EITI International Secretariat

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Validation of Angola (2024)

Assessment of progress in implementing the 2019 EITI Standard

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Acronyms

ACEPA	Association of Exploration and Production Companies of Angola
ALNG	Angola Liquified Natural Gas
ANPG	National Oil, Gas and Biofuels Agency
ANRM	National Agency for Mineral Resources
CSO	Civil Society Organisation
EITI	Extractive Industries Transparency Initiative
GDP	Gross domestic product
IMF	International Monetary Fund
IOC	International Oil Companies
MSG	Multi-Stakeholder Group
MIREMPET	Ministry of Mineral Resources, Oil and Gas
MINFIN	Ministry of Finance
MISA	Media Institute for Southern Africa
NGO	Non-Governmental Organisation
PSC	Production Sharing Contact
Scf	Standard cubic feet
SOE	State-owned enterprise
Tcf	Trillion cubic feet
ToR	Terms of Reference
UN	United Nations
USD	United States Dollar

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Executive summary

This Validation report presents the findings of the International Secretariat's Validation of Angola, which commenced on 1 October 2024. The draft report was finalised for review by the multi-stakeholder group (MSG) on 2 April 2025 in English and on 16 April in Portuguese. Following comments from the MSG submitted on 15 May, the Validation report was finalised for consideration by the EITI Board. The final assessment suggests that Angola has fully met six, mostly met 15 and partly met ten EITI Requirements, with three requirements assessed as not applicable. This is Angola's first Validation since joining the EITI in June 2022.

Key achievements

- As a new EITI member country, Angola has embraced EITI implementation as an opportunity for continuous learning and improvement, under the leadership of the Ministry of Mineral Resources Petroleum and Gas (MIREMPET). The country has established mechanisms to track and act on recommendations from EITI implementation through technical working groups. Angola has also actively engaged in capacity-building activities and peer learning exchanges with other EITI implementing countries.

- EITI Angola has created a platform for dialogue on key issues in the extractive sector. This includes topics that were previously considered too sensitive to discuss publicly, such as debt transparency, resource-backed loans, and disclosing tax payments. The EITI has also raised artisanal mining as a topic of discussion, an issue which had been given limited attention. This new level of engagement and transparency has built trust in the governance of the extractive sector. Companies and civil society recognise EITI Angola's potential role in strengthening accountability, combating past corruption practices, and improving investment mobilisation.

- The state-owned enterprises (SOEs), Sonangol for oil and gas, Endiama and Sodiam for diamonds, are highly engaged in the EITI process and committed to using the EITI Standard to improve transparency, build trust and to demonstrate improved governance compared to past practices. This commitment is reflected in their active participation in capacity building activities, working groups meetings and peer learning events, signalling a shift towards a more open and accountable management of Angola's natural resources. In practice, Sonangol and Sodiam publish full audited financial statements while Endiama publishes a summary of its financial statements. and are making progress in transparency. EITI implementation is also linking up the workstream on improving SOEs governance with the recently created sector regulators, National Oil, Gas and Biofuels Agency (ANPG) and the National Agency for Mineral Resources (ANRM). Those were put into place in 2018 and 2019 to reduce potential conflict of interests with SOEs.

Areas for improvements

- Taxpayer confidentiality poses significant legal barrier to tax disclosures, limiting the public understanding of the overall contribution of the extractives sector to government revenues. Payment disclosures and hence also disaggregation by revenue streams, companies and by project have been limited in the first two EITI Reports. There has been some limited progress resulting in the partial reconciliation of revenues in the latest report due to Ministry of Finance led discussions in the technical working group to overcome taxpayer confidentiality. There is an urgent need to accelerate actions towards resolving legal bottlenecks, whether through implementation of legal reforms or through waivers, led by the Ministry of Finance. The government of Angola is yet to develop a clear plan and timeline for reform on this.

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- While there have been efforts to conduct outreach to mining communities on EITI Report findings and on implementation activities, EITI Angola has insufficiently leveraged its data to facilitate an inclusive and critical public debate on the extractive sector. There is notably a need to improve comprehensibility of EITI Reports and support better inclusivity of civil society in the EITI process. This can be achieved through strengthening technical capacities of civil society, the use of EITI data and tailoring access to the data to a broader audience. There is also a need for better coordination and accountability mechanisms between civil society organisations inside and outside the multi-stakeholder group. Furthermore, there is scope for EITI Angola to contribute more on key issues of public debate such as anti-corruption, attracting investment or the Lobito corridor. Finally, in the context of a challenging civic space environment, EITI Angola must monitor that recently adopted modifications in the legal framework, notably the presidential decree concerning the supervision of non-governmental organisations, does not lead to breaches of the EITI civil society protocol in terms of freedom of operation and impede the ability of civil society to contribute critically to public debate.

- There is scope to improve disclosures, accessibility and comprehensiveness of public information around license allocation procedures, contract transparency, beneficial ownership and license registers, both in oil and gas and mining sectors. In particular, the establishment of a modern and reliable online cadaster for the mining sector has been identified as a key priority to attract investment in this sector which Angola aims at developing as part of its diversification plan.

- EITI Reporting highlights the existence of a total oil-backed debt of USD 16 bn at end 2022 through loans entered into with Chinese financial institutions, and has disclosed some related information. However, available information on these loans is insufficient to understand the implications of these loans; inform public debate; as well as the comparability to other conventional agreements. There is scope for EITI Angola to provide more information on these loans, given their high impact on actual oil and gas revenues for the Angolan treasury. Additionally, there is scope to improve disclosures to ensure public understanding of the actual financial flows and their rationale, that is state in-kind revenue flows between ANPG, Sonangol and the Ministry of Finance.

Progress in implementation

EITI Validation assesses countries against three components – “Stakeholder engagement”, “Transparency” and “Outcomes and impact”.

Stakeholder engagement

There are strong indicators of engagement from government and senior officials at the highest levels in the EITI process, including the Ministry of Mineral Resources, Petroleum and Gas (MIREMPET) chairing the EITI process and other entities representing the government in the MSG. The International Secretariat considers that the Government of Angola has demonstrated a willingness to progress gradually towards greater implementation of the Standard, as demonstrated by the partial reconciliation effort which was piloted in the 2nd EITI Report covering 2022 and by the involvement of relevant government entities in the EITI process. However, the International Secretariat notes the continued existence of significant legal barriers to transparency, the need to significantly progress on financial disclosures, and that implementation would benefit from strengthened and faster actions in favour of disclosures, particularly from the Ministry of Finance, as the leading entity of the technical working group set

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up to overcome taxpayer confidentiality. The International Secretariat also noted the insufficient staffing of the national secretariat.

There is high level of engagement from companies in EITI activities, both from state-owned enterprises and private companies, even though there is scope for companies to more actively promote EITI disclosures at the national level, such as contracts and disaggregated payments to government. On the latter, the companies can build on the existing disclosures International Oil Companies (IOCs) make through global 'payments to governments reports' for the extractives sector, which contain disaggregated payments by country and projects. While the wider oil and gas constituency is engaged and coordinated through ACEPA, there is scope to improve outreach and coordination in the mining constituency.

The EITI International Secretariat notes that civil society operates in a challenging civic space context. During consultations, civil society noted an improvement in the space to engage into governance issues on the management of the extractives sector, but given the evolution of the legal framework, such as the drafting of an NGO law or the adoption of a presidential decree creating a supervisory institution for NGOs, the MSG should consider the implication of these legal reforms and must monitor that these developments do not impact the civil society's freedom of expression and operation. Furthermore, the assessment has identified challenges limiting the full civil society engagement including the need for improved technical capacity, funding and inclusiveness with respect to the broader civil society constituency. A detailed assessment of civil society engagement is presented under Requirement 1.3, completed by Annexe A.

Finally, there is a functioning EITI multistakeholder group in Angola where most MSG members regularly attend meetings, although there are weaknesses in MSG members' coordination with their broader respective constituencies and deviations from MSG's Terms of Reference pertaining to mandate renewals and the publication of meeting minutes.

Transparency

Angola has used EITI reporting to provide an overview of applicable laws and the fiscal regime, but the full text of contracts for both petroleum and mining sectors are not published due to legal barriers and confidentiality clauses. Angola EITI is in the process of developing an action plan on contract disclosure to address these barriers.

With regards to transparency of licenses, EITI Angola has disclosed an overview of license allocation and transfers in 2022 in petroleum and mining, some information about procedures and technical and financial criteria and some information on active petroleum and mining licenses in the absence of a digital public license register in both sectors. However, there is a lack of clarity around how technical and financial criteria are assessed, as well as weaknesses in Angola EITI's review of the practice of awards and transfers. Mining companies consulted noted that the establishment of a modern online cadastral portal would be a 'game-changer' for Angola in improving transparency on mining licenses. Moreover, in the absence of an enabling legal framework for beneficial ownership data collection and disclosure, the International Secretariat noted EITI Angola's effort to pilot beneficial ownership data collection for the first time in the 2022 EITI Report. A working group has been created to advance on the to date limited results of beneficial ownership data disclosures.

The assessment recognises the progress on disclosures of financial statements, in full by Sonangol and Sodiam, and main items by Endiama. To strengthen the public understanding of the financial relationships between the government, companies and SOEs, more effort is needed

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to disclose and explain equity interests in subsidiary companies and financial transactions with the state. This is particularly relevant as part of reforms aimed at improving the governance of the sector in 2018 and 2019 when two regulators were created to reduce potential for conflict of interest with SOEs.

Angola collects a significant amount of its revenues as oil in-kind revenues and has several oil-backed loans. Angola publishes information regarding the sale of the state's in-kind revenues and the servicing of the oil-backed loan debt, which should be complemented by disclosures on sales values by buyers and terms of the loan agreements, among others. In the context where the state oil share belongs to ANPG as the Concessionaire, where Sonangol markets the state oil share and where the Ministry of Finance manages the proceeds from the sales, and where there are debt offsetting mechanisms between Sonangol and the state which are reported, there is a need for improved public understanding of the value of the financial flows between these different entities.

Furthermore, Angola faces significant legal barriers in ensuring the public accessibility and understanding of extractive taxes and revenues. Given these barriers, EITI reporting has not yet fully disclosed extractives revenues, nor disaggregated by individual payment stream and company, and has not yet undertaken a reconciliation of material revenues and companies, which is needed to provide assurances on the accuracy and reliability of revenue disclosures. The Angola MSG are aware of the challenges to comprehensive disclosures and considers that the best way forward is through legal reform. While there is no proposed legal change yet nor timeline already in place to change the legal framework, Angola EITI has created a technical working group on this topic and has progressed in the 2nd EITI Report with a pilot partial reconciliation involving one oil company (TotalEnergies) and one mining company (Catoca). The EITI Report also references unilateral company payment disclosures for some companies following EU, UK and Norway regulation.

Finally, while there were no subnational transfers in the period under review, there is scope to improve transparency of the value of extractive revenues that should have been transferred to each beneficiary province and municipality, as well as clear categorisation of disclosure of disaggregated revenue streams for mandatory social and environmental expenditures.

Outcomes and impact

Despite only recently having joined the EITI, Angola has already put in place sound mechanisms for implementing the Standard, including through adequate work planning, solid routines to follow up on recommendations and significant efforts in dissemination and monitoring progress. It has set up the EITI as a continuous learning process, notably through working groups and peer learning activities. The Angola 2021-2024 work plan lays out realistic activities that are the outcome of wide consultations and the cost of implementation is also disclosed. Work planning would benefit from more regular reviews with a wider range of stakeholders and from strengthened linkage to fighting corruption or attracting investments, as well as more activities aimed at lifting legal barriers to implementation. Furthermore, given the limitations due to tax-payer confidentiality, the level of data accessible to the public is insufficient to fully meet the objective of enabling the broader use and analysis of information on the extractive industries. Moreover, there is scope to progress further on the impact of EITI implementation on the extractive governance and to reflect on whether it has been delivering on its goal. There is also scope for broader and more regular discussion, in particular with civil society, on the impact of EITI implementation so far.

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Given recent media context marked by cases of corruption and trials related to the extractive sector in Angola, and while recognising that these cases relates to past practices that predate the new government and its wave of reforms against corruption since 2017, there is an opportunity for EITI Angola to reflect the lessons learned and how moving forward such practices could be curtailed through strengthened governance practices and rules. In reviewing the work plan, Angola EITI could benefit from considering how to better link to national priorities and a changing context, to allow it to contribute more meaningfully to ongoing public debate on these events. Furthermore, EITI Angola has undertaken efforts to disseminate EITI reporting and implementation activities through widespread outreach events to relevant stakeholders including mining communities. However, several stakeholders have noted in consultations that the information is difficult to understand for non-technical audiences and hence limit the use of this information by a larger audience.

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Validation scorecard

Component & module	EITI Requirement	Progress	Score
Overall score		**Fairly low**	**63.5/100**
Outcomes and impact	Extra points: Effectiveness and sustainability indicators		0.5
	Work plan (#1.5)	Fully met	90
	Public debate (#7.1)	Mostly met	60
	Data accessibility and open data (#7.2)	Mostly met	60
	Recommendations from EITI (#7.3)	Fully met	90
	Outcomes & impact (#7.4)	Mostly met	60
Component score: Outcomes and impact		**Moderate**	**72.5/100**
Multi-stakeholder oversight	Government engagement (#1.1)	Mostly met	60
	Industry engagement (#1.2)	Fully met	90
	Civil society engagement (#1.3)	Mostly met	60
	MSG governance (#1.4)	Mostly met	60
Component score: Stakeholder engagement		**Fairly Low**	**67.5/100**
Overview of the extractive industries	Exploration data (#3.1)	Mostly met	60
	Economic contribution (#6.3)	Mostly met	60
Legal and fiscal framework	Legal framework (#2.1)	Fully met	90
	Contracts (#2.4)	Partly met	30
	Environmental impact (#6.4)	Not assessed	-
Licenses	Contract and license allocations (#2.2)	Partly met	30
	License register (#2.3)	Mostly met	60
Ownership	Beneficial ownership (#2.5)	Partly met	30
State participation	State participation (#2.6)	Mostly met	60
	In-kind revenues (#4.2)	Mostly met	60
	SOE transactions (#4.5)	Mostly met	60
	SOE quasi-fiscal expenditures (#6.2)	Mostly met	60
Production and exports	Production data (#3.2)	Mostly met	60
	Export data (#3.3)	Fully met	90
Revenue collection	Comprehensiveness (#4.1)	Partly met	30
	Barter agreements (#4.3)	Partly met	30
	Transportation revenues (#4.4)	Partly met	30
	Disaggregation (#4.7)	Partly met	30
	Data timeliness (#4.8)	Fully met	90
	Data quality (#4.9)	Partly met	30
Revenue management	Distribution of revenues (#5.1)	Mostly met	60
	Revenue management & expenditures (#5.3)	Not assessed	-
Subnational contributions	Direct subnational payments (#4.6)	Not applicable	-
	Subnational transfers (#5.2)	Partly met	30
	Social and environmental expenditures (#6.1)	Partly met	30
Component score: Transparency		**Fairly low**	**50.5/100**

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How EITI Validation scores work

Component and overall score

The three components of EITI Validation – "Transparency", "Stakeholder engagement" and "Outcomes and impact" – each receive a score out of 100. The overall score represents an average of the component scores.



Assessment of EITI Requirements

Validation assesses the extent to which each EITI Requirement is met, using five categories. The component score is an average of the points awarded for each requirement that falls within the component.



- **Exceeded** (100 points): All aspects of the requirement, including "expected", "encouraged" and "recommended" aspects, have been implemented and the broader objective of the requirement has been fulfilled through systematic disclosures in government and company systems.
- **Fully met** (90 points): The broader objective of the requirement has been fulfilled, and all required aspects of the requirement have been addressed.
- **Mostly met** (60 points): Significant aspects of the requirement have been implemented, and the broader objective of the requirement is mostly fulfilled.
- **Partly met** (30 points): Significant aspects of the requirement have not been implemented, and the broader objective of the requirement is not fulfilled.
- **Not met** (0 points): All or nearly all aspects of the requirement remain outstanding, and the broader objective of the requirement is far from fulfilled.
- **Not assessed**: Disclosures are encouraged, but not required and thus not considered in the score.
- **Not applicable**: The MSG has demonstrated that the requirement doesn't apply.

Where the evidence does not clearly suggest a certain assessment, stakeholder views on the issue diverge, or the multi-stakeholder group disagrees with the Secretariat's assessment, the situation is described in the assessment.

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1. Effectiveness and sustainability indicators

The country is awarded 0, 0.5 or 1 point for each of the five indicators. The points are added to the component score on Outcomes and impact.

1.1 National relevance of EITI implementation

This indicator considers the extent to which EITI implementation in Angola addresses nationally relevant extractive sector challenges and risks.

In this regard, the MGS's Outcomes and impact Validation template highlights the 4 following main challenges, which were identified as (1) Commitment to transparent management of Angola's resources to ensure confidence among investors and the general public, (2) Detailed information on the extractive sector with in-depth data analysis to ensure wide understanding, (3) Improvement of the business environment for enhanced investment attraction and (4) demonstrating the country's commitment to best international practices.

Stakeholders during consultations have widely identified EITI implementation as a solution to address these challenges. In particular, the EITI process is perceived as building on the previously achieved national reforms which created oil, gas and mining regulators (ANPG and ANRM) and contributing to improving transparency of their processes and transparency of state-owned enterprises. CSOs also highlighted that EITI implementation and EITI Reports in Angola go some way in engaging with relevant national issues such as debt and resource backed loans, which are a major challenge for Angola, whereas the topic was too sensitive before EITI. Lack of progress achieved regarding transparency of tax payments is also a key challenge to achieve transparency in the context of significant legal barriers. Several mining companies considered that transparency of the mining register was the top priority to attract investment, which EITI reporting addresses partially although with significant transparency gaps (See Requirement 2.3). Implementation of EITI in Angola has also been perceived as restoring confidence, as highlighted by companies during consultations as well as in the public domain.

However, the International Secretariat notes that EITI implementation does not provide clear objectives or activities explicitly supporting efforts to address corruption or attract investment, despite these being among two of the government's key priorities, and there is no evidence of MSG analysis on which reforms or how EITI disclosures would contribute to them, nor is there evidence of EITI discussions related to the corruption cases linked to practices prior to 2017 but which continue to attract significant media coverage during the period under review (see Requirements 1.5 and 7.1) . Fighting corruption has been highlighted as one of the priorities, evident in President João Manuel Gonçalves Lourenço administrations commitments and Minister Diamantino Azevedo comments when joining the EITI, and attracting investment has been highlighted several times during stakeholder consultations as a key government objective for EITI implementation.

The Secretariat proposes that 0.5 additional points be added to the score on Outcomes and Impact for this indicator.

1.2 Systematic disclosures of extractive industry data

This indicator considers the extent to which extractive sector data is disclosed systematically through routine government and corporate reporting.

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The International Secretariat notes that some data (but not all) required by the EITI Standard related to State Owned Enterprises (Sonangol, Endiama, Sodiam) is systematically disclosed through notably the publication of their financial statements (See Requirements 2.6, 4.5 and 6.2). There is also evidence of tax payments systematically disclosed by companies due to EU regulation which are referenced in the EITI Report (See Requirement 4.1).

In terms of licenses, stakeholders indicate that the oil & gas ANPG website provides high-definition maps of all active oil and gas blocks, although the link does not seem to work. There are however pdf maps for the oil blocks available on the ANPG website . In the mining sector, a government official consulted explained that ANRM maintained a comprehensive paper-based mining license register which could be accessed upon request and ANRM's approval, but that this information was not yet available online pending the launch of the new mining cadastral portal currently under development. In terms of production data , the ANPG website publishes monthly production volumes for crude oil and natural gas disaggregated by block, but no production values. There is also evidence of publication of SOEs' production (Sonangol, Sodiam, Endiama) in their financial statements (See requirement 3.2).

Nevertheless, the International Secretariat notes the legal barriers to disclosures, such as Law 13/04 (Petroleum Activities Tax Law) Title 4 Art. 64 regarding confidentiality of revenue data disaggregated by taxpayer in the oil and gas sector, and Law 3/11 (National Statistical System Law) Art. 11. related to statistical confidentiality. These legal barriers significantly impede the possibility for routine disclosure through government and company systems, including data that is essential to the EITI Standard and to address Angola's national priorities.

Furthermore, the work plan also includes activities related to systematic disclosure and stakeholders shared during consultations that there are plans by EITI Angola on mainstreaming in 2025 through the development of e-reporting platform and peer learning to advance on systematic disclosure. However, there is no evidence that any of these activities have been significantly implemented beyond these plans.

Given the limited level of systematic disclosure compared to the level of data required by the EITI Standard and the significant barriers to disclosures, the Secretariat proposes that no additional points be added to the score on Outcomes and Impact for this indicator.

1.3 Environment for citizen participation in extractive industry governance

This indicator considers the extent to which there is an enabling environment for citizen participation in extractive sector governance, including participation by affected communities.

The MSG's Outcome and Impact Validation template highlights that there is a suitable environment for citizens to participate in governance of the extractive sector, and refers to the example of a province visit report to Huila. CSO representatives also highlighted during consultations that EITI allowed the discussions of topics previously considered too sensitive, such as debt transparency, or that were not much discussed prior to the EITI, such as artisanal mining.

While the International Secretariat recognises this type of outreach effort in the assessment of the relevant requirements and that EITI is viewed as having improved the ability to debate freely about the extractive sector in Angola, it notes several challenges preventing the full engagement of civil society and impacting the environment for citizen participation.

The International Secretariat notes a challenging broad civic space context in Angola, corroborated by international indicators. Progress remains needed to fully achieve the objective

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in terms of actively engaging and advocating for disclosures or critical analysis of EITI reports and of ensuring inclusivity of the broad civil society constituency in the EITI process. While the International Secretariat has not identified breaches to the civil society protocol it notes that there is shrinking civic space that could lead to breaches of the freedom of operations notably, such as the recent publication of presidential decree on NGO supervision and the presentation of a draft NGO bill which was viewed as threatening civic space, and therefore invites the MSG to monitor this development. Furthermore, the International Secretariat has identified current challenges limiting the full civil society engagement including the need for more technical skills and funding and a lack of inclusivity of the broader civil society constituency.
For more information see Requirement 1.3 and Annexe A.

The Secretariat therefore proposes that no additional points be added to the score on Outcomes and Impact for this indicator.

1.4 Accessibility and use of extractive industry data

This indicator considers the extent to which extractive sector data is accessible and used for analysis, research and advocacy.

There is evidence that EITI Angola has undertaken efforts to disseminate EITI reporting and implementation activities, through widespread outreach events to relevant stakeholders, However, there is no evidence that stakeholders are using and analysing EITI data from EITI reports in order to lead a data-driven public debate on key issues in the extractive sector (See Requirement 7.1).

Furthermore, there is evidence that EITI data is available in open format. However, the International Secretariat's view is that the EITI information is not presented in a manner that is accessible or comprehensible enough to allow for a broad use by stakeholders, notably considering technical constraints of civil society actors (See Requirement 7.2).

The Secretariat therefore proposes that no additional point be added to the score on Outcomes and impact for this indicator.

1.5 EITI-related changes to extractive industry policy and practice

This indicator considers the extent to which EITI has informed changes in extractive sector policies and practices.

The International Secretariat notes the robust mechanism on follow up on recommendation in terms of complying with the EITI Standard (See Requirement 7.3), the peer learning exchange in Mozambique as well the setting up of technical working groups to overcome the legal restrictions on the disclosure of disaggregated payments and revenues and to develop roadmaps to overcome barriers on contract and beneficial ownership transparency. Several stakeholders shared that EITI in Angola has been a learning process and that all stakeholders have improved their learning about EITI through the publication of the two EITI reports. The International Secretariat also notes improved confidence of several companies in the investment climate in Angola because of Angola deciding to join EITI.

In the relatively short period of Angola joining the EITI, evidence of government agencies and/or companies changing their practices so far as a result of EITI implementation has yet to emerge.

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So far, no tangible evidence of improvements in government and company systems, procedures, policies and practices as a result of EITI implementation have been observed.

While recognising the learning efforts deployed by EITI Angola (See Requirement 7.3), the Secretariat proposes that no additional points be added for this indicator.

2. Outcomes and impact

This component assesses EITI Requirements 7 and 1.5, which relate to progress in addressing national priorities and public debate.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in annexe to this report.

EITI Requirement and finalassessment	Summary of progress in addressing the EITI Requirement
Work plan Requirement #1.5 *Fully met*	The International Secretariat's final assessment is that Requirement 1.5 is fully met. The MSG's 'outcomes and impact' file and MSG's self-assessment considers the objectives of the requirement 1.5 is mostly met. Stakeholders during consultations did not express particular views in relation to the objective of the requirement but highlighted that Angola implementation was addressing key priority topics that were too sensitive previously such as a USD 16 bn debt linked to oil backed loans. The International Secretariat notes that the 2021-2024 work plan lays out realistic activities that are the outcome of wide consultations with government, industry and civil society constituencies. The work plan is linked with some key national priorities and EITI principles and was subject to a review and progress stocktake once during the period under review. The International Secretariat is of the view that the underlying objective is fully met, although the work plan could benefit from more regular reviews with a wider range of stakeholders and from strengthened linkages to fighting corruption or attracting investments, as well as more activities aimed at lifting legal barriers to implementation. Angola maintained a work plan covering 2021-2024. The work plan is publicly available on the EITI Angola website and updated annually based on consultation with relevant stakeholders as confirmed during consultation.[1] In March 2022, Angola also produced a narrative to the work plan which was shared as part of the application to join the EITI. The work plan links activities to each EITI requirement and frames implementation under 3 macro-objectives related to building technical capacity, improving transparency in extractive sector revenue management, and promoting public disclosure of extractive sector payments. The narrative work plan highlights the link between work plan macro-objectives and some national priorities, such as domestic revenue

[1] The ITIE Angola CNC in January 2022, developed and approved a comprehensive work plan to guide EITI implementation for the period 2022-2023 before joining the EITI. This work plan was further extended automatically to the period of 2024, based on approval by the CNC, however there is no evidence of when this approval for extension was done.

	mobilisation and the reform of the legal and institutional framework. [2]EITI Angola also considers in its Validation template that the work plan is linked to national priorities, demonstrated through linkages to key national strategic documents including Angola Long-Term Development Strategy, National Development Plan 2023-2027, Energy Transition Strategy, and biofuels legislation. However, while the work plan objectives and some activities reflect a clear link to national priorities, the International Secretariat notes that it does not provide any clear objectives supporting efforts to address corruption or to attract investment which are two of the government's key priorities (Although there is a description in the Angola 2022 report of anti-corruption policies for companies). Fighting corruption has been highlighted as a priority by President João Manuel Gonçalves Lourenço administrations commitments and Minister Diamantino Azevedo comments when joining the EITI[3], and attracting investment has been highlighted several times during stakeholder consultations as a key government objective for EITI implementation. The work plan also includes activities related to systematic disclosure, which have not yet been fully implemented. Consultations with stakeholder surfaced plans by EITI Angola to mainstream some disclosures in 2025 through development of an e-reporting platform and plans for peer learning to advance on systematic disclosure, although discussions are still in early stage. The 2021-2024 ITIE Angola work plan was developed through a comprehensive three-stage consultation process involving government, industry and civil society constituency. The outcome and impact file, stakeholder consultation, as well as the work plan narrative report indicate that the MSG formed a technical working group with representatives from all constituencies. Civil society participated primarily through the TCHOTA platform[4], while mining sector companies reviewed individually and oil sector input was facilitated under ACEPA,[5]. While the consultation process has been clearly documented, there seem to be no specific documentation of input provided by each constituency to contribute to the work plan development. Additionally, the work plan was discussed by the MSG in 2023 where it was extended to the year 2024, although there is no evidence of wider consultation to update the work plan or adjustments of the activities. The 2021-2024 work plan is fully costed, with the government covering 70% of the expenditures, and the remaining 30% to be contributed by voluntary cooperation partners, which as at time of review there have been no contribution. Additionally, the work plan includes a report on budgeted versus actual expenditure. The work plan includes realistic and measurable activities, with 63 total activities identified across three main objectives, and progress tracking showing 42 activities completed, 12 ongoing, and 9 unrealised. The EITI Angola MSG has published in open format on its website an annual progress report that details a monitoring of activities from the work plan (See

[2] The national priorities as outlined and shown in work plan narrative is to promote transparency, ensure efficient management of natural resource wealth, improve the governance, regulatory and institutional framework of extractive sector, and increase domestic resource mobilisation. These national policies are provided as Annexes 15, 7, 14 and 16 of the validation templates, in Portuguese, although these files are not yet available on ITIE Angola website.
[3] President João Lourenço has consistently emphasised his commitment to tackling corruption and promoting transparency in the country as evident in reforms and statement. Additionally, Minister Azavedo also affirmed the country commitment to tackling corruption as one of the motivation for joining the EITI.
[4] National Platform of Civil Society Organisation and Space for Inclusive and Participatory Dialogue on Issues Related to the Management and Exploitation of Natural Resources
[5] This included representatives from companies such as ExxonMobil, TotalEnergies, BP, ENI, and Sonangol. With Mining companies, including ENDIAMA-EP, SODIAM EP, TOSYALI CATOCA (SMC), and PENSANA,

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	Requirement 7.4). EITI Angola's work plan states capacity building as a key objective. The work plan includes activities focusing on strengthening the technical and operational capacity of the MSG and national secretariat. Evidence from EITI Angola indicates targeted capacity building exercises have been conducted for national secretariat and stakeholders in the MSG. However, stakeholder consultations suggest a limited or no capacity building effort focused on wider stakeholders, beyond the MSG. Additionally, the work plan references the timetable for the EITI Report but does not include any activities around preparing for Validation. The EITI Angola work plan builds on a result-based approach with clear activities and output linked to requirements in the EITI Standard. On contract transparency and beneficial ownership disclosure, the work plan outlines specific activities (44 and 51) that include the development of a joint government-private sector roadmap with specific timelines and assigned responsibilities, although these as at time of review are still in draft stage. Given the legal barriers in Angola to disclosure of revenues and payments, the work plan would also benefit from a stronger focus on establishing clear activities to resolve the legal and practical barriers for comprehensive disclosures and to improve data assurances of financial data. The work plan includes activities linked to improving on recommendations from previous report. Additionally, the 2022-2024 work plan includes topics beyond the basic requirements of the EITI Standard, such as on elaborating an energy transition study that will explore the impact of a transition to clean energy sources, which at time of review was still in the planning phase.
Public debate (Requirement #7.1) *Mostly met*	The International Secretariat's final assessment is that Requirement 7.1 is mostly met. The MSG's outcome and impact template considers that the objective of enabling evidence-based public debate on extractive industry governance through active communication of relevant data to key stakeholders is mostly met. During consultations, representatives from CSOs highlighted that the insufficient technical and financial capacities, combined with limited clarity of Angola EITI Reports, limited their ability to fully engage in public debate with EITI data, especially at the community level. The International Secretariat agrees with the MSG's self-assessment in considering that the objective is mostly fulfilled. Indeed, EITI Angola has undertaken efforts to disseminate EITI reporting and implementation activities, through widespread outreach events to relevant stakeholders. However, there is limited evidence of use of EITI data particularly by CSOs, mainly due to technical capacities. The International Secretariat considers that there is scope to improve comprehensibility of EITI data and reporting in order to fully meet the objective and finds that this requirement is currently only mostly met. The EITI Angola website has published the first EITI Reports in both English and Portuguese and included an executive summary in both 2021 and 2022 EITI Reports. The MSG has actively promoted Angola EITI Reports through dissemination efforts that involve relevant stakeholders and workshops. The MSG has organised EITI Report launch events that engage media, government representatives, industry and civil society organisations. In addition, there is evidence of efforts in communicating challenges for EITI implementation in Angola including gaps in contract and beneficial ownership transparency. The MSG has agreed on an EITI Dissemination Strategy covering 2024 – 2026 and a short-term dissemination plan for 2024, which provides the

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	framework for its outreach and dissemination activities, Only the short-term plan is publicly available on the EITI Angola website at the time of this draft report. Evidence from the outcome and impact template (annexe 13), as well as stakeholders consultations indicates that the MSG has organised and participated in various outreach events and initiatives to promote EITI disclosures. Though not exclusively conducted by EITI Angola, CSOs in the MSG organised and participated in community level engagement in Huíla (annexe 18 of the Validation template), Waku Kungo and Eastern Region of Angola (Lunda Sul, Lunda Norte, Moxico and Cuando Cubango), where they engaged with communities to communicate the importance of transparency and EITI data use in the management of natural resource, followed by CSOs publishing articles with recommendations. CSOs also highlighted the need to have the EITI findings translated into local languages. At the national level, the MSG conducted workshops to share and present information on EITI implementation with key stakeholders, including MIREMPET, ENDIAMA, SODIAM, SONANGOL, ANPG, and AGT. Additionally, through the TCHOTA platform, CSOs organise annual national regional conferences where, in addition to an opening addressed read on behalf of the Minister of Mineral Resources and Petroleum, ADRA, a CSO member of the MSG, presented on the EITI in the conference. These engagements have led to the publication of EITI implementation updates from these agencies and organisations on their respective websites. Following the publication of the first EITI Report, the civil society organisation Mosaiko disseminated a report calling for greater transparency in the extractive sector in Angola, highlighting the main challenges related to taxpayer confidentiality constraints, contract transparency and beneficial ownership transparency in the country. At the regional level, EITI Angola MSG representatives participated in three regional peer learning events aimed at promoting transparency and knowledge exchange (domestic resource mobilisation in Lusaka, commodity trading in Abidjan, and peer learning with EITI Mozambique on EITI Implementation, in Maputo). Dissemination efforts have also been widely promoted through extensive media coverage and participation in the EITI Global conference and EITI Board meeting and significant stakeholder engagement regarding Angola's admission to the EITI. However, the International Secretariat's review of available dissemination materials and data use examples, as well as stakeholder consultations, suggests that, despite these efforts there is limited use of EITI data to inform the public debate. Consultation with CSOs highlighted lack of technical and financial capacity as a key factor, combined with the insufficient comprehensibility of the EITI Report (See Requirement 7.2 on accessibility of EITI data). Furthermore, the media context has been marked by cases of corruption and judicial proceedings related to the extractive sector in Angola, such as the Isabel dos Santos related Luanda leaks[6] or more recently the Trafigura corruption

[6] There has been multiple sanctions and court rulings against Isabel dos Santos, daughter of the former President and former CEO of Sonangol, linked to past practices of corruption and embezzlement before she was removed from her position as CEO of Sonangol in 2017 (US sanction in 2021, UK sanctions in 2024, Dutch court ruling in 2023). These follow the "Luanda leaks" where an investigation by the Guardian and journalists in 20 countries, led by the International Consortium of Investigative Journalists (ICIJ) suggested massive embezzlement by Isabel dos Santos linked to Sonangol and the state diamond company.

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	case[7]. While recognizing that some of these cases relate to past practices that predate the new government and its wave of reforms against corruption since 2017, the EITI presents an opportunity for discussion by the EITI MSG on these cases or contributions of EITI to strengthen governance through public debate based on lessons learned. The International Secretariat recognises the commitments for transparency of the current government and the new state-owned enterprise officials. During consultations, stakeholders also highlighted that current practices in Angola and of its state-owned enterprises have changed and highlighted the wave of reforms initiated by the new government to fight corruption such as the creation of oil and mining regulators ANPG and ANRM. The International Secretariat also noted a general anti-corruption training involving EITI in 2023 and a description of anti-corruption policies for key companies in the 2022 EITI Report, and the presentation of the anti-corruption policies of TotalEnergies, Sonangol and Endiama during the capacity building sessions organised by the International Secretariat for the MSG in 2024. There is also an opportunity for EITI to lead public debate using EITI data around the Lobito corridor (although there is a section in the EITI Report highlighting that it has yet given rise to material transportation revenues), given the prominence of the topic in the media in terms of potential impact in the extractive sector.
Data accessibility and open data (Requirement #7.2) *Mostly met*	The International Secretariat's assessment is that Requirement 7.2 is mostly met. The MSG's outcome and impact template considers that the objective of enabling broader use of information on the extractive industries through the publication of information in open data and interoperable format is mostly fulfilled. The International Secretariat acknowledges the publication of an open data policy and of the data from EITI reports in open format. However, given the limited revenue disclosures, the International Secretariat considers that the level of data accessible to the public is insufficient to fully meet the objective of enabling the broader use and analysis of information on the extractive industries. Therefore, the Requirement is considered mostly met EITI Angola has published to date and in PDF format its first and second EITI report, including all tables and graphs featured in both reports on their website in Excel format (although the 2021 file seems no longer downloadable on national website, but available on eiti.org). Angola has also submitted to the International Secretariat summary data files for both EITI Reports covering financial years 2021 and 2022. EITI Angola has published an Open Data Policy on their website and the policy was approved on 27 September 2024, albeit with reservations and with the commitment to hold technical meetings between with legal experts from ACEPA, ANPG, ANRM, Sonangol E.P., ENDIAMA E.P., SODIAM E.P., MIREMPET and civil society, to further discuss and review it, if needed. These consultations were rescheduled for April 2025.
Recommendations from EITI implementation	The International Secretariat's assessment is that Requirement 7.3 is fully met. The MSG's outcomes and impact template considers that the objective of ensuring that EITI implementation is a continuous learning process that

[7] In January 2025, Trafigura and three individuals were found guilty of corruption in Angola by a Swiss court for having paid close to USD 5 million in bribes in Angola between 2009 and 2011 in return for lucrative oil contracts. A former official with Angolan state oil company Sonangol who was also on trial for accepting the bribes, was found guilty. Trafigura had been charged in Switzerland over this case in December 2023.

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(Requirement #7.3) *Fully met*	contributes to policy making, based on the MSG regularly considering findings and recommendations from the EITI process and acting on those recommendations it deems are priorities, is mostly met. Stakeholders highlighted during consultations that improvements in the 2nd Report, such as the reconciliation pilot, and engagement in peer learning activities, was evidence that there was follow up from recommendation and that EITI in Angola was a learning process, acknowledging further improvements to be made. The Secretariat agrees with stakeholder's views in acknowledging the efforts implemented in the 2nd EITI Report and efforts of learning from peers. The EITI Angola MSG has established mechanisms for addressing recommendations and following up on discrepancies and information gaps. The MSG meets quarterly to evaluate implementation progress. EITI Angola has also made efforts to create follow-up mechanisms beyond the work plan to ensure that recommendations are acted upon. As indicated in the outcome and impact files, this includes the establishment of technical working groups to address recommendations linked to beneficial ownership and contract transparency. The outcomes and impact Validation template also tracks recommendations related to several requirements with a description of actions taken on each of these, and the level of the implementation so far, acknowledging that some recommendations have not yet been fully implemented. Moreover, EITI Angola demonstrated efforts in setting EITI as a learning process by funding a peer learning activity in Mozambique and publishing a report with the lessons learned from the peer learning. Many stakeholders during consultations highlighted the value of the peer learning. The lessons learned from the peer learning, as highlighted in the outcomes and impact Validation template, cover several aspects of EITI implementation including consolidation of data, materiality, reconciliation, confidentiality, funding of MSG and CSOs, role of civil society, revenues and benefits to communities, company engagement, artisanal and small-scale mining, among others. Finally, there is evidence of actions taken to address gaps, such as initiating partial reconciliation for material companies which was piloted in the 2nd EITI despite existing barriers to taxpayer confidentiality. The development of roadmaps for contracts and beneficial ownership and the development of the outreach dissemination plan are also evidence of follow up on recommendations. There is an opportunity for clarity on how the MSG has prioritised key recommendations from the last EITI Report and reflected follow up actions into the annual work plan.
Review of the outcomes and impact of EITI implementation (Requirement #7.4) *Mostly met*	The International Secretariat's assessment is that Requirement 7.4 is mostly met. The MSG's outcomes and impact template considers that the objective of ensuring regular public monitoring and evaluation of EITI implementation, including an evaluation of whether the EITI is delivering on its goals, with a view to ensuring public accountability of the EITI, is mostly met. Some stakeholders expressed during consultation that significant work has been dedicated to drafting the progress report. The international Secretariat acknowledges that the Angola progress report reflects a solid description of progress in activities and execution of the work plan. However, the limited progress on lifting barriers relative to tax payer confidentiality, there is scope to progress further on the impact of EITI implementation on the extractive governance and to reflect on whether it has been delivering on its goal. There is also scope for broader and more regular discussion, in particular with civil society, on the impact of EITI

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	implementation so far. The objective of the requirement is therefore considered mostly met. Since Angola started implementing the EITI, the country has an annual progress report (APR) on the Angola EITI website, documenting activities and outcomes for the period 2021–2024. The report includes summaries of key activities and assessment of progress towards achieving the objectives outlined in the work plan and an overview of responses to recommendations from first EITI report. Furthermore, the report outlines the progress and challenges in achieving activities in the work plan and includes a report on actual expenses compared to the work plan budget. The APR has also highlighted future planning demonstrated through the incorporation of pending activities into the next work plan indicating a commitment to long-term progress in Implementing the EITI. Although stakeholders have shared their views on the impact of EITI implementation during consultations, there is limited evidence of reviewing the broader impacts of EITI implementation on governance. There is also limited progress in the comprehensive disclosure of payments and revenues from the extractive sector and in lifting barriers relative to tax payer confidentiality. EITI Angola has not clearly identified the impact of their work in the country (2021-2024 work plan define objectives, EITI Requirements, outcomes and activities – but not the impact of EITI implementation). The Annual Progress Report does not show a concrete reflection on the EITI's contribution to broader reform and does not assess MSG's efforts to strengthen the impact of EITI implementation on natural resource governance beyond the outreach activities conducted after the publication of the 1*st* EITI Report. Furthermore, the Annual Progress Report was approved by the MSG on 1st October 2024, following the formation of a dedicated working group composed of two representatives of Sonangol and a representative from civil society. However, there is limited evidence available on the type of contributions by these stakeholders as well as the extent of the discussions beyond the formal approval. There is also no evidence of broader consultation on the EITI impact or the elaboration of the Annual Progress Report. In a context where civil society representatives have expressed during consultation that the EITI process is not inclusive enough of civil society, the International Secretariat considers that there is a need for wider consultation in the process of monitoring of the EITI results and impact to fully fulfill the objective of public accountability.
New corrective actions and recommendations	
• To strengthen implementation of Requirement 1.5, Angola EITI is encouraged to perform more regular and wider consultations to update its work plan. Angola is also encouraged to strengthen linkage of activities with national priorities of fighting corruption or attracting investments, as well as activities which allow to operationalise the follow up on the recommendations the MSG prioritises, such as activities aimed at lifting legal barriers to implementation. The MSG is also encouraged to consider if any of newer developments, such as a corruption case that was made public or plans for legal reform, may influence its work plan objectives and activities. Angola EITI is encouraged to develop specific objectives and activities for mainstreaming EITI data. To strengthen capacity-building efforts, Angola is encouraged to facilitate targeted training for broader constituencies, particularly CSOs, and publicly document the contributions of different stakeholders to the work plan. • In accordance with Requirement 7.1, Angola EITI is required to actively engage diverse stakeholders to enable evidence-based public debate on extractive industry governance	

through the effective communication of relevant data. Angola EITI is required to ensure that EITI Reports are written in an accessible way and to strengthen capacity of stakeholders in disseminating and using EITI data, with a special focus on CSOs. To strengthen implementation, Angola is encouraged to ensure EITI actively contributes to the public debate in key issues such as anti-corruption in the extractive sector. Angola EITI is also encouraged to implement a comprehensive communication strategy and ensure that outreach activities consider diversity in terms of age, gender, ethnicity, and language. Angola EITI is further encouraged to build on its existing dissemination strategy and integrate systematic feedback mechanisms to measure the effectiveness of its outreach efforts in fostering transparency and informed dialogue.

- In accordance with Requirement 7.2, Angola is required to ensure comprehensive publication of payment and revenue data, disaggregated by taxpayer, and those to be available in open format, to ensure broader use and analysis of EITI information on the extractive industries. To strengthen implementation, Angola EITI is encouraged to enhance systematic disclosure practices, support the adoption of open data formats by relevant agencies and companies, and actively engage stakeholders to promote data use.

- To strengthen implementation of Requirement 7.3, Angola EITI is encouraged to develop a prioritisation framework to monitor progress on addressing recommendations. This framework should clearly define timelines, responsible parties, and specific actions for each recommendation to ensure efficient follow-up.

- In accordance with Requirement 7.4, Angola should conduct more regular review of the impact of implementation to ensure they contribute meaningfully to governance reforms, including the lifting of barriers related to taxpayer confidentiality. Angola should also publicly document more frequently (at least on annual basis) its review of impact and outcomes of EITI implementation in an annual progress report or through other means agreed by the MSG. All relevant stakeholders should be able to participate in reviewing the impact of EITI implementation.

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3. Stakeholder engagement

This component assesses EITI Requirements 1.1 to 1.4, which relate to the participation of constituencies and multi-stakeholder oversight throughout the EITI process.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Government engagement (Requirement #1.1) *Mostly met*	The International Secretariat's assessment is that Requirement 1.1 is mostly met. The MSG's "Stakeholder Engagement" template considers that the objective to ensure a full, active and effective government lead for EITI implementation, through both high-level political leadership and operational engagement, as a means of facilitating all aspects of EITI implementation is mostly met. During consultations, stakeholders expressed that, in particular since President Lourenço came to power in 2017 and launched a series of governance reform, the government has demonstrated commitments towards transparency and that, since joining EITI, government representatives have been highly engaged in EITI activities and discussions and that the government is fully engaged in EITI. There are strong indicators of engagement of government and senior officials in the EITI process, including from the Ministry of Mineral Resources and Petroleum (MIREMPET) which chairs the EITI process and the other entities representing the government in the MSG. The International Secretariat also considers that the government of Angola has demonstrated willingness to progress gradually towards greater implementation of the Standard, as shown notably by the partial reconciliation effort which was piloted in the 2nd EITI Report and by the involvement of relevant government entities in the EITI process. However, the International Secretariat notes the persistence of significant legal barriers to transparency, the need to significantly progress on financial disclosures and that implementation would benefit from strengthened and faster actions in favour of disclosures, particularly from the Ministry of Finance. Furthermore, while a commitment has been noted to increase staffing of the national secretariat, the latter doesn't have yet the capacity to effectively fulfil its role. In 2020, the President appointed the Minister of Mineral Resources and Petroleum, Dr Diamantino Pedro de Azevedo as the chair of the MSG. There are many public government statements in favour of EITI, such as during the participation of Minister Azevedo at the EITI Global Conference in Dakar in 2023, or by the Secretary of State for Oil and Gas, José Barroso, representing Minister Azevedo at the occasion of a press conference following publication of the 2nd EITI Report in 2024. Senior government officials are formally represented on the MSG from relevant entities and representatives from key government entities have participated in most MSG meetings (except the Ministry of Environment).[8] In practice, the attendance list shows that the Chair is often represented at the MSG by the Secretary of State José

[8] The full MSG members from Government are senior representatives from the Ministry of Mineral Resources, Oil and Gas (MIREMPET); Ministry of Finance (MINFIN); Ministry of Environment (MINAMB); the National Agency of Petroleum, Gas and Biofuels (ANPG) and the National Agency of Mineral Resources (ANRM). Alternate MSG members from government include the Ministry of Foreign Affairs, the Ministry of Industry and Trade, the Ministry of Information, the Ministry of Higher Education, Science, Technology and Innovation and the Ministry of Public Administration, Employment and Social Security.

	Barroso. In addition to the MSG Chair, the stakeholder engagement Validation template highlights that the Ministry of Mineral Resources, Oil and Gas and the Ministry of Finance are represented by Secretaries of State and that the regulatory entities for Mining (ANRM) and for Oil and Gas (ANPG) are represented by the CEOs of the entities. The attendance list also shows that in practice the Secretary of State at the Ministry of Finance and the CEO of ANPG often delegate attendance to a representative. The attendance list also highlights that while the Ministry of Environment did not send a representative for most of the period, it did attend the last two MSG meetings in September 2024. Finally, the attendance list shows that government representatives attend technical working group meetings. Furthermore, the government provides financial support to EITI implementation. The work plan and the Annual Progress Report highlighted that EITI implementation for 2021-2024 was budgeted at USD 3.06 million from which 70% was budgeted as government funding, and that in practice the government has spent USD 1.33 million over the period (which corresponds to 43% of the total budget). The government provided funding to capacity building events such as the peer learning in Mozambique. The "Stakeholders Engagement" template also highlights that the government made available technicians and facilities for EITI operations, as well as logistic support to EITI MSG members, specifically those from civil society organisations living outside Luanda. Finally, the International Secretariat notes the existence of significant legal barriers to transparency such as tax-payer confidentiality and impediments for contract transparency. These constitute significant bottlenecks to financial disclosures which need to be resolved in order to fully implement the EITI Standard and the requirements for EITI reporting. There have been preliminary actions led by the government to resolve some of these bottlenecks, such as the creation of technical working groups and the drafting of a roadmap towards contract transparency. Stakeholder consultations highlighted participation to a working group on taxpayer confidentiality in 2023 and 2024 by representatives of the Ministry of Finance, Ministry of Mineral Resources, Oil and Gas, oil and gas companies, national secretariat and the Independent Administrator. The 2nd EITI Report compiled company systematic disclosure of some oil and gas companies and piloted a partial reconciliation between revenue data from the Ministry of Finance and payment data from one oil and gas company (TotalEnergies) and one mining company (Catoca), following an agreement between these two companies and the Ministry of Finance. Furthermore, the 2nd EITI Report indicates that the working group found that the most technically feasible route to solve the taxpayer confidentiality barrier would be through a legislative reform to be approved by the National Assembly. However, no clear step has been taken towards such a legal reform and the Ministry of Finance could not provide a likely timeline for the adoption of such a reform. The Ministry of Finance also reported on discussions to include an amendment to the General Tax Code to find a temporary way out for 2025, which would be a short-term temporary solution until the reform is implemented. However, there is no detailed information on these plans. Therefore, the International Secretariat considers that there is a need for strengthened and a quicker resolution in favour of disclosures, particularly from the Ministry of Finance, in the form of waivers or more active advocacy for legal reforms. The Angola EITI national secretariat provides support to the MSG but has faced capacity constraints in the period under review. The government has provided financial support for the EITI process with both cash grants and in-kind provision of office space and staff. However, the limited staffing of two positions at the national

	secretariat has constrained the level of support provided to the MSG. Stakeholder consultations indicated that national secretariat capacity constraints were the main reason for delays in circulation of documents and record-keeping. Insufficient staffing of the national secretariat is also highlighted as a key challenge in the MSG's Annual Progress Report. In September 2024, the Minister of Mineral Resources, Petroleum and Gas authorised the recruitment of six additional staff for the national secretariat, although these positions had yet to be filled as of March 2025. In its comments to the draft Validation report, the MSG shared letters from the national secretariat requesting additional staff and corresponding technical profiles, although there is no evidence that these positions have been filled. The International Secretariat recognizes all the efforts by the government of Angola to engage in EITI but notes that there is scope for improvements, both on the speed of the lifting of legal barriers for taxpayer confidentiality and to ensure adequate capacity of the national secretariat and thus considers that the objective is mostly met.
Industry engagement (Requirement #1.2) *Fully met*	The International Secretariat's assessment is that Requirement 1.2 is fully met. The MSG's "Stakeholders Engagement" template considers that the objective to ensure that extractive companies are fully, actively and effectively engaged in the EITI, both in terms of disclosures and participation in the work of the multi-stakeholder group, and that the government ensures an enabling environment for this, is mostly met. While most stakeholders have expressed during consultations that companies were fully engaged, some mining companies outside the MSG which are at exploration stage have shared that they were not highly involved in the EITI process since Angola joined EITI. While there is scope for companies to be more active in promoting EITI disclosures at the national level such as disaggregated payments and contract transparency, the International Secretariat considers that there is a high level of engagement of companies in EITI activities, both from state owned enterprises and private companies. Company representatives participate in EITI events, provide data for EITI reporting and appear to be actively driving the EITI process, although there is room for improvement in the use of EITI data. In the context of taxpayer confidentiality laws in Angola, the International Secretariat notes that many International Oil Companies (IOCs) systematically disclose payments in their global reports, with payment data disclosed by more companies systematically than disclosed from the government side. While the wider oil and gas constituency is engaged and coordinated through ACEPA[9] which is representative of companies in the oil sector, there is scope to improve outreach and coordination in the mining constituency, an aspect which is assessed under Requirement 1.4. Evidence and consultations show that three key SOEs in the Angola extractive sector (Sonangol for oil and gas, Endiama and Sodiam for diamond) are highly engaged in the EITI process as MSG members and through active participation in EITI activities, in MSG meetings and public declarations[10]. There is also evidence of attendance of SOEs to EITI events, often at very high level, such as at the 2023 Global Conference, EITI Board meetings and regional peer learning activities. Evidence shows that the oil and gas private sector is well coordinated and engaged in EITI through the association of oil and gas operators in Angola, ACEPA. Given the importance of the EITI, ACEPA has established an EITI Subcommittee, which is attached to ACEPA's Legal Committee and meets regularly to provide updates on important points regarding EITI developments. The subcommittee also holds meetings with the National Secretariat regularly and the International Secretariat whenever

[9] Association of Exploration and Production Companies of Angola
[10] Examples: Sonangol, Endiama, Sodiam

	necessary. Evidence also shows high level of attendance to MSG meetings and participation in EITI working groups and capacity building events. The mining company constituency is involved in EITI mainly through the diamond SOEs Endiama and Sodiam, who are full MSG members, as well as private mining companies Tosyali (iron ore) and Pensana (rare earths) who are alternate MSG members. Evidence shows regular participation to MSG meetings of the full MSG members and partial participation to MSG meetings of the alternate members. The diamond company Catoca (partially owned by Endiama) is also involved through EITI reporting. While the mining sector beyond diamond in Angola is nascent, there is no evidence of coordination of the mining sector beyond these companies with regards to EITI or active outreach by EITI implementation to key new players who are in the exploration phase, (See Requirement 1.4). In addition, during consultations with companies, it was highlighted that there are recent discussions about the establishment of a Chamber of Mines in Angola, although the timeframe for this is not clear. The International Secretariat, however. notes general support for EITI during consultation by several mining companies within and outside the MSG, including public declaration by company De Beers that Angola re-joining EITI is a breakthrough in raising the confidence in investing again in Angola. The Stakeholders Engagement template states that there are no obstacles to participation of companies in EITI. The International Secretariat notes that the tax-payer confidentiality laws in Angola are a barrier to companies' full disclosure of payments in the extractive sector in Angola, especially for oil and gas companies, but notes that in this context several IOCs have systematically disclosed their payments in Angola in various format[11]. The International Secretariat also notes that both TotalEnergies and Catoca have taken part in a partial reconciliation exercise in the 2nd EITI Report following agreement with the Ministry of Finance, although TotalEnergies did not provide some of the requested data related to some of the taxes as the information is considered not in the public domain.[12] Other mining companies have demonstrated their willingness to disclose financial data by sharing payment data with the Independent Administration, which was not included in the 2nd EITI Report due to the agreement with the Ministry of Finance to limit the pilot reconciliation to the two major companies, as mentioned above. The International Secretariat therefore considers that companies demonstrated willingness to progress towards transparency and implementation of the EITI, although there is scope for strengthened actions and advocacy by companies in favour of more disclosures and legal reforms in line with the Standard.
Civil society engagement (Requirement #1.3) *Mostly met*	The Secretariat's assessment is that Requirement 1.3 is mostly met. The MSG's 'Stakeholders engagement' template considers the objective of ensuring that civil society is fully, actively and effectively engaged in the EITI process, and that there is an enabling environment for this, as mostly met. Most CSOs and international partners expressed concern with the shrinking broad civic space in Angola. However, while recognising that the challenging general civic space was leading to cautious behaviours, all CSOs inside and outside the MSG confirmed their ability to express themselves freely and in a critical manner in relation to the extractive sector. CSOs also indicated during consultations that EITI process provided a platform for discussion of topics which were previously considered too sensitive such as debt related to oil backed loans.

[11] The second Angola EITI Report references systematic disclosures by companies of payments to Angola from TotalEnergies, BP, ENI, Equinor, Galp, NIS-NAFTGAS, Maurel&Prom Angola and INA.
[12] See Requirement 4.1

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	The International Secretariat's view agrees with the MSG's self-assessment and considers the objective as mostly fulfilled. While the International Secretariat recognises a challenging broad civic space context in Angola, the International Secretariat notes that civil society organisations are engaged in the EITI, in particular members of the TCHOTA platform, and EITI is viewed as having improved the ability to debate freely about the extractive sector in Angola. However, capacity building remains needed to fully achieve the objective in terms of actively engaging and advocating for disclosures or critical analysis of EITI Reports and of ensuring inclusivity of the broad civil society constituency in the EITI process. The International Secretariat has not identified breaches to the civil society protocol but notes some evidence of shrinking civic space that could potentially lead to breaches of the freedom of operations and therefore, invites the MSG to actively monitor developments. Furthermore, the International Secretariat has identified current challenges limiting the full civil society engagement including the need for more technical skills and funding and a lack of inclusivity of the broader civil society constituency. There appear to be broader constraints on freedom of the press and a resulting impact on freedom of expression, with a pattern of harassment and intimidation of journalists and CSOs expressing critical views of the government and there is evidence that a number of protests have been severely repressed by the police. Yet all of the documented examples of such crackdowns have largely related to political rights, cost of living, street vendor regulations and others, rather than extractive industry governance issues. Evidence suggests that Angolan CSOs substantially engaged in the EITI process have sufficient freedom of expression and exercise it by expressing constructive criticism and recommendations towards government on the EITI process and extractive industry governance. While there is no evidence of constraints on operations of CSOs substantially engaged in EITI, the International Secretariat notes that if provisions in the draft NGO law or in the recent Presidential Decree 214/24 are enforced in a restrictive way, it would introduce strict new registration and oversight procedures as well as funding restrictions which could in turn lead to breaches of the freedom of operations. To date however, CSOs substantially engaged in the EITI process appear to have been able to operate and access local and international funding freely, despite the limitations on fundings as mentioned above. There have been numerous reports of broader restrictions on freedoms of assembly and association in the 2022-2024 period, with credible reports that restrictions have focused on demonstrations critical of the government. These restrictions do not appear, however, to have affected CSOs substantially engaged in the EITI, who have effectively coordinated through an existing civil society platform (the TCHOTA movement) focusing on governance in the extractive industries, although there is scope to improve inclusivity of civil society outside the MSG as well as accountability mechanisms of MSG representatives towards the broader civil society constituency. Civil society does not appear to have faced any restrictions in its engagement in all aspects of the EITI process and appears to have used this space to engage in EITI implementation within its technical and financial capacity. Finally, CSOs appear to have leveraged EITI in order start a dialogue and strengthen their capacity on topics related to the extractive sector which were deemed too sensitive prior to EITI implementation such as debt transparency, or that were not the subject of debate, such as ASM. There is acknowledgement that EITI's impact has so far been limited and that there is a need to strengthen civil society's capacities to allow CSOs to fully leverage of EITI to achieve their objectives. A detailed assessment of requirement 1.3 has been made under Annexe A.
Multi-stakeholder group	The International Secretariat's assessment is that Requirement 1.4 is mostly met. The objective of this requirement is to ensure that there is an independent MSG that can

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(Requirement #1.4) *Mostly met*	exercise active and meaningful oversight of all aspects of EITI implementation that balances the three main constituencies' (government, industry and civil society) interests in a consensual manner. As a precondition for achieving this objective, the MSG must include adequate representation of key stakeholders appointed on the basis of open, fair and transparent constituency procedures, make decisions in an inclusive manner and report to wider constituencies. The MSG's "Stakeholders Engagement" template considers that this objective is mostly met. There were mixed views among stakeholders consulted about progress towards the objective. Several stakeholders conceded that the MSG member renewal practices had not been sufficiently documented but considered that the MSG was in the process of exercising multi-stakeholder oversight of the EITI process. Some civil society stakeholders also indicated that EITI implementation in Angola was not inclusive enough of civil society given the technical complexity of the exchanges combined with civil society's capacity constraints. The International Secretariat agrees with the MSG's self-assessment and considers that the objective is mostly fulfilled, given MSG members' regular attendance at meetings, partly offset by weaknesses in MSG members' coordination with their broader respective constituencies and de facto deviations from MSG's ToRs in terms of mandate renewals and publication of minutes notably An MSG was initially established in 2021, following nominations processes conducted by each of the three constituencies in June 2021 (for civil society) and September 2021 (for industry).[13]Angola's EITI candidature application highlights that gender was one of the explicit considerations in the MSG nominations process.[14] For government, the heads of ten government entities appointed their respective MSG members.[15]. There is no documentation of the renewal of government MSG members in 2024, although government officials consulted explained that government MSG members held their EITI position based on their government positions. For industry, the MSG member nominations were split between the mining and petroleum sectors. For oil and gas companies, the Angolan Association of Exploration and Production Companies (ACEPA) coordinated nominations of the three of five industry MSG members (and alternates) from the oil and gas sector. It is unclear who coordinated the nominations of the two full MSG members and two alternates from the mining sub-constituency.[16] There is no publicly codified procedure for nominations of MSG members from either sub-constituency. Industry stakeholders consulted explained that the ACEPA had held discussions to renew their three MSG members and alternates for another 3-year term in 2024, although there is no indication that the mining sub-constituency met to discuss the renewal of its MSG members in 2024.

[13] Acting on an interim basis, the MSG developed Terms of Reference agreed in January 2022 that set a 30-seat MSG membership with a three-year term, including five full members and five alternates from each constituency. The 'Stakeholders engagement' template notes that each constituency renominated MSG members according to this new structure in February 2022

[14] A total of seven of the 15 full MSG members appointed are women (two each from civil society and industry, three from government), while one of the 15 alternate MSG members (from industry) is a woman.

[15] The template explains that the representative from the central bank was replaced during the period under review given that the institution was restructured

[16] although minutes of a January 2022 meeting indicate that representatives of four mining companies participated in the selection of the same four companies as MSG members and alternates

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	For civil society, the nominations in 2021 followed two different procedures.[17]. The hybrid approach resulted in the appointment of seven MSG members and alternates as a result of a combination of the Tchota-coordinated process and the open call for expressions of interest, and of three MSG members and alternates from the pool of CSOs initially consulted by the Minister of Mineral Resources and Petroleum in 2021.[18] The 'Stakeholders engagement' template notes that the civil society constituency met on 1 February 2022 to agree on their MSG representatives under the MSG's structure defined in the ToR agreed in January 2022. There is lack of clarity over when the first MSG membership term ends, i.e. either in June 2024 or February 2025. Oil and gas companies indicated that their term was renewed in June 2024 at the MSG following discussion within ACEPA. Civil society MSG members also considered that their first 3-year term had expired in June 2024. They explained that it had not been possible to hold new MSG nominations given resource constraints but explained that they considered that their term had de facto been extended for another three years in May 2024, given that the MSG had discussed and agreed updated ToR that month. There is no available documentation of this tacit renewal of civil society MSG members' terms in 2024, nor evidence of consultation of the wider civil society constituency on this renewal. Although three of the five alternate civil society MSG members have not attended any or most MSG meetings in recent years (*see 'attendance'*), civil society MSG members still considered them to be officially MSG alternate members. However, one of the alternate civil society MSG members stated that they no longer considered themselves part of the EITI process and that they had left in the early stages of EITI implementation. The MSG's Terms of Reference (ToR), agreed in January 2022, were revised in May 2024 with relatively minor updates related to the possibility to renew MSG members' terms and defining key terms such as 'beneficial ownership'. The provisions of the MSG's ToR cover most of the aspects mandated by Requirement 1.4.b. There is no evidence of practice of per diems to date. The ToR includes a provision that MSG members must be guaranteed capacity building (Art 10) and liaise with their respective constituency (Article 12). Capacity appears to vary significantly across MSG members from different constituencies. Whereas government and industry MSG members appear sufficiently capacitated to engage in the technical aspects of EITI implementation, civil society MSG members appear to face significant technical capacity constraints to do so. Likewise, MSG members from the government and oil industry constituencies appear to liaise with their respective constituencies, whereas there is little evidence of MSG members from the mining and civil society constituencies coordinating with their wider constituencies. Regarding coordination, ACEPA's EITI Subcommittee is coordinated by ExxonMobil and Azule Energy, while there is no evidence of existence of codified rules within the

[17] The Minister of Mineral Resources, Petroleum and Gas initially consulted a group of CSOs that the ministry had selected for engagement in the EITI. Following feedback from civil society over the need for the nomination process to be open, a call for expressions of interest was published in national newspapers, with only a limited response from interested organisations. The Tchota platform subsequently coordinated civil society assemblies as part of the nominations procedure. The MSG civil society member nominations procedure coordinated by Tchota was codified and published in Annex 18 to Angola's EITI candidature application in 2022

[18] The seven MSG members and alternates nominated as a result of a combination of the Tchota-coordinated process and the open call for expressions of interest consisted of representatives from ACDA, ADRA, AJUDECA, Mwana Pwo, MOSAICO, Kissama Foundation and SIMA. The three MSG members and alternates nominated from the pool of CSOs initially consulted by the Minister of Mineral Resources, Petroleum and Gas in 2021 consisted of representatives from JEA, SITCABGOSEPS and UFOLO.

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	mining company sub-constituency or civil society constituency governing the coordination of the wider constituency for EITI implementation, including regarding nominations, outreach and accountability mechanisms within each constituency. Some civil society organisations outside the MSG considered that the EITI process was insufficiently inclusive of the wider civil society constituency, with no clear rules of coordination and possibility to engage. Similarly, consultations with mining companies and available evidence indicates that the mining industry involvement in the EITI is limited to those companies represented at the MSG, either full member or alternate. In addition, there appear to have been deviations from the MSG's ToR in practice in the period under review, particularly related to notice of meetings and advance circulation of documents and record-keeping. The MSG's ToR requires that it hold at least four ordinary meetings a year. Annexe 37 to the MSG's 'Stakeholder engagement' template lists 12 MSG meetings between January 2022 and October 2024. The MSG's ToR (Article 24) requires that minutes of all MSG meetings be agreed and published within ten days of the meeting. However, the Angola EITI website has only published minutes for seven of these meetings[19], alongside minutes of another three MSG meetings held in 2021.[20] It appears that MSG meetings in 2022- early 2023 were at times convened less than ten days ahead of time as required by the MSG, with documents circulated with too short a notice for in-depth review. However, the situation appears to have improved in 2023 and 2024 according to consulted stakeholders. A majority of full MSG members have attended all MSG meetings during the period under review, based on the attendance lists provided in Annexe 37 to the MSG's 'Stakeholders engagement' template.[21]. Attendance at MSG meetings by alternate members was weaker, with a majority of industry and civil society alternates not attending the majority of meeting. Attendance from three of the five civil society MSG alternates (UFOLO, SITCABGOSEPS and SIMA) has been particularly weak. Although the MSG's ToR (Article 22) states that each MSG member is required to attend at least 80% of MSG meetings every year and that Article 10 indicates that absence from 3 consecutive meetings or more than 50% of meetings in the year is considered abandonment of participation, MSG members consulted still considered these alternates to hold their MSG alternate seats, which constitutes a deviation from MSG's TOR. The MSG's ToR (Article 20) sets out the procedures for decision-making, which should be by consensus and, if consensus cannot be reached, by absolute majority vote. All decisions seem to have been taken by consensus in the period under review, according to available meeting minutes and MSG members consulted. To bridge the secretariat's capacity constraints, the MSG established six Technical Working Groups in June 2024, for a two-year period according to the MSG's 'Stakeholders engagement' template.[22] The membership of the working groups is publicly disclosed, but there are no public records of their discussions.

[19] The only MSG meetings for which minutes are publicly available at the time of this draft report relate to 04 June 2021, 8 June 2021, 28 June 2021, 17 January 2022, 03 February 2022, 09 February 2022, 02 March 2022, 22 March 2022, 1 November 2023 and 15 May 2024.
[20] In addition, minutes of MSG meetings on 3 February 2022, 9 February 2022 and 2 March 2022 are published on the Angola EITI website, but these meetings are not listed in the 'Stakeholders engagement' template.
[21] Only one of the five government MSG members (the Ministry of Environment) attended a minority of meetings (only sending a proxy to the two MSG meetings in September 2024), while all other MSG members attended the majority of meetings
[22] The MSG's ToR (Article 25) provide for the creation of such working groups, without decision-making powers and with a mandate to make proposals for the MSG's consideration. Although the 'Stakeholders engagement' template indicates that the working groups were established in June 2024, the attendance lists in Annexe 37 of the template indicate that the working group(s) met three times in 2021, once in 2023, and 15 times in January-March 2024, but only once in June 2024, with no records of meetings since then

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	While there appear to exist weaknesses in the transparency and accountability in MSG members' nominations and renewals, combined with gaps in some MSG members' capacities and outreach to their broader constituencies, which prevents the objective of Requirement 1.4 to be fully fulfilled notably in terms of inclusive oversight, the MSG appears to be in the process of developing its multi-stakeholder oversight of implementation. Thus, on balance, the International Secretariat's view is that a majority of technical aspects of Requirement 1.4 are in the process of being addressed and the objective is mostly met.

New corrective actions and recommendations

- In accordance with Requirement 1.1, the Angola government should resolve legal barriers to disclosure and around taxpayer confidentiality, for example in the form of waivers or more active advocacy for legal reform, including through strengthened engagement from the Ministry of Finance. The government should also ensure that the MSG is supported by a well-capacitated national secretariat to ensure it has the capacity to exercise oversight over all aspects of EITI implementation
- To strengthen implementation of Requirement 1.2, companies in Angola are encouraged to take a more proactive role in finding solutions towards resolving bottlenecks such as legal barriers to disclosure contracts and around taxpayer confidentiality, for example in the form of waivers or more active advocacy for legal reform. Companies are also encouraged to extend their outreach in the mining constituency to increase inclusivity of the mining sector in the EITI process, in particular companies involved at the exploration stage, including engagement with the Chamber of Mines, once established.
- In accordance with Requirement 1.3, Angola should ensure that the broader civil society constituency is fully, actively and effectively engaged in all aspects of the EITI process, including stakeholders not directly represented on the MSG, and that there is an enabling environment for this. The Angola MSG, as well EITI partners and relevant stakeholders, should strengthen the inclusivity of civil society in the EITI process by taking into account their technical and financial constraints, as well as engaging in capacity building activities and improving data accessibility and comprehensibility in order to allow use of data and effective leveraging of EITI process and reports. EITI Angola should also strengthen its communication with the broader civil society, including those organisations and medias outside the MSG and beyond the Tchota platform who are interested in the public debate on the extractive sector. The civil society constituency should also strengthen the mechanisms of accountability and interactions between MSG representatives and the broader constituency. To strengthen implementation, Angola is encouraged to pursue efforts and implement plans to strengthen the enabling environment for civil society participation with regard to relevant laws, regulations, and administrative rules as well as actual practice in implementation of the EITI. In particular, the MSG should remain vigilant and evaluate the potential implications of the new presidential decree regarding the supervision of NGOs and the evolving debate around the draft NGO law, and more generally ensure that the evolution of civic space doesn't lead to breaches of the EITI civil society protocol.
- In accordance with Requirement 1.4, Angola should ensure that the invitation to participate in the MSG is open and transparent. The procedures for nominating and changing MSG representatives as well for renewing mandates, and the practices followed, should be publicly documented. Members of the MSG should strengthen their communications and coordination with their broader respective constituencies. The civil society constituency should ensure that it is adequately represented at the MSG. Members of the MSG should have the capacity to carry out their duties and should liaise with their constituency groups. The MSG must make publicly available written records of its discussions and decisions in a timely manner.

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4. Transparency

This component assesses EITI Requirements 2 to 6, which are the requirements of the EITI Standard related to disclosure.

Overview of the extractive sector (Requirements 3.1, 6.3)

Overview of progress in the module

Angola has made efforts to use its EITI reporting to provide an overview of significant exploration activities in the diamond mining and petroleum sectors. In a context of systematic disclosures of information on extractive industry trends only in the annual reports of the two mining SOEs, there is an opportunity for EITI disclosures to support the government's efforts to promote investment in the country's extractive industries by providing more information on the main projects, structure and trends in the mining and petroleum sectors.

Angola has centralised information on the contribution of the extractive industries to the economy in its EITI reporting. However, the total value of government revenues from the extractive industries remains unclear from Angola's two EITI Reports to date, even if it should have been possible to provide a consolidated figure covering all extractive revenues. There is an opportunity for Angola to use its EITI reporting to consolidate credible estimates of information extractive activities, such as artisanal and small-scale mining in the diamond and gold sectors.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Exploration (Requirement #3.1) *Mostly met*	The International Secretariat's assessment is that Requirement 3.1 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring public access to an overview of the extractive sector in the country and its potential is fully met. Stakeholders consulted did not express any views on the objective. However, the International Secretariat considers the objective as only mostly fulfilled, given weaknesses in the public availability of information on the extractive industries, including the largest projects in the country, especially in the mining sector. There are limited systematic disclosures on government websites providing an overview of the extractive industries. The 2022 annual reports of the two mining SOEs, SODIAM and ENDIAMA, provide some information on the diamond industry, including significant exploration activities. However, there do not seem to be comparable systematic disclosures covering developments in the petroleum, gold, iron ore, or manganese sectors. Angola's 2022 EITI Report provides some information on exploration activities in the petroleum and mining sectors but does not provide a general overview of active key projects in these two sectors. Thus, it is unclear whether a description of key projects in the petroleum and mining sectors is available to the public.

	In its comments to the draft Validation report, the MSG shared a file for the mining sector with a list[23] of main projects in the prospecting and exploration phase in 2022 but without a link to where such a file would be publicly accessible and without an overview of active key projects, and ANRM committed to improving availability and exhaustivity of the information in the next Angola EITI report. For oil & gas, the MSG shared a file listing oil licenses active in 2022 and signed after 2022, although without providing a link to where such a file would be publicly accessible and without a description of key active oil projects, beyond some information on each oil block, such as type of contract, phase (exploration vs production), operators and partners and some contractual dates. The MSG also shared in its published MSG comments a description of oil and gas projects in the research phase in Angola.
Contribution of the extractive sector to the economy (Requirement #6.3) *Mostly met*	The International Secretariat's assessment is that Requirement 6.3 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring a public understanding of the extractive industries' contribution to the national economy is mostly met. Stakeholders did not express any views on the objective. The International Secretariat's considers the objective as mostly fulfilled, given the existing disclosures of extractive sector contributions to GDP, exports and employment and other systematic disclosures, but also noting the lack of public information on the value of government revenues from the extractive industries and the need to expand EITI reporting to comment on credible third-party estimates of informal extractive activities, such as artisanal and small-scale mining in gold and diamonds. There are systematic disclosures of some information on the extractive industries' contribution to the economy from government and SOEs. The National Statistics Institute (INE) website publishes quarterly reports on the Gross Domestic Product (GDP), including a breakdown in the contribution of the petroleum extraction and refining sector and the diamond, metallic and non-metallic mining sector, in absolute and relative terms (see for instance the Q4 2023 report). The central bank, Banco Nacional de Angola (BNA), website publishes quarterly datasets on the evolution of Angola's exports, including export volumes and values for crude oil, natural gas and diamonds, but not for the other extractive commodities exported (e.g. gold). Sonangol's 2022 sustainability report (pp.99-101) provides the number of employees in the Sonangol group, disaggregated by each of the main business units, by gender and by position. There are some systematic disclosures of employment data by the two mining SOEs, including gender-disaggregated aggregated employment data from SODIAM EP (pp.31-32 of its 2022 financial statements) and employment data broken down between direct and indirect from ENDIAMA (pp.4,33 of its 2022 financial statements). Angola's 2022 EITI Report provides the extractive industries' contributions to GDP, exports and employment in absolute and relative terms as well as some information on the location of extractive activities. Given the challenges in ensuring comprehensive government disclosures of extractive revenues (*see Requirement 4.1*), the EITI Report does not provide the value of total government extractive industry revenues: it provides the value of petroleum tax revenues (4 revenue streams), diamond tax revenue (1 revenue stream), and 'other tax revenue', which includes common-tax revenues from both extractive and non-extractive companies, due to limitations of SIGFE (Integrated Financial Management System of the State) in extracting structured information by sector. A new accounting system has been developed with the support of the IMF, which will include segregate reporting components, as informed in the 2022 EITI Report. The EITI Report provides outdated

[23] Indicating company, commodity and municipality

	estimates (from 2013-2014) of the number of artisanal mining in the diamond and gold sector and estimates of the value of artisanal diamond mining in 2013 but does not reference updated credible estimates of informal activities in the mining or petroleum sectors.
New corrective actions and recommendations	
• In accordance with Requirement 3.1, Angola should ensure that there are public disclosures providing an overview of the extractive industries, such as the main projects in operation and under development. To strengthen implementation, Angola is encouraged to work with the relevant line ministries and regulatory agencies such as ANPG and ANRM, as well as mining and petroleum companies, to strengthen government entities' systematic disclosures on the extractive industries, including significant exploration activities. • In accordance with Requirement 6.3, Angola should use its EITI reporting to reference credible third-party estimates of informal activities in the extractive industries. Angola should ensure that there are public disclosures of the total value of government revenues from the extractive industries in absolute terms and as a share of total government revenues. To strengthen implementation, Angola is encouraged to work with relevant government entities such as the Ministry of Finance, National Statistics Institute (INE), Banco Nacional de Angola (BNA) and the three extractive SOEs to strengthen their systematic disclosures of information on the extractive industries' contribution to the national economy.	

Legal environment and fiscal regime (Requirements 2.1, 2.4, 6.4)

Overview of progress in the module

Angola has used its EITI reporting to summarise relevant laws and regulations in the extractive industries. Given the significant sector reforms implemented since 2019, there are opportunities for Angola to make greater use of its EITI reporting to provide an accessible public overview of the legal framework and fiscal regime applicable in the extractive industries. EITI reporting can be used as an annual diagnostic of implementation of reforms in the legal and fiscal regime in the extractive industries.

The issue of contract disclosure is highly sensitive in Angola, given the differing fiscal terms applied to different (older) contracts, particularly in the oil and gas sector. There is still much required of the MSG, government and companies to formalise the government's policy on contract disclosure and to publish contracts awarded or amended since 1 January 2021. There may be different sensitivities in the mining and petroleum sectors.

Angola has extended its EITI reporting to provide some information on the legal framework related to managing environmental impacts of the extractive industries, though there is scope to significantly extend the scope of the EITI process to document the practice of environmental impact management, including sanctioning and enforcement practices.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Legal framework and fiscal regime (Requirement #2.1) *Fully met*	The International Secretariat's assessment is that Requirement 2.1 is fully met. The MSG's 'Transparency' template considers the objective of ensuring public understanding of all aspects of the regulatory framework for the extractive industries is fully met. Stakeholders consulted did not express any views on the objective. The International Secretariat's view is that the objective of this requirement is fulfilled, given Angola's use of EITI reporting to provide an overview of applicable laws and the fiscal regime, even if the comprehensibility and accessibility of these disclosures could be improved. There are limited systematic disclosures on the legal framework and fiscal regime in the extractive industries in Angola. The MIREMPET website publishes the full text of the MIREMPET statutes, the Mining Code and the Petroleum Activities Law, with another webpage providing the full text of relevant Presidential Decrees. Sonangol's audited 2022 financial statements provide a description of the fiscal regime applicable to the SOE, including applicable laws and taxes (pp.19-38 of its 2022 financial statements). Angola's 2022 EITI Report provides brief overviews of the legal framework and fiscal regime in the petroleum and mining sectors, including roles and responsibilities of relevant government entities and general fiscal terms. While the specific different contractual fiscal terms are not summarised in the EITI Report, there is sufficient information to understand the general fiscal regime. The 2022 EITI Report describes statutory subnational transfers in the mining sector and confirms they were not effective in 2022 but does not clarify whether there is any fiscal devolution in the petroleum sector (see Requirement 5.2). The 2022 EITI Report highlights some regulatory reforms.[24], but also references some laws and regulations that introduced reforms to the governance of the petroleum and mining sectors in recent years. Although this information could be summarised in a much more comprehensible manner in Angola's EITI Reports, there is sufficient information in the reports to gain a basic understanding of relevant laws and regulations.
Contracts (Requirement #2.4) *Partly met*	The International Secretariat's assessment is that Requirement 2.4 is partly met. The MSG's 'Transparency' template considers the objective of ensuring the public accessibility of all licenses and contracts underpinning extractive activities is partly met. Stakeholders consulted did not express any views on the objective but highlighted legal barriers and confidentiality clauses. The International Secretariat's view is that the objective as still far from being fulfilled, given that government policy on contract disclosure has yet to be formalised and the lack of official publication of any extractive contracts to date (including those awarded or amended since 1 January 2021). There do not appear to be any systematic disclosures of information on contract disclosure in the petroleum or mining sector. Angola's 2022 EITI Report provides an overview of legal and contractual barriers to contract disclosure in petroleum, but not in mining. The 2022 EITI Report does not yet codify the government's policy related to public disclosure of mining and petroleum

[24] namely: (i) the proposal for the Strategy for the Biofuels Sector in Angola 2024 - 2050; (ii) the proposal for a Presidential Legislative Decree aimed at introducing special rules to increase production in mature blocks and optimise the economic recovery of assets, ensuring to maximise revenues through tax incentives and adjustment of contractual terms

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	contracts and licenses, beyond reviewing legal and contractual confidentiality clauses hindering the publication of contracts. It clarifies that none of the active mining or petroleum licenses and contracts have been published to date but does not comment on the fact that four petroleum contracts have been published (unofficially) on the ResourceContracts.org portal. A government official consulted explained that there are no confidentiality provisions in national law that hinder publication of mining contracts but there are confidentiality provisions in the actual mining contract. It was confirmed that all mining rights (including exploration and production agreements) required the conclusion of a mining investment contract and that amendments of mining contracts tended to be rare. The official noted that the government was looking at contractual confidentiality provisions with support from lawyers but also noted that it was in the process of trying to understand what key terms would be of interest beyond what is in the mining code. There have been several new contract and license awards in both mining and petroleum since 1 January 2021, as listed in the 2022 EITI Report, yet none of these have been published to date. During consultations, a government official informed that some mining contracts have already been published in the National Gazette but the access to them is unclear. Some government officials consulted highlighted that the government decrees awarding each extractive contract and license were published in the official gazette (*Diário República*), A government official consulted explained that the main terms of mining contracts were published in the official gazette once the agreement was concluded, but the full text of contracts was not disclosed because of the cost of publishing such lengthy contracts. Angola EITI has not yet published a full inventory list of all active licenses and contracts in both mining and petroleum, indicating the number of annexes, amendments and riders for each. Angola EITI is in the process of developing an action plan on contract disclosure, with updates on the status of progress provided in the EITI Report.
Environmental impact (Requirement #6.4) *Not assessed*	The International Secretariat's assessment is that Requirement 6.4 remains not assessed, given that several encouraged aspects of this requirement remain to be addressed by Angola EITI. The MSG's 'Transparency' template considers the objective of providing a basis for stakeholders to assess the adequacy of the regulatory framework and monitoring efforts to manage the environmental impact of extractive industries is mostly met. Stakeholders consulted did not express any views on the objective. However, the International Secretariat considers the objective as still far from being fulfilled, even if the initial efforts to disclose information on laws and regulations related to environmental impacts should be welcomed. There are limited systematic disclosures of information on the management of the extractive industries' environmental impacts. Sonangol's 2022 financial statements (pp.91-93) describe changes in Sonangol's provisioning for decommissioning costs both as an investor and as a concessionaire in 2022. Angola's 2022 EITI Report provides only limited information on the rules and practices related to managing the environmental impact of the extractive industries, with only a general description of requirements for oil and gas companies to contribute to abandonment funds, an overview of some laws and decrees related to managing environmental impacts, and an overview of environmental permitting of extractive companies. However, the EITI Report's review of extractive companies' existing publications about their sustainability efforts is welcome. Government stakeholders consulted explained that material companies had not reported all of the information requested by Angola EITI, such as on the environmental impacts of extractive activities, but that outreach to companies was continuing to improve their disclosures in future EITI reporting. Despite claims from a government official during consultations

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	that all environmental impact assessments (EIAs) would be available online, this information could not be verified. There are opportunities for Angola EITI to strengthen its disclosures of rules and practices related to environmental impact management in the extractive industries.

New corrective actions and recommendations

- To strengthen implementation of Requirement 2.1, Angola EITI is encouraged to work with relevant government entities to strengthen their systematic disclosures of information on the legal environment and fiscal regime for the extractive industries, including ongoing and planned reforms. Angola EITI is also encouraged to produce explainers in order to facilitate broad understanding of EITI information.
- In accordance with Requirement 2.4, Angola should use its EITI process to formalise the government's policy on contract disclosure, beyond reviewing legal and contractual confidentiality clauses. Angola EITI should ensure the public disclosure of the full text of all licenses and contracts, including annexes, amendments and riders, awarded and amended since 1 January 2021. Angola is also required to publish an inventory list of all active licenses and contracts in the mining and petroleum sector, indicating which has been published and where, and which has not. To strengthen implementation, Angola EITI is encouraged to also ensure publication of the full text of all licenses and contracts, including annexes, amendments and riders awarded prior to 2021.
- To strengthen implementation of Requirement 6.4, Angola may wish to extend the scope of its EITI reporting to information on the management and monitoring of the environmental impact of the extractive industries, including an overview of relevant legal provisions and administrative rules as well as actual practice related to environmental management and monitoring of extractive investments in the country. Angola EITI could also disclose information on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programmes.

Licenses and property rights (Requirements 2.2, 2.3)

Overview of progress in the module

Angola has launched an ambitious oil and gas rights bid round strategy since 2019 in order to attract more investment to its upstream extractive industries. It has used its EITI reporting to gradually improve transparency around the rules for awarding and transferring mining and petroleum rights, although not yet to comprehensively improve transparency around the licensing practices. There is an opportunity for Angola to use its EITI disclosures to clarify how applicants' technical and financial capacities are assessed in practice, as a means of promoting investment in the upstream extractive industries. Using annual EITI reporting to provide a public diagnostic of licensing practices can help bolster Angola's credibility as an investment destination and reassure potential investors about a level playing field when investing in Angola's mining and petroleum sectors.

Angola is in the process of establishing a modern online cadastral system for the mining sector, although not yet for petroleum. Pending the launch of this portal, Angola's EITI Reports are the most comprehensive public source of license data in the mining and petroleum sectors, albeit with some gaps in both sectors. There is an opportunity for Angola to use its annual EITI reporting both to collect any missing license data to support the government's efforts to establish public cadastral portals, and to provide annual public updates on the state of progress in strengthening the government's systematic disclosures of license data in the mining and petroleum sectors.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annexe to this report.

EITI Requirement and preliminary assessment	Summary of progress in addressing the EITI Requirement
Contract and license allocations (Requirement #2.2) *Partly met*	The International Secretariat's assessment is that Requirement 2.2 is partly met. The MSG's 'Transparency' template considers the objective of providing a public overview of awards and transfers of oil, gas and mining licenses, the statutory procedures for license awards and transfers and whether these procedures are followed in practice is partly met. Stakeholders consulted did not express any views on the objective. The International Secretariat recognizes that EITI Angola has disclosed some information on the criteria for awards and transfers as well as an overview for awards and transfers, but also considers that the objective as still far from being fulfilled, given the lack of clarity and public disclosure around how technical and financial criteria should be assessed in mining and petroleum rights awards and transfers and the weaknesses in Angola EITI's review of the practice of license and contract awards and transfers in the period under review. There are systematic disclosures of information on licensing in the petroleum sector. Sonangol's audited 2022 financial statements (p.24) explain that Sonangol has right of first refusal on any transfer of participating interests from one company to another. An interactive map portal for the 2020 bid round was established by ANPG, although the International Secretariat could not access it, which provide approximations of the coordinates of all oil and gas blocks offered in the 2020 round. The ANPG website also provides information on the 2023 licensing round, including an overview of the legal framework, terms of reference and technical brochures on the petroleum blocks offered, as well maps in PDF format for the oil blocks. Angola's 2022 EITI Report provides overviews of contract and license awards in petroleum and mining but only provides a review of licensing practices for mining, not oil and gas. In oil and gas, the 2022 EITI Report lists eight awards, six transfers and two extensions of oil and gas rights in 2022. The EITI Report provides a general description of the statutory allocation and transfer procedures as well as a list of documents to demonstrate the technical and financial capacities, albeit without clarity on how the documents demonstrating the technical and financial criteria should be assessed, nor an assessment of non-trivial deviations from statutory procedures in oil and gas rights awards and transfers in 2022. Although the MSG had agreed on a sampling approach to review licensing practices in the oil and gas sector, the oil and gas regulator ANPG did not cooperate in order to implement the MSG's decision and did not provide access to the required documentation in order for the IA to conduct the review of practices in oil and gas rights awards, invoking confidentiality constraints. Eight oil and gas blocks were awarded through public tender in 2022, and the 2022 EITI Report briefly describes the bid criteria and provides a full list of bidders for each license awarded through bidding. In its comments on the draft Validation report, the MSG confirmed the list of financial and technical requirements from the EITI Report for oil and gas, such as for operators to have "experience in management of petroleum operations" and "possessing technical competence", but without specifying how such requirements and competences would be assessed. The MSG in its comments also confirms that precise details on how the

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	documents are evaluated should be requested from the Negotiations Department. In mining, the 2022 EITI Report confirms the number of mining license awards and confirms the lack of license transfers in 2022, with the annexes to the EITI Report providing the list of mining license awards in 2022. A government official consulted noted that there were many new applications for mining licenses in recent years, currently averaging around 60 new applications a month. The EITI Report provides a cursory description of the procedure for awarding and transferring mining rights, but without clarifying how the documents demonstrating the technical and financial criteria should be assessed. While confirming that mining licenses are awarded on a first-come-first-served basis, mining companies consulted explained that the specific technical and financial criteria assessed in the mining licensing process were not clearly communicated to companies at present and recognised the value of additional transparency on these criteria through EITI reporting. Mining companies consulted considered that improving systematic disclosures of license information should be a top priority for reform. A government official consulted stated that there were technical and financial criteria assessed in the award and transfer of mining licenses and explained the general types of documents assessed but not assessment process by ANRM. The official explained that there was no weighting to the different technical and financial criteria in mining license awards through first-come-first-served, only in public tenders (and there were no mining rights awards through bidding since 2019). In its comments on the draft Validation report, the MSG provided 4 documents to clarify how the technical and financial criteria in the mining sector are assessed by ANRM, notably detailing the list of questions to be checked in the financial and technical evaluation, the checklist for project evaluation as well as a model declaration for financial capacity and a model for technical opinion form. The International Secretariat welcomes this additional information although it is unclear whether these documents are publicly accessible. The 2022 EITI Report includes an assessment of non-trivial deviations in only two of the 62 mining rights awards in 2022, highlighting deviations although not clarifying whether these are considered trivial or not. Yet a government official consulted explained that ANRM had not been consulted in the MSG's decision to select these two mining license awards for review and explained that the selection of these two mining licenses was problematic as ANRM was not aware of why these two licenses were selected for review. In its comments on the draft Validation report, the MSG indicated that the 2 processes were under the responsibility of Endiama, the Directorate of Mineral Resources and Ferrangol with ANRM later assuming responsibility for extending the licenses. Therefore, ANRM was still in the process of gathering information on the processes that took place before its creation. The MSG confirmed for both licenses that while some documents were available some were not or only partially available in each case. On one license the MSG states that due to these limitations the information is insufficient to conclude about the existence or not of deviations, and on the other license the MSG states that the missing information is not material and that no deviations have been found. This information was published by the MSG on the EITI Angola website as part of its comments on the draft Validation report. There were, however, no additional comments on the process followed by the MSG to select these 2 licenses for the purpose of evaluating potential deviations.
Register of licenses (Requirement #2.3)	The International Secretariat's assessment is that Requirement 2.3 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring the public accessibility of comprehensive information on extractive industry property rights

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Mostly met	is mostly met. Several companies from the mining sector highlighted that it was key for Angola to strengthen transparency of the license register. The International Secretariat's view agrees with the MSG's self-assessment in considering the objective as mostly fulfilled, given that EITI Angola has published information on active petroleum and mining licenses but with gaps in public information compared to EITI Standard requirement. There are limited systematic disclosures of license data in the petroleum sector, but there is no evidence of systematic disclosure in mining. The report and a government official informed that the ANPG website provides high-definition and interactive maps of all active oil and gas blocks although the International Secretariat could not access it, while the maps in PDF format for the oil blocks are available. A government official consulted explained that ANRM maintained a comprehensive paper-based mining license register, but that this information was not yet available online pending the launch of the new mining cadastral portal currently under development. Angola's 2022 EITI Report provides some information on active petroleum and mining licenses and contracts. In oil and gas, the 2022 EITI Report provides the license names, operator and partner names and their respective participating interests, dates of award, commodities covered for all active licenses and contracts. Geographic coordinates are provided for all but two of the oil and gas blocks that were active in 2022, which are marked as active in 2022 but abandoned or extinguished in 2023. In its comments on the draft Validation report published on EITI Angola website, the MSG shared the coordinates of one of the blocks[25] and clarified that the other block was not abandoned as its area was incorporated into another block[26]. The MSG also shared a map of abandoned blocks, although no link was provided as to where this file is publicly accessible. During consultations, a government representative indicated that the geographic coordinates would be available on the ANPG interactive maps, although the International Secretariat was unable to access them as the link does not seem to work. However, dates of application and expiry are not provided for any of the active oil and gas licenses. For the prospection blocks awarded in 2022 the EITI Report indicates that they have a 5-year prospection period. In its comments on the draft Validation report, the MSG shared a list of active oil licenses in 2022 in excel file, although no link was provided as to where this file is publicly accessible. However, the International Secretariat notes that in this file application dates are still missing for all the licenses and expiration dates are missing for 22 out of 39 licences listed as active in 2022. In mining, the 2022 EITI Report provides information on active exploration and production licenses, including company name, license number, dates of award and expiry, and commodity covered. Dates of application are only provided for a minority of active mining licenses, while geographic coordinates are not publicly disclosed for any mining license. A government official consulted explained that the coordinates of mining licenses and contracts were published in the official gazette, although these had not yet been reviewed by Angola's EITI reporting. The EITI Report refers to ongoing work to establish a modern online cadastre in the mining sector but does not comment on any similar efforts in the petroleum sector (if any). The Angola's 2022 EITI Report provides an update on the status of progress in building a mining cadastral portal, government stakeholders consulted explained that a beta version of the mining cadastre was expected to

[25] Block 48 abandoned in 2023
[26] Block 21/09 was integrated into Block 20/11

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	be piloted in early 2025. Mining companies consulted noted that the establishment of a modern online cadastral portal would be a "game-changer" for Angola in improving transparency on mining licenses.

New corrective actions and recommendations

- In accordance with Requirement 2.2, Angola should ensure that its EITI disclosures provide a public overview of the process for awarding and transferring oil, gas and mining licenses and contracts, the statutory technical and financial criteria assessed in license and contract awards and transfers, and whether these procedures are followed in practice. Angola should ensure that any material deviations from the applicable legal and regulatory framework governing license and contract transfers and awards are publicly disclosed. To strengthen implementation, Angola could include additional information on the allocation of licenses and contracts as part of the EITI disclosures, such as commentary on the efficiency of licensing and contracting procedures. Angola EITI is encouraged to proceed with its plans to undertake the study on mapping corruption Risk in the extractive sector focused on the license allocations process for the mining, oil and gas sector.

- In accordance with Requirement 2.3, Angola should ensure the public accessibility of comprehensive and timely information on licenses and contracts in the petroleum and mining sectors. The information should include geographical coordinates, dates of application, award and expiry. To strengthen implementation, Angola is encouraged to ensure that the mining cadastral system under development covers all data listed in Requirement 2.3.b and to establish a publicly accessible cadastre or register for oil and gas licenses.

Beneficial ownership (Requirement 2.5)

Overview of progress in the module

Adherence to Requirement 2.5 on beneficial ownership is assessed in full in Validation as of 1 January 2022 as per the framework agreed by the Board in June 2019.[27] The assessment consists of a technical assessment and an assessment of effectiveness.

Technical assessment

The technical assessment shows that Angola has not yet established an enabling legal or regulatory environment for the collection and public disclosure of beneficial ownership data on companies holding or applying for extractive licenses and contracts. The MSG is still in the process of developing a roadmap to address beneficial ownership transparency. Angola's EITI Reports have reviewed the limited legal provisions related to beneficial ownership reporting under anti-money laundering laws and regulations, but the government's policy on beneficial ownership transparency in the extractive industries has not yet been formalised.

Angola's 2022 EITI Report piloted beneficial ownership data collection for the first time, but only collected beneficial ownership information from eight private oil companies including confirmation of public listing on a stock exchange from six oil companies. Legal ownership information of companies in the extractive industries does not appear to be publicly accessible.

Assessment of effectiveness

In the absence of an enabling legal and regulatory environment, beneficial ownership data collection and disclosure has been limited to Angola's 2022 EITI Report to date. There have been

[27] https://eiti.org/document/assessing-implementation-of-eitis-beneficial-ownership-requirement.

several independent reviews of the status of beneficial ownership transparency related to anti-money laundering efforts in recent years.

The last mutual evaluation of Angola by the Financial Action Task Force (Eastern and Southern Africa Anti-Money Laundering Group) in 2023 highlights the lack of availability of legal and beneficial ownership information on most companies operating in the country. The report's recommendation 24 on beneficial ownership transparency is assessed as 'partly met' in the FATF report given the lack of rules and practices to collect ownership information. Several development partners consulted highlighted that the FATF had placed Angola on its "grey list" in October 2024, placing the country under increased monitoring to address strategic deficiencies in its anti-money laundering and terrorist financing regime. They noted the negative reputational impacts of Angola being placed on the FATF's "grey list" and highlighted the value of the EITI in supporting reforms related to beneficial ownership transparency.

The Tax Justice Network's report on Beneficial Ownership Transparency in Africa 2022 notes that companies are required to submit information on their legal owners at the time of incorporation, but are not required to update information on their legal ownership nor disclose any information on their beneficial owners.

The International Monetary Fund has recommended the establishment of a central beneficial ownership register to support Angola's efforts to combat tax base erosion and profit shifting (BEPS). Traceability of beneficial ownership would also support implementation of new local content regulations in the oil and gas sector introduced in 2020, which restrict the concept of "national company" to wholly (100%) Angolan-owned companies, highlighted in the US Department of State's 2023 Investment Climate Statement on Angola.

The hosting of a beneficial ownership database for banks' anti-money laundering procedures has not yet been agreed. In September 2024, a representative from the central bank publicly stated that it was the government's responsibility to establish a database of beneficial owners as part of its efforts to combat money laundering. Thus, Angola has made only limited progress towards beneficial ownership transparency in the extractive industries to date.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Beneficial ownership (Requirement #2.5) *Partly met*	The International Secretariat's assessment is that Requirement 2.5 is partly met. The MSG's 'Transparency' template considers the objective of enabling the public to know who ultimately owns and controls the companies operating in the country's extractive industries as partly met. Stakeholders consulted did not express any views on the objective. The International Secretariat's view agrees with the MSG's self-assessment in considering the objective as still far from being fulfilled, given the lack of an enabling legal framework for beneficial ownership data collection and disclosure, and the limited piloting of beneficial ownership disclosures through EITI reporting to date. There are limited systematic disclosures of legal or beneficial ownership data in Angola. The Company Single Window (*Guiché Único da Empresa*) portal provides some basic company information for some companies, including the

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	identity and general indication of the level of ownership of shareholders. However, a FATF evaluation report published in June 2023 indicates that the level of this information is limited with no mechanisms to ensure information is accurate or up to date. Angola's 2022 EITI Report provides a brief overview of applicable laws and regulations related to beneficial ownership transparency in Angola. It demonstrates that an enabling legal and regulatory environment for the government's collection and public disclosure of beneficial ownership information on extractive companies has not yet been established. However, there appear to be definitions of the terms 'beneficial owner' and 'politically exposed person' in Angolan legislation in Article 3(9) of Law on Preventing and Combating Money Laundering, the Financing of Terrorism and the Proliferation of Weapons of Mass Destruction. The MSG of EITI Angola also approved a definition of BO in its revised MSG ToR in May 2024. Beneficial ownership information has not yet been requested from all companies holding or applying for mining and petroleum rights, given the lack of a legal framework. Angola EITI piloted beneficial ownership data collection for the first time in the 2022 EITI Report. Stakeholders confirmed that all material reporting companies were requested to provide BO data through the reporting template. The 2022 EITI Report discloses the legal owners of the three SOEs, 6 IOCs (but without the specific % ownership for the legal owners of the 6 IOCs that are subsidiaries of publicly listed companies, although company representatives confirmed that these six companies[28] are 100% owned by their listed parent company) and 2 private oil companies (although not specifying the percentage of ownership for one company – Somoil - and providing partial information on the company owners for the other company ACREP). With regards to ownership for the SOEs, Sonangol EP and Sonangol P&P are marked 100% owned by the State, Endiama is marked 99% owned by the State and 1% owned by Enditrade without providing BO data for Enditrade. With regards to ownership of the six private IOCs, the parent company are marked as publicly listed, including the names of the stock exchanges where they are listed but not a specific link to their regulatory filings. With regards to the two private oil companies Somoil and Acrep, some information on BO is provided, although there is no comment with regards to the exhaustivity of this information. There are no BO disclosed for private mining companies, and there is no ownership information on several private oil companies marked as material (Chevron, Galp, SSI, NIS Naftgas, INA and Prodoil). The quality assurances required for beneficial ownership disclosures are not described in the 2022 EITI Report.
New corrective actions and recommendations	
• In accordance with Requirement 2.5, Angola should ensure public disclosure of the beneficial owners of all companies and individuals that apply for or hold a participating interest in an oil, gas or mining license or contract. Angola is encouraged to establish a publicly accessible register of beneficial owners, at least for the extractive industries. Angola is required to document the government's policy and the multi-stakeholder group's discussions on disclosure	

[28] TotalEnergies EP Angola, Azul Energy Angola (owned by BP and ENI), Esso Exploration Angola, Equinor Angola, Cabinda Gulf Oil Limited (owned by Chevron Holding Limited) and Maurel&Prom Angola

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of beneficial ownership. This should include details of the relevant legal provisions, actual disclosure practices and any reforms that are planned or underway related to beneficial ownership disclosure. The multi-stakeholder group should assess any existing mechanisms for assuring the reliability of beneficial ownership information and agree an approach for corporate entities within the scope of reporting to assure the accuracy of the beneficial ownership information they provide. Angola should also ensure that information on the legal owners of all companies holding oil, gas and mining licenses is publicly accessible.

State participation (Requirements 2.6, 4.2, 4.5, 6.2)

Overview of progress in the module

As part of its agreement with the IMF in 2018, Angola committed to a programme of state-owned enterprise reforms that covered corporate governance reforms, improvements in transparency and privatisation. As part of efforts to improve transparency, the Ministry of Finance website has started publishing financial reports on extractive SOEs, including annual reports and audited financial statements for 15 of the largest SOEs, since 2019. Two of the three SOEs deemed material for Angola's 2022 Validation, Sonangol and SODIAM, have published full audited financial statements since 2021 and disclose some information required under the EITI Standard and Endiama has published a summary of its audited financial statements. However, important information on terms SOEs hold in subsidiary companies and extractive projects should be publicly accessible.

A significant share of oil revenues in Angola is perceived in-kind. While some information is disclosed, there remain data and information needed to ensure traceability of these revenues to the treasury and the repayment on Angola resources backed loans. In the context where the state oil share belong to ANPG as the Concessionaire, where Sonangol markets the state oil share and where the Ministry of Finance manages the proceeds from the sales, and where there are debt offsetting mechanisms between Sonangol and the state which are reported, there is a need for improved public understanding of the value of the financial flows between these different entities.

The establishment of annual financial reporting by SOEs and diligent work by Angola MSG to publish EITI Reports that centralise and supplement systematically disclosed data have greatly improved this information since Angola joined the EITI. Sonangol and SODIAM publish their full set of audited financial statements, while ENDIAMA publishes summaries of financial statements in its annual report. However, further efforts are needed to ensure that all transactions are disclosed to levels of disaggregation required by the EITI Standard.

There is a legacy of extensive quasi-fiscal expenditures by the national oil company Sonangol, highlighted most clearly in 2012 when the IMF identified some USD 32bn in oil revenues not remitted to the Treasury during the 2007-2010 period. This was due to Sonangol's quasi-fiscal expenditures on behalf of the state, particularly in the provision of off-budget fuel subsidies and repayment of national (oil-backed) debt. In this context, detailed disclosures by Angola EITI could help improve public tracking of the national oil company's expenditures and public oversight of any quasi-fiscal operations.

Progress by requirement and corrective actions

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EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
State participation (Requirement #2.6) *Mostly met*	The International Secretariat's assessment is that Requirement 2.6 is mostly met. The objective of this requirement is to ensure an effective mechanism for transparency and accountability for state-owned enterprises (SOEs) and state participation more broadly through a public understanding of whether SOEs' management is undertaken in accordance with the relevant regulatory framework. The MSG considers that the objective is fully met. Stakeholder consultations and available documentation indicate that this objective has been mostly fulfilled. Three of the main SOEs operating in the extractive sector were identified and are publishing key data through their financial statements. However, important information, such as the terms of equity interests in subsidiary companies and projects (*Sonangol, ENDIAMA & SODIAM*), as well as the terms of outstanding loans (*Sonangol*), are not comprehensively disclosed. Other important information such as third-party financing (*ENDIAMA*) and reinvestments (*ENDIAMA*) is missing. Likewise, the materiality threshold used to select these SOEs did not consider Catoca as an SOE, despite it being 59% state-owned in 2022. However, Catoca was included as a material company and for the pilot reconciliation. Consulted government stakeholders confirmed that there were no other SOEs in the extractive sector that were omitted. **Oil and gas sector** Sonangol The 2022 Angola EITI Report confirms that the only SOE in the oil and gas sector is Sonangol. Rules regarding the financial relationship between the government and Sonangol are described in the report, including the distribution of profits, retained earnings and reinvestments, though Sonangol's statutory right to third-party financing is unclear. Consulted government stakeholders confirmed that Sonangol is able to raise funds through third parties, subject to Ministry of Finance approval. In terms of financial relations in practice, the report notes that Sonangol decided not to pay any dividends to the state in 2022. Consulted government stakeholders explained that Sonangol's 2022 expected dividend payment was offset by debt repayment in the fiscal year. These stakeholders added that other tax payments made by Sonangol, including those related to the states in-kind revenues from the sale of oil to government were clearly noted in their annual reports (See Requirement 4.2). Figures on tax offsets, retained earnings, reinvestments and third-party financing can be found in Sonangol's financial statements. There is, however, a need of increased clarity on the link between financial transactions of Sonangol with the state and this debt offsetting mechanisms (See Requirement 4.5). Sonangol's 2022 financial statements provide an overview of the SOE's ownership in oil and gas companies, including a list of subsidiaries and affiliates recognised in its balance sheet, albeit without a description of the terms attached to each. The 2022 financial statements also list the 14 blocks in which Sonangol holds a participating interest that are at the production phase, which appear to be held on fully paid terms. Consulted government stakeholders confirmed that these 14 production blocks were joint ventures between Sonangol and private companies held on fully paid equity. On the exploration side, the statements describe the 17 blocks in which Sonangol holds a participating interest, noting the carried interest terms attached to the

	participating interest in exploration. Some information on loans taken out by Sonangol are provided through EITI reporting, but it is not clear how these loans are backed. Sonangol's audited financial statements are publicly available and the 2022 sustainability report, describes the SOE's governance structure, including a company organogram and the composition of its Board of Directors. Information on Sonangol's ethics and compliance policies, including on conflicts of interest and anti-corruption is also provided in this sustainability report. **Mining sector** SODIAM SODIAM's financial relations with the state are described in its financial statements as well as through EITI reporting. SODIAM is obligated to distribute dividends to government, but it is unclear which set of laws govern this distribution. Consultations with government stakeholders indicated that dividend distribution is governed by Law 31/18, but EITI reporting notes these rules as following the Bridge Financing Agreement between SODIAM and the Ministry of Finance. In practice, values related to retained earnings, dividends and third-party financing are published in the 2022 EITI Report as well as reinvestments in SODIAM's audited financial statements. The 2021-2022 EITI Report notes that SODIAM did not pay dividends in 2022. Consulted government stakeholders clarified that SODIAM will pay dividends for 2022, but that these had not been made at the time the EITI Report was written. The distribution of this dividend depends on the approval of MINFIN. Angola MSG is invited to provide documentation that SODIAM's 2022 dividend to government was paid. EITI reporting lists SODIAM's shareholdings in subsidiary companies but the terms attached to each equity interest are not clear nor are potential changes in the level of ownership of these companies in 2022. SODIAM's participating interests in mining projects are described in the 2022 EITI Report but the terms of these agreements are not clear. SODIAM's financial statements indicate that SODIAM EP has financial obligations on behalf of two subsidiaries of ENDIAMA (Victória Holding Ltd and Empresas Mineiras), implying that these are forms of SODIAM loans to these two ENDIAMA subsidiaries, although this is not explicitly stated. The terms of these loans are not described. The 2022 EITI Report also briefly mentions a loan agreement with BIC. The terms of this loan are described, and the EITI Report notes that the Ministry of Finance has backed this loan of USD 147.5 million with a sovereign guarantee. SODIAM's annual financial statements can be found on the Ministry of Finance website as well as SODIAM's own website. These statements are available from 2021 onward and contain the full set of financial statements, including notes. EITI reporting further details SODIAM's Board of Directors and Code of Conduct but there is no mention of other corporate governance information, or rules or practices related to operating and capital expenditures, procurement and subcontracting. ENDIAMA EITI reporting contributes to the public's understanding of ENDIAMA's financial relations with government. Considering the lack of full financial statements published by the SOE, understanding these financial relationships without EITI reporting would be incomplete. In practice, the value of ENDIAMA's retained earnings and dividends are published on Ministry of Finance website in financial

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	statements, indicating that there were no dividends paid in 2022, although during consultations, a company representative informed that dividends were paid in 2022. ENDIAMA's 2022 main financial items appear to indicate that ENDIAMA did not pay a dividend to government in 2022 and the Angola MSG is invited to comment on whether this occurred. However, figures on third-party financing and reinvestments are not available. EITI reporting lists ENDIAMA's ownership in three subsidiary companies but does not list equity interests in these subsidiaries, nor the terms attached to each equity interest. EITI reporting also lists 15 participating interests in projects for ENDIAMA. Changes in participation are not indicated for 2022 nor are the terms attached to participation in each project clear. Loans or loan guarantees to companies have not been disclosed but there is no evidence that these occurred. ENDIAMA's annual financial statements can be found on the Ministry of Finance website. These statements are available from 2021 and only contain the main financial items of the financial accounts, such as its balance sheet, income, statement, cash flow statement and auditor's report. EITI reporting further details ENDIAMA's Board of Directors and Code of Conduct but there is no mention of other corporate governance information, or rules or practices related to operating and capital expenditures, procurement and subcontracting. In its comments to the draft assessment, the MSG provided references to relevant legislation and regulations for ENDIAMA and SODIAM that include provisions describing applicable rules regarding the financial relationship between the government and SOEs. While the comments clarify some rules, further information would be needed to conclude that the relevant legislation addresses all aspects of Requirement 2.6 related to rules to ensure public understanding of the relevant regulatory framework in line with the objective of this requirement. The MSG's comments also provide some information on ENDIAMA's practices related to the financial relationship between the government and the SOE, such as information on the dividends generated in 2022 and clarification that "*no third-party financing or reinvestments were made in the reporting period*". The comments provide the amount of dividends and note that the payment for the 2022 fiscal year was made in 2024. This information does not appear to be publicly available, but the Secretariat's understanding is that it might be included in the 2024 annual financial statement once it's compiled. In its comments to the draft assessment, the MSG provided links to the 2022 ENDIAMA reporting (here and here), but did not specify relevant pages or provide relevant data to confirm that all aspects of Requirement 2.6 related to practices are addressed through financial statements. Review of the recent annual financial statement (2023 FY) showed that reporting became more granular compared to previous years, with more detailed information available to the public. Additionally, the MSG comments provide some clarifications on SODIAM's practices related to the financial relationship between the government and the SOE, such as information on the dividends. It is noted that "*no dividends were distributed in the periods analysed*". The comments also indicate that further information on practices is available in the annual reporting but does not specify relevant pages or provide specific data to confirm if all aspects of Requirement 2.6 related to practices are addressed through annual reporting. The MSG comments do not appear to address the state participation in the oil and gas sector.

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Sale of the state's in-kind revenues (Requirement #4.2) *Mostly met*	The International Secretariat's assessment is that Requirement 4.2 is mostly met. The MSG considers that the objective to ensure transparency in the sale of in-kind revenues of minerals, oil and gas to allow the public to assess whether the sales values correspond to market values and ensure the traceability of the proceeds from the sale of those commodities to the national Treasury is mostly fulfilled. Stakeholder's have not expressed views with regards to the objective during consultations but confirmed that only oil is subject to in kind revenues. The International Secretariat considers that the objective is mostly fulfilled. Angola discloses volumes of the state's in-kind oil revenues by blocks and by buyers, as well as values of the state's in-kind oil exports and sales to the domestic refinery. However, the values are only provided in more aggregate form and not disaggregated by buyer and there is an unexplained inconsistency between export and domestic volumes. There is also insufficient explanation for public understanding of the actual financial flows between ANPG, Sonangol and the Ministry of Finance relative to the state in kind revenues and their rationale, preventing achievement of the objective. There are also significant gaps regarding the transparency of oil-backed loans repayments in oil shipments (assessed under Requirement 4.3) and in the absence of disclosure and reconciliation of in-kind revenues by paying company (assessed under Requirements 4.1 and 4.9). Angola's 2022 EITI Report concludes that the state collects in-kind revenues in crude oil, but not in natural gas or minerals (although the Mining Code overview states that the government participates "in-kind in the mineral product produced in proportions to be defined throughout the production cycles"). The report describes oil in-kind revenues as the share of crude oil belonging to the ANPG as National Concessionaire. It highlights that these revenues accounted for ~11 BUSD in 2022, i.e. ~55% of government direct oil revenues, which makes them significantly material. It confirms that Sonangol commercialises the state's in-kind revenues, either for export or to Sonangol refinery. It describes the different types of contracts in the oil and gas sector which indicates the production sharing split in PSCs and the lack of in-kind revenues from association contracts. The EITI Report presents volumes of these oil production rights of ANPG (~105,7 Mbbl, i.e. 25% of total production rights), disaggregated by blocks. It also presents oil exports of ANPG both in volumes (~100,9 Mbbl) and value (~10,35 BUSD). Other companies' production rights and exports are also presented in a similar way, including Sonangol. Furthermore, ANPG's export are disaggregated by buyer, as well as by crude, but only in volumes and not in values. Finally, regarding domestic sales, it presents the volume (~3,8 Mbbl) and value (374 MUSD) sold by ANPG to the Luanda Refinery. It is worth noting that Sonangol export volumes (~59,3 Mbbl) are also presented disaggregated by buyer, although these are understood to be Sonangol's rights from equity participation and not the states in-kind revenues of ANPG. Sonangol's production sold to Luanda refinery is also disclosed (~13,8 Mbbl valued at ~1,4 BUSD). It is unclear why the sum of ANPG export and ANPG domestic sale does not exactly match exactly ANPG's oil production rights, and whether these numbers are entitlements or actual liftings. The Report does not provide information on the process for selection of buyers. <u>Oil-backed debt</u>: Angola's 2022 EITI Report describes 3 oil-backed loans that meet the EITI definition of resource-backed loans. The EITI Report provides the aggregate value of debt servicing of 2 oil-backed loans in 2022, but does not describe the terms of the loan, specific repayment modalities, and discloses insufficient data on volumes and values of crude oil deliveries for each loan

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	repayment and no disaggregation by buyer. This impacts the overall objective of traceability of proceeds from in-kind revenues and allow the public to assess whether the sales values correspond to market values. It also discloses insufficient information on the Lumiar Finance loan retired in 2022. *(cf also Requirement 4.3).* ANPG commission: The overview of Presidential Decree 289/19 in the EITI Report describes the process for transferring the proceeds of the sales of the state's in-kind revenues, net of debt servicing and of ANPG's commission, to the single Treasury account. It notes that the reference price for calculating ANPG's entitlements is the oil price in the national budget, not the market price unless it is lower. It also indicates that ANPG's commission (consignment) on sales of the state's in-kind revenues are set at 5%, received as a budget transfer not as a withholding on crude oil sales proceeds, In 2022 the EITI and ANPG Reports indicate that it's equivalent to 5% of oil sales at 59 USD/bbl, and shows the amount of the ANPG's commission of ~314 MUSD, as well as accounts receivable in 2022 and 2021. Transfers from Sonangol: Sonangol's 2022 financial statements disclose the value of its transfers of the proceeds of its oil sales on the state's behalf to ANPG (p.78), but no information on the volumes and values of crude oil sold on the state's behalf. Sonangol statements indicate that transactions with ANPG related to oil sales on behalf of the state dropped to zero in 2022 as the proceeds of those sales were retained by Sonangol in 2022 to off-set its tax credits (*see Requirements 2.6 and 4.5*). However, during consultations, stakeholders explained that ANPG owns the state oil but only receives a 5% commission as budget transfer (see above), Sonangol markets the state oil in exchange for a marketing fee but that proceeds of these sales don't go through Sonangol and are directly paid by the buyer to the escrow account managed by the Ministry of Finance. Given this setup and taking into account the above disclosures and the offsetting of Sonangol tax credits by the proceeds of those sales in the context of transactions with ANPG, the International Secretariat's view is that there is insufficient explanation for public understanding of the actual financial flows relative to state in-kind revenues between ANPG, Sonangol and the Ministry of Finance and their rationale. Finally, the 2022 Report has attempted a pilot reconciliation for only one oil company (TotalEnergies) as part of the data quality assurance, but only reconciles some tax payments in cash and does not seem to have attempted to reconcile in-kind payments or disclose disaggregated in-kind payments by companies beyond what is systematically disclosed by companies, despite their significant materiality in the revenues and the disclosure by TotalEnergies of its in-kind revenues in its company reporting *(see Requirements 4.1 and 4.9)* It is worth noting that commodity traders (which are also EITI supporting companies) Glencore and Trafigura have disclosed their purchases of crude oil from Sonangol in their 2022 payments to government reports.
Transactions related to state-owned enterprises (Requirement #4.5) *Mostly met*	The International Secretariat's assessment is that Requirement 4.5 is mostly met. The objective of this requirement is to ensure the traceability of payments and transfers involving SOEs and strengthen public understanding of whether revenues accruable to the state are effectively transferred to the state and of the level of state financial support for SOEs. The MSG considers that the objective is fully met. The Secretariat considers that the objective is mostly fulfilled given that significant information is published through financial statements of the SOEs and

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	the EITI report but taking into account notably incomplete information on financial transfers from companies to SODIAM, lack of clarity on SODIAM's withholding tax on sales and lack of clarity of the terms of the offsetting mechanism of tax and non-tax debt between Sonangol and the state. Stakeholders did not express particular opinions on the objective of this requirement during consultations. **Oil and gas sector** Sonangol EITI reporting explains the role of state-owned enterprises operating in the oil and gas sector and notes that the ANPG has collected all material revenues on behalf of the state from private oil companies since 2019. EITI reporting and Sonangol's financial statements show that the SOE did not make payments to government in 2022. The 2022 EITI Report explains there is an agreement between government and Sonangol to offset non-tax credits against tax and non-tax debts and details a decomposition of the balance with the State at end 2022. According to the report, this debt offsetting mechanism is impacting various aspects of the relation between Sonangol and the State. First, the report states that the mechanism has offset several lines in the transactions between ANPG and Sonangol (the sale of crude oil in international market, the purchase of crude oil form ANPG and the sale of crude oil to ANPG), which makes it difficult to understand what each of these financial flows should have been without the offsetting. Second, the Report highlights that it impacts oil taxes paid, mentioning that the 2022 oil taxes had already been offset against non-tax credits and that an amount of the settlement in question was recognised as a receivable from the State (although it is not clear how much oil tax should have been paid by Sonangol if there was no offsetting, one table mentioning 676 095 + 199 357 billion AKZ while the text mentions 94.358 billion AKZ). Third, the report indicates that it offset fuel price subsidies, although the fuel price subsidies offsetting doesn't appear in the detailed clearance summary table. Fourth, while the report indicates that Sonangol decided not to pay dividends in 2022, stakeholders indicated during consultation that dividends were not paid due to the debt offsetting mechanism, although there is no mention of dividend in the clearing of balances with the state in the EITI report and therefore lack of clarity as to why Sonangol did not pay dividend. Furthermore, during consultations, a development partner indicated that there are many cross debts between Sonangol and the State, and that more transparency is needed on how the government settles the debt with Sonangol. Therefore, on balance, the International Secretariat recognizes that there are many disclosures regarding the debt between Sonangol and the State in the EITI report and the Sonangol financial statement, but that there is scope to improve broad public understanding of this debt settlement mechanism. The Report indicates that a decision was taken in 2022 not to distribute dividends. EITI reporting does not indicate that there were other financial transfers between government and Sonangol. Payments from companies to Sonangol for its equity share are detailed in the SOE's financial statements. **Mining** SODIAM

	SODIAM's role is well-explained in the mining sector. SODIAM's payments to government are disclosed in the 2022 EITI Report by revenue stream, as are the SOE's revenues and expenditures associated with its extractive projects. EITI reporting confirms that SODIAM did not make dividend payments to government in 2022, despite operating at a profit, according to financial statements. The MSG is welcome to provide an explanation why dividends were not transferred to government. In its comments to the draft assessment, the MSG confirmed that "*no dividends were paid in the period under review*" but did not clarify the reason for it. Other transactions related to SODIAM's operations with extractive companies are not reported upon in the 2022 EITI Report. However, during consultations, a government representative highlighted that SODIAM withholds a sales tax on behalf of the state on the diamonds marketed, but the corresponding financial flows between SODIAM and the state are not included in the 2022 EITI Report. ENDIAMA ENDIAMA's role is well-explained in the mining sector. ENDIAMA's payments to government are not disclosed through EITI reporting, though the SOE's revenues from the diamond trading commission are disclosed in aggregate. ENDIAMA's financial statements also indicate that it operated at a profit in 2022 but do not indicate whether a dividend was paid to government. EITI reporting confirms the lack of dividend payment to government from ENDIAMA in 2022 but do not include an explanation why the dividend was not paid to government. In its comments to the draft assessment, the MSG clarified that the dividend for the 2022 fiscal year was paid in 2024 (See Requirement 2.6). Payments from ENDIAMA's six subsidiary companies to the SOE are provided in EITI reporting by company.
Quasi-fiscal expenditures (Requirement #6.2) *Mostly met*	The International Secretariat's assessment is that Requirement 6.2 is mostly met. The objective of this requirement is that where state-owned enterprises undertake extractive-funded expenditures on behalf of government that are not reflected in the national budget, these are disclosed to ensure accountability in their management. The MSG's transparency template considers the objective to be fully met. The Secretariat's assessment is that the objective is mostly fulfilled, acknowledging the efforts to publish related information in the EITI report but given a definition of material quasi-fiscal expenditures (QFE) that does not reflect the full scope of these expenditures and incomplete information on fuel subsidies, the national urban planning and housing programme and scope for better public understanding of the participation of Sonangol in the servicing of the oil backed loans. It is encouraging that Angola MSG discussed which expenditures could constitute QFEs. The Secretariat holds a broader understanding of QFEs than what was employed in the 2022 EITI Report and considers Sonangol's off-budget fuel subsidies and off-budget social housing debt as QFEs, as well as servicing of national debt by Sonangol if that is the case. There is no evidence that SODIAM or ENDIAMA took part in QFEs. In the Secretariat's understanding, Sonangol takes part in the following: • Refinery subsidies – Since 2020, the refinery has been supplied by ANPG and others, including Sonangol. Sonangol supplies a portion of its own in-kind equity oil to Luanda Refinery. The report highlights that the method of calculating the price to be used for sales of crude oil to the Luanda Refinery is, since 2020, calculated on the basis of the average of the monthly

quotations for Angolan crude oil. Since this means that the sale is made at market price, this may not be considered a quasi-fiscal expenditure

- Sonangol off-budget fuel subsidies – The 2022 EITI Report outlines Sonangol's financial interactions with the state in subsidising fuel sales. While the report describes the amount to be received by Sonangol at the end of the year with regards to subsidies, it also highlights that the movement in the amount to be received by Sonangol represent both the increase in the subsidy in 2022 and the decrease in the balance relating to the offsetting of tax and non-tax debt. They also disclose a transaction amount related to state subsidies in 2022, but it is unclear what it represents. Based on these disclosures only it is therefore difficult to ensure public understanding of the amount and terms of the fuel subsidies by Sonangol, which is considered by the International Secretariat as a quasi-fiscal expenditure.

- Sonangol off-budget social housing (BUDHF) debt – Sonangol supported urban housing initiatives undertaken by government. To accomplish these social expenditures, Sonangol took out a loan from an international bank in 2014 and the state continues to reimburse this expenditure. Sonangol's audited financial statements come with a 'qualified' opinion by the auditor. One reason for this qualified opinion is due to a lack of clarity around the timing of compensation for Sonangol's QFEs related to social housing. It is also unclear what the related transaction amount for 2022 between Sonangol and the state disclosed in the report represents. There is therefore insufficient information for public understanding of Sonangol off-budget social housing expenditures, notably in terms of timing of compensation. The International Secretariat considers this expenditure as quasi-fiscal expenditure

- Servicing of national debt – The 2022 EITI Report describes two types of oil-backed loan agreements. One involved China EximBank and the other with China Development Bank. A third oil-backed loan with Lumiar Finance was reported to have been "retired" in 2022, but further information on potential in-kind payments in early-2022 prior to retirement is not provided. During consultations, government stakeholders confirmed that Sonangol only markets the state oil in-kind revenues, with payments made to repay the loan directly sent from the oil buyers to the ministry of finance escrow accounts. There is however no confirmation in the EITI Report that Sonangol, which is no longer the national concessionaire, is no longer involved in the repayment of the oil-backed loan debt on behalf of the state, which otherwise would make this a quasi-fiscal expenditure. It is worth noting that some aggregate information on oil deliveries for the two outstanding loans is provided, but there is no information of amounts repaid by individual buying company to service the loan in the 2022 EITI Report and there is scope for better understanding the participation of Sonangol in the servicing of the oil backed loans (See Requirement 4.2 and 4.3).

In its comments to the draft assessment, the MSG noted that QFEs were not applicable for SODIAM and further clarification was needed for ENDIAMA. The MSG comments do not appear to provide any clarifications on the QFEs for the oil and gas sector.

New corrective actions and recommendations

- In accordance with Requirement 2.6, Angola should ensure that key information describing the financial relationship between the government and state-owned enterprises (SOEs) is disclosed for those considered material, including reinvestment (*applies to*: ENDIAMA), and third-party financing (*applies to*: Sonangol & ENDIAMA), including those related to SOE joint ventures and subsidiaries. The terms of ownership of subsidiaries and any changes in these, and the terms of participating interests in extractive projects, should be detailed for the period under review (*applies to*: Sonangol, SODIAM & ENDIAMA). Loans and loan guarantees should contain information on loan tenor and terms (repayment schedule and interest rate) for all SOEs in relation to loans with the government and loans with private extractive companies (*applies to*: Sonangol). Angola should develop a materiality threshold and selection process for SOEs that ensures that full selection of material SOEs in the period under review. To strengthen implementation, Angola is encouraged to compare the terms of these loans to commercial lending terms to assess the effectiveness of these financial mechanisms (*applies to*: Sonangol). Angola is further encouraged to publicly describe the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting and corporate governance, e.g. composition and appointment of the Board of Directors, Board's mandate, code of conduct (*applies to*: ENDIAMA). Angola MSG is encouraged to strengthen analysis of publicly accessible information on SOEs and comprehensibility of reporting to enhance public understanding of state participation and its role in Angola's economy.

- In accordance with Requirement 4.2, Angola should ensure transparency in the sale of in-kind oil revenues oil to allow the public to assess whether the sales values correspond to market values and ensure the traceability of the proceeds from the sale of those commodities to the national Treasury. Angola should disclose values disaggregated by individual buying company, clarify the consistency between export and domestic volumes. Angola should also clarify the financial flows between Sonangol, ANPG and the ministry of finance with respect to oil in-kind revenues and their respective rationale. Angola should reconcile in-kind revenues and ensure public understanding of its oil backed-loans that is commensurate with other cash-based company payments and government revenues, as a basis for comparability to conventional agreements. In order to strengthen implementation of the Requirement 4.2, Angola is encouraged to consider whether disclosures should be broken down by individual sale, type of product and price, and could include the nature of the contract. Angola is encouraged to disclose a description of the process for selecting the buying companies, the technical and financial criteria used to make the selection, the list of selected buying companies, any material deviations from the applicable legal and regulatory framework governing the selection of buying companies, and the related sales agreements.

- In accordance with Requirement 4.5, Angola should disclose all material payments by mining companies collected by SODIAM on behalf of government. Material payments by SOE subsidiaries and joint ventures to SOEs should also be disclosed. All financial transfers between the state and SOEs, and SOEs and extractive companies should be disclosed and disaggregated to levels detailed in Requirement 4.7. These disclosures should distinguish between transactions specific to SOEs and payment streams common to all companies covered under Requirement 4.1. Furthermore, Sonangol should strengthen disclosures to improve broad public understanding of its debt settlement mechanism with the state.

- In accordance with Requirement 6.2, Angola MSG should reconsider its definition of quasi-fiscal expenditure and ensure that it includes those expenditures identified by the Independent Administrator and auditors employed to produce opinions on the financial statements of SOEs. For the two outstanding oil-backed loans, EITI Angola should clarify the participation of Sonangol in the servicing of the oil-backed loans and whether oil buying company-level information is available. The terms and timing of reimbursements should be clarified for all of Sonangol's QFEs to ensure that repayment on schedule and in full.

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Production and exports (Requirements 3.2, 3.3)

Overview of progress in the module

Angola has used its EITI reporting to provide a comprehensive overview of oil, gas and mineral production volumes, but not yet values aside from crude oil and one dominant diamond company's production. Angola's EITI Reports have centralised information on export volumes and values of oil, LNG, diamonds, gold, ornamental stones, iron ore and manganese. There is an opportunity for Angola to use its EITI reporting of production and export data to support public debate and policymaking on the oversight and control mechanisms for the country's extractive commodity output and exports. Greater public scrutiny of production and export controls can support the government's domestic resource mobilisation efforts by improving controls on the valuation of production and exports.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Production (Requirement #3.2) *Mostly met*	The Secretariat's assessment is that Requirement 3.2 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring public understanding of extractive commodity production levels and the valuation of extractive commodity output as mostly met. Most stakeholders consulted did not express views on the objective. The International Secretariat's view agrees with the MSG's self-assessment in considering the objective as mostly met, given that production data are published in the EITI report but taking into account the lack of public disclosure of the values of production of Angola's extractive commodities aside from crude oil and one diamond company's production. There are some systematic disclosures of oil and gas production data. The ANPG website publishes monthly production volumes for crude oil and natural gas, but no production values. Sonangol's 2022 financial statements (p.98) disclose the value, but not volumes, of Sonangol's crude oil and petroleum product sales, disaggregated by product type. There are more extensive systematic disclosures of production data in diamond mining than in other types of mineral commodities. SODIAM's 2022 financial statements (pp.14-15) provide aggregate 2022 diamond production volumes commercialised by Sodiam, broken down between industrial and semi-industrial production and 2022 diamond sales volumes by mining company and cooperative. SODIAM's 2022 financial statements (pp.17-20) also disclose the value of diamond production traded in 2022, broken down between kimberlite and alluvial diamonds, by mining company and by cooperative. The volumes and values of rough diamonds supplied to Angolan cutting factories in 2022 is also provided (p.27). The systematic disclosures by ENDIAMA relate to the SOE's own production rather than the broader national industry. ENDIAMA's 2022 annual report (pp.4,29,34) discloses aggregate data on the SOE's diamond production volumes in 2022, disaggregated between industrial and semi-industrial production, as well as the volumes and values of diamonds it sold in 2022.

	Angola's 2022 EITI Report provides production volumes for crude oil, natural gas, diamonds, gold, ornamental stones, aggregates, iron ore, manganese. However, it does not provide production values for any of the extractive commodities produced in 2022 aside from crude oil, for which it does provide estimates of production value. It is worth noting that with regards to the natural gas, stakeholders have confirmed during consultations that it was sent to ANLG for free and that the LNG value at the exit of ALNG was reported in the EITI report. There is however no explanation in the EITI Report explaining the valuation mechanism of the natural gas from the field to ALNG, the potential value of the natural gas before it is transformed and whether some of it is used for domestic market other than LNG export. Although the value of production is not disclosed for other commodities in the mining sector, the value of a large diamond mining company's production is disclosed, from which an estimated annual average price of diamond could be calculated given that the company in question (Catoca) accounts for around 65% of the country's total diamond production according to the EITI Report. The production data on crude oil and natural gas is disaggregated by project, while the production data on diamonds, gold, iron ore and manganese are disaggregated by company. It is unclear whether the disclosed production data for gold, iron ore and manganese, which are nascent sectors, is comprehensive of all official extractive production data in Angola. Angola has not yet used its EITI reporting to disclose additional information on the methods for calculating production volumes and values. Mining companies consulted noted that several mining projects such as the Tosyali iron ore and the Pensana rare earths projects were still under development and were expected to start production in coming years. A government official consulted noted that diamonds were the only material commodity in the mining sectors.
Exports (Requirement #3.3) *Fully met*	The International Secretariat's assessment is that Requirement 3.3 is fully met. The MSG's 'Transparency' template considers the objective of ensuring public understanding of extractive commodity export levels and the valuation of extractive commodity exports as fully met. Stakeholders consulted did not express views on the objective. The International Secretariat agrees with the MSG's self-assessment and considers the objective as fulfilled. The National Statistics Institute (INE) website publishes quarterly foreign trade reports (see for instance the Q1 2024 report), which provide export values for key exported commodity groups, but not volumes, disaggregated by commodity group (e.g. 'Pearls; Precious Stones and Metals, Jewellery') rather than by individual mineral commodity. There are more extensive systematic disclosures of export data in diamond mining, than in petroleum and other mineral production. SODIAM's 2022 financial statements (pp.20-26) provide 2022 rough diamond export volumes and values, disaggregated by export destination, as well as the weighted average diamond sales price over 2020-2022. Angola's 2022 EITI Report provides export volumes and values for crude oil, natural gas, diamonds, ornamental stones and gold. EITI Report also discloses exports of iron ore and manganese.
New corrective actions and recommendations	
• In accordance with Requirement 3.2, Angola should ensure public disclosure of production values for each extractive commodity produced in the period under review. To strengthen implementation, Angola is encouraged to disclose production data further disaggregated by	

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region, company or project, and include sources and the methods for calculating production volumes and values.

- To strengthen implementation of Requirement 3.3, Angola is encouraged to disclose sources and the methods for calculating export volumes and values.

Revenue collection (Requirements 4.1, 4.3, 4.4, 4.7, 4.8, 4.9)

Overview of progress in the module

Angola faces significant challenges in ensuring the public accessibility and understanding of extractive taxes and revenues. Confidentiality provisions inhibit the disclosure of payments from companies, which not only impacts the public understanding on the universe of extractive revenue streams but also hinders a clear understanding if the disclosures are indeed comprehensive, as well as limiting data assurances through reconciliation, which requires company-level data. There are opportunities to draw on public company disclosures to inform reporting – several IOCs publish payment to government reports and as an intermediate step towards resolving tax confidentiality through other means, those could be drawn upon to complement the currently very limited scope of revenue disclosures. Besides limited coverage, the payments are not disaggregated sufficiently on project level. Overall, this area of disclosure requires most attention in order to allow the public to gain a full picture of the extractive's sector contribution. The Angola MSG is aware of these challenges. As noted under government engagement, finding pragmatic solutions to the comprehensive and disaggregated disclosures of payments requires robust government leadership.

Angola was Africa's largest recipient of Chinese Belt and Road Initiative financing, with USD 24bn in oil-backed loans committed to from 2000 to 2016. Some 80% of Angola's debt to China is in the form of oil-backed loans according to estimates from S&P Global Ratings in 2022. A large portion of this debt – some USD 10bn of the USD 15bn China Development Bank loan in 2015 - was used to recapitalise Sonangol to save it from bankruptcy.[29] The important amount of these loans underscores the need for greater transparency around terms and repayment modalities.

Current disclosures do not fully clarify how transportation revenues flow to state-owned enterprises and state entities does not clearly illustrate the entire universe of payments. Given the importance of oil and gas to the economy, Angola MSG could improve public understanding of the role that transportation revenues play in the state budget. In mining, the newly constructed Lobito Atlantic Railway represents an opportunity to disclose transportation payments from the outset.

To fully understand company payments to government, disaggregation at the company and project level is necessary. In Angola, multiple international oil companies may partner in a single oil block. Payments per oil block do not provide an adequate understanding of how well each operator is fulfilling their payment obligations. Angola MSG can play an integral role in advancing disclosure of disaggregated payments by agreeing upon a definition of project that will create a consensus around project-level reporting. Improving the comprehensiveness of data quality

[29] according to World Bank 2020 article on SOE reforms in Angola.

assurances and ensuring their widespread compliance will give stakeholders and citizens confidence in the information published in EITI Reports and on government websites.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Comprehensive disclosure of taxes and revenues (Requirement #4.1) *Partly met*	The International Secretariat's assessment is that Requirement 4.1 is partly met. Stakeholder consultations and available documentation indicate that the objective of ensuring comprehensive disclosures of company payments and government revenues from oil, gas and mining as the basis for detailed public understanding of the contribution of the extractive industries to government revenues has not been fulfilled, which is consistent with the MSG's self-assessment which considered that the objective is partly met. Confidentiality laws limit both government and companies from disclosing payments, even where companies are willing to disclose. This has limited the comprehensive unilateral disclosure of government revenues from extractives (as noted in Requirement 6.3), the selection of material payment streams and selection of material companies, and hence the comprehensive disclosure of company payments to government entities. Overall, this strongly limits any detailed public understanding of the contribution of the extractive industries to government revenues. So far, EITI reporting provides partial disclosure and reconciliation for only two out of 19 extractive companies. Consulted stakeholders confirmed challenges related to confidentiality provisions but highlighted the efforts related to piloting disclosures for the two biggest extractive companies as a significant achievement of the second EITI Report. The 2022 Angola EITI Report provides a general overview of the methodology used to collect data on company payments and government revenues. The report also details the legal constraints on government and company disclosure of disaggregated taxpayer information and reaffirms the MSG's commitment to overcoming these challenges. The assessment finds that government only partially discloses extractive sector revenues by revenue stream. With regards to the selection of material revenue streams, this assessment concludes that not all material payment streams and thus reporting entities were selected, as full unilateral government disclosures and government revenues disaggregated by revenue streams are not available (see also Requirement 6.3). The 2022 Angola EITI Report identifies two common taxes, five oil and gas taxes and three mining taxes as material revenue streams. However, the report provides limited explanation on the materiality thresholds used to identify these revenue streams. The 'Transparency' template clarifies that the selected revenue streams were chosen based on data availability and were considered the most material by MSG members. Revenue streams listed in Requirement 4.1.c were not explicitly considered when creating the selection of material revenue streams. Despite their materiality, in-kind oil revenues paid by individual companies were not disclosed (beyond systematic disclosure by some oil companies).

	The Secretariat concludes that the determination of material revenue streams cannot be considered comprehensive. On the description of applicable revenue streams, this assessment finds that the overview of the legal framework and tax regime does not describe all applicable revenue streams comprehensively. With regards to the identification of relevant government entities, the EITI Report lists the selected government entities from which information would be collected. The publication of revenues disaggregated by revenue streams relies on what is available through public records (in budget execution reports) which aggregate some payment streams, except for Total Energies and Catoca. The level of disaggregation of revenue streams is hence deemed insufficient. On the selection of material companies, given the lack of access to data specifying the payees of revenues, the MSG agreed an alternative approach to selection of material companies based on production volumes. Fifteen companies, participating in eight oil and gas blocks and four mining companies exceeded the agreed cumulative threshold of 90% of total production for each sector and were thus considered material. The EITI welcomes that the MSG has tested an alternative to establishing materiality given the limitations set by tax confidentiality provisions, but it does not yet sufficiently allow public understanding if the material companies are correctly identified based on actual payments. Of those identified 19 companies considered material, two have submitted reporting templates for the 2022 EITI Report: TotalEnergies for oil and gas (~47% of production) and Catoca (~63% of production) for mining, which are noted to contribute with the highest relative share to production. The limitations of such an approach to selecting material companies are documented in the 2022 Angola EITI Report and Transparency Validation template. Stakeholder consultations indicated that while all material companies received the same templates, financial information was either not provided or not included in the EITI Report, except for TotalEnergies and Catoca, due to confidentiality provisions (except for two mining companies which submitted payments but were not disclosed as per the Ministry of Finance directive according to stakeholder consultations). It is welcome that the 2022 Angola EITI Report provides figures and links on the mandatory payments to government from several companies which follow EU, UK and Norwegian disclosure regulations[30] to complement EITI reporting disclosures. Those companies are TotalEnergies, BP, ENI, Equinor, Galp, NIS Naftgas, Maurel & prom and INA.[31] These data are disaggregated by project and by revenue stream category, but not by individual revenue stream, as required by the EITI Standard. For Sonangol, income tax payment to government data is available through annual audit financial statements. SODIAM discloses income tax and royalty payment, and ENDIAMA likewise publish payments to government, by revenue stream, in their audited financial statements (see here and here). The report reconciles some payments from TotalEnergies and Catoca but doesn't reconcile oil in-kind payments from TotalEnergies. For the payments and revenues which were selected for reconciliation for TotalEnergies and Catoca, the data is disclosed by both the company and the MINFIN, except for some of the payments of TotalEnergies that were not in the public domain and were thus published only by the MINFIN. The disclosed data for reconciliation is disaggregated by each of the revenue streams and by project. However, due to reconciliation challenges, including

[30] Those disclosure regimes do not require the disclosure by individual revenue stream, but by broader 'types of payment'. This means in practice that several payment streams are aggregated to one type.
[31] Of those, BP and ENI were deemed nonmaterial.

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	currency differences and late government reporting, the reconciliation coverage was low and incomplete. With regard to total government reporting, only five revenue streams (Petroleum Income Tax, Oil Production Tax, Oil Transaction Tax, state in-kind crude oil revenue, Angola LNG) are reported individually and by block. On encouraged aspects of this requirement, beyond the publication the three SOE's audited financial statements (see also Requirement 2.6), the 2022 Angola EITI Report does not comment on the public availability of other extractive company's financial statements in Angola.
Infrastructure provisions and barter arrangements (Requirement #4.3) *Partly met*	The International Secretariat's assessment is that Requirement 4.3 is partly met. The MSG's 'Transparency' template considers that the objective to ensure public understanding of infrastructure provisions and barter-type arrangements, which provide a significant share of government benefits from an extractive project, that is commensurate with other cash-based company payments and government revenues from oil, gas and mining, as a basis for comparability to conventional agreements, to be mostly fulfilled. During consultations, stakeholders did not express any particular views on the fulfilment of the objective, except that debt transparency was a key issue. The International Secretariat considers that the objective is not yet fulfilled given that, while aggregate data on oil backed debt has been published, significant aspects have not been implemented, such as terms of the loans, repayment modalities and values of crude oil deliveries in service of oil-backed debt disaggregated by buyer. Angola's 2022 EITI Report describes three oil-backed loans that meet the EITI definition of resource-backed loans. The MSG has not discussed the materiality of these loans but as noted later in this assessment, at least two of them are significant. The EITI Report provides the aggregate value of debt servicing of two oil-backed loans in 2022, but does not describe the terms of the loan, specific repayment modalities and discloses insufficient data on volumes and values of crude oil deliveries for each loan repayment and no disaggregation by buyer. It also discloses insufficient information on the Lumiar Finance loan retired in 2022. There are two of oil-backed loan agreements documented through EITI reporting – one with China EximBank and the other with China Development Bank (CDB). It notes that a 3rd oil-backed loan from Israel's Lumiar Finance was "retired" in 2022, but without clarifying whether any repayments of crude oil took place in early 2022. The Report shows the total value of oil guaranteed debt servicing through shipments of oil (~USD 1.2bnUSD) and the total value of guaranteed debt servicing in cash and carried out directly through the treasury (~USD 2.1bn), demonstrating that oil deliveries for oil guaranteed debt service accounted for ~35% of total debt servicing in 2022. The stock of oil-backed public debt at the end of each month is disaggregated between China Eximbank and CDB (~USD 2.4bn and ~USD 13.6bn respectively at end 2022), but without volumes of oil supplied for repayments, or values of oil supplied for each loan. There is also no disaggregated data by individual company lifting the oil for the oil guaranteed debt servicing. Some consulted government stakeholders clarified that the Ministry of Finance (MINFIN) oversees the escrow account through which debt servicing payments flow and that each resource-backed loan has its own modalities, with MINFIN as the responsible government entity for overseeing the repayment of these loans.

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	Furthermore, the 2022 EITI Report does not explain the terms of the oil-backed loans (including tenor, interest rate, repayment modalities, list of infrastructure projects if loans are tied to projects, etc). It notes that it was not possible to disclose details of the oil-backed loans because of MINFIN's claim that the terms of the loans are confidential. The revised EITI Report notes that the Angolan government has committed to 'limiting the confidentiality' of public debt contracts from 2022, which the International Secretariat understands to mean to ensure at least partial disclosures of contracts being signed in the future, but that oil-backed loans predate this date. It also reiterates that there are no new oil-backed debt contracts signed after 2021. There are key opportunities for the EITI to take a proactive role in explaining the terms and repayment modalities of these significant loans, especially given that the contracts are not public. The EITI can play a role in informing the public on how the debt has been repaid over time, and what the overall implications these agreements have on the budget.
Transportation revenues (Requirement #4.4) *Partly met*	The International Secretariat's assessment is that Requirement 4.4 is partly met. The MSG's transparency template indicate that the objective is mostly met. Stakeholder consultations and available documentation indicate that the objective of ensuring transparency in government and SOE revenues from the transit of oil, gas and minerals as a basis for promoting greater accountability in extractive commodity transportation arrangements involving the state or SOEs has not been fulfilled yet. The 2022 Angola EITI Report provides a partial overview of the oil and gas sector's transportation arrangements. While it covers third-party use of Angola's gas pipeline network (PUG) and Sonangol's transportation services, it lacks detailed information on revenue streams, tariffs, and specific transportation routes. For the oil and gas sector, the 2022 Angola EITI Report provides an overview the law regulating oil and gas transport licensing in Angola, but it does not clarify which transportation revenue streams are paid directly to the State from the licensing of oil and gas transport infrastructure. The 2022 Angola EITI Report describes the third-party use of Angola's gas pipeline network (PUG) that is linked to Angola LNG, including oil companies' payments to ANPG for the use of ANPG's gas pipeline network. The report confirms that ANPG collects and retains revenues from third-party use of its gas pipeline network. It also explains that tariffs for using the gas pipeline network are calculated based on existing investment contracts between the regulator and operators. The report does not specify applicable tariffs for 2022 but mentions ongoing renegotiations of transport arrangements. While the report states that there were no payments for PUG use in 2022, it also notes that payment terms of PUG fees were unavailable due to investment contract confidentiality. Consulted government stakeholders confirmed that no payments were made in 2022. The 2022 Angola EITI Report also describes a second type of transportation arrangement in the oil and gas sector, related to the provision of transportation-related services to the oil industry by Sonangol's Trading and Shipping business unit. The report briefly outlines the nature of transportation services provided by this unit and provides the aggregate value of Sonangol's revenues from the provision of transportation services to third parties and the total crude oil volumes transported by Sonangol's Trading and Shipping subsidiary. However, these data are not disaggregated by individual transportation route or arrangement. These figures are reflected in Sonangol's 2022 audited financial statements, also in aggregate. It is unclear whether revenue from the provision of these transportation services to third parties represents a form of transportation revenues collected by Sonangol on

	behalf of the state or whether it is Sonangol's own revenues. Angola MSG is invited to provide further information on this transportation arrangement. Available documentation does not appear to disclose additional information on the two types of revenues, such as a description of the transportation arrangements, a definition of relevant transportation revenues, or tariff rates and volumes of transported commodities. For the mining sector, the 2022 Angola EITI Report describes the award of a concession for the Lobito Atlantic Railway (LAR) in 2022 to a consortium of Mota-Engil, Trafigura and Vecturis, aiming to expand railway transport of mineral commodities to the coast. However, it explains that the MSG did not consider that this gave rise to material transportation revenues to the state in 2022, as the railway only began commercial operations in 2024 and due to a lack of robust data for the period under review. The report, however, presents the *expected* state revenues for the concession period. The view of the International Secretariat is that transportation revenues do not apply for 2022, but that they will starting 2024. Angola EITI should ensure that it publishes the details in terms of revenues, tariff rates and volumes, if possible, through routine government disclosures.
Level of disaggregation (Requirement #4.7) *Partly met*	The International Secretariat's assessment is that Requirement 4.7 is partly met. The objective of this requirement is to ensure disaggregation in public disclosures of company payments and government revenues from oil, gas and mining that enables the public to assess the extent to which the government can monitor its revenue receipts as defined by its legal and fiscal framework, and that the government receives what it ought to from each individual extractive project. The MSG's transparency template considers that the objective is partly met. Available documentation indicates that this objective has not yet been met. The 2022 Angola EITI Report provides only partial disaggregation by revenue stream, individual company and government entity. While the MSG has identified the project level and revenue streams levied on project-level, actual disaggregation by company *and* project is outstanding, as well as the list of projects covering several interconnected agreements. As noted in Requirement 4.1, the level of disaggregation by revenue type is insufficient, with data available over payments to government entities for a limited number of taxes. Similarly, this assessment notes that the government revenue data in the 2022 EITI Report is not disaggregated by government entity, revenue stream or company, and is disaggregated by project (block) for some, but not all, oil and gas revenue streams. Details on the available level of disaggregation are available in the transparency template. Angola EITI defined the project level in its 2021 Report and provides a categorisation of seven revenue streams levied at a project level and six revenue streams levied at a company level. The International Secretariat could not locate the list of projects covering several interconnected agreements, which would be needed to identify the actual applicable projects. Furthermore, while EITI reporting has disaggregated payments by project, it has not done so yet *by project and company*. As noted in Requirement 4.1, existing payments to government reports provide an opportunity to draw on existing disclosures by company and project (albeit more aggregated payment streams) to complement current EITI disclosures.
Data timeliness (Requirement #4.8)	The International Secretariat's assessment is that Requirement 4.8 is fully met. The MSG's transparency template considers the objective to be fully met. Stakeholder consultations and available documentation indicate that the objective of ensuring that public disclosures of company payments and government revenues from oil, gas

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Fully met	and mining are sufficiently timely to be relevant to inform public debate and policymaking has been fulfilled, given timely publication of the 2022 Angola EITI Report. The 2022 Angola EITI Report was published in September 2024, within 21 months of the end of the fiscal period covered. The report confirms that the MSG approved the reporting period. In regard to the timeliness of financial disclosures of state-owned enterprises operating in the extractives sector, Sonangol, SODIAM and ENDIAMA publish annual reports in a timely manner. Sonangol's, SODIAM's and ENDIAMA's 2022 financial statements were published within six months of the end of the reporting period.
Data quality and assurance (Requirement #4.9) *Partly met*	The International Secretariat's assessment is that Requirement 4.9 is partly met. The MSG's transparency template considers that the objective has been partly met. Stakeholder consultations and available documentation indicated that the objective of ensuring that appropriate measures have been taken to ensure the reliability of disclosures of company payments and government revenues from oil, gas and mining has not yet been fulfilled. This is due to the limited disaggregated disclosures by payment and company, which meant that reconciliation could not be conducted in a comprehensive manner. Additionally, the EITI Report lacks a statement of the IA on the comprehensiveness and reliability of the financial data on government revenues. The International Secretariat notes that limited progress on reconciling revenue streams has been made in the second report and notes the review of existing audit practices for government and companies. The 2022 Angola EITI Report provides a brief overview of relevant laws related to audit and assurance procedures of government entities and private companies. Future EITI reporting should clarify if the statutory requirements are in line with international standards. In its comments on the draft Validation report published on EITI Angola website, the MSG referenced technical standards that apply to public companies indicating that they aim to fully adopt the International Standard on Auditing, as well as a summary of the implementation of international standard IPSAS for public accounts including the commitment of Angola to transition to international standards, but without providing conclusive assessment of whether the payments and revenues in the EITI report are in line with international standards. EITI reporting does not describe audit and assurance *practices* of material companies and government entities in 2022 beyond confirming that the three material state-owned enterprises' (SOE) 2022 financial statements had been audited with a qualified opinion. It describes the approach to quality assurances for financial data but does not explain the level of adherence of reporting companies and government entities, nor include any statement on the comprehensiveness or reliability of the financial data. In its comments on the draft Validation report, the MSG confirmed that state owned companies are subject to an annual external audit with a qualified opinion as well as the laws and regulations governing auditing and assurance policies for public bodies. The MSG comments indicates that the documentation provided is in line with the procedures for reliability agreed by the MSG but highlighting the limitations in term of information collection. The report also did not perform a reconciliation of all material companies and revenue streams, or an alternative data quality assurance procedure approved by the Board. During consultations, the Independent Administrator confirmed that they had received signatures from reporting companies and would send these to the Secretariat. To date, these have not been received comprehensively. In its comments on the draft Validation report, the MSG shared with the International Secretariat the reporting templates but stressing that no publication should take place without prior

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	authorization of the respective entities. The International Secretariat notes however that not all the shared templates included a signature and that some templates are missing from material companies. The 2022 Angola EITI Report provides partial information on the quality assurance of financial data. Although it mentions that signatures and audit opinions are used to ensure quality assurances, it does not appear to comment on the level of adherence to these practices by reporting entities. In its comments on the draft Validation report, the MSG provided an assessment of the level of adherence by companies and government entities but only for the 3 entities involved in the pilot reconciliation. Furthermore, the report does not include a statement on the overall comprehensiveness and reliability of the financial data. Available documentation acknowledges the limitations in meeting EITI Requirement 4.9 particularly regarding the challenge of conducting a detailed reconciliation. Two out of nine material companies were selected for reconciliation and it is not clear whether these companies provided the required quality assurances for their EITI reporting. In its comments on the draft Validation report, the MSG confirms that the entities for which financial payment data has been reported have complied with the prerequisites of reliability of information. The report does not provide guidance on accessing publicly available financial statements for private extractive companies in Angola and lacks clear sourcing for some tables and figures. However, it includes recommendations for future improvements. In its comments on the draft Validation report, the MSG provides links to consolidated financial results for companies that are part of listed groups and for SOEs, as well sources for various tables in the EITI report .

Corrective actions and recommendations

- In accordance with Requirement 4.1, Angola should adopt a more robust and comprehensive approach to determining material revenue streams as alternatives to a production-based materiality threshold or employ ex-post confirmation of companies via the Ministry of Finance. All material companies and government entities identified should participate in reconciliation, which should include reconciliation of in-kind revenues. Angola should agree upon materiality thresholds for the identification of material revenue streams and consider the streams listed in Requirement 4.1.c.. Angola should lift legal barriers through legal reforms or use company waivers so that all material revenue streams are reported by material companies through MSG-agreed reporting templates. It is recommended that this effort be led by the Ministry of Finance. To strengthen implementation of Requirement 4.1, Angola EITI is encouraged to document whether material companies' audited financial statements are publicly available. Angola should ensure that all relevant government entities are included in EITI reporting.

- In accordance with Requirement 4.3, Angola MSG should define the materiality of resource-backed loans active in the country. Where material, Angola MSG should include details on the terms of the relevant agreements, the parties involved, the resources pledged by the state and the value of the balancing benefit stream. Angola should disclose relevant information necessary to ensure public understanding of these loans that is commensurate with other cash-based company payments and government revenues from oil, as a basis for comparability to conventional agreements. For ongoing arrangements, Angola MSG should provide the status of the agreement's repayment status. This information should ideally be disclosed on government websites but may also be detailed in EITI Reports. As the holder of the escrow account, the Ministry of Finance should play a central role in coordinating these efforts. Angola MSG should

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address confidentiality provisions that prevent the full disclosure of information related to infrastructure provisions and barter arrangements.

- In accordance with Requirement 4.4, Angola should disclose disaggregated data related to transportation revenues accruing to the government or extractive SOEs in the oil and gas sector. Sonangol's transportation arrangements with third parties and PUG payment terms should be clarified. As the Lobito railway comes online, these revenues should also be included in EITI reporting.

- In accordance with Requirement 4.7, Angola MSG should list extractive projects, including those that are considered interconnected. Angola EITI should fully disaggregate all material revenues by revenue stream, receiving government entity, company and where applicable, by individual project.

- To strengthen implementation of Requirement 4.8, Angola is encouraged to ensure that public disclosures of company payments and government revenues are sufficiently timely to inform public debate and policymaking. Angola is encouraged to consider approaches to EITI reporting that build on systematic disclosures with a view to improving the timeliness of EITI disclosures.

- In accordance with Requirement 4.9, Angola should assess whether companies and government entities in practice adhere to quality and audit procedures. For companies considered material, Angola MSG should ensure the receipt of the quality assurances agreed upon in the scope of reporting. Angola should ensure that appropriate measures have been taken to ensure the reliability of disclosures of companies' payments and government revenues in oil, gas and mining. Angola MSG should address how audit and assurance practices in the country align with international audit standards. Non-financial information in EITI reports should be clearly sourced.

Revenue management (Requirements 5.1, 5.3)

Overview of progress in the module

Angola has been implementing the transition to a Treasury single account system in recent years as a key public finance management reform highlighted in many development partners' reports on the country, including the African Development Bank's 2024-29 country strategy. The Treasury single account system receives extractive revenues that form part of the national budget. Angola has used its EITI reporting to date to provide a high-level overview of extractive revenues flowing through the Treasury single account system and to the national budget, but not yet a detailed description of any extractive revenues that are not yet recorded in the national budget and managed according to conventional budgetary channels. For example, the use of extractive revenues to repay oil-backed loans is a key area requiring greater clarity. There are opportunities for Angola to use its EITI reporting to provide an annual diagnostic of implementation of the Treasury single account in relation to extractive revenues, and to identify any extractive revenues not comprehensively recorded in the national budget.

Noting that Angola is a major oil producer with extensive deposits of critical minerals needed for the energy transition, there are opportunities to use EITI reporting to provide annual updates on the government's budgetary process and outlook, including forward-looking disclosures on production and revenue projections in light of energy transition scenarios. Angola has used its two EITI Reports to date to briefly describe extractive industry revenues that are earmarked to specific purposes, but not yet to provide an annual update on the government's budget process and outlook.

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Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Distribution of extractive industry revenues (Requirement #5.1) *Mostly met*	The International Secretariat's assessment is that Requirement 5.1 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring the traceability of extractive revenues to the national budget and the same level of transparency and accountability for extractive revenues that are not recorded in the national budget has been mostly fulfilled. Stakeholders consulted did not express particular views about the objective. The International Secretariat's view agrees with the MSG's self-assessment in considering the objective as mostly fulfilled, given the efforts in the description of financial revenue flow but lack of clarity over whether all extractive revenues, including those earmarked to repay oil-backed loans, are comprehensively recorded in the national budget. There do not appear to be any systematic disclosures of information on the distribution of extractive industry revenues on government websites. Angola's 2022 EITI Report does not clearly indicate whether all government extractive revenues are comprehensively recorded in the national budget. The EITI Report states generally that most government extractive revenues are recorded in the national budget, with the exception of revenues collected by the extractive SOEs and not transferred to the state through dividends. Yet the EITI Report does not clearly state whether all oil revenues used to service national oil-backed debt (through escrow accounts) are comprehensively recorded in the national budget. There were differences of opinion among consulted stakeholders about whether all oil revenues used to repay oil-backed loans first transited through escrow accounts, or whether some oil revenues were first transferred to the Treasury before being used to repay oil-backed loans. While the EITI Report provides the aggregate value of oil revenues used to repay oil-backed debt that are sourced from the government's budget (GSA), the International Secretariat considers that repayments of oil-backed loans do not follow the conventional budgetary process and thus that they should be covered by EITI reporting as forms of oil revenues and related expenditures that are not fully reflected in the national budget. With regards to revenues collected by SOEs, the International Secretariat considers that only those revenues collected by SOEs on behalf of the state (not as a result of their commercial operations) and not transferred to the Treasury should be considered as forms of government revenues not recorded in the national budget. The EITI Report only refers to the audited financial statements of the three extractive SOEs, two of which have been published in full (only a summary of Endiama's 2022 financial statements have been published to date) but containing qualified auditor opinions. The EITI Report provides only a high-level description of the management of crude oil revenues used to repay national oil-backed debt, but without reference to a financial report on the management of these oil revenues. Some government officials consulted explained that there were financial reports covering the operations of the escrow accounts, but that these were not publicly accessible.
Revenue management and expenditures	The International Secretariat's assessment is that Requirement 5.3 remains not assessed, given that several encouraged aspects of this requirement remain to be addressed by Angola EITI. The MSG's 'Transparency' template considers the

(Requirement #5.3) *Not assessed*	objective of strengthening public oversight of the management of extractive revenues is fully met. Stakeholders consulted did not express particular views about the objective. However, the International Secretariat's view is that the objective is still far from being fulfilled, given the limited public information about the government's budget and audit cycles, as well as on additional information on revenue sustainability and resource dependence. There are limited systematic disclosures of information on extractive revenue distribution and expenditures in the petroleum sector through Sonangol's annual publication of its audited financial statements. Sonangol's 2022 financial statements (pp.39-41) disclose an overview about Sonangol's assumptions about future developments in the petroleum sector and the broader economy. There do not appear to be systematic disclosures of information on extractive revenue distribution and expenditures in the mining sector. Angola's 2022 EITI Report provides some cursory information on statutory provisions for earmarked extractive revenues, although not the value of earmarked revenues in 2022, and only briefly describes the country's national budget framework. The report does not describe the government's audit cycle nor provide additional relevant information on future production and revenues.

New corrective actions and recommendations

- In accordance with Requirement 5.1, Angola should ensure public disclosure of which extractive industry revenues, whether cash or in kind, are recorded in the national budget, including withheld oil revenues used for debt servicing. Where revenues are not recorded in the national budget, the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable, e.g., escrow accounts used for debt servicing. To strengthen implementation, Angola is encouraged to work with relevant government entities such as the Ministry of Finance and central bank to strengthen systematic disclosures of the recording of extractive revenues in the national budget. Angola is encouraged to reference national revenue classification systems and international standards, such as the IMF Government Finance Statistics Manual, in its EITI disclosures.

- To strengthen implementation in line with Requirement 5.3, Angola is encouraged to use its EITI reporting to facilitate access to information on the government's budgeting, expenditures and audit practices. Angola is encouraged to expand its EITI disclosures to timely information from the government that will further public understanding and debate around issues of revenue sustainability and resource dependence. This may include the assumptions underpinning forthcoming years in the budget cycle and relating to projected production, commodity prices and revenue forecasts arising from the extractive industries and the proportion of future fiscal revenues expected to come from the extractive sector.

Subnational contribution (Requirements 4.6, 5.2, 6.1)

Overview of progress in the module

Available documentation describes the revenue allocation process in the extractive sector, with majority of revenues being centralised. Angola has recently established legal provisions for the national government to transfer a share of extractive revenues to subnational governments (provinces and municipalities) in the 2019 reform of the Mining Code. However, these provisions have not yet been implemented to date. There are opportunities for Angola to use its EITI reporting to disclose calculations of shares of national mining revenues to be transferred to each

of the beneficiary provincial and municipal governments. This could raise public awareness of the new subnational transfer provisions and help manage expectations of the likely extractive revenues to be transferred to subnational governments. There could also be a role for Angola's annual EITI reporting to track progress in implementing the new legal provisions related to subnational transfers, providing an independent diagnostic of these important reforms. Available documentation indicated challenges related to categorisation and disclosure of social expenditures and environmental payments. There is scope to strengthen disclosure of relevant information, aligned with efforts to provide more disaggregated revenue data and overcoming legal barriers related to taxpayer confidentiality and contract transparency.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annexe to this report.

EITI Requirement and final assessment	Summary of progress in addressing the EITI Requirement
Subnational payments (Requirement #4.6) *Not applicable*	The International Secretariat's assessment is that Requirement 4.6 is not applicable. The Transparency Validation template notes that this requirement is not applicable. The 2022 Angola EITI Report describes the revenue allocation process which does not specify any direct subnational payments. There do not appear to be any systematic disclosures of information on direct subnational payments in either the petroleum or mining sectors. The Report highlights that the Angola MSG confirms that there are no subnational payments.
Subnational transfers (Requirement #5.2) *Partly met*	The International Secretariat's assessment is that Requirement 5.2 is partly met. The MSG's 'Transparency' template considers the objective of enabling stakeholders at the local level to assess whether the transfer and management of subnational transfers of extractive revenues are in line with statutory entitlements is mostly fulfilled. Most stakeholders consulted did not express views on progress towards the objective. However, the International Secretariat's view is that the objective is still far from being fulfilled, given that, while the report briefly refers to subnational transfers including revenue sharing formula, there is a lack of disclosures of the value of extractive revenues that should have been transferred to each beneficiary province and municipality, even if the subnational transfers were not disbursed in the period under review. This is critical to empower local stakeholders to understand their entitlements to revenues in line with the extractive industry revenue-sharing formula. There do not appear to be any systematic disclosures of information on subnational transfers of extractive revenues. Angola's 2022 EITI Report briefly refers to subnational transfers of government revenues from mining to provinces and municipalities but does not provide any further information on these transfers beyond the general revenue-sharing formula. While the EITI Report confirms that the statutory subnational transfers described were not disbursed in practice in 2022, the report does not provide the value of subnational transfers of mining revenues that should have been received in 2022 (according to the revenue-sharing formula) by each of the provinces and municipalities. There were different views among stakeholders consulted, including across different government entities, over whether there had been any subnational transfers of extractive revenues in practice in the period under review. There were also differences of opinion on the specific extractive revenue streams that give rise to subnational transfers according to the legal framework, highlighting the importance of further

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	clarity through Angola EITI on this issue. The 2022 Angola EITI Report itself is unclear about which revenue streams give rise to subnational transfers, with Annexe AL listing several different revenue streams that give rise to subnational transfers, while the EITI Report only briefly discusses provisions of the Mining Code requiring subnational transfers of a share of corporate income tax paid by mining companies. A government official consulted explained that the provisions of the Mining Code establishing subnational transfers had never been implemented to date given that Law no. 27/19, which regulates the functioning of local authorities, has not yet been implemented (although there were subnational transfers of revenues from quarrying of construction materials). The International Secretariat considers that more work is needed from Angola EITI on improving transparency in subnational transfers, particularly if the legal provisions introducing subnational transfers have not yet been implemented. On a point of methodology, the International Secretariat considers that the legal provisions requiring subnational transfers of a share of corporate income tax paid by mining companies constitute subnational transfers in accordance with Requirement 5.2, even though corporate income tax is not an extractive-specific revenue stream (given that the legal provision relates only to the revenue stream levied on extractive companies). The International Secretariat welcomes the MSG views on the scope and applicability of subnational transfers in the period under review.
Social and environmental expenditures (Requirement #6.1) *Partly met*	The International Secretariat's assessment is that Requirement 6.1 is partly met. The objective of this requirement is to enable public understanding of extractive companies' social and environmental contributions and provide a basis for assessing extractive companies' compliance with their legal and contractual obligations to undertake social and environmental expenditures. The MSG's transparency template considers the objective to be partly met. Civil Society representatives highlighted during consultations that the data disclosed in the EITI Report was challenging to use in their outreach to local communities. While there have been moderate levels of detail on some disclosed social expenditures, it is not clear whether available disclosures are comprehensive. For social expenditures and mandatory environmental payments, broad confidentiality provisions in contract and data laws prevent a comprehensive understanding of these expenditures and payments **Social expenditures** The 2022 Angola EITI Report notes that extractive sector legislation requires mandatory social expenditures for petroleum and mining companies. The report and the 'Transparency' Validation template highlight that terms of these provisions are outlined in the contracts themselves and are often particular to each contract. Confidentiality provisions in contracts prevent the disclosure of specific terms and disaggregated data per contract. The 'Transparency' template also notes that it was not possible to establish materiality and provide further breakdown of social expenditures due to legal limitations. This was also confirmed during stakeholder consultations. The 2022 Angola EITI Report provides information and figures on social expenditures in 2022, with disaggregation by area of support (environment, social support, culture, etc.) for the mining sector and by area of support and beneficiary organisation for the oil and gas sector. The report provides values of such expenditures but does not clarify if they were made in cash or in kind. In addition, Annexe AG to the 2022 Angola EITI Report provides an overview of social investments that were completed in 2017 to mid-2023, with information on the

	name of the project, area of support, payer and name of the company, and the project's geographic region but without information on the value of expenditures, nature (in-cash or in-kind expenditures), and the identity of beneficiaries. . Financial statements published by SODIAM and ENDIAMA also contribute to disclosures of social expenditures. SODIAM's audited financial statements provide the value of SODIAM social expenditures in 2022, disaggregated by type of expenditure, with information on the type of expenditure, the region and beneficiary, but not whether it was provided in cash or in-kind. The SOE's 2022 financial statements also note that SODIAM contributed a total of USD 5m to MIREMPET's Social Fund and "*to cover the costs of Angola's membership of the EITI*", but without further describing these costs/contributions. ENDIAMA's 2022 annual report briefly describes types of social expenditures by ENDIAMA in 2022 but does not clarify whether they are mandatory or voluntary, nor disclose the value of such expenditures in 2022. The 2022 Angola EITI Report also notes the requirement for oil and gas companies to make contributions to the training for Angolan staff but does not appear to clarify relevant legal basis for this requirement. Information on values of such contributions in 2022 are provided with disaggregation per block. **Environmental payments** Available documentation indicates that full disclosure of environmental payments was not possible due to the same reasons as for social expenditures of confidentiality provisions. The 2022 Angola EITI Report notes environmental payments related to obtaining and renewing license as well as fees related to environmental impact assessments (EIAs), applicable to both oil and gas and mining sectors. However, the 2022 EITI Report does not appear to disclose any environmental payments, except for aggregated data for social expenditures under category "environment".

New corrective actions and recommendations

- To strengthen implementation of Requirement 4.6, Angola is encouraged to do an annual review of applicability and, if relevant, disclose material direct subnational payments.
- In accordance with Requirement 5.2, Angola should clarify the legal basis for subnational transfers, the type of existing subnational transfers and where they apply. Angola should ensure public disclosure of all subnational transfers of extractive revenues. These disclosures should include the relevant revenue sharing formula, the transfer amount calculated in accordance with the formula and the actual amount that was transferred between the national government and each relevant subnational entity entitled to receive subnational transfers of extractive revenues in the year(s) under review. This information should be disaggregated by beneficiary subnational government unit. The multi-stakeholder group is encouraged to agree a procedure to address data quality and assurance of information on subnational transfers, in accordance with Requirement 4.9. To strengthen implementation, Angola could report on how extractive revenues earmarked for specific programmes or investments at the subnational level are managed, and actual disbursements.
- In accordance with Requirement 6.1, Angola should disclose material mandatory social expenditures and environmental payments. The MSG should review all social expenditures and environmental payments, applicable to the extractive sector in Angola, and identify relevant materiality thresholds. Relevant data should be disaggregated in accordance with Requirement 6.1.

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Background

Overview of the extractive industries

An overview of the extractive industries is accessible on the country page of the EITI webpage for Angola.

History of EITI implementation

The history of implementation is accessible on the country page of the EITI webpage for Angola.

Explanation of the Validation process

An overview of the Validation process is available on the EITI website.[32] The Validation guide provides detailed guidance on assessing EITI Requirements, while the more detailed Validation procedure include a standardised procedure for undertaking Validation by the EITI International Secretariat.

The International Secretariat's country implementation support team include Tatiana Alvarenga and Gilbert Makore, while the Validation team was comprised of Nassim Bennani, Olesia Tolochko, Fatma Nyambura, Riley Zecca, Alex Gordy and Williams Noah. The internal review for quality assurance was conducted by Gilbert Makore, Christina Berger, Gay Ordenes and Bady Baldé.

Confidentiality

The detailed data collection and assessment templates are accessible to Board members, on the internal Validation Committee page here. The templates will be published on eiti.org alongside the Validation report once the EITI Board has agreed a decision on Angola's Validation.

The practice in attribution of stakeholder comments in EITI Validation reports is by constituency, without naming the stakeholder or its organisation. Where requested, the confidentiality of stakeholders' identities is respected, and comments are not attributed by constituency. This draft report is shared with stakeholders for consultation purposes and remains confidential as a working document until the Board takes a decision on the matter.

Timeline of Validation

The Validation of Angola commenced on 1 October 2024. A public call for stakeholder views was issued on 1 July 2024.[33] Stakeholder consultations were held in-person on 26-28 November 2024. The draft Validation report was finalised on 2 April (in English). Following comments from the MSG expected on 15 May, the Validation report will be finalised for consideration by the EITI Board.

Resources

- Validation data collection file – Stakeholder engagement
- Validation data collection file – Transparency
  Validation data collection file – Outcomes and impact

[32] See https://eiti.org/validation
[33] See https://eiti.org/offers/angola-2024-eiti-validation-call-views-stakeholder-engagement.

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Annexe A: Assessment of Requirement 1.3 on civil society engagement

Methodology

Due to concerns expressed by stakeholders related to the enabling environment for civil society engagement in the EITI, the International Secretariat's Validation team has conducted a detailed assessment of Angola's adherence to the EITI Protocol: Participation of civil society.[34]

The assessment follows the Validation Guide, which defines guiding questions and related evidence that should be considered in cases where there are concerns about potential breaches of the civil society protocol.[35] For contextual purposes, the Validation provides an overview of the broader enabling environment for civil society participation in country's extractive sector. The assessment seeks to establish whether legal or practical restrictions related to the broader enabling environment have in practice restricted civil society engagement in the EITI in the period under review. It focuses on the areas where there are concerns regarding adherence with the civil society protocol.

A call for stakeholder views on progress in EITI implementation was launched on 01 July 2024, in accordance with the Validation procedure. The assessment draws on the information provided in responses to that call for views, the Stakeholder engagement file, and stakeholder consultations.

Overview of broader civic space environment for civil society engagement

Angola's ranking in international assessments of broader civic space have remained relatively constant in the period under review (June 2022 – October 2024). There was a slight regression in Angola's rank in Freedom in the World, from 30/100 in 2022 to 28/100 in 2024, albeit in the same 'not free' category, which was linked to the alleged reversal of the government's easing of restrictions on the press and civil society since 2017. Civic space in Angola has continued to be assessed as 'repressed' by CIVICUS from 2022 to 2024, linked to alleged civic space restrictions in the run-up to the August 2022 elections, excessive use of force in dispersing peaceful protests and repressive laws viewed as threatening civic space. The restrictions were reportedly maintained after the elections, with reports of human rights abuses by security services, according to coverage in international media like Deutsche Welle, Human Rights Watch and CIVICUS. The US Department of State's report on human rights practices in Angola did not note any significant change in either 2022 or 2023, noting persistent human rights challenges including credible reports of arbitrary or unlawful killings, arbitrary arrest or detention, serious restrictions on freedom of expression and media freedom, including threats of violence against journalists, unjustified arrests or prosecutions of journalists, censorship, or enforcement of or threat to enforce criminal libel laws to limit expression, as well as substantial interference with the freedom of peaceful assembly and freedom of association. However, the report also noted that individuals were increasingly able to use private media and social media platforms to openly criticise government policies and practices. It highlighted that individuals reported practicing self-censorship but generally were able to criticise government policies without fear of direct reprisal and that social media was widely used in the larger cities and provided an open forum for discussion. Nevertheless, activists reported that the government increasingly used a law (Article 333 of the Angola Penal Code) which prohibited "insult against the State, its symbols and entities" to suppress freedom of expression. The Reporters without Borders (RsF) assessment of

[34] https://eiti.org/document/eiti-protocol-participation-of-civil-society.
[35] https://eiti.org/document/2021-eiti-validation-guide.

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press freedom in Angola has oscillated from 99th of 180 countries in 2022 to 125th in 2023 and 104th in 2024, with persistent allegations of censorship and state control on journalists. The African Development Bank's (AfDB) 2022 country strategy on Angola considered that the role of civil society had improved in the 2017-2021 period, with some government efforts to promote civil society's role even if there continues to be a "*need for an improved legal environment for CSOs*". AfDB's country strategy also highlighted that CSOs' financial viability remained poor, mostly funded by donors, philanthropists and corporations and that measures to guarantee maximum leverage of CSOs contribution to the country's development were needed.

Most international assessments of Angola's civic space, including by Freedom House, CIVICUS, Reporters without Borders (RsF) and the US State Department have highlighted improvements in civic space in the early years of President Lourenço's transition in 2017-2018. The government reportedly adopted a tougher stance against civil society protests post the administration's first term. International NGOs focusing on freedom of expression and of the press such as RsF and Project World Impact continue to document instances of government intimidation and harassment of journalists and practical restrictions to freedom of assembly. A November 2021 working paper by the Chr. Michelsen Institute (CMI) argues that the opening towards media plurality and civic mobilisation slowed down as President Lourenço approached the end of his first term. Meanwhile, there continue to be isolated reports of human rights abuses in the oil-rich Cabinda Province and the diamond-producing regions of Luanda Norte and Luanda Sul, including arbitrary arrests, torture and extrajudicial killings, although these are not reported to be widespread, according to BTI's 2024 Angola country report.

The 2022-2024 period has also been marked by several proposals for legal and regulatory reforms of the environment for civil society participation that have been criticised by national and international civil society as having the potential to curb civic space. In May 2023, the MPLA ruling party introduced a new bill in the National Assembly that would significantly update oversight regulations of NGOs. The bill was approved in general terms within the month, without consultation with civil society, but has awaited review in one of the National Assembly's specialty committees since then according to coverage by the World Democracy Movement. The draft law has sparked significant public concern both in Angola and internationally over the potential impact on freedoms of expression, operation and association. There has been a global campaign by international civil society and a joint letter to President Lourenço from the United Nations (UN) Special Rapporteurs on the Rights to Freedom of Peaceful Assembly and of Association, the Situation of Human Rights Defenders, and the Promotion and Protection of Human Rights and Fundamental Freedoms While Countering Terrorism. Following this strong opposition to the bill, the parliamentary debate was postponed without a new date and the bill has not been ratified. Nevertheless, in October 2024, a Presidential Decree 214/24 was published, creating an institute for the supervision of community activities.

In January 2024, the National Assembly passed a first vote on a draft National Security Bill that introduces provisions for a new national security system headed by the President to ban or disrupt broadcast and telecommunications services in (undefined) 'exceptional circumstances' and 'within the limits of the constitution', and to undertake surveillance of private communications without judicial oversight according to an article by the Committee to Protect Journalists in April 2024. While the National Security Law was approved by the National Assembly in August 2024, it has also raised significant national and international concern.

In July 2024, the Law on Crimes of Vandalism of Public Goods and Services, Law 13/24, was approved by the National Assembly and promulgated by the President of the Republic in August of the same year. The Law has been the target of various criticisms from civil society

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organisations, political parties, and international entities, as HRW. The main criticisms of the law focus on its potential to restrict democratic freedoms, the disproportionality of penalties, ambiguities that allow abuses, its negative impact on civil society, and possible unconstitutionality.

Of the estimated 395 CSOs in Angola (including 29 international CSOs) according to the AfDB's 2022 Angola country strategy, only a small share are engaged in the broader civil society constituency on EITI implementation. The following assessment notes points of context as background but seeks to focus on the environment for civil society engagement in the EITI process and public debate on extractive industry governance, rather than civic space more broadly.

Expression

Angola's Constitution (Articles 40 and 44) guarantees freedoms of expression, information and the press. However, international assessments of freedom of expression such as Reporters Without Borders or the Chr. Michelsen Institute (CMI) have highlighted constraints on freedoms of the press and of expression in practice. The assessments note concerns over state dominance of most media outlets and a consequential self-censorship by journalists, as well as several prosecutions of journalists under legal provisions for criminal defamation. The President appoints the leadership of all major state-owned media outlets such as Angolan Public Television, Radio Nacional, and the Jornal de Angola, which has often led to one-sided reporting according to the US Department of State's report on human rights practices in Angola in 2023, which also reported threats of job losses for journalists that did not follow the ruling party's editorial narrative. RsF has also highlighted that many media licence applications remain pending at the Ministry of Telecommunications, which is accused of obstructing media applications from those unaffiliated with government.

Several international reports such as those from Chr. Michelsen Institute (CMI) and BTI have highlighted an opening in media freedom in the 2017-2019 period immediately following President Lourenço's election in 2017. For instance, Angola's March 2022 EITI candidature application highlights the enactment of a new Press Act (Law 1/17) in January 2017, which confirms freedom of the press and the inability to curb this freedom through any censorship. Yet, in January 2019, the National Assembly enacted a new Penal Code that introduced new penalties for broad offenses labelled "*insults against the state, its symbols, and its organs*". The US Department of State's report on human rights practices in Angola, such as the report on 2023, have consistently highlighted criminal defamation provisions of the 2019 Penal Code (Article 216) as a concern, given sanctions of fines and imprisonment of up to two years as well as the burden being on the defendants to provide evidence of the validity of the allegedly damaging material, rather than placing the burden of proof on the accuser. Angola's criminal defamation provisions have attracted criticisms from human rights organisations including the UN Office of the High Commission on Human Rights (UNOHCHR), which have argued that they could have a "chilling effect" on freedom of expression.

Government regulation of media has also attracted criticisms on the part of international CSOs. In November 2016, the National Assembly enacted five laws that, combined, formed the government's 'Social Communication Legislative Package', which included the Press Law, statutes of the new regulator, the Angolan Regulatory Body for Social Communication (*Entidade Reguladora da Comunicação Social Angolana* – ERCA), the Television Law, the Broadcast Law, and the Journalists Code of Conduct. The 2022 edition of the Media Institute for Southern Africa's (MISA) 'The State of Media Freedom in Southern Africa' raised concerns over the role of

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ERCA in policing media content without adequate judicial oversight, with authority to suspend or ban websites that do not meet its definition of "good journalism". Nevertheless, there are no indications that any CSOs or media substantially engaged in the EITI process have faced such suspensions or bans in the period under review, and stakeholders did not report during consultations any suspension of CSOs substantially engaged in the EITI process during the period under review.

Television and radio continue to be the dominant sources of news in Angola, although social media and the internet have been growing fast as a the primary source of news among young and more educated citizens according to Afrobarometer in June 2023. The US Department of State's report on human rights practices in Angola in 2023 notes several libel and defamation lawsuits against print, radio and political blog journalists, which the journalists have complained have limited their ability to report on alleged corruption in government. For instance, the US Department of State's 2023 report highlights the prosecution for defamation and slander of privately-owned Radio Luanda journalist Liberato Pereira Furtado, related to a news report in 2020 accusing prosecutor Elizete Francisco of misappropriating more than AKZ 16.5m (around USD 25,000) to her personal account. A 2023 article by CIVICUS also highlights two instances of prosecutions against journalists in 2023, including a defamation case against Reporter Angola news editor Daniel Frederico linked to a 2022 article by news site Angola Online alleging that a prosecutor was corrupt, as well as the arrest of A Denúncia editor Carlos Alberto because of his failure to comply with a June 2022 Supreme Court sentence related to an article on then-Deputy Attorney General Luis Liz's alleging that he had illegally expropriated land for a shopping mall. The US Department of State's 2023 report also cites the government's view that certain journalists publishing inaccurate stories about government officials without fact checking or providing the accused the right of response. International CSOs and media have nonetheless argued that concerns over arbitrary arrests have increased since September 2022, with examples of the sentencing of four civil society activists (Adolfo Campos, Tanaice Neutro, Gildo das Ruas and Abraao Pensador) to 29 months in prison in 2023 for sedition and insulting the president, after they participated in demonstrations protesting high fuel prices according to July 2024 coverage in the international press. In December 2022, civil society activist Gilson da Silva received a 15-month suspended sentence for inciting criminal activity, resisting a government official and for derogatory comments about the president, after already being detained for eight months before trial according to a CIVICUS update from 2023. Amnesty International has led an international petition for activists' release. Two human rights associations, FORDU and OMUNGA published a position paper criticising the "arbitrary persecution and detention" of CSOs by the national police. On 07 January 2025, the four activists were released following a presidential pardon. Although the move has brought relief to the prisoners, it has sparked controversy and raised questions about freedom of expression and citizenship in Angola, as covered by the international press. However, there are no indications that any CSOs substantially engaged in the EITI process have faced any charges or prosecutions for libel or defamation in the period under review, and stakeholders didn't report during consultations any charges faced by CSOs substantially engaged in the EITI process during the period under review

The 2022 edition of Media Institute for Southern Africa (MISA)'s 'The State of Media Freedom in Southern Africa' notes forms of 'victimisation' of journalists particularly for criticising President Lourenço. This victimisation includes harassment, intimidation and instances of violence against journalists according to international NGOs like RsF, Freedom House and CIVICUS. The campaign for the 2022 elections saw several allegations of harassment and attacks against journalists, with the Committee to Protect Journalists (CPJ) raising concern in July 2022 over harassment of journalists Isabel Makitoko, António Sapalo and Wilson Capemba as they were covering election

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rallies, although these attacks were attributed to staff of the ruling political party rather than the government itself. In August 2022, the CPJ also covered the three-hour detention of Voice of America journalist Coque Mukuta while he was on assignment to report on a protest against electoral irregularities in the run-up to the elections. The trend in attacks against journalists has risen in 2023 according to the US Department of State's report on human rights practices in Angola in 2023, which notes that reporting on corruption, governance and human rights abuses were the primary reasons for attacks against journalists. However, there have been no reports of any CSOs or media representatives substantially engaged in the EITI process having faced such intimidation, harassment or violence in the period under review.

Several international CSOs including MISA, RsF, and the Paradigm Initiative have emphasised that self-censorship by journalists remains common in Angola. This reflects a broader attitude in society, as the 2020 edition of Afrobarometer's survey on Angola finding that around half of Angolans do not feel free to express their opinions. Yet international CSOs have also argued that the media, libel and defamation laws have created an environment that favours self-censorship by journalists.

Nevertheless, all civil society organisations substantially involved in the EITI process and EITI public debate, whether inside and outside the MSG and including journalists, highlighted during consultations that, despite this context, they were able to freely express themselves on issues related to the extractive sector during the period under review. Moreover, several CSOs consulted expressed that EITI in Angola has created a space to discuss topics which were previously too sensitive to discuss, such as company payments and government revenues, debt and resource backed loans, and ASM. While some CSOs reported that other CSOs engaged in the EITI could generally be subject to self-censorship, there is no available evidence of such practice in relation to EITI and no evidence of topics related to the extractive sector which can't be discussed. Instead CSOs reported that the main constraint for CSOs to participate in EITI public debate was the lack of technical and financial capacity as well as the lack of inclusivity of civil society by the EITI process, not the fear of repression.

However, in the context of the EITI process, there is evidence that CSOs substantially engaged in EITI implementation have expressed views critical of government and companies during the period under review.

For instance, in 2022 the NGO Action for Rural Development and Environment (ADRA), a member of the Angola EITI NCC, published a report analysing the implementation of the Integrated Program for Local Development and Combating Poverty (PIDLCP) in 2019 and 2020, which found that the level of financial support was insufficient to make a meaningful contribution to reducing poverty in Angola.

Frei Júlio Candeeiro, the Director General of Mosaiko Institute for Citizenship and an Angola EITI NCC member, has regularly called for more transparency and sharing of information on the extractive industries, for instance in public statements in October 2021 covered in the national media.

The Kissama Foundation has been vocal in public about potential environmental risks linked to the extractive industries, including in raising concerns over government proposals to reform the Environmental Conservation Law in 2020.

A 2021 report published by the TCHOTA movement argued that mining companies did not fully comply with the Mining Code and did not sufficiently contribute to the economic and social development of host communities, according to national media coverage.

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A joint submission by a group of Angolan CSOs, including several CSO members of the Angola EITI NCC, to the mid-term Universal Periodic Review of Angola in November 2022 included several recommendation for the government to strengthen implementation of the Mining Code, particularly with regards to social projects by mining companies.

Following the publication of the first EITI Report end 2023, the civil society organisation Mosaiko (which is an alternate MSG member) also disseminated a report calling for greater transparency in the extractive sector in Angola, highlighting the main challenges related to taxpayer confidentiality constraints, contract transparency and beneficial ownership transparency in the country.

A publication related to EITI in the media Expansão in 2024 highlighted that Angola was at risk of failing to meet transparency targets in extractive industry.

Annex 18 of the Validation template highlights a report from a trip made by CSOs inside and outside the MSG (organisation Associação Mãos Livres, ACC and JEA) in 2023 to the Huila province to investigate the niobium exploration process there and impact on local communities and expressed that the company Newbonga does not fulfil legal requirements and damages the environment and quality of life of local communities.

From March-April 2023, the Kissama Foundation (MSG alternate member), participated in an assessment visit to Aldeamento 6 in Waku-Kungo, Cuanza Sul province, as published in the Tchota website. Organised by the Forum of Women Journalists for Gender Equality (non-member of the MSG), the visit aimed to evaluate the working conditions of the local community engaged in artisanal mining of inert materials — a practice ongoing since 2004 to supplement family income. Activities included meetings with municipal authorities, participation in the Women's Day events in Cela, community consultations to understand local challenges. The discussions highlighted issues such as unauthorised tax collections by inspectors, the need for formalisation of quarry operations, and the importance of sustainable practices.

Furthermore, The documentary 'Surra, Álcool e Diamante' (Beatings, Alcohol and Diamonds), produced and disseminated by MOSAIKO (MSG alternate member) in October 2024, shows the everyday life of young people in the Cafunfo mining sector, in the municipality of Cuango, which is marked by diamond mining and the weak exercise of their rights. Furthermore, a report was published in 2025, "Akweze a Cafunfo, Deafening Silence - Case Study on Youth and Human Rights in Cafunfo", promoted by MOSAIKO (MSG alternate member) in collaboration with Handeka and the Social Sciences and Humanities Laboratory of the Catholic University of Angola (LAB of UCAN), with financial support from Norwegian Church Aid in Angola (NCA), focused on the human rights situation of youth in Cafunfo, an area characterized by diamond mining activity with artisanal mining. The report highlighted that the civic and political environment is restricted and cites the EITI Standard and the 2021 EITI Angola Report, while noting that companies' mandatory environmental and social contributions vary from contract to contract, preventing the sector from being truly accountable for its social and environmental responsibilities, and presented recommendations to the Angolan Government, mining companies and communities. It is important to note that this survey was conducted in the area where, on 30 January 2021, protests over demands for better public services and living conditions in the diamond-rich region of Lunda Norte were violently supressed by police forces, resulting in the deaths of at least ten individuals. Amnesty International's report, "Broken Promises" details this incident, emphasizing the excessive force employed by security forces.

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Finally, there is evidence in 2023 that several CSOs in Angola (inside and outside the MSG) have been able publicly expressed their strong objections to the draft bill on the Statute of Non-Governmental Organisations, without evidence of retaliation or self-censorship, which has not been ratified following the contestation (although a Presidential Decree has been published afterwards, see Freedom of Operation section). KUTAKESA (non MSG member) launched an urgent appeal against the bill, arguing that it undermines the work of CSOs and human rights defenders in Angola, and stressed that the proposal poses a significant risk to civic space and gives the executive excessive powers to control and interfere in the activities of NGOs. Mosaiko (MSG alternate member) pointed out that the new proposal could interfere with the autonomy of organisations and hinder the rise of new civil society initiatives. Associação Mãos Livres (non-MSG member) saw the bill as a "carte blanche" for the executive to wipe out NGOs. OMUNGA (non-MSG member) reiterated the unconstitutionality of the proposed law and points out that non-governmental organisations, as their name implies, should not be supervised by an executive or administrative body.

Furthermore, the National Conference on Natural Resources is an annual event in Angola organised by the TCHOTA platform, a coalition of civil society and ecclesiastical organisation established in 2016 and funded by the Norwegian Church Aid (NCA). NCA partner organisation involved in the Conference include MSG members and non-MSG member, as ADRA, MOSAIKO, Associação Mãos Livres, Council of Christian Churches of Angola (CICA), Forum of Women Journalists for Gender Equality (FMJIG). The Conference serves as a forum for discussing and analysing the social and economic issues affecting communities residing in areas where natural resources are exploited. Its primary objectives include raising awareness about the challenges associated with natural resource exploitation, advocating for improved management practices, and promoting the equitable distribution of revenues derived from these resources. Some CSOs, as Mosaiko (MSG alternate member), have used the National Conference to discuss and disseminate information about EITI, highlighting the challenges related to the lack of transparency and data reconciliation, combined with legal restrictions.

The International Secretariat's final assessment is therefore that there have not been breaches of the EITI protocol: Participation of civil society related to freedom of expression in the period under review. While acknowledging credible reports of restricted freedom of expression and self-censorship in the general broader civic space in Angola, available evidence suggests that CSOs substantially engaged in the EITI process have been able to express their views without fear of reprisals, intimidation or harassment on issues related to extractive industry governance and the EITI process during the 2022-2024 period, and that they have used this space to express views critical of government in public. The International Secretariat notes however the insufficient technical and financial capacity of CSOs which has impeded their ability to effectively engage in the EITI process.

Operation

Angola's Constitution (Article 48) guarantees freedom of association, including the right to form and join associations without requiring administrative authorisation, under the terms of national law. These freedoms are circumscribed for associations that incite and practice violence, promote tribalism, racism, dictatorship, fascism or xenophobia, as well any military, militarised or paramilitary-type associations. Indeed, Angola's March 2022 EITI candidature application emphasises provisions of Angola's 2025 Long-term Development Strategy that CSOs be treated as "*a family of non-state stakeholders closest to the defence of citizens' interests*" and argues that associations can freely pursue their objectives without interference from authorities and without risk of dissolution or suspension "*except in cases contemplated by law*".

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Establishing and registering civil society organisations (CSOs) in Angola is currently governed by revised Law 6/12 of January 2012 on private associations, as described in Angola's March 2022 EITI candidature application, which argues that Law 6/12 enshrines the state's full support of the role of CSOs in upholding human and economic rights. Certain international CSOs have criticised some provisions of Law 6/12 that are alleged to be vague and open to interpretation. Thus, CIVICUS' 2019 joint submission for Angola's UN Universal Periodic Review raised concern that Article 12 of Law 6/12 allows registry and notary services to deny CSO registration in cases where its statutes are "not in line with this law", without referring to an appeals process for associations denied registration. It also criticised Article 13 of Law 6/12, which empowers magistrates to rule on the legality of associations and provides for the de-registration of associations whose statutes are found not to conform to the law or "public morality".

Presidential Decree 74/15 of March 2015 on the regulation of NGOs added to the legal framework for civil society in Angola, but was revoked within two years of its enactment. Articles 7 and 8 of the Decree require NGOs to register with the national government, while Article 10 requires NGOs to complete a second registration with the Ministry of External Relations and Article 11 requires registration with the Institute for the Promotion and Coordination of Aid to the Communities (IPROCAC). Article 18 of the Decree requires supervision of NGOs by the Ministerial Department responsible for Social Welfare and Re-insertion as well as other Ministries depending on the NGO's area of activities and the relevant Provincial Government of the area(s) where the NGO operates, without a clear definition of the supervision envisioned. Decree 74/15 has been criticised by many international CSOs, including in CIVICUS' 2019 joint submission for Angola's UN Universal Periodic Review and articles by Amnesty International, for introducing new restrictions on freedom of association in the form of registration procedures, burdensome registration requirements, the possibility of suspending CSOs on vague grounds, and excessive discretion and oversight by the government. However, the Angola Bar Association challenged the decree before the Constitutional Court, arguing that it allowed excessive and unlawful interference by the government in the work of civil society, and in 2017, the Angolan Constitutional Tribunal ruled that Presidential Decree 74/15 was unconstitutional given the need for National Assembly approval of new regulations of CSOs, according to a 2023 article by CIVICUS.

The draft new parliamentary bill on the status of NGOs that passed its first reading in the National Assembly in May 2023 (but has yet to be enacted as of October 2024) proposes significant changes to government oversight of CSOs. The government's rationale for proposing the new bill on NGOs was to address recommendations (particularly recommendation 8) from the latest (2023) mutual evaluation review of Angola by the Financial Action Task Force (FATF) related to risks of money laundering and financing of terrorism involving NGOs in Angola. The draft bill elicited significant opposition both nationally and internationally, including a joint statement of concern from 100 CSOs working on good governance, human rights and anti-corruption, an international campaign by international civil society and a joint letter to President Lourenço from the United Nations (UN) Special Rapporteurs on the Rights to Freedom of Peaceful Assembly and of Association, the Situation of Human Rights Defenders, and the Promotion and Protection of Human Rights and Fundamental Freedoms While Countering Terrorism. The main proposed reforms, which drew significant concern from national and international CSOs and human rights organisations, included establishing a new government supervisory body for CSOs, the introduction of new government registration, inspection and monitoring procedures for CSOs, use of definitions considered vague such as new restrictions in funding for CSOs or individuals that are "*involved in activities that call into question constitutionally enshrined interests*" and introducing new prohibitions on "*subversive acts or acts*

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that could be perceived as such". A July 2023 analysis of the draft bill by the American Bar Association (ABA) argues that the draft bill does not adequately address the FATF recommendations, while introducing "unnecessary" and "arbitrarily harsh" regulatory and supervisory measures related to CSOs, which are seen as likely to curtail the independence and autonomy of Angolan CSOs, including preventing CSOs from partnering with international organisations not aligned with the government. The ABA analysis also criticised the new supervisory body's "excessively broad" powers and the lack of sufficient precision in the proposed new rules for CSOs to understand their obligations to comply with the new law.

The International Secretariat understands that the draft NGO bill hasn't been yet ratified following the wide opposition, but it notes that in October 2024, at the start of Angola's Validation, a Presidential Decree (PD) was published and establishes an Institute for the Supervision of Community Activities (ISCA) in Angola. The Institute is responsible for monitoring, supervising and evaluating the programmes and projects of non-profit organisations operating in Angola and their financial flows. The PD approves the Institute's organic statute and defines the competent bodies and services included in ISCA. The PD list duties of the ISCA, such as coordination in the definition and implementation of the NGO's programmes and projects, proposing the regions where projects can be implemented, monitoring national and international transactions, submit quarterly reports on the donations received from national and international non-profit organisations to the National Bank of Angola and the Ministry of Finance, evaluating results and impact of projects, maintaining records of the identity of beneficiaries. The decree justifies the creation of the institute by the necessity to comply with the recommendations of the Financial Action Task Force (FATF), taking into account the adequacy of the legal and operational framework of national policies and measures to prevent and combat money laundering, terrorist financing and the proliferation of weapons of mass destruction.

However, concerns have been raised that the Institute's extensive powers could infringe on freedom of association and give a mean for the government to control NGOs, as expressed by the Civic Movement MUDEI. During consultations, national and international CSOs highlighted that there hadn't been public consultations prior to the publication of the decree and that they were therefore in the process of reviewing the decree and its impacts on CSOs operations. Some CSOs viewed this decree as a mean to replace with similar content the draft NGO bill which couldn't successfully be ratified and all CSOs consulted agreed that this represents a risk for CSOs operations in Angola. While CSOs consulted highlighted that they were still able to express critical public opinions in the extractive sector, these regulations made them "cautious" and created uncertainty as to how it would be applied in practice. A CSO representative also shared to be unofficially placed under supervision by the government, but that it didn't affect the ability of the representative to express freely. Finally, some international partners commented that civic space in Angola was shrinking and that the direction of trend regarding civic space was "worrisome".

International observers including the US Department of State's report on human rights practices in Angola in 2023 have highlighted frequent bureaucratic delays in the registration process as a key challenge for NGOs, even if NGOs that had not yet received registration were still allowed to operate. The US Department of State's 2023 report also raised concerns over instances of the government "arbitrarily" restricting activities of NGOs considered "subversive", through refusals to grant permits for projects and activities. The government has suspended several media companies in recent years, due to alleged "illegalities" or "non-conformities", including the privately-owned broadcaster Vida TV, ZAP Viva channel and Record TV Africa in April 2021, forcing the organisations to close. In March 2023, the online news website Camunda News suspended its operations, citing years of pressure from the Criminal Investigation Service, according to a 2023 article by CIVICUS. However, there is no evidence that any CSO substantially

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engaged in the EITI process has faced challenges in registration or in complying with the government's oversight requirements and stakeholders didn't report during consultations any related challenges faced by CSOs substantially engaged in the EITI process during the period under review.

All CSOs substantially engaged in the EITI process appear to be able to access national and foreign funding for their work without the need for government approval, despite the limitations on fundings as mentioned previously. Thus, for instance, the INGO Norwegian Church Aid (NCA) has supported the National Platform of Civil Society Organisation and Space for Inclusive and Participatory Dialogue on Issues Related to the Management and Exploitation of Natural Resources (TCHOTA) since inception in 2016 according to the NCA website, with the TCHOTA platform acting as coordinator for the civil society constituency on EITI (*see Association*). The NCA has also funded several CSOs engaged in the EITI directly, including Action for Rural Development and Environment (ADRA) and the MOSAIKO Institute for Citizenship. However, CSOs during consultations highlighted that the lack of financial capacity impeded their ability to effectively contribute to the EITI process.

According to a report by Freedom House in 2023, access to the internet in Angola remains very poor but has been steadily improving. Nonetheless, CSOs substantially engaged in the EITI process appear to rely on internet communications to coordinate on EITI implementation. Angola's ranking in the annual 'Freedom on the Net' reports by Freedom House has remained relatively constant at 61/100 in 2022 and 59/100 in 2023, both classified as 'partly free', with no indication of government restrictions on internet access. While the successive Freedom on the Net raised general concerns over potential state surveillance of CSOs' private online communications, they noted that the full extent of the government's online surveillance capabilities remains unknown. The draft National Security Bill that passed a first reading in the National Assembly in January 2024 proposes new powers for law enforcement to conduct surveillance on private communications for unspecified periods of time, the timeframe for enacting this bill into law remains unclear according to coverage by the Committee to Protect Journalists.

The International Secretariat's final assessment is that there have not been breaches of the EITI protocol: Participation of civil society related to freedom of operation in the period under review. Available evidence suggests that CSOs substantially engaged in the EITI process have been able to operate in relation to all aspects of the EITI process without a pattern of government constraints, including in registration of CSOs, communications between CSOs and access to national and foreign funding, despite broader constraints on civil society's operations. The evidence suggests that CSOs engaged in the EITI have used this space to operate in relation to the EITI process and public debate on extractive industry governance. However, the International Secretariat notes that if the Bill is enacted and its provisions are enforced or provisions in the recently adopted presidential decree are enforced in a restrictive way, this could lead to breaches of the freedom of operations and therefore invites the MSG to monitor developments in this regard. The international Secretariat also notes that lack of financial capacity prevents CSOs from fully and effectively engaging in the EITI process, although this doesn't appear to be the result of government restrictions in the freedom of operations.

Association

Angola's Constitution (Article 47) provides guarantees for freedoms of assembly and peaceful demonstration, without the need for any authorisation. Law 16/91 of May 1991 on the right to assembly and demonstration includes provisions for advance notification of the local

administrator and the police at least three days prior to the planned public assemblies, which international CSOs such as CIVICUS have argued should not be confused with advance authorisation. While not requiring government permission to hold public assemblies, Law 16/91 allows authorities to restrict or ban assemblies in public places near military, detention or diplomatic buildings, and restricted public assemblies to after 7pm on weekdays and 1pm on Saturdays according to the US Department of State's report on human rights practices in Angola in 2023. In May 2023, Angola's National Assembly approved in general terms a draft law aimed at establishing the rules and procedures to guarantee freedom of assembly and peaceful, unarmed demonstrations in public places, and clarifying that no prior authorisation would be required to hold protests. Final approval is still pending, and the bill has been sent back to the parliamentary groups for further review and amendments, as coverage in the national and international press.

International CSOs like Human Rights Watch have argued that the government has repeatedly blocked and dispersed peaceful anti-government protests in 2022, often with allegedly excessive force and arbitrary arrests. CIVICUS has argued that the government has regularly used excessive force to break up peaceful protests and suppress dissent in posts in 2022 and 2023. Human Rights Watch issued a statement in August 2023 that Angola security forces had carried out more than a dozen unlawful killings and many other "serious abuses" against political activists and peaceful protesters in the first eight months of 2023. The US Department of State's report on human rights practices in Angola in 2023 notes that public demonstrations by politically unaffiliated groups critical of the government or officials have often encountered police that prevented the public assemblies or limited the routes for public marches, with the government claiming that the timing or venue of the public assembly was problematic, that there had been no advance notification, or that the planned protests imperilled "social stability". Amnesty International published "Broken Promises: Protesters caught between tear gas, bullets and batons in Angola" in November 2024, which documents and analyses security forces' use of unnecessary and excessive force in Angola in the context of protests that took place between November 2020 and June 2023. The report analyses 11 protests in which police used excessive force: five in Luanda (11 November 2020, 4 February 2021, 9 April 2022, 28 January 2023 and 17 June 2023), three in Benguela (3 July 2021, 27 August 2022 and 17 June 2023), one in Cafunfo (30 January 2021), one in Kwanza-Norte (26 May 2022) and one in Huambo (5 June 2023).

For instance, on 30 January 2021, clashes between protesters and police in the mining town of Cafunfo, Lunda Norte province, resulted in the deaths of at least ten individuals, as reported by Amnesty International. According to Human Rights Watch, demonstrators had gathered to demand better public services, including water and electricity. On another occasion, 22 protesters were arrested during peaceful protests in April 2022 according to Human Rights Watch. In September 2022, a planned peaceful protest about the election results was prevented from taking place, with three activists arrested according to coverage in media outlet RTP news. In November 2022, the youth rights NGO OMUNGA's conference on peace was prevented from taking place, with police surrounding the venue and preventing participants from entering according to CIVICUS and international media. In January 2023, the NGO OMUNGA reported that civil society activists participating in a peaceful protest in Luanda calling for the release of political prisoners were harassed and arrested by the police. Also in January 2023, police dispersed a peaceful political march involving four parliamentarians reportedly by using tear gas and batons, resulting in 17 injuries, and halted an unrelated planned demonstration in support of political prisoners before it began, even though the organisers of both demonstrations claimed they had informed authorities ahead of time, according to the US Department of State's report on

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human rights practices in Angola in 2023. In February 2023, residents forcefully evicted from a Luanda neighbourhood were allegedly beaten and arrested during their peaceful protest, according to Human Rights Watch. Also in February 2023, peaceful protests in Luanda and Benguela organised by NGOs OMUNGA, Movimento Jovens pela Autarquias, and Friends of Angola to call for local elections were prevented from taking place by the government according to the NGO OMUNGA. In May 2023, a public protest involving 400 street vendors ("*zungueiras*") against the Luanda Provincial Government's plans to reorganise informal street markets was reportedly violently dispersed by police with tear gas and baton beatings, resulting in the injury of several protesters and bystanders according to Human Rights Watch. In June 2023, four activists were arrested for peacefully protesting against the draft NGO bill in front of the Luanda Provincial Government and National Assembly, before being released three days later with a fine of AKZ 50,000 (around USD 80) each according to Amnesty International. This was in the context of public protests in all of the country's provinces focusing on the NGO bill, restrictions on street vendors and high fuel prices, which were initially allowed but, in some cases, reportedly used harsh tactics to prevent the protests to proceed according to the US Department of State's 2023 report. For instance in June 2023, a protest in Luanda by taxi drivers about high fuel prices was violently dispersed by police, resulting in five deaths, eight injuries and the arrest of at least 34 activists for their participation in the protest according to Amnesty International and CIVICUS. In November 2023, a civil society demonstration demanding the release of activists Tanaece Neutro and Luther Campos did not receive authorisation from authorities but proceeded nonetheless, with 11 protesters arrested for their participation and at least two protesters being injured according to international media coverage. In June 2024, ten young activists were arrested during a demonstration for the release of political prisoners organised by the National Unity for Angolan Revolution Movement (UNTRA Movement), according to Amnesty International and media coverage. There is however no public documentation of restrictions on public demonstrations related to public debate on extractive industry governance or the EITI process specifically during the period under review and stakeholders during consultations didn't note government constraints on CSO public events related extractive industry governance or the EITI process.

The broader civil society constituency engaged in the EITI process is coordinated through the TCHOTA (National Platform of Civil Society Organisation and Space for Inclusive and Participatory Dialogue on Issues Related to the Management and Exploitation of Natural Resources) movement, established in 2016 by civil society and ecclesiastical organisations with support from the NCA to promote discussion and analysis of the socio-economic situation of communities hosting extractive activities. Angola's March 2022 EITI candidature application highlights the TCHOTA movement's nationwide reach. The TCHOTA movement coordinates civil society engagement in the EITI process and was the platform that organised civil society elections to the MSG in February 2021 according to the TCHOTA website, following civil society NCC nominations procedures (included in Angola's EITI candidature application) that appear to have been open, fair and transparent (*see Requirement 1.4*). The CSO elections to the NCC resulted in the nomination of five full and five alternate members from the following organisations, as confirmed on the Angola EITI and TCHOTA websites:

- the Youth Association for Community Development of Angola (*Associação Juvenil Para o Desenvolvimento Comunitário de Angola* – AJUDECA) (full MSG member): The NGO acts as the coordinator of the civil society constituency engaged in the EITI according to an EITI press release.
- the Angolan Ecological Youth (*Juventude Ecológica Angolana* – JEA) (full MSG member).
- the Action for Rural Development and Environment (*Acção para o Desenvolvimento Rural e Ambiente* – ADRA) (full MSG member).

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- the Mwana Pwo Association (MP) (full MSG member): established in 2017, Mwana Pwo focuses on promoting young women's leadership in sexual and reproductive health and is based in Lunda Sul provincial capital Saurimo.
- the Community Action for the Development of Angola (*Acção Comunitária para o Desenvolvimento de Angola* – ACDA) (full MSG member): ACDA is based in Lunda Sul provincial capital Saurimo.
- the Kissama Foundation (FK) (alternate MSG member): established in 1996, FK focuses on the protection and conservation of biodiversity in Angola and is based in Luanda.
- the Mosaiko Institute for Citizenship (MOSAIKO) (alternate MSG member): established in 1997 by Dominican missionaries, MOSAIKO focuses on the promotion of human rights and is based in Luanda.
- the Center for Studies for Good Governance (*Centro de Estudos para a Boa Governação* – UFOLO) (alternate MSG member): UFOLO focuses on human rights, justice, youth, culture and good governance, and is based in Luanda.
- the Independent Union of Seafarers and Related Workers of Angola (*Sindicato Independente dos Marítimos de Angola* – SIMA) (alternate MSG member.
- the Cabinda Gulf Oil Workers' Union of Service Provision Companies in the Oil Sector (SITCABGOSEPSP) (alternate MSG member).

There is evidence of coordination of civil society MSG members and their broader constituency through the action of the TCHOTA platform. The TCHOTA website provides a section on civil society's EITI engagement and its news section provides regular updates on meetings, workshops and events. The TCHOTA platform has organised annual regional conferences that have rotated between the different provinces of Angola (*see 'Engagement'*). The stakeholder engagement template also highlights the existence of a WhatsApp group and zoom meetings.

However, some CSO representatives outside the MSG and with interest in extractive resource governance have shared during consultations that they were not included enough in the EITI process, had little visibility on the EITI process and on the actions of civil society representatives at the MSG and that the coordination with the broad civil society constituency was insufficient. The International Secretariat also notes that there is limited evidence of coordination and accountability mechanisms between these CSOs and their MSG representatives.

The International Secretariat's final assessment is that there have not been breaches of the EITI protocol: Participation of civil society related to freedom of association in the period under review. Available evidence suggests that CSOs substantially engaged in the EITI process have been able to associate with each other without a pattern of government constraints, despite evidence of broader constraints on freedom of association and assembly in Angola. Furthermore, while it appears that CSOs have effectively coordinated and associated in relation to the EITI process, notably through the Tchota Platform, the mechanism for coordination of the broader constituency is insufficient to ensure the required inclusivity and accountability for the engagement of the full civil society constituency.

Engagement

There is no indication of any legal, regulatory or administrative barriers to civil society's ability to engage in all aspects of EITI implementation in the period under review. Representatives from civil society appear to regularly attend Angola EITI NCC meetings. They are also represented in the working groups of EITI Angola as per Annexe 19 of the Validation template. While it is difficult to assess the extent of their contributions to the discussions in the absence of exhaustive publication of minutes of meetings and of precise documentation of their contributions, several

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CSO representatives at the MSG confirmed during consultations that there was no government constraint which prevented them to participate in the EITI process. They confirmed that they were able to engage on key EITI documents such as the work plan and the report as well as the discussions but highlighted that due to their technical and financial constraints they were not able to engage in the technical discussions to the level they wanted to. CSO representatives acknowledged during consultations that their engagement was higher until Angola submitted its application to join the EITI, but that the level of technical expertise required prevented CSOs from engaging in the EITI process during the publication of the 1st and 2nd EITI reports at the same level as the government or companies who can afford technical experts, thus making the EITI process not inclusive enough of Civil Society in their view. Some also noted during consultations that while their perception was initially that EITI related to the social dimension, they realised that in reality it related more to an economic and policy process in their view. However, they highlighted that EITI was a learning process and that there was much learning done thanks to the publication of the 2 EITI reports.

Nevertheless, there is evidence of some CSOs engaged in the EITI publicly advocating for key reforms needed to facilitate EITI implementation in Angola. For instance, JEA Secretary-General and NCC member António Armando has publicly called for reforms of the National Statistical System Law to enable disclosure of fiscal and non-fiscal data required by the EITI in February 2024. Following the 1st EITI report, the civil society organisation Mosaiko disseminated a report calling for greater transparency in the extractive sector in Angola, highlighting the main challenges related to taxpayer confidentiality constraints, contract transparency and beneficial ownership transparency.

There is little evidence available online of civil society producing research or analysis on the basis of Angola's first EITI Report, although the short period of time since its publication in December 2023 may be one reason for this lack of progress to date. Again, civil society organisations highlighted during consultation their technical and financial constraints as a key factor in the lack of data analysis combined with the complex comprehensibility of Angola EITI data.

The civil society constituency's engagement in the EITI and public debate on extractive industry governance has been driven by the TCHOTA platform since Angola joined the EITI. During the preparations for Angola's EITI candidature application, the TCHOTA platform both coordinated the broader constituency on preparing for EITI implementation. It also launched its regional conference series on the topic of "Natural Resources, a blessing for all", having launched a series of national conferences in 2017, convening representatives from provincial governments, local authorities, university students, journalists, religious entities and civil society. In December 2020, TCHOTA organised the three-day Regional Conference on Natural Resources in the capital of the Lunda Sul Province, Saurimo. The conference report (included in https://eiti.org/sites/default/files/2022-04/Anexo nº 17- Relatorio Tchota conferencia regional leste sobre recursos minerais.pdf annexe to Angola's EITI candidature application) includes recommendations for improving extractive industry governance. In October 2021, TCHOTA organised its fourth national three-day conference in Luanda, resulting in a final conference report with recommendations related to the equitable distribution of benefits to communities hosting extractive activities, according to the TCHOTA. In October 2022, TCHOTA organised a three-day Southern Regional Conference in the capital of Cuando-Cubango Province, Menongue, convening 70 participants (28 women and 48 men), with similar recommendations included in the conference report, according to the TCHOTA website. In December 2022, TCHOTA held its fifth national three-day conference in Luanda on the theme of "Extractive industry and energy

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transition in Angola", convening 123 participants (32 women and 91 men) from key provinces[36] in the country, according to the TCHOTA website, with several recommendations related to strengthening extractive industry governance in the final conference report. Also in December 2022, TCHOTA organised a two-day roundtable on the impact of extractive industries on local communities in the municipality of Soyo in Zaire Province, convening 43 participants (eight women and 35 men) according to the TCHOTA website. Finally, in September 2023, TCHOTA organised a two-day Northern Regional Conference on the same theme of "Natural Resources, a blessing for all" as other regional conferences according to the TCHOTA website. The TCHOTA website has also disseminated some information on the EITI process, such as a broadcast in May 2022 explaining civil society's motivations and expectations for participating in the EITI process. TCHOTA's 2024 National Conference on Natural Resources, entitled 'Natural Resources: Hunger and Wealth', was held from 26-28 November in Luanda. In October 2022, TCHOTA organised a three-day Southern Regional Conference in the capital of Cuando-Cubango Province, Menongue, convening 70 participants (28 women and 48 men), with similar recommendations included in the conference report, according to the TCHOTA website. In December 2022, TCHOTA held its fifth national three-day conference in Luanda on the theme of "Extractive industry and energy transition in Angola", convening 123 participants (32 women and 91 men) from key provinces[37] in the country, according to the TCHOTA website, with several recommendations related to strengthening extractive industry governance in the final conference report. Also in December 2022, TCHOTA organised a two-day roundtable on the impact of extractive industries on local communities in the municipality of Soyo in Zaire Province, convening 43 participants (eight women and 35 men) according to the TCHOTA website. Finally, in September 2023, TCHOTA organised a two-day Northern Regional Conference on the same theme of "Natural Resources, a blessing for all" as other regional conferences according to the TCHOTA website. The TCHOTA website has also disseminated some information on the EITI process, such as a broadcast in May 2022 explaining civil society's motivations and expectations for participating in the EITI process. TCHOTA's 2024 National Conference on Natural Resources, entitled 'Natural Resources: Hunger and Wealth', was held from 26-28 November in Luanda.

The International Secretariat's final assessment is that there have been no breaches of the EITI protocol: Participation of civil society related to freedom of engagement in the period under review. Available evidence suggests that CSOs substantially engaged in the EITI have been able to engage in all aspects of EITI implementation without a pattern of government constraints. The international Secretariat notes, however, the technical capacity constraints of civil society representatives combined with the technical complexity of EITI reports in Angola which impedes the ability of civil society to engage. There is also evidence of effort to engage the broader civil society constituency, notably through TCHOTA platform, although those efforts appear insufficient to ensure broad inclusivity and engagement in all aspects of EITI implementation of all civil society outside the MSG interested in the governance of the extractive sector.

Access to public decision-making

Angola's last Universal Periodic Review (UPR) in 2025 highlighted the government's establishment of systems for consulting CSOs, including meetings between President Lourenço and CSOs during his visits to the provinces. The 2025 UPR also highlighted that CSO representatives hold seats on the Social Participation and Coordination Councils and the Council of the Republic, a consultative body working with the Office of the President. Angola's March

[37] The provinces of Luanda, Cuanza-Sul, Lunda-Sul, Lunda -Norte, Moxico, Malanje, Huambo, Huíla, Bengo, Cuando-Cubango and Cabinda.

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2022 EITI candidature application (and the ADRA website) notes that ADRA Director General Carlos Cambuta and two former ADRA directors (Angolan Political and Social Observatory (OPSA) Coordinator Sérgio Calundungo (at ADRA in 2007-2012) and Social Support Fund (FAS) General Director Belarmino Jelembi (at ADRA in 2012-2019)) were nominated by President Lourenço to be three of the 45 members of the Economic and Social Council (CES) in September 2020 to consult companies, cooperatives, academia and associations on women and youth socio-economic development. The 2025 UPR notes that the government has held multilateral forums with civil society since 2016, with follow-up on recommendations from the forums, and regular visits by the Secretary of State for Human Rights and Citizenship to the headquarters of various CSOs for ongoing dialogue. The 2025 UPR also notes that CSOs hold seats on provincial human rights committees

CIVICUS' 2019 joint submission for Angola's 2019 UPR acknowledged the positive steps in the start of dialogue with civil society, including independent human rights organisations. UNDP 2021 inclusive governance baseline report on Angola highlights the government's increasingly open engagement with civil society in law and policy-making. The EU's PASCAL (European Project to Support Civil Society and Local Government) has supported the roll-out of participatory budgeting to 164 municipalities as of 2023 according to the Spanish development cooperation organisation FIIAPP's website. Yet the same CSOs and human rights organisations, including CIVICUS, HRW, UNOHCHR, that hailed improvements in civil society engagement with government have since highlighted a deterioration in the level of consultations with civil society on legal and regulatory reforms after the August 2022 elections, raising particular alarm at the status of NGO bill in 2023 and the National Security Bill in 2024 (*see 'Operation'*).

Within this context, CSOs appear to have leveraged EITI in order start a dialogue and strengthen their capacity on topics related to the extractive sector which were deemed too sensitive prior to EITI, such as debt transparency, or were not much discussed, such as artisanal mining, but also acknowledged that EITI's impact has been so far limited and that there is a need to strengthen civil society's capacities to allow full leverage of EITI to achieve their objectives.

The International Secretariat's final assessment is that there have been no breaches of the EITI protocol: Participation of civil society related to access to public decision-making in the period under review. Available evidence suggests that there are no government constraints for CSOs substantially engaged in the EITI to use the EITI process to influence public decision-making on extractive industry governance in the 2022-2024 period, but that such influence has been limited so far due to constraints in terms of technical and financial capabilities

Assessment

The Secretariat's final assessment is that Requirement 1.3 is mostly met.

The MSG's 'Stakeholder engagement' template considers the objective of ensuring that civil society is fully, actively and effectively engaged in the EITI process, and that there is an enabling environment for this, is Mostly met. Most CSOs and international partners acknowledged a worrisome shrinking broad civic space in Angola. However, while recognising that the challenging general civic space was leading to cautious behaviours, all CSOs inside and outside the MSG confirmed their own ability to express themselves freely and in a critical manner in relation to the extractive sector. CSOs also indicated during consultations that EITI process provided a platform for discussion of topics which were previously considered too sensitive, such as debt transparency, or were not much discussed, such as artisanal mining. Nevertheless, several CSOs inside the MSG also highlighted their technical and financial limitations combined and the

technical complexity of EITI issues in Angola as impeding full achievement of the objective and therefore limiting civil society inclusivity in the EITI process. Furthermore, several CSOs outside the MSG highlighted that limited inclusivity and accountability of the EITI process towards the broad constituency was limiting achievement of the full civil society engagement objective.

The International Secretariat's view agrees with the MSG's self-assessment and considers that the objective as mostly fulfilled. While the International secretariat recognises a challenging broad civic space context in Angola, the International Secretariat notes that civil society organisations are engaged in the EITI, in particular members of the TCHOTA platform, and EITI is viewed as having improved the ability to debate freely about the extractive sector in Angola. However, progress remains needed to fully achieve the objective in terms of actively engaging and advocating for disclosures or critical analysis of EITI reports and ensuring inclusivity of the broad civil society constituency in the EITI process. The International Secretariat has not identified breaches to the civil society protocol so far but notes a worrisome shrinking civic space that could lead to breaches of the freedom of operations and therefore invites the MSG to monitor these legal developments. Furthermore, the International Secretariat has identified current challenges limiting the full civil society engagement including the need for more technical skills and funding and a lack of inclusivity of the broader civil society constituency.

There appear to be broader constraints on freedom of the press and a resulting impact on freedom of expression, with a pattern of harassment and intimidation of journalists and CSOs expressing critical views of the government. Yet all of the documented examples of such crackdowns have related to NGO legislation, human rights, cost of living, street vendor regulations and others, rather than extractive industry governance issues. Evidence suggests that Angolan CSOs substantially engaged in the EITI process have sufficient freedom of expression and exercise it by expressing constructive criticism and recommendations towards government on the EITI process and extractive industry governance.

While there is no evidence of constraints on operations of CSOs substantially engaged in EITI, the International Secretariat notes that if provisions in the draft NGO law or in the recent presidential decree are enforced in a restrictive way, it could introduce strict new registration and oversight procedures as well as funding which could in turn lead to breaches of the freedom of operations, and therefore invites the MSG to remain vigilant. To date however, CSOs substantially engaged in the EITI process appear to have been able to operate and access local and international funding freely.

There have been numerous reports of broader restrictions on freedoms of assembly and association in the 2022-2024 period, with credible reports that restrictions have focused on demonstrations critical of the government. These restrictions do not appear however to have affected CSOs substantially engaged in the EITI, who have effectively coordinated through an existing civil society platform (the TCHOTA platform) focusing on governance in the extractive industries, although there is scope to improve inclusivity of civil society outside the MSG as well as accountability mechanisms of MSG representatives towards the broader civil society constituency.

Civil society does not appear to have faced any restrictions in its engagement in all aspects of the EITI process and appears to have used this space to engage in EITI implementation within its technical and financial capacity constraints.

CSOs appear to have leveraged EITI in order start a dialogue and strengthen their capacity on topics related to the extractive sector which were deemed too sensitive prior to EITI such as debt

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transparency, or were not much discussed, such as artisanal mining, but also acknowledged that EITI's impact has been so far limited and that there is a need to strengthen civil society's capacities to allow full leverage of EITI to achieve their objectives.

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