي تديرها الشركة	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع.	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby MOC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Export data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات التصدير خلال 2021، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة ومنطقة المنشأ وحسب الشركة أو المشروع.	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Detail of producing and non-producing reserves for the fields operated by MOC. تفاصيل الاحتياطيات المنتجة وغير المنتجة للحقول التي تديرها الشركة خلال سنتي 2021	9/24/2023
Missan Oil Company (MOC) شركة نفط ميسان	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
Oil Products Distribution Company (OPDC) شركة توزيع المنتجات النفطية	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
North Oil Company (NOC) شركة نفط الشمال	Statement of all revenues (cash / in-kind) received during 2021 detailed by tax and by licence holder. بيان بجميع الإيرادات (النقدية / العينية) المستلمة خلال 2021 مفصلة حسب الضريبة وحسب صاحب الرخصة	9/24/2023
North Oil Company (NOC) شركة نفط الشمال	Overview of the Oil sector in the fields operated by NOC, including any significant exploration activities. نظرة عامة على قطاع النفط في الحقول التي تديرها الشركة بما في ذلك أي أنشطة استكشافية مهمة	9/24/2023

Entity	Description	Request date
شركة نفط الشمال (NOC) North Oil Company	Recent map of Oil and Gas exploration areas and production of the fields operated by NOC. خريطة حديثة لمناطق التنقيب عن النفط والغاز وإنتاج الحقول التي تديرها الشركة	9/24/2023
شركة نفط الشمال (NOC) North Oil Company	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	9/24/2023
شركة نفط الشمال (NOC) North Oil Company	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع.	9/24/2023
شركة نفط الشمال (NOC) North Oil Company	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby NOC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية.	9/24/2023
شركة نفط الشمال (NOC) North Oil Company	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع.	9/24/2023
شركة نفط الشمال (NOC) North Oil Company	Export data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات التصدير خلال 2021، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة ومنطقة المنشأ وحسب الشركة أو المشروع.	9/24/2023
شركة نفط الشمال (NOC) North Oil Company	Detail of producing and non-producing reserves for the fields operated by NOC. تفاصيل الاحتياطيات المنتجة وغير المنتجة للحقول التي تديرها الشركة خلال سنتي 2021	9/24/2023
شركة نفط الشمال (NOC) North Oil Company	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
شركة مصافي الشمال (NRC) North Refineries Company	Statement of all taxes paid during 2021 detailed by tax type and by date. بيان بجميع الضرائب المدفوعة خلال 2021 مفصلة حسب نوع الضريبة والتاريخ	9/24/2023
شركة مصافي الشمال (NRC) North Refineries Company	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع.	9/24/2023

Entity	Description	Request date
North Refineries Company (NRC) شركة مصافي الشمال	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby NRC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية.	9/24/2023
North Refineries Company (NRC) شركة مصافي الشمال	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021 ، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع.	9/24/2023
North Refineries Company (NRC) شركة مصافي الشمال	Sales data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات المبيعات خلال 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة، حسب الولاية/منطقة المنشأ وحسب الشركة أو المشروع	9/24/2023
North Refineries Company (NRC) شركة مصافي الشمال	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Statement of all revenues received during 2021 detailed by tax and by licence holder. بيان بجميع الإيرادات المحصلة خلال 2021 مفصلة حسب الضريبة وحسب صاحب الترخيص	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Detail of exploration activities carried out by OEC during 2021. تفاصيل الأنشطة الاستكشافية التي قامت بها الشركة خلال 2021	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Overview of the Oil & Gas sector, including any significant exploration activities. نظرة عامة على قطاع النفط والغاز، بما في ذلك أي أنشطة استكشاف مهمة	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Recent map of Oil and Gas exploration areas. خريطة حديثة لمناطق التنقيب عن النفط والغاز	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby OEC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية.	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	OEC annual reports for 2021. التقارير السنوية لـ 2021	9/24/2023
Oil Exploration Company (OEC) شركة الاستكشافات النفطية	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023

Entity	Description	Request date
Oil Marketing Company (SOMO)	Statement of crude oil export related to NOCs and IOCs and other revenues (cash / in-kind) received during 2021 detailed by payment flow and by licence holder. بيان صادرات النفط الخام المتعلقة بشركات النفط الوطنية وشركات النفط العالمية والإيرادات الأخرى (النقدية / العينية) المستلمة خلال 2021 مفصلة حسب تدفق المدفوعات وصاحب الترخيص.	9/24/2023
Oil Marketing Company (SOMO)	Details of internal service payments made to SOEs in the upstream sector during 2021. تفاصيل مدفوعات الخدمات الداخلية المقدمة للشركات المملوكة للدولة في قطاع التنقيب والإنتاج خلال 2021	9/24/2023
Oil Marketing Company (SOMO)	Details of costs recovery and remuneration fees made to IOCs during 2021 detailed by oil field and company name. تفاصيل استرداد التكاليف ورسوم المكافآت المقدمة لشركات النفط العالمية خلال 2021 مفصلة حسب حقل النفط واسم الشركة.	9/24/2023
Oil Marketing Company (SOMO)	Export data for 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات التصدير لـ 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة، حسب الولاية/منطقة المنشأ وحسب الشركة أو المشروع	9/24/2023
Oil Marketing Company (SOMO)	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
State company for Oil Projects (SCOP) شركة المشاريع النفطية	List of ongoing petroleum projects in 2021 قائمة المشاريع البترولية الجاري تنفيذها 2021	9/24/2023
State company for Oil Projects (SCOP) شركة المشاريع النفطية	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Statement of all revenues (cash / in-kind) received during 2021 detailed by tax and by licence holder. بيان بجميع الإيرادات (النقدية / العينية) المستلمة خلال 2021 مفصلة حسب الضريبة وحسب صاحب الرخصة.	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Overview of the Gas sector in the fields operated by SGC, including any significant exploration activities. نظرة عامة على قطاع الغاز في الحقول التي تديرها شركة غاز الجنوب، بما في ذلك أي أنشطة استكشاف مهمة	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Recent map of Oil and Gas exploration areas and production of the fields operated by NGC. خريطة حديثة لمناطق التنقيب عن النفط والغاز وإنتاج الحقول التي تديرها الشركة	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع	9/24/2023

Entity	Description	Request date
South Gas Company (SGC) شركة غاز الجنوب	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby SGC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية.	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021 ، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع.	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Export data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات التصدير خلال 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة ومنطقة المنشأ وحسب الشركة أو المشروع.	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Detail of producing and non-producing reserves for the fields operated by SGC. تفاصيل الاحتياطيات المنتجة وغير المنتجة للحقول التي تديرها الشركة خلال سنتي 2021	9/24/2023
South Gas Company (SGC) شركة غاز الجنوب	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	9/24/2023
South Refineries Company (SRC) شركة مصافي الجنوب	Statement of all taxes paid during 2021 detailed by tax type and by date. بيان بجميع الضرائب المدفوعة خلال 2021 مفصلة حسب نوع الضريبة والتاريخ.	10/30/2023
South Refineries Company (SRC) شركة مصافي الجنوب	Any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas exploration or production concessions or physical delivery of such commodities. أي اتفاقيات أو مجموعة من الاتفاقيات تتضمن توفير السلع والخدمات (بما في ذلك القروض والمنح وأعمال البنية التحتية)، في مقابل كلي أو جزئي لامتيازات التنقيب عن النفط أو الغاز أو الإنتاج أو التسليم المادي لهذه السلع.	10/30/2023
South Refineries Company (SRC) شركة مصافي الجنوب	Detail of quasi-fiscal expenditures in 2021 including arrangements whereby SRC undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. تفاصيل النفقات شبه المالية في 2021 بما في ذلك الترتيبات التي بموجبها تتولى الشركة النفقات الاجتماعية العامة مثل مدفوعات الخدمات الاجتماعية والبنية التحتية العامة ودعم الوقود وخدمة الدين الوطني وما إلى ذلك خارج عملية الموازنة الوطنية.	10/30/2023
South Refineries Company (SRC) شركة مصافي الجنوب	Production data during 2021, including total production volumes and the value of production by commodity, by state/region and by company or project. بيانات الإنتاج خلال 2021 ، متضمنة أحجام الإنتاج الإجمالية وقيمة الإنتاج حسب السلعة والمنطقة وحسب الشركة أو المشروع.	10/30/2023
South Refineries Company (SRC) شركة مصافي الجنوب	Sales data during 2021, including total export volumes and the value of exports by commodity, by state/region of origin and by company or project. بيانات المبيعات خلال 2021 ، بما في ذلك إجمالي حجم الصادرات وقيمة الصادرات حسب السلعة ومنطقة المنشأ وحسب الشركة أو المشروع.	10/30/2023

Entity	Description	Request date
South Refineries Company (SRC) شركة مصافي الجنوب	Audited financial statements for 2021 (or the last audit report) البيانات المالية المدققة لـ 2021 (أو آخر تقرير تدقيق)	10/30/2023
Thi-Qar Oil Company (TQOC) شركة نفط ذي قار	Inventory of shareholdings (direct and indirect) in the extractive companies on 31 December 2020 and 31 December 2021. حصر المشاركات (المباشرة وغير المباشرة) في الشركات الاستخراجية في 31 ديسمبر 2020 و 31 ديسمبر 2021	9/24/2023

Annex 3: Register of active mining licences

N°	Investor Name	Factory name	Licence number	N°	Investor Name	Factory name	Licence number	N°	Investor Name	Factory name	Licence number
1	Ali Kazem Abdul Hashim	NC	3173	23	Shadia Shakir Omar	Al-Dhahab al-Abyad	652	43	Fawaz Duah Suleiman	Al-Burhan	1695
2	Emad Mohsen Kazem	NC	6166	24	Imran Sabih Ouda	NC	6922	44	Abdul Sattar Mohammed	Abdul Sattar	1690
3	Kazem Ali Zameem	NC	6448	25	On behalf of the heirs / Ahmed Othman Khalef Wathiq	Uthman	1065	45	Diaa Abdul Hussain Dhayakh	Al-Baha	35199
4	Hussam Ali Hassouni	NC	6014	26	Mohammed Khalef	Al-Walaa	1064	46	Kufa Cement Plant	NC	52
5	Abdul Redha Hadi Hassouni	NC	5444	27	Youssef Saleh Dhiab	Al-Sabah	1697	47	Al-Rasheed Company for Construction Contracting	NC	8864
6	Ahmed Salman Rashid	NC	6446	28	Wajdi Mohammed Khalef	Alaa	1063	48	Saad Abdul Wahid Abdul Sahib	Al-Amir	35197
7	Haider Ali Khudair	NC	6016	29	Mahdi Saleh Dhiab	Mahdi	1686	49	Star Gyar Ahmila	Naseem Company	35207
8	Abbas Ali Hassouni	NC	6017	30	Abbas Zidan Khalef Obeid	Al-Tasamuh	1694	50	Ahmed Yahya Daikh	NC	15282
9	Abdul Hassan Salem Dakhil	NC	5533	31	Qais Khalef Abdul	Qais	1062	51	Tawfiq Shanishil Khalef	NC	1505
10	Dargham Mohsen Kazem	NC	5531	32	Mohammed Khalef Abd	Al-Amani	1061	52	Mustafa Kazem Ali	Ramadan	7484
11	Mustafa Rizk Abdul Ali	Barakat al-Rahman	5011	33	Zidan Khalef Obeid	Al-Bayan	1691	53	Jassim Makhit Mohsen	Saif Saad	3458
12	Mustafa Karim Hassan	Al-Baghdadi al-Awwal	7366	34	Ahmed Nasser Akar	Al-Nasr	1861	54	Baha Hadi Ne'ma and Hamza Hussein Ali	Al-Risalah	713
13	Sameer Jasim Sultan	NC	8888	35	Wadi Shahadha Ahmed	Al-Wadi	1704	55	Abbas Hadi Mohammed	NC	1566
14	Sabri Farhan Hassoun	Al-Farasha	24955	36	Hussein Ali Saleh	Hussein	1703	56	Ahmed Awad Khalifa	Ahmed	1696
15	Nasr Saleh Khalef	Al-Jisr	22779	37	Saddam Fares Khalef	Saddam	1701	57	Diaa Awad Diras	Al-Amir	1692
16	Iraqi Gypsum Company Limited	NC	25517	38	Saleh Dhiab Ahmed	Saleh	1702	58	Abdul Hussain Sabri Musa	NC	962
17	Jaafar Hussein Shihail	Al-Awail	31739	39	Mohammed Mukhlif Mohammed	Al-Nasaf	1705	59	Riyad Abdul Zahra Anjur	NC	342
18	Mohsen Hajim Hassan	Kamil Jabir	31741	40	Anwar Ali Saleh	Al-Salih	1693	60	Unknown Dham Ali Mujhool	NC	7358
19	Jabbar Khalef Abdul Jabbar	Jabbar	26026	41	Diaa Ali Saleh	Nur al-Huda	1700				
20	Majid Jabbar Khalef	Al-Sahra	26027	42	Saleh Dhiab Ahmed	Al-Meeqat	1698				
21	Hassan Ali Sari	Hassan al-Akili	28701								
22	Ali Dasher Isaid	Al-Janabi	1859								

N°	Investor Name	Factory name	Licence number
61	Falih Hassan Saleh	Al-Khair	1515
62	Abdul Amir Shaker Mutashar	Lazam	14613
63	Abdul Rahman Mohammed Ouda	Abdul Rahman	1516
64	Kufa Cement Plant	NC	845
65	Ahmed Mohammed Mustafa	Bazian Company	3087
66	Ghasan Mohammed Samut	Al-Rashid al-Thani	9121
67	Majid Youssef Hani	Al-Imamin	9045
68	Salim Hussein Mohammed	Al-Kut al-Fanni	35193
69	Ahmed Kazem Humaila	Taj al-Din	3067
70	Qasim Awad Jaber	NC	17843
71	Mohannad Ismail Amer	NC	1460
72	Abbas Hussein Jabbar	NC	1851
73	Dureid Abdul Sattar Abbas	Dureid	18944
74	On behalf of the heirs Karama Abdul Jabbar Abdullah	Karim	18939
75	Karama Abdul Jabbar Abdullah	Al-Abadi	18943
76	Hamed Kareef Nawaf	Al-Rawan	18942
77	Khamees Obeid Ibrahim	Hatem	18940
78	Dureid Abdul Sattar Abbas	Al-Harith	18945
79	Talib Hussein Salman	Al-Maali Company	35167
80	Amer Jabir Katat	Al-Bahrain Company	3581

N°	Investor Name	Factory name	Licence number
81	Ali Qasim Ali	NC	1969
82	Ahmed Kazar Hamza	Barakat al-Zahra	189
83	Mahdi Hussain Ali and his partner Ahmed Hussain Ali	NC	7530
84	Raad Mohammed Aziz	Al-Nil Company	35168
85	Ali Jabbar Jassem	NC	1998
86	Qasim Hussain Hameed	Al-Shumukh	31325
87	Adnan Sout Sabt	Al-Shabah	31323
88	Alaa Raheem Mohammed	Haydar	962
89	The Abbasid Threshold	NC	646
90	Rizq Abdul Ali	Shirkat Al-Nur	6873
91	Rizq Abdul Ali	Shirkat Al-Ataa	6877
92	Hussain Ali Musa	Al-Ghadir	1870
93	Abd Taazim Kazem Jasim	Al-Suniyyah	1871
94	Hamid Musa Mohammed	Al-Rafidain	14841
95	Salam Hakim Jawad	Al-Baqi'	6119
96	Mustafa Rizq Abdul and Montathar Rizq Abdul	Tabarak Al-Rahman	1824
97	Sabah Tufah Ardini	NC	474
98	Rizq Jabir Katat	Al-Shaheen	35205
99	Hussein Abdullah Hassan	NC	6729
100	Mohammed Ziyara Hassouni	Ashthria	696
101	Faisal Saleh Mutashar	Faleh	1445
102	Mohannad Salim Bdeewi	Al-Rida	767
103	Abdullah Hassan Saad	Al-Furat	2159

N°	Investor Name	Factory name	Licence number
104	Abdullah Hassan Saad	Abdullah	2158
105	Abdullah Hassan Saad	Al-Barakah	2157
106	Alaa Raheem Mohammed	Al-Mamlahah	963
107	Saadiq Abdul Qadir Fadel Mohammed	Ard Al-Khayrat	3526
108	Abdul Amir Shaker	Sajjad	15617
109	Riyadh Abdul Amir Shaker	Al-Emad	15616
110	Adel Hussein Badr	Al-Samawa	13871
111	Mohammed Salim Aweed and partners	Al-Watheq	8578
112	Hussain Haider Sabah	NC	7528
113	Mohannad Jabir Sbahi	Al-Suwayr	14414
114	Gayth Ehsan Hadi	Al-Furqan	18186
115	Zaid Dhiaab Tufah	NC	473
116	Saleh Hameed Abdul Hussein	NC	13626
117	Adnan Noor Hussein	Adnan	1965
118	Riyadh Naeem Abdul	Riyadh	1564
119	Najma Al-Samawa Plant	NC	12834
120	Raad Sharif Hantoush	Al-Furatayn	10585
121	Fadel Hussein Badr	Fadak	21221
122	Mazen Na'ma Aliwi, Ismail Jassim Aboud	Jar Al-Imam	20125
123	Montaser Huwash Mahuder	Al-Manahil	36059

N°	Investor Name	Factory name	Licence number
124	Mohammed Abdul Rahman Masrubat	NC	12233
125	Thamer Abdul Aziz Mohammed	Thamer Al-Ali	2725
126	Zaidan Khilaf Dakhil	NC	3525
127	Hadi Anad Abdul	Hadi	5528
128	Jasim Hamoud Hussoun	Jassim	2096
129	Alaa Jassim Mohammed	NC	4149
130	Nisan Mashaan Abdul	Nisan Mash'an	35201
131	Abdul Amir Marza Hamza	NC	455
132	Faiq Youssef Hani	Atf	9049
133	Farhan Hussouni Hajim	Shirkat Bab Al-Ataa	35211
134	Ali Khalef Jasim Basim	Al-Milad	35213
135	Khairallah Sbahi	Al-Jabri	2415
136	Imad Hussein Mohammed Ali	Baghdad Al-Hadith	2414
137	Abdullah Wakaa Fajjar	NC	2873
138	Falah Saeed Munshed and his partner	Al-Aslah	2357
139	The heirs of Thabit Kazem Atar	Al-Bari	3627
140	Raheem Khudair Kazem	Al-Jawhara	5953
141	Salam Youssef Jasim	Yusuf	3553
142	Najma Al-Samawa Plant	NC	12834
143	Madi Kazem Fadil	Al-Zahraa	2594
144	Madi Kazem Fadil	Al-Karim	2595
145	Raed Khalef Hdab	Saqr Al-Rafidain	15399

N°	Investor Name	Factory name	Licence number
146	Abdul Ali Yasser Anbar	Baladi	5501
147	Abdul Hussein Yasser Anbar	Al-Rafidain	5500
148	Abdul Latif Mohammed Hassan	Shirkat Al-Qasim	13495
149	Ismail Mahmoud Hadeed	Isma'il Mahmoud	25656
150	Youssef Jasim Farhan	Al-Mu'tasim	2090
151	Ahmed Abdul Farhan	Al-Sadiq	2091
152	Sameer Mustafa Abbas	Al-Saqr	2092
153	Ali Atiya Douhi	NC	7527
154	Jasim Hamoud Hussoun	Abna' Al-Khalij	2097
155	Qahtan Abdul Tahir	NC	1689
156	Taha Hamid Kazem	NC	8031
157	Alaa Eidan Jabr	NC	2510
158	Naima Raheema Saad	Al-'Aziz	2791
159	Mohammed Kareem Mu'idi	Shirkat Al-Wisam	13871
160	Mohammed Kareem Mu'idi	Al-Mizan	13879
161	Qasim Abdullah Mohammed	NC	1687
162	Hassan Khazal Ali	Shirkat 'Afak	1806
163	Ubaid Shaker Hamza	Al-Karbala'i	2197
164	Missan Oil Company	NC	953
165	Saadi Abdul Mohammed	Yanabee' Al-Khayr	6771
166	Mohammed Aboud Meesh	Al-Salih	2556
167	Mohammed Aboud Meesh	Al-Furqan	2558
168	Mohammed Aboud Meesh	Al-Karrar	2557

N°	Investor Name	Factory name	Licence number
169	Kazem Meesh Ubaid	Kazim	2559
170	Karbala Cement Company	Siment Karbala	4902
171	Karbala Cement Company	Siment Karbala	4904
172	Karbala Cement Company	Siment Karbala	4905
173	Karbala Cement Company	Siment Karbala	4903
174	Ahmed Abdul Hassan Ubaid	Al-Musrat	803
175	Amjad Abdul Qadir Asaad	Al-Salam	800
176	Salah Mohsen Nahi	Yahya	4978
177	Heirs of Salman Abbas Majwi	Al-Rasul	4591
178	Raisan Abdullah Khudair	Al-Jazeera	6096
179	Flah Mutashir Nahaw	Al-Diqqah	35165
180	Ibrahim Abbas Janana	Al-Baqir	1318
181	Ali Fadel Hassan	Al-Mukhtar	5375
182	Ma'mun Rukhut Madb	Ma'mun	9890
183	Ahmed Rukhut Madb	Ahmed	9891
184	Salah Fazaa Ali	Salah	9795
185	Naeem Abdul Rumai	NC	2487
186	Nisan Ubaid Madb and partners	Al-Iman	25657
187	Hamid Hatem Hanashl	Hamid	5274
188	Dhaham Sarhan Jasim	Tayyibah	4900
189	Hussain Falah Fanjan	NC	8175
190	Ali Falah Fanjan	NC	8177
191	Ehsan Falah Fanjan	NC	8176

N°	Investor Name	Factory name	Licence number
192	Nizar Hatem Rashid	Nazar	7217
193	Abdul Jabbar Munajed Abbas	Al-Qatif	7218
194	Kazem Jassim Rashid	Al-Yaqin	1587
195	Hadi Hamad Dari	Amin Ibrahim	7541
196	Mahmoud Hussain Ali Abdul	Mahmoud	7540
197	Saddam Hussain Ali	Saddam	7542
198	Abdul Nabi Saeed	Al-Baladiyah	2883
199	Ali Abdul Nabi Saeed	Najm	2882
200	Dawood Salim Khalef	NC	4543
201	Ahmed Hilel Sabt	NC	3388
202	Youssef Ahmed Youssef	Al-Bayda	9047
203	Nawan Majbil Naif	Nawfan	9200
204	Rashid Diraa Naif	Rashid	9199
205	Raed Mohammed Abdul Rahman Omar	Ra'id	25233
206	Mohammed Abdul Rahman	Al-Watani	25234
207	Ali Mohammed Abdul Rahman	Ali	25237
208	Jaafar Hadi Hussouni	NC	5315
209	Maki Jassim Jawad	Al-Nil	20195
210	Hamid Ajmi Ali Ibrahim	Al-Mashriq	4306
211	Mohammed Ghazi	NC	2474
212	Imad Hussein Jassem	Al-Khatij	2872

N°	Investor Name	Factory name	Licence number
213	Ahmed Yahya Ouda	Al-Mustafa Al-Thani	5188
214	Ali Hussein Jassem	Al-Shuyukh	2871
215	Ahmed Abdul Hussein Jaber	Al-Mustafa Al-Awwal	5189
216	Osman Ismail Abbas	Isma'il	9796
217	Hatem Hadeed Foz	Hatim	9198
218	Ghaleb Rasheed Hassan	Shatb	7458
219	Ali Hussein Hassan	Al-Hilal	7463
220	Jasim Ibrahim Jasim	Al-Amir	4452
221	Majid Khalef Abd Lahj	Majid	3931
222	Akram Ali Farhan	Nur Al-Huda.	9406
223	Ali Khaled Witan	NC	2893
224	Saad Hatem Ali	Salah al-Din	5549
225	Saleh Mahdi Dhabakh	Al-Taj	19131
226	Saleh Mahdi Dhabakh	Al-Dibaj	19127
227	Salam Hussein Sabe	Al-Bayda	20641
228	Ehsan Hazim Majid	NC	248
229	Khudair Hadi Ghadhib	Khudair	5636
230	Safaa Faisal Awad	NC	682
231	Shalal Naji Obeid	Al-Nile	11997
232	Safih Hassan Arheema	Al-Jaza'ir	3524
233	Naeem Hassan Arheema	Al-Rafidain	3523
234	Yassin Mohammed Obeid	Al-Furat	3525

N°	Investor Name	Factory name	Licence number
235	Yassin Mohammed Obeid and attorney Amirah Jabr Saad	Al-I'timad	3526
236	Saleh Mahdi Dhabakh	Saleh	1567
237	Haider Ismail Sahib	Haider	1568
238	Ismail Sahib Alwan	Al-Qaryah	1569
239	Mohammed Kareem Qasim and his partner Mahdi Sahib Alwan	Mahdi	1720
240	Ismail Sahib Alwan	Isma'il	1566
241	Safaa Khamees Ali	Safa	9639
242	Shaker Hayal Mayea	Warda Diyala	9593
243	On behalf of the heirs / Madeeha Abbas Abdul	Muhammad Hussein	11477
244	Alaa Hussein Ali	Alaa	7538
245	On behalf of the heirs / Suleiman Majbil Ali	Muhammad	9197
246	Mohammed Talib Abdul Rahman	Muhammad Talib	9196
247	Nawaf Majbil Ali and his partners Saadi Abdul	Al-Amil	12787
248	Mohammed Khalil	Al-Hikmah	2611
249	Abbas Ali Hussouni	NC	7956
250	Hussain Adwar Ouda	NC	7462
251	Hussam Ali Hussouni	NC	7957
252	Dhirgham Mohsen Kazem	NC	7959

N°	Investor Name	Factory name	Licence number
253	Abdul Redha Hadi Hussouni	NC	7958
254	Abdul Hassan Salim Dakhil	NC	7955
255	Kazem Ali Zameem	NC	6015
256	Ali Anid Akar	Al-Wisam	8302
257	Amer Khazal Ali	Al-Fajr AL-Jamil	7005
258	Hussain Abdullah Kaytan	NC	7463
259	Mohammed Saeed Raouf	NC	2917
260	Haider Salman Dawood	Al-Zahra	7045
261	Suleiman Majbil Ali	Al-Qadisiyah	9201
262	On behalf of the heirs / Zeinab Saleh Mahdi	Al-Sahabah	9640
263	Ubais Jassem Rasheed	Jibran	17687
264	Haider Ali Mahbas	Al-Bayan	7107
265	Shaker Mahmoud Mutlaq	Al-Jawadin	12733
266	Saad Aziz Farhood	Ard Baghdad	6025
267	Jabbar Ajlan Mahwadur	Al-Aqiq	13215
268	Adel Sha'lan Jaber	Sanbus	7762
269	Tariq Sadiq Mahdi	Al-Na'im	9473
270	Hafiz Mohammed Musa	Al-Nasir	4596
271	Jawad Kazem Shaheed	NC	2476
272	Mahmoud Jassim Abdullah	Mahmoud Jassim	9411
273	Sabri Abdul Hamadi	Sabri	9638

N°	Investor Name	Factory name	Licence number
274	Riyadh Adnan Abdul Hamadi	Riyadh Anad	9407
275	Majid Nawfan Majbil	Hossam AL-Alousi	9558
276	Hussein Hassan Mohammed	NC	3320
277	Sami Amin Mohammed	NC	3319
278	Yahya Jabr Abdul Redha	Yaheya Factory	8976
279	Majid Hamad Abdul	Majid Factory	9428
280	Sabah Abdul Hassan	Jas Sabah	4901
281	Mahmoud Farhan Dari	AL-Nayef	11990
282	Nasser Hussein Dhabakh	AL-Watheq	3421
283	Mahdi Saleh Abbas and Yusuf Issa Jawad	AL-Asil	8971
284	Ahmed Kazar Hamza	AL-Iman	194
285	Mohsen Ismail Hussein	Abbas AL-Halbousi	12604
286	Talal Amer Manahi	AL-Sadiq	13905
287	Abdullah Jabbar Salem	AL-Rawad	11479
288	Faisal Raheem Abdul	Kutr	12786
289	Abdul Karim Omar Ali	NC	8209
290	Atallah Sami Sadkhan	NC	11729
291	Ahmed Hussein Abdul Amir	Anwar AL-Mustafa	8503
292	Hikmat Hussein Abdul Amir	AL-Ikhlal	8504
293	Tariq Jihad Ali	AL-Ilm	2451
294	Hussein Bashar Khudair	NC	12954
295	Hamid Ibrahim Ali	Mahmoud Abdul Ali	9396

N°	Investor Name	Factory name	Licence number
296	Fadel Kamil Ruzik	Fadel	9403
297	Wisam Fadel Ali	Wasam Fadel	9410
298	Yassin Taha Abdullah	AL-Quswa	9404
299	Raad Hamid Khalef	Raad	15052
300	Abdul Abbas Hussein	Anbar	15049
301	Ahmed Jumaa Abbas	AL-Rashad	15050
302	Mohammed Fadel Ali	AL-Andalus	9402
303	Ahmed Jalil Mohammed	AL-Falah	4771
304	Abbas Fanar Abdul Allah	Abbas	2477
305	Nurs Amer Hamdi	Nurs	7539
306	Ali Faza Abdul Rahman	Ali	25658
307	Ali Jassim Zaher	NC	12603
308	Saleh Hassan Shareef	NC	4320
309	Saleh Khalef Jassim	Ashnuna	6353
310	Ne'ma Radi Fareeh	Qasim	4597
311	Nisan Mash'an Abd	Ghazi	13699
312	Hadi Alwan Mizban	South of the Euphrates	2598
313	Alaa Raheem Mohammed	NC	7888
314	Mohammed Ali Alhusun	NC	12779
315	Ali Salman Awwad	NC	7109
316	Hamed Kazem Atar	AL-Atar	7006
317	Anwar Manajid Abbas	AL-Rashid	9390
318	Hamed Hatem Hanashl	Hamid	16567

N°	Investor Name	Factory name	Licence number
319	On behalf of the heirs / Wajdi Ismail Abbas	Al-Barakah	10676
320	Amer Hakim Hussein	NC	10675
321	Mohammed Khalaf Abdul Jabbar	Al-Nurayn	11991
322	Emad Hikmat Abdul Jabbar	Al-Mujannas	11994
323	Najm Mukhlif Hamad	Mohsen Mukhalif	11993
324	Jameela Nisan Zubar Al Khalifaawi	Al-Rahhal	11996
325	Adi Abdul Jabbar Abbas	Al-Waha	11989
326	Nibras Mohammed Khalaf	Al-Hadbah	11995
327	On behalf of the heirs / Othman Khalaf Mohammed Najj Mukhlif Ubaid and partner Adnan Mohammed Ubaid	Riyadh	11992
328	Saad Hadi Jarrad	Al-Raheeb	9395
329	Alaa Amer Abdul Hamid	Tariq	9389
330	Walid		9408
331	On behalf of the heirs / Abdul Nasser Hammad Abdul Nasser	Al-Adalah	9392
332	Ali Tariq Sahib	Najmat Karbala	4595
333	Ahmed Youssef Hamadi	Baladrusz	13394
334	Adwan Abdullah Khudair	Al-Aamiri	2610
335	Ali Shinawa Yarad	Al-Ru'ah	7108

N°	Investor Name	Factory name	Licence number
336	Saad Kazem Malih	Saad Kazem	2836
337	Saad Kazem Malih	Rusan	2835
338	Jabbar Rahima Akab	Al-Shaikh	8103
339	KAR Cement Company / Managing Director Mohammed Raouf Karim	NC	7003
340	Hamza Hussein Ali and partners	Al-Bushair	8974
341	Ne'ma Jassim Rashid and partners	Shatt al-Arab	8973
342	Yahya Jawad Makrous	Tigris	8975
343	Qasim Majid Mohammed and Haider Dhiaab Ne'ma Abdullah Mohammed Ibrahim	Al-Ahd	133359
344	Mohammed	Al-Tasaheel	14791
345	Ashour Hassan Saeedan	Al-Fath	13497
346	Ashour Hassan Saeedan	Al-Hukm	13507
347	Mahmoud Ankoush Ali	Ali Salman	13513
348	Mahmoud Ankoush Ali	Al-Minbar	13517
349	Mahmoud Ankoush Ali	Al-Nukhah Al-Sadiqah	13503
350	Diaa Kutub Hameed	Al-Rahab	20159
351	Hatem Ka'oud Ba'eer	Saif al-Arab	7110
352	Sadiq Mahdi Dhabakh	Al-Nasr	14469
353	Ali Sahib Sharrad	NC	4594

N°	Investor Name	Factory name	Licence number
354	Abdul Hamid Mohammed Abdullah	Al-Sultans	11998
355	Malek Abdul Hamid Mohammed	Bahrain	11988
356	Kamil Shaban Wahib	Kamel	12782
357	Karar Qasim Mohammed	NC	3975
358	Tariq Ahmed Abbas	Tariq	13881
359	Jassim Mohammed Sarhan	Jassim Mohammed	13886
360	Tariq Ahmed Abbas	Al-Nahreen	13884
361	Ghassan Jassim Mohammed	Al-Kahlaa	13885
362	Ahmed Abbas Abdul Jabbar	Noor Baladi	13882
363	Abdul Hamid Mohammed Abdullah	Al-Aabid	13879
364	Fa'eq Ahmed Abbas	Zaher	13883
365	Malek Abdul Hamid Mohammed	Al-Khalij	13880
366	Mukhlis Saad Hawi	Jabbar Radi	19911
367	Emad Katia Aboud	Emad Kathe	6875
368	Saad Hameed Kambish	Diyala	12737
369	Ramadan Zou Ubaid	Ard Al-Salam	11381
370	Mohammed Abdul Redha Abdul Hussein	Al-Nasr	8418
371	Mustafa Salah Hussein	NC	3522
372	Anwar Ali Abdul Aziz	Al-Muzaffar	12158

N°	Investor Name	Factory name	Licence number
373	Yasser Khudair Abbas	Al-Raya	12159
374	Ismail Khalil Ibrahim	Al-Rasul Al-Akram	195
375	Nada Abdul Alwan	Adwa' Al-Maghrib	13396
376	Ali Faisal Husson Maala	Al-Najah	7105
377	Adnan Baqi Hameed	NC	1862
378	Hassan Judua Mohammed	Al-Ghaybah	10382
379	Hassan Ahmed Juloub	Al-Akhlās	10298
380	Abdul Karim Judua Mohammed	Al-Shakir	10381
381	Kareem Adel Mohammed	Tigris	10383
382	Haider Ali Khudair	NC	12167
383	Ali Qasim Ali	NC	13124
384	Abbas A'idan Hassan	NC	13122
385	Khamees Ahmed Mohammed	Ali Fayyad	12734
386	Fuad Adi Shihatha	Al-Fouad	12601
387	Ziyad Adi Shihatha	Khalef Saleh	12602
388	Saif Sadiq Sahib Ahmed	Al-Nukhba	19029
389	Mohammed Mustafa	Fadel Al-Jasani	10654
390	Youssef Ghali Meesh	Al-Rahman	3202
391	Alaa Salman Rahima	Al-Hamid	3201
392	Aqeel Jasb Bandawi	Al-Nawaris	16695
393	Sadoon Alwan Khudair	Baghdad	18409
394	Raafat Hikmat Hashim	Hukmat	7007

N°	Investor Name	Factory name	Licence number
395	Faisal Ubaid Saleh	Faisal Obaid	11483
396	Aaref Taha Wahib	Al-Rasul	11484
397	Khaled Taha Wahib	Taha Al-Halbusi	11482
398	Khaled Mohammed Fayyad	Al-Khalis Company	12732
399	Rizq Wahib Majid	NC	9048
400	Mohammed Hussain Saleh	Al-Saleh	20463
401	Adel Hussain Badr	Al-Samawah	6180
402	Alaa Abdul Hassan Dakheel	Al-Tasahul	8972
403	Abbas Khanjar Sayyid	Lursa	22965
404	Abbas Khanjar Sayyid	Marwan	22963
405	Burhan Hamad Jaleel	NC	6772
406	Ahmed Issa Muslih and partner	Ahmed Issa	20191
407	Ahmed Hamad Salman	Tabarak	20190
408	Ra'ed Ahmed Salman	Al-Sakhrat Al-Dhahabiyah	20189
409	Khaled Ahmed Abdul Hamadi	Khaled Ahmed	20186
410	On behalf of the heirs / Khalda Ahmed Abdul	Baladi	20188
411	On behalf of the heirs / Khaled Jasim Mohammed	Al-Iman	18314
412	Nada Abdul Alwan	Al-Diyar	14601
413	Ramla Saeed Khairallah and Mushtaq Salah	Salah Dali	16737

N°	Investor Name	Factory name	Licence number
	Hadi and Falah Salah Hadi		
414	Khudair Abbas Khamees	Al-Reef Al-Hadi	30593
415	Ali Hassan Abdul Raad Hassan Meesh	Al-Turath	2609
416		Abdul Nasser	3057
417	Saad Mun'im Hamza	NC	4628
418	Hameed Faleh Farhan	Al-Mustafa	8648
419	Ali Khaleefa Makhaybar	Al-Ayham	13351
420	Ahmed Salim Awwad	NC	2045
421	Alwan Hassan Suleiman	Alwan	18644
422	Jassim Jabir Abbas	Al-Barakat	8997
423	Mohammed Jabir Abbas	Al-Nur	7005
424	Sadiq Saroot Muhsin	Al-Sayyid	5187
425	Iyad Mohammed Ali	Iyad	12783
426	Sajida Saloom Ahmed	Sajida	12776
427	Salem Ibrahim Sarhaid	Al-Wafa	12790
428	Hatem Hanashl Madb	Hatem	12780
429	Bashar Abdul Wahid Mohammed	Lashar	12778
430	Hammad Salman Jasim	Al-Manar	23801
431	Hussam Fuad Doha	Al-Barari	23803
432	Ibrahim Khalaf Vihhan and partner	Saba Al-Jazira	12791
433	Ibrahim Khalef Matar	Al-Qimah	23802
434	Mushtaq Khalil Ibrahim	Al-Mustaq	30175

N°	Investor Name	Factory name	Licence number
435	Khudair Abdullah Mohammed	NC	5832
436	Shawki Hussain Dghaish	NC	190
437	Aziz Khaleel Aziz	Wahaj Company	31743
438	On behalf of the heirs / Faz'a Abbas Sarhan	AL-Najaf	25235
439	Diaa Mohsen Ismail	AL-Hamra	11499
440	Jassim Mohammed Hussain	Rafi	11481
441	Salah Abdul Khaliq Kashkoul	NC	5427
442	Zaman Abdullah Jabr	AL-Saadoun	6098
443	Murtadha Hubbod Khaz'al	Mortada	2525
444	Alwan Aboud Khaz'al	AL-Barq	2524
445	Salman Mutlak Dawood	AL-Thiqa	7113
446	Hassan Hadi Ghani	NC	3973
447	Mustafa Hisham Fadel	AL-Salam	9387
448	Adnan Mohammed Ubaid and partner Rasool Mukhlif Ubaid	Abu Karam	9394
449	Mustafa Adnan Mohammed	Mustafa	9393
450	On behalf of the heirs / Afrah Majbel Naif and partners	AL-Anwar	10674
451	Ahmed Salah Faz'a	Kilo 18	14602
452	Adi Adnan Mohammed	AL-Furat	10067

N°	Investor Name	Factory name	Licence number
453	Diaa Mohsen Ismail	Qaid	12606
454	Ibrahim Sobhi Majbel	Sabhi	10673
455	On behalf of the heirs / Khalil Khudair Jasim	Khalaf	9388
456	Saeed Ismail Abdul	AL-Dulab	9889
457	Lateef Salim Dakheel	NC	9062
458	Ahmed Lateef Salim Dakheel	NC	8042
459	On behalf of the heirs / Diaa Khalil Ibrahim	Khalil	11475
460	Jasser Mohammed Sarhan	Qais Mohammed	11476
461	Zaki Lufta Hamad	Zaki	4941
462	Basim Thabet Mahdi	NC	3301
463	Saad Awad Hameed	NC	1024
464	Tughuan Hussein Nafil	Iraq	13870
465	Ja'qar Salim Habib	NC	8603
466	Ali Hatem Sharhan	AL-Nasr	4505
467	Karar Raheem Mohammed	AL-Ghuri	9246
468	Alaa Rizq Saeed	NC	6730
469	Muqdad Abdul Redha Hameed Haider	Ali AL-Tamimi	6099
470	Mohammed Abdul Redha	NC	9186
471	Mohammed Maoud Jayed	AL-Wafa	6373
472	Saleem Idam Hussein	Salim	16735
473	Yass Khudair Abbas	AL-Kut AL-Jadid	17544

N°	Investor Name	Factory name	Licence number
474	Mohsen Hassan Flah	Khayrat Noor AL-Mustafa	8649
475	Qasim Thabet Mahdi	NC	9159
476	Mustafa Kareem Hassan	AL-Baghdadi AL-Awwal	8502
477	Kareem Hassan Majdi	Jannat AL-Iraq AL-Hadith	8503
478	Musa Musan Hameedi	AL-Fahd	8199
479	Naseer Abdul Zahra Hadi and partner Hassan Hadi Hamoud	AL-Murwa	7013
480	Rasheed Hameed Salman	Rashid	11478
481	Ahmed Salman Rashid	NC	13123
482	Hassan Mansour Mohammed	AL-Azzawi AL-Thani	9223
483	Ahmed Jasb Hanoon	Roua	2317
484	Abdul Hamza Majhool Dhaham	NC	19127
485	Fahd Shalal Kareedi	AL-Shakirin	9677
486	Yasin Obeid and his partner Ali Falah	Yasin Obaid	12202
487	Bashtah Rizak Mansi	AL-Mahdi	5114
488	Hussain Jabbar Rahim	NC	9629
489	Alaa Hameed Rashid and his partners	Wadi AL-Rafidain	9391
490	Alaa Hameed Rashid	Alaa	9427
491	Khaled Faraj Ismail	AL-Asaf	12605
492	Ahmed Salim Mohammed	Ahmed Salim	9405

N°	Investor Name	Factory name	Licence number
493	Ahmed Jumaa Faza and partners	Jumaa	23841
494	Khalil Ibrahim Naif	Khalil	22917
495	Farhan Mohsen Farhan	Al-Nasr	18213
496	Jabbar Khudair Abdul Jabbar	Jabbar	27128
497	Mohammed Khudair Abdul Wajdi	Al-Amani	27131
498	Mohammed Khudair	Alaa	27129
499	Wathiq Mohammed Khudair	Al-Wala	27130
500	Hassan Ayad Hanwit	Al-Anaam	16736
501	From the heirs of Abdul Amir Abada Atiya and his partners	Al-Hajami	4243
502	Salman Mutlak Dawood	Al-Amid	38011
503	Salman Mutlak Dawood	Salman Mutlak Dawood	38009
504	Kazem Washil Atiya	Company Al-Naba	9601
505	Fadel Ismail Ali	Al-Saree	12736
506	Sameer Khalef Saleh	Al-Khalid	12735
507	Saleh Mahdi Buri	Al-Milad	20022
508	Raad Falah Hassan	Al-Fath	11019
509	Raad Falah Hassan	Zu	11018
510	Mona Hadi Mohammed	NC	14651
511	Zaid Abbas Hamoudi	Al-Salam	14329
512	Saleh Mahdi Hatem	NC	8993

N°	Investor Name	Factory name	Licence number
513	Wissam Abdul Hantoush	NC	7017
514	Star Hamza Mohammed and Ali Jabbar Qadir	Al-Fajr Al-Jadid	10855
515	Kazem Majid Mazal	NC	15096
516	Ahmed Majoud Faleh	NC	3167
517	Ahmed Adel Hussein	NC	5190
518	Jassem Raheem Zaboon	NC	9558
519	Ibrahim Abdul Hussein	Company Al-Nahrain	20157
520	Qasim Hassan Alwan	Al-Nada	12738
521	Sadiq Jawad Makroos	Al-Ghasaq	10336
522	Ibrahim Khalifa Abbas	Ibrahim	15657
523	Raad Falah Hassan	Al-Baraq	11020
524	Rasoul Da'an Kazem Nasir	NC	10424
525	Zaid Ali Hussein and his partner Ahmed Hussein Ali Haider	NC	9001
526	Mohammed Abdul Mohsin	NC	9211
527	Khaled Jabbar Kat'a	Saif Al-Din	12221
528	Salah Abdul Hassan Mazal	Abdul Hassan Mazal	22959
529	Sharmeen Ahmed Haider	NC	7238
530	Kareem Khaled Abdul Ali	Al-Hasan	3113
531	Kareem Khaled Abdul Ali	Al-Sadrain	3114
532	Abbas Abdul Kareem Hadi	NC	17545

N°	Investor Name	Factory name	Licence number
533	Mustafa Hameed Hassan	NC	17546
534	Khaled Abdul Ali Radi	Al-Kawthar	9177
535	Abdul Wahid Jumaa Ka'ud	Al-Riyah	9594
536	Wahib Fahd Hatem	Al-Tawfiq	25224
537	Ahmed Khamees Suleiman Saadullah	Khaled Al-Jumaili	27112
538	Khamees Suleiman	Saad Allah	27111
539	Abdul Rahman Jubair Faihan	Muhammad Abdul Ali	27110
540	Omar Hameed Nufan	Al-Mashriq	27113
541	Majid Wadi Shihatha	Al-Bayda	15051
542	Salam Youssef Jasim	Al-Salam	10250
543	Fadel Shumkhi Jabr	Al-Khidr	5949
544	Abbas Basim Hussein	Dijlah	15405
545	Hassan Ibrahim Mari	NC	4897
546	Salman Mathal Abdul Wahid	NC	7113
547	Maher Mathal Abdul Wahid	Al-Safa	6742
548	Thamer Ibrahim Jasim	Al-Nur	22555
549	Arkhan Farhan Duwajj	Al-Safa	7111
550	Haider Hussein Sibaa	Al-Bashair	17286
551	Saad Abadi Husson	Al-Jumhuri	10252
552	Riad Abdul Amir Shaker	Al-Imad	10251
553	Mohammed Abdul Amir Shaker	Sajjad	10623

N°	Investor Name	Factory name	Licence number
554	Raad Hamza Jithum	Assad Babel	20327
555	Hassanein Jaafar Youssef	Al-Bayt Al-Handasi / Hurra Babel	20163
556	Hazem Basim 'Abees Al-Janabi	Al-Hazim	29265
557	Abdullah Atiya Aboud	NC	94109
558	Faleh Hassan Ali	NC	9207
559	Muslim Kareem Jukhar	Al-Wadah	39279
560	Ali Jassem Mu'in	Al-Masar	17758
561	Ahmed Jabbar Mohammed	Al-Hasani	7158
562	Faraj Mukayyif Farhan	Al-Tahrir Al-Hadith	34563
563	Jafar Jabbar Mansi	Al-Khayrat	13483
564	Zeina Maytham Abdul Hussein	NC	7087
565	The heirs of Muteer Naahi Dhaham	NC	2246
566	Saif Najm Abdullah	NC	17515
567	Jameel Hassan Mohsen	Al-Tayf Al-Akhḍar	15528
568	Rizq Hassan Abdul	Al-Hazim	31657
569	Tariq Ahmed Abdul	Al-Akhawain	20101
570	Taher Anad Judah	Al-Hilal Al-Fanni	1320
571	Fatah Mahdi Saleh	Haiman	2046
572	Luay Subhi Abbas	Ali Hamad	11480
573	Saadi Ibrahim Ali	Saadi	21036
574	A'id Abbas Hamoudi	Al-Nabaa Al-Safi	15544
575	Ali Hussein Faraj	NC	19677

N°	Investor Name	Factory name	Licence number
576	Rasul Salman Sakban	Al-Talaba	15149
577	Hatem Khalil Abbas and his partner	Al-Kut	22916
578	Hussein Hassan Kat'a	Spring Company	30583
579	Razzaq Jameel Sakhhi	Razzak Jameel	44865
580	Amal Jabr Faraj	Al-Jiyad	15529
581	Wasim Abdullah Mohammed	Sarayal Al-Jabal	4594
582	Ghadban Hassan Ali	Al-Madinah Al-Munawwarah	20100
583	Ali Muslim Hadi	NC	7110
584	Aref Razzaq Kazem	Al-Ashhab	13519
585	Obaid Ali Husson	Al-Karmah	12784
586	Saadi Obaid Ali	Saadi	12781
587	Maher Obaid Ali	Maher Abid	12785
588	Emad Obaid Ali	Imad	12789
589	Abdullah Alwan Hussein	Al-Alwan	9547
590	The Holy Shrine of Imam Hussein	NC	8806
591	Risan Qahtan Adnan	NC	3118
592	Mohammed Spahi Abdul	Al-Batha	14413
593	Haider Ibrahim Jassim	Agadir	8101
594	Mohammed Ahmed Hussein	Al-Amal	38547
595	Aqeel Anad Hussein	Wadi Al-Safa	38545
596	Thamer Abdul Munim Ghaidan	NC	4987
597	Rashid Muhi Abdul	Green Mountain	13115
598	Khaled Ahmed Hamed Hassan	Al-Ghadir	3289
599	Mohammed Nahi Hussein	The Good Tree	35163

N°	Investor Name	Factory name	Licence number
600	Tareq Mohammed Fayyad	Al-Qamar	2773
601	Kutoub Hameed Bandar	Al-Khair	15403
602	Alwan Muhi Hussein	Alwan Mahi	39497
603	Ahmed Youssef Hamadi	Balduruz	21058
604	Abdul Wahid Jumaa Ka'ud	Al-Riyah	21060
605	Adwan Abdullah Khudair	Al-Amiri	21056
606	Ahmed Jalil Mohammed	Al-Falah	21057
607	Riyadh Salman Mahdi	NC	8611
608	Saad Salibi Hussein	Diyala Company	16225
609	Emad Khalifa Mohammed	Al-Raid	31317
610	Khamees Abdul Jassim	Al-Sultan	2628
611	Ghazi Latif Yassin	Ghazi Al-Hiti	13501
612	Nashat Ahmed Khourshid	NC	7528
613	Mazen Munim Abbas	Asia	40833
614	Hussein Hamdan Bandar	Al-Huda / currently Al-Wasiti	3139
615	Muhsen Dukhaina Khalef	Canaan Company	12731

Annex 4: IA Team

Independent Administrator	
Mark Henderson	Partner
Hédi Zaghouni	Director
Achraf Kanoun	Senior Manager
Mehdi Mellah	Senior Manager
Helmi Ben Rhouma	Manager
Wisseem Zaazaa	Supervisor
Ines Bakri	Auditor