

# Assessment of Company Expectations 2025/26

## Company adherence to the Expectations for EITI supporting companies

<b>Company name</b>	Kosmos Energy
<b>Sector</b>	Oil and gas
<b>Headquarters</b>	Dallas, Texas, United States
<b>Type</b>	Publicly listed
<b>Date of submission to company (month/year)</b>	January 2026
<b>PREAMBLE</b> <b>MSG Participation</b>	<i>Pursuant to the Guidance on the Expectations for EITI supporting companies, companies are encouraged to participate in national EITI multi-stakeholder groups (MSGs). This data is collected for information purposes.</i>
<b>Does the company participate in a multi-stakeholder group?</b>	Yes
<b>If yes, indicate in which countries the company is participating in MSGs?</b>	GHANA MAURITANIA SENEGAL
<b>Secretariat comment on MSG participation</b>	The Secretariat notes Kosmos Energy's engagement in EITI multi-stakeholder groups (MSGs) in Ghana, Mauritania, and Senegal.  The Secretariat thanks the many companies directly and indirectly participating in MSGs in EITI implementing countries and encourages supporting companies to take part in MSGs in the EITI implementing countries in which they operate.
<b>EXPECTATION 1</b> <b>Public support for the EITI</b>	<i>Publicly declare and publish support for the EITI and the objective of the EITI Association to make the EITI Principles and the EITI Standard the internationally accepted standard for transparency in the oil, gas and mining sectors.</i>

Does the company publish a statement of support for the EITI and the objective of the EITI Association?	Yes
URL for Statement Support	Transparency Webpage: <a href="https://www.kosmosenergy.com/transparency/">https://www.kosmosenergy.com/transparency/</a>
Secretariat's assessment on Expectation 1	Expectation met
Secretariat comment	Statement of support published. See URL.
<b>EXPECTATION 2</b> <i>Disclosures in accordance with the EITI Standard</i>	<i>Make comprehensive disclosures in accordance with the EITI Standard in all EITI implementing countries where the company or its controlled subsidiaries operate. Where not disclosed in other company reporting, publicly disclose a list of controlled subsidiaries operating in the oil, gas or mining sectors in EITI implementing countries.</i>
Does the company publish a list of controlled subsidiaries?	Yes
URL for controlled list of subsidiaries	Form 10K: <a href="https://investors.kosmosenergy.com/sec-filings/sec-filing/10-k/0001509991-25-000026">https://investors.kosmosenergy.com/sec-filings/sec-filing/10-k/0001509991-25-000026</a>  Exhibit 21.1: <a href="https://www.sec.gov/Archives/edgar/data/1509991/000150999125000026/exh211-12312024listofsubsi.htm">https://www.sec.gov/Archives/edgar/data/1509991/000150999125000026/exh211-12312024listofsubsi.htm</a>
EITI implementing countries where the company operates.	GHANA MAURITANIA SENEGAL SÃO TOMÉ AND PRÍNCIPE
Does the company make disclosures in accordance with the EITI Standard or in relation to EITI implementing countries?	Yes

<b>Secretariat's assessment on Expectation 2</b>	Expectation met
<b>Secretariat comment</b>	List of controlled subsidiaries published. See URL for Form 10-K, Exhibit 21.1.  Company assessed as making disclosures in accordance with the EITI Standard.
<b>EXPECTATION 3</b> <i>Disclosure of taxes and payments in non-EITI implementing countries</i>	<i>Publicly disclose taxes and payments to governments at a project level in line with the EITI Standard in all non-EITI implementing countries where the company operates unless disclosure is not feasible. Where not feasible, the country-specific legal or practical barriers to disclosure should be publicly explained.</i>
<b>Does the company publicly disclose taxes and payments to governments in non- EITI implementing countries where the company operates upstream in the oil, gas and mining sectors?</b>	Yes
<b>URL to disclosures of taxes and payments to governments in non-EITI implementing countries</b>	Transparency Webpage: <a href="https://www.kosmosenergy.com/transparency/">https://www.kosmosenergy.com/transparency/</a>  Payments to Government Report 2024: <a href="https://www.kosmosenergy.com/wp-content/uploads/2025/05/Kosmos-2024-Payments-to-Government-1.pdf">https://www.kosmosenergy.com/wp-content/uploads/2025/05/Kosmos-2024-Payments-to-Government-1.pdf</a>
<b>Are the disclosures disaggregated by project?</b>	Yes
<b>Secretariat's assessment on Expectation 3</b>	Expectation met
<b>Secretariat comment</b>	Kosmos Energy discloses taxes and payments to government in non-EITI implementing countries. See URLs.  The company discloses taxes and payments to governments disaggregated by project. See URL.

	The Secretariat did not verify whether project-level disaggregation in all non-EITI implementing countries was adequate, as definitions vary across jurisdictions.
<b>EXPECTATION 4</b> <i>Commodity trading transparency</i>	<i>Companies buying oil, gas and/or mineral resources from the state in EITI implementing countries, disclose volumes received and payments made in line with the EITI Standard and the EITI reporting guidelines for companies buying oil, gas and minerals from governments unless disclosure is not feasible.</i>
Does the company buy oil, gas, and/or mineral resources from the state in EITI-implementing countries?	No
If yes, which countries?	N/A
Does the company make disclosures in line with the EITI Standard and reporting guidelines?	N/A
URL for disclosure(s)	N/A
Secretariat's assessment on Expectation 4	Expectation not applicable
Secretariat comment	Komos Energy does not buy oil, gas and/or mineral resources from the state in EITI implementing countries.
<b>EXPECTATION 5</b> <i>Disclosure of audited financial statements</i>	<i>In line with the EITI Standard, publicly disclose audited financial statements, or the main items (i.e., balance sheet, profit/loss statement, cash flows) where financial statement are not available.</i>
Does the company disclose its audited financial statements?	Yes
URL audited financial statements	Form 10-K: <a href="https://investors.kosmosenergy.com/static-files/2a6801fc-fb2b-4756-ad0b-c48ae84e4017">https://investors.kosmosenergy.com/static-files/2a6801fc-fb2b-4756-ad0b-c48ae84e4017</a>

<b>Secretariat's assessment on Expectation 5</b>	Expectation met
<b>Secretariat comment</b>	Kosmos Energy discloses audited financial statements. See URL p. 78.
<b>EXPECTATION 6</b> <i>Beneficial ownership transparency</i>	<i>Publicly declare and publish support for beneficial ownership transparency and publicly disclose beneficial owners in line with EITI Standard, recognising that listed companies will disclose the name of the stock exchange, include a link(s) to stock exchange filings where they are listed and otherwise do what is required by applicable regulations and listing requirements.</i>
<b>Does the company publish a statement of support for beneficial ownership transparency?</b>	Yes
<b>URL for statement of support for Beneficial Ownership</b>	Transparency Webpage: <a href="https://www.kosmosenergy.com/transparency/">https://www.kosmosenergy.com/transparency/</a>
<b>Does the company disclose beneficial owners, either directly or according to stock exchange regulations and listing requirements?</b>	Yes
<b>Where disclosures are made according to stock exchange regulations, please provide the name of the stock exchange</b>	New York Stock Exchange
<b>URL to stock exchange</b>	Investors Webpage: <a href="https://investors.kosmosenergy.com/">https://investors.kosmosenergy.com/</a> NYSE: <a href="https://www.nyse.com/quote/XNYS:KOS">https://www.nyse.com/quote/XNYS:KOS</a>
<b>URL for recent beneficial ownership disclosures</b>	Proxy Statement 2025: <a href="https://investors.kosmosenergy.com/static-files/81937aca-1593-4953-9ace-34b5245f61e4">https://investors.kosmosenergy.com/static-files/81937aca-1593-4953-9ace-34b5245f61e4</a>

<b>Secretariat's assessment on Expectation 6</b>	Expectation met
<b>Secretariat comment</b>	<p>Kosmos Energy publishes a statement of support for beneficial ownership transparency on the "Transparency" section of their website. See URL.</p> <p>The company discloses beneficial owners in line with applicable regulations and listing requirements. Kosmos Energy is publicly listed on the New York Stock Exchange. See URL NYSE.</p> <p>The company publishes details of its stock ownership and beneficial owners as part of the Proxy Statement 2025. See URL p. 28-29.</p>
<b>EXPECTATION 7</b> <i>Due diligence processes and anti-corruption policies</i>	<i>All EITI supporting companies are expected to engage in rigorous due diligence processes and publish an anti-corruption policy setting out how the company manages corruption risk, including how the company collects and takes risk-based steps to use beneficial ownership data regarding joint venture partners, contractors, and suppliers in its processes.</i>
<b>Does the company publish an anti-corruption policy?</b>	Yes
<b>URL to the policy</b>	<p>Kosmos Business Ethics page: <a href="https://www.kosmosenergy.com/business-ethics/">https://www.kosmosenergy.com/business-ethics/</a></p> <p>Anti-Corruption Policy: <a href="https://www.kosmosenergy.com/wp-content/uploads/2019/09/KM351-Anti-Corruption-Policy-2019-ENG.pdf">https://www.kosmosenergy.com/wp-content/uploads/2019/09/KM351-Anti-Corruption-Policy-2019-ENG.pdf</a></p>
<b>Does the company's anti-corruption policy describe how the company manages corruption risk with regards to identification and use of beneficial ownership data?</b>	Yes
<b>Secretariat's assessment on Expectation 7</b>	Expectation met

<p><b>Secretariat comment</b></p>	<p>The company publishes an anti-corruption policy. See URLs.</p> <p>Kosmos Energy’s anti-corruption policy sets out how the company manages corruption risk through the identification and use of beneficial ownership data.</p> <p>The policy identifies prohibited conduct, identifies the parties to whom the policy applies, sets forth key concepts and definitions, outlines company practices for ethical business standards, and the company’s internal compliance structure and reporting procedures.</p> <p>The Secretariat notes that Kosmos Energy’s “Anti-Corruption Compliance Policy” includes in its “General Considerations” chapter a section on “Third Party Due Diligence” (PDF p. 6). Before engaging any Third Party, review and approval is required. The Company has instituted procedures for Third Party review and approval as set forth in the Procedures, noting that "only enters into business relationships with reputable, qualified individuals and companies and that Kosmos is aware of the direct or indirect management and ownership of the third party". The company notes the Bribery Act prohibits directly or indirectly offering, promising or giving a financial or other advantage to another person with the intent such person will improperly perform a function or activity or knowing or believing that acceptance itself constitutes the improper performance of a function or activity.</p>
<p><b>EXPECTATION 8</b> <i>Contract transparency</i></p> <p><i>Publicly declare and publish support for governments’ efforts to publicly disclose contracts and licenses that govern the exploration and exploitation of oil, gas and minerals in line with the EITI Standard, and contribute to public disclosure of contracts and licenses in EITI implementing countries consistent with government procedures.</i></p>	
<p><b>Does the company publish a statement of support for contract transparency?</b></p>	<p>Yes</p>
<p><b>URL for statement of support for contract transparency</b></p>	<p>Transparency Webpage: <a href="https://www.kosmosenergy.com/transparency/">https://www.kosmosenergy.com/transparency/</a></p> <p>Transparency, Agreements Webpage: <a href="https://www.kosmosenergy.com/transparency/#petroagree">https://www.kosmosenergy.com/transparency/#petroagree</a></p>
<p><b>Does the company contribute to public disclosure of contracts</b></p>	<p>Yes</p>

and licenses in EITI- implementing countries consistent with government procedures?	
Secretariat's assessment on Expectation 8	Expectation met
Secretariat comment	The company publishes a statement of support for governments' efforts to publicly disclose contracts and licenses. See URLs.  Company assessed as contributing to disclosure of contracts and licenses in EITI implementing countries.
<b>EXPECTATION 9</b> <i>Gender Diversity</i>	<i>Publish a commitment and/or policy on gender diversity in the oil, gas or mining sectors and support reporting by EITI implementing countries under the EITI Standard by disclosing employment in the sectors disaggregated by gender.</i>
Does the company publish a commitment/policy on gender diversity?	Yes
URL for commitment/policy on gender diversity	Sustainability Report 2024: <a href="https://www.kosmosenergy.com/wp-content/uploads/2025/05/KosmosSustainabilityReport_2024.pdf">https://www.kosmosenergy.com/wp-content/uploads/2025/05/KosmosSustainabilityReport_2024.pdf</a>
Does the company disclose employment data disaggregated by gender?	Yes
URL for gender disaggregated employment data	Sustainability Report 2024: <a href="https://www.kosmosenergy.com/wp-content/uploads/2025/05/KosmosSustainabilityReport_2024.pdf">https://www.kosmosenergy.com/wp-content/uploads/2025/05/KosmosSustainabilityReport_2024.pdf</a>
Secretariat's assessment on Expectation 9	Expectation met
Secretariat comment	Kosmos Energy publishes commitment or policy on gender diversity. See URL Sustainability Report 2024 p. 40.  The company discloses employment data disaggregated by gender. See URL for Sustainability Report 2024 p.60-61.



	<p>The Secretariat notes that Kosmos Energy makes social investments through the Kosmos Innovation Center (KIC) programs in Ghana, Senegal and Mauritania. Many of the programmes implemented in these countries benefit and support women entrepreneurs.</p>
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