



Initiative pour la
Transparence des
Industries
Extractives

République Démocratique du Congo



REPORT 2010

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LIST OF ABBREVIATIONS

AMR	: Assessment notice (<i>Avis de Mise en Recouvrement</i>)
CPP	: Production Sharing Contract (<i>Contrat de Partage de Production</i>)
BTC	: Belgian Technical Cooperation
DDI	: Import Duties (<i>Droit de Douane à l'Importation</i>)
DGDA	: Customs and Excise Authority (<i>Direction Générale des Douanes et Accises</i>)
DGI	: Tax Authority (<i>Direction Générale des Impôts</i>)
DGRAD	: Revenue Department (<i>Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation</i>)
DSA	: Annual Surface Fees (<i>Droit Superficiaire Annuel</i>)
CF	: Congolese Francs (CDF: Congolese Democratic Franc)
FOB	: Free On Board
GCM	: Générale des Carrières et des Mines (GECAMINES, a mining company)
IBP	: Corporate Tax (<i>Impôt sur les Bénéfices et Profits</i>)
ICAI	: Domestic Turnover Tax (<i>Impôt sur le Chiffre d'Affaires à l'Intérieur</i>)
IGF	: General Inspectorate of Finance
IER	: Special Payroll Tax on Expatriates' Remuneration (<i>Impôt Exceptionnel sur la Rémunération des expatriés</i>)
IFAC	: International Federation of Accountants.
IM	: Tax on movables (<i>Impôt Mobilier</i>)
IPR	: Payroll Tax (<i>Impôt Professionnel sur les Rémunérations</i>)
KPMG	: Klynveld Peat Marwick Goerdeler (International audit firm)
ISF	: Special Fixed-Rate Tax (<i>Impôt Spécial Forfaitaire</i>)
EITI	: Extractive Industries Transparency Initiative
ISRS	: International Standard on Related Services
MIBA	: Minière de Bakwanga (a mining company)
OCC	: Congolese Control Agency
DRC	: The Democratic Republic of the Congo
TOFE	: Table of state financial transactions (<i>Tableau des Opérations Financières de l'État</i>)
USD	: United States Dollar

PREFACE

For nearly a decade, the Democratic Republic of Congo, a vast country full of resources, located centrally on the African continent is in the process of rebuilding its institutions, its economy and its social sector. The government has initiated a process intended for the restoration of lasting peace and stability as well as development.

Under the auspice of the Head of State, His Excellency Joseph Kabila Kabange, the government has taken the unenviable responsibility to make difficult decisions on programs and measures to be adopted to create a favorable environment that would put the DRC back on track for development. An example is when the DRC became a member of the Extractive Industries Transparency Initiative (EITI) and of the Organization for the Harmonization of Business Law in Africa (OHADA).

The EITI is an international standard that gives member states directives on how to properly manage the important mining sector of their countries in the collection and management of revenue and public accountability for expenditures.

The country complied with EITI regulations and has already produced two reports: 2007 and 2008-2009.

This report is the third of its kind, and it covers the year 2010 and is crucial for the validation of the DRC for compliance to the EITI by March 1, 2013. That is why, on recommendation by the Executive Committee, our multi-stakeholder group, KPMG, the independent body responsible for reconciling payments reported by companies to the revenue reported by the government, has worked with the utmost thoroughness in the preparation of this report.

KPMG completed its assignment in compliance with set deadlines. The International Secretariat, in order to support us, requested to review our report, which did not allow us to submit it no later than December 31, 2012 as we were required to do by the Board of Directors. However, Mr. Jonas Moberg, Secretary General of EITI International and Mr. Tim Bittiger, Regional Director of Francophone Africa and Europe, promised us, during their respective stay in Kinshasa and Lubumbashi, from December 12 to 14, 2012, that we would be granted an additional period of 15 days to submit our final 2010 EITI-DRC Report.

We take this opportunity to warmly thank the International Secretariat members: Jonas Moberg, Sam Bartlett, Dyveke Rogan, Tim Bittiger, and others for the special attention paid to the DRC report.

This report provides more information than the previous two, which will certainly encourage abundant debates after its release. That will help us improve significantly our reporting methodology and quality data to be collected, which will prompt the Civil Society into giving its opinion in order to help the government maximize revenue more than before in the extractive sector.

The appropriation of this report by our populations can only help us improve our notion of accountability for a better Congo and for posterity.

Célestin VUNABANDI KANAMIHIGO

**Minister of Planning and Implementation
of Modernity Revolution
Executive Committee Chair**

EXECUTIVE SUMMARY

The reconciliation of payments and the revenues of oil and mining companies in relation to the period starting on January 1st, 2010 and ending on December 31st, 2010 has been carried out by the audit firm KPMG from August 1, 2012 to December 1, 2012.

KPMG has been appointed as the Independent Administrator for the preparation of the 3rd report covering gathering and reconciliation of data related to 2010 revenues. Selection of the firm has been done as a result of international call for tenders and a service contract between KPMG and EITI-DRC signed on July 16, 2012.

Our reconciliation work has been completed in accordance with the Terms of Reference of April 2012 included in the Request for Proposal as approved by EITI-DRC Executive Committee.

Our work was carried out in compliance with the best international practices concerning the preparation of the EITI report. Our work was carried out based on ISRS standard (International Standard one Related Services) published by the IFAC (International Federation of Accountants): the ISRS 4400 standard relating to "Review missions on financial information based on agreed procedures" and the ISRS 4410 standard relating to the "Missions for compilation of financial information". These standards imply a high degree of integrity, deontology and ethics, as well as a great rigor in the implementation of procedures intended to guarantee relevance, quality and objectivity of the activities.

Besides, our procedures are not intended to uncover fraud or misrepresentations, but they aim at establishing the reconciled position of payments and of inflows reported by companies and by the government.

Our work consisted mainly of the collection and reconciliation of:

- Payments reported paid on claims by Extractive Companies to the government for the year 2010;
- Declared revenues collected by the government for year 2010 from Extractive Companies within these same areas.

Reconciliation work was carried out using the EITI methods and standards proposed into the framing report by the HART GROUP firm, a British independent expert, as recommended by the Independent Administrator of the 2nd EITI-DRC Report (2008 – 2009 release, published on Feb. 2, 2012). These methods and standards have been approved by the EITI-DRC Executive Committee.

The exporting mining companies included within the 2010 scope, as listed in item 4 on presentation of the scope of this report, cover 95.76% of exports revenue received by the Democratic Republic of Congo in 2010 according to data provided by the Customs and Excise Authority (DGDA) which, in our opinion is very reliable.

In DRC, the control and inspection function is made up of chain of many agencies, namely: Division of Mines, OCC (Congolese Control Agency, the official analyses laboratory operating on behalf of the government), private laboratories operating on behalf of exporters, the CEEC (the Evaluation, Expertise and Certification Centre for precious and semi-precious mineral substances), etc. All these agencies operate on a ONE-STOP WICKET basis and, at the end of this chain – the DGDA is responsible for reviewing the acceptability of documents presented and for compliance of the products with the prior statement.

To be acceptable, an export file must include the following documents:

- The analysis card issued by an approved laboratory;
- The OCC's compliance inspection certificate (*certificat de vérification à l'exportation - CVE*)
- The goods export licence;

- The mining Permit issued by the Minister of Mining authorizing exports;
- The certificate of transport for mineral substances;
- The loading report.

The statement is accepted then settled using all documentation obtained from several other services both public and private, each one acting within the framework of its respective attributions. Certificates issued by the various services guarantee only the quality and the quantity as accepted by the DGDA which publish statistics thereto periodically.

However, all oil companies (a total of 11) operating in the Democratic Republic of Congo both in the exploration and the production sectors have been included within the scope of the 2010 report.

Both companies, FRONTIER and COMISA, ceased their activities in the Democratic Republic of Congo in 2010. Revenues of these companies (USD 76 558 396 pour Frontier and USD 1 074 837 pour Comisa) have been unilaterally declared by Revenue Departments on instruction by the Executive Committee, because the two companies are no longer operational to date.

Public companies that have signed partnership agreements with some private companies, such as SOKIMO, SCMK-Mn and SAKIMA have been included within the scope.

It should be noted that, contrary to the EITI-DRC report for year 2009, authorized buyers (comptoirs) have not been included in statement scope for 2010. These authorized buyers in DRC represent the small scale mining sector which is plagued by much of fraud and its control is out of the terms of reference of the EITI. The amount declared in 2009 by authorizes buyers amounted to USD 6 203 000 in contrast to USD 513000 of revenue declared as the amount received by the Government. These amounts, when compared to the total value as declared in 2010, represent respectively 0.80% of payment statements by companies and 0.06% of revenue statement by the government. These have not been included within the scope of the EITI 2010 report because information was very difficult to obtain and due to the petty amounts they represent.

Limitations of reconciliation work

- 1 Statements made unilaterally by Revenue Departments as instructed by the Executive Committee, for the revenues received by Frontier (USD 76,558,396) and Comisa (USD 1,074,837) showed a variation amounting to a total of USD 77,633,233.

In 2012, during data-gathering, these companies' assets have been taken over by another company which could not come up with statements due to lack of past accounting records.

Reconciliation work main findings

- 1 All the extractive Companies covered by the EITI 2010 report returned the forms containing their respective statements. The data collection was achieved at 100%. The personal involvement of the Ministers for Mining, Hydrocarbons and Finance and of the people in the Mining Chamber was permanent and crucial to the successful implementation of this process. Requirement 11 was thus indeed complied with and achieved.
- 2 The Government's Revenue Departments submitted their data as electronic files according to the agreed format we communicated to them. Additional information was confirmed by signed mail of the Entity's competent Authority.
- 3 Requirement 12, Obligation of the Government to ensure that statements made by companies are based on accounts audited in accordance with the international standards. Thus, with regards to this requirement, out of the 57 companies targeted by the reconciliation work:
 - Twenty one (21) companies submitted their statements certified by an independent expert;
 - Twenty one (21) companies submitted the reports by independent auditors of audited accounts by December 31, 2010;

- Eight (8) companies due to lack of activities during 2010 (Divine Inspiration, Comisa, Frontier, Miba, Sokimo, Sakima and Société Commerciale de Kisenge Manganèse « SCK-Mn ») and Seven (7) Joint-venture companies (Chabara, Kansuki, Kimpe, Metalkol, Secakat, Sodifor and Swanmines) that have made only contractual payments (signing bonus and royalties) did not submit certified statements.
- Three (3) companies (Congo Loyal, Bolfast and Congo Dongfang Minerals) submitted only a statement on honour duly signed by their respective companies' management.

The following table is a summary of the situation and shows the weight, as a percentage, of each category compared to 2010 statements as a whole:

	Statement category	Number of companies	Declared amount (USD)	%
1	Certified statements	21	465,494,932	60.22
2	2010 accounts audited	21	199,950,046	25.86
3	No activities in 2010	8	3 305	0.00
4	Joint-venture contractual payments (^a)	7	103,425,000	13.38
5	Statement on honor	3	4,148,679	0.54

(a) Joint-Ventures that make only contractual payments (e.g. Royalties and signing bonus) do not have financial statements that may require an audit; they are represented by the law firms.

It should be noted that the DRC has no law which requires companies to have their accounts audited. As the DRC became a member of the OHADA, this deficiency will be remedied. We cannot judge the quality of various independent experts who gave their opinions on the statements and on 2010 financial statements of these companies. The DRC does not have a body of chartered accountants.

The table below shows full situation of all statements given per company and per type of evidence:

		EITI STATEMENTS CERTIFICATION EVIDENCE	ACCOUNTS AUDIT EVIDENCE	OBSERVATIONS
Oil companies				
1	CHEVRONS ODS	√		Report by the External Independent Auditor
2	DIVINE INSPIRATION			No activities in 2010
3	LIREX	√		Report by the External Independent Auditor
4	ENERGULF AFRICA LTD		√	Report by the External Independent Auditor
5	MUANDA OIL COMPANY (MIOC)	√		Report by the External Independent Auditor
6	NESSERGY CONGO SPRL (NESCO)	√		Statutory Auditors Report
7	PERENCO REP	√		Report by the External Independent Auditor
8	SURESTREAM	√		Report by the External Independent Auditor
9	TEIKOKU	√		Report by the External Independent Auditor
10	OIL OF DR CONGO	√		Report by the External Independent Auditor
11	SOCO DRC LTD	√		Report by the External Independent Auditor
Producing Mining Companies				
1	AMCK	√		Report by the External Independent Auditor
2	AMC	√		Report by the External Independent Auditor
3	BOSS MINING		√	Statutory Auditors Report.
4	CHEMAF		√	Report by the External Independent Auditor
5	COMISA			Activities closed in 2010.
6	CMSK		√	Report by the External Independent Auditor
7	FRONTIER			Activities closed in 2010
8	GECAMINES		√	Report by the External Independent Auditor
9	GROUPE BAZANO		√	Report by the External Independent Auditor
10	KCC		√	Report by the External Independent Auditor

11	MIBA			No activities in 2010
12	MUMI		√	Statutory Auditors Report
13	RUASHI MINING		√	Report by the External Independent Auditor
14	RUBAMIN SPRL		√	Audit Report
15	STL		√	Statutory Auditors Report
16	SAKIMA			No activities.
17	SCMK-Mn			No activities.
18	SEK		√	Statutory Auditors Report
19	GOLDEN AFRICA R.	√		Report by the External Independent Auditor
20	SOMIKA	√		
21	FEZA MINING	√		Report by the External Independent Auditor
22	SMKK	√		Report by the External Independent Auditor
23	SODIMICO		√	Statutory Auditors Report.
24	SOKIMO			Not operational in 2010
25	TFM	√		Report by the External Independent Auditor
26	CONGO LOYAL		√	Statement on honour made by AG
27	KISANFU		√	Report by the External Independent Auditor
28	VOLCANO	√		Report by the External Independent Auditor

Mining Companies in exploration

1	ASHANTI GOLD	√		Report by the External Independent Auditor
2	BARBADOS		√	Consolidated audit report of the Group.
3	BOLFAST		√	Statement on honour
4	CONGO DONGFANG MINERALS		√	Statement on honour
5	CLUFF MINING		√	Report by the External Independent Auditor
6	COMIDE		√	Report by the External Independent Auditor
7	DE BEERS	√		Report by the External Independent Auditor
8	KALUMINES	√		Statutory Auditors Report
9	KIBALI GOLD		√	Consolidated audit report of the Group.

10	KINSEDA	√		Report by the External Independent Auditor
11	LUGUSHWA		√	Consolidated audit report of the Group.
12	NAMOYA		√	Consolidated audit report of the Group.
13	TWANGIZA		√	Consolidated audit report of the Group.
14	CHABARA			Joint-Venture with no significant activity but which have made important contract payments and requiring auditing.
15	KANSUKI			
16	KIMPE			
17	METALKOL			
18	SECAKAT			
19	SODIFOR			
20	SWANMINES			
21	SICOMINES			Not operational.

- 4 Requirement 13: Obligation of the Government to ensure that its statements are based on accounts audited to international standards.
- 5 For 2010, accounts of Revenue Departments were not been audited in accordance with Requirement 13 by the State Audit Office, the body that is legally entitled to do so in its prerogatives. Revenue Departments submitted their statements in an aggregated to the State Audit Office which was unable to disaggregate transactions in order to reconcile them with data communicated to the EITI. To overcome this difficulty and, at the request of the Executive Committee of the EITI-DRC, the Minister of Finance has instructed the General Inspectorate of Finance (IGF) to carry out the certification of Revenue Departments' statements.

The General Inspectorate of Finance was created by Presidential Order No. 087-323 of September the 15th, 1987 which defines the IGF as an audit and verification service and grants it general and higher jurisdiction for financial and public properties verification. This verification maintains the other types of verifications except those of the National Assembly and the State Audit Office.

The IGF approach consisted primarily in the reconciliation of revenues reported by Revenue Departments (DGI, DGDA and DGRAD) and those levelled in the General Account of the Treasury. The IGF was able to obtain reasonable assurance that payments from mining industries included within certification scope for the year 2010 as reported within the statements produced by Revenue Departments accurately reflect the situation of such payments to the DGI and the DGDA. However, the IGF expressed reservations with regards to DGRAD statements which were not very clear.

The certificate of the Inspector General of Finance submitted to the Executive Committee, is available at the Technical Secretariat of EITI-ERC and can be viewed on www.itierdc.org.

We indicate in the table below the certification situation of the three governmental Revenue Departments:

		CERTIFICATION EVIDENCE OF EITI STATEMENTS	ACCOUNTS AUDIT EVIDENCE	OBERVATIONS
FINANCIAL AUTHORITIES				
1	DGI		√	Certification letter by IGF
2	DGRAD		√	Certification letter by IGF
3	DGDA		√	Certification letter by IGF

- 6 China Contract: the Executive Committee which has decided not to include flows from this agreement within the EITI-2010 scope, has however instructed the Technical Secretariat to prepare an appendix to be inserted into this report with more information thereto. We have therefore added the document as appendix which was prepared by the Technical Secretariat of EITI DRC.
- 7 The first comparisons revealed significant differences between the amounts of payments reported by Extractive companies included in the scope and amounts of revenues reported by governmental Revenue Departments. Subsequently, we were able to address several variations both at the companies' statements level as well as at that of the government based evidence documents submitted by the parties. Those variations that are still included in this report are those that have not been analysed due to the lack of detail or lack of statement. Through Ministerial Order No. 002/CAB/MIN/PL.SMRM/ST/2013 dated January 8, a standing committee was created and commissioned to analyse the EITI reports variations; this committee should continue the work on clarifying all unresolved variations at the time of this report release.
- 8 Payments and revenue statements were made with the currency used for the transaction, either Congolese Franc (FC) and/or in U.S. Dollars (USD). To facilitate understanding, we have chosen to present all amounts aggregated in USD. Thus, all payments and revenues in FC were converted into USD at the average rate of the Central Bank in 2010: 1USD = 906, 9575 CDF. Payments and revenues statements in the currency of the transaction, in disaggregated form, are included in the appendices.
- 9 For all companies within the EITI-DRC 2010 scope, after resolving some variations, the overall synthesis of the reconciliation is as follows:
- Companies reported paying to the Government: USD 773,021,963.
 - Revenue Departmentssaid they have been paid: USD 875 938 727.

These comparisons show:

- A positive variation of USD 13,360,092.
- A negative variation of USD 116,276,824 of which USD 38,043,591 on companies and the Government's statements and USD 77,633,233 on unilateral statements by the Government (Frontier and Comisa).

Information on all payments and all revenues for each Financial Authority and for all companies is analysed in detail in Part 6 - Result of statements reconciliation of this report.

Opinions of the Independent Administrator on payments and revenue reconciliation tables:

We believe that our mission provides a reasonable basis for the opinion expressed below:

Tables of payments and revenues flows reconciliation reflect the consolidation of detailed forms submitted by companies and revenue departments. They consolidate statements prepared under the responsibility of companies and revenue departments included in the scope in accordance with agreed reporting forms for the year 2010.

Kinshasa, January 11th, 2013

Jean-Yves PARANT

KPMG Associate Director / Independent Administrator EITI-DRC 2010

1. THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EITI)

1.1. What the EITI is

The Extractive Industries Transparency Initiative (EITI) is a worldwide standard that seeks to promote transparency in the extractive sector. It establishes a publication mechanism of information that may contribute to fight corruption in the extractive industries. It promotes a greater awareness of the public about taxes and revenues. Its goal is to reduce corruption and help populations living in countries with rich natural resources to benefit from their exploitation.

The initiative aims at greater transparency through publication of regular reports on payments and revenues from the extractive sector. One of the EITI's objectives is to promote better management of extractive resources. This is achieved through a tripartite coalition: Government – Companies – Civil Society.

The EITI requires that governments publish what they perceive as taxes, royalties and other duties from the extractive industries and that companies publish what they pay to governments. These amounts are reconciled in the EITI reports and published for the public attention. This measure allows stakeholders and the general public to get a better understanding of the contribution (actual or potential) of the extractive sector to the Country's Budget.

The EITI has a robust yet flexible methodology that ensures the maintenance of a global standard in different countries that implement this process. The Board of Directors of the EITI and the International Secretariat are the guarantors of this methodology. However, each country must develop its own work plan for implementation. In one word, the EITI is a standard developed at the international level that promotes revenue transparency at the local level.

1.2. Progress of EITI in the DRC

Phase 1: February 2005 - June 2009

The Democratic Republic of Congo joined the EITI in 2005

Findings

- Complex organization of nearly 70 members unsuited for decision making,
- Members from different backgrounds with conflicting objectives and often far from the main objectives of the EITI
- Transitional political context
- Funding challenges.

Solution

- To help the country implement the process, the World Bank, commissions a Consultant (Ghislain PASTRE) to establish a structure and an EITI Action Plan suited to the particular constraints of the DRC using a timetable targeting the validation as “Compliant Country” by March 2010.

Results

- 1) A decree issued by the Prime Minister in July 2009, creating the EITI National Committee, which includes two bodies: the Executive Committee – the decision-making body and the Technical Secretariat, the implementing body.

The Executive Committee is comprised of:

9 representatives of the Government Component

- Minister of Planning: Chair
- Minister of Mining: 1st Deputy Chair
- Minister of Environment: 2nd Deputy Chair
- Minister of Hydrocarbons: member
- Minister of Finance: Member
- Minister of Budget: Member
- Senior Advisor to the Head of State
- 2 Deputy Chief of Staff of the Prime Minister

4 representatives of Companies Component

4 representatives of the Civil Society

- 2) The Head of State appoints, through a Presidential Order, the EITI National Coordinator

Phase 2: July 2009 – August 2011

- In DRC, the World Bank provides a MDTF of USD 500,000 to the EITI-DRC,
- The country published the first report (2007) in March 2010 and was awarded the intermediate status of "Country Close to Compliance" but the report required to improve implementation is not published within the time
- The second report (2008-2009) was published in 2011 and was rejected.

Phase 3: July 2009 – August 2011

- In September 2012, the Government assesses the implementation of the EITI in the DRC and conducts structural reorganization and develops a new action plan
- The country is subjected to new 18 month validation process (Sept. 1, 2011 to Jan. 1, 2013) and should publish a new report no later than Dec. 31, 2012.

Phase 4: September 2011 to date

- The Prime Minister wrote to EITI International a letter of intent committing the DRC in the continuity of the process implementation.
- By a presidential decree, the Head of State appointed a new Coordinator.
- Companies of the extractive sector agreed to financially support the implementation of the EITI in the DRC.
- The Government releases necessary funds as its contribution for the EITI-DRC National Committee operation.
- The World Bank appoints another Technical Team Leader (TTL), Mrs Brigitte who provides substantial support to the implementation of the EITI-DRC.
- The PROMINES Project funds operation of the Technical Secretariat
- GIZ appoints a consultant to determine the scope of the EITI- DRC 2010 Report and supports several activities of the Action Plan.
- BTC pays the 2010 Report Conciliator's fees
- The validator is hired and begins work in December 2012.

1.3. Impact of the implementation of EITI in the DRC

- ❖ Full support by stakeholders of the use of EITI as mandatory accountability tool.

Example:

- 80% of companies asking for statement forms long before the beginning of the campaign
- Two revenue departments, DGI and DGDA have automated the statement, which allows them to provide the data in a record time
- ❖ The “Kabwelulu” ministerial order make it mandatory to report to the EITI in the entire mining sector
- ❖ Demand of information by the country Attorney General on gaps in previous reports
- ❖ Various groups of the civil society organizations, even those not involved in natural resources quarterly assess the EITI implementation process in the DRC and give recommendations for improvement of the implementation process;
- ❖ The automatic issuance of receipts by the DGI as common evidence to be provided both by companies and DGI to the EITI as proof of payment and revenue
- ❖ As a result of popularization of EITI in the most remote areas of the hinterland, some civil society organizations in provinces with low extractive activities engaged in talks with the political authorities for the implementation of the EITI standard everywhere
- ❖ The Government has publicly disclosed information about Contracts with China once considered as opaque
- ❖ Strong cohesion between civil society and the Government facilitated by monthly meetings of the Executive Committee
- ❖ Members of the Parliament take ownership of the EITI and the 2010 Report will be presented in plenary session of the National Assembly
- ❖ The Head of State will personally present the EITI-DRC 2010 Report DRC at a public ceremony in Lubumbashi.

2. SITUATION OF THE EXTRACTIVE SECTOR IN THE DRC

2.1. Introduction

The Hart Group firm Report, aimed at defining the scope mentioned above, has addressed the situation of the extractive sector. We present here their full description to help the reader better understand the mining sector in the DRC treated into this report.

The DRC is in the process of removing many obstacles that are hindering its development, and it is engaged in a number of reforms aimed at improving the business climate. Membership of the DRC into EITI and OHADA is justified by the fact that the extractive sector is the most likely to contribute in a faster manner to economic growth of the country.

The report written by the British Hart Group firm mission, which was assigned the task of determining the 2010 scope from 21 May to 8 June 2012 in the DRC and adopted by the Executive Committee, provides important information for the extractive sector in the DRC that we take copy almost entirely in this report.

2.2. Mining sector regulation

a. Current framework

The Mining Code, the Mining Regulations associated thereto, and the Investment Code are the main legal frameworks that guide the mining sector in the Democratic Republic of Congo (DRC). The Mining Code and Mining Regulations have been released in 2002 and 2003 respectively, with the help of the World Bank, to set the foundation of a transparent and effective process.

b. Mining contracts review

The DRC Government's decision to review the contracts led to the determination of tax obligations: the Signing Bonus was created, the royalties were systematized and there was more clarity in the interpretation of contracts.

c. Publication of contracts

In order to improve transparency, a joint decree by the Prime Minister, the Minister of Hydrocarbons, Minister of Mines and Minister of Environment (for forestry), dated May 20, 2011, concerning the obligation to publish contracts signed between the Government or any state-owned company and private investors, domestic or foreign, and for the purpose of exploration or exploitation of natural resources, which include mining, oil and forestry resources.

A definite relationship is established with EITI through the publication of contracts. Thus, knowing significant flows contained in published contracts with their rates and periodicity to be included within the EITI reports scope becomes an easier task.

2.3. Regulatory Bodies

The main administrative bodies responsible for the regulation of mining activities in the DRC according to the Mining Code are:

- The President of the Republic, who may promulgate mining regulations for the implementation of the Mining Code, and who exercises his powers through decrees issued on his own initiative or on the proposal of the Minister of Mining, after consultation with the Department of Geology or the Mining Cadastre;
- The Minister of Mining, who has among other powers, jurisdiction over the granting, refusal and cancellation of mineral rights, and who exercises his powers by decree;
- The Mining Cadastre, which is a public agency under the supervision of the Minister of Mining and Minister of Finance, responsible for the management of administrative procedures relating to the application and registration of mineral rights, as well as to the withdrawal, cancellation and expiration of those rights;
- The Directorate of Mining, responsible for the inspection and monitoring concerning mining safety, health, work practices, production, transportation, sales and social issues;
- The Department of Mining Environment Protection, which has powers regarding the definition and implementation of mining regulations on environmental protection and technical assessment of the Mitigation and Rehabilitation Plan, environmental impact survey and the environmental management plan (see question 26);
- The CEEC (the Evaluation, Expertise and Certification Centre for precious and semi-precious mineral substances), which is responsible for issuance of certificates for shipments of rough diamonds, which certificates are required under the Kimberley Process [Kimberley Process Certification Scheme]

2.4. Mining rights

The title of ownership to mineral resources of the soil and subsoil is reserved to the State. Holders of surface rights have no rights to the mineral resources located in the area covered by their surface rights. Private parties can obtain non artisanal exploration or exploitation permits for one or more specific minerals for which they may apply in accordance with a specific procedure. Holders of surface rights are entitled to receiving compensation by a mining operator, but there exist no specific mechanism dealing with the issue of mining rights in an area covered by surface rights.

The mining area for which a research or exploitation permit may be granted is 400 km² and the maximum mining area that can be given to a person and to his/its affiliate companies is 20,000km².

According to the Land Act (*Loi Foncière*) No. 73-021 of 20 July 1973, the soil is the exclusive, inalienable and imprescriptible property of the State. The State may grant surface rights to private or public parties, which rights must be distinguished from mining rights as surface rights do not give the right to exploit the mineral substances of the soil or subsoil and conversely, a mining right gives no right to occupy the surface.

However, subject to any third parties' rights on the surface concerned, the holder of a mining right has, if authorized by the Governor of concerned province, and on the advice of the Mines Administration the right to occupy, within its mining perimeter, land required for its activities and related industrial activities, including the construction of industrial facilities and homes, to use water, dig canals and water supply lines, and to establish any type of means of communication and transportation.

However, any occupation of land depriving the beneficiaries from enjoyment of the surface, or any alteration which makes the land unfit for cultivation, will result in an obligation for the holder of the mining rights to pay fair compensation. The holder of mining rights is also

responsible for damage to occupants of soil caused by work, even authorized, done as part of its mining operations. The Mining Code provides for legal remedy and arbitration in case of disputes.

2.5. Tax system

Since the revision of contracts, some taxes and royalties that were formerly paid as a proportion at the provincial level have been abolished. However, for the Mining sector in the Province of Katanga, it was noted that a standby charge was paid at the DGDA one-stop-wicket to cover costs for services rendered (FSR), of which 1% is deducted and paid to the province. It is also known that in 2010, the road tax (50 USD per ton) was levied by the Provincial Government on all economic sectors without distinction. The province of Katanga has also established a \$60/Ton tax on export of concentrates.

The mining sector companies and purchasers are subject to a Tax System defined by:

- The Mining Code
- Mining Regulations
- The Investment Code
- Interdepartmental orders¹

The provinces also issue decrees which can also be of importance. These decrees are mentioned where they are substantial as they set duties, taxes and royalties rates to be charged at the initiative of the Ministry of Mining.

Special terms can exist, such as the determination of signing bonuses and royalties payable, in mining contracts and agreements because a significant proportion of mining operations are carried out through cooperation with public companies.

The hydrocarbons sector is regulated by agreements or contracts between the Congolese government and partners.

2.6. Extractive Industries in the DRC

A. Mining

The Democratic Republic of Congo has a tremendous quantity of mineral resources. A World Bank report² gives a 2008 overview of the sector. Most aspects treated into that report are still valid.

a. Industrial Mining Sector

The DRC has a wide range of mineral resources with copper and cobalt as the most important. The main activity is located in Katanga. A few years ago, the DRC was the fourth largest producer of copper and provided 55% of the world production of cobalt.

¹ Interministerial decrees No. 249/CAB.MIN/MINE/01/2010 and No 042/CAB/MIN/FINANCES/2010 of May 5, 2010 and No. 458/CAB.MIN/MINE/01/2011 and No. 304/CAB.MIN/FINANCES/2011 of November 14, 2011

²République démocratique du Congo ; La bonne gouvernance dans le secteur minier comme facteur de croissance, Banque Mondiale, mai 2008

Historically, gold has been mined in Katanga, as well as in the north of the region of ITURI, in the gold belt of Kilo-Moto located in the northeast of the country. Gold production was controlled by large public corporations and the DRC was ranked among the top fifteen producers in the world.

Both types of diamond (industrial and jewellery) are present in the two Kasai. Congo was the world's largest producer of industrial diamonds.

Tin was found in considerable quantities in Manono - Katanga. Manganese, zinc, wolfram (tungsten), tantalum, coal and iron were produced in relatively important quantities. In addition, the DRC produced 60% of the uranium supplied worldwide.

Since Congo became an independent country, mining has been the main industrial activity. In 1967, the Democratic Republic of Congo (then called Zaire) nationalized all public companies (Gécamines for example) and/or acquired majority shareholding into some companies (such as MIBA). Performance of these companies gradually decreased despite all their rich mineral resources. Other service activities such as transport, energy and telecommunications were also becoming problematic and had stopped providing good services to mining activities.

The mining sector in the DRC has long been the domain of several large public companies. These companies were virtually like governments within the Government: running schools, plantations for production of food for their employees, hospitals, social centres, transportation, water and power plants infrastructure in the province. The UMHK (Union Minière du Haut-Katanga) in particular, in Katanga, which later became the *Générale des Carrières et des Mines* (Gecamines) had a monopoly on copper and cobalt resources. However, during the 70s, the benefits of GÉCAMINES were not used to reinvest and maintain the quality of equipment or for mines management. This has resulted in gradual regression of efficiency and losses, which prevented the mining industry to provide funds for the country's development. This use of funds from state-owned mining companies to strengthen other budgets is not unique to the Congo. Nationalization of the copper industry in Zambia and the use of nickel and zinc mines in Kosovo by Milosevic's Serbian government led to the same results. In Chile however, CODELCO (state-own company too) was managed in a more commercially manner and it generated advantages for the country.

The industrial mining sector currently has a large number of private operators from many countries of the world. The interest shown by these companies for research, mining or even partnership with public companies foresees a very interesting future for the industry which is tremendous opportunity for the Congolese economy. However, the influence of state-owned companies which have become commercial firms (with but one shareholder: the government) cannot be neglected in this sector, that is why the following section is devoted to these companies.

b. Public Companies

For many years since the Independence of the country, mining industries have been the privilege of public companies. However, since the 80s, these companies have been going

through hard times due, among other things, to low funding, mismanagement and destruction of facilities by wars and social conflicts. The government has allowed companies to enter into partnership contracts that would help revive the activities through the contribution of required financial and technical capacity. These contracts have been criticized by both the local and the international level, although it should be emphasized that at the time the majority of these contracts were being signed, the DRC was suffering conflicts and wars which were not conducive to investment.

The country's constitution in its Article 9 states: "The Government shall exercise permanent sovereignty on soil, sub-soil, waters and forests, and on air, river, lake and sea spaces of Congo as well as the Congolese territorial sea and the continental shelf."

As part of the implementation of the 2006 elected government's program, it has been decided to review contracts signed by state-owned and mixed economy companies. Conclusions of revision and renegotiation of contracts are presented in a letter (No. CAB.MIN/MINES/02/0225/2012 dated March 23, 2012) by the Minister of Mines³

Companies involved in this revision are:

- Gécamines (28 partnerships)
- Entreprise Minière de Kisenge Manganèse "EMK-Mn" which became Société Commerciale de Kisenge "SCK-Mn" (2 partnerships)
- Minière de Bakwanga (MIBA) (6 partnerships)
- OKIMO, now become SOKIMO (9 partnerships)
- SAKIMA (6 partnerships)
- SODIMICO (6 partnerships).

The government has decided the transformation of public companies into commercial companies, with the Government as a shareholder. The ultimate goal seems to be the addition of private shareholders in the long term.

c. Artisanal Mining

Because mining activities in the eastern part of the DRC was marred by illegal activities and involved criminal organizations, in 2010 President Joseph Kabila decided to suspend mining activities in the provinces of Nord-Kivu, Sud-Kivu and Maniema. Far from benefiting the population, mining in the region contributed to poverty and to funding armed groups.

It is important to remember that payments to the government by Minerals Purchasing Agencies (comptoirs) of the Eastern regions of DRC have been recorded into the 2nd EITI-DRC report (2008-2009). 23 of these agencies in the East have been identified (20 in North Kivu and 3 in Sud-Kivu) and they have been included into the 2008-2009 report. As for the total value of payments made to the Government by the 23 Agencies, it accounted for 7% of all statements of the mining sector over two years, 2008 and 2009 or USD 17,252,208 out of USD 252,187,187 USD, the annual average is USD8,626,104.

³Final report of the mining contracts review and renegotiating process; Democratic Republic of the Congo, Ministry of Mining, Office of the Minister; Editions du CEPAS; November 2011

The renewal of the license by the Head of State, far from promoting peaceful mining in this part of the country continues to fuel armed groups and makes borders highly permeable preventing traceability of data to be collected within the EITI framework.

However, when artisanal mining started again in March 2011 in the eastern provinces, it was noted that purchasing agencies were inexistent, first because many buyers had abandoned the trade because their suppliers stopped activity, secondly because the Ministry of Mines had ordered that purchasing agencies turn into processing units, but many agencies could not do so.

For all of these reasons, the Executive Committee could not authorize the collection of data in the artisanal mining sector.

B. Hydrocarbon Sector

Concentration of hydrocarbons production in the province of Bas-Congo in 2009 and 2010 was approximately 25,000 bbl/d.

Parengo Rep performs onshore oil production (about 10,000 bbl./d in 2009).

Offshore oil production (about 15,000 bbl/d) is performed by the operator Muanda International Oil Company Ltd (subsidiary of the Perenco Group), on its own behalf and on its partners', Teikoku and Chevron ODS.

A small portion of gas associated with oil production is also used for production of electricity (around 1 MWh), the rest of the associated gas is flared or re-injected.

Exploration activities continue to be conducted in the province of Bas-Congo by various companies such as Soco, Surestream or Energulf.

Exploration in the Albertine Graben (Province Orientale) also draws a growing number of companies since 2006, and exploration permits have recently been issued. Finally, the area known as the central basin (provinces of Equateur, Kasai Occidental and Kasai Oriental) has aroused the interest of a few companies since 2011.

Given the limited number of companies in the sector and the huge potential it represent, all companies of this sector should be included in the EITI Report.

C. Forestry

The Executive Committee has decided to include in its next report information related to the forestry sector.

Similarly, production, export and marketing statistics will now be published as part of the EITI reports so that the EITI tool becomes both a model promoting governance in the country and a reference. The introduction of the forestry sector in EITI-DRC reports can help us understand the respective importance of the mining, oil and forestry contributions to the treasury.

D. Collection at the Katanga Province Level

The Governor of Katanga Province issued two decrees: one creating a provincial tax of intervention in rehabilitation of urban roads and drainage infrastructure and of roads of provincial interest and the other establishing a tax intended for the creation of local processing units for concentrates. We are informed that mining companies paid to the Financial Authority of Katanga an amount of U.S. \$ 25,921,854 for the latter, which is not captured systematically in this report because the Executive Committee did not provide a form thereto.

3. OBJECTIVES OF THE MISSION AND IMPLEMENTATION PHASES

3.1. Objectives of the Mission

This mission is part of the implementation of EITI in the DRC which requires regular publication of reports.

Our audit was conducted in accordance with International Standards on Auditing, including ISRS (International Standard on Related Services) and more precisely the standard No. 4400 “Review missions on financial information based on agreed procedures”, the IFAC (International Federation of Accountants) Code of Ethics and on principles adopted by the EITI.

The repository of Financial Flows adopted for the 2010 EITI-DRC Report as well as the Government Companies and Revenue Departments to be included within the scope for the preparation of this report have been defined by the National Executive Committee based on advice by the Hart Group firm which was appointed to determine the scope (This firm’s report can be found at www.itierdc.org) and is the responsibility of the said firm.

According to the terms of reference for the EITI-DRC 2010 Report, reconciliation work of payments and revenues for the oil and mining sectors for Fiscal Year 2010 focus on the following points:

- Preparation of data collection forms for payment statements by companies and revenue statements by the government based on models agreed by parties and approved by the Executive Committee;
- Distribution and collection of forms;
- Reconciliation work between the flows of payments made by extractive companies and revenue received by Financial Authorities or other entities falling within the scope of reconciliation;
- Deviations identification and handling;
- Formulation of recommendations;
- Report drafting.

3.2. Implementation Phases of the Mission

The mission was implemented in three phases:

- The first phase took place between July 19 and 31, 2012 and was dedicated to discussions about the repository framework as proposed by the Hart Group firm and to harmonization of opinions;

- The second phase took place between August 7 and 15, 2012 and involved the transmission of statement forms to Financial Authorities and to all companies included within the scope. They returned these statements between August 10 and 30, 2012;
- The third phase took place from September 1 to October 15, 2012 and was dedicated to the reconciliation and variance analysis activities.

The overall objective of this report is to assist the Government of the Democratic Republic of Congo and stakeholders to strengthen and improve transparency and governance in the natural resources sector. Our procedures are not intended to detect fraud or misrepresentations, but they are used to assess consolidated position of payments and revenues as reported by stakeholders.

4. PRESENTATION OF THE SCOPE

“Scope” means a delimitation of the number of companies selected based on one or several objective criteria that will be required to make statements of payments to the government to be recorded in an EITI report.

Whereas it is easy for several Member States of EITI to define their Scope due to a very limited number of extractive companies, the subject remains tricky for the DRC where more than 500 companies have been issued research or mining permits and 150 of which are operating as exploration or production companies.

The Hart Group firm has produced a report on the determination of the scope at the request of the multi-stakeholder group, as indicated in the executive summary. By reading the Hart Group report, one can easily understand the challenge faced while establishing the fundamental criterion used into selecting companies. Anyway, all companies listed by the Hart Group firm and approved by the multi-stakeholder group have been selected to be included into the scope of this report. However, 8 joint-venture companies which have made very significant payments as contractual flows to the Government in 2010 have been added to this list by the Executive Committee. That was the case also for SOKIMO, a public company that sold assets and shares in 2010.

4.1. List of Mining Companies Included into the Scope

Information on exports of aforementioned companies compared to all the exports of the DRC as reported by the Customs and Excise Authority (DGDA) in 2010, indicate that all companies listed within the scope combined made 95.67% of the total volume of exports of the DRC in 2010 as shown in the table below to confirm the selection of mining companies included into the scope:

Table 1: 2010 Exports according to DGDA report

	NIF (Tax Number)	Mining Company	FOB (FC)	FOB (USD)	Rate
1	A0810758D	TFM	1 125 659 093 011.00	1 241 137 642.07	
2	A0704687D	RUASHI MINING	465 900 782 366.00	513 696 377.58	
3	A0905972C	BOSS MINING	440 801 564 457.00	486 022 293.72	
4	A0701041Q	KCC	400 751 430 852.00	441 863 517.15	

	NIF (Tax Number)	Mining Company	FOB (FC)	FOB (USD)	Rate
5	A0704867Z	MUMI	284 882 174 923.00	314 107 524.25	
6	A0700357X	STL	262 548 449 982.00	289 482 638.36	
7	A0708211J	CHEMAF	173 951 282 623.00	191 796 509.34	
8	A0905460 W	FRONTIER	167 899 171 460.00	185 123 527.24	
9	A0701147F	GECAMINES	154 254 728 286.00	170 079 334.79	
10	A0704865X	SOMIKA	137 529 486 809.00	151 638 292.65	
11	A0704877K	C.M.S.K sprl	121 389 570 751.00	133 842 623.00	
12	A0712822 W	CDM	102 125 579 100.00	112 602 386.66	
13	A0814445L	BAZANO	84 981 954 521.00	93 700 040.54	
14	A0811710N	CONGO LOYAL	79 943 736 576.00	88 144 964.43	
15	A0811711P	VOLCANO	62 836 290 322.00	69 282 508.08	
16	A0906511N	COMISA	59 763 676 755.00	65 894 682.78	
17	A0906442N	FEZA MINING	40 059 402 056.00	44 168 995.85	
18	A0704693K	BOLFAST	39 520 313 137.00	43 574 603.15	
19	A0814806D	RUBAMIN SPRL	38 337 182 737.00	42 270 098.36	
22	A0800394N	AMCK	26 012 888 371.00	28 681 485.48	
24	A0700172 W	AMC	19 513 582 537.00	21 515 432.13	
30	A0905363Q	SODIMICO S.A.R.L.	9 535 635 535.00	10 513 872.52	
32	A0811093S	GOLDEN AFRICA R.	6 718 037 069.00	7 407 223.68	
	Total Exports Mining Companies included within scope		4 304 916 014 236,00	4 746 546 573.83	95.76 %
20	A1003235D	STE MINING MINERAL RESOURCES SPRL	33 034 790 206.00	36 423 746.65	
21	A0906719P	JIAXING	32 309 165 291.00	35 623 681.70	
23	A0900939G	HUACHIN SPRL	20 872 000 025.00	23 013 206.27	
25	A0814803A	METAL MINES	19 024 612 139.00	20 976 299.48	
26	A0704870C	EXACO SPRL	15 166 904 988.00	16 722 839.81	
27	A0815188T	CIMCO	14 060 278 987.00	15 502 687.82	
28	A0814843T	COTA MINING	11 986 952 667.00	13 216 664.14	

	NIF (Tax Number)	Mining Company	FOB (FC)	FOB (USD)	Rate
29	A0700483J	DCP S.A.R.L	11 476 033 897.00	12 653 331.49	
31	A0906631T	STE ROQ MINING SPRL	8 188 081 814.00	9 028 076.63	
33	A0704858P	KAMOTO METAL PROCESSING	6 164 428 062.00	6 796 821.31	
34	A0905251T	MAGMA MINERAL	4 030 185 143.00	4 443 631.75	
35	A0900811S	MEHUL MINING	3 296 313 956.00	3 634 474.55	
36	A0812082S	ETS PANJU	3 138 185 486.00	3 460 124.08	
37	A1102624Q	STE GLOBAL MINING COMPANY SPRL	2 186 701 454.00	2 411 029.68	
38	A0906727Y	KAMOTO OPERATING LIMITED	1 886 369 238.00	2 079 887.14	
39	A0714791L	SMK (SOCIETE MINIERE DE KOLWEZI)	1 699 915 786.00	1 874 305.89	
40	A0814788J	STE MJM SPRL	882 938 403.00	973 516.84	
41	A0905446F	SADRC MINING SPRL	545 580 868.00	601 550.64	
42	OTHER	KMT	416 997 325.00	459 776.04	
43	A1101761C	CEPRODEV SPRL	283 906 989.00	313 032.30	
Total Exports Mining Companies not included within scope			190 650 342 724.00	210 208 684.23	4.24%
Grand Total			4 495 566 356 960.00	4 956 755 258.06	

The table above indicates that all exports of the mining sector amounted to **4,956,755,258.06 USD** and that companies within the scope cover 95.76 % of these exports.

Most companies that exported in 2010 were not producing but were buying their products from artisanal miners. In other words these companies are not listed on those that declared to EITI in 2010, because generally they do not make significant payments to the Treasury.

Below is the list of companies included into the scope after analysis:

- | | | |
|----------------|-------------------|--------------|
| 1. AMC | 10. CONGO LOYAL | 18. RUBAMIN |
| 2. AMCK | 11. FEZA MINING | 19. SODIMICO |
| 3. BAZANO | 12. FRONTIER | 20. SOMIKA |
| 4. BOLFAST | 13. GECAMINES | 21. STL |
| 5. BOSS MINING | 14. GOLDEN AFRICA | 22. TFM |
| 6. CDM | R; | 23. VOLCANO |
| 7. CHEMAF | 15. KCC | |
| 8. CMSK | 16. MUMI | |
| 9. COMISA | 17. RUASHI MINING | |

Companies that made a statement to EITI in first reports can be added to this list. These are:

24. ASHANTI GOLD
25. BARBADOS
26. CLUFF MINING
27. DE BEERS RDC

28. KALUMINES
29. KIBALI GOLD
30. KINSEDA
31. METALKOL

32. MIBA
33. SEK

Joint-venture companies which have made significant payments in the form of signing bonus are included in the scope:

- | | | |
|--------------|---------------|---------------|
| 34. CHABARA | 40. SECAKAT | 45. SWANMINES |
| 35. COMIDE | 41. SICOMINES | 46. TWANGIZA |
| 36. KANSUKI | 42. SMKK | |
| 37. KISANFU | 43. SODIFOR | |
| 38. LUGUSHWA | 44. SODIMIKA | |
| 39. NAMOYA | | |

Companies that have not made statements on a regular basis due to lack of activities have been nevertheless included into the Hart Group Report because they were in partnership with other private companies.

- 47. SAKIMA
- 48. SCMK-Mn
- 49. SOKIMO

4.2. List of Oil Companies Included into the Scope

All 11 oil companies in production and exploration in the Bas-Congo region and in the Oriental Province in the Albertine Graben have been included into the scope. These are:

- | | | |
|-------------|--------------|----------------|
| 50. CHEVRON | 54. TEIKOKU | 58. OIL OF DRC |
| 51. LIREX | 55. DIVINE | 59. SOCO |
| 52. MIOC | 56. ENRGULF | 60. SURESTREAM |
| 53. PERENCO | 57. NESSERGY | |

4.3. List of 60 companies included into the EITI-DRC 2010 scope

Legend: NIF (Tax Number); M. Production (Mining in production); M. Exploration (Mining in exploration);

P. Production (oil in production); O. Exploration (oil in exploration)

N°	NIF	COMMON NAME	LEGAL COMPANY NAME	PHASE
1	A0700172W	AMC	ANVIL MINING CONGO SARL	M. PRODUCTION
2	A0800394N	AMCK	ANVIL MINING COMPANY KATANGA	M. PRODUCTION
3	A0700152Z	ASHANTI GOLD		ASHANTI GOLDFIELDS KILOM. EXPLORATION
4	A0901048A	BARBADOS	AFRICAN MINERALS (BARBADOS) LTD	M. EXPLORATION
5	A0814445L	BAZANO	GROUPE BAZANO	M. PRODUCTION
6	A0704693K	BOLFAST	BOLFAST COMPANY	M. EXPLORATION
7	A0905972C	BOSS MINING	BOSS MINING SPRL	M. PRODUCTION
8	A0712822W	CDM	CONGO DONGFANG INTERNATIONAL MINING	M. EXPLORATION
9	-	CHABARA	Société d'Exploitation Minière de Chabara SPRL	M. EXPLORATION
10	A0708211J	CHEMAF	CHEMICAL OF AFRICA SPRL	M. PRODUCTION
11	A0703905D	CHEVRON	CHEVRON ODS LIMITED (former ODS LIMITED) *	O. PRODUCTION
12	A0906857P	CLUFF MINING	CLUFF MINING CONGO SPRL	M. EXPLORATION
13	A0704877K	CMSK	COMPAGNIE MINIERE DU SUD KATANGA	M. PRODUCTION
14	A0704695M	COMIDE	LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT***	M. EXPLORATION
15	A0906511N	COMISA	COMPAGNIE MINIERE DE SAKANIA*	M. PRODUCTION
16	A0811710N	CONGO LOYAL	CONGO LOYAL WILL MINING	M. PRODUCTION
17	A0700186L	DE BEERS	SOCIETE DE BEERS RDC EXPLORATION	M. EXPLORATION
18	A0906982A	DIVINE	DIVINE INSPIRATION GROUP (PTY) Ltd**	O. EXPLORATION
19	A0909587G	ENRGULF	ENERGULF AFRICA Ltd	O. EXPLORATION
20	A0906442N	FEZA MINING	FEZA MINING	M. PRODUCTION
21	A0905460W	FRONTIER	FRONTIER*	M. PRODUCTION
22	A0701147F	GECAMINES	GENERALE DES CARRIERES ET DES MINES	M. PRODUCTION
23	A0811093S	GOLDEN AFRICA	GOLDEN AFRICA RESSOURCES Sprl	M. PRODUCTION
24	A0906707B	KALUMINES	KASANTO LUPOTO MINES	M. EXPLORATION
25	A1009299U	KANSUKI	KANSUKI Mining SPRL ***	M. EXPLORATION
26	A0701041Q	KCC	SOCIETE KAMOTO COOPER COMPANY	M. PRODUCTION
27	A0702049L	KIBALI GOLD	KIBALI GOLDMINES SPRL	M. EXPLORATION
28	A1007484X	SODIMIKA	KIMPE MABAYA KAPAPA (SODIMIKA) ***	M. EXPLORATION
29	A0704875H	KICC	KINSEDA COPPER COMPANY SARL	M. EXPLORATION
30	A1004150Y	KISANFU	KISANFU MINING SPRL	M. PRODUCTION
31	A0703937N	LIREX	SOCIETE LIREX*	O. PRODUCTION
32	A0700163L	LUGUSHWA	SOCIETE LUGUSHWA MINING S.A.R.L	M. EXPLORATION
33	A1007580B	METALKOL	CO.DE TRAITEMENT DES REJETS DE KINGAMYAMBO Sarl	M. EXPLORATION
34	A0700201C	MIBA	MINIERE DE BAKWANGA	M. PRODUCTION
35	A0701284E	MIOC	MUANDA INTERNATIONAL OIL COMPANY*	O. PRODUCTION
36	A0704867Z	MUMI	MUTANDA MINING	M. PRODUCTION
37	A0700153A	NAMOYA	SOCIETE NAMOYA MINING S.A.R.L	M. EXPLORATION
38	A0812843U	NESSERGY	NESSERGY CONGO Sprl (NESCO)	O. EXPLORATION
39	A1103150M	OIL OF DRC	OIL OF DRC (Foxwhelp Congo sprl + CAPRIKAT DRC) **	O. EXPLORATION
40	A0701287H	PERENCO	PERENCO REP*	O. PRODUCTION
41	A0704687D	RUASHI MINING	RUASHI MINING	M. PRODUCTION
42	A0814806D	RUBAMIN	RUBAMIN	M. PRODUCTION
43	A1105861J	SAKIMA	SOCIETE AURIFERE DU KIVU ET DE MANIEMA	M. EXPLORATION
44	A0811080D	SCMK-Mn	SOCIETE COMMERCIALE LA MINIERE DE KISENGE MANGANESE	M. PRODUCTION
45	A1003235D	SEKAKAT	SOCIETE d'EXPLOITATION de la CASSITERITE au KATANGA	M. EXPLORATION
46	A0811655D	SEK	SOCIETE D'EXPLOITATION DE KIPOYI	M. PRODUCTION
47	A1007960P	SICOMINES	LA SINO CONGOLAISE DES MINES	M. EXPLORATION
48	A0811578U	SMKK	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	M. PRODUCTION
49	A0700383A	SOCO	SOCO EXPLORATION & PRODUCTION DRC	O. EXPLORATION
50	A1007789D	SODIFOR	JVCO SODIFOR (SODIFOR) ***	M. EXPLORATION

51	A0905363Q	SODIMICO	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	M.
			PRODUCTION	
52	A0805833A	SOKIMO	SOCIETE DE KILO-MOTO**	M. PRODUCTION
53	A0704865X	SOMIKA	SOCIETE MINIERE DU KATANGA	M. PRODUCTION
54	A0700357X	STL	SOCIETE DE TRAITEMENT DU TERRIL DE LUBUMBASHI	M. PRODUCTION
55	A0706875G	SURESTREAM	SURESTREAM RDC SARL	P. EXPLORATION
56	A0708266T	SWANMINES	SWANMINES SPRL***	M. EXPLORATION
57	A0703938P	TEIKOKU	TEIKOKU OIL DRC*	O. PRODUCTION
58	A0810758D	TFM	TENKE FUNGURUME MINING	M. PRODUCTION
59	A0700073N	TWANGIZA	SOCIETE TWANGIZA MINING S.A.R.L	M. EXPLORATION
60	A0811711P	VOLCANO	SOCIETE VOLCANO	M. PRODUCTION

*Because FRONTIER and COMISA changed owners and as new owners did not have accounting records, and due to the tripartite agreement **DRC Government – First Quantum – ENRC** which states that the new owner should be granted a full relief on inherited unpaid taxes, the new owners could not make a statement. For more transparency, the Executive Committee thought it appropriate to incorporate in this report the unilateral statements of public revenue paid by these 2 companies.

Public companies that received a payment of **7,375,000 \$US from KIBALI GOLDMINES for sale of assets and a monthly income.

*** Joint-Venture Companies that paid a **146,753,370 \$US** amount to public companies as signing bonus.

The scope selected comprises a total of 60 companies grouped as follows:

- Oil companies : 11
- Producing Mining Companies : 29
- Mining Companies in exploration: 20.

4.4. Government Entities Involved into the Scope

- | | | |
|-----------|---------------|-------------|
| 1. DGI, | 4. GECAMINES, | 7. SCMK-Mn |
| 2. DGRAD, | 5. MIBA | 8. SODIMICO |
| 3. DGDA, | 6. SODIMICO, | 9. SOKIMO |

4.5. Significant Flows of Revenue Reported by Companies and by the Government⁴

No.	Type of funds flows	Tax collector	LIABLE TO TAX(ES)		
			Oil companies:	Mining Companies in production :	Mining Companies in exploration
1	Assessment Notice (AMR) (A and B)	DGI			
2	Special Payroll Tax on expatriates remuneration (IER)	DGI			
3	Tax on movables	DGI			
4	Payroll Tax (IPR)	DGI			
5	Special Fixed-Rate Tax	DGI			
6	Domestic Turnover Tax (ICAI)	DGI			
7	Corporate Tax (IBP)	DGI			
8	Import duties and taxes	DGDA			
9	signing or production bonuses	DGRAD			
10	Dividends paid to the Government	DGRAD			
11	Annual Surface fees perplot (<i>carré</i>)	DGRAD			
12	Distributable margin (profit oil - government acting as public authority)	DGRAD			
13	Interest (profit oil - government acting as partner)	DGRAD			
14	Mining fees	DGRAD			
15	Oil companies royalties	DGRAD			
16	Statistical tax	DGRAD			
17	Remunerative tax	DGRAD			
18	Dividends paid to public companies	Public companies			
19	Signing bonuses paid to public companies	Public companies			
20	Royalties paid to public mining companies	Public companies			

4.6. EITI Report Data Aggregation and Disaggregation Levels.

It is known that if the disaggregation level of data is low, the probability of error becomes high. As a result, variations will be more difficult to assess. Thus, in this report, precautions were taken so that data is disaggregated as much as possible in order to allow an easy treatment of variations.

⁴ Explanations about each flow of this table are in the appendices of this report.

5. OBSERVATIONS

Observation 1: Data collection

Data collection has been carried out at 100%. All extractive companies and all Financial Authorities within the scope of the EITI report 2010 completed their tax return forms as quickly as possible.

Observation 2: Disaggregated data

All significant payments made by companies within the scope to Financial Authorities and all significant revenue collected by Financial Authorities from companies within the scope have been captured in the tables of disaggregated data in the currency of transaction, i.e. in U.S. Dollars (USD) or Congolese Francs (CDF). However, in the summary tables, all payments in CDF were converted into USD at the rate of 1USD/906.9575 to make declarations easily understandable in aggregated form.

Disaggregated data captured payment by payment according to financial flows of the scope are contained in the annexes to this report.

Observation 3: State-owned companies

GECAMINES, SODIMICO and SOKIMO are state-owned companies. They received payments as “signing bonus” and “royalties” from joint venture companies. Although they are also subject to declaration of payments to the State, they are considered equivalent to the partner State for payments they receive. This is why these companies are sometimes regarded as Financial Authorities receiving payments from other companies.

Observation 4: Separation between public treasury takings and the ones of Financial Authorities

It was agreed that DGRAD should clearly distinguish in its declarations the revenue of the Public Treasury from penalties specified on the “payment authorization voucher”, which are usually shared between the Financial Authority and the treasury. Given that the companies that suggested this way of capture did not do so, it would be inappropriate to require DGRAD to do so, at the risk of having increased deviations.

Observation 5: Declarations of FRONTIER and COMISA

FRONTIER and COMISA companies that closed in 2010 had made a number of sufficiently significant payments to the Congolese State. After long subsequent trials between the Congolese State and these companies, the new buyer has agreed with the Congolese State the total relief of tax liabilities.

However, the Congolese State, through Financial Authorities, unilaterally declared to EITI the revenue collected from these two companies in 2010.

6. RESULTS OF DECLARATIONS RECONCILIATION

We present below the detailed results of reconciliation work and deviations noticed between the amounts paid by Extractive Companies and the amounts received by State Financial Authorities.

Note:

- State** = When we speak of State revenue in this report, the noun “State” includes financial Authorities, DGI, DGRAD and DGDA. As for State-owned companies which also collect some revenue, they are regarded as the State referred to as “Partner-State”.
- Payments** = All significant payments made by Companies to the State, as part of oil and mining exploitation
- Revenue** = All significant revenue collected by the State from oil and mining companies.
- Positive Deviation** = Deviation that emerges when Declarations of Companies are greater than those of the State at the moment of payment by payment reconciliation.
- Negative Deviation** = Deviation that emerges when Declarations of the State are greater than those of Companies at the moment of payment by payment reconciliation.
- TOF** = State Financial Operations Table
TOFE 2010 as presented by the Ministry of Finance and the Central Bank of Congo does not show clearly the extractive sector revenue. However, the current revenue of DGDA, DGI and DGRAD mentioned in this table for all exports, all sectors taken together, are of the order of CDF 2,199,187,000,000 at the rate of USD 1 = CDF 906, i.e. USD 2,427,358,720.
Declarations of the mining sector to EITI-2010 are of the order of USD 548,638,253, which represents 22.6% of TOFE

Table 2. Set of payment declarations of all companies within the scope reconciled with the set of revenue declarations of the State

No.	NIF (Tax Number)	COMMON NAME	Sector	Totality of companies' declarations	Totality of State's declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	State rate/revenue
1	A0701284E	MIOC	O	113 490 768	113 477 918	12 850	0	14.21%
2	A0810758D	TFM	M	97 773 875	102 389 096	3 928 219	8 543 441	12.83%
3	A0703938P	TEIKOKU	O	79 855 125	79 855 126	0	1	10.00%
4	A0701041Q	KCC	M	61 770 682	69 959 885	893 792	9 082 995	8.76%
5	A1007580B	METALKOL	M	60 000 000	60 000 000	0	0	7.52%
6	A0703937N	LIREX	O	46 282 543	46 282 472	1 105	0	5.80%
7	A0701287H	PERENCO	O	46 852 777	45 435 603	1 417 174	0	5.69%
8	A0704867Z	MUMI	M	36 503 938	36 329 872	986 869	812 803	4.55%
9	A0703905D	CHEVRON	O	33 053 210	33 053 182	30	2	4.14%
10	A0905972C	BOSS MINING	M	29 138 527	32 066 458	60 215	2 988 146	4.02%
11	A1007789D	SODIFOR	M	30 000 000	30 000 000	0	0	3.76%
12	A0704687D	RUASHI	M	19 040 675	24 018 378	448 799	5 426 502	3.01%
13	A0800394N	AMCK	M	16 582 652	15 570 175	1 093 808	81 331	1.95%
14	A0701147F	GECAMINES	M	12 893 245	13 090 522	2 161 768	2 359 045	1.64%
15	A0708211J	CHEMAF	M	8 782 420	11 732 246	51 722	3 001 548	1.47%
16	A0814445L	BAZANO	M	10 340 570	11 711 938	14 442	1 385 810	1.47%
17	A0700152Z	ASHANTI	M	9 795 423	9 792 282	3 191	50	1.23%
18	A0702049L	KIBALI	M	9 363 555	9 363 555	0	0	1.17%
19	A1103150M	OIL OF DRC	O	8 501 998	8 500 000	1 998	0	1.06%
20	A0704865X	SOMIKA	M	5 472 360	8 136 435	11 972	2 676 047	1.02%
21	A1009299U	KANSUKI	M	7 500 000	7 500 000	0	0	0.94%
22	A0704877K	CMSK	M	4 341 551	4 924 465	167 087	750 000	0.62%
23	A0700357X	STL	M	2 872 489	2 402 825	505 870	36 206	0.30%
24	A0712822W	CDM	M	2 478 558	2 400 759	106 296	28 496	0.30%
25	A0704875H	KINSEDA	M	2 308 332	2 319 102	49 407	60 177	0.29%
26	A0811710N	CLWM SPRL	M	1 649 058	2 125 247	0	476 189	0.27%
27	A0802327P	SECAKAT	M	3 000 000	2 000 000	1 000 000	0	0.25%
28	A704695M	COMIDE	M	1 750 000	1 750 000	0	0	0.22%
29	A0708266T	SWANMINES Sprl	M	1 600 000	1 600 000	0	0	0.20%
30	A0811578U	S.M.K.K	M	1 105 586	1 105 586	0	0	0.14%
31	A0814806D	RUBAMIN	M	967 217	1 103 467	84 545	220 795	0.14%
32	A0811711P	VOLCANO	M	1 059 068	1 086 204	4	27 140	0.14%
33	SANS NIF	CHABARA	M	1 000 000	1 000 000	0	0	0.13%
34	A0901048A	BARBAROS	M	888 114	991 048	0	102 934	0.12%
35	A0906442N	FEZA MINING	M	711 656	872 038	57 263	217 644	0.11%
36	A0700172W	AMC	M	897 490	862 887	39 385	4 782	0.11%
37	A0906707B	KALUMINES	M	486 079	510 399	47 021	71 341	0.06%
38	A0700383A	SOCO	O	504 494	506 088	0	1 594	0.06%
39	A0905363Q	SODIMICO	M	288 063	433 200	4 649	149 786	0.05%
40	A1007484X	SODIMIKA	M	325 000	325 000	0	0	0.04%
41	A0811655D	SEK	M	374 664	320 985	63 128	9 450	0.04%
42	A0700186L	DE BEERS	M	299 137	307 509	0	8 373	0.04%
43	A1004150Y	KISANFU	M	275 045	274 706	339	0	0.03%
44	A0706875G	SURESTREAM	O	183 008	183 008	0	0	0.02%
45	A0811093S	G.A.R SPRL	M	273 220	163 353	136 604	26 737	0.02%
46	A0700073N	TWANGIZA	M	155 787	155 987	0	200	0.02%
47	A0906857P	CLUMING	M	109 618	115 775	0	6 157	0.01%
48	A0704693K	BOLFAST	M	21 063	107 539	1 091	87 567	0.01%
49	A0700163L	LUGUSHWA	M	45 793	45 946	0	154	0.01%
50	A0700153A	NAMOYA	M	40 001	40 148	0	147	0.01%
51	A0909587G	ENERGUL	O	8 092	7 079	1 013	0	0.00%
52	A0812843U	Nessergy	O	5 131	0	5 131	0	0.00%
53	A0700201C	MIBA	M	3 305	0	3 305	0	0.00%
54	A0906982A	DIVINE OIL	O	0	0	0	0	0.00%
55	A1105861J	SAKIMA	M	0	0	0	0	0.00%
56	A0811080D	SICOMINES	M	0	0	0	0	0.00%
57	A1007960P	SCK-Mn	M	0	0	0	0	0.00%
58	A0805833A	SOKIMO	M	0	0	0	0	0.00%
Subtotal (Companies + State declarations)				773 021 962	798 305 493	13 360 092	38 643 590	100.00%
59	A0905460W	FRONTIER SPRL	M	0	76 558 396	0	76558396	98.62%
60	A0906511N	COMISA	M	0	1 074 837	0	1074837	1.38%
Subtotal (State unilateral declaration)				0	77 633 233	0	77 633 233	100.00%

No.	NIF (Tax Number)	COMMON NAME	Sector	Totality of companies' declarations	Totality of State's declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	State rate/revenue
Grand Total				773 021 962	875 938 726	13 360 092	116 276 823	

M = Mining

O= Oil

Table 3. **Set of payment declarations of all oil companies within the scope reconciled with the set of revenue declarations of the State from the oil sector**

No.	NIF (Tax Number)	Companies	Totality of companies' declarations	Totality of State's declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	State Rate/Revenue
1	A0701284E	MIOC	113 490 768	113 477 918	12 850	0	34.67%
2	A0703938P	TEIKOKU	79 855 125	79 855 126	0	1	24.40%
3	A0703937N	LIREX	46 283 543	46 282 472	1 105	0	14.14%
4	A0701287H	PERENCO	46 852 777	45 435 603	1 417 174	0	13.88%
5	A0703905D	CHEVRON	33 053 210	33 053 182	30	2	10.10%
6	A1103150M	OIL OF DRC	8 501 998	8 500 000	1 998	0	2.60%
7	A0700383A	SOCO	504 494	506 088	0	1 594	0.15%
8	A0706875G	SURESTREAM	183 008	183 008	0	0	0.06%
9	A0909587G	ENERGUL	8 092	7 079	1 013	0	0.00%
10	A0812843U	Nessergy	5 131	0	5 131	0	0.00%
11	A0906982A	DIVINE OIL	0	0	0	0	0.00%
Grand total			328 738 146	327 300 475	1 439 301	1 597	100.00%

Tableau 4. **Set of payment declarations of all mining companies in production within the scope reconciled with the set of revenue declarations of the State from this sector**

No.	NIF (Tax Number)	COMMON NAME	Companies' Declarations	State's Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	State Rate/Revenue
1	A0810758D	TFM	97 773 875	102 389 096	3 928 219	8 543 441	24.48%
2	A0905460W	FRONTIER SPRL	0	76 558 396	0	76 558 396	18.30%
3	A0701041Q	KCC	61 770 682	69 959 885	893 792	9 082 995	16.72%
4	A0704867Z	MUMI	36 503 938	36 329 872	986 869	812 803	8.68%
5	A0905972C	BOSS MINING	29 138 527	32 066 458	60 215	2 988 146	7.67%
6	A0704687D	RUASHI	19 040 675	24 018 378	448 799	5 426 502	5.74%
7	A0800394N	AMCK	16 582 652	15 570 175	1 093 808	81 331	3.72%
8	A0701147F	GECAMINES	12 893 245	13 090 522	2 161 768	2 359 045	3.13%
9	A0708211J	CHEMAF	8 782 420	11 732 246	51 722	3 001 548	2.80%
10	A0814445L	BAZANO	10 340 570	11 711 938	14 442	1 385 810	2.80%
11	A0704865X	SOMIKA	5 472 360	8 136 435	11 972	2 676 047	1.95%
12	A0704877K	CMSK	4 341 551	4 924 465	167 087	750 000	1.18%
13	A0700357X	STL	2 872 489	2 402 825	505 870	36 206	0.57%
14	A0811710N	CLWM SPRL	1 649 058	2 125 247	0	476 189	0.51%
15	A0811578U	S.M.K.K	1 105 586	1 105 586	0	0	0.26%
16	A0814806D	RUBAMIN	967 217	1 103 467	84 545	220 795	0.26%
17	A0811711P	VOLCANO	1 059 068	1 086 204	4	27 140	0.26%
18	A0906511N	COMISA	0	1 074 837	0	1 074 837	0.26%
19	A0906442N	FEZA MINING	711 656	872 038	57 263	217 644	0.21%
20	A0700172W	AMC	897 490	862 887	39 385	4 782	0.21%
21	A0905363Q	SODIMICO	288 063	433 200	4 649	149 786	0.10%
22	A0811655D	SEK	374 664	320 985	63 128	9 450	0.08%
23	A1004150Y	KISANFU	275 045	274 706	339	0	0.07%
24	A0811093S	G.A.R SPRL	273 220	163 353	136 604	26 737	0.04%
25	A0700201C	MIBA	3 305	0	3 305	0	0.00%
26	A1105861J	SAKIMA	0	0	0	0	0.00%
27	A1007960P	SICOMINES	0	0	0	0	0.00%
28	A0811080D	SCK-Mn	0	0	0	0	0.00%
29	A0805833A	SOKIMO	0	0	0	0	0.00%
			313 117 358	418 313 204	10 713 784	115 909 631	100.00%

Tableau 5. Set of payment declarations of all mining companies in exploration within the scope reconciled with the set of revenue declarations of the State from the mining sector in exploration

No.	NIF (Tax Number)	COMMON NAME	Companies' Declarations	State's Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	State Rate/Revenue
1	A1007580B	METALKOL	60 000 000	60 000 000	0	0	46.04%
2	A1007789D	SODIFOR	30 000 000	30 000 000	0	0	23.02%
3	A0700152Z	ASHANTI	9 795 423	9 792 282	3 191	50	7.51%
4	A0702049L	KIBALI	9 363 555	9 363 555	0	0	7.18%
5	A1009299U	KANSUKI	7 500 000	7 500 000	0	0	5.75%
6	A0712822W	CDM	2 478 558	2 400 759	106 296	28 496	1.84%
7	A0704875H	KINSEDA	2 308 332	2 319 102	49 407	60 177	1.78%
8	A0802327P	SECAKAT	3 000 000	2 000 000	1 000 000	0	1.53%
9	A704695M	COMIDE	1 750 000	1 750 000	0	0	1.34%
10	A0708266T	SWANMINES Sprl	1 600 000	1 600 000	0	0	1.23%
11	SANS NIF	CHABARA	1 000 000	1 000 000	0	0	0.77%
12	A0901048A	BARBAROS	888 114	991 048	0	102 934	0.76%
13	A0906707B	KALUMINES	486 079	510 399	47 021	71 341	0.39%
14	A1007484X	SODIMIKA	325 000	325 000	0	0	0.25%
15	A0700186L	DE BEERS	299 137	307 509	0	8 373	0.24%
16	A0700073N	TWANGIZA	155 787	155 987	0	200	0.12%
17	A0906857P	CLUMING	109 618	115 775	0	6 157	0.09%
18	A0704693K	BOLFAST	21 063	107 539	1 091	87 567	0.08%
19	A0700163L	LUGUSHWA	45 793	45 946	0	154	0.04%
20	A0700153A	NAMOYA	40 001	40 148	0	147	0.03%
			131 166 459	130 325 049	1 207 006	365 596	100.00%

Table 2 summary: Set of payment declarations of all companies within the scope and revenue declarations of the State in USD

	Companies Payments Declarations	Declarations of State's Revenue collected from Companies	Positive Deviation	Negative Deviation
Subtotal (Companies + State Declarations)	773 021 962	798 305 493	13 360 092	38 643 590
Subtotal (State's unilateral Declaration)	0	77 633 233	0	77 633 233
Grand Total	773 021 963	875 938 727	13 360 092	116 276 824

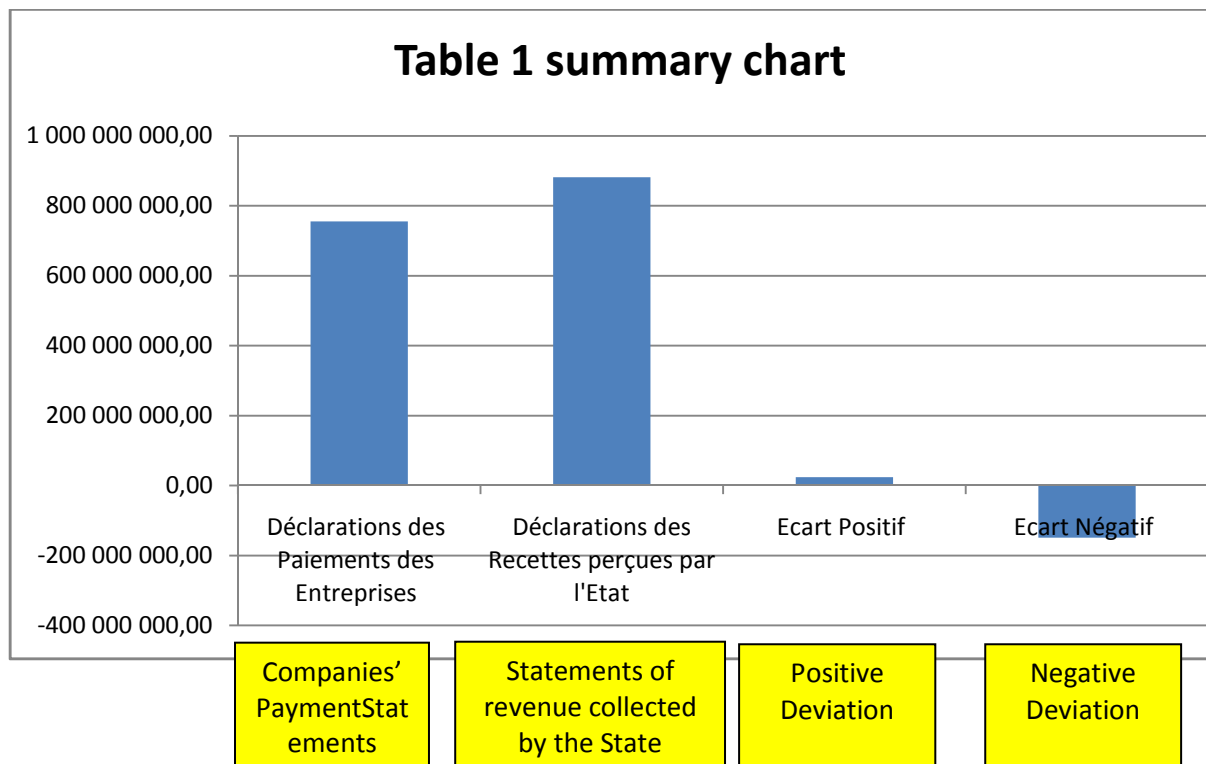


Table 2-3-4 Summary: Set of payment declarations of companies within the scope per sector in USD

	Total of companies' payment declarations	Rate in relation with companies' total payments	Total of State Revenue declarations collected from Companies	Rate in relation with the total of State revenue
Oil sector Declarations	328 738 146	43%	327 300 475	37%
Mining sector Declarations	444 283 817	57%	548 638 253	63%
Grand Total of declarations amounts	773 021 963	100%	875 938 727	100%

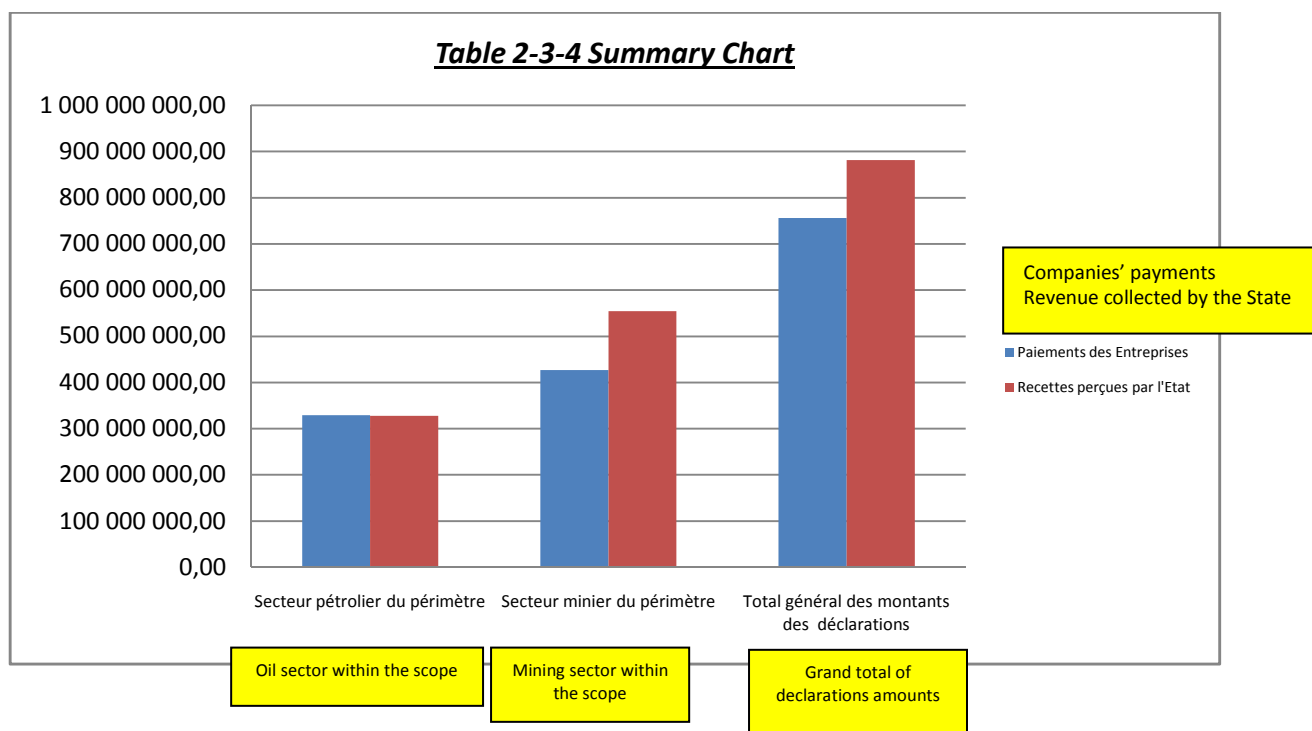


Table 6. Set of payment declarations of all oil companies within the scope reconciled with the set of revenue declarations of DGI from the oil sector

No.	NIF	Company	Companies' Declarations	DGI Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	DGI Rate/Revenue
1	A0701284E	MIOC	32 463 957	32 451 107	12 850	0	27.60%
2	A0703937N	LIREX	26 847 650	26 846 578	1 071	0	22.84%
3	A0701287H	PERENCO	25 604 626	25 603 140	1 487	0	21.78%
8	A0703938P	TEIKOKU	22 204 933	22 204 934	0	1	18.89%
4	A0703905D	CHEVRON	10 270 684	10 270 686	0	2	8.74%
5	A0706875G	SURESTREAM	174 954	174 954	0	0	0.15%
6	A0909587G	ENERGUL	7 079	7 079	0	0	0.01%
7	A0700383A	SOCO	2 863	4 457	0	1 594	0.00%
9	A0812843U	Nessergy	5 131	0	5 131	0	0.00%
10	A0906982A	DIVINE OIL	0	0	0	0	0.00%
11	A1103150M	OIL OF DRC	0	0	0	0	0.00%
			117 581 877	117 562 935	20 539	1 597	100.00%

Table 7. Set of payment declarations of all oil companies within the scope reconciled with the set of revenue declarations of DGRAD from the oil sector

No.	NIF	Company	Companies' Declarations	DGRAD Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	DGRAD Rate/Revenue
1	A0701284E	MIOC	81 026 811	81 026 811	0	0	38.63%
2	A0703938P	TEIKOKU	57 650 192	57 650 192	0	0	27.49%
3	A0703905D	CHEVRON	22 782 526	22 782 496	30	0	10.86%
4	A0701287H	PERENCO	21 248 151	19 832 463	1 415 687	0	9.46%
5	A0703937N	LIREX	19 435 894	19 435 893	34	0	9.27%
6	A1103150M	OIL OF DRC	8 501 998	8 500 000	1 998	0	4.05%
7	A0700383A	SOCO	501 631	501 631	0	0	0.24%
8	A0706875G	SURESTREAM	8 054	8 054	0	0	0.00%
9	A0812843U	Nessergy	0	0	0	0	0.00%
10	A0906982A	DIVINE OIL	0	0	0	0	0.00%
11	A0909587G	ENERGUL	1 013	0	1 013	0	0.00%
Totals			211 156 269	209 737 540	1 418 762	0	100.00%

Note. No duties are collected by DGDA from the oil sector.

Summary 5: Declarations of all companies of the oil sector per Authority

TYPE OF COMPANIES	AUTHORITIES	COMPANIES' DECLARATIONS	STATE'S DECLARATION	POSITIVE DEVIATION	NEGATIVE DEVIATION
Oil	DGI	117 581 877	117 562 935	20 539	1 597
	DGRAD	211 156 269	209 737 540	1 418 762	0
Totals		328 738 146	327 300 475	1 439 301	1 597

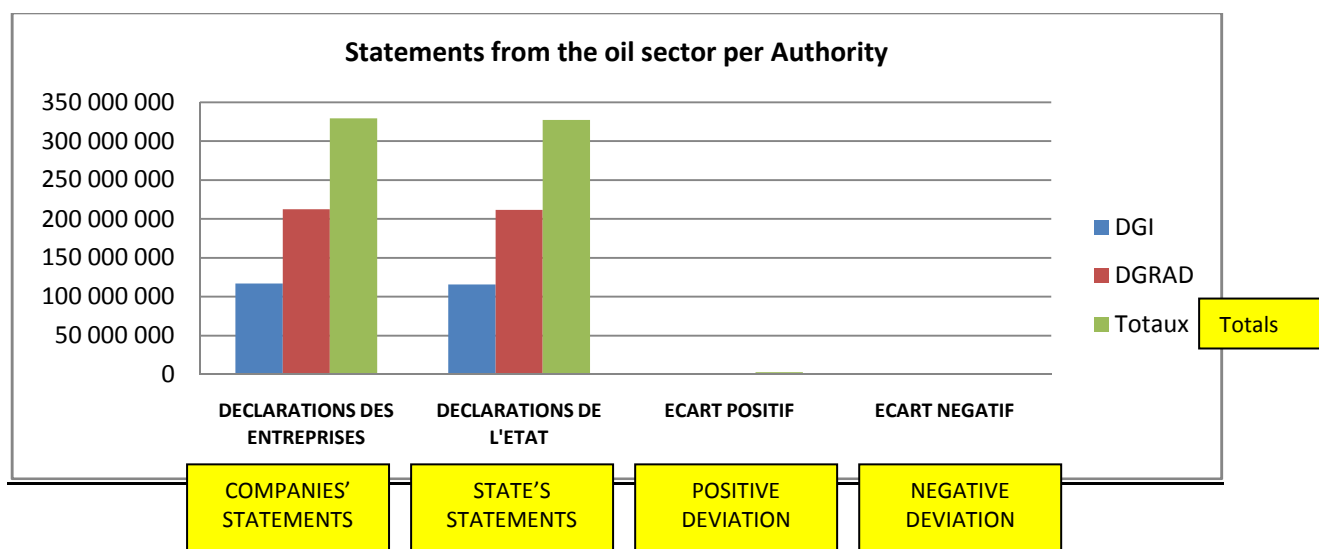


Table 8. Set of payment declarations of all mining companies within the scope reconciled with the set of revenue declarations of DGI from the mining sector

No.	NIF	Companies	Companies' Declarations	DGI Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	DGI Rate/Revenue
1	A0905460W	FRONTIER	0	76 523 853	0	76 523 853	41.38%
2	A0810758D	TFM	40 341 787	38 465 610	1 876 177	0	20.80%
3	A0701041Q	KCC	13 138 524	13 133 378	6 026	880	7.10%
4	A0704867Z	MUMI	10 102 568	10 090 733	12 002	167	5.46%
5	A0905972C	BOSS MINING	7 783 100	7 918 119	1 365	136 384	4.28%
6	A0814445L	BAZANO	6 297 720	6 342 346	4 804	49 430	3.43%
7	A0704687D	RUASHI	6 332 603	6 020 803	448 174	136 374	3.26%
8	A0701147F	GECAMINES	5 582 906	5 481 553	101 353	0	2.96%
9	A0800394N	AMCK	4 981 035	4 962 726	53 617	35 308	2.68%
10	A0708211J	CHEMAF	2 984 972	3 037 870	51 722	104 620	1.64%
11	A0700357X	STL	2 366 725	2 402 825	107	36 206	1.30%
12	A0704865X	SOMIKA	2 236 024	2 282 943	11 308	58 227	1.23%
13	A0704877K	CMSK	1 112 883	1 112 883	0	0	0.60%
14	A0702049L	KIBALI	884 077	884 077	0	0	0.48%
15	A0700172W	AMC	820 317	818 598	6 501	4 782	0.44%
16	A0906511N	COMISA	0	728 669	0	728 669	0.39%
17	A0704875H	KINSENDA	558 955	619 131	0	60 177	0.33%
18	A0712822W	CDM	579 982	608 473	5	28 496	0.33%
19	A0901048A	BARBAROS	463 052	542 647	0	79 595	0.29%
20	A0906707B	KALUMINES	439 058	510 399	0	71 341	0.28%
21	A0700152Z	ASHANTI	467 435	464 294	3 191	50	0.25%
22	A0811710N	CLWM SPRL	323 296	404 223	0	80 928	0.22%
23	A0811655D	SEK	346 042	308 208	47 284	9 450	0.17%
24	A0700186L	DE BEERS	299 137	307 509	0	8 373	0.17%
25	A0700073N	TWANGIZA	155 787	155 987	0	200	0.08%
26	A0905363Q	SODIMICO	132 001	132 009	9	17	0.07%
27	A0906857P	CLUMING	109 618	115 775	0	6 157	0.06%
28	A0811711P	VOLCANO	107 336	110 776	0	3 440	0.06%
29	A0704693K	BOLFAST	21 063	107 539	1 091	87 567	0.06%
30	A1004150Y	KISANFU	91 293	91 293	0	0	0.05%
31	A0906442N	FEZA MINING	105 032	85 029	34 885	14 882	0.05%
32	A0811093S	G.A.R SPRL	44 390	51 658	0	7 268	0.03%
33	A0700163L	LUGUSHWA	45 793	45 946	0	154	0.02%
34	A0700153A	NAMOYA	40 001	40 148	0	147	0.02%
35	A0814806D	RUBAMIN	122 558	38 012	84 545	0	0.02%
36	A0811578U	S.M.K.K	501	501	0	0	0.00%
37	A0700201C	MIBA	0	0	0	0	0.00%
38	A0805833A	SOKIMO	0	0	0	0	0.00%
39	A0811080D	SCK-Mn	0	0	0	0	0.00%
40	A1105861J	SAKIMA	0	0	0	0	0.00%
41	A1007960P	SICOMINES	0	0	0	0	0.00%
42	SANS NIF	CHABARA	0	0	0	0	0.00%
43	A704695M	COMIDE	0	0	0	0	0.00%
44	A1009299U	KANSUKI	0	0	0	0	0.00%
45	A1007580B	METALKOL	0	0	0	0	0.00%
46	A0802327P	SEKAKAT	0	0	0	0	0.00%
47	A1007789D	SODIFOR	0	0	0	0	0.00%
48	A1007484X	SODIMIKA	0	0	0	0	0.00%
49	A0708266T	SWANMINES	0	0	0	0	0.00%
			109 417 568	184 946 543	2 744 165	78 273 141	100.00%

Tableau 9. Set of payment declarations of all mining companies within the scope reconciled with the set of revenue declarations of DGRAD from the mining sector

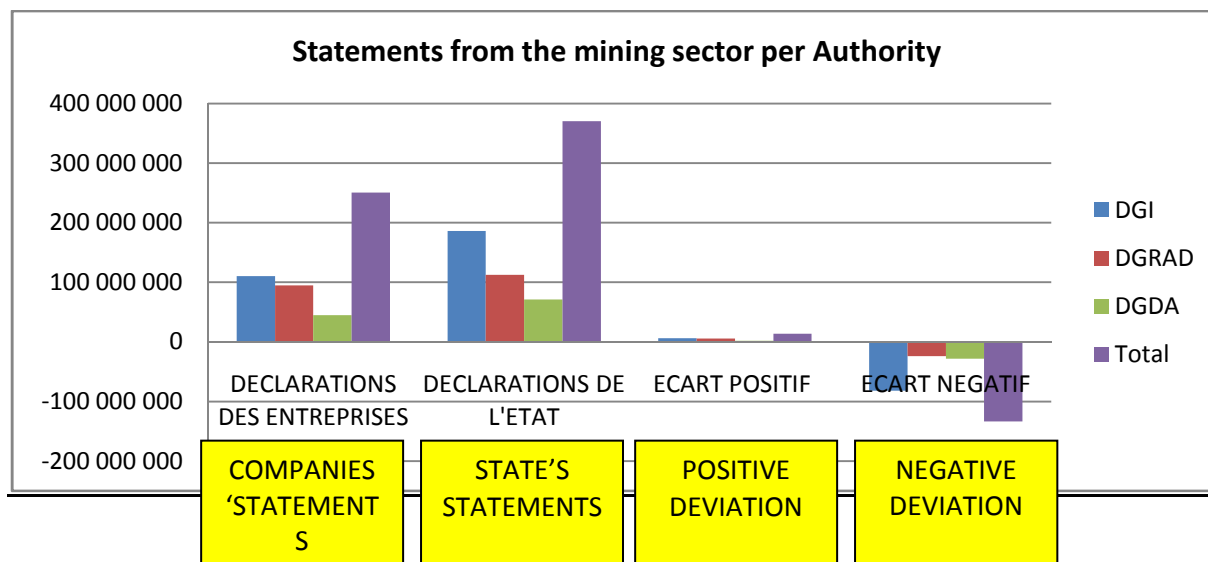
No.	NIF	Company	Companies' Declarations	DGRAD Declarations	POSITIVE DEVIATION	NEGATIF DEVIATION	DGRAD Rate/Revenue
1	A0810758D	TFM	29 003 610	26 951 568	2 052 042	0	26.02%
2	A0905972C	BOSS MINING	15 161 833	15 251 208	58 793	148 168	14.72%
3	A0701041Q	KCC	9 642 937	11 099 038	374 976	1 831 077	10.72%
4	A0700152Z	ASHANTI	9 327 988	9 327 988	0	0	9.01%
5	A0704687D	RUASHI	6 927 469	7 431 980	625	505 136	7.18%
6	A0704867Z	MUMI	6 443 808	5 869 444	974 866	400 501	5.67%
7	A0701147F	GECAMINES	4 401 951	4 678 481	2 060 415	2 336 945	4.52%
8	A0708211J	CHEMAF	2 828 910	4 363 471	0	1 534 561	4.21%
9	A0704865X	SOMIKA	2 914 842	4 032 824	664	1 118 646	3.89%
10	A0814445L	BAZANO	2 168 366	2 761 112	9 638	602 384	2.67%
11	A0800394N	AMCK	2 022 550	2 053 283	15 290	46 023	1.98%
12	A0704877K	CMSK	2 048 663	1 981 042	67 621	0	1.91%
13	A0712822W	CDM	1 898 577	1 792 286	106 291	0	1.73%
14	A0702049L	KIBALI	1 104 478	1 104 478	0	0	1.07%
15	A0811711P	VOLCANO	951 732	975 428	4	23 701	0.94%
16	A0814806D	RUBAMIN	698 388	916 332	0	217 944	0.88%
17	A0811710N	CLWM SPRL	664 432	801 243	0	136 812	0.77%
18	A0906442N	FEZA MINING	547 515	750 277	0	202 762	0.72%
19	A0901048A	BARBAROS	425 062	448 401	0	23 339	0.43%
20	A0906511N	COMISA	0	346 168	0	346 168	0.33%
21	A0905363Q	SODIMICO	116 413	265 617	566	149 770	0.26%
22	A1004150Y	KISANFU	183 752	183 413	339	0	0.18%
23	A0811093S	G.A.R SPRL	88 560	108 028	0	19 468	0.10%
24	A0811578U	S.M.K.K	55 085	55 085	0	0	0.05%
25	A0811655D	SEK	28 622	12 777	15 845	0	0.01%
26	A0905460W	FRONTIER	0	12 677	0	12 677	0.01%
27	A0700073N	TWANGIZA	0	0	0	0	0.00%
28	A0700153A	NAMOYA	0	0	0	0	0.00%
29	A0700163L	LUGUSHWA	0	0	0	0	0.00%
30	A0700172W	AMC	0	0	0	0	0.00%
31	A0700186L	DE BEERS	0	0	0	0	0.00%
32	A0700201C	MIBA	0	0	0	0	0.00%
33	A0700357X	STL	0	0	0	0	0.00%
34	A0704693K	BOLFAST	0	0	0	0	0.00%
35	A0704875H	KINSEDA	49 378	0	49 378	0	0.00%
36	A0805833A	SOKIMO	0	0	0	0	0.00%
37	A0906707B	KALUMINES	47 021	0	47 021	0	0.00%
38	A0906857P	CLUMING	0	0	0	0	0.00%
39	A0811080D	SCK-Mn	0	0	0	0	0.00%
40	A1105861J	SAKIMA	0	0	0	0	0.00%
41	A1007960P	SICOMINES	0	0	0	0	0.00%
42	SANS NIF	CHABARA	0	0	0	0	0.00%
43	A704695M	COMIDE	0	0	0	0	0.00%
44	A1009299U	KANSUKI	0	0	0	0	0.00%
45	A1007580B	METALKOL	0	0	0	0	0.00%
46	A0802327P	SEKAKAT	0	0	0	0	0.00%
47	A1007789D	SODIFOR	0	0	0	0	0.00%
48	A1007484X	SODIMIKA	0	0	0	0	0.00%
49	A0708266T	SWANMINES	0	0	0	0	0.00%
			99 751 941	103 573 649	5 834 373	9 656 081	100.00%

Tableau 10. Set of payment declarations of all mining companies within the scope reconciled with the set of revenue declarations of DGDA from the mining sector

No.	NIF	Companies	Companies' Declarations	DGDA Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	DGDA Rate/Revenue
1	A0701041Q	KCC	11 276 430	18 527 469	0	7 251 039	26.17%
2	A0810758D	TFM	6 960 618	15 504 058	0	8 543 441	21.90%
3	A0704867Z	MUMI	10 978 225	11 390 360	0	412 134	16.09%
4	A0905972C	BOSS MINING	2 312 035	5 015 629	0	2 703 594	7.08%
5	A0704687D	RUASHI	827 647	4 612 639	0	3 784 992	6.51%
6	A0800394N	AMCK	4 579 068	3 554 167	1 024 901	0	5.02%
7	A0708211J	CHEMAF	1 968 538	3 330 905	0	1 362 367	4.70%
8	A0701147F	GECAMINES	2 908 388	2 930 488	0	22 100	4.14%
9	A0814445L	BAZANO	1 874 484	2 608 480	0	733 996	3.68%
10	A0704865X	SOMIKA	321 495	1 820 669	0	1 499 174	2.57%
11	A0811710N	CLWM SPRL	661 331	919 780	0	258 450	1.30%
12	A0704877K	CMSK	344 823	304 126	40 697	0	0.43%
13	A0814806D	RUBAMIN	146 271	149 123	0	2 851	0.21%
14	A0700172W	AMC	77 172	44 289	32 883	0	0.06%
15	A0906442N	FEZA MINING	59 109	36 732	22 378	0	0.05%
16	A0905363Q	SODIMICO	39 649	35 574	4 075	0	0.05%
17	A0905460W	FRONTIER	0	21 867	0	21 867	0.03%
18	A0811093S	G.A.R SPRL	140 271	3 667	136 604	0	0.01%
19	A0700201C	MIBA	3 305	0	3 305	0	0.00%
20	A0700357X	STL	505 764	0	505 764	0	0.00%
21	A0805833A	SOKIMO	0	0	0	0	0.00%
22	A0811578U	S.M.K.K	0	0	0	0	0.00%
23	A0811655D	SEK	0	0	0	0	0.00%
24	A0811711P	VOLCANO	0	0	0	0	0.00%
25	A0906511N	COMISA	0	0	0	0	0.00%
26	A1004150Y	KISANFU	0	0	0	0	0.00%
27	A0811080D	SCK-Mn	0	0	0	0	0.00%
28	A1105861J	SAKIMA	0	0	0	0	0.00%
29	A1007960P	SICOMINES	0	0	0	0	0.00%
30	A0901048A	BARBAROS	0	0	0	0	0.00%
31	A0700152Z	ASHANTI	0	0	0	0	0.00%
32	A0704693K	BOLFAST	0	0	0	0	0.00%
33	A0906857P	CLUMING	0	0	0	0	0.00%
34	SANS NIF	CHABARA	0	0	0	0	0.00%
35	A0712822W	CDM	0	0	0	0	0.00%
36	A704695M	COMIDE	0	0	0	0	0.00%
37	A1009299U	KANSUKI	0	0	0	0	0.00%
38	A0906707B	KALUMINES	0	0	0	0	0.00%
39	A0702049L	KIBALI	0	0	0	0	0.00%
40	A0704875H	KINSEDA	0	0	0	0	0.00%
41	A1007580B	METALKOL	0	0	0	0	0.00%
42	A0700186L	DE BEERS	0	0	0	0	0.00%
43	A0802327P	SEKAKAT	0	0	0	0	0.00%
44	A1007789D	SODIFOR	0	0	0	0	0.00%
45	A1007484X	SODIMIKA	0	0	0	0	0.00%
46	A0708266T	SWANMINES	0	0	0	0	0.00%
47	A0700163L	LUGUSHWA	0	0	0	0	0.00%
48	A0700153A	NAMOYA	0	0	0	0	0.00%
49	A0700073N	TWANGIZA	0	0	0	0	0.00%
			45 984 623	70 810 021	1 770 607	26 596 005	100.00%

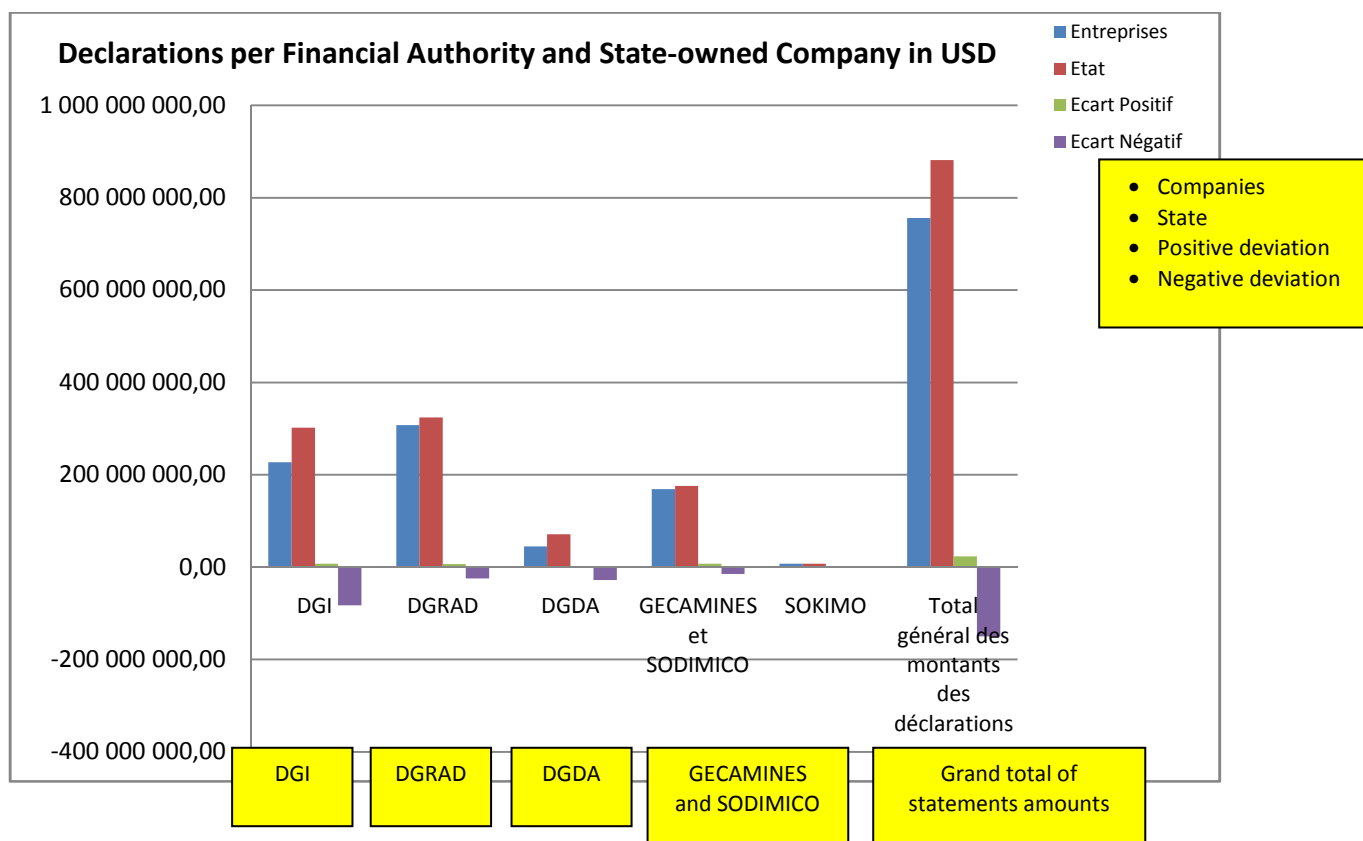
Tables 7-8-9 Summary: Declarations of all companies of the mining sector per Authority

TYPE OF COMPANIES	AUTHORITIES	COMPANIES' DECLARATIONS	STATE'S DECLARATION	POSITIVE DEVIATION	NEGATIVE DEVIATION
Mining	DGI	109 417 568	184 946 543	2 744 165	78 273 141
	DGRAD	99 751 941	103 573 649	5 834 373	9 656 081
	DGDA	45 984 623	70 810 021	1 770 607	26 596 005
Totals		255 154 132	359 330 214	10 349 145	114 525 227



Summary 3: Declarations per financial Authority and State-owned Company in USD

	Amounts of companies' payment declarations	% in relation with companies' payments	Amounts of significant Revenue declarations of the State collected from companies	% in relation with State's revenue	POSITIVE DEVIATION	NEGATIVE DEVIATION
Payments and revenue Declarations to DGI	226 999 445	29%	302 509 478	35%	2 764 705	78 274 738
Payments and revenue Declarations to DGRAD	310 908 210	40%	313 311 189	36%	7 253 135	9 656 081
Payments and revenue Declarations to DGDA	45 984 623	6%	70 810 021	8%	1 770 607	26 596 005
Payments and signing bonus revenue Declarations of JV companies to GECAMINES and SODIMICO	181 754 685	24%	181 933 039	21%	1 571 646	1 750 000
Payments and revenue Declarations of sales of assets and the stock of KIBALI Company to SOKIMO	7 375 000	1%	7 375 000	1%	0	0
Grand Total of declarations amounts of	773 021 963	100%	875 938 727	100%	13 360 092	116 276 824



Summary 5: Declarations per type of companies and per Authority and State-owned Company in USD

TYPE OF COMPANIES	AUTHORITIES AND STATE-OWNED COMPANIES	COMPANIES' DECLARATIONS	STATE'S DECLARATION	POSITIVE DEVIATION	NEGATIVE DEVIATION
Oil	DGI	117 252 297	117 231 758	20 539	0
	DGI	329 580	331 177	0	1 597
	DGRAD	211 156 269	209 737 540	1 418 762	0
Totals		328 738 146	327 300 475	1 439 301	1 597
Mining in production	DGI	74 040 722	71 300 844	2 739 878	0
	DGI	31 312 890	109 243 773	0	77 930 884
	DGDA	5 749 161	3 978 555	1 770 607	0
	DGDA	40 235 462	66 831 467	0	26 596 005
	DGRAD	44 732 168	39 100 485	5 631 683	0
	DGRAD	42 167 269	51 800 012	0	9 632 743
Totals		238 237 673	342 255 136	10 142 168	114 159 631
Mining in exploration	DGI	2 021 492	2 017 205	4 287	0
	DGI	2 042 464	2 384 721	0	342 257
	DGRAD	12 427 442	12 224 752	202 689	0
	DGRAD	425 062	448 401	0	23 339
Totals		16 916 459	17 075 078	206 977	365 596
Mining in production	GECAMINES	74 879 685	74 308 068	571 616	0
	GECAMINES	0	1 750 000	0	1 750 000
		74 879 685	76 058 068	571 616	1 750 000
Mining in exploration	GECAMINES	74 850 000	73 850 000	1 000 000	0
	SODIMIKO	32 025 000	32 024 971	30	0
Mining in exploration	SOKIMO	7 375 000	7 375 000	0	0
Totals		114 250 000	113 249 971	1 000 030	0
GRAND TOTAL		773 021 963	875 938 727	13 360 092	116 276 824

Summary 6: Declarations per Authority, per State-owned Company, and per financial flows in USD

AUTHORITIES AND STATE- OWNED COMPANIES	FINANCIAL FLOWS	COMPANIES' DECLARATIONS	STATE'S DECLARATIONS	POSITIVE DEVIATION	NEGATIVE DEVIATION
DGI	IBP	123 121 441	194 665 032	23 351	71 566 943
	IPR	58 980 060	63 975 728	594 608	5 590 275
	ICAI	16 973 240	15 751 451	1 869 239	647 450
	IM	4 118 409	3 918 483	200 068	142
	AMR A	15 889 622	16 045 737	66 026	222 140
	AMR B	7 916 673	8 153 047	11 413	247 788
Totals		226 999 445	302 509 478	2 764 705	78 274 738
DGDA	DDI	45 984 623	70 810 021	1 770 607	26 596 005
Totals		45 984 623	70 810 021	1 770 607	26 596 005
DGRAD	Annual surface fees per mining plot	13 592 451	14 049 043	172 552	629 145
	Mining fees	71 168 684	74 923 317	3 167 067	6 921 700
	Penalties	14 556 683	14 572 305	2 089 615	2 105 237
	Royalties	31 788 903	30 373 215	1 415 721	0
	Statistical tax	3 987 430	3 987 430	0	0
	Dividends	9 329 265	8 924 126	405 138	0
	Mining license bonus	2 501 998	2 500 000	1 998	0
	Initial signature bonus	6 499 975	6 499 975	0	0
	Surface fees on research license	10 723	9 710	1 013	0
	Distributable Margins	121 165 488	121 165 458	30	0
	Interest	36 306 610	36 306 610	0	0
Totals		310 908 210	313 311 189	7 253 135	9 656 081
GECAMINES	SIGNING BONUS	129 003 370	129 753 370	1 000 000	1 750 000
	ROYALTIES	20 726 315	20 154 698	571 616	0
Totals		149 729 685	149 908 068	1 571 616	1 750 000
SODIMICO	SIGNING BONUS	30 750 000	30 749 971	30	0
	ROYALTIES	1 275 000	1 275 000	0	0
Totals		32 025 000	32 024 971	30	0
SOKIMO	ASSETS AND SHARE SALES	3 175 000	3 175 000	0	0
	MONTHLY INCOME	4 200 000	4 200 000	0	0
Totals		7 375 000	7 375 000	0	0
GRAND TOTAL		773 021 963	875 938 727	13 360 092	116 276 824

Summary 7: Declarations per type of companies, per Authority, and per State-owned Company and financial flow in USD

SECTOR	AUTHORITY AND STATE-OWNED COMPANIES	FINANCIAL FLOWS	COMPANIES' DECLARATIONS	STATE'S DECLARATIONS	POSITIVE DEVIATION	NEGATIVE DEVIATION
Oil	DGI	IBP	113 609 196	113 609 059	137	0
		IPR	2 424 001	2 407 719	17 876	1 594
		AMR A	1 215 788	1 213 362	2 427	1
		AMR B	332 893	332 795	100	2
			117 581 877	117 562 935	20 539	1 597
Mining in production	DGI	IBP	9 512 245	81 055 973	23 215	71 566 943
		IPR	53 286 590	58 150 722	575 641	5 439 772
		ICAI	16 973 240	15 751 451	1 869 239	647 450
		IM	4 118 409	3 918 483	200 068	142
		AMR A	14 114 104	14 169 927	60 408	116 232
		AMR B	7 349 024	7 498 062	11 308	160 346
			105 353 612	180 544 618	2 739 878	77 930 884
Mining in exploration	DGI	IPR	3 269 469	3 417 287	1 091	148 909
		AMR A	559 731	662 448	3 191	105 908
		AMR B	234 756	322 190	5	87 440
			4 063 956	4 401 926	4 287	342 257
2	DGDA	DDI	45 984 623	70 810 021	1 770 607	26 596 005
			45 984 623	70 810 021	1 770 607	26 596 005
Oil	DGRAD	Royalties	31 788 903	30 373 215	1 415 721	0
		Statistical Tax	3 987 430	3 987 430	0	0
		Dividends	8 895 142	8 895 142	0	0
		Operating license bonus	2 501 998	2 500 000	1 998	0
		Initial Signature bonus	6 499 975	6 499 975	0	0
		Surface fees on operating license	10 723	9 710	1 013	0
		Distributable Margins	121 165 488	121 165 458	30	0
		Interest	36 306 610	36 306 610	0	0
			211 156 269	209 737 540	1 418 762	0
Mining in production	DGRAD	Annual surface fees per plot	2 638 523	3 168 176	76 154	605 806
		Mining fees	69 498 579	73 359 502	3 060 776	6 921 700
		Penalties	14 328 212	14 343 833	2 089 615	2 105 237
		Dividends	434 123	28 985	405 138	0
			86 899 437	90 900 496	5 631 683	9 632 743
Mining in exploration	DGRAD	Annual surface fee per plot	10 953 927	10 880 867	96 398	23 339
		Mining fees	1 670 105	1 563 814	106 291	0
		Penalties	228 471	228 471	0	0
			12 852 504	12 673 153	202 689	23 339
Mining in production	GECAMINES	SIGNING BONUS	54 153 370	55 903 370	0	1 750 000

SECTOR	AUTHORITY AND STATE-OWNED COMPANIES	FINANCIAL FLOWS	COMPANIES' DECLARATIONS	STATE'S DECLARATIONS	POSITIVE DEVIATION	NEGATIVE DEVIATION
		ROYALTIES	20 726 315	20 154 698	571 616	0
			74 879 685	76 058 068	571 616	1 750 000
Mining in exploration	GECAMINES	SIGNING BONUS	74 850 000	73 850 000	1 000 000	0
			74 850 000	73 850 000	1 000 000	0
Mining in exploration	SODIMICO	SIGNING BONUS	30 750 000	30 749 971	30	0
		ROYALTIES	1 275 000	1 275 000	0	0
			32 025 000	32 024 971	30	0
Mining in exploration	SOKIMO	ASSETS AND SHARE SALES	3 175 000	3 175 000	0	0
		MONTHLY INCOME	4 200 000	4 200 000	0	0
			7 375 000	7 375 000	0	0
			773 021 963	875 938 727	13 360 092	116 276 824

a. Payment Declarations of Mining Companies in production to GECAMINES

No.	NIF	Companies	Companies' Declarations	STATE'S Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	Payments rate
1	A0701041Q	KCC	27 712 791	27 200 000	512 790	0	36%
2	A0810758D	TFM	21 467 860	21 467 860	0	0	28%
3	A0704867Z	MUMI	8 979 336	8 979 336	0	0	12%
4	A0704687D	RUASHI	4 952 957	5 952 957	0	1 000 000	8%
5	A0800394N	AMCK	5 000 000	5 000 000	0	0	7%
6	A0905972C	BOSS MINING	3 881 559	3 881 502	57	0	5%
7	A0704877K	CMSK	835 182	1 526 413	58 769	750 000	2%
8	A0811578U	S.M.K.K	1 050 000	1 050 000	0	0	1%
9	A0708211J	CHEMAF	1 000 000	1 000 000	0	0	1%
			74 879 685	76 058 068	571 616	1 750 000	100%

b. Payment Declarations of Mining Companies in exploration to GECAMINES

No.	NIF	Companies	Companies' Declarations	STATE'S Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	Payment rate
1	A1007580B	METALKOL	60 000 000	60 000 000	0	0	81%
2	A1009299U	KANSUKI	7 500 000	7 500 000	0	0	10%
3	A0802327P	SECAKAT	3 000 000	2 000 000	1 000 000	0	3%
4	A704695M	COMIDE	1 750 000	1 750 000	0	0	2%
5	A0708266T	SWANMINES Sprl	1 600 000	1 600 000	0	0	2%
6	SANS NIF	CHABARA	1 000 000	1 000 000	0	0	1%
	Totals		74 850 000	73 850 000	1 000 000	0	100%

c. Payment Declarations of Mining Companies in exploration to SODIMICO

No.	NIF	Companies	Companies' Declarations	STATE'S Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	Payment rate
1	A1007789D	SODIFOR	30 000 000	30 000 000	0	0	94%
2	A0704875H	KINSEDA	1 700 000	1 699 971	30	0	5%
3	A1007484X	SODIMIKA	325 000	325 000	0	0	1%
	Totals		32 025 000	32 024 971	30	0	100%

d. Payment Declarations of Mining Companies in exploration to SOKIMO

No.	NIF	Companies	Companies' Declarations	STATE'S Declarations	POSITIVE DEVIATION	NEGATIVE DEVIATION	payment rate
1	A0702049L	KIBALI	7 375 000	7 375 000	0	0	100%
	Totals		7 375 000	7 375 000	0	0	100%

7. RECOMMENDATIONS

7.1. Recommendations for the Financial Year

7.1.1. Definition of materiality threshold

It is important to define the materiality threshold very clearly and simply in order to help companies and Financial Authorities agree easily on the flows to be declared for future reports. Also, a simply well defined materiality threshold will help extend the scope in order to include more companies in the EITI process.

7.1.2. Using the New Taxpayer Identifier (or Tax Number) (NIF)

The New Taxpayer Identifier (NIF) must become the only identifier of companies within the scope and the only monitoring element of all transactions in the extractive sector and of different exchanges with the public administration.

7.1.3. Regularity of Publication of Reports

The country should make an effort to reduce the time lag between the year of publication of the report and the most recent year of data contained in the report. To obtain the score 1 which is the best score of the Validation Committee, the DRC should produce the report on the year 2012 by 30 December 2013. There is a possibility to publish a combined report 2011 and 2012. Thus, the most recent data will impact on the debates and could serve as a reference to the national budget.

7.1.4. Automation of Data Collection System

If the computerization of forms in two Financial Authorities has significantly improved data collection and has reduced the forms return time to the Independent Administrator, it has not been the case for DGRAD where data entry is still manual. This has made it difficult to gather data and especially to collect and process them.

We recommend that the Government accelerates the computerization of DGRAD.

7.1.5. The Chinese Contract

The Executive Committee should intensify its effort to obtain maximum figures relating to various transactions as part of the Chinese contract to translate a high level of understanding tending towards more transparency about this agreement. To meet the Requirement 9f, EITI-DRC should publish in an appendix to this report clear evidence about the amounts collected, their use in the mining and infrastructure projects. This would save the International Secretariat and Validation Committee from giving a negative opinion on this issue, at the risk of annihilating all efforts made by the country in the implementation of the EITI process in the DRC.

7.1.6. Omission of Significant Payments

The Executive Committee shall particularly consider that all significant payments are exhaustively captured for the year of the Report. It is the same for flows of companies that export without being producers but which are subject to other tax obligations. The Government shall see to it, at the time of definition of the scope, that all companies in each sector will have been traced by the technical services of the ministries concerned.

7.1.7. Receipts Evidence at the Central Bank of Congo (BCC)

For more transparency, it is recommendable that all declarations of Financial Authorities are accompanied by proof of collection of the Central Bank of Congo (BCC).

7.1.8. Separation between Public Treasury Revenue Declarations and the ones of Provided Services and Penalties

To significantly reduce the deviations, it is necessary that the Executive Committee develops declaration forms establishing a clear distinction between payments intended for the Public Treasury from those intended to remunerate services rendered and penalties going to Authorities.

7.1.9. Consideration of Provincial Taxes.

We recommend consideration of provincial taxes related to the extractive activity for the coming years.

7.1.10. Improvement in Reducing Deviations.

During the reconciliation of flows between various payment declarations made by companies within the scope and collected by Financial Authorities, we found that the deviations noticed were mainly due to the following facts:

- Misidentification of flows to be reported;
- Lack of detail or non-declarations of certain companies;
- Mismatch in the classification of certain flows by mining, joint-venture and State-owned “Partner State” companies;
- Delays in submitting explanations on deviations

For the future preparatory workshops of the EITI 2011 mission, we recommend the following actions:

- Laying a particular emphasis on the definition of different financial flows.
- Inviting persons who will be stakeholders in the process of data collection and of completing forms to participate in the workshops
- Sensitizing leaders in order that they may pay close attention to deviation analyses submitted to them and take actions as quickly as possible.

7.2. Follow-Up of Previous Recommendations

Recommendation Reference	Details of the Recommendation	Implementation
1. Definition of the scope for the hydrocarbon sector.	The development of the scope for future EITI reports would deserve to take into account all companies of the hydrocarbon sector in exploration phase. This approach would help minimize the risk of omission of significant payments from companies in exploration, such as the signature bonus.	Achieved
2. Organization of awareness-raising workshops	In addition to the previous recommendation, in the context of the development of future EITI reports, we encourage organization of awareness-raising workshops for information on forms to the attention of all declaring parties, in particular the Financial Authorities.	Achieved

Recommendation Reference	Details of the Recommendation	Implementation
	These meetings, ideally conducted during the preliminary analyzes mission of the independent Administrator and in the presence of the latter, would bring together all companies and Authorities, and would help encourage full ownership of the declarative exercise by each stakeholder.	
3. Regulations of mandatory participation in EITI	Given the observed delays in the return of declaration forms, especially from the Financial Authorities, the adoption of a government decree specifying the obligation to answer Government's questions in view of the production of EITI reports would likely contribute to avoid accumulation of delays that have been detrimental to the conduct of the EITI process in the Democratic Republic of Congo.	Achieved
4. Careful consideration of the preliminary analyses phase	<p>To achieve quality reconciliation work, made in accordance with best Independent Administration's international practices, the following prerequisites would deserve to be carefully considered in the future:</p> <ul style="list-style-type: none"> • Thorough discussions between the Independent Administrator and the Executive Committee of the Repository of Revenue and companies to be considered in the Future EITI reports; • Definition of appropriate declaration forms; • Awareness-raising of Financial Authorities and companies for declaration terms. 	Achieved
5. Resorting to an experienced technical support in the preparation phase	<p>Beyond the recommended prerequisites above and the support to be obtained from the Independent Administrator, it would probably be profitable for the Technical Secretariat, particularly in the preparation Phase of the EITI report, to seek the support of an experienced international technical assistance for :</p> <ul style="list-style-type: none"> • practices of the extractive industry (usual contractual terms; usual orders of magnitude); • main methodological prerequisites for the development of an EITI report; • complexities of the mining sector in the Democratic Republic of Congo and the available sources of information. 	Achieved

8. ANALYSIS REPORT OF DECLARATION DEVIATIONS

A deviation is considered here as the difference of material value between the payments declared by Companies and the revenue declared by Financial Authorities and State-owned companies. This revenue should correspond to those payments at about 100%, otherwise there is a deviation listed throughout the reconciliation tables.

Treatment of deviations in this chapter refers to the differences that emerge between the “payments” and the “revenue” for a value equal to or greater than 0.01% of the total of payment declarations of companies within the scope which comes to USD 773,021,963. In other words, any deviation of more than USD 100,000 or CDF 90,000,000 is concerned by this analysis.

To assess the level of declarations to EITI, we felt it appropriate to compare them to TOFE; unfortunately, the latter was not able to be disaggregated as we wished. Therefore, we collected all payments of direct and indirect taxes made to DGI in 2010 from the mining and hydrocarbons sectors. The table received from DGI is appended to this report in the Annexures Chapter. The lesson to be learned is that DGI has declared that it collected an amount of USD 114,538,490 from oil companies in production, while the whole declarations of DGI to EITI come to USD 117,562,935, which represents a rate of 102.64%. The surplus percentage is from oil companies in exploration that DGI did not mention.

As for the declarations to EITI on revenue collected by DGI as direct and indirect taxes from mining companies, both in production and in exploration, they come to USD 184,946,543. The appended table, prepared by DGI, indicates that DGI collected USD 196,599,652. The comparison report is of 94.07%, which means that the declarations to EITI are very close to overall collections.

8.1. Tables of positive deviations greater than or equal to USD 100,000 per Financial Authority (+ State-owned Companies) and per type of flows

NIF	Company Name	AUTHORITY	FLAWS	COMPANIES	STATE	DEVIATION
A0704687D	RUASHI MINING SPRL	DGI	IPR	4 187 676	3 885 167	302 509
A0704687D	RUASHI MINING SPRL	DGI	IM	381 849	236 184	145 665
A0810758D	TENKE FUNGURUME MINING	DGI	ICAI	7 338 544	5 536 859	1 801 684
	DGI Subtotal			11 908 068	9 658 210	2 249 858
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	DGDA	DDI	505 764	0	505 764
A0800394N	ANVIL MINING COMPANY KATANGA	DGDA	DDI	4 579 068	3 554 167	1 024 901
A0811093S	GOLDEN AFRICAN RESOURCES SPRL	DGDA	DDI	140 271	3 667	136 604
	DGDA Subtotal			5 225 103	3 557 833	1 667 269
A0704867Z	MUTANDA MINING	DGRAD	Mining fees	3 620 402	2 645 536	974 866
A0712822W	CONGO DONGFANG INTERNATIONAL MINING	DGRAD	Mining fees	1 670 105	1 563 814	106 291
A0810758D	TENKE FUNGURUME MINING	DGRAD	Mining fees	29 003 610	26 951 568	2 052 042
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	DGRAD	Penalties	2 757 270	2 382 294	374 976
A0701147F	GECAMINES	DGRAD	Penalties	1 655 842	0	1 655 842

NIF	Company Name	AUTHORITY	FLows	COMPANIES	STATE	DEVIATION
A0701147F	GECAMINES	DGRAD	Dividends	431 718	27 146	404 572
	DGRAD Subtotal			39 138 947	33 570 358	5 568 589
A0802327P	Société d'Exploitation de la Cassitérite au Katanga	GECAMINES	SIGNING BONUS	3 000 000	2 000 000	1 000 000
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	GECAMINES	ROYALTIES	7 712 791	7 200 000	512 790
	GECAMINES Subtotal			10 712 791	9 200 000	1 512 790
	Grand Total			66 984 909	55 986 401	10 998 506

Note: Throughout the reconciliation work, we constantly consulted with the parties to attempt to resolve the deviations. In many cases a consensus was reached on some discrepancies on the basis of additional evidence presented by either party.

As for the deviations that remain in this table, they have not been resolved or answers have not been provided and/or the answer elements were provided late but are indicated in the comments on the deviation.

8.1.1. Explanatory notes of positive deviations, ≥ USD 100,000 for DGI flows for companies listed above

	COMPANY	FLOW	Amount USD	Deviations Base
1.	RUASHI MINING SPRL	IPR	302 509	Receipts No. 43421, 46096 declared by RM, untraced in the declarations of DGI. +
		IM	145 665	Receipt No. 1957, untraced in the declarations of DGI.
2.	TENKE FUNGURUME (TFM).	ICAI	1 801 684	ICA USD 1,799,787 paid by TFM on 15 January 2010 to Fungurume, untraced in DGE Kinshasa. Payment to be checked with CDI Katanga.

8.1.2. Explanatory notes of positive deviations, ≥ USD 100,000 for DGDA flows for companies listed above

	COMPANY	FLOW	Amount USD	Deviations Base
1.	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	Fees, Taxes et and import duties	505 764	Collections not submitted by DGDA. Instead, it submitted the collections made from the company "GROUPEMENT POUR LE TRAITEMENT DU TE".
2.	ANVIL MINING COMPANY KATANGA	Fees, Taxes et and import duties	1 024 901	<ul style="list-style-type: none"> 15 receipts declared by AMCK and DGDA present a negative deviation of CDF 9,534,560 (\$ 10,512.69). 257 receipts declared by AMCK, untraced with DGDA, representing a total amount of CDF 1,536,424,604.68 (\$ 1,694,042.46) 107 receipts declared by DGDA, untraced by AMCK representing a total amount of CDF 1,026,980,709 (\$ 1,132,336.09).
3.	GOLDEN AFRICAN RESOURCES SPRL	Fees, Taxes et and import duties	136 604	<ul style="list-style-type: none"> 7 receipts declared by GOLDEN, untraced with DGDA, representing a total amount of CDF 127,219,726 (\$ 140,271) 23 receipts declared by DGDA, untraced by GOLDEN, representing a total amount of CDF 3,325,737 (\$ 3,667).

8.1.3. Explanatory notes of positive deviations, ≥ USD 100,000 for DGRAD flows for companies listed above

	COMPANY	FLOW	Amount USD	Deviations Base
1.	MUTANDA MINING (MUMI)	MINING FEES	974 866	62 Collection Notes declared paid but not recorded as revenue by DGRAD. Under investigation
2.	CONGO DONGFANG INTERNATIONAL MINING	Annual surface fees per plot	106 291	Collection notes No.1954479, 1965594, 1938900, 2133899, 2330817, 2362264, 2325569, 1953123, 1947198, 2347198, 637915, 2330071, 2320632, 2350691 declared by CONGO DONFGANG, not included in the declarations of DGRAD.
3.	TENKE FUNGURUME (TFM).	MINING FEES	2 052 042	79 collection notes declared paid by TFM have not been traced in the declarations of DGRAD. On the other hand, 7 notes declared by DGRAD collection could not be traced in the declarations of TFM.
4.	KAMOTO COOPER COMPANY (KCC)	PENALTIES	374 976	Collection note number 2655255 of USD 367,718.88 declared paid by KCC, not declared in revenue by DGRAD.
5.	GECAMINES	PENALTIES	1 655 842	PAYMENT AUTHORIZATIONS No. 045, 003, 013, 046, 006, 031 and 024 totaling the amount of penalties paid by GCM but not declared by the DGRAD.
		DIVIDENDS	404 572	Collection Notes No E0955287, E063380, E195816, E321152, E321190, E326176, E255051, E255080, not included in the declarations of DGRAD.

8.1.4. Explanatory notes of positive deviations, ≥ USD 100,000 for GECAMINES flows for companies listed above

1.	SECAKAT	SIGNING BONUS	1 000 000	Refers to provisions of services of GCM in terms of securing the site of SECAKAT considered as "signing bonus" by SECAKAT and as services by GCM. For this reason, GCM has not included this amount in the revenue form relating to "signing bonus".
2.	SOCIETE KAMOTO COPPER COMPANY (KCC)	ROYALTIES	512 790	KCC payment of 10/12/20120 to BCDC, not yet traced by Gécamines

8.2. Tables of negative deviations, greater than or equal to USD 100,000 per Financial Authority (+ State-owned Companies) and per type of flows

NIF	Company Name	AUTHORITIES	FLOW	COMPANIES	STATE	DEVIATION
A0905972C	BOSS MINING	DGI	ICAI	272 780	387 103	114 323
A0906511N	COMPAGNIE MINIERE DE SAKANIA	DGI	IPR	0	677 043	677 043
A0905460W	FRONTIER SPRL	DGI	IBP	0	71 538 111	71 538 111
A0905460W	FRONTIER SPRL	DGI	IPR	0	4 623 861	4 623 861
A0905460W	FRONTIER SPRL	DGI	ICAI	0	361 881	361 881
A0704687D	RUASHI MINING SPRL	DGI	AMR B	155 606	259 561	103 954
	DGI Subtotal			428 387	77 847 560	77 419 173
A0905972C	BOSS MINING	DGDA	DDI	2 312 035	5 015 629	2 703 594
A0708211J	CHEMICAL OF AFRICA	DGDA	DDI	1 968 538	3 330 905	1 362 367
A0811710N	CONGO LOYAL WILL MINING	DGDA	DDI	661 331	919 780	258 450
A0814445L	GROUPE BAZANO SPRL	DGDA	DDI	1 874 484	2 608 480	733 996
A0704867Z	MUTANDA MINING	DGDA	DDI	10 978 225	11 390 360	412 134
A0704687D	RUASHI MINING SPRL	DGDA	DDI	827 647	4 612 639	3 784 992
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	DGDA	DDI	11 276 430	18 527 469	7 251 039
A0704865X	SOCIETE MINIERE DU KATANGA	DGDA	DDI	321 495	1 820 669	1 499 174
A0810758D	TENKE FUNGURUME MINING	DGDA	DDI	6 960 618	15 504 058	8 543 441
	DGDA Subtotal			37 180 803	63 729 990	26 549 187
A0905972C	BOSS MINING	DGRAD	Mining fees	10 824 089	10 972 257	148 168
A0708211J	CHEMICAL OF AFRICA	DGRAD	Mining fees	2 828 910	3 467 309	638 399
A0708211J	CHEMICAL OF AFRICA	DGRAD	Penalties	0	827 457	827 457
A0906511N	COMPAGNIE MINIERE DE SAKANIA	DGRAD	Annual surface fees per plot	0	346 168	346 168
A0811710N	CONGO LOYAL WILL MINING	DGRAD	Mining fees	435 616	553 254	117 637
A0906442N	FEZA MINING	DGRAD	Mining fees	547 515	650 054	102 539
A0701147F	GECAMINES	DGRAD	Mining fees	234 699	2 545 092	2 310 393
A0814445L	GROUPE BAZANO SPRL	DGRAD	Mining fees	1 109 645	1 460 169	350 525
A0814445L	GROUPE BAZANO SPRL	DGRAD	Penalties	1 011 398	1 263 257	251 860
A0704867Z	MUTANDA MINING	DGRAD	Penalties	2 819 318	3 219 819	400 501
A0704687D	RUASHI MINING SPRL	DGRAD	Mining fees	6 555 068	7 060 204	505 136
A0814806D	RUBAMIN SPRL	DGRAD	Penalties	0	140 000	140 000

NIF	Company Name	AUTHORITIES	FLOW	COMPANIES	STATE	DEVIATION
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	DGRAD	Annual surface fee per plot	114 008	263 778	149 770
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	DGRAD	Mining fees	6 869 312	8 699 878	1 830 565
A0704865X	SOCIETE MINIERE DU KATANGA	DGRAD	Mining fees	2 665 490	3 416 915	751 425
A0704865X	SOCIETE MINIERE DU KATANGA	DGRAD	Penalties	244 815	612 036	367 221
	DGRAD Subtotal			36 259 882	45 497 646	9 237 765
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	GECAMINES	SIGNING BONUS	0	750 000	750 000
A0704687D	RUASHI MINING SPRL	GECAMINES	SIGNING BONUS	0	1 000 000	1 000 000
	S/Total GECAMINES			0	1 750 000	1 750 000
	Grand Total			73 869 071	188 825 196	114 956 125

8.2.1. Explanatory notes of negative deviations, $\geq 100,000$ for DGI flows for companies listed above

	COMPANY	FLOW	Amount USD	Deviations Base
1.	BOSS MINING	ICAI	114 323	Receipt No 29015 of 10 Aug 2010 of USD 114,323.00 declared as revenue by DGI but not declared as payment by BOSS MINING. Analysis result expected.
2.	COMPAGNIE MINIERE DE SAKANIA	IPR	677 043	Unilateral declaration without consideration
3.	FRONTIER SPRL	IBP	677 043	Unilateral declaration without consideration
		IPR	71 538 111	Unilateral declaration without consideration
		ICAI	4 623 861	Unilateral declaration without consideration
4.	RUASHI MINING SPRL	AMR B	103 954	The deviation due to errors of data input declared in thousands instead of millions in CDF

8.2.2. Explanatory notes of negative deviations, $\geq 100,000$ for DGDA flows for companies listed above

	COMPANY	FLOW	Amount USD	Deviations Base
1.	BOSS MINING	Fees, Taxes et and import duties	2 703 594	<ul style="list-style-type: none"> • 26 receipts declared by MINING BOSS and DGDA present a positive deviation of CDF 32,775 (\$ 400). • 65 receipts declared by BOSS MINING, untraced with DGDA, representing a total amount of CDF 99,092,120 (\$ 109,258) • 479 receipts declared by DGDA, untraced by BOSS MINING, representing a total amount of CDF 2,551,499,993 (\$ 2,813,252).
2.	CHEMICAL OF AFRICA	Fees, Taxes et and import duties	1 362 367	<ul style="list-style-type: none"> • 89 receipts declared by CHEMAF and DGDA present a positive deviation of CDF 181,968,965 (\$ 200,637). • 129 receipts declared by CHEMAF, untraced with DGDA, representing a total amount of CDF 152,441,109 (\$ 168,080) • 565 receipts declared by DGDA, untraced by CHEMAF, representing a total amount of CDF 1,426,869,102 (\$ 1,573,248).

	COMPANY	FLOW	Amount USD	Deviations Base
3.	CONGO LOYAL WILL MINING	Fees, Taxes et and import duties	258 450	<ul style="list-style-type: none"> • 23 receipts declared by CLWM and DGDA present a positive deviation of CDF 27,991 CDF (\$ 31). • 38 receipts declared by CLWM, untraced with DGDA, representing a total amount of CDF 25,476,615 (\$ 28,090) • 316 receipts declared DGDA, untraced by CLWM, representing a total amount of CDF 261,242,918 (\$ 288,043).
4.	GROUPE BAZANO SPRL	Fees, Taxes et and import duties	733 996	<ul style="list-style-type: none"> • 9 receipts declared by GB and DGDA present a positive deviation of CDF 1,413,515 (\$ 1,559). • 14 receipts declared by GB and DGDA, untraced with DGDA, representing a total amount of CDF 49,390,699 (\$ 54,458) • 37 receipts declared by DGDA, untraced by GB, representing a total amount of CDF 752,862,938 (\$ 830,097).
5.	MUTANDA MINING	Fees, Taxes et and import duties	412 134	<ul style="list-style-type: none"> • 40 receipts declared by MUMI and DGDA present a positive deviation of CDF 15,128,907 (\$ 16,681). • 19 receipts declared by MUMI, untraced with DGDA, representing a total amount of CDF 71,466,696 (\$ 78,798) • 364 receipts declared by DGDA, untraced by MUMI, representing a total CDF 452,770,660 (\$ 499,219).
6.	RUASHI MINING SPRL	Fees, Taxes et and import duties	3 784 992	<ul style="list-style-type: none"> • The deviation is explained by the receipts declared by DGDA for a total amount of USD 3,784,992.
7.	SOCIETE KAMOTO COOPER COMPANY	Fees, Taxes et and import duties	7.251.039	<ul style="list-style-type: none"> • 23 receipts declared by KCC and DGDA present a positive deviation of CDF 245,502,449 (\$ 270,688). • 274 receipts declared by KCC, untraced with DGDA, representing a total amount of CDF 4,962,867,181 (\$ 5,471,995) • 1,543 receipts declared by DGDA, untraced by KCC, representing a total amount of CDF 11,725,988,458 (\$ 12,928,929).
8.	SOCIETE MINIERE DU KATANGA	Fees, Taxes et and import duties	1.499.174	<ul style="list-style-type: none"> • 2 receipts declared by SOMIKA and DGDA present a positive deviation of CDF 543,557 (\$ 599). • 1,014 receipts declared DGDA, untraced by SOMIKA, representing a total amount of CDF 1,360,230,894 (\$ 1,499,774).
9.	TENKE FUNGURUME MINING	Fees, Taxes et and import duties	8 543 441	<ul style="list-style-type: none"> • 2669 receipts declared by TFM and DGDA present a negative deviation of CDF 2,298,558,169 (\$ 2,424,103). • 34 receipts declared by TFM, untraced with DGDA, representing a total amount of CDF 261,829,294 (\$ 288,690) • 2,220 receipts declared by DGDA, untraced by TFM, representing a total amount of CDF 5,811,601,482 (\$ 6,407,799).

8.2.3. Explanatory notes of negative deviations, $\geq 100,000$ for DGRAD flows for companies listed above

COMPANY	FLOW	Amount USD	Deviations Base
BOSS MINING	MINING FEES	148 168	Collection Notes declared as revenue by DGRAD but not yet traced in the declarations of Boss Mining.
CHEMICAL OF AFRICA (CHEMAF).	MINING FEES	638 399	Collection Notes of revenue collected by the DGRAD, which represents this deviation, has not been declared or reconciled by CHEMAF
	PENALTIES	827 457	4 amounts of USD 208 864.18 have been confirmed by DGRAD without any reference, and have not been declared by CHEMAF.
CONGO LOYAL WILL MINING	MINING FEES	117 637	17 Collection Notes undeclared by CONGO LOYAL WILL MINING, detail relating thereto on the reconciliation sheet.
FEZA MINING	MINING FEES	102 539	Deviation due to 7 collection notes of FEZA MINING, untraced by DGRAD; 44 notes declared by DGRAD, untraced in the declarations of FEZA MINING.
GECAMINES	MINING FEES	2 310 393	GCM confirms its payment of USD 234 698.97 and maintains its position as such on the basis of evidence submitted to KPMG. DGRAD that has confirmed a greater amount, not recognized by the taxpayer, should sit with GCM to reconcile their data.
GROUPE BAZANO SPRL	MINING FEES	350 525	Collection Note No. 2346164 of 27 May 2010 declared as revenue by DGRAD and undeclared as payment by GROUPE BAZANO. Reconciliation result expected.
	PENALTIES	251 860	Collection note without reference of USD 151,115.73 and Collection Note No. 2350006 USD of USD 100,743.80, both of them undeclared by GROUPE BAZANO.
MUTANDA MINING (MUMI)	PENALTIES	400 501	Collection Note No. 2350024 represents the deviation declared by DGRAD as collected from MUMI. The latter has not declared this amount because this Collection Note is non-existent in its declarations.
RUASHI MINING	SIGNING BONUS	505 136	Ruashi Mining does not recognize paying "signing bonus" to GCM; email received from Jolivet on 11 September 2012. Thus, the deviation remains non reconcilable.
RUBAMIN SPRL	PENALTIES	140 000	Collection Notes No. 2346182 of USD 35,000 and No. 2346183 of USD 63,000 and the amount of USD 42,000 without collection note reference, declared as revenue by DGRAD (penalties) but not declared as payments by RUBAMIN.
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO (SODIMICO)	ANNUAL SURFACE FEES PER PLOT	149 770	Collection Note No. W 000000 of 30 Sept 2010 of USD 108,717.92 declared as revenue by DGRAD but nonexistent on SODIMICO declarations.
SOCIETE KAMOTO COPPER COMPANY (KCC)	MINING FEES	1 830 565	144 collection Notes declared as revenue by DGRAD but not included in the declarations of KCC.
SOCIETE MINIERE DU KATANGA (SMK).	MINING FEES	751 425	56 Collection Notes the amounts of which DGRAD says it has collected from SMK, but not recognized by the latter. Reconciliation to be pursued between the two parties.
	PENALTIES	367 221	Collection Note No. 2325105 of USD 220,333.10; revenue declared by DGRAD but not declared by SMK.
RUASHI MINING	MINING FEES	505 136	45 Collection Notes untraced in the declarations of RM, yet declared by DGRAD as collected revenue.
SOCIETE MINIERE DU	MINING FEES	751 425	56 Collection Notes the amounts of which

COMPANY	FLOW	Amount USD	Deviations Base
KATANGA (SMK).			DGRAD says it has collected from SMK, but not recognized by the latter. Reconciliation to be pursued between the two parties
	PENALTIES	367 221	Collection Note No. 2325105 of USD 220,333.10; revenue declared by DGRAD but not declared by SMK.

8.2.4. Explanatory notes of negative deviations, $\geq 100,000$ for GÉCAMINES flows for companies listed above.

	COMPANY	FLOW	Amount USD	Deviations Base
1.	COMPAGNIE MINIERE DU SUD KATANGA (CMSK)	SIGNING BONUS	750 000,00	Signing bonus confirmed collected by GCM but not declared as payment by CMSK. Not reconciled because no response received from CMSK for clarification.
2.	RUASHI MINING SPRL	SIGNING BONUS	1 000 000,00	GCM has confirmed it has collected \$20,000,000 from KCC as “signing bonus” On 05 November 2012, KCC confirmed it has paid “signing bonus” to GCM for a total amount of USD 7,000,000, which creates a final deviation of USD 13,000,000 of the amount of “signing bonus” not reconciled and overcharged by the GCM.

ANNEXURES

ANNEXURE 1: Reconciliation table of payments per flows operated by oil firms										
			Companies' Returns		Government' Returns		Positive Deviation		Negative Deviation	
Company Name	REVENUE DPT.	FLOW	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD
CHEVRON ODS LIMITED	DGI	IBP (Corporate Tax)	0	9 661 908	0	9 661 908	0	0	0	0
CHEVRON ODS LIMITED	DGI	IPR (Payroll Tax)	334 511	0	334 511	0	0	0	0	0
CHEVRON ODS LIMITED	DGI	AMR A (Assessment notice)	63 942	115 539	63 942	115 540	0	0	0	1
CHEVRON ODS LIMITED	DGI	AMR B	13 313	39 229	13 313	39 231	0	0	0	2
CHEVRON ODS LIMITED	DGRAD	Statistical Taxes	0	657 551	0	657 551	0	0	0	0
CHEVRON ODS LIMITED	DGRAD	Distributable Margins	0	17 019 211	0	17 019 181	0	30	0	0
CHEVRON ODS LIMITED	DGRAD	Interest	0	5 105 763	0	5 105 763	0	0	0	0
Total CHEVRON ODS LIMITED			411 766	32 599 202	411 766	32 599 174	0	30	0	2
DIVINE INSPIRATION GROUP OIL	DGI		0	0	0	0	0	0	0	0
DIVINE INSPIRATION GROUP OIL	DGRAD		0	0	0	0	0	0	0	0
Total DIVINE INSPIRATION GROUP OIL			0	0	0	0	0	0	0	0
Energulf Africa Ltd	DGI	IPR	0	6 035	0	6 035	0	0	0	0
Energulf Africa Ltd	DGI	AMR A	473	0	473	0	0	0	0	0
Energulf Africa Ltd	DGI	AMR B	473	0	473	0	0	0	0	0
Energulf Africa Ltd	DGRAD	Surface fees on exploration licenses	0	1 013	0	0	0	1 013	0	0
Total Energulf Africa Ltd			947	7 048	947	6 035	0	1 013	0	0
MUANDA INTERNATIONAL OIL COMPANY	DGI	IBP	0	31 233 790	0	31 233 719	0	71	0	0
MUANDA INTERNATIONAL OIL COMPANY	DGI	IPR	737 808	0	726 249	0	11 559	0	0	0
MUANDA INTERNATIONAL OIL COMPANY	DGI	AMR A	2 781	326 015	2 781	326 015	0	0	0	0
MUANDA INTERNATIONAL OIL COMPANY	DGI	AMR B	2 781	84 522	2 781	84 487	0	35	0	0

ANNEXURE 1: Reconciliation table of payments per flows operated by oil firms										
			Companies' Returns		Government' Returns		Positive Deviation		Negative Deviation	
Company Name	REVENUE DPT.	FLOW	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD
MUANDA INTERNATIONAL OIL COMPANY	DGRAD	Statistical Taxes	0	1 952 065	0	1 952 065	0	0	0	0
MUANDA INTERNATIONAL OIL COMPANY	DGRAD	Distributable Margins	0	60 859 832	0	56 466 392	0	0	0	0
MUANDA INTERNATIONAL OIL COMPANY	DGRAD	Interest	0	18 214 914	0	14 406 473	0	0	0	0
Total MUANDA INTERNATIONAL OIL COMPANY			743 369	112 671 138	731 811	104 469 152	11 559	106	0	0
Nessergy Congo Sprl	DGI	IPR	4 654	0	0	0	4 654	5 131	0	0
Nessergy Congo Sprl	DGRAD		0	0	0	0	0	0	0	0
Total Nessergy Congo Sprl			4 654	0	0	0	4 654	5 131	0	0
OIL OF DR CONGO (Foxwhelp Congo sprl + CAPRIKAT DRC)	DGI		0	0	0	0	0	0	0	0
OIL OF DR CONGO (Foxwhelp Congo sprl + CAPRIKAT DRC)	DGRAD	Oil license premiums	0	2 501 998	0	0	0	1 998	0	0
OIL OF DR CONGO (Foxwhelp Congo sprl + CAPRIKAT DRC)	DGRAD	Initial signing premiums	0	6 000 000	0	6 000 000	0	0	0	0
Total OIL OF DR CONGO (Foxwhelp Congo sprl + CAPRIKAT DRC)			0	8 501 998	0	6 000 000	0	1 998	0	0
RECHERCHE EXPLOITATION PETROLIERE	DGI	IBP	0	24 157 113	0	24 157 113	0	0	0	0
RECHERCHE EXPLOITATION PETROLIERE	DGI	IPR	995 885	0	995 885	0	0	0	0	0
RECHERCHE EXPLOITATION PETROLIERE	DGI	AMR A	723	273 134	723	271 683	0	1 452	0	0
RECHERCHE EXPLOITATION PETROLIERE	DGI	AMR B	723	74 735	723	74 700	0	35	0	0

ANNEXURE 1: Reconciliation table of payments per flows operated by oil firms										
			Companies' Returns		Government' Returns		Positive Deviation		Negative Deviation	
Company Name	REVENUE DPT.	FLOW	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD
RECHERCHE EXPLOITATION PETROLIERE	DGRAD	Royalties	0	17 337 821	0	15 922 133	0	1 415 687	0	0
RECHERCHE EXPLOITATION PETROLIERE	DGRAD	Dividends	0	3 910 330	0	3 910 330	0	0	0	0
Total RECHERCHE EXPLOITATION PETROLIERE			997 330	45 753 133	997 330	44 335 959	0	1 417 174	0	0
SOCIETE LIREX	DGI	IBP	0	26 616 493	0	26 616 427	0	66	0	0
SOCIETE LIREX	DGI	AMR A	45	183 487	45	182 511	0	975	0	0
SOCIETE LIREX	DGI	AMR B	45	47 571	45	47 541	0	30	0	0
SOCIETE LIREX	DGRAD	Royalties	0	14 451 082	0	14 451 081	0	34	0	0
SOCIETE LIREX	DGRAD	Dividends	0	4 984 812	0	4 984 812	0	0	0	0
Total SOCIETE LIREX			90	46 283 444	90	46 282 372	0	1 105	0	0
SOCO EXPLORATION & PRODUCTION DRC	DGI	IPR	0	2 863	0	4 457	0	0	0	1 594
SOCO EXPLORATION & PRODUCTION DRC	DGRAD	Initial signing premiums	0	499 975	0	0	0	0	0	0
SOCO EXPLORATION & PRODUCTION DRC	DGRAD	Surface fees on exploration licenses	0	1 656	0	1 656	0	0	0	0
Total SOCO EXPLORATION & PRODUCTION DRC			0	504 494	0	6 113	0	0	0	1 594
SURESTREAM PETROLEUM RDC SARL	DGI	IPR	117 538	0	117 538	0	0	0	0	0
SURESTREAM PETROLEUM RDC SARL	DGI	AMR A	29 205	0	29 205	0	0	0	0	0
SURESTREAM PETROLEUM RDC SARL	DGI	AMR B	11 932	0	11 932	0	0	0	0	0
SURESTREAM PETROLEUM RDC SARL	DGRAD	Surface fees on exploration licenses	7 305	0	7 305	0	0	0	0	0

ANNEXURE 1: Reconciliation table of payments per flows operated by oil firms										
			Companies' Returns		Government' Returns		Positive Deviation		Negative Deviation	
Company Name	REVENUE DPT.	FLOW	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD	'000 CDF	USD
Total SURESTREAM PETROLEUM RDC SARL			165 981	0	165 981	0	0	0	0	0
TEIKOKU OIL (DRC) CO., LTD.	DGI	IBP	0	21 939 891	0	21 939 891	0	0	0	0
TEIKOKU OIL (DRC) CO., LTD.	DGI	AMR A	0	210 475	0	210 475	0	0	0	0
TEIKOKU OIL (DRC) CO., LTD.	DGI	AMR B	0	54 567	0	54 568	0	0	0	1
TEIKOKU OIL (DRC) CO., LTD.	DGRAD	Statistical Taxes	0	1 377 814	0	1 377 814	0	0	0	0
TEIKOKU OIL (DRC) CO., LTD.	DGRAD	Distributable Margins	0	43 286 445	0	43 286 445	0	0	0	0
TEIKOKU OIL (DRC) CO., LTD.	DGRAD	Interest	0	12 985 933	0	12 985 933	0	0	0	0
Total TEIKOKU OIL (DRC) CO., LTD.			0	79 855 125	0	79 855 126	0	0	0	1
Grand Total			2 324 137	326 175 582	2 307 925	313 553 931	16 213	1 426 557	0	1 597

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0800394N	ANVIL MINING COMPANY KATANGA	01	DGI	01	IBP	0	39 937	0	39 937	0	0
A0800394N	ANVIL MINING COMPANY KATANGA	01	DGI	02	IPR	442 960	2 040 312	442 960	2 040 633	0	0
A0800394N	ANVIL MINING COMPANY KATANGA	01	DGI	04	ICAI (Domestic Turnover Tax)	0	917 122	0	942 982	0	0
A0800394N	ANVIL MINING COMPANY KATANGA	01	DGI	05	IM (Tax on Movables)	0	631 952	0	578 335	0	53 617
A0800394N	ANVIL MINING COMPANY KATANGA	01	DGI	06	AMR A	0	791 368	725 325	0	0	791 368
A0800394N	ANVIL MINING COMPANY KATANGA	01	DGI	07	AMR B	0	71 943	65 939	0	0	71 943
A0800394N	ANVIL MINING COMPANY KATANGA	02	DGDA	01	DDI	4 153 020	0	7 211 302	0	0	0
A0800394N	ANVIL MINING COMPANY KATANGA	03	DGRAD	01	Annual surface fee per plot	0	17 888	0	2 599	0	15 290
A0800394N	ANVIL MINING COMPANY KATANGA	03	DGRAD	02	Mining fees	0	1 003 670	0	1 049 689	0	0
A0800394N	ANVIL MINING COMPANY KATANGA	03	DGRAD	04	Penalties	0	1 000 991	0	1 000 995	0	0
A0800394N	ANVIL MINING COMPANY KATANGA	04	GECAMINES	01	SIGNING BONUS	0	5 000 000	0	5 000 000	0	0
	Total ANVIL MINING COMPANY KATANGA					4 595 980	11 515 183	8 445 525	10 655 170	0	932 217
A0700172W	ANVIL MINING Congo	01	DGI	01	IBP	906	3 509	3 173	1 009	0	9 000
A0700172W	ANVIL MINING Congo	01	DGI	02	IPR	572 849	0	572 849	0	0	0
A0700172W	ANVIL MINING Congo	01	DGI	04	ICAI	25 385	0	25 385	0	0	0
A0700172W	ANVIL MINING Congo	01	DGI	06	AMR A	0	149 703	0	149 703	0	0
A0700172W	ANVIL MINING Congo	01	DGI	07	AMR B	0	0	4 337	0	0	0
A0700172W	ANVIL MINING Congo	02	DGDA	01	DDI	110 210	0	32 988	0	77 222	0
A0700172W	ANVIL MINING Congo	03	DGRAD	00		0	0	0	0	0	0
	Total ANVIL MINING Congo					709 351	153 212	638 732	150 712	77 222	9 000
A0905972C	BOSS MINING	01	DGI	01	IBP	0	465 936	0	465 939	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0905972C	BOSS MINING	01	DGI	02	IPR	264 608	4 499 040	264 608	4 497 675	0	1 365
A0905972C	BOSS MINING	01	DGI	04	ICAI	0	272 780	0	387 103	0	0
A0905972C	BOSS MINING	01	DGI	05	IM	0	465 835	0	465 835	0	0
A0905972C	BOSS MINING	01	DGI	06	AMR A	906 219	0	926 224	0	0	0
A0905972C	BOSS MINING	01	DGI	07	AMR B	715 199	0	715 199	0	0	0
A0905972C	BOSS MINING	02	DGDA	01	DDI	0	0	2 964 576	0	0	0
A0905972C	BOSS MINING	03	DGRAD	01	Annual surface fee per plot	0	254 015	0	254 015	0	0
A0905972C	BOSS MINING	03	DGRAD	02	Mining fees	0	10 824 089	0	10 972 257	0	0
A0905972C	BOSS MINING	03	DGRAD	04	Penalties	13 595	4 068 739	0	4 024 935	13 595	43 804
A0905972C	BOSS MINING	04	GECAMINES	02	ROYALTIES	0	3 881 559	0	3 881 502	0	57
	Total BOSS MINING					1 899 620	24 731 994	4 870 607	24 949 263	13 595	45 226
A0708211J	CHEMICAL OF AFRICA	01	DGI	01	IBP	0	74 247	0	74 247	0	0
A0708211J	CHEMICAL OF AFRICA	01	DGI	02	IPR	0	982 525	0	1 056 547	0	0
A0708211J	CHEMICAL OF AFRICA	01	DGI	04	ICAI	0	570 120	0	600 668	0	0
A0708211J	CHEMICAL OF AFRICA	01	DGI	06	AMR A	0	968 328	0	916 606	0	51 722
A0708211J	CHEMICAL OF AFRICA	01	DGI	07	AMR B	81 696	299 675	81 696	299 725	0	0
A0708211J	CHEMICAL OF AFRICA	02	DGDA	01	DDI	1 785 381	0	1 841 991	0	0	0
A0708211J	CHEMICAL OF AFRICA	03	DGRAD	01	Annual surface fee per plot	0	0	0	68 705	0	0
A0708211J	CHEMICAL OF AFRICA	03	DGRAD	02	Mining fees	0	2 828 910	0	3 467 309	0	0
A0708211J	CHEMICAL OF AFRICA	03	DGRAD	04	Penalties	0	0	0	827 457	0	0
A0708211J	CHEMICAL OF AFRICA	04	GECAMINES	01	SIGNING BONUS	0	1 000 000	0	1 000 000	0	0
	Total CHEMICAL OF AFRICA					1 867 077	6 723 805	1 923 687	8 311 264	0	51 722
A0906511N	COMPAGNIE MINIERE DE SAKANIA	01	DGI	01	IBP	0	0	14 584	16 080	0	0
A0906511N	COMPAGNIE MINIERE DE SAKANIA	01	DGI	02	IPR	0	0	614 049	677 043	0	0
A0906511N	COMPAGNIE MINIERE DE SAKANIA	01	DGI	04	ICAI	0	0	32 238	35 545	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0906511N	COMPAGNIE MINIERE DE SAKANIA	02	DGDA	01	DDI	0	0	0	0	0	0
A0906511N	COMPAGNIE MINIERE DE SAKANIA	03	DGRAD	01	Annual surface fee per plot	0	0	0	346 168	0	0
	Total COMPAGNIE MINIERE DE SAKANIA					0	0	660 871	1 074 837	0	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	01	DGI	01	IBP	0	17 977	0	17 977	0	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	01	DGI	02	IPR	0	413 623	0	413 623	0	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	01	DGI	05	IM	0	261 374	0	261 374	0	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	01	DGI	06	AMR A	196 532	73 901	196 532	73 901	0	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	01	DGI	07	AMR B	92 149	27 713	92 149	27 713	0	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	02	DGDA	01	DDI	492 898	0	227 841	0	265 057	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	03	DGRAD	01	Annual surface fee per plot	0	62 888	0	29 135	0	33 753
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	03	DGRAD	02	Mining fees	0	1 985 775	0	1 951 907	0	33 868
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	04	GECAMINES	01	SIGNING BONUS	0	0	0	750 000	0	0
A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	04	GECAMINES	02	ROYALTIES	0	835 182	0	776 413	0	58 769
	Total COMPAGNIE MINIERE DU SUD KATANGA					781 579	3 678 433	516 522	4 302 043	265 057	126 390
A0811710N	CONGO LOYAL WILL MINING	01	DGI	01	IBP	0	260 522	0	260 522	0	0
A0811710N	CONGO LOYAL WILL MINING	01	DGI	02	IPR	10 300	28 725	10 277	31 265	23	0
A0811710N	CONGO LOYAL WILL MINING	01	DGI	06	AMR A	20 581	0	91 698	0	0	0
A0811710N	CONGO LOYAL WILL MINING	02	DGDA	01	DDI	599 799	0	410 043	0	0	0
A0811710N	CONGO LOYAL WILL MINING	03	DGRAD	02	Mining fees	0	435 616	0	553 254	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0811710N	CONGO LOYAL WILL MINING	03	DGRAD	04	Penalties	0	228 816	0	247 990	0	0
	Total CONGO LOYAL WILL MINING					630 679	953 679	512 018	1 093 031	23	0
A0906442N	FEZA MINING	01	DGI	01	IBP	0	5 891	0	16 838	0	0
A0906442N	FEZA MINING	01	DGI	02	IPR	0	64 570	0	38 371	0	26 199
A0906442N	FEZA MINING	01	DGI	06	AMR A	0	28 118	0	19 432	0	8 686
A0906442N	FEZA MINING	01	DGI	07	AMR B	0	6 453	0	10 388	0	0
A0906442N	FEZA MINING	02	DGDA	01	DDI	53 610	0	223 888	0	0	0
A0906442N	FEZA MINING	03	DGRAD	01	Annual surface fee per plot	0	0	0	1 203	0	0
A0906442N	FEZA MINING	03	DGRAD	02	Mining fees	0	547 515	0	650 054	0	0
A0906442N	FEZA MINING	03	DGRAD	04	Penalties	0	0	0	99 020	0	0
	Total FEZA MINING					53 610	652 547	223 888	835 306	0	34 885
A0905460W	FRONTIER SPRL	01	DGI	01	IBP	0	0	64 882 026	71 538 111	0	0
A0905460W	FRONTIER SPRL	01	DGI	02	IPR	0	0	4 193 645	4 623 861	0	0
A0905460W	FRONTIER SPRL	01	DGI	04	ICAI	0	0	328 211	361 881	0	0
A0905460W	FRONTIER SPRL	02	DGDA	01	DDI	0	0	19 832	21 867	0	0
A0905460W	FRONTIER SPRL	03	DGRAD	01	Annual surface fee per plot	0	0	0	12 677	0	0
	Total FRONTIER SPRL					0	0	69 423 714	76 558 396	0	0
A0701147F	GECAMINES	01	DGI	01	IBP	535 015	0	535 015	0	0	0
A0701147F	GECAMINES	01	DGI	02	IPR	3 204 815	0	3 157 232	0	47 583	0
A0701147F	GECAMINES	01	DGI	04	ICAI	859 042	0	814 703	0	44 340	0
A0701147F	GECAMINES	01	DGI	07	AMR B	464 586	0	464 586	0	0	0
A0701147F	GECAMINES	02	DGDA	01	DDI	2 637 784	0	1 756 770	0	881 014	0
A0701147F	GECAMINES	03	DGRAD	01	Annual surface fee per plot	0	2 079 692	7 909	2 097 523	0	0
A0701147F	GECAMINES	03	DGRAD	02	Mining fees	0	234 699	0	2 545 092	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0701147F	GECAMINES	03	DGRAD	04	Penalties	0	1 655 842	0	0	0	1 655 842
A0701147F	GECAMINES	03	DGRAD	09	Dividends	391 550	0	24 620	0	366 930	0
	Total GECAMINES					8 092 793	3 970 233	6 760 834	4 642 616	1 339 867	1 655 842
A0811093S	GOLDEN AFRICAN RESOURCES SPRL	01	DGI	01	IBP	0	2 269	0	4 070	0	0
A0811093S	GOLDEN AFRICAN RESOURCES SPRL	01	DGI	02	IPR	0	19 121	0	19 454	0	0
A0811093S	GOLDEN AFRICAN RESOURCES SPRL	01	DGI	04	ICAI	0	23 000	0	23 099	0	0
A0811093S	GOLDEN AFRICAN RESOURCES SPRL	01	DGI	06	AMR A	0	0	4 566	0	0	0
A0811093S	GOLDEN AFRICAN RESOURCES SPRL	02	DGDA	01	DDI	127 220	0	2 395	0	124 825	0
A0811093S	GOLDEN AFRICAN RESOURCES SPRL	03	DGRAD	02	Mining fees	0	88 560	0	108 028	0	0
	Total GOLDEN AFRICAN RESOURCES SPRL					127 220	132 949	6 961	154 651	124 825	0
A0814445L	GROUPE BAZANO SPRL	01	DGI	01	IBP	0	725 489	0	721 669	0	3 819
A0814445L	GROUPE BAZANO SPRL	01	DGI	02	IPR	0	1 099 258	0	1 098 274	0	984
A0814445L	GROUPE BAZANO SPRL	01	DGI	04	ICAI	0	2 881 882	0	2 928 656	0	0
A0814445L	GROUPE BAZANO SPRL	01	DGI	06	AMR A	0	1 140 613	0	1 142 476	0	0
A0814445L	GROUPE BAZANO SPRL	01	DGI	07	AMR B	0	450 478	0	451 272	0	0
A0814445L	GROUPE BAZANO SPRL	02	DGDA	01	DDI	1 748 319	0	4 649 008	0	0	0
A0814445L	GROUPE BAZANO SPRL	03	DGRAD	01	Annual surface fee per plot	0	47 324	0	37 686	0	9 638
A0814445L	GROUPE BAZANO SPRL	03	DGRAD	02	Mining fees	0	1 109 645	0	1 460 169	0	0
A0814445L	GROUPE BAZANO SPRL	03	DGRAD	04	Penalties	0	1 011 398	0	1 263 257	0	0
	Total GROUPE BAZANO SPRL					1 748 319	8 466 086	4 649 008	9 103 458	0	14 442
A1004150Y	KISANFU MINING SPRL	01	DGI	02	IPR	15 993	67 013	15 993	67 013	0	0
A1004150Y	KISANFU MINING SPRL	01	DGI	05	IM	2 001	4 440	2 001	4 440	0	0
A1004150Y	KISANFU MINING SPRL	02	DGDA	01	DDI	0	0	0	0	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A1004150Y	KISANFU MINING SPRL	03	DGRAD	01	Annual surface fee per plot	1 399	0	0	1 203	1 399	0
A1004150Y	KISANFU MINING SPRL	03	DGRAD	02	Mining fees	0	182 210	0	182 210	0	0
	Total KISANFU MINING SPRL					19 394	253 662	17 995	254 866	1 399	0
A0700201C	LA MINIERE DE BAKWANGA	01	DGI	01	IBP	0	0	0	0	0	0
A0700201C	LA MINIERE DE BAKWANGA	01	DGI	02	IPR	0	0	0	0	0	0
A0700201C	LA MINIERE DE BAKWANGA	01	DGI	04	ICAI	0	0	0	0	0	0
A0700201C	LA MINIERE DE BAKWANGA	01	DGI	06	AMR A	0	0	0	0	0	0
A0700201C	LA MINIERE DE BAKWANGA	01	DGI	07	AMR B	0	0	0	0	0	0
A0700201C	LA MINIERE DE BAKWANGA	02	DGDA	01	DDI	2 997	0	0	0	2 997	0
A0700201C	LA MINIERE DE BAKWANGA	03	DGRAD	00		0	0	0	0	0	0
	Total LA MINIERE DE BAKWANGA					2 997	0	0	0	2 997	0
A0704867Z	MUTANDA MINING	01	DGI	01	IBP	0	4 380 706	0	4 380 706	0	0
A0704867Z	MUTANDA MINING	01	DGI	02	IPR	0	2 679 650	0	2 673 911	0	5 739
A0704867Z	MUTANDA MINING	01	DGI	04	ICAI	0	1 571 289	0	1 565 025	0	6 263
A0704867Z	MUTANDA MINING	01	DGI	05	IM	58 795	259 653	58 795	259 795	0	0
A0704867Z	MUTANDA MINING	01	DGI	06	AMR A	806 348	0	806 370	0	0	0
A0704867Z	MUTANDA MINING	01	DGI	07	AMR B	233 429	0	233 429	0	0	0
A0704867Z	MUTANDA MINING	02	DGDA	01	DDI	9 955 642	0	11 961 800	0	0	0
A0704867Z	MUTANDA MINING	03	DGRAD	01	Annual surface fee per plot	0	4 089	0	4 089	0	0
A0704867Z	MUTANDA MINING	03	DGRAD	02	Mining rights	0	3 620 402	0	2 645 536	0	974 866
A0704867Z	MUTANDA MINING	03	DGRAD	04	Penalties	0	2 819 318	0	3 219 819	0	0
A0704867Z	MUTANDA MINING	04	GECAMINES	01	SIGNING BONUS	0	5 635 510	0	5 635 510	0	0
A0704867Z	MUTANDA MINING	04	GECAMINES	02	ROYALTIES	0	3 343 826	0	3 343 826	0	0
	Total MUTANDA MINING					11 054 213	24 314 441	13 060 394	23 728 216	0	986 869

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0704687D	RUASHI MINING SPRL	01	DGI	01	IBP	279 232	0	279 232	0	0	0
A0704687D	RUASHI MINING SPRL	01	DGI	02	IPR	3 798 044	0	3 523 681	0	274 363	0
A0704687D	RUASHI MINING SPRL	01	DGI	04	ICAI	365 398	0	394 802	0	0	0
A0704687D	RUASHI MINING SPRL	01	DGI	05	IM	346 321	0	214 209	0	132 112	0
A0704687D	RUASHI MINING SPRL	01	DGI	06	AMR A	813 278	0	813 278	0	0	0
A0704687D	RUASHI MINING SPRL	01	DGI	07	AMR B	141 128	0	235 410	0	0	0
A0704687D	RUASHI MINING SPRL	02	DGDA	01	DDI	750 640	0	4 255 066	0	0	0
A0704687D	RUASHI MINING SPRL	03	DGRAD	01	Annual surface fee per plot	6 514	0	5 947	0	567	0
A0704687D	RUASHI MINING SPRL	03	DGRAD	02	Mining fees	1 190	6 555 068	0	7 060 204	1 190	0
A0704687D	RUASHI MINING SPRL	03	DGRAD	04	Penalties	0	365 219	0	365 219	0	0
A0704687D	RUASHI MINING SPRL	04	GECAMINES	01	SIGNING BONUS	0	0	0	1 000 000	0	0
A0704687D	RUASHI MINING SPRL	04	GECAMINES	02	ROYALTIES	0	4 952 957	0	4 952 957	0	0
	Total RUASHI MINING SPRL					6 501 746	11 873 244	9 721 625	13 378 380	408 232	0
A0814806D	RUBAMIN SPRL	01	DGI	01	IBP	14 685	15 393	3 138	15 230	11 547	163
A0814806D	RUBAMIN SPRL	01	DGI	02	IPR	62 182	0	2 876	0	59 306	0
A0814806D	RUBAMIN SPRL	01	DGI	04	ICAI	204	7 187	0	1 151	204	6 036
A0814806D	RUBAMIN SPRL	01	DGI	06	AMR A	0	11 438	0	11 438	0	0
A0814806D	RUBAMIN SPRL	01	DGI	07	AMR B	0	3 562	0	3 562	0	0
A0814806D	RUBAMIN SPRL	02	DGDA	01	DDI	132 662	0	420 465	0	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0814806D	RUBAMIN SPRL	03	DGRAD	01	Annual surface fee per plot	0	381	0	602	0	0
A0814806D	RUBAMIN SPRL	03	DGRAD	02	Mining fees	0	698 007	0	775 730	0	0
A0814806D	RUBAMIN SPRL	03	DGRAD	04	Penalties	0	0	0	140 000	0	0
	Total RUBAMIN SPRL					209 733	735 968	426 479	947 713	71 057	6 199
A1105861J	SAKIMA	01	DGI	00		0	0	0	0	0	0
A1105861J	SAKIMA	02	DGDA	00		0	0	0	0	0	0
A1105861J	SAKIMA	03	DGRAD	00		0	0	0	0	0	0
	Total SAKIMA					0	0	0	0	0	0
A1007960P	SICOMINES	01	DGI	00		0	0	0	0	0	0
A1007960P	SICOMINES	02	DGDA	00		0	0	0	0	0	0
A1007960P	SICOMINES	03	DGRAD	00		0	0	0	0	0	0
	Total SICOMINES					0	0	0	0	0	0
A0811080D	Société commerciale de Kisenge Manganèse	01	DGI	00		0	0	0	0	0	0
A0811080D	Société commerciale de Kisenge Manganèse	02	DGDA	00		0	0	0	0	0	0
A0811080D	Société commerciale de Kisenge Manganèse	03	DGRAD	00		0	0	0	0	0	0
	Total Société commerciale de Kisenge Manganèse					0	0	0	0	0	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU	01	DGI	01	IBP	163	700	163	700	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
	CONGO										
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	01	DGI	02	IPR	0	96 037	0	96 045	0	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	01	DGI	04	ICAI	8	445	0	445	8	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	01	DGI	06	AMR A	177	24 527	177	24 527	0	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	01	DGI	07	AMR B	173	9 718	173	9 726	0	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	02	DGDA	01	DDI	35 960	0	17 894	0	18 066	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	03	DGRAD	01	Annual surface fee per plot	0	114 008	35 893	224 203	0	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	03	DGRAD	02	Mining fees	0	0	0	0	0	0
A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	03	DGRAD	09	Dividends	2 181	0	1 668	0	513	0
	Total SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO					38 662	245 435	55 968	355 646	18 587	0
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	01	DGI	01	IBP	309 661	208 805	309 661	208 805	0	0
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	01	DGI	02	IPR	1 087 918	0	1 087 918	0	0	0
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	01	DGI	04	ICAI	93 870	0	93 773	0	97	0
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	01	DGI	06	AMR A	350 372	0	350 372	0	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	01	DGI	07	AMR B	115 321	0	148 158	0	0	0
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	02	DGDA	01	DDI	458 706	0	0	0	458 706	0
A0700357X	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	03	DGRAD	00		0	0	0	0	0	0
	Total SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI					2 415 848	208 805	1 989 883	208 805	458 803	0
A0811655D	SOCIETE D'EXPLOITATION DE KIPOYI	01	DGI	01	IBP	0	30 979	0	30 979	0	0
A0811655D	SOCIETE D'EXPLOITATION DE KIPOYI	01	DGI	02	IPR	47 033	36 165	12 575	26 874	34 458	9 291
A0811655D	SOCIETE D'EXPLOITATION DE KIPOYI	01	DGI	04	ICAI	0	227 041	0	227 040	0	1
A0811655D	SOCIETE D'EXPLOITATION DE KIPOYI	01	DGI	07	AMR B	0	0	8 570	0	0	0
A0811655D	SOCIETE D'EXPLOITATION DE KIPOYI	02	DGDA	01	DDI	0	0	0	0	0	0
A0811655D	SOCIETE D'EXPLOITATION DE KIPOYI	03	DGRAD	01	Annual surface fee per plot	14 370	12 777	0	12 777	14 370	0
	Total SOCIETE D'EXPLOITATION DE KIPOYI					61 403	306 962	21 145	297 671	48 828	9 291
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	01	DGI	01	IBP	0	438 382	0	438 382	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	01	DGI	02	IPR	0	9 259 922	0	9 259 924	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	01	DGI	04	ICAI	0	1 682 055	0	1 676 029	0	6 026
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	01	DGI	05	IM	844 308	0	844 308	0	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	01	DGI	06	AMR A	0	0	429	0	0	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	01	DGI	07	AMR B	750 272	0	750 640	0	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	02	DGDA	01	DDI	10 227 243	0	38 330 624	0	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	03	DGRAD	01	Annual surface fee per plot	0	16 355	0	16 866	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	03	DGRAD	02	Mining fees	0	6 869 312	0	8 699 878	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	03	DGRAD	04	Penalties	0	2 757 270	0	2 382 294	0	374 976
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	04	GECAMINES	01	SIGNING BONUS	0	20 000 000	0	20 000 000	0	0
A0701041Q	SOCIETE KAMOTO COOPER COMPANY	04	GECAMINES	02	ROYALTIES	0	7 712 791	0	7 200 000	0	512 790
	Total SOCIETE KAMOTO COOPER COMPANY					11 821 824	48 736 087	39 926 001	49 673 373	0	893 792
A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	01	DGI	01	IBP	0	198	0	198	0	0
A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	01	DGI	02	IPR	0	203	0	203	0	0
A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	01	DGI	06	AMR A	45	0	45	0	0	0
A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	01	DGI	07	AMR B	45	0	45	0	0	0
A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	02	DGDA	01	DDI	0	0	0	0	0	0
A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	03	DGRAD	02	Mining fees	0	55 085	0	55 085	0	0
A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	04	GECAMINES	01	SIGNING BONUS	0	1 050 000	0	1 050 000	0	0
	Total SOCIETE MINIERE DE KABOLELA ET DE KIPESE					91	1 105 486	91	1 105 486	0	0
A0704865X	SOCIETE MINIERE DU KATANGA	01	DGI	01	IBP	0	830 334	0	830 334	0	0
A0704865X	SOCIETE MINIERE DU KATANGA	01	DGI	02	IPR	500 528	0	553 337	0	0	0
A0704865X	SOCIETE MINIERE DU KATANGA	01	DGI	06	AMR A	572 140	0	572 140	0	0	0
A0704865X	SOCIETE MINIERE DU KATANGA	01	DGI	07	AMR B	202 233	0	191 977	0	10 256	0

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0704865X	SOCIETE MINIERE DU KATANGA	02	DGDA	01	DDI	291 582	0	1 120 713	0	0	0
A0704865X	SOCIETE MINIERE DU KATANGA	03	DGRAD	01	Annual surface fee per plot	0	4 537	0	3 873	0	664
A0704865X	SOCIETE MINIERE DU KATANGA	03	DGRAD	02	Mining fees	0	2 665 490	0	3 416 915	0	0
A0704865X	SOCIETE MINIERE DU KATANGA	03	DGRAD	04	Penalties	0	244 815	0	612 036	0	0
	Total SOCIETE MINIERE DU KATANGA					1 566 483	3 745 176	2 438 167	4 863 158	10 256	664
A0811711P	SOCIETE VOLCANO MINING	01	DGI	01	IBP	12 501	16 442	12 501	16 442	0	0
A0811711P	SOCIETE VOLCANO MINING	01	DGI	02	IPR	34 421	0	37 541	0	0	0
A0811711P	SOCIETE VOLCANO MINING	01	DGI	06	AMR A	27 185	0	27 185	0	0	0
A0811711P	SOCIETE VOLCANO MINING	01	DGI	07	AMR B	8 330	0	8 330	0	0	0
A0811711P	SOCIETE VOLCANO MINING	02	DGDA	01	DDI	0	0	0	0	0	0
A0811711P	SOCIETE VOLCANO MINING	03	DGRAD	02	Mining fees	0	790 916	0	814 617	0	0
A0811711P	SOCIETE VOLCANO MINING	03	DGRAD	04	Penalties	0	160 816	0	160 812	0	4
	Total SOCIETE VOLCANO MINING					82 438	968 173	85 557	991 870	0	4
A0805833A	SOKIMO	01	DGI	00		0	0	0	0	0	0
A0805833A	SOKIMO	02	DGDA	00		0	0	0	0	0	0
A0805833A	SOKIMO	03	DGRAD	00		0	0	0	0	0	0
	Total SOKIMO					0	0	0	0	0	0
A0810758D	TENKE FUNGURUME MINING	01	DGI	01	IBP	0	717 670	0	717 670	0	0
A0810758D	TENKE FUNGURUME MINING	01	DGI	02	IPR	18 981 376	0	18 914 528	0	66 848	0
A0810758D	TENKE FUNGURUME MINING	01	DGI	04	ICAI	0	7 338 544	0	5 536 859	0	1 801 684
A0810758D	TENKE FUNGURUME MINING	01	DGI	05	IM	0	1 115 349	0	1 114 562	0	787
A0810758D	TENKE FUNGURUME MINING	01	DGI	06	AMR A	6 216 639	0	6 216 639	0	0	0
A0810758D	TENKE FUNGURUME MINING	01	DGI	07	AMR B	3 072 054	0	3 072 054	0	0	0
A0810758D	TENKE FUNGURUME MINING	02	DGDA	01	DDI	6 313 436	0	32 417 343	0	0	0
A0810758D	TENKE FUNGURUME MINING	03	DGRAD	02	Mining fees	0	29 003 610	0	26 951 568	0	2 052 042
A0810758D	TENKE FUNGURUME MINING	04	GECAMINES	01	SIGNING BONUS	0	21 467 860	0	21 467 860	0	0
	Total TENKE FUNGURUME					34 583 505	59 643 032	60 620 564	55 788 519	66 848	3 854 513

ANNEXURE 2: Reconciliation Table of payments per flows operated by mining companies in production phase											
				Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
NIF (Tax Number)	Company Name	REVENUE DPT.	FLOW	000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
	MINING										
	Grand Total					88 864 563	213 114 592	226 996 238	293 424 449	2 907 594	8 621 055

ANNEXURE 3: Reconciliation Table of Payments per flows operated by mining companies in exploration phase

NIF (Tax Number)	Company Name	REVENUE DPT.	FLOWS	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0901048A	AFRICAN MINERALS(BARBADOS) LTD SPRL	DGI	IPR	419 968	0	492 158	0	0	0	72 190	0
A0901048A	AFRICAN MINERALS(BARBADOS) LTD SPRL	DGRAD	Annual surface fee per plot	0	425 062	0	448 401	0	0	0	23 339
	Total AFRICAN MINERALS(BARBADOS) LTD SPRL			419 968	425 062	492 158	448 401	0	0	72 190	23 339
A0700152Z	ASHANTI GOLDFIELDS KILO	DGI	IPR	421 005	0	421 005	0	0	0	0	0
A0700152Z	ASHANTI GOLDFIELDS KILO	DGI	AMR A	2 939	0	45	0	2 894	0	0	0
A0700152Z	ASHANTI GOLDFIELDS KILO	DGI	AMR B	0	0	45	0	0	0	45	0
A0700152Z	ASHANTI GOLDFIELDS KILO	DGRAD	Annual surface fee per plot	0	9 327 988	218 823	3 981 619	0	0	0	0
	Total ASHANTI GOLDFIELDS KILO			423 944	9 327 988	639 918	3 981 619	2 894	0	45	0
A0704693K	BOLFAST COMPANY	DGI	IPR	2 222	0	1 232	0	990	0	0	0
A0704693K	BOLFAST COMPANY	DGI	AMR A	16 881	0	39 939	0	0	0	23 058	0
A0704693K	BOLFAST COMPANY	DGI	AMR B	0	0	56 362	0	0	0	56 362	0
A0704693K	BOLFAST COMPANY	DGRAD	Mining fees	0	0	0	0	0	0	0	0
	Total BOLFAST COMPANY			19 103	0	97 533	0	990	0	79 420	0
A0906857P	CLUFF MINING	DGI	IPR	59 739	42 683	63 409	44 793	0	0	3 670	2 110
A0906857P	CLUFF MINING	DGI	AMR A	477	0	477	0	0	0	0	0
A0906857P	CLUFF MINING	DGI	AMR B	0	542	0	542	0	0	0	0
A0906857P	CLUFF MINING	DGRAD		0	0	0	0	0	0	0	0
	Total CLUFF MINING			60 216	43 225	63 886	45 335	0	0	3 670	2 110
A1007580B	Compagnie de Traitement des Rejets de Kingamyambo Sarl	GECAMINES	SIGNING BONUS	0	60 000 000	0	60 000 000	0	0	0	0
	Total Compagnie de Traitement des Rejets de Kingamyambo Sarl			0	60 000 000	0	60 000 000	0	0	0	0
A0712822W	CONGO DONGFANG INTERNATIONAL MINING	DGI	IPR	377 221	0	403 066	0	0	0	25 845	0
A0712822W	CONGO DONGFANG INTERNATIONAL MINING	DGI	AMR A	101 717	5	101 717	5	0	0	0	0
A0712822W	CONGO DONGFANG INTERNATIONAL MINING	DGI	AMR B	47 077	0	47 072	0	5	0	0	0

ANNEXURE 3: Reconciliation Table of Payments per flows operated by mining companies in exploration phase

NIF (Tax Number)	Company Name	REVENUE DPT.	FLOWS	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0712822W	CONGO DONGFANG INTERNATIONAL MINING	DGRAD	Mining fees	15 336	1 653 196	0	1 563 814	15 336	89 382	0	0
A0712822W	CONGO DONGFANG INTERNATIONAL MINING	DGRAD	Penalties	0	228 471	0	228 471	0	0	0	0
	Total CONGO DONGFANG INTERNATIONAL MINING			541 350	1 881 673	551 855	1 792 291	15 341	89 382	25 845	0
A1007789D	JVCO Sodifor	SODIMIKO	SIGNING BONUS	0	30 000 000	0	30 000 000	0	0	0	0
	Total JVCO Sodifor			0	30 000 000	0	30 000 000	0	0	0	0
A1009299U	Kansuki Mining SPRL	GECAMINES	SIGNING BONUS	0	7 500 000	0	7 500 000	0	0	0	0
	Total Kansuki Mining SPRL			0	7 500 000	0	7 500 000	0	0	0	0
A0906707B	KASONTA LUPOTO MINES SPRL	DGI	IPR	0	359 058	0	386 945	0	0	0	27 886
A0906707B	KASONTA LUPOTO MINES SPRL	DGI	AMR A	0	60 000	0	88 605	0	0	0	28 605
A0906707B	KASONTA LUPOTO MINES SPRL	DGI	AMR B	0	20 000	0	34 850	0	0	0	14 850
A0906707B	KASONTA LUPOTO MINES SPRL	DGRAD	Annual surface fee per plot	0	47 021	0	0	0	47 021	0	0
	Total KASONTA LUPOTO MINES SPRL			0	486 079	0	510 399	0	47 021	0	71 341
A0702049L	KIBALI GOLDMINES SPRL	DGI	IPR	10 863	872 099	10 863	872 099	0	0	0	0
A0702049L	KIBALI GOLDMINES SPRL	DGRAD	Annual surface fee per plot	0	1 104 478	0	1 104 478	0	0	0	0
A0702049L	KIBALI GOLDMINES SPRL	SOKIMO	SALES OF ASSETS AND SHARES	0	3 175 000	0	3 175 000	0	0	0	0
A0702049L	KIBALI GOLDMINES SPRL	SOKIMO	MONTHLY INCOME	0	4 200 000	0	4 200 000	0	0	0	0
	Total KIBALI GOLDMINES SPRL			10 863	9 351 578	10 863	9 351 578	0	0	0	0
A0704875H	KINSENDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSENDA)	DGI	IPR	88 773	288 208	88 773	288 208	0	0	0	0

ANNEXURE 3: Reconciliation Table of Payments per flows operated by mining companies in exploration phase

NIF (Tax Number)	Company Name	REVENUE DPT.	FLOWS	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0704875H	KINSENDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSENDA)	DGI	AMR A	60 065	47 211	60 065	97 849	0	0	0	50 638
A0704875H	KINSENDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSENDA)	DGI	AMR B	31 088	25 153	31 088	34 692	0	0	0	9 539
A0704875H	KINSENDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSENDA)	DGRAD	Annual surface fee per plot	0	49 378	0	0	0	49 378	0	0
A0704875H	KINSENDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSENDA)	SODIMIKO	SIGNING BONUS	0	500 000	0	499 971	0	30	0	0
A0704875H	KINSENDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSENDA)	SODIMIKO	ROYALTIES	0	1 200 000	0	1 200 000	0	0	0	0
	Total KINSENDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSENDA)			179 925	2 109 949	179 925	2 120 718	0	49 407	0	60 177
A704695M	LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT	GECAMINES	SIGNING BONUS	0	1 750 000	0	1 750 000	0	0	0	0
	Total LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT			0	1 750 000	0	1 750 000	0	0	0	0
A0700186L	SOCIETE DE BEERS RDC EXPLORATION	DGI	IPR	0	60 813	0	67 086	0	0	0	6 274
A0700186L	SOCIETE DE BEERS RDC EXPLORATION	DGI	AMR A	0	177 171	0	178 412	0	0	0	1 242
A0700186L	SOCIETE DE BEERS RDC EXPLORATION	DGI	AMR B	0	61 153	0	62 010	0	0	0	857
A0700186L	SOCIETE DE BEERS RDC EXPLORATION	DGRAD		0	0	0	0	0	0	0	0
	Total SOCIETE DE BEERS RDC EXPLORATION			0	299 137	0	307 509	0	0	0	8 373
A1007484X	Société de Développement Industriel et Minier du Katanga	SODIMIKO	SIGNING BONUS	0	250 000	0	250 000	0	0	0	0

ANNEXURE 3: Reconciliation Table of Payments per flows operated by mining companies in exploration phase

NIF (Tax Number)	Company Name	REVENUE DPT.	FLOWS	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A1007484X	Société de Développement Industriel et Minier du Katanga	SODIMIKO	ROYALTIES	0	75 000	0	75 000	0	0	0	0
	Total Société de Développement Industriel et Minier du Katanga			0	325 000	0	325 000	0	0	0	0
A0708266T	Société d'Exploitation de Gisements de Kalukundi Sprl	GECAMINES	SIGNING BONUS	0	1 600 000	0	1 600 000	0	0	0	0
	Total Société d'Exploitation de Gisements de Kalukundi Sprl			0	1 600 000	0	1 600 000	0	0	0	0
A0802327P	Société d'Exploitation de la Cassitérite au Katanga	GECAMINES	SIGNING BONUS	0	3 000 000	0	2 000 000	0	1 000 000	0	0
	Total Société d'Exploitation de la Cassitérite au Katanga			0	3 000 000	0	2 000 000	0	1 000 000	0	0
SANS NIF	Société d'Exploitation Minière de Chabara SPRL	GECAMINES	SIGNING BONUS	0	1 000 000	0	1 000 000	0	0	0	0
	Total Société d'Exploitation Minière de Chabara SPRL			0	1 000 000	0	1 000 000	0	0	0	0
A0700163L	SOCIETE LUGUSHWA MINING S.A.R.L	DGI	IPR	0	13 987	0	14 141	0	0	0	154
A0700163L	SOCIETE LUGUSHWA MINING S.A.R.L	DGI	AMR A	18 524	0	18 524	0	0	0	0	0
A0700163L	SOCIETE LUGUSHWA MINING S.A.R.L	DGI	AMR B	10 323	0	10 323	0	0	0	0	0
A0700163L	SOCIETE LUGUSHWA MINING S.A.R.L	DGRAD		0	0	0	0	0	0	0	0
	Total SOCIETE LUGUSHWA MINING S.A.R.L			28 846	13 987	28 846	14 141	0	0	0	154
A0700153A	SOCIETE NAMOYA MINING S.A.R.L	DGI	IPR	0	13 193	0	13 339	0	0	0	147
A0700153A	SOCIETE NAMOYA MINING S.A.R.L	DGI	AMR A	15 628	0	15 628	0	0	0	0	0
A0700153A	SOCIETE NAMOYA MINING S.A.R.L	DGI	AMR B	8 686	0	8 686	0	0	0	0	0
A0700153A	SOCIETE NAMOYA MINING S.A.R.L	DGRAD		0	0	0	0	0	0	0	0
	Total SOCIETE NAMOYA MINING S.A.R.L			24 314	13 193	24 314	13 339	0	0	0	147
A0700073N	SOCIETE TWANGIZA MINING S.A.R.L	DGI	IPR	0	98 089	0	98 289	0	0	0	200

ANNEXURE 3: Reconciliation Table of Payments per flows operated by mining companies in exploration phase

NIF (Tax Number)	Company Name	REVENUE DPT.	FLOWS	Companies' Returns		Government's Returns		Positive Deviation		Negative Deviation	
				000'CDF	USD	000'CDF	USD	000'CDF	USD	000'CDF	USD
A0700073N	SOCIETE TWANGIZA MINING S.A.R.L	DGI	AMR A	33 496	0	33 496	0	0	0	0	0
A0700073N	SOCIETE TWANGIZA MINING S.A.R.L	DGI	AMR B	18 834	0	18 834	0	0	0	0	0
A0700073N	SOCIETE TWANGIZA MINING S.A.R.L	DGRAD		0	0	0	0	0	0	0	0
	Total SOCIETE TWANGIZA MINING S.A.R.L			52 330	98 089	52 330	98 289	0	0	0	200
	Grand Total			1 760 859	129 224 958	2 141 628	122 858 619	19 224	1 185 810	181 170	165 840

ANNEXURE 4: List Extractive Companies in operation during 2010

No	NIFN (Tax Number)	Company Name	AREA OF ACTIVITY	ITIE Report			Exports in USD	Export Rate	Mining fees in USD	Mining fees Rate
				2007	2008 2009	2010				
1	A0703905D	CHEVRON ODS LIMITED (ex ODS LIMITED)	HYDRO	OK	OK	OK				
2	A0906982A	DIVINE INSPIRATION GROUP (PTY) Ltd	HYDRO			OK				
3	A0909587G	ENERGULF AFRICA Ltd	HYDRO			OK				
4	A0701284E	MUANDA INTERNATIONAL OIL COMPANY	HYDRO	OK	OK	OK				
5	A0812843U	NESSERGY CONGO Sprl (NESCO)	HYDRO			OK				
6	A1103150M	OIL OF DR CONGO (Foxwhelp Congo sprl + CAPRIKAT DRC)	HYDRO			OK				
7	A0701287H	RECHERCHE EXPLOITATION PETROLIERE	HYDRO	OK	OK	OK				
8	A0703937N	SOCIETE LIREX	HYDRO	OK	OK	OK				
9	A0703938P	TEIKOKU OIL DRC	HYDRO	OK	OK	OK				
10	A0700383A	SOCO EXPLORATION & PRODUCTION DRC	HYDRO			OK				
11	A0706875G	SURESTREAM RDC SARL	HYDRO		OK	OK				
12	A0800394N	AMCK MINING SPRL	MINING	OK	OK	OK	27874733.61	0.62%	235 938.38	0.32%
13	A0700172W	ANVIL MINING CONGO SARL	MINING	OK	OK	OK	21537560	0.48%	0.00	0.00%
14	A0905972C	BOSS MINING SPRL	MINING	OK	OK	OK	488549303.7	10.85%	6 448 295.69	8.77%
15	A0911352A	CASA MINERALS RDC SPRL	MINING							
16	A0815428E	COMPAGNIE MINIERE DE LUISHA	MINING							
17	A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	MINING	OK	OK	OK	135008544	3.00%	1 825 873.83	2.48%
18	A0905434S	COMPANHIA VALE DORIO DOS	MINING							
19	A0906830K	CONGO INTERNATIONAL MINING	MINING							
20	A0811710N	CONGO LOYAL WILL MINING	MINING		OK	OK	100458467	2.23%	1 314 200.40	1.79%
21	A0814843T	COTA MINING	MINING						117 845.55	0.16%
22	A0906851H	DONG HUI	MINING							
23	A0811080D	ENTREPRISE MINIERE DE KISENGE MANGANESE	MINING							
24	H99A2970R	ENTREPRISE MINIERE DE KOLWEZI	MINING				1886882.87	0.04%		

No	NIFN (Tax Number)	Company Name	AREA OF ACTIVITY	ITIE Report			Exports in USD	Export Rate	Mining fees in USD	Mining fees Rate
				2007	2008 2009	2010				
25	A0704870C	EXPLOITATION ARTISANALE DU CONGO	MINING				16742832.23	0.37%	213 798.67	0.29%
26	A0701147F	GENERALE DES CARRIERES ET DES MINES	MINING	OK	OK	OK			3 170 408.61	4.31%
27	A0906481F	GEOQUEST SPRL	MINING							
28	A0906485K	GLENCORE CONGO SPRL	MINING							
29	A0814445L	GROUPE BAZANO	MINING	OK	OK	OK			1 029 074.71	1.40%
30	A0704273D	GROUPEMENT POUR LE TRAITEMENT DU TERRIL DE LUBUMBASHI	MINING						0.00	0.00%
31	A0906671M	HUACHIN SPRL	MINING				23359760	0.52%		
32	A0900939G	HUACHIN MINING SPRL	MINING						325 377.80	0.44%
33	A0906719P	JIAXING MINING IND SPRL	MINING				34950974	0.78%	192 783.58	0.26%
34	A0814839P	JONAH MINING (DRC) SPRL	MINING							
35	A1004150Y	KISANFU MINING SPRL	MINING			OK				
36	A0700201C	LA MINIERE DE BAKWANGA (MIBA)	MINING		OK	OK				
37	A0906500B	LWISHA MINING ENTREPRISE	MINING							
38	A0905251T	MAGMA MINERAL	MINING				4468451	0.10%	46 859.80	0.06%
39	A0814803A	METAL MINES SPRL	MINING				21046379.16	0.47%	301 055.92	0.41%
40	A0704867Z	MUTANDA MINING	MINING	OK	OK	OK	314740854	6.99%	122 985.62	0.17%
41	A0906631T	ROQ MINING	MINING				3591895	0.08%	34 369.03	0.05%
42	A0704687D	RUASHI MINING	MINING	OK	OK	OK	508515388.5	11.29%	6 061 623.61	8.24%
43	A0814809G	RUBACO SPRL	MINING							
44	A0814806D	RUBAMIN SPRL	MINING			OK	42428779.84	0.94%	621 846.02	0.85%
45	A1008279L	SHITURU MINING CORPORATION	MINING							
46	A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	MINING	OK	OK	OK			200 484.80	0.27%
47	A0700357X	SOCIETE DE TRAITEMENT DU TERRIL DE LUBUMBASHI	MINING	OK	OK	OK	279769127.9	6.21%		
48	A0811655D	SOCIETE D'EXPLOITATION DE KIPOYI	MINING		OK	OK				
49	A0701041Q	SOCIETE KAMOTO COOPER COMPANY	MINING	OK	OK	OK	434842453.4	9.65%	8 544 266.71	11.62%

No	NIFN (Tax Number)	Company Name	AREA OF ACTIVITY	ITIE Report			Exports in USD	Export Rate	Mining fees in USD	Mining fees Rate
				2007	2008 2009	2010				
50	A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESSE	MINING			OK			106 647.05	0.15%
51	A0704865X	SOCIETE MINIERE DU KATANGA	MINING	OK		OK	152743599.4	3.39%	3 050 557.85	4.15%
52	A0811711P	SOCIETE VOLCANO	MINING		OK	OK	2937900	0.07%	815 001.09	1.11%
53	A0905477P	TEAL METALS SPRL	MINING							
54	A0905476N	TEAL MINING	MINING							
55	A0810758D	TENKE FUNGURUME MINING	MINING	OK	OK	OK	1227356488	27.25%	23 181 771.61	31.53%
56	A0901048A	AFRICAN MINERALS(BARBADOS) LTD	MINING		OK	OK				
57	A0701667W	AMBASE EXPLORATION AFRICA RDC	MINING							
58	A0700152Z	ASHANTI GOLDFIELDS KILO	MINING		OK	OK				
59	A0910913Y	ATLANTIC MINING SPRL	MINING							
60	A0704864W	AURUM SPRL	MINING							
61	A0800393N	BANNON MINING SPRL	MINING							
62	A0814835K	BARAKA MINING SPRL	MINING							
63	A0704693K	BOLFAST COMPANY	MINING		OK	OK	43841662.3	0.97%	654 244.43	0.89%
64	A0811090P	CAMEC CONGO	MINING							
65	A1005559E	CENTRALE AFRIQUE MINING RESOURCES	MINING							
66	A0708211J	CHEMICAL OF AFRICA SPRL	MINING	OK	OK	OK			2 990 014.53	4.07%
67	A0906857P	CLUFF MINING CONGO SPRL	MINING		OK	OK				
68	A0905433R	COEXCO CONGO	MINING							
69	A1007580B	Compagnie de Traitement des Rejets de Kingamyambo Sarl (Metalkol)	MINING	OK	OK	OK				
70	A0704689F	COMPAGNIE METALLURGIQUE DU CONGO	MINING							
71	A0712822W	CONGO DONGFANG INTERNATIONAL MINING	MINING		OK	OK			1 405 044.35	1.91%
72	A0815188T	CONGO INTERNATIONAL MINING CORPORATION SPRL	MINING				15409510	0.34%	248 616.54	0.34%
73	A0704886U	CONGO JULIUN MINING SPRL	MINING						28 061.33	0.04%
74	A0905438X	CONGO MINERALS PROCESSING	MINING							

No	NIFN (Tax Number)	Company Name	AREA OF ACTIVITY	ITIE Report			Exports in USD	Export Rate	Mining fees in USD	Mining fees Rate
				2007	2008 2009	2010				
75	A0906833N	COPERLINE SPRL	MINING							
76	A0701512C	DECOUVERTURE & EXPLOITATION MINIERES (DEVELOPPEMENT ET EXPLOITATION MINIERE)	MINING							
77	A0906398Q	ETABLISSEMENT SAYONA MINING	MINING							
78	A0704879M	ETALON MINING CORPORATION	MINING							
79	A0906442N	FEZA MINING	MINING			OK	6812482.04	0.15%	504 626.48	0.69%
80	A0900876N	GOLDEN AFRICAN RESOURCES SPRL	MINING			OK				
81	A0906718N	JMT MINING SPRL	MINING							
82	A1007789D	JVCO Sodifor (Sodifor)	MINING			OK				
83	A1009299U	Kansuki Mining SPRL (Kansuki)	MINING			OK				
84	A0700054S	KASA MINING & EXPLORATION LTD	MINING							
85	A0906707B	KASONTO LUPOTO MINES	MINING		OK	OK				
86	A0704858P	KATANGA METAL PROCESSING(KATANGA MINING PROCESSING)	MINING						51 155.34	0.07%
87	A0906694M	KATANGA RESSOURCES TRADING	MINING							
88	A0702049L	KIBALI GOLDMINES SPRL	MINING		OK	OK				
89	A1007484X	Kimpe Mabaya Kapapa (Sodimika)	MINING			OK				
90	A0704875H	KINSENDA COPPER COMPANY SARL(ex MINIERE DE MUSOSHI & KINSENDA)	MINING	OK	OK	OK				
91	A0910912X	KINSVERE MINING RESSOURCES	MINING							
92	A0906375Q	KOUNTAI CONGO MINING SPRL	MINING							
93	A0815341K	LA COMPAGNIE MINIERE DE MUSONOI GLOBAL	MINING							
94	A0704695M	LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT	MINING			OK				
95	A0704883R	LA MINIERE DE KALUMBWE MYUNGA	MINING							
96	A0906438J	LA MINIERE DE KALUNKUNDI	MINING							
97	A0814790L	LA MINIERE DE KASOMBO	MINING							

No	NIFN (Tax Number)	Company Name	AREA OF ACTIVITY	ITIE Report			Exports in USD	Export Rate	Mining fees in USD	Mining fees Rate
				2007	2008 2009	2010				
98	A0714789G	LEDA MINING SPRL	MINING							
99	A0706698P	LEREXCOM	MINING							
100	A0907596S	LONG FEI MINING	MINING							
101	A0814837N	LUALABA MINING COMPANY	MINING							
102	A1004457G	LUAMBO MINING SPRL	MINING							
103	A0906502D	LUC NDUBULA MINING SPRL	MINING							
104	A0906499A	M&JINVESTMENT	MINING							
105	A0704686C	MASTERS SPRL	MINING							
106	A0906904Q	MINES D'OR DE KISENGE SPRL	MINING							
107	A0802327E	MINING MINERALS RESSOURCES SPRL	MINING							
108	A0815342L	MOBA MINING SPRL	MINING							
109	A0906917E	MOORS DRILLING MINING S.P.R.L	MINING							
110	A0906592B	NEW MINERAL INVESTMENT	MINING							
111	A0906593C	NEW MINERALS	MINING							
112	A0906604P	PHELPS DODGE CONGO SPRL	MINING							
113	A0907027Z	PISTIS MINING CORPORATION	MINING							
114	A0704878L	PLATMIN CONGO SPRL	MINING							
115	A0704871D	RESHINE CONGO SPRL	MINING							
116	A0704863U	SAMREF CONGO SPRL	MINING							
117	A0700186L	SOCIETE DE BEERS RDC EXPLORATION	MINING		OK	OK				
118	A0906421Q	SOCIETE DE TRANSFORMATION DE L'ALUMINIUM	MINING							
119		Société d'Exploitation de la Cassitérite au Katanga (SEKAKAT)	MINING			OK				
120		Société d'Exploitation Minière de Chabara SPRL	MINING			OK				
121	A0712818R	SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA(ANMERCOSA)	MINING							
122	A0700163L	SOCIETE LUGUSHWA MINING S.A.R.L	MINING			OK				

No	NIFN (Tax Number)	Company Name	AREA OF ACTIVITY	ITIE Report			Exports in USD	Export Rate	Mining fees in USD	Mining fees Rate
				2007	2008 2009	2010				
123	A0714791L	SOCIETE MINIERE DE KOLWEZI	MINING	OK						
124	A0700153A	SOCIETE NAMOYA MINING S.A.R.L	MINING			OK				
125	A0907091T	SOCIETE THERMO METAL PROCESSER S P R L	MINING							
126	A0700073N	SOCIETE TWANGIZA MINING S.A.R.L	MINING			OK				
127	A1008284R	SOCOCOT	MINING							
128	A0905446F	SOUTHERN AFRICAN METAL REFINERS AFRICA SPRL	MINING							
129	A0708266T	SWANMINES SPRL	MINING			OK				
130	A0901953J	TIGER CONGO	MINING							
131	A0907559C	TITAN MINING	MINING							
132	A0805721D	VIRGINIKA MINING SPRL	MINING							
133	A0815386J	WALNI MINERAL COMPANY	MINING							
134	A0814808F	WEST SODIMICO MINERALS	MINING							

ANNEXURE 5: Definition of controlled flows of benefits

N°	Financial flows type	Tax collector	TAXPAYER			Definitions
			Oil companies	Mining companies in production	Mining companies in exploration	
1	Assessment notice (AMR) (A and B)	DGI				<p>The DRC applies a declaratory tax system: Companies declare the taxes to be paid. Penalties and fines are imposed if errors are found in the declarations, or in case of late payment. Documents pertaining to such fines are called ASSESSMENT NOTICE (AMR).</p> <p>As for DGI, 50% of the value of fines/penalties (AMR A) are payable to the Treasury and 50% are payable into an account of DGI (AMR B).</p> <p><input type="checkbox"/> AMR A includes the principal of the rectified tax and the share of penalties/fines (50%) for to the Treasury</p> <p><input type="checkbox"/> AMR B includes only elements of fines or penalties (other 50%) coming to the Financial Authority.</p>
2	Special tax on the remuneration of expatriates (IER)	DGI				<p>The rights holder is required to pay the special tax on the remuneration of expatriates at the preferred rate of 10% set by the Mining Code instead of the normal rate of 25%. This tax is deductible from corporate tax.</p>
3	Tax on movable properties (IM)	DGI				<p>The tax on movables affects investment income in the Democratic Republic of Congo (domestic or foreign investment in Congo). The Law provides for the exhaustive list of incomes subject to personal property tax:</p> <p>Dividends and incomes of non-active associates' shares in companies other than joint stock companies; Dividends and other distributions (for mining companies): 10%</p> <ol style="list-style-type: none"> 1. Interest on bonds and interest on capital borrowed for business purposes; (For mining companies, exemption from this tax for interest on capital in foreign currencies) 2. License fees; 3. Charges (for mining companies, 20%)
4	Payroll tax (IPR)	DGI				<p>The payroll tax affects remunerations of all persons remunerated by a third party, without being bound by a work contract, including beneficiaries of pensions, active associates' pay in companies other than joint stock companies and those of proxies in State-owned companies. These people subscribe declarations and pay each month, even if these payments are not made while they are withheld at source by the employer.</p>
5	Special fixed-rate tax	DGI				<p>The Special fixed-rate tax is paid by oil companies subject to the corporate tax system (IBP). It initially allowed to tax the companies escaping, by lack of profits, payment of income and profits tax (IBP), and subsequently got extended to all companies.</p>
6	Domestic turnover tax (ICAI)	DGI				<p>It is a tax on consumption levied on the sale of products manufactured and placed on the local market (or for self delivery), any provision of services and construction work. The holder of a mining right is liable for domestic turnover tax on sales made and services provided within the country. Sales of products to a processing entity located in the country are expressly exempted.</p> <p>Tax base and rates.</p> <p>Tax rate (for Mining Companies)</p>

					<p>a) ICA / Provision of services 18% when the right holder is the beneficiary of the service. 5% when the holder is the actual taxpayer.</p> <p>b) ICA / Sales 3% when the holder acquires assets having a direct link with the mining, and 10% when the holder sells to a processing entity</p>
7	Corporate tax (IBP)	DGI			<p>Corporate tax affects professional income of commercial, industrial, agricultural, handicraft and real-estate companies, and profits of whatever name and nature made by liberal professions or charges or offices. Corporate tax is paid on profits made during the past year (including any donations and benefits granted to non-active associates in companies other than joint-stock ones).</p> <p>Common fees: - 40% of declared profits for all companies; - 30% of declared profits for mining companies; - 1/1000 of turnover declared when the result is showing a deficit or is likely to result in taxation lower than this amount.</p>
8	Import duties and taxes	DGDA			<p>Fees paid for all imported assets and products strictly intended for mining by holders of a mining operating license, their affiliates and subcontractors.</p> <p>The tax base is the CIF value</p> <p>Rates vary depending on the mining phase. When the holder of rights is in the research or prospecting phase, it pays 2%. And when it enters the operational phase, all assets are subject to the rate of 5%.</p> <p>Regarding consumables and inputs, including oil products, the rate is 3% for both phases.</p>
9	Signature or production bonus	DGRAD			<p>Signature or production bonuses are bonuses payable to the State at the signing of a contract and/or when the operation or operating rate reaches certain thresholds.</p> <p>The amount and terms of payment of signature or production bonus are defined by the oil agreements or the mining code.</p>
10	Dividends paid to the State	DGRAD			<p>Dividends paid to the State are return on capital paid to the State as a shareholder of a public or private company.</p> <p>The amount of dividends paid to the State is determined in proportion to the shares held. The amounts and terms of dividends are determined by the Board of Directors of the company.</p>
11	Annual surface fee per plot	DGRAD			<p>Annual surface fees per plot are a payment made annually by every holder of a mining and quarry title. These fees are payable by every operator holder of a mining right (PR, PE, PER, PEPM) and/or a quarry right (ARPC and AECP). The applicable rates depend on the nature of the mining title. Tax base and rates</p>
12	Distributable margin (Profit-Oil public power State)	DGRAD			<p>Distributable margin is equal to the income obtained after deducting depreciation, operating expenses, and statistical tax. Distributable Margin Rate attributable to the State as public power is 40%.</p>
13	Interest (Profit-Oil Partner-State)	DGRAD			<p>The interest corresponds to the distributable margin attributable to the State, as an associate in oil projects. Interest rate is 20% (percentage of State's interest) of the 60% of the distributable margin remaining after allocation of the distributable Margin of the State as public power. The amount and terms of payment of the Interest are set by the Mining Code and the Mining Regulations.</p>
14	Mining fees	DGRAD			<p>These fees are calculated based on the value of sales made, reduced by transportation cost, analysis cost relating to quality control of commercial product for sale, insurance and marketing costs, etc.. (Art. 240, 241, 242). These fees are split between the State, the Province and the territories. Tax base and rates. The rate of the mining fees varies depending on the nature of mineral substances: 0.5% for iron or ferrous metals, 2% for non-ferrous metals, 2.5% for precious metals, 4% for precious stones, 1% for industrial minerals, solid hydrocarbons and other substances not mentioned; 0% for common use construction metals.</p>
15	Royalties for oil companies	DGRAD			<p>Royalties, defined in proportion to the turnover, are paid by oil companies to the State. The amount and terms of payment of royalties are defined by the oil agreements.</p>

16	Statistical tax	DGRAD				The statistical tax is based on the value of exported barrels. The rate of statistics tax is 1% of the FOB value of exported oil.
17	Remunerative tax	DGRAD				Remunerative tax is an excise, paid directly to the province, on the appraised value of precious materials. The rate of compensatory tax is 1.25%. The amount and terms of payment of remunerative tax are set by the Mining Code and the Mining Regulations.
18	Dividends paid to State-owned companies	State-owned companies				Dividends paid to State-owned companies are remuneration paid to State-owned companies as shareholders of a private company. Dividends paid to State-owned companies are not directly contributory to the State budget; they are a part of the income of State-owned companies, shareholders on behalf of the State in some private companies
19	Signing bonus paid to State-owned companies	State-owned companies				Signing bonus paid to State-owned companies is concession fees of exploration or operating license paid by private companies to State-owned companies that are holders thereof. Signing bonus paid to State-owned companies is not directly contributory to the State budget; it is a part of income of State-owned companies holding certain licenses they concede (e.g. GECAMINES). The amount and terms of payment of signing bonus paid to State-owned companies are set in the mining contracts between the parties.
20	Royalties paid to State-owned mining companies	State-owned companies				Payment related to the mining production and the definition of which depends on the contract between the parties. The amount may be calculated on the value of sales (e.g. Anglo Gold Kilo Sarl Mining agreement), or an additional fee for additional reserves (Tenke Fungurume). This is not strictly a royalty, but should be considered as such in this definition for the EITI report.

ANNEXURE 6: THE CHINESE CONTRACT

The Requirement 9 of EITI stipulates that the multi-stakeholder group must agree on the definition of declaration materiality and forms. Point 9f specifies: “When agreements is based on payments in kind, infrastructure provision and other provisions of barter type play an important role in the mining, oil or gas sectors; the multi-stakeholder group must agree on a mechanism to include the flows of benefits under these agreements to its EITI reporting process. To this end, the multi-stakeholder group must develop a good understanding of the conditions of the contract, the parties involved, the resources that have been promised by the State, the compromise value of the flow of benefits (e.g. Infrastructure works) and the importance of these agreements compared to traditional contracts. When the multi-stakeholder group concludes that these agreements are important, it should develop a reporting process in order to reach a level of transparency equal to that which exists for other payments and revenue flows. When reconciliation of key transactions is not possible, the multi-stakeholder group should agree on an approach for unilateral disclosures of companies / government to be enclosed in the EITI report.”

As everyone knows, the DRC concluded with China an implementation of a project that has resulted into a joint venture agreement between a group of Chinese and Congolese companies for mining exploitation in Katanga. This project was developed, on the one hand, in a program of construction of a large mining industry, and the other, in the construction of infrastructure in the DRC. At the start, some believed, through lack of a clear explanation of the agreement, this was a contract of barter type, according to which the DRC would deliver ores to China against the infrastructure to be built by the latter.

That is why, in order to meet the requirement 9f mentioned above, the Executive Committee requested from the Prime Minister that all the ministers involved in the agreement under consideration, commonly known as the “Chinese Contract”, may participate in a public debate about this.

Thus, two meetings called “Matinee on the transparency of the Chinese contract” have been held in the presence of members of civil society, the media, Ambassadors, International Development Organizations, MPs and Senators as well as several other important persons. The following also took part in these matinees, acting as facilitators: Ministers of Planning, Mining, Infrastructure and Public Works, and of Hydrocarbons, Vice-Ministers of Finance and of Budget, and also the Coordinator of the Sino-Congolese Program Coordinating Bureau.

Hereafter, the report of those meetings, giving more information than before.

Description and mechanisms of delivery of titles, financing and reimbursement

As we said above, the opinion always believed that the Chinese contract was barter. In fact, barter is an economic operation by which each participant transfers ownership of an asset (or a group of assets) and receives another asset. In our case, people thought that China would provide the infrastructure in exchanging for ores to be provided by the DRC. Surely this is not the case. The Chinese contract is not a contract of barter type as it is proved hereafter.

Actually, the collaboration project, and not the Agreement, was born in March 2008. This project brings together the Government of the DRC, represented by Gécamines, on one hand, and China, represented by the Consortium of Chinese companies, funded by EXIM BANK, through CREC and SINHOHYDRO companies, on the other hand.

The **Cooperation** focuses on two projects: the construction of infrastructure in the DRC and the development of a mining project to ensure the financing of this infrastructure.

As part of the implementation of the mining project, the parties constituted in September 2008 a joint venture called “La Sino-Congolaise des Mines”, SICOMINES in acronym, in which Gécamines Group holds 32% and the Consortium of Chinese companies 68%.

This mining project aims at the exploitation by the joint venture SICOMINES, for an investment of USD 3.25 billion, of the deposits of DIKULUWE, JUNCTION DIMA, MASHAMBA WEST, DIMA BASSIN, MASHAMBA BASSIN and DIK SYNCLINE, D7 Hill which constitute the mining licenses (PE) 9681 and 9682, all located in Mutshatsha Territory, District of Kolwezi, Katanga Province.

The Mining Project and the Infrastructure Project are collectively called “**Cooperation Project**”.

1) Establishment of a financial platform

- **Incorporation of the Mining JV “SICOMINES Sarl”** between the Consortium of Chinese Companies (GEC) and Gécamines Group

Share Capital of US\$ 100 million shared as follows:

- GEC : 68% of shares
- Gécamines Group : 32% of shares

Term of **SICOMINES Sarl**: 25 years renewable.

- **Missions of the platform:**

- Taking out loans from EXIM Bank;

- Financing infrastructure projects and development of mining deposits;
- Ensuring reimbursement of the funding of the Cooperation Project;

2) Financing to be implemented or to be mobilized

- Initially planned : USD 9 billion;
- Currently : USD 6.2 billion (on compromise with the IMF).

This financing is mainly provided by banking and financial institutions, with the exception of:

- USD 350 million as signing bonus;
- USD 32 million as shareholder loan to Gécamines (32% of capital);
- USD 50 million as shareholder loan for the rehabilitation of its central workshops of Panda;
- 30% of mining investment as Equity, interest-free loan to be paid by the Consortium of Chinese Companies.

3) Refunding mechanism

- **Source of Refunding:** Revenue generated by the mining (operating profits).
- **Terms:**
 - 66% of operating profit to be allocated to refunding the financing of the mining projects and the infrastructure project;
 - 34% of operating profits to be shared between shareholders as dividends in proportion to their stakes.

I. IMPLEMENTATION LEVEL OF THE COOPERATION PROJECT

No.	Date		Actions
1.	22 April 2008	:	Signing of the Joint Venture Collaboration Agreement
2.	22 June 2008	:	Signing of four contracts of infrastructure projects

3.	22 September 2008	:	Incorporation of SICOMINES Sarl
4.	November 2008	:	Transfer of mining rights and titles of Gécamines to SICOMINES ,
5.	December 2008	:	Signing of the loan agreement for USD 350 million to finance the four contracts of 22 June 2008
6.	2009	:	Payment of 50% of signing bonus (US\$ \$ 175,000,000) *
7.	June 2010	:	Payment of US \$ 118,000,000 to finance the second phase of the Infrastructure Project **
8.	July 2012	:	Payment of the second installment of signing bonus US\$ 50,000,000
9.	End 2012	:	Probable final payment of the signing bonus

Note: Payments reported in this table have not been subject to reporting in EITI-DRC 2008-2009 due to the difficulty to understand, until more recently, the terms of the agreement as well as the mode of disbursement.

* However, the Executive Committee considers that the amount of USD 175,000,000 representing the signing bonus paid by SICOMINES to GECAMINES is to be considered as an a posteriori statement of the 2009 report.

** The Sino-Congolese Program Coordinating Bureau explains that the disbursement of the amounts intended for the construction of infrastructure pass through a request that the Ministry in charge of infrastructure submits to Chinese companies CREC and SINOHYDRO which incurred the loan from EXIM BANK which in turn release the amounts solicited. Therefore, it is not easy to understand those payments in the traditional EITI report.

The sum of USD 118,000,000, the payment of which was made in 2010, is not part of EITI payments such as signing bonus.

II. FINANCIAL CIRCUIT

1. Mining Project

N°	Payment Nature	Circuit	Amount planned US\$	Amount disbursed US\$	Payment year
1.	Signing bonus	Central Bank of Congo and Gécamines	350 000 000	175 000 000	2009
				50 000 000	2012
2.	Mining investment	SICOMINES JV	3 250 000 000	315 000 000	2009
			540 000 000		

2. Infrastructure Project

N°	Payment nature		Circuit	Amount planned \$US	Observations
1.	Specific Contracts between CREC –SINOHYDRO and ACGT (Ministry of ITPR)	:	JV SICOMINES	468 000 000	Based on invoices, the copies of which are submitted to BCSPSC
	TOTAL			468 000 000	

TABLE OF PROJECTS STEERED BY ACGT UNDER THE FUNDING OF THE SINO-CONGOLESE PROGRAM

No	PROJECTS DESIGNATION	SECTOR	COST IN USD			LENGTH/ CAPACITY			OBSERVATIONS
			CONTRACT	WORKS	ADDENDUM	UNIT	PLANNED	ACHIEVED	
A	FIRST INSTALMENTS OF DE USD 350 MILLION								
1	MODERNIZATION OF THE LUTENDELE ROAD	ROAD MTCE SYST.	21 007 915.30	22 082 174.91	-1 074 259.61	KM	4.56	2.8	PHASE I COMPLETED.
2	MODERNIZATION OF AVENUE TOURISME	ROAD MTCE SYST.	24 366 749.30	29 776 839.16	5 408 089.86	KM	7.25	7.25	COMPLETED
3	EARTHWORKS ON RN5: LUBUMBASHI-KASOMENO	NATIONAL ROAD	50 501 657.52	69 073 565.58	18 571 908.06	KM	137	137.09	COMPLETED
4	ASPHALTING OF RN5: LUBUMBASHI-KASOMENO	NATIONAL ROAD	87 526 278.51	93 210 305.84	5 684 027.33	KM	137	90.09	WORKS SLOWING DOWN; NO FUNDING
5	ALPHALTINGS OF RN4: BENI-LUNA	NATIONAL ROAD	57 768 563.94	57 768 563.94	0	KM	60.06	66	COMPLETED
6	MODERNIZATION OF CINQUANTENAIRE HOSPITAL	FACILITIES	99 873 757.77	107 221 900.00	7 348 142.23	LITS	450	450.66	PENDING TEMP. ACCEPTANCE
	TOTAL A		341 044 922,34	379 133 349,43	35 937 087.87				
B	SIGNING BONUS OF USD 156 MILLION								
1	IMPROVEMENTS ON THE ESPLANADE OF PALAIS DU PEUPLE, BATCH 1	FACILITIES	19 655 299.14	25 181 752.06	5 526 452.92	M ²	24 300.06	24 380.00	COMPLETED
2	MODERNIZATION OF BOULEVARD DU 30	ROAD	24 118 559.82	24 118 559.82	0.00	KM	S. 38	5.3	TECHNICAL
3	MODERNIZATION OF BOULEVARD DU 30 JUIN, BATCH 2 (INCLUDING CONSTRUCTION OF BASOKO BRIDGE)	ROAD MTCE SYST.	19 341 204.19	19 341 204.19	0.00	KM	2.58	2.5	COMPLETED
4	MODERNIZATION OF SENDWE AND	ROAD	29 234 927.99	29 234 927.99	2 921 199.60	KM	4.3	4.3	COMPLETED
5	SETTING UP A PREFABS' PRODUCTION UNIT AND SUPPLY OF POWER GENERATORS	SOCIAL	14 000 000.00	14 000 000.00	0.00				IN PROGRESS
6	PUTTING UP SOLAR STREETLIGHTS AND ACCESSORIES	SOCIAL	11 000 000.00	11 000 000.00	0.00				IN PROGRESS
	TOTAL B		117 349 991.14	122 876 444.06	8 447 652.52				

ANNEXURE: STATUS OF PAYMENTS BY MINING COMPANIES PER NATURE OF TAX IN 2010 TO CDI KATANGA-DGI

No.	NIF (Tax Number)	Company Name	IBP (Corporate Tax)	ICA I (Domestic Turnover Tax)	IPR-IER (Payroll Taxes)	Précompte BIC (Tax Deduction)	AMR A	AMR B	TOTALS
1	A0905298U	AFRICAN MINERALS (BARBADOS)LTD SPRL	0.00	12 897 295.00	72 189 828.00	0.00	0.00	0.00	85 087 123.00
2	A0800394N	ANVIL MINING COMPANY KATANGA	0.00	289 425 556.53	155 386 063.00	1 528 223.39	0.00	0.00	446 339 842.92
3	H99A2785L	ANVIL MINING SERVICES	0.00	0.00	25 057 473.00	0.00	0.00	0.00	25 057 473.00
4	A0910913Y	ATLANTIC MINING SPRL	0.00	0.00	1 440 000.00	0.00	0.00	0.00	1 440 000.00
5	A0704864W	AURUM SPRL	416 860.10	0.00	35 636 596.16	0.00	7 200 335.59	3 130 817.29	46 384 609.14
6	A0800393N	BANNON MINING SPRL	418 107.41	0.00	0.00	0.00	0.00	0.00	418 107.41
7	A0814835K	BARAKA MINING SPRL	351 375.00	0.00	654 622.00	0.00	0.00	0.00	1 005 997.00
8	A0905972C	BOSS MINING SPRL	0.00	0.00	266 767 037.31	0.00	21 386 070.70	0.00	288 153 108.01
9	A0811090P	CAMEC CONGO	181 391.50	0.00	0.00	0.00	45 347.88	0.00	226 739.38
10	A0911352A	CASA MINERALS RDC SPRL	181 000.00	4 757 929.00	87 872 193.00	0.00	0.00	0.00	92 811 122.00
11	A1005559E	CENTRALE AFRIQUE MINING RESOURCES	816 670.00	0.00	8 122 324.00	0.00	0.00	0.00	8 938 994.00
12	A0708211J	CHEMICAL OF AFRICA SPRL	67 338 873.50	544 780 347.61	958 243 225.75	48 945 775.40	831 200 058.88	312 968 437.69	2 763 476 718.84
13	A0906857P	CLUFF MINING CONGO SPRL	0.00	0.00	103 981 340.42	0.00	476 960.00	491 570.97	104 949 871.38
14	A0905433R	COEXCO CONGO	389 674.00	52 908 454.00	33 981 809.00	0.00	4 509 863.00	1 892 009.00	93 681 809.00
15	A0704689F	COMPAGNIE METALLURGIQUE DU CONGO	164 159.31	0.00	4 212 452.94	0.00	1 238 032.33	1 938 502.30	7 553 146.87
16	A0815428E	COMPAGNIE MINIERE DE LUISHA	324 900.00	0.00	65 396 941.64	0.00	8 046 555.90	3 412 881.07	77 181 278.61
17	A0906511N	COMPAGNIE MINIERE DE SAKANIA	0.00	0.00	88 718 582.65	192 274.99	392 998 289.11	196 499 598.04	678 408 744.79
18	A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	0.00	0.00	36 500 504.59	0.00	67 025 066.21	25 134 513.20	128 660 083.99
19	A0905434S	COMPANHIA VALE DORIO DOS	418 189.06	22 780 051.53	108 410 443.89	11 992 084.80	34 025 417.57	18 243 450.11	195 869 636.95
20	A0906508K	CONGO COBALT CORPORATION	0.00	29 139 637.52	44 118 947.59	0.00	0.00	0.00	73 258 585.11
21	A0712822W	CONGO DONGFANG INTERNATIONAL MINING	0.00	0.00	25 907 240.99	0.00	4 534.79	4 500.00	25 916 275.78
22	A0800971Q	CONGO ENGINEERING PYROTECH	0.00	0.00	2 715 020.20	0.00	2 697 335.00	882 476.76	6 294 831.96
23	A0906830K	CONGO INTERNATIONAL MINING	181 391.50	0.00	0.00	0.00	0.00	0.00	181 391.50
24	A0815188T	CONGO INTERNATIONAL MINING CORPORATION SPRL	180 844.00	0.00	18 796 746.00	0.00	1 343 813.00	1 343 813.00	21 665 216.00
25	A0704886U	CONGO JULIUN MINING SPRL	0.00	0.00	12 307 813.57	0.00	0.00	1 076 558.55	13 384 372.12
26	A0905438X	CONGO MINERALS PROCESSING	3 563 134.00	0.00	43 373 412.00	0.00	19 085 806.00	8 011 655.00	74 034 007.00
27	A0906833N	COPERLINE SPRL	0.00	0.00	5 560 556.43	0.00	0.00	0.00	5 560 556.43

No.	NIF (Tax Number)	Company Name	IBP (Corporate Tax)	ICA I (Domestic Turnover Tax)	IPR-IER (Payroll Taxes)	Précompte BIC (Tax Deduction)	AMR A	AMR B	TOTALS
28	A0814843T	COTA MINING	11 341 503.54	0.00	32 804 652.78	0.00	20 033 784.22	6 169 124.92	70 349 065.45
29	A0701512C	DECOUVERTURE & EXPLOITATION MINIERES (DEVELOPPEMENT ET EXPLOITATION MINIERE)	0.00	0.00	65 505 172.67	0.00	59 146 933.00	24 040 722.45	148 692 828.12
30	A0906851H	DONG HUI	571 700.00	0.00	3 788 350.00	0.00	602 250.00	317 626.00	5 279 926.00
31	A0811080D	ENTREPRISE MINIERE DE KISENGE MANGANESE	0.00	97 951.41	30 141 563.65	0.00	12 061 304.68	455 292.67	42 756 112.40
32	H99A2970R	ENTREPRISE MINIERE DE KOLWEZI	253 948.10	0.00	0.00	0.00	181 391.50	0.00	435 339.60
33	A0906398Q	ETABLISSEMENT SAYONA MINING	541 891.50	0.00	603 940.00	0.00	1 150 022.11	210 414.14	2 506 267.75
34	A0704879M	ETALON MINING CORPORATION	2 140 419.70	1 000 374.12	26 796 100.47	0.00	493 384.88	155 996.69	30 586 275.86
35	A0704870C	EXPLOITATION ARTISANALE DU CONGO	5 300 105.00	0.00	31 865 083.45	0.00	9 008 920.63	1 813 915.00	47 988 024.08
36	A0906442N	FEZA MINING	15 271 350.39	0.00	38 026 796.23	0.00	17 623 998.14	9 104 946.34	80 027 091.10
37	A0905460W	FRONTIER SPRL	0.00	42 364 891.78	517 439 206.82	907 864.46	0.00	0.00	560 711 963.06
38	A0815528N	GENERAL DES SERVICES ET ENTREPRISE MINIERES	3 884 337.42	738 000.00	2 449 812.61	56 048.00	1 302 482.62	19 575.66	8 450 256.31
39	A0906485K	GLENCORE CONGO SPRL	2 677 143.00	0.00	10 397 469.00	0.00	90 099.00	0.00	13 164 711.00
40	A0900876N	GOLDEN AFRICAN RESOURCES SPRL	3 677 831.33	20 832 647.50	14 549 229.09	0.00	4 605 530.19	1 880 122.90	45 545 361.01
41	A0814445L	GROUPE BAZANO	651 316 289.20	2 750 749 999.65	898 808 528.79	53 782 579.75	1 087 754 973.75	408 087 199.64	5 850 499 570.77
42	A0906671M	HUACHIN SPRL	16 340 653.28	0.00	5 685 716.57	0.00	21 396 670.95	10 438 713.86	53 861 754.65
43	A0900939G	HUACHIN MINING SPRL	2 725 407.29	0.00	41 691 929.32	0.00	6 733 252.48	172 321.93	51 322 911.01
44	A0906719P	JIAXING MINING IND SPRL	31 939 415.32	0.00	25 800 611.64	0.00	0.00	0.00	57 740 026.96
45	A0906718N	JMT MINING SPRL	7 608 466.47	0.00	25 298 812.20	5 853 066.60	16 140 753.00	3 395 648.88	58 296 747.15
46	A0814839P	JONAH MINING (DRC) SPRL	453 478.75	0.00	0.00	0.00	0.00	0.00	453 478.75
47	A1008285S	KANSUKI MINING	513 337.95	0.00	3 730 855.08	0.00	8 485 714.76	0.00	12 729 907.78
48	A1009299U	KANSUKI SPRL	0.00	18 627 164.00	1 097 634.00	0.00	0.00	0.00	19 724 798.00
49	A0700054S	KASA MINING & EXPLORATION LTD	416 293.49	0.00	20 928 789.48	0.00	1 157 704.73	231 274.16	22 734 061.86
50	A0906707B	KASANTO LUPOTO MINES SPRL (SOCIETE KALUMINES)	0.00	1 315 995.33	57 781 355.37	0.00	0.00	0.00	59 097 350.70
51	A0704858P	KATANGA METAL PROCESSING(KATANGA MINING PROCESSING)	6 397 262.00	0.00	2 083 566.00	0.00	14 706 098.00	2 720 872.50	25 907 798.50
52	A0906694M	KATANGA RESSOURCES TRADING	408 335.00	0.00	0.00	0.00	0.00	0.00	408 335.00
53	A0910912X	KINSVERE MINING RESSOURCES	570 876.00	1 675 368.00	6 391 535.00	0.00	5 018 174.00	1 842 976.00	15 498 929.00
54	A0906376R	KOPPA MINING SERVICES SPRL	3 278 651.36	304 737.72	1 311 460.55	0.00	976 842.46	34 141.07	5 905 833.15

No.	NIF (Tax Number)	Company Name	IBP (Corporate Tax)	ICA I (Domestic Turnover Tax)	IPR-IER (Payroll Taxes)	Précompte BIC (Tax Deduction)	AMR A	AMR B	TOTALS
55	A0906375Q	KUN TAI CONGO MINING SPRL	178 523.00	0.00	4 437 123.00	0.00	2 461 252.00	476 152.69	7 553 050.69
56	A0815341K	LA COMPAGNIE MINIERE DE MUSONOI GLOBAL	3 717 618.79	0.00	2 610 223.69	0.00	352 806.47	145 853.18	6 826 502.12
57	A0704695M	LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT	2 086 925.29	0.00	10 593 562.84	1 149 115.15	1 279 202.84	745 372.79	15 854 178.91
58	A0704883R	LA MINIERE DE KALUMBWE MYUNGA	429 210.00	0.00	427 636.00	0.00	2 348 523.00	0.00	3 205 369.00
59	A0906438J	LA MINIERE DE KALUNKUNDI	346 201.00	54 435 332.00	61 068 389.00	4 375 198.00	3 361 827.00	1 387 300.00	124 974 247.00
60	A0814790L	LA MINIERE DE KASOMBO	3 717 618.79	0.00	2 847 846.55	0.00	352 806.47	145 853.18	7 064 124.99
61	A0815222F	LAYNE DRILLING DRC	0.00	0.00	2 344 920.00	0.00	0.00	0.00	2 344 920.00
62	A0714789J	LEDA MINING SPRL	418 107.41	0.00	0.00	0.00	0.00	0.00	418 107.41
63	A0706698P	LEREXCOM	0.00	0.00	618 043.49	0.00	4 534.79	4 534.79	627 113.07
64	A0907596S	LONG FEI MINING	0.00	0.00	0.00	0.00	1 101 046.41	314 714.25	1 415 760.66
65	A0814837N	LUALABA MINING COMPANY	453 478.75	0.00	433 525.69	0.00	0.00	0.00	887 004.44
66	A1004457G	LUAMBO MINING SPRL	408 335.00	205 437.00	0.00	2 008 325.00	0.00	0.00	2 622 097.00
67	A0906502D	LUC NDUBULA MINING SPRL	3 368 440.16	0.00	7 200 335.59	0.00	3 261 419.17	78 905.30	13 909 100.22
68	A0906500B	LWISHA MINING ENTREPRISE	178 670.63	0.00	7 224 823.45	0.00	118 811.43	118 811.43	7 641 116.94
69	A0906499A	M&JINVESTMENT	450 000.00	0.00	7 592 141.23	0.00	1 556 141.64	358 760.57	9 957 043.44
70	A0905251T	MAGMA MINERAL	1 602 593.90	0.00	9 201 185.80	0.00	10 642 239.31	4 040 495.66	25 486 514.67
71	A0704686C	MASTERS SPRL	571 669.00	0.00	540 000.00	0.00	0.00	0.00	1 111 669.00
72	A0814803A	METAL MINES SPRL	5 219 267.00	5 355 015.66	12 568 758.94	804 186.30	5 930 770.00	5 796 365.38	35 674 363.28
73	A0906904Q	MINES D'OR DE KISENGE SPRL	0.00	0.00	11 825 888.28	0.00	198 623.69	198 623.69	12 223 135.66
74	A0704875H	MINIERE DE MUSOSHI & KINSEDA SARL	0.00	0.00	45 644 937.00	199 825.00	95 147 661.53	45 476 868.00	186 469 291.53
75	A0704688E	MINING COMPANY KATANGA	164 159.31	0.00	12 430 980.46	0.00	9 713 514.83	2 575 759.30	24 884 413.89
76	A0802327E	MINING MINERALS RESSOURCES SPRL	0.00	0.00	4 990 627.00	2 451 645.00	7 583 071.66	1 494 665.96	16 520 009.62
77	A0815342L	MOBA MINING SPRL	161 438.44	0.00	0.00	0.00	90 695.75	0.00	252 134.19
78	A0704867Z	MUTANDA MINING	0.00	328 831 045.99	455 301 734.58	1 631.00	0.00	0.00	784 134 411.56
79	A0906592B	NEW MINERAL INVESTMENT	2 267 393.75	0.00	4 872 048.43	0.00	3 818 570.20	383 643.02	11 341 655.41
80	A0906593C	NEW MINERALS	0.00	0.00	312 900.34	0.00	0.00	0.00	312 900.34
81	A0906604P	PHELPS DODGE CONGO SPRL	597 684.99	4 719 806.83	258 286 290.87	94 323.58	0.00	6 001 337.78	269 699 444.05
82	A0907027Z	PISTIS MINING CORPORATION	777 411.66	525 963.83	2 330 980.43	0.00	0.00	0.00	3 634 355.92
83	A0704878L	PLATMIN CONGO SPRL	421 413.00	5 678 033.00	0.00	0.00	21 002 768.00	0.00	27 102 214.00

No.	NIF (Tax Number)	Company Name	IBP (Corporate Tax)	ICA I (Domestic Turnover Tax)	IPR-IER (Payroll Taxes)	Précompte BIC (Tax Deduction)	AMR A	AMR B	TOTALS
84	A0704871D	RESHINE CONGO SPRL	0.00	0.00	4 381 602.48	0.00	0.00	0.00	4 381 602.48
85	A0907578Y	ROAN PROSPECTING & MINING	0.00	0.00	59 031 142.80	0.00	0.00	0.00	59 031 142.80
86	A0906631T	ROQ MINING	5 971 586.00	0.00	22 988 700.00	0.00	1 900 800.00	0.00	30 861 086.00
87	A0704687D	RUASHI MINING SPRL	0.00	28 387 449.00	1 209 023 626.00	0.00	0.00	0.00	1 237 411 075.00
88	A0814809G	RUBACO SPRL	1 132 196.54	155 494.00	157 702.07	0.00	0.00	294 761.19	1 740 153.79
89	A0814806D	RUBAMIN SPRL	17 000 515.00	1 043 908.08	2 878 250.43	1 635 622.49	10 373 779.89	3 230 582.62	36 162 658.50
90	A0704863U	SAMREF CONGO SPRL	327 411.66	1 273 474.01	11 300 690.45	0.00	26 360 048.14	10 318 764.49	49 580 388.75
91	A1008279L	SHITURU MINING CORPORATION	417 343.10	0.00	186 105 594.64	0.00	6 940 038.79	2 154 024.06	195 617 000.59
92	A0905363Q	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	344 725.50	275 715.08	78 714 171.64	516 965.78	22 421 462.60	8 986 730.99	111 259 771.58
93	A0906421Q	SOCIETE DE TRANSFORMATION DE L'ALUMINIUM	450 000.00	0.00	0.00	0.00	0.00	0.00	450 000.00
94	A0712818R	SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA(ANMERCOSA)	5 998 616.91	15 172 827.59	258 965 586.92	1 453 808.40	1 881 936.81	586 801.50	284 059 578.13
95	A0714791L	SOCIETE MINIERE DE KOLWEZI	1 637 965.25	0.00	52 494 548.00	0.00	0.00	0.00	54 132 513.25
96	A0704865X	SOCIETE MINIERE DU KATANGA	753 077 648.81	0.00	554 719 957.87	184 376 297.13	576 542 906.22	193 395 989.47	2 262 112 799.50
97	A0907091T	SOCIETE THERMO METAL PROCESSER S P R L	408 335.00	0.00	1 093 179.00	0.00	0.00	0.00	1 501 514.00
98	A1008284R	SOCOCOT	359 155.17	0.00	0.00	0.00	390 898.68	0.00	750 053.85
99	A0900823F	SOUTH CHINA MINING SPRL	0.00	0.00	0.00	0.00	0.00	641 218.95	641 218.95
100	A0905446F	SOUTH AFRICA DEMOCRATIC REPUBLIC OF CONGO	408 335.00	0.00	8 414 430.00	0.00	0.00	1 479 258.00	10 302 023.00
101	A1206997U	SOUTHERN AFRICAN METAL REFINERS AFRICA SPRL	735 174.00	0.00	0.00	0.00	0.00	20 425.00	755 599.00
102	A0708266T	SWANMINES SPRL	417 416.00	22 636 302.00	79 115 875.00	525 656.00	9 334.00	9 373.00	102 713 956.00
103	A0905477P	TEAL METALS SPRL	2 080 560.51	18 049 361.21	0.00	0.00	9 893 999.37	3 710 363.13	33 734 284.21
104	A0905476N	TEAL MINING	5 543 324.24	1 658 825.27	71 392 973.53	150 554.95	19 593 909.83	21 678 334.18	120 017 921.99
105	A0810758D	TENKE FUNGURUME MINING	0.00	0.00	2 433 988 653.00	19 532 236.72	0.00	0.00	2 453 520 889.72
106	A0901953J	TIGER CONGO	389 227.00	0.00	60 204 851.89	0.00	17 080 287.95	7 355 753.00	85 030 119.84
107	A0907559C	TITAN MINING	449 718.00	0.00	651 808.00	0.00	294 362.00	294 673.94	1 690 561.94
108	A0805721D	VIRGINIKA MINING SPRL	2 091 444.00	26 658 201.80	20 673 189.26	0.00	2 036 848.77	768 015.23	52 227 699.04
109	A0815386J	WALNI MINERAL COMPANY	450 000.00	0.00	0.00	0.00	0.00	0.00	450 000.00
110	A0814808F	WEST SODIMICO MINERALS	3 717 618.79	0.00	2 847 846.55	0.00	352 806.47	145 853.18	7 064 124.99
TOTALS IN CDF			1 673 499 741.75	4 309 458 593.05	10 115 178 626.99	342 533 307.88	3 546 353 476.73	1 370 936 606.64	21 357 960 353.03

ANNEXURE: STATUS OF PAYMENTS BY MINING COMPANIES PER NATURE OF TAX IN 2010 TO DGE-DGI

No.	NIFN (Tax Number)	Company Name	IBP (Corporate Tax)	ICAI (Domestic Turnover Tax)	IMDN	IPR-IER (Payroll Taxes)	PBIC (Tax Deductions)	AMR A	AMR B	TOTALS
1	A0905301Y	AFRICAN EXPLOSIVE	302 002 640.90			367 167 236.68		33 367 286.00		702 537 163.58
2	A0901048A	AFRICAN MINERALS(BARBADOS) LTD	108 522.00	172 159 725.85		419 968 276.42				592 236 524.28
3	A0701667W	AMBASE EXPLORATION AFRICA RDC	16 129 543.80	23 463 773.15		307 769 900.16	535 710.06			347 898 927.18
4	A0700172W	ANVIL MINING CONGO SARL	2 266 136.50	25 385 455.00		572 849 312.00	1 658 336.00	135 707 569.00	4 337 051.73	742 203 860.23
5	A0714790K	ANVIL MINING SERVICES				144 310 542.20				144 310 542.20
6	A0700152Z	ASHANTI GOLDFIELDS KILO		187 386 976.17		451 004 572.96		44 972.00	44 972.00	638 481 493.13
7	A0700161J	BANRO CONGO MINING				115 547 075.62	970 358.00	10 963 191.00	5 432 814.00	132 913 438.62
8	A0713667P	BELL EQUIPEMENT		80 067 300.00		375 225 024.00				455 292 324.00
9	A0812659U	BOART LONG YEAR		1 803 979 643.78	66 767 558.96	2 318 555 423.63		22 635.13		4 189 325 261.50
10	A0704693K	BOLFAST COMPANY		960 000.00		1 562 454.00	200 000.00	23 457 885.13	56 361 971.94	82 542 311.07
11	A0905972C	BOSS MINING SPRL	8 513 892.96	350 151 356.31	423 393 594.88	4 074 154 220.05	9 152 713.73	2 035 310 868.99	715 199 100.73	7 615 875 747.65
12	A0700326N	CADASTRE MINIER				173 650 497.44		20 621 475.12		194 271 972.56
13	A0700390H	CENTRE D'EXPERTISE, D'EVALUATION ET DE CERTIFICATION	5 291 248.00			177 245 172.87				182 536 420.87
14	A0906511N	COMPAGNIE MINIERE DE SAKANIA	10 422 279.02	32 238 052.19		614 049 434.55	1 054 975.28			657 764 741.04
15	A0704877K	COMPAGNIE MINIERE DU SUD KATANGA	9 037 615.23		281 624 682.96	337 667 982.38	3 027 799.90	196 531 588.00	92 149 345.00	920 039 013.47
16	A0906508K	CONGO COBALT CORPORATION	264 819 052.58	488 933 842.77		2 446 993 322.52		617 531 667.00	221 742 429.00	4 040 020 313.87
17	A0700045H	CONGO DIAM				12 870 301.00				12 870 301.00
18	A0712822W	CONGO DONGFANG INTERNATIONAL MINING				377 368 403.35		101 716 571.00	47 072 042.00	526 157 016.35
19	A0811710N	CONGO LOYAL WILL MINING	94 799 984.06			38 552 387.84		33 794 756.42	4 128 385.60	171 275 513.92
20	A0901099F	CONGO MINERALS SPRL				4 902 817.61				4 902 817.61
21	A0905460W	FRONTIER SPRL	49 610 092 201.32	328 210 847.01		4 193 645 248.09	7 048 295.71			54 138 996 592.12
22	A0701147F	GENERALE DES CARRIERES ET DES MINES	400 022 948.00	859 042 372.00		3 157 232 068.00	346 814 563.00		464 585 535.77	5 227 697 486.77
23	A0906655U	GROUP FIVE RDC		989 400 887.97	73 330 268.18	256 712 036.42	541 576.00	197 861 554.00	72 848 394.00	1 590 694 716.56
24	A0704273D	GROUPEMENT POUR LE						432 664 447.00	563 942 424.77	996 606 871.77

No.	NIFN (Tax Number)	Company Name	IBP (Corporate Tax)	ICAI (Domestic Turnover Tax)	IMDN	IPR-IER (Payroll Taxes)	PBIC (Tax Deductions)	AMR A	AMR B	TOTALS
		TRAITEMENT DU TERRIL DE LUBUMBASHI								
25	A0901434U	JINDAL DRC SPRL	2 281 715.75	1 337 288.01		20 737 926.13		2 162 954.00	890 628.00	27 410 511.89
26	A1009556Z	KAMKIS MINING SPRL						22 747.00		22 747.00
27	A0805966U	KASAI SUD DIAMANT	2 265 615.10			21 459 009.51			111 880.00	23 836 504.61
28	A0906707B	KASONGO LUPOTO MINES		79 879 837.47		291 335 160.62	1 137 144.31	54 553 128.00	18 184 376.00	445 089 646.41
		KIBALI GOLDMINES				801 819 728.79				801 819 728.79
29	A0704875H	KINSEDA COPPER COMPANY SARL (ex MINIERE DE MUSOSHI & KINSEDA)	691 262.28	67 424 061.56		303 974 243.17	1 062 427.03	53 297 289.00	16 815 239.00	443 264 522.04
30	A1004150Y	KISANFU MINING SPRL			6 022 273.74	76 678 605.80				82 700 879.54
31	A0815222F	LAYNE DRILLING		200 206 153.04		111 683 488.00	484 880.00	252 878 525.00	97 580 387.00	662 833 433.04
32	A0905330E	LUALABA MINING COMPANY				1 421 600.00			45 030.00	1 466 630.00
33	A0700117L	MARGAUX	137 929.00			26 030 943.00		20 174 473.00	7 251 109.00	53 594 454.00
34	A0704688E	MINING COMPANY KATANGA SPRL		2 675 144 894.91		792 322 190.28		69 755 970.00	19 189 317.00	3 556 412 372.19
35	A0800394N	MMG KINSEVERE SPRL (Ex. AMCK MINING SPRL)		495 173 510.49	521 862 022.46	2 132 725 807.95	28 941.93	725 324 955.47	65 938 638.35	3 941 053 876.64
36	A0704867Z	MUTANDA MINING	2 367 668 389.10	956 521 835.32	294 508 506.63	1 975 142 585.16	4 246 955.24	24 094 716.60	233 428 983.00	5 855 611 971.06
37	A0811579W	NEW DHATU CORPORATION				1 135 800.00				1 135 800.00
38	A0700077S	PRIMO-GEM	948 263.00	4 243 086.00		47 097 504.00	38 056.00	9 323 584.00	15 357 475.00	77 007 968.00
39	A0814810H	ROAN PROSPECTINGS & MINING	445 125.00			415 979 444.92			22 256.00	416 446 825.92
40	A0704687D	RUASHI MINING	104 430 195.00	366 414 060.00	214 208 969.00	2 314 657 349.42	9 063 490.00	813 278 446.00	235 410 345.00	4 057 462 854.42
41	A0700186L	SOCIETE DE BEERS RDC EXPLORATION	4 523 533.00	73 647 687.00	841 190.00	44 393 537.00	218 938.00	160 225 702.00	2 075 197.00	285 925 784.00
42	A1007484X	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA			731 130.00	7 058 559.00				7 789 689.00
43	A0700357X	SOCIETE DE TRAITEMENT DU TERRIL DE LUBUMBASHI	137 191 190.00	93 773 484.08		1 087 918 022.82	1 859 557.47	350 372 326.00	109 793 623.00	1 780 908 203.37
44	A0811655D	SOCIETE D'EXPLOITATION DE KIYOI		205 267 719.69		69 859 162.36			8 570 401.00	283 697 283.06
45	A0700483J	SOCIETE DRC COPPER AND COBALT PROJECT		12 781 727.04		902 811 331.41	6 215 060.36	1 545 235 761.00	750 221 291.65	3 217 265 171.46
46	A0700081X	SOCIETE JINDAL MINERALS AND METALS AFRICA - CONGO SPRL	521 746.25	7 062 680.60		16 590 351.20		5 678 606.00	3 731 142.20	33 584 526.24
47	A0701041Q	SOCIETE KAMOTO COOPER COMPANY	186 177 707.39	1 517 501 470.98	844 308 480.00	8 385 515 925.57	94 724 559.28	428 509.91	368 036.25	11 029 024 689.38
48	A0700163L	SOCIETE LUGUSHWA MINING S.A.R.L				12 652 371.91	1 878 170.14	18 523 587.00	10 322 648.00	43 376 777.05

No.	NIFN (Tax Number)	Company Name	IBP (Corporate Tax)	ICAI (Domestic Turnover Tax)	IMDN	IPR-IER (Payroll Taxes)	PBIC (Tax Deductions)	AMR A	AMR B	TOTALS
49	A0811578U	SOCIETE MINIERE DE KABOLELA ET DE KIPESSE				184 440.56		45 323.00	45 322.73	275 086,29
50	A0700307S	SOCIETE NAMOYA MINING S.A.R.L				11 934 161.29	2 763 822.61	15 628 023.00	8 686 025.00	39 012 031,90
51	A0700073N	SOCIETE TWANGIZA MINING S.A.R.L				88 772 307.70	31 823 689.80	33 495 622.00	18 834 186.00	172 925 805,50
52	A0811711P	SOCIETE VOLCANO	12 501 000.00			37 540 930.22	6 629 911.83	27 185 093.00	8 330 126.00	92 187 061,05
53	A0805299U	SODEXMINES SPRL				13 986 000.00		45 333 310.00	8 659 274.00	67 978 584,00
54	A0816254C	TEICH MANN DRC	943 470 256.60	409 121 918.34	24 013 293.99	141 634 258.44				1 518 239 727,37
55	A0810758D	TENKE FUNGURUME MINING	361 005 479.19	5 009 407 446.85	1 010 162 150.19	16 480 538 917.96	96 030 783.47	6 216 639 428.00	3 072 053 798.40	32 245 838 004,07
56	A1006279M	UNION SOMVILLE & MONTI				76 044.00		3 308 481.00	1 262 792.53	4 647 317,53
57	A0704862T	UNISOM CONGO				1 590 792.00		2 264 018.44	1 559 110.00	5 413 920,44
58	A0900943L	VITAL STEEL PROJECT	16 243 172.00							16 243 172,00
59	A0811183Q	WADE WALKER	1 342 125 562.50			947 751.00		7 540 196.70		1 350 613 510,20
TOTALS IN CDF			56 206 134 205,53	17 516 289 093,59	3 761 774 120,99	57 577 209 960,99	629 210 715,15	14 296 367 240,91	6 962 583 103,64	156 949 568 440,81

ANNEXURE: STATUS OF PAYMENTS BY OIL-PRODUCING COMPANIES PER NATURE OF TAX IN 2010 TO DGE-DGI

No.	NIFN (Tax Number)	Company Name	AcProv (Tax Installment)	AMR A	AMR B	IBP (Corporate Tax)	IPR-IER (Payroll Taxes)	PBIC (Tax Deductions)	TOTALS
1	A0703905D	CHEVRON ODS LIMITED (ex ODS LIMITED)	6 723 117 859.48	168 092 005.72	48 657 207.06	1 387 665 439.52	334 510 867.98	351 888,00	8 662 395 267,75
2	A0701284E	MUANDA INTERNATIONAL OIL COMPANY	20 131 774 707.80	295 224 094.55	78 972 942.09	7 988 452 534.81	589 817 986.00	1 719 207,16	29 085 961 472,40
3	A0701287H	RECHERCHE EXPLOITATION PETROLIERE	20 261 236 409.61	245 730 929.00	68 088 221.37		995 884 988.17	8 984 337,61	21 579 924 885,76
4	A0703937N	SOCIETE LIREX	21 000 986 194.46	164 637 081.00	42 917 949.34	3 167 811 528.06			24 376 352 752,85
5	A0703938P	TEIKOKU OIL DRC	15 428 353 561.78	190 139 338.65	49 295 387.44	4 509 120 336.61			20 176 908 624,48
TOTALS			83 545 468 733,13	1 063 823 448,92	287 931 707,29	17 053 049 838,99	1 920 213 842,15	11 055 432,77	103 881 543 003,25